TAMIL NADU

TREASURY CODE

VOLUME II

THE TAMIL NADU TREASURY CODE, VOLUME II.

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PART I

APPENDIX II.

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AGREEMENT BETWEEN THE GOVERNOR OF THE STATE OF TAMIL NADU AND THE RESERVE BANK OF INDIA.

AN AGREEMENT made this fourth day of August 1954, between the Governor of Tamil Nadu of the one part and the Reserve Bank of India (hereinafter called "the Bank") of the other part

WHEREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (Central Act II of 1934), as adapted and modified (from time to time) (hereinafter called "the Act") with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was thereby *inter alia* particularly provided as follows, namely :—

(1) by section 20 of the Act, that the Bank should undertake to accept moneys for account of the Governments of Part A States and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange remittance and other banking operations including the management of the public debt and :

(2) by section 21 (1) of the Act that State Governments (to whom that sub-section applies) should entrust the Bank, on such conditions as might be agreed upon, with all their money, remittance, exchange and banking transactions in India and, in particular, should deposit free of interest all their cash balances with the Bank provided that nothing in that sub-section should prevent any State Government from carrying on money transactions at places where the Bank has no branches or agencies and that the State Governments might hold at such places such balances as they may require ; and

(3) by section 21 (2) of the Act, that State Governments (to whom that sub-section applies) should entrust the Bank, on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans ;

AND WHEREAS; an agreement was made on the first day of April 1937 between the Governor of the then Province of Madras and the Bank in respect of the above said matters;

AND WHEREAS consequent on the coming into force of the Andhra State Act, 1953 (Central Act XXX of 1953), certain territories comprised in the erstwhile State of Tamil Nadu have ceased to form part of that State but were declared to form part of the new State of Andhra or the State of Mysore ;

AND WHEREAS in view of the foregoing it has been agreed between the parties hereto to enter into a fresh agreement in supersession of the above said agreement, dated the first day of April 1937 ;

Now it is hereby Mutually agreed and declared by and between the said parties hereto as follows, that is to say :—

1. This agreement shall be deemed to have come into force on the first day of October 1953.

2. The general banking business of the Government of Tamil Nadu (hereinafter referred to as "the Government") including the payment receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Government through any Government officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such account s shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid

3. The Government shall employ the Bank as the sole Banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Government in the manner aforesaid, receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customer

The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.

4. The management of the rupee public debt of the Government and the issue of new rupee loans by the Government and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay, Calcutta, Delhi and Tamil Nadu and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time :

Provided that if the Government wishes to remit funds outside the area within its jurisdiction, except as otherwise provided for in this agreement, the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges to Bank referred to as "scheduled banks" in section 42 of the Act, subject to a minimum charge of twenty five paise for each remittance.

6. The Bank shall make ways and means advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time, provided that the total of such advances outstanding at any one time shall not exceed twice the

amount of the minimum balance prescribed under clause 5 and any subsidiary agreement provided under the clause and provided further that he advances outstanding shall be fully paid off at intervals not exceeding three months from the date of the initial advance.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government funds or of funds managed by the Government and the Bank shall be entitled to charge commission for sales (but not for purchases or conversions) at the rate of 1/16 per cent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge..

8. As remuneration to the Bank for the management of the public debt as aforesaid, the Bank shall be entitled to charge to the Government half-yearly, a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of public debt, namely :

(a) The amounts of loans discharged, outstanding after one year from the date of a notice of discharge.

(b) The aggregate of the amount of stock certificates and of the amount in the Subsidiary General Ledger Account held by the Government and by each officer of the Government authorised in that behalf provided that such holding by Government is Rs. 50,000 and upwards and by each such officers is Rs. 50,000 and upwards and provided also that the aggregate of all such holdings by Government and all such officers exceeds rupees one crore.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall also be entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the appropriate authority for duplicate securities and for the renewal, consolidation, division or otherwise of all Government securities which the Bank issues :

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. In addition to the above charges, and as remuneration for the issue of new loans, the Bank shall be entitled to charge to the Government

(*a*) a fee at the rate of Rs. 1,000 per crore of all new issues with a minimum of Rs. 1,000 in respect of each loan;

(b) renewal fees on the conversion applications, if the new loan involves conversion operation, at the rates that the Bank is entitled to charge the public for renewals ;

(*c*) the total amount of brokerage actually payable (including brokerage for the Bank on their own application);

(d) the commission payable by the Bank to any agent of the Bank less the amount of turnover commission on Government transactions normally payable to such agent ; and

(*e*) the Bank's out of pocket expenses for advertising, telegrams telephone calls, etc.

10. The Bank shall maintain currency chests of its Issue Department at such places witin the State of Tamil Nadu as the Government may, with the previous sanction of the Central Government, prescribed and the Government shall provide sufficient accommodation for such chest as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chests, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said places. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to the composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible for the Bank for the examination and correctness of coin or notes at the time of deposit in or withdrawal from the said chests.

11. The Bank shall not be at liberty to close any of its offices or branches except on days which are or are declared to be public holidays under the Negotiable Instruments Act 1881 (Central Act XXVI of 1881), subject never the less and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing

Government business for the time being existing shall be closed except on Sundays and on public holidays authorized by the Government within whose jurisdiction such agencies may be respectively situated.

12. The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank or its agents in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, subdivision or cancellation of any Government security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signatures and endorsements on Government securities which *prima facie* appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the officers, branches and agencies of the Bank of receiving and realizing money and securities for money on account of the Government and paying cheques, orders, draft bills and other documents whether negotiable not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

13. The Bank shall remit on account of the Government between India and London such amounts as may be required by it, from time to time, at the market rate of the day for telegraphic transfers, subject to the proviso that if any large transfer has to be effected in connection with any unusual operation, and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer Period may be fixe by agreement between the two parties.

14. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 31st day of March in any, year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the Central Office of the Bank or addressing the same to him at the Central Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secratary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

15. In the event of any dispute arising as to the terms and conditions of this agreement or as to the right or obligations of the partie to such dispute or different of opinion shall, in the event of the parties hereto failing to reachan agreement, be referred to the Central Government whose decision shall be final and binding as between the parties hereto.

16. Nothing in this agreement shall operate to affect in any way the obiligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

17. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Act or any amendment thereof or as may be approved by the Government.

APPENDIX 2.

[See Instruction 1 under Treasury Rule 3.*]*

LIST OF OFFICES OF THE RESERVE BANK OF INDIA, LOCAL HEAD OFFICES OF THE STATE BANK OF INDIA AND BRANCHES, SUB-BRANCHES AND PAY OFFICES OF THE STATE BANK OF INDIA.

(*As on* 1*st October* 1953.)

A. Office of the Reserve Bank of India.

(1) Calcutta.

(2) Bombay.

(3) Madras.

(4) Delki.

B. Local Head Offices of the State Bank of India.

(1) Madras.

(2) Calcutta.

(3) Bombay.

C. Branches, Sub-branches and Pay Offices of the State Bank of India which transact Government Business.

1. MADRAS STATE.

Ambasamudaram
Ariyalur
Arni
Aruppukottai
Attur
Chidambaram
Chingleput
Coimbatore
Coonoor
Cuddalore
Dharapuram
Dharmapuri
Dindigul
Erode
Gobichettipalayam
Gudiyattam
Kallakurichi
Kancheepuram
Karur
Koilpatti
Krishnagiri
Kulittalai
Kumbakonam
Kuzhithurai
Madurantakam
Mannargudi
Madurai
Mayuram
Metutr
Nagapattinam
Nagercoil
Namakkal
Ootacamund
Palni
Pattukottai
Periakulam
Pollachi
Pudukottai
Ramanathapuram
Saidapet
Salem
Sattur
Sivaganga
Srivaikuntam
Srinivilliputtur
Tenkasi
Thanjavur
Thirumangalam.
Thiruvannamalai
Tindivanam
Tiruchirappalli
Tirunelveli
Tirupattur
Tirupur
Tirutturaipundi
Tiruvallur
Tiruvarur
Tuticorin
Udamalpet
Vellore
Vilupuram
Virudhunagar
Vridhachalam

2. ANDHRA STATE.

Adoni
Anantapur
Bapatla
Bhimavaram
Chittoor
Cuddapah
Eluru
Gudivada
Guntur
Kakinada
Kurnool
Masulipatnam
Nandyal
Nellore
Rajahmundry.
Vijayawada
Vizakhapatnam
Vizianagaram

Note.—The branch at Madurai is catering to the needs of both Ramanathapuram and Madurai District Treasuries.

D. Branches, Sub-branches and Sub-offices of the State Bank of India which do not transact Government Business.

I. Branches of the State Bank of India.

1. MADRAS CIRCLE.

Alleppey.	Bangalore City.	Palakol.	Trichur.
Bangalore.	Mount Road (Madras).	Quilon.	

2. OTHER CIRCLES.

Bengal.	*Bengal*—cont.	*Bombay*	*Bombay*—cont.
Alwar.	Chandausi.	Ahmedabad Station.	Mandvi (Bombay)
Ambala Cantonment.	Delhi.	Byculla (Bombay).	Nanded.
Ballygunge (Calcutta).	Kanpur City.	Dodar (Bombay).	Poona City.
Bhowanipore (Calcutta).	Netaji Subhas Road (Calcutta).	Hyderabad (Deccan).	Porbandar.
Burnpur.	Park Street (Calcutta).	Indore City.	Sandhurst Road (Bombay).
Burra Bazaar (Calcutta).	Shambazaar (Calcutta).	Jaipur.	Secunderabad.
		Jodhpur.	
		Jubbulpore City.	

II. Sub-offices of the State Bank of India.

I. MADRAS CIRCLE.

Sub-office.	*Parent Branch.*	*Sub-office.*	*Parent Branch*
Amalapuram.	Rajamundry.	Bhavani.	Erode.
Anakapalle.	Visakhapatnam.	Chirala.	Bapatla.
Attur.	Salem.	Dharapuram.	Tirupur.
Avanigadda.	Masulipatnam.	Dharmapuri.	Salem.
Dindigul.	Madurai.	Proddatur.	Cuddapah.
Dronachellam.	Kurnool.	Rajapalaiyam.	Madurai.
Duggirala.	Guntur.	Ramachandrapuram.	Kakinada.
Ganapavam.	Bhimavaram.	Repalle.	Bapatla.
Gudlavalleru.	Gudivada.	Samalkot.	Kakinada.
Hospet.	Bellary.	Sowcarpet.	Madras L.H.O.

II. Sub-Offices of the State Bank of India —*cont.*

Sub-office.	*Parent Branch.*	*Sub-office.*	*Parent Branch.*

1. MADRAS CIRCLE—Con'.

Idappadi.	Salem.	Srikakulam.	Vizianagaram.
Kaikaram.	Eluru.	Tadepalligudem.	Bhimavaram.
Karur.	Erode.	Tadpatri.	Anantapur.
Mandepeta.	Rajahmundry.	Tekkali.	Vizianagaram.
Mannargudi.	Thanjavur.	Telaprolu.	Eluru.
Marteru.	Palakol.	Tenali.	Guntur.
Madurai City.	Madurai.	Theni.	Madurai.
Namakkal.	Salem.	Tirupattur.	Vellore.
Narasaraopet.	Guntur.	Tiruvannamalai.	Vellore.
Narsapur.	Palakol.	Tiruvarur.	Nagapattinam.
Nidadavol.	Rajahmundry.	Tuni.	Kakinada.
Pattukkottai.	Thanjavur.	Waltair.	Visakhapatnam.

2. OTHER CIRCLES.

Bengal.

Agra City.	Agra.	Chittaranjan.	Asansol.
Ahmadgarh.	Ludhiana.	Colgong.	Bhagalpur.
Aligarh City.	Aligarh.	Dabwali.	Abohar.
Allahabad City.	Allahabad.	Dalmianagar.	Gaya.
Allahabad University.	Allahabad.	Dankaur.	Bulandshahr.
		Darbhanga Bazaar.	Darbhanga.
Ambala City Mandi.	Ambala City.	Daurala.	Meerut.
Amroha.	Moradabad.	Delhi University.	Delhi.
Anandnagar.	Gorakhpur.	Deoband.	Muzaffarnagar.
Aonla.	Chandausi.	Dibai.	Aligarh.
Auraiya.	Etawah.	Etawah Mandi.	Etawah.
Baheri.	Bareilly.	Faridabad.	Delhi.
Bairagnia.	Darbhanga.	Fenchanganj.	Jullundur.
Balrampur.	Gonda.	Forbesganj.	Purnea.
Banaras City.	Banaras.	Gauhati.	Shillong.
Banaras Hindu University.	Banaras.	Ghaziabad.	Meerut.
		Giddarbaha.	Abohar.
Baraut.	Meerut.	Golagokaranath.	Lakhimpur (Kheri).

2. OTHER CIRCLES—*cont.*

II. SUB-OFFICE OF THE STATE BANK OF INDIA-CONT.

Sub-Office	*Parent Branch*	*Sub-Office*	*Parent Branch*
		Bengal—cont.	
Bareilly City.	Bareilly.	Gopalganj.	Chapra.
Batala.	Amritsar.	*Gulmarg.	Srinagar.
Bewgsarai.	Monghyr.	Gunjdundwara.	Hathras.
Berhampore Bazzar.	Berhampur (Ganjam).	Hansi.	Hissar.
Bhadrak.	Cuttack.	Hargaon.	Sitapur.
		Harinagar.	Muzaffarpur.
Bhagalpur City.	Bhagalpur.	Hissar Mandi.	Hissar.
Bharatpur.	Mathura.	Jadavpur College.	Ballygunge.
Bharthana.	Etawah.	Jagraor.	Ludhiana.
Bhatinda.	Ferozepore.	Jahangirabad.	Bulandshahr.
Bhiwani.	Rohtak.	Jaitu.	Ferozepore.
Bindki Mandi.	Kanpur City.	Jakhal.	Hissar.
Biswan.	Sitapur.	Jaynagar.	Darbhanga.
Bolpur.	Burdwan.	Jullundur Cantonment.	Jullundur.
Budhlada.	Hissar.		
Kaimganj.	Farrukhabad.	Nabha.	Ludhiana.
Kaithal.	Karnal.	Nawabganj.	Gonda.
Kalna.	Burdwan.	Nawanshahr Doaba.	Jullundur.
Kapurthala.	Jullundur.	New Delhi Parliament House.	New Delhi.
Kasganj.	Hathras.		
Kashipur.	Bareilly.	Nilokheri.	Karnal.
Katihar.	Purnea.	Phagwara.	Jullundur.
Katwa.	Burdwan.	Puri.	Cuttack.
Khagaria.	Manghyr.	Purulia.	Jamshedpur.
Khanna.	Ludhiana.	Raneegunge.	Asansol.
Kherli.	Alwar.	Rohtak Mandi.	Rohtak.
Khurja.	Bulandshahr.	Rura.	Kanpur city.
Kishenganj.	Purnea.	Sahibganj.	Bhagalpur.
Kosi Kalan.	Mathura.	Sainthia.	Burdwan.
Kurali.	Ambala City.	Samastipur.	Darbahga.
Kurukshetra.	Karnal.	Saraya.	Gorakh pur.
Lakhisarai.	Monghyr.	Sasaram.	Gaya.
Lhaksar.	Saharanpur.	Savan.	Chapra.
Ludhiana City.	Ludhiana.	Seohara.	Moradabad.
Majith Mandi.	Amritsar.	Shamli.	Muzaffarnagar.

* Open June to September only.

II. Sub-Offices of the State Bank of India—*cont.*

Sub-Office.	*Parent Branch.*	*Sub-Office.*	*Parent Branch.*

2. Other Circles—*cont.*

Bengal—cont.

Malda Town.	Purnea.	Shikohabad.	Mainpuri.
Malout.	Abohar.	Sibpur.	Howrah.
Mandi Phul.	Ludhiana.	Sikandrabad.	Bulandshahr.
Mawana.	Meerut.	Sindri.	Dhanbad.
Meerut City.	Meerut.	Sirsa.	Hissar.
Moga.	Ferozepore.	Sirsaganj.	Mainpuri.
Moradabad City.	Moradabad.	Sitamarhi.	Darbhanga.
Mukerian.	Pathankot.	Sultanganj.	Bhagalpur.
Muktsar.	Abohar.	Tohana.	Hissar.
Muzaffarnagar New Mandi.	Muzaffarnagar.	Ujhani.	Budaun.
		Uklana.	Hissar.

Bombay:

Akalkot.	Sholapur.	Karanja	Amraot.
Amalner.	Dhulia.	Kareli.	Jubbupore.
Arvi.	Wardha.	Kopargaon.	Ahmednagar.
Bail-Hongal.	Belgaum.	Lasalgaon.	Nasik.
Balakhat.	Gondia.	Malkapur.	Khamgaon.
Baroda.	Bhopal.	Morena.	Gwalior.
Belgaum Bazaar.	Belgaum.	Nandura.	Khamgaon.
Betul.	Nagpur.	Narsinghpur.	Jubbulpore.
Bhatapara.	Raipur.	Pachhar.	Bhopal.
Bhilsa.	Bhopal.	Pandhurna.	Nagpur.
Bhind.	Gwalior.	Parbhani.	Nanded.
Chalisgaon.	Dhulia.	Pipariya.	Jubbulpore.
Chhindwara.	Jubbulpore.	Pusad.	Yeotmal.
Dahanu.	Dadar.	Ranebennur.	Hubli.
Damoh.	Saugor.	Savanur.	Hubli.
Dhamtari.	Rajpur.	Sehore.	Bhopal.
Drug.	Rajnandgaon.	Seoni.	Jubbulpore.
Gadarwara.	Jubbulpore.	Shrirampur (Belapur Road).	Ahmednagar.
Gotegaon.	Jubbulpore.	Shujaulpur.	Ujjain.
Guna.	Bhopal.	Warora.	Wardha.
Haveri.	Hubli.	Wun.	Yeotmal.
Ujjain.	Bhopal.		

APPENDIX 3.

(*See* Instruction 3 under T.R. 4)

INSTRUCTIONS REGARDING THE TRAINING OF ASSISTANT AND DEPUTY COLLECTORS AND DIRECT RECRUIT TO CLASS III IN T. AND A. SERVICE IN TREASURY WORK.

1. Every Assistant Collector should undergo a course of training in a District Treasury for a period of three weeks. He should acquaint himself with the work branch by branch—*See* paragraph 16 of the I.A.S Manual—Part II for details of the scheme of treasury training.

A probationary Deputy Collector should undergo this training within the period of his probation. A person appointed as Deputy Collector by transfer from the Tamil Nadu Revenue Subordinary Service. should ordinarily undergo this training, as soon as he has completed his probation satisfactorily.

The direct officers appointed to Class III posts of Treasury and Accounts Service should undergo training for a period of six months in the Pay and Accounts Offices, District Treasuries, etc., before they are regularly appointed to Class III posts according to the Training Programme prescribed by the Government during which period they will hold independent charge of the Treasury for two weeks.

The Class III Officers of the Treasury and Accounts Service should undergo theoretical Treasury training as per the programme drawn up by the Director of Treasuries and Accounts Madras for a period of four weeks including holidays and on completion of such training should be placed in independent charge of the District Treasury for a period of two weeks.

The Section Officers of Finance Department including C.C.B. and other than Finance Department of Tamil Nadu Secretariat Service shall also undergo theoretical Treasury Training for 4 weeks and hold charge as Additional Treasury Officer for four weeks instead of holding independent charge.

2. A Government servant who is undergoing Treasury Training may be employed on other duty also if he can spare time for it.

3. When the Deputy Collector has completed Treasury Training satisfactorily the Collector should forward a report to the Accountant-General stating that the Deputy Collector has undergone the training in the prescribed manner.

APPENDEX 4

(Deleted)

APPENDIX 5.

LIST OF TREASURIES AND SUB-TREASURIES IN THE STATE.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
1. *Coimbatore District Treasury.*	Banking	State Bank of India.
Sub-Treasuries :		
1. Grade II, Avanashi	Banking	State Bank of India.
2. Selection Grade Coimbatore	Non-Banking	Permanent Chest.
3. Grade I, Coimbatore (North)	Non-Banking	Temporary Chest.
4. Grade II, Kinathukadavu	Non-Banking	Temporary Chest.
5. Grade II, Mettupalayam	Banking	State Bank of India.
6. Grade II, Palladam	Non-Banking	Permanent Chest.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	*(2)*	*(3)*
7. Selection Grade, Pollachi	Bankings	State Bank of India.
8. Grade I, Tiruppur	Do.	Do.
9. Grade II, Udumalpet	Do.	Do.
10. Grade II, Valprai	Do.	Do.
2. *Cuddalore District Treasury.* ..	Do.	Do.
Sub-Treasuries :		
1. Selection Grade Chidambaram ..	Banking	State Bank of India.
2. Selection Grade Cuddalore	Non-Banking	Permanent Chest.
3. Grade II, Gingee	Banking	State Bank of India.
4. Grade I, Kallakurichi	Do.	Do.
5. Grade II, Kattumannar-Koil	Do.	Do.
6. Grade II, Neyveli Town ships	Do.	Do.

(1)	(2)	(3)
7. rade II, Panruti	Do.	Do.
8. Grade II, Sankarapuram	Non-Banking	Temporary Chest.
9. Grade I, Tindivanam	Banking.	State Bank of India.
10. Grade I, Tirukoilur	Do.	Permanent Chest.
11. Grade II, Tittagudi	Non-Banking	Do.
12. Grade II, Ulundurpet	Do.	Do.
13. Grade II, Vanur	Do.	Temporary Chest.
14. Selcetion Grade, Villupuram ..	Banking	State Bank of India.
15. Grade I, Virudachalam	Do.	Do.
3. *Dharmapuri District Treasury* ..	Do.	Do.
Sub-Treasuries :		
1. Grade II, Denkanikottah	Banking	Indian Bank.
2. Selection Grade Dharmapuri	Non-Banking	Permanent Chest.
3. Grade II, Harur	Banking	State Bank of India.
4. Grade I, Hosur	Do.	Do.
5. rade I, Krishnagiri	Do.	Do.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
6. Grade II, Pala code	Banking	State Bank of India.
7. Grade II, Pennagaram	Non-Banking	Permanent Chest.
8. Grade II, Uthangarai	Do.	Do.
4. *Dindigul District Treasury Sub-Treasuries*:	Banking	State Bank of India.
1. Selection Grade Dindigul	Non-Banking	Temporary Chest.
2. Grade II, Kodaikanal	Banking	State Bank of Indias.
3. Grade II, Natham	Non-Banking	Temporary Chest.
4. Grade I, Nilakottai	Banking	State Bank of India.
5. Grade II, Oddanchatram	Non-Banking ..	Temporary Chest.
6. Grade I, Palani	Banking	State Bank of India.
7. GradeII, Vedasandur	Non-Banking	Temporary Chest.

5. *Erode District Treasury*	Banking	State Bank of India.
Sub-Treasuries:		
1. Grade II, Anthiyur	Non-Banking	Temporary Chest.
2. Grade I, Bhavani	Banking	State Bank of India.
3. Grade I, Dharapuram	Banking	State Bank of India.
4. Sel. Grade Erode	Non-Banking	Temporary Chest.
5. Grade I, Gobichettipalayam	Banking	State Bank of India.
6. Grade II, Kangayam	Banking	State Bank of India.
7. Grade II, Kodumudi	Non-Banking	Temporary Chest.
8. Grade II, Perundurai	Non-Banking	Permanent Chest.
9. Grade II, Sathyamangalam	Banking	State Bank of India.
6. *Kancheepuram District Treasury*	Banking	State Bank of India.
Sub-Treasuries:		
1. Grade I, Chengalpattu	Banking	State Bank of India.
2. Grade II, Cheyyur	Non-Banking	Temporary Chest.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI Associate Bank to which the Non-Banking sub Treasury linked.*
(1)	(2)	(3)
3. Sel. Grade Kancheepuram ..	.. Non-Banking ..	.. Permanent Chest.
4. Grade II, Maduranthakam ..	.. Banking ..	.. State Bank of India.
5. Grade II, Sriperumbudur ..	.. Banking ..	.. State Bank of India.
6. Grade II, Thirukalikundram ..	.. Banking ..	.. State Bank of India.
7. Grade II, Uthiramerur	.. Non-Banking ..	.. Permanent Chest.
8. Grade II, Walajabad	.. Non-Banking ..	.. Temporary Chest.
7. MADRAS DISTRICT TREASURY		
Sub-Treasuries:		
1. Grade II, Egmore-Nungambakkam ..	Non-Banking ..	.. Temporary Chest
2. Selection Grade Fort Tondiarpet	.. Non-Banking ..	.. Permanent Chest.
3. Grade II, Mambalam-Guindy ..	.. Non-Banking ..	.. Temporary Chest.

4. Selection Grade Mylapore-Triplicane ..	Non-Banking	..	.. Temporary Chest.
5. Grade II, Perambur—Purasawalkam ..	Non-Banking	..	.. Temporary Chest.

8. MADURAI DISTRICT TREASURY	Banking	..	.. State Bank of India
Sub-Treasuries :			
1. Selection Grade Madurai (North) ..	Non-Banking	..	.. Permanent Chest
2. Grade I, Madurai (South)	Non-Banking	..	.. Temporary Chest.
3. Grade II, Melur	Banking	..	.. State Bank of India.
4. Selection Grade Periyakulam	Banking	..	.. State Bank of India.
5. Grade II, Theni	Non-Banking	..	.. Temporary Chest
6. Grade I, Thirumangalam	Banking	..	.. State Bank of India.
7. Grade II, T. Vadipatti	Non-Banking	..	.. Temporary Chest.
8. Grade II, Usilampatti	Banking	..	.. State Bank of India.
9. Grade I, Uthamapalayam	Banking	..	.. State Bank of India.

Serial number and name of Treasuries and Sub-Tresuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
9. NAGAPATTINAM DISTRICT TREASURY	Banking ..	State Bank of India.
Sub-Treasuries		
1. Grade II, Kodavasal	Non-Banking	Temporary Chest
2. Selection Grade Mayiladuthurai ..	Banking	State Bank of India.
3. Grade I, Nagapattinam	Non-Banking	Temporary Chest.
4. Grade II, Nannilam	Banking	State Bank of India.
5. Selection Grade Sirkali	Banking	State Bank of India.
6. Grade II, Tharangambadi	Non-Banking	Temporary Chest.
7. Grade I, Thiruthuraipoondi	Banking	State Bank of India.
8. Selection Grade Thiruvarur	Banking	State Bank of India.
9. Grade II, Vedaranyam	Non-Banking	Permanent Chest.

10. NAGERCOIL DISTRICT TREASURY ..	Banking ..	..	State Bank of India.
Sub-Treasuries.—			
1. Grade II Eraniel	Non-Banking ..	..	Temporary Chest.
2. Grade I Kalkulam at Thuckalay ...	Banking ..	..	State Bank of of India.
3. Grade II Karingal	Banking ..	..	State Bank of India.
4. Selection Grade Nagarcoil	Non-Banking ..	..	Permanent Chest
5. Grade II Thovalai at Bhoothapandi ..	Banking ..	..	State Bank of India.
6. Grade II Vilavancode at Kuzhithurai	Banking ..	..	State Bank of India.
11. PUDUKOTTAI, DISTRICT TREASURY	Banking ..	..	State Bank of India.
Sub-Treasuries.—			
1. Grade II Alangudi	Banking ..	..	State Bank of India.
2. Grade II Aranthangi	Banking ..	..	State Bank of India.
3. Grade II Avudayarkoil	Non-Banking ..	..	Temparary Chest.
4. Grade II Gandarvakottai	Non-Banking ..	..	Temporary Chest.
5. Grade II Keeranur	Non-Banking ..	..	Permanent Chest.
6. Selection Grade Pudukottai	Non-Banking ..	..	Permanant Chest.
7. Grade II Thirumayam	Banking ..	..	State Bank of India.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
14 SIVAGANGAI DISTRICT TREASURY	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade II Composite Ramanathapuram at Madurai.	Banking	State Bank of India.
2. Grade II, Devakottai	Banking	State Bank of India.
3. Grade II, Illayangudi	Non-Banking	Permanent Chest.
4. Grade I, Karaikudi	Banking	State Bank of India.
5. Grade II, Manamadurai	Banking	State Bank of India.
6. Grade II, Singampunari	Non-Banking	Temporary Chest.
7. Selection Grade Sivaganga	Non-Banking	Permanent Chest.
8. Grade II, Thirupattur	Banking	State Bank of India.

15. *Thanjavur District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I, Kumbakonam	Banking	State Bank of India.
2. Grade I, Mannargudi	Banking	State Bank of India.
3. Grade II, Needamangalam	Non-Banking	Temporary Chest.
4. Grade II, Orathanadu	Banking	State Bank of India.
5. Grade I, Papanasam	Banking	State Bank of India.
6. Selection Grade, Pattukkottai	Banking	State Bank of India.
7. Grade II, Peravurani	Banking	State Bank of India.
8. Selection Grade, Thanjavur	Non-Banking	Permanent Chest.
9. Grade II, Thiruvaiyaru	Non-Banking	Permanent Chest.
10. Grade II, Thiruvidaimarudur	Non-Banking	Temporary Chest.
1 . Grade II, Valangaiman	Non-Banking	Temporary Chest.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
16. *Tiruchirappalli District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I, Ariyalur	Banking	State Bank of India.
2. Grade II, Aravakurichi	Non-Banking	Temporary Chest.
3. Grade II, Jayankondacholapuram ..	Banking	State Bank of India.
4. Grade I, Karur	Banking	State Bank of India.
5. Grade II, Kulithalai	Banking	State Bank of India.
6. Grade I, Lalgudi	Banking	State Bank of India.
7. Grade II, Manapparai	Banking	State Bank of India.
8. Grade I, Musiri	Banking	State Bank of India.

9. Grade II, Perambalur	.. Banking ..	.. ..	State Bank of India
10. Grade II, Srirangam	.. Non-Banking ..	.. ..	State Bank of India.
11. Selection Grade, Tiruchirappalli	.. Non-Banking ..	.. ..	Permanent Chest.
12. Grade II, Thuraiyur	.. Banking ..	.. ..	State Bank of India.
17. *Tirunelveli District Treasury* ..	.. Banking ..	.. ..	State Bank of India.
Sub-Treasuries —			
1. Grade I, Ambasamudram ..	.. Banking ..	.. ..	State Bank of India.
2. Grade I, Cheranmahadevi ..	.. Non-Banking ..	.. ..	Temporary Chest.
3. Grade I, Nanguneri	.. Banking ..	.. ..	State Bank of India.
4. Grade II, Palayamcottai ..	.. Banking ..	.. ..	State Bank of India.
5. Grade II, Radhapuram	.. Non-Banking ..	..	Temporary Chest.
6. Grade I, Sankarankoil	.. Banking ..	.. ..	State Bank of India.
7. Grade II, Shenkottai	.. Banking ..	.. ..	State Bank of India.
8. Grade II, Sivagiri	.. Non-Banking ..	..	Temporary Chest.
9. Grade I, Tenkasi	.. Banking ..	.. ..	State Bank of India.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the Non-Banking sub-Treasury linked.*
(1)	(2)	(3)
7: 2Tirunelveli **Distrirt Treasury**		
Sub Treasuries—		
10. **Selection** Grade, Tirunelveli	**Non-Banking**	**Permanent Chest.**
11. Grade II, Tirunelveli **Town**	**Non-Banking**	**Temporary Chest.**
12. Grade II, Veerakeralampudur	**Non-Banking**	**Temporary Chest.**
13. *Tiruvallur District Treasury*	**Banking**	State Bank of India.
Sub-Treasuries :—		
1. Grade II, Ambattur	**Non-Banking**	Temporary **Chest.**
2. Grade II, Avadi	**Non-Banking**	Temporary Chest.
3. Grade II, Gummidipoondi	**Non-Banking**	Permanent **Chest.**
4. **Selection** Grade, **Nandanam**	**Banking**	State **Bank** of India.
5. Grade II, **Pallipat**	**Non-Banking**	**Temporary Chest.**

6. Grade II, Ponneri	.. ..	Banking ..	.. .. State Bank of
7. Grade II, Poonamallee	.. ..	Non-Banking ..	.. Temporary Ches
8. Grade I, Saidapet	.. ..	Banking ..	.. .. State Bank of India.
9. Grade I, Tambaram	.. ..	Banking ..	.. .. State Bank of India.
10. Grade II, Tiruttani	.. ..	Non-Banking ..	.. Temporary Chest.
11. Grade II, Uthukottai	.. ..	Non-Banking ..	.. Temporary Chest.
12. Grade II, Tiruvallur	.. ..	Non-Banking ..	.. Temporary Chest.
19. *Tiruvannamalai District Treasury*	..	Banking ..	.. State Bank of India.
Sub-Treasuries—			
1. Grade I, Arani	.. ..	Banking ..	.. State Bank of India.
2. Grade II, Chengam	.. ..	Banking. ..	.. State Bank of India.
3. Grade I, Cheyyar	.. ..	Banking ..	.. State Bank of India.
4. Grade I, Polur	.. ..	Banking ..	.. State Bank of India.
5. Selection Grade, Tiruvannamalai	..	Non-Banking ..	.. Temporary Currency Chest.
6. Grade I, Vandavasi	.. ..	Banking ..	.. State Bank of India.

Serial number and name of Treasuries and sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI Associate Bank to which the non-Banking sub-Treasury linked.*
(1)	(2)	(3)
20. *Tuticorin District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I, Kovilpatti	Banking	State Bank of India.
2. Grade II, Ottapidaram	Non-Banking	Permanent Chest.
3. Grade II, Sathankulam	Non-Banking	Temporary Chest.
4. Grade II, Srivaikundam	Banking	State Bank of India,
5. Grade I, Tiruchendur	Banking	State Bank of India.
6. Selection Grade, Tuticorin	Non-Banking	Temporary Chest.
7. Grade II, Vilathikulam	Non-Banking	Permanent Chest

21. *Vellore District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade II Arcot	Banking	State Bank of India.
2. Grade I Arkonam	Banking	State Bank of India
3. Grade I Gudiyatham	Banking	State Bank of India.
4. Grade II Katpadi	Non-Banking	Temporary Chest
5. Grade II Sholingar	Non-Banking	State Bank of India.
6. Grade I Thirupatthur	Banking	State Bank of India.
7. Grade I Vaniyambadi	Banking	State Bank of India.
8. Selection Grade Vellore	Non-Banking	Permanent Chest.
9. Grade I Walajapet	Banking	State Bank of India.
22. *Virudhunagar District Treasury*	Banking	State Bank of India.
Sub-Treasuries—		
1. Aruppukottai	Banking	State Bank of India.
2. Grade II Rajapaalyam	Banking	State Bank of India.

Serial number and name of Treasuries and Sub-Treasuries.	*Whether Banking or Non-Banking.*	*Name of the Bank/SBI, Associate Bank to which the non-Banking sub-Treasury linked.*
(1)	(2)	(3)
3. Grade I Sathur	Banking	State Bank of India.
4. Grade I Sivakasi	Banking	State Bank of India.
5. Grade I Srivilliputhur	Banking	State Bank of India.
6. Grade II Tiruchuli	Non-Banking	Temporary Chest
7. Grade II Virudhunagar	Non-Banking	Temporary Chest
23. *Uthagamandalam District Treasury* ..	Banking	State Bank of India.
Sub-Treasuries—		
1. Grade I Coonoor	Non-Banking	Permanent Chest.
2. Grade II Gudaloor	Banking	State Bank of India.
3. Grade II Kothagiri	Banking	State Bank of India.
4. Grade II Udagamandalam	Non-Banking	Temporary Chest.

APPENDIX-6.

(*See* Instruction 3 under Treasury Rule 5.)

LITS OF COLLECTING DEPOTS IN THE STATE.

...ct and name ...llecting depot.	*Sub-treasury, etc. into which collections are remitted.*	*District and name of collecting depot.*	*Sub-treasury, etc., into which collections are remitted.*
1 (*Deleted*)			
2 **Coimbatore**—			
Kangayam	Dharapuram.	Tittagudi	Vriddhachalam
		Ulundurpet	Tirukkoyilur.
3—5 (*Deleted.*)		11 (*Deleted.*)	
6 **Madurai**—		12 **Thanjavur**—	
Vedasandur	Dindigul.	Tiruvadi	
6-A—7 (*Deleted.*)		Tiruvidamarudur.	Thanjavur.
8 **Nilgiris**—			Kumbakonam.
Ootacamund.	State Bank, Ootacamund.		
		Tranquebar.	Mayuram.
		Kodavasal.	Nannilam.
9 **Salem**—		Vedaranniyam.	Tiruturaipundi.
Denkanikota.	Hosur.	Nidamangalam.	Mannargudi.
Pennagaram.	Dharmapuri.		
10 **South Arcot**—		13 **Tirunelveli**—	
Panruti.	Cuddalore.	Radhapuram.	Nanguneri.
Mannargudi.	Chidambaram.	Vilattikulam.	Kovilpatti.

APPENDIX-7.

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APPENDIX 8.

[See Subsidiary Rule 1 (a) (iv) under Treasury Rule 10.]

Members|Sub-Members of the Madras Bankers' Clearing House up-to-date.

1. Reserve Bank of India
2. State Bank of India (Madras Main)
3. State Bank of India (Mount Road)
4. Allahabad Bank
5. Andhra Bank Limited
6. Bank of America
7. Bank of Baroda
8. Bank of India
9. Bank of Madura Limited
10. Bank of Maharashtra
11. Bharat Overseas Bank Limited
12. Canara Bank
13. Corporation Bank Limited
14. Central Bank of India
15. Chartered Bank
16. Citi Bank N.A.
17. Dena Bank
18. Indian Bank (Head Office)
19. Indian Bank (Esplanade)
20. Indian Overseas Bank
21. Karnataka Bank Limited
22. Karur Vysya Bank Limited
23. Lakshmi Vilas Bank Limited
24. Mercantile Bank Limited
25. Grindlays Bank Limited
26. Nedungadi Bank Limited
27. New Bank of India Limited
28. Punjab National Bank

APPENDIX-9.

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APPENDIX 10.

(*See* Instruction 14 (v) under Treasury Rule 11.)

[illegible]UCTIONS REGARDING CURRENCY CHEST TRANSACTIONS AND CURRENCY CHEST SLIPS.

[illegible]he accounts of all currency chests in the State of Tamil Nadu are [illegible]intained at the Issue Department of the Reserve Bank of India, Madras. [illegible]s that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted, when necessary by an opposite transfer of an equivalent amount and that the balances shown in the accounts agree with the balances reported in the verification statements, it is essential that opposite transfers should be correctly made and that all transactions should be reported promptly and accurately. The following instructions have been framed with this object and failure to observe them will in each instance be treated as a treasury irregularity.

2. Currency chest transactions at treasuries fall into the following categories:—

A. Not involving opposite transactions:—

(1) Actual remittances of treasury from one chest to another within the Home Circle, to or from the Issue Department of the Reserve Bank of India, Madras or between a chest in the Home Circle and another a Foreign Circle.

B. Involving opposite transactions within the district:—

(2) Local exchanges, i.e., deposits into (or withdrawals from) the chest at a treasury or the Bank immediately adjusted by the withdrawal (or deposit) or an equivalent amount from (or into) the same chest. These transfers should not be confused with local transfers.

(3) Intra-district or local transfers, i.e., deposits into (or withdrawals from) one currency chest in the district adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another currency chest situated within the same district where there is no branch of the Bank in charge of a currency chest in any sub-treasury.

C. Involving opposite transaction at Madras:—

(4) Extra-district transfers or treasury|Bank transfers requiring adjustment outside the district, i.e., deposits into (or withdrawals from) the treasury|Bank balance at a Sub-treasury adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the currency chest maintained by the Reserve Bank at Madras.

3. Every currency transaction should be reported on a currency chest slip as described in Instruction 14 (v) under Treasury Rule 11. Each transaction should be classified in one of the categories prescribed in instruction 2 above. Transactions of the same class taking place on the same day may be entered in one slip, but transactions of different classes should always be recorded in separate slips. The following instructions should also be carefully followed when preparing these slips:—

(*a*) The name of the office to or from which a remittance is sent or received should be stated.

(*b*) Local exchanges should not be confused with local or treasury (or Bank) transfers and should be promptly reported.

(c) In the case of a local or intra-district transfer the place the opposite transfer takes place should be stated.

4. To enable the Issue Department of the Reserve Bank of Madras, to effect the opposite transactions on account of extra- transfers without delay, the sub-treasury Officer in charge of a cur chest should send an intimation (in addition to the chest slip) to Currency Officer of the Treasury transfers effected on any day. Whe a currency chest is in the sole custody of the State Bank of India, the Agent of the Branch should send similar intimations of the Bank transfers effected on any day to the Madras Local Head Office of the State Bank. Such intimations should be sent by letter if the letter will reach Madras on the following working day, and otherwise by telegram. These intimations should show separately the value of notes and coin transferred. Since these details are entered in the accounts of the Issue Department, Reserve Bank of India, Madras, at the time, it is essential that there should be no discrepancy between the amounts as shown in the intimations and in the slips advising the transactions. The slips should also be sent to the Currency Officer without any avoidable delay.

5. (a) The Sub-treasury Officer or the Bank, as the case may be, should send slip for actual remittances of treasure, local transfers local exchanges and treasury (or Bank) transfers direct to the Currency Officer.

A Sub-treasury officer should also send copies of such slips, except there relating to local transfers simultaneously to the treasury officer in order to enable the later to incorporate the transaction in the accounts of the districts

(b) Slips for local transfers should always be sent by the Sub-treasury Officer in duplicate to the Treasury Officer who after making the necessary opposite transfer, should retain one copy of the sub-treasury chest slip and forward the other copy to the Currency Officer. In such cases, however, a the Sub-treasury Officer will intimate the transfer by change in the balance and also to enable him to watch the adjustment cmhange in the balance and also to enable him to watch the adjustment at the district treasury.

6. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Treasury Officer for each chest within the district, so as to ensure that the last currency chest slip for the month reaches the Currency Officer not later than the fourth of the following month. In order to avoid differences arising between the balances of a chest as worked out in the Issue Department, Reserve Bank of India, Madras and those reported in the monthly verification statements, great care should be taken to avoid any delay in despatching slips. The rules in Instruction 15 under Treasury Rule 11 regarding the submission of the verification statements should be strictly observed.

7. Whenever an amended currency chest slip is sent to the Issue Department, Reserve Bank of India, Madras, the word "Revised" should always be prominently written in red ink on the slip, and the serial number entered on the amended slip should be the same as that entered on the original slip.

8. Copies of currency chest slips retained at Treasuries may be destroyed three months after the next subsequent verification of the balance in the currency chest to which they relate.

NOTE.—The above instructions, in so far as they apply to currency chest in the custody of the Bank, should be deemed to be instructions issued by the Reserve Bank of India.

APPENDIX 11

see-Subsidary Rule 2 (*s*) under Treasury Rule 16)

ES REGARDING THE STAMPING OF RECEIPTS.

eceipt for a sum exceeding Rs. 20 should be stamped unless n a class of receipts specifically exempted. The following are

Receipts given by, or on behalf of, the Government.

) Receipts on cheques.

NOTE.—Receipts on refund orders in respect of Income-tax, Estate Duty, Wealth Tax, expenditure tax or Gift tax fall within this category.

(*c*) Receipts for interest on Government securities.

(*d*) Receipts on postal money orders.

(*e*) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery cranage, haulage, wharefage demurrage, etc.

(*f*) Receipts given by a Railway Company for amounts paid to it in connection with transactions relating to a wholly Government owned Railway.

(*g*) Receipts for pay and allowances of non-commissioned officers and in respect of service of such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.

(*h*) Receipts for pensions and allowances paid by the Union Government to the heirs of deceased non-commissioned officers or soldiers on account of service in the Army.

(*i*) Receipts for any payment of soldier of the Army when serving to such capacity or for their pensions money without consideration within the meaning of exemption (*b*) under Article 53 of Schedule I of the Indian Stamp Act (Indian Act II of 1899), such as receipts for grants-in-aid, for compensation in lieu of magisterial fines paid to local authorities and private bodies.

NOTE.—Receipts given by Chairman, Panchayat Union Councils and Chairman of Municipal Council and Commissioners of Panchayat Union or by the Executive Authorities of such local bodies duly authorised on their behalf for amounts transferred from State to local funds by adjustments in the treasury accounts in respect of payments without consideration referred to in this exemption are also exempt from stamp duty.

(*j*) Receipt for advances made by the Government under the Agriculturists Loans Act, 1884 (India Act XII of 1884)

(*k*) Receipts for payments made on account of discharges of Post Office five year cash certificates.

(*l*) Receipts given by or on behalf of any society registered under the Co-operative Societies Act or by any Officer or member of any such society realting to the business of the society.

(*m*) Receipts for their maintenance allowances, executed and parolees confined in Internment Camps and Parole Cent

(*n*) See also the list of exemptions relating to 'receipts' of Schedule I of the Indian Stamp Act (Indian Act II of 189

(*o*) Receipts issued by Air Transport Companies for the conveyance of passengers or good or both or given to such co the refund of an over charge made in respect of such fare.

(*p*) Receipts given in acknowledgement of contributions paid Government to local boards and those given by Chairman of Mu Councils in acknowledgement of the contribution paid by the Govern to Municipal Council.

(*q*) Receipts for payment to local bodies by the Government by way of compensation for loss of income from tolls, etc and grants.

(*r*) Cash memorandum issued by Tradesmen for sales against cash payment unless they contain an acknowledgement of the receipt of money from the purchasers as named therein of the price of the articles sold.

2. The following documents do not come under any of the exemptions mentioned above but not subject to the general rules as to stamp duty:—

(*a*) Receipts (other than the receipts mentioned in rule 1 (*e*) and (*f*) above drawn by a Railway Company, including a company to which a State Railway has been leased, or by a municipality.

NOTE.—This rule applies also to receipts drawn for claims the adjustment of which may be made through Settlement Accounts.

(b) Recepits [other than those maintained in rule 1 (i)] drawn on account of cantonment and other local fund including receipts signed by a Government servant as the Executive Authority of a municipality.

(*c*) Receipts for advances taken by Government Servants.

(d) Receipts for refund or repayment of deposits other than those covered by rule 1 (i).

(e) Receipts on acquittance rolls of establishment. Stapmed Receipts should be obtained when the net amount of an individual payment exceeds 'Rs. 20'.

(*f*) Receipts drawn by the Accountant-General or the Treasurer of Charitable Endowments on account of interest on municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

(*g*) Receipt for payment of refund of deposits and interest thereon under the three schemes regulated by the Additional Emoluments (Compulsory Deposit) Act, 1974 and similar other cases.

3. When a drawer of a bill is the sole payee of the amount claimed in it, the receipt stamp should always be affixed to the bill.

4. The receipts given by Official Receivers for sums in excess of Rs. 20 paid to them in Insolvency Proceedings should invariably be stamped with a twenty paise stamp under section 30 of the Indian Stamp Act, since their receipts for the moneys that they receive in the course of administering estates of insolvents are not receipts given by or on behalf of the Government within the meaning of the exemption in rule 1 (a) above.

APPENDIX 12.

[*See* Subsidiary Rule 6 (*b*) under Treasury Rule 16.]

LIST OF BANKS WHICH HAVE EXECUTED INDEMNITY BONDS FOR DRAWING PAY LEAVE SALARY AND PENSION, ETC. OF THE STATE CENTRAL GOVERNMENT.

1. The Indian Bank, Limited.
2. The Bank of Hindustan, Limited.
3. The Madras State Co-operative Bank, Limited.
4. The State Bank of India.
5. The Allahabad Bank.
6. The Grindlays Bank, Limited.
7. Messrs. Lloyds Bank, Limited.
8. The Mercantile Bank of India, Limited, Delhi.
9. The Bank of Bihar, Limited.
10. The Punjab Co-operative Bank, Limited.
11. The National Bank of India, Limited.
12. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.
13. The Bank of India.
14. The Army and Navy Stores, Limited.
15. Messrs. Binny and Company Limited, Bankers and Army Agents.
16. Messrs. Parry and Company, Limited.
17. Messrs. Gowasjee Dimshaw and Brothers.
18. The Central Bank of India.
19. The Mercantile Bank of India, Limited, Madras.
20. The Punjab National Bank, Limited.
21. The American Express Company, Incorporated, Bombay.
22. The United Bank of India.
23. The Madhya Pradesh Co-operative Bank, Limited, Nagpur.
24. Nainital Bank, Limited, Nainital.
25. The Nedungadi Bank, Limited, Kozhikode.
26. The Indian Overseas Bank, Madras.
27. The Canara Banking Corporation, Limited, Udipi.
28. The Canara Bank, Mangalore.
29. The Andhra Bank.
30. The Tanjore Permanent Bank, Limited.
31. The Kumbakonam City Union Bank Limited
32. The Coonoor Co-operative Urban Bank, Limited.

33. The Canara Industrial and Banking Syndicate, Limited.
34. The Lakshmi Vilas Bank Limited, Karur.
35. The Chartered Bank of India, Australia and China.
36. The Indian Bank,
37. The Eastern Bank, Limited.
38. The United Commercial Bank.
39. The New Bank of India.
40. The Punjab and Sind Bank.
41. The Oriental Bank of Commerce.
42. The Bank of Maharashtra Limite
43. The Bank of Baroda.
44. Madras State Co-operative Bank Limited.
45. The United Industrial Bank, Limited.
46. The Bank of Bikaneer, Limited.
47. The Bank of Mysore, Limited, Bangalore.
48. The Bank of Patiala.
49. The Vidarbha Co-operative Bank, Limited.
50. National Overseas and Grindlays Bank, Limited

APPENDIX 13.

Deleted.

APPENDIX D.

Deleted.

APPENDIX 15.

[*See* Subsidiary Rule 38 (*a*) under Treasury Rule (16)].

LIST OF CLASSES OF PAYMENTS WHICH MAY BE MADE AT SUB-TREASURIES WITHOUT THE EXPRESS PAY ORDER OF THE TREASURY OFFICER.

1. Bills signed by Gazetted Government Servants.

Exceptions.—(1) Pay bills of Government servants whose headquarters are not situated in the same place as the sub-treasury should not be paid without the production of a last pay certificate, unless the bills have already been passed for payment by the Treasury Officer.

Exception (2): Bills on account of works expenditure of the Police Department signed by the District Superintendent of Police should not be paid without a Pay Order signed by the Treasury Officer. Bills of the Police Department on account of claims of bus owners Travelling allowance and contingent bills of the Police Department and Travelling Allowance of the Railway Police and CID may be paid at the Sub-Treasuries without a Pay Order signed by the Treasury Officer.

2. Establishment, travelling allowance and contingent bills signed by Health Inspectors and counter-signed by the District Health Officer of the district, except at headquarters sub-treasuries.

3. Pay bills drawn by Second-Class Municipal Health Officers for State staff posted on Malaria or Plague Duty, except at headquarters sub-treasuries.

4. Pay bills of establishment signed by the Health Officer, Rameswaram and countersigned by the District Health Officer, at the Ramanathapuram Sub-Treasury.

5 Pay travelling allowance and contingent bills of Agricultural Department farms

6 Travelling Allowance bills of members of the Tamil Nadu Legislature countersigned by the Under Secretary to Government Legislative Assembly Department or the Deputy Secretary to the Legislative Council Department as the case may be and pay bills of the members.

7. Contingent bills drawn by Tahsildars, Deputy Tahsildar and pay bills of taluk establishment and bills of all kinds except travelling allowance bills relating to the Amindivi Islands (Scheduled area)

NOTE.—The term "taluk establishment should be deemed to include—

(i) Tahsildars and Deputy Tahsildars;

(ii) Clerical and menial establishments of Tahsildars/Deputy Tahsildar;

(iii) Revenue Inspectors; and

(iv) Minor Irrigation Overseas and their luscars.

8. Travelling Allowance bills of Judicial Second-Class Magistrates when duly counter-signed by the Sub-Divisional Magistrates, and the travelling allowance bills of the Sub-Divisional Magistrates, when duly countersigned by the District Magistrates.

9. Bills for the remuneration of copyists and examiners in Revenue Division Taluk and Sub-Taluk Officers countersigned by Revenue Divisional Officers and bills for the remuneration of copyists and examiners in Offices of Second Class Judicial Magistrates countersigned by the Sub-Judicial Magistrates

10. Travelling allowance, remuneration and contingent bills on account of Government Examinations signed by the claimants and countersigned by the Secretary to the Director of Government Examinations.

11. Bills for Educational Grants countersigned by Officers of the Education Department as required by the rules under which the grants are sanctioned.

12. Bills of pensioners authorised by the Treasury Officer to take payment at a Sub-Treasury.

13. Cheques drawn by local bodies banking with the Sub-Treasury.

14. Cheques drawn by Officers of the Public Works, Telegraph, Forests, Cinchona and Postal Departments and cheques drawn by Mufassal Civil Court Officers, who have been authorised to draw on sub-treasuries.

15. Cheques drawn by Collectors or Administrators of Wards' estates or attached estates.

16. Bills drawn by Tahsildars for advances for replacing boundary marks.

17. Repayment of deposits made at Sub-Treasuries.

18. Refunds of Magisterial fines.

19. Refunds of the Registration Department.

20. Refunds of the Commercial Taxes Department.

21. Other refunds, provided that the payment is made at the same Sub-Treasury at which the amount was originally credited.

22. Payments on receipts in the prescribed form on account of compensation for land acquired under the Land Acquisition Act (India Act I of 1894).

23. Pay bills of Deputy Inspectors of Schools and their establishments; travelling allowances and contingent bills of Deputy Inspector of Schools and their establishment when countersigned by District Educational Officer.

23-A. Bills on account of stipends and scholarships of Education Department, when countersigned by the Officer sanctioned stipend or scholarships, as the case may be.

24. Bills presented by Panchayat Union Commissioner for advance payment of local cess surcharge, matching grant for adjustment of local cess, local cess surcharge and local irrigation grant.

25. Bills presented by the Panchayat Union Commissioner for drawal of grants-in-aid sanctioned by the Revenue Divisional Officers and house tax matching grant sanctioned by the Revenue Divisional Officers to Village Panchayats.

26. Bills drawn by Co-operative Sub-Registrars when counter-signed by the Deputy Registrar of Co-operative Societies concerned.

27. Pay bills for self and establishment drawn by Co-operative Sub-Registrars without the countersignature of the Deputy Registrars.

28. Pay bills drawn by Sub-Registrars and countersigned by the District Registrar and contingent bills drawn by Sub-Registrars.

29. Pay, travelling allowance and contingent bills of headmasters and headmistresses of training schools and their establishment.

30. Pay, travelling allowance and contingent bills of headmasters and headmistresses of schools (other than hill schools) and their establishments.

31. Bills on account of scholarships and other educational grants of the Harijan Welfare Department.

32. Pay and contingent bills signed by Deputy Commercial Tax Officers and Assistant Commercial Tax Officers in independent charge, their travelling allowance bills, when duly countersigned by the Commercial Tax Officers and miscellaneous bills of their offices.

33. Pay, travelling allowance and contingent bills relating to the habitual offenders settlements at Azizнagar.

34. Pay bills of all schools and the contingent bills for the money order commission for the remittance of salary of the teachers under the Harijan Welfare Department should be signed by the District Harijan Welfare Officers.

35. Pay bills of Probation Officers without any countersignature and their travelling allowance and contingent bills when countersigned by the Chief Probation Superintendent.

36. Pay bills of Assistant Inspectors of Labour, Deputy Inspectors of Labour and their establishment, travelling allowance bills of Assistant Inspectors of Labour, Deputy Inspector of Labour and their staff when countersigned by the Inspector of Labour and the contingent bills of Assistant Inspectors of Labour and Deputy Inspectors of Labour who have got substantive appointment and of Assistant Inspectors of Labour and Deputy Inspectors of Labour who have no substaative appointment, when the bills are countersigned by the Inspector of Labour.

37. Bills presented by the Curator relating to the Pudukottai Museum.

38. Bills for withdrawal of advavnces, etc., from the General or other Provident Funds (Tamil Nadu) accounts of subscribers drawn by Officer sanctioning the advances or by drawing officers under the sanctioned accorded by higher officers.

39. Bills relating to payment of land cess, fishery rentals, surcharge stamp duty, Magisterial fines and not proceeds or entertainment tax to Panchayats and apportioned fees collected from the licensees under the Tamil Nadu Cinematograph (Regulation) Rules 1957 to the Town Panchayat Union or the Municipalities sanctioned by the Collector.

40. Bills relating to payments of additional surchage collected under the Tamil Nadu Land Revenue (Additional Surcharge) Act (Act XXX of 1955) to Local Bodies.

41. Monthly pay bills to the Local Fund Audit staff at Annamalainagar and in the Hindu Religious Endowments Audit Unit in the Thanjavur, Madurai and Tirunelveli districts.

42. Bills relating to the pay, allowances and contingencies payable in taluks and prepared by the District Agricultural Officers.

43. Grant-in-aid bills countersigned by the Director of Correctional Administration.

44. Pay, travelling allowances and contingencies, Bills drawn by the Cane Development Officers, Madras and Tiruchirappalli and payable at the treasuries and sub-treasuries.

45. Pay, Travelling Allowance and contingent bills drawn by the Audit Superintendents in the State Trading Schemes.

46. Payment by Collectors of Districts of Local Roads grants to Panchayat Union Councils from the amount placed at their disposal under section 131 of the Tamil Nadu Panchayats Act of 1958.

47. Payment by Collectors of Districts of Local Irrigation Grant to Panchayat Unions payable to them.

48. Payment of the following grants to Panchayat Unions sanctioned on post execution basis.

(1) Village Works Grant.

(2) Social Education Grant.

(3) Women and Children Welfare Grant.

(4) Agricultural Grant.

49. Bills presented by the Panchayat Union Commissioners and the Executive Officers of the Town Panchayats in T.N.T.C. Form No. 40 for the expenditure incurred towards the transportation of persons for steralisation to be paid by book adjustment only.

50. Bills relting to payments of compensation under the Tamil Nadu Land Reforms (Compensation for surplus land) Rules 1966 to Land owners in respect of the surplus lands acquired under section 18 (1) of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act 1961.

51. Pay Bills: Travelling Allowance bills, All kinds of special advances sanction to Sub-Treasury staff, imprest advances, advances of Pay and Transfer Travelling Allowance for Sub-Treasury staff and contingent bills.

52. Pay, Travelling Allowance and contingent bills in respect of National Extension Service Office and Extension establishment (including himself) drawn by the Panchayat Union Commissioner in his capacity as Block Development Officer.

53 Pay and Travelling Allowance and contingent bills drawn by centre Khadi Officer, Khadi and Village Industries Board. Travelling Allowance bills should be countersigned by the provisional Textile Commissioner or by his Gazetted Personal Assistant (Khadi).

54. Pay and Travelling Allowance and Contingent bills drawn by the Jail Superintendent

55. Pay and Travelling Allowance and Contingent bills drawn by Agricultural Income Tax Officers (Travelling Allowance Bills countersigned by Assistant Agricutural Income Tax Commissioner).

56. Pay drawn by Commissioners (Non-Gazetted) of Municipalities. on the bills that they are duly countersigned by the competent authorities

57. Bills for payment of Entertainment tax to Town Panchayats and Village Panchayats drawn by the Executive Officers and Panchayat Union Commissioners respectively with reference to the sanction issued by the Commercial Tax Officer and adjusted to the credit of town panchayat Account and Local Fund Deposit Account No. II respectively.

58. Loans and Advances drawn by Tahsildars, Block Development Officers and Panchayat Union Commissioners.

59. Bills for reimbursement of grant to Panchayat Unions for running pre-schools for children drawn by District Women's Welfare Offices.

60. Miscellaneous Bills drawn by Tahsildars for fire accidents grants and discretionery grants sanctioned by the Collector.

61. Bills on account of State Subsidiary to Rural Dispensaries drawn by the District Medical Officers and endorsed in favour of the Panchayat Union Commissioners.

Note.—The Sub-Treasury Officer should ensure before making payment on the bills that they are duly countersigned by the competent authorities wherever necessary.

APPENDIX 17.

(*See* Instruction 1 under Treasury Rule 23.)

RULES REGULATING THE PREPARATION OF LAST PAY CERTIFICATES IN CASES OF TRANSFERS ON DUTY OR OF RETURN FROM LEAVE.

N.B.—These are rules made by the Comptroller and Auditor-General of India, except where otherwise stated.

1. Transfers on duty may be of two kinds—

(i) A Government servant may proceed on duty from one State or Circle of audit to another.

(ii) A Government servant may proceed on duty from one place to another in the same State or circle of audit.

2. In the former case the certificate should be given as follows:—

(*a*) If the Government servant is employed at the Station of the Accountant-General of his State or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer and a duplicate of it should be forwarded to the Accountant-General of the transferred Government servant's new State or circle of audit, otherwise the procedure laid down in clause (*b*) below should be adopted.

(*b*) If he has to pass through that station on his way to his new State or circle of audit, the certificate should be given in duplicate by the officer in charge of the treasury from which he last draw pay and both copies countersigned by the Accountant-General, one copy of the countersigned certificate should be forwarded by the latter to the Accountant-General of the transferred Government servant's new State or circle of Audit.

(*c*) If he is not employed at and has not to pass through, the Accountant-General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant-General for countersignature and transmission to the Accountant-General of the transferred Government servant's new State.

Exception.—As an exception to the preceeding rules, the last pay certificates of non-gazetted Government servants transferred from one State or circle of audit to another may be given by the head of the office and need not be countersigned by the Accountant-General concerned, but in the case of transfers out of India, the last pay certificates should be signed by the Accountant General.

3. In the second case of transfer, transfer within the same State or circle of audit-see rule I (ii) above the Government servant should obtain a last-pay certificate from the officer in charge of the treasury from which the last drew pay or, if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

RULINGS OF THE GOVERNMENT.

1. No last pay certificate is necessary when a non-gazetted Government servant who does not draw his own bills is transferred from one Revenue district to another but his pay continues to be drawn by the same drawing officer.

2 If the Government servant who is transferred is a non-Gazetted Government servant who draws his own bills, the last pay certificate should be countersigned by his immediate superior departmental officer in the district or circle in which he last drew pay.

3. Deleted.

4. In the event of transfer of a Gazetted Officer drawing his pay at a sub-treasury, the last pay certificate shall be prepared by the sub-treasury officer and sent to the treasury officer for countersignature and onward transmission to the officer.

5. In the case of non-gazetted Government servant two copies of last pay certificate shall be sent to the drawing officer of the new station, one copy through the transfree himself and the other by post. The copy received through the transferee shall be attached to the first pay bill in original, after an attested copy being taken. The copy received through post shall be compared immediately with the attested copy kept on record and any variation found reported to the audit officer in consultation with the drawing officer in the old station. This procedure will also apply to the non-gazetted Government servant who draws his own pay bill.

Exception.—No last pay certificate is necessary when a non-gazetted Government servant who draws his own bills is transferred but continues to draw his bills after transfer on the same treasury but he should attach a certificate showing the date and hour of making over charge of his former office and assumming charge of his new office, to the bill on which he first draws pay after transfer.

4. A Government servant who has drawn his leave salary in India should, before returning of duty, obtain a last pay certificate from the Accountant-General by whom or within whose jurisdiction his leave salary was last paid.

5. The last pay certificate shall be prepared in all the cases mentioned above in the form T.N.T.C. 122. This form provides for details of the fund deductions although the officer preparing the bills is responsible for their correctness, but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant including any made under an order of attachment of his pay by a court of law of which he may have received notice before granting the certificate but also for passing on any, of which he may afterwards receive notice, to the treasury or the disbursing office from which the Government servant will in future draw pay.

The officer preparing the last pay certificate should also enter details in regard to any insurance policies financed from a Provident Fund indicating the name of the Insurance Company, the Policy number and the amount and the due date for the payment of premium.

6. *Deleted.*

7. In the case of the pay bill of a Government servant, of whatever rank, required to accompany the headquarters of the Government to a hill station or other station which has been declared to be the headquarters of the Government for the time being, the signature or countersignature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

8. For the purpose of drawal of transit pay and allowances of a Government servvant on his promation from a non-gazetted to gazetted post, an extra copy of the last pay certificate should be sent by the Head of the Office direct to the Audit Officer.

On reversion from the Gazetted post, the Last Pay Certificate should be sent by the Treasury Officer to the Audit Officer and the latter should countersign it and send it to the head of the Office responsible for drawing the pay of the Government Servant as a non-gazetted Officer.

RULING OF THE GOVERNMENT.

In Madras there is no move of the headquarters of the Government to a hill station during the hot weather. When a Government servant attached to the secretariat is permitted to spend a part of the year at Ootacamund on duty and his pay or part of his pay is drawn there, the procedure prescribed in rule 7 above should be followed.

APPENDIX 18.

[*See* Subsidiary Rule 10 (c) under Treasury Rule 30.]

MEMORANDUM OF INSTRUCTIONS TO BE OBSERVED BY THE POLICE OFFICER IN CHARGE OF A REMMITTANCE SENT BY RAIL.

(These instructions should be printed in English and Tamil). A copy containing both the English version and Tamil version together with as many blank receipts as there will be reliefs must be handed over by the Sub-Treasury Officer at the despatching section to the Police Officer Commanding any guard who will travel incharge of treasure. This should be done after the S.T.O. Superintendents the leading of the vans personally or by a substitute and he must take a receipt for these documents with the full signature of the police officer in a special register maintained for the purpose. The officer commanding the guard will transfer the copy of the instructions to the officer commanding the relieving guard, if the guard is relived at any point of the journey.

A copy should also be supplied to every officer who is called upon to furnish guards for remittances sent by rail and he should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.

INSTRUCTIONS.

1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the sub-treasury, but he should see the boxes weighed and satisfy himself that each box is properly secured before it is transferred to the van and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van and the doors of the compartment occupied by the guard should never be locked.

3. The officer incharge of such a guard should wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and should also wire again en route if any change in the train has been made or anything has occurred to delay its arrival. doors of the compartment occupied by the guard should never be locked.

4. The officer commanding a relieving guard should see that the number of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; that the seals are unbroken and bear no sign of having been tampered with; and that the locked doors of the van cannot be opened.

5. The Sub-Treasury or Currency Officer, if so requested should provide the officer-in-charge of such a guard with a lantern which will burn all night. The officer-in-charge should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage a guard must remain on duty by the door of the treasure wagon; if there be several such wagon, it will suffer to tell off two men, who may stand, one at each end of the wagons.

6. In case of a break-down separting a Convey, the officer-in-charge of the guard should separate the party, attaching himself to the doubled portion.

7. On delivering the boxes at the sub-treasury to which they are addressed, the officer-in-charge of the guard should obtain a receipt in the form annexed. If any box be short in weight or show signs of having been tampered with, it should be opened and the contents examine in the presence of the officer-in-charge of the guard; otherwise, he should be allowed to return at once. 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.

8. The following form or receipt should be used by the officer commanding a relieving guard:—

"Received charge from . police officer of district, of Railway wagon No. said to contain boxes aggregating Rs. wagon No. ..... said to contain ..... boxes aggregating Rs. ..... (and so on). The wagons were duly locked and sealed and one key for each made over."

The relieving guard should also acknowledge the receipt of any unsigned receipt forms handed over by the relieved guard for use when subsequent relieving guards have to give receipts. The number and contents of each wagon should be detailed in the receipt. The receipt should be in English if the police officer is acquainted with that language and otherwise in the principal Indian language with which he is acquainted.

NOTE—If the seals on a wagon are broken or bear signs of having been tampered with or if a wagon has not been sealed, it is the duty of the officer commanding a relieving guard to insist on the wagon being opened and the number of boxes counted before he gives a receipt to the relieved officer. In such cases, the fact of the wagon having been opened and the number of boxes counted should be entered on the receipt.

9. The Officer-in-charge of the guard should present the command certificate for examination to the remitting sub-treasury or Bank Officer before the remittance is handed over to him. He should also present it for examination to the sub-treasury or Bank Officer taking charge of the treasure. The latter should satisfy himself that he is taking over the treasure from the officer named in the command certificate and should, at the same time, check the strength of the escort with that stated in the command certificate noting any difference that he may find. When all is correct, he will merely sign the command certificate.

10. Whenever any breach of these rules occurs, the officer-in-charge of the guard must insist on the treasure-van being detached from the train and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway.

11. When a shroff accompanies a remittance, he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The shroff will not interfere in any way in the performance by the escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box, it is the duty of the shroff to take over any coin that may fall out and to verify the contents and repack the box if repacking is necessary. The officer-in-charge of the guard should see that the shroff is not interferred within the execution of his duties.

ANNEXURE

SUB TREASURY

No.

Dated 19

ORIGINAL.

Preliminary Receipt.

RECEIVED from the Police Escort Officer, ____ bags ____ boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs. as per Officers invoice No. , dated 19 .

(This is subject to detailed examination)

	Rs.	P.
Notes		
Coins of higher denominations		
Coins of Lower denomination		
Total		

Sub Treasury Officer.

To

The

FOR THE POLICE ESCO..

No.

dated 19

DUPLICATE.

RECEIVED from the Police Escort Officer, ____ bags ____ boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs. as per Officers invoice No. , dated 19

(This is subject to detailed examination)

	Rs.	P.
Notes		
Coins of higher denominations		
Coins of Lower denominations		
Total		

Sub Treasury Officer.

FOR THE SUB TREASURY CONCERNED

No.

Dated 19

TRIPLICATE

Preliminary receipt

RECEIVED from the Police Escort Officer, ____ bags ____ boxes of marks and weights details in the invoice said to contain coin to the value of Rs. as per Officer's invoice No. , dated 19 ..

(This is subject to detailed examination)

	Rs.	P
Notes		
Coins of higher denominations		
Coins of Lower denominations		
Total		

Sub Treasury Officer

To

The Sub Treasury Officer.

Note: Coins of twenty five paise and more to be shown as higher denominations and coins of less than twenty pas to be shown as lower denominations.

APPENDIX 19.

(*see* Subsidiary Rule 30 under T. R. 30)

THE MINIMUM AMOUNT OF COINS AND NOTES IN A REMITTANCE WHICH A CASHIER SHOULD EXAMINE IN A DAY.

Coins.	*Rs.*
New rupees of the value of	2,00,000
Old rupees of the value of	8,000
New fifty paise of the value of	50,000
Old fifty paise of the value of	4,000
New twenty-five paise of the value of	18,000
Old twenty-five paise of the value of	2,500
New twenty paise of the value of	12,000
Old twenty paise of the value of	2,000
New ten paise of the value of	5,600
Old ten paise of the value of	1,600
New five paise of the value of	2,800
Old five paise of the value of	800
New three paise of the value of	1,650
Old three paise of the value of	600
New two paise of the value of	1,100
Old two paise of the value of	400
New one paise of the value of	550
Old one paise of the value of	200
Notes.	PIECES.
New notes of all denominations	15,000
Old Rs 1 and 2 notes	8,000
Old notes of higher denominations	2,500

APPENDIX 20.

(*See* Instruction 21 (*b*) under Treasury Rule 30.)

A. LIST OF RAILWAYS WHICH HAVE AGREED TO CHARGE FREIGHT ON CONSIGNMENTS OF TREASURE BELONGING TO THE RESERVE BANK OF INDIA AT THE CONCESSIONAL RATES AVAILABLE TO THE GOVERNMENT.

1. Government Railways—

Central Railway.
Eastern Railway.
North-Eastern Railway.
North-East Frontier Railway.
Northern Railway.
South Central Railway.
South Eastern Railway.
Southern Railway.
Western Railway.

2. Non-Government Railways—

Shahdara (Delhi) Saharanpur Railway.
Ahmadpur Katwa Ahmadpur Katwa Railway Company Limited.
Arrah Sasaram Light Railway.
Bankura Damodar River Railway.
Futwah Islampur Light Railway.
Howrah Sheakhala Light Railway.
Howrah Amta Light Railway.
Dehri Rohtas Light Railway.

B. CONCESSIONAL RATES CHARGED BY ALL RAILWAYS ON CONSIGNMENTS OF TREASURE BELONGING TO THE GOVERNMENT AND BY THE RAILWAYS MENTIONED IN SECTION 'A' AS SONSIGNMENT OF TREASURE BELONGING TO THE RESERVE BANK OF INDIA.

The Railways mentioned in Section 'A' above have agreed to charge freight on consignments to of treasure belonging to the Reserve Bank at the same concessional rates as those available to the Government under the Indian Railway Conference Association Coaching Tariff. These concessional rates are as follows—

Rates.—Treasure including Government Stamps, specie bullion, gold and silver coins, current or uncurrent currency notes, signed or unsigned and defaced currency notes, etc., will be carried at the rates given in I.R.C.A. Coaching Tariff Part IV on the through distance.

The Minimum charge per consignment is Rs. 2.

The minimum weight for charge is 40 kilograms.

(2) Crushed defaced copper coins are charged at full parcel rates (contained in I.R.C.A. Coaching Tariff Part III).

(3) Fractions of a quintal will be charged as follows:—

Exceeding 5 kilograms ..... as 5 kilograms.
Exceeding 5 kilograms but not exceeding 10 kilograms as 10 kilograms.
Exceeding 10 kilograms but not exceeding 15 kilograms as 15 kilograms.

Exceeding 15 kilograms but not exceeding 20 kilograms as 20 kilo grams,

Exceeding 20 kilograms but not exceeding 25 kilograms as 25 kilo grams,

Exceeding 25 kilograms but not exceeding 30 kilograms as 30 kilo-grams,

Exceeding 30 kilograms but not exceeding 35 kilograms as 35 kilo-grams,

Exceeding 35 kilograms but not exceeding 40 kilograms as 40 kilo-grams,

Exceeding 40 kilograms but not exceeding 45 kilograms as 45 kilo-grams,

Exceedings 45 kilograms but not exceeding 50 kilograms as 50 kilo-grams,

Exceeding 50 kilgorams but not exceeding 55 kilograms as 55 kilo-grams,

Exceeding 55 kilograms but not exceeding 60 kilograms as 60 kilo-grams,

Exceeding 60 kilograms but not exceeding 65 kilograms as 65 kilo-grams,

Exceeding 65 kilograms but not exceeding 70 kilograms as 70 kilo-grams,

Exceeding 70 kilograms but not exceeding 75 kilograms as 75 kilo-grams,

Exceeding 75 kilograms but not exceeding 80 kilograms as 80 kilo-grams,

Exceeding 80 kilograms but not exceeding 85 kilograms as 85 kilo-grams.

Exceeding 85 kilograms but not exceeding 90 kilograms as 90 kilo-grams,

Exceeding 90 kilograms but not exceeding 95 kilograms as 95 kilo-grams.

Exceeding 95 kilograms but not exceeding 1 quintal as 1 quintal, grams.

Escorts.—(1) Free conveyance of escort in Second class at the following scale both on the onward and return journey will be allowed only when treasure is carried in separate vehicles (other than in reserved passenger compartments or carriages) irrespective of whether the escort returns with or without treasure—

(*a*) One man when the consignment of treasure is over 20 and under 50 quintals;

(*b*) Two men when the consignment is from 50 to under 100 quintals,

(*c*) Four men when the consignment is 100 quintals and over.

(2) It shall be optional for escorts to be sent in charge of copper, bronze and nickel coins and such escorts shall be carried free in accordance with the scale laid down in this rule.

Government Treasury Boxes when booked at owners risk and despatched empty, from any station consigned either to the Currency Officer, The Master India Security Press, Nasik Road, the Master Indian Government Mints, Bombay and Alipore (Calcutta), the Treasury Officer of Reserve Bank of India or any Bank appointed as the Agent of the Reserve Bank of India on production of a certificate from the despatching Government Officer to the effect that they are empty Government Treasure boxes will be charged at quarter parcel rate. The charge must be prepaid. The alternative Railway Risk rate is the full parcel rate.

APPENDIX 21.

(*See* Note 1 to Subsidiary Rule 45 under Treasury Rule 30.)

RESERVE BANK OF INDIA REMITTANCES—REMITTANCES ON GOVERNMENT ACCOUNT.

1. Subject as hereinafter provided, Bank Draft on Government account at par will be issued for remittances on behalf of the Government and for other quasi public purposes set forth in paragraph 4 under the terms and conditions hereinafter specified.

In regard to remittance within the district, the conditions imposed by Subsidiary Rule 35 under Treasury Rule 16 shall be observed for the issue of Bank Drafts.

2. Two forms of Bank Drafts on Government account will be issued—

(i)*Reserve Bank of India Drafts on Government account*—

To be drawn by or on places where the Reserve Bank is represented by its Treasury Agencies and drafts to be drawn by the Reserve Bank on its own offices and branches of the State Bank of India, and

(ii) *State Bank of India Bank Drafts on Government account*—

To be drawn on its own offices and branches.

In either case, the drafts wil be superscribed "on Government account only".

3.(a) Drafts will be issued for a minimum amount of Rs. 50 except in special circumstances such as family remittances in the case of officers and men of the Police Departmetnt or for payments in connection with securities deposited with the Reserve Bank of India for and on behalf of Government. The limit of Bank draft on Government account obtainable for private purposes of a Government officer is in all cases, the amount of a month's pay and allowance of the remitter.

Note.—Bank drafts can be issued for amounts less than Rs. 50 in favour of the Court in respect of Land Acquisition cases.

(*b*) The Minimum drawing on any one day for each class of remittance which may not be exceeded without the express sanction of the Currency Officer will be as follows:—

	Rs.
At or on a sub-treasury	10,000
By and on offices and branches of the Bank having currency chest facilities	without limit

4. The issue of Bank drafts on Government account at par is authorised in the following cases.—

(*i*) *General.*—To a Government officer for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official duties. The purpose for which the drafts are required must be clearly stated in the application.

NOTE 1.—The facility of remittance by Bank drafts on Government account at par is also permitted to the Local Funds named in schedule to this Appendix and to such additional funds as may be determined from time to time by the Government in consultation with the Reserve Bank subject to the condition that the remittances are for *bona fide* public purposes.

NOTE 2.—The Treasurer of Charitable Endowments, Madras, is permitted to effect intra-State remittances on behalf of Charitable Endowments by Bank drafts on Government account at par.

NOTE 3.—The facility of remittance by Bank drafts on Government account at par is permitted for bona fide remittances on behalf of the employees Provident Fund.

(2) *Public Works.*—To Executive Engineers, and to all Sub-divisional Officers in the Public Works or the Electricity Department, whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. [When purchases are effected, or work is done by one division on account of another, the adjustment will be made by book transfer.]

(3) *Pay and allowance of Civil Officers.*—(i) The remittance of pay and allowance is not ordinarily a bona fide public purpose, but a Bank draft on Government Account may be obtained for the remittance of the pay and allowance of an officer deputed beyond the limits of the district in which his pay has to be drawn.

(ii) The officers of the co-operative Department are permitted to obtain bank drafts at par for the remittance of pay and allowances of the field staff working outside the Headquarters of the office to which they are attached but within the limits of the district.

(4) *Workmen's compensation.*—To a Commissioner for Workmen's compensation in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with section 21 (2) of the Workmen's compensation Act, 1923 (India Act VIII of 1923).

(5) *Refunds of electoral deposits.*—For the remittances of electoral deposits refunded to candidates for the legislative bodies who are residing in district which are different from those where the deposits were originally lodged.

(6) *Trust Funds.*—To Government officers in favour of the Reserve Bank, Calcutta, Bombay and Madras for the purchase of Government promissory notes out of funds held in trust.

(7) *For Family Remittances Police Department.*—To officers and men of the Police constabulary for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered to suit the case.

(8) *Subscription for a public or quasi public purpose.*—The Government desiring to facilitate the collection of subscriptions for any public or quasi public purpose may allow the issue of one draft a month, from any district treasury to the local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.

NOTE.—The Association for the Blind, Madras, and the Sree Meenakshi Deaf and Dumb School are entitled to this concession.

(9) *Local Funds.*—(i) To any local bodies for investment of their surplus funds in an office of the Reserve Bank or a branch of the State Bank of India or in any co-operative bank authorised by the Government for this purpose. Moneys relating to the Provident Fund of local bodies employees maintained by a Panchayat union council should be deemed to be part of the funds of the Panchayat Union council for this purpose.

(ii) To co-operative banks in which these surplus funds have been invested for remittances of interest or investments realized for payment to the local bodies or municipalities.

(iii) To municipalities for remittance of their surplus funds for investment to any co-operative bank.

(iv) To Panchayat union councils and municipalities for bonafide remittances to Government institutions within the State.

(v) To the local library authority set up under the Madras Public Library Act, 1948, for payment of travelling allowance to its members.

NOTE.—Bank drafts on Government account should not be issued for (*a*) remittances relating to University Fee Fund and (*b*) remittances of Provident Fund amounts of Local body employees on transfer from one local body to another.

(10) *For remittance by Public Debt Office of interest on Government promissory notes.—For remittance by the Public Debt office.*—(i) of interest over due on Government promissory notes which are transmitted to it for renew by a treasury other than on which they are enfaced for payment of interest.

(ii) of broken interest on allotment certificates; (iii) of broken interest on note converted or transferred into stock under the rules in the Government Securities.

(11) *General Public.*—At Treasury Agencies for remittance to the office of the Reserve Bank at Calcutta, Madras or Bombay, for purchase of Government promissory notes. The minimum amount of a draft in such cases is Rs. 5,000.

NOTE 1.—In order to ensure that Bank drafts on Government account are used for the purpose for which they are taken, they should be issued payable to the office of the Reserve Bank of India at Calcutta, Bombay or Madras and Marked "for investment in Government Securities".

SCHEDULE 2.

LIST OF OFFICE OF THE STATE BANK OF INDIA IN INDIA INCLUDED IN THE RESERVE BANK'S REMITTANCE FACILITIES SCHEME.

NOTE.— In this list, the term 'Office' means a local head Offince (marked L.H.O.) branch of sub-branch (marked SB) but ot a Treasury Pay Office, Pay Office or Sub-Pay Office which are classified as sub-offiees. Offices marked with asterisks do not transact Government business.

A. Offices maintaining currency chests, drawings by or on which may be made without restriction as to amount

AJMEER—
Ajmer

ASSAM—
Disbrugarh
Shillong
Tezpur

WEST BENGAL—
Calcutta L.H.Oa *
Asansol
Berhampore
Burdwan
Burnpur
Chainsurah
Darjeeling
Palanpur
Poona
Howrah
Jalpaiguri
Krishnagar

BHOPAL—
Bhopal

BIHAR—
Bettiah
Bhagalpur
Chaibassa

BOMBAY—
Bombay L.H.O.*
Ahmedabad
Ahmednagar
Amalnera *
Baroda
Belgaum
Vijayawada
Visakhapatnam
Bhusaval
Broach
Deolali
Dharwar
Dhulia
Dohad
Gadag
Godhra
Hubli
Jalgaon
Kolhapur
Nadiad
Nasik
Pachora
Allahabad

Azamgarh
Sholapur
Surat
Thana

Kutcha-Bhuj

MADHYA BHARAT
Gwalior
Indore
Ratlam
Ujjain

MADHYA PRADES
Achalpur (Ellichur)
Akola
Amraoti
Chanda
Gondia
Harda
Jubbulpore
Katni
Khamgaon
Khandwa
Nagpur
Raigarh
Raipur
Rajnangdaon
Sagar

Seoni
Wardha
Yeotmal

Chapra
Darbhanga
Dhanbad
Gaya
Jamshedpur
Wani
Monghyr
Muzaffarpur
Patna
Purna
Purulia
Ramgarh SB
Ranchi

DELHI—
Delhi*
New Delhi

HYDERABAD—
Hyderabad (Deccan)
Secuncerabad

JAMMU & KASHMIR
Jammu
Srinagar
(Kashmir)*

MADRAS—
Madras L.H.O.
Adoni
Anantapur
Bapatla
Bellary
Bhimavaram
Cannanore
Chittoor
Cochin
Coimbatore
Cuddalore
Cuddapah

MADRAS—*cont.*

Eluru
Erode
Gudiwada
Gundur
Kakinada
Kozhikode
Kumbakonam
Kurnool
Madurai

Mangalore
Masulipatnam
Nagapattinam
Nandyal
Nellore
Ootacamund
Palakol*
Pollachi
Rajamundry

Salem
Thanjavur
Tellicherry
Tiruchirappalli
Tirunelveli
Tirupur
Tuticorin
Vellore
Vizianagaram

RAJASTHAN—

Alwara *
Jaipura *
Jodhpura *
Sambhar *

SOURASHTRA—
Rajkot

TRAVANCORE—
Cochin—
Alleppey*
Quilon*
Trichur *
Trivandrum*

UTTARPRADESH—
Agra
Aligarh
Bahraich
Ballia
Bannaras
Bareilly
Basti
Bijnor
Budaun
Bulandshahr
Chandausi*
Dehra Dun
Estawah

VINDHYA PRADESH—

Rewa
Satna

MYSORE—
Bangalore

ORISSA—
Balasore
Berhampore
(Ganjam)
Cuttack
Sambalpur

PUNJAB—
Abohar
Ambala Cantt*
Ambala City
Amritsar
Ferozepur
Gurdaspur
Hissar
Hoshiarpur
Jullundar
Karnal
Ludhiana
Pathankot
Rohtak
Simla

Faizabad
Farukhabad
Gonda
Gorakhpur
Hapur
Hathras
Jhansi
Kanpur
Lakhimpur (Kheri)
Lucknow
Manipuri
Mathura
Meerut
Moirazapur
Moradabad
Mussorie
Muffarnagar
Naini Tal
Pilibhit
Rampurs
Roorkee
Saharanpur
Shahjahanpur
Sitapur

B. Offices not maintaining Currency Chests, drawings by or on which may be made without restriction as to amount.

West Bengal—

Ballygunge,
Calcutta*

Bhowanipore,
Calcutta*

Burrabazzar
Calcutta*

Netaji Subhas
Road, Calcutta*

Port Street,
Calcutta*

Shambazzar
Calcutta*

BOMBAY—

Byculla, Bombay*
Dadar Bombay *
Mandvi Bombay *

Sandhurst Road,
Bombay*

Ahmedabad Station*

Poona City*

Madya Bharat—

Indore City*

Madhya Pradesh —

Jabbulpore City
SB*

Madras—

Mount Road,
Madras*

Mysore—

Bangalore City*

Uttar Pradesh—

Kanpur City

Note 2.—Money forming part of any provident fund intended for any body may be remitted by investment with reference to this item without benefit of local body servants or any endowment fund belonging to a local any minimum limit for each draft.

Schemes.

1. Panchayat Union Council and Town Panchayat Funds.
2. Municipal Funds.
3. Tuticorin Port Fund.
4. Minor Pilotage Fund.
5. Landing and Shipping Dues Fund.
6. Irrigation Costs funds.
7. Employees State Insurance Corporation Funds.
8. State Khadi and Village Industries Board Fund.
9. Madras State Electricity Board Fund.

SCHEDULE-2.

List of Offices at the S.B.I. in India included in the Reserve Bank remittance facility Scheme.

APPENDIX 22.

(*See* Instruction 12 in Chapter II, Part III.)

LIST OF PERSONS AUTHORISED TO CUT COINS UNDER SECTIONS 16 AND 20 OF THE INDIAN COINAGE ACT.

NOTE.—Under the Indian Coinage Act, 1906 (India Act III of 1906) State Governments do not have any power under sections 16 and 20 of the said Act.

The Union Government have authorised the Officials in Part I of the schedule appended hereto and the Manager, Agent, Secretary or other principal officers of the banks and firms specified in Parts II and III of the said schedule to cut or break counterfeit or fraudulently defaced coins.

THE SCHEDULE.

PART I.

GOVERNMENT DEPARTMENTS.

1. Every officers-in-charge of a District Treasury Sub-Treasury or Military Treasure Chest.

2. The Masters, India Government Mints, Bombay Alipore (Calcutta) and Hyderabad.

3. The Collectors of Customs at Calcutta, Bombay Madras, Cochin, Kandle and Visakhapatnam. The Taxation Officer, Manipur.

4 The Collectors of Central Excise, Bombay and Calcutta; the Collector of Central Excise, Madras (in respect of the departmental Treasury at Sivakasi).

5. The Collector of Customs and Central Excise and the Revenue Officer, Pondicherry, the perceptors, Bahour/Villanur/Gulgaret, the Prepose due Treasor, Karaikal/Mahe/Yanam.

6. The Customs Manager at Castle Rock, Bombay; the Chief Accounts Officer, Salt Department, Bombay and every officer-in-charge of a Salt Treasury in Tamil Nadu.

7. The Presidency Post Masters at Bombay, Calcutta and Madras. The Post Masters of the Head Offices at Delhi, New Delhi, Bangalore, Shillong, Cuttack, Jaipur, Hyderabad Ambala Nagpur, Patna and Lucknow.

8. The Treasury, Commissioners for the Port of Calcutta, the Cashier, Chief Accountant's Department/Docks Manager's Department/Railway Department/Estate Department of the Bombay Port Trust; the Financial Adviser and Chief Accounts Officer, Kandla Port Project; the Chairman, Trustees of the Port of Tuticorin and the Chief Accountant, Visakhapatnam and Cochin Ports.

9. The Judges of the Court of Small Causes at Bombay, Calcutta and Seldah. The Judges, the Cashier and the Appraiser of the Court of Small Causes, Bombay. The Judges of the City Small Causes Court, Hyderabad

10. The Judges-in-charge of accounts at District Headquarters and outside in West Bengal. The Judges in-charge of accounts in Judgeships having no Registrars in Orissa.

11. The Registrar, City Civil and Sessions Courts, Calcutta. All Sessions Judges in Mysore. Judges of the City Courts, Madras and Hyderabad. The Chief Judge and Judges of the City Civil and Sessions Court, Calcutta. Judges of Judicial Courts in Rajasthan. Registrars of Civil Courts in the Headquarters of all Judgeships in Orissa, Judges of the City Criminal Court, Hyderabad. All District Judges in Tamil Nadu. The Registrar Judicial Commissioner's Court, Manipur. All Sub-Judges, Manipur.

12. The Commissioner of Police, the Deputy Commissioners of Police and the Chief Presidency Magistrate, Calcutta. The Commissioners of Police and the Chief Presidency Magistrate, Madras. The Commissioners of Police, Bombay and Ahmedabad. The Commissioner of City Police, Hyderabad. The Police Magistrates at Sealdah and Alipore. The Deputy Inspectors-General of Police of Ranges, Bangalore, Mysore and Belgaum; the Deputy Inspectors-General of Police, Criminal Investigation Department and Railways, Bangalore; the Superintendents of Police in-charge of all Districts in Mysore State and Superintendents of Police of Bangalore North, Bangalore South Kolar Gold Fields; the Superintendent of Police, Government Railway Police, Bangalore. The Superintendent of Police, Manipur.

13. The Chief Executive Officer, the Deputy Chief Executive Office and the Secretary of the Municipal Corporation of Calcutta; the Commissioner and Chief Accountant of the Municipal Corporation of the City of Bombay. The Commissioners of the Municipal Corporations of Madras Hyderabad and Secunderabad; the Secretary and the Assistant Secretaries of the New Delhi Municipal Committee; the Commissioner, Deputy Commissioners and Chief Accountant of the Municipal Corporation of Delhi the Municipal Commissioner, Ahmedabad; the Administrative and Treasury Officer, Corporation of the City of Bangalore, Bangalore; the Executive Officer, Imphal Municipality; the Executive Officer, Cuttack Municipality and the Estate Officer, New Capital Bhubaneswar.

14. The District Magistrates in Andhra Pradesh and Karnataka, the District Magistrates in the Districts of Orissa where separation has taken place between the Executive and the Judiciary and the Additional District Magistrates in other Districts; the Additional District Magistrates; the Subdivisional Officers and the Extra Assistant Commissioners in Manipur.

15. The Chief Accounts Officer, the Deputy Chief Accounts Officer, the Accounts Officer or the Assistant Accounts Officer in-charge of the Cash Office or when the Chief Cashier is a Gazetted Officer, the Chief Cashier of the Railways.

16. The Accounts Officer, the Delhi Transport Undertaking; the State Motor Transport Controller, Delhi; the Chief Accounts Officer, Andhra Pradesh State Road Transport Corporation; the Accounts Officer, Assistant Accounts Officers and the Divisional Auditors of the Mysore Government Road Transport Department, the Accounts Officer, Rajasthan Government Transport Directorate; (the General Manager, Manipur State Transport) and the Chief Accounts Officer (1) Orissa State Transport Department; the Chief Accounts Officer, Director of Operation, Director-in-charge, Lake Depot, Depot Managers, Howrah Depot, Belghoria Depot and Paikpara Depot of the Calcutta State Transport Corporation.

17. The Chief Controller of Accounts, the Accounts Officers and the Chief Accountants of the Systems and Circles of the Tamil Nadu Electricity Board, Madras, the Accounts Officer and Chief Accountant, Andhra Pradesh State Electricity Board/Government Electricity Department, The Accounts Officer, Electricity Board, Rajasthan Government.

18. The Chief Superintendents of the Central Telegraph Offices at Calcutta, Bombay, Madras and New Delhi.

19. The District Managers, Telephone Districts, New Delhi and Madras.

20. The General Manager, Telephones, Bombay and Calcutta.

21. The Director of Public Vehicles Department, West Bengal.

22. The Collector of Calcutta, District Collectors in Andhra Pradesh.

PART II.

BANKS.

1. Every Officer in-charge of an office of the Reserve Bank of India or any branch thereof.

2. 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 and a Pay Office of the said Bank.

3. The Managers, Agents or other principal officers of all Banks included in the Second Schedule to the Reserve Bank of India Act, 1934.

4. The Managers, Agents or other principal officers of the following Co-operative Banks.

State Co-operative Banks.

1. Andhra State Co-operative Bank Limited.
2. Assam Co-operative Apex Bank Limited.
3. Bihar State Co-operative Bank Limited.
4. Delhi State Co-operative Bank Limited.
5. Gujarat State Co-operative Bank Limited.
6. Himachal Pradesh State Co-operative Bank Limited.
7. Hyderabad Co-operative Apex Bank Limited.
8. Jammu and Kashmir State Co-operative Bank Limited.
9. Kerala State Co-operative Bank Limited.
10. Madhya Pradesh State Co-operative Bank Limited
11. Tamil Nadu State Co-operative Bank Limited.
12. Maharashtra State Co-operative Bank Limited (incorporating the Vidarbha Co-operative Bank Limited).
13. Manipur State Co-operative Bank Limited.
14. Mysore State Co-operative Apex Bank Limited.
15. Orissa State Co-operative Bank Limited.
16. Pondicherry State Co-operative Bank Limited
17. Punjab State Co-operative Bank Limited.

18. Rajasthan State Co-operative Bank Limited.
19. Tripura State Co-operative Bank Limited.
20. Uttar Pradesh Co-operative Bank Limited.
21. West Bengal Provincial Co-operative Bank Limited.

Central Co-operative Banks.

Andhra Pradesh—

1. Co-operative Central Bank Limited, Vizianagaram.
2. Krishna Co-operative Central Bank Limited, Masulipatnam.

Assam—

3. Goalpara District Central C o-operative Bank Limited, Dhubri.
4. Kamrup District Central Co-operative Bank Limited, Gauhati.
5. Sibsagar Central Co-operative Banking Union Limited, Sibsagar.
6. Texpur Central Co-operative Bank Limited, P.O. Textpur.

Bihar—

7. Arrah-Buxar Central Co-operative Bank Limited, Arrah.
8. Bettiah National Central Co-operative Bank Limited. Bettiah.
9. Bihar-Barh Fatwah Central Co-operative Bank Limited, Biharsarif (Patna).
10. Chaibasa Central Co-operative Bank Limited, Chaibasa (Singhbhum).
11. Daltonganj Central Co-operative Bank Limited, Daltonganj.
12. Deoghar-Jamtara Central Co-operative Bank Limited, Deoghar.
13. Dhanbad Central Co-operative Bank Limited, Dhanbad.
14. Dinapur-Massaunhi Central Co-operative Bank Limited, Dinapur (Patna).
15. Dumka Central Co-operative Bank Limited, Dumka.
16. Gaya Sadar Central Co-operative Bank, Gaya.
17. Giridih Central Co-operative Bank Limited, Giridih.
18. Gopalganj Central Co-operative Bank Limited, Gopalganj.
19. Hazaribagh Central Co-operative Bank Limited, Hazaribagh.
20. Laheriasaraj Central Co-operative Bank Limited, Laheriasaraj (Darbhanga).
21. Monghyr-Jamui Central Co-operative Bank Limited, Monghyr (Gaya).
22. Nawadah Central Co-operative Bank Limited, Nawadh.
23. Purnea-Krishnaganj-Araria Central Co-operative Bank Limited, Purnea.
24. Rohika Central Co-operative Bank Limited, Madhubani (Darbhanga).
25. Sitamarhi Central Co-operative Bank Limited, Sitamarhi, Muzaffarpur.

Gujarat—

26. Ahmedabad Central Co-operative Bank Limited, Ahmedabad.
27. Baroda District Central Co-ooerative Bank Limited, Baroda.
28. Broach District Central Co-operative Bank Limited, Broach.

29. Panchahals District Central Co-operative Bank, Limited, Godhra.
30. Surat District Central Co-operative Bank Limited. Surat.

Kerala—

31. Malabar Co-operative Central Bank Limited, Kozhikode.

Madhya Pradesh—

32. Central Co-operative Bank Limited, Barwani.
33. Central Co-operative Bank Limited, Mandsaur.
34. Central Co-operative Bank Limited, Narasinghpur.
35. Central Co-operative Bank Limited, Raigarh.
36. Central Co-operative Bank Limited, Surguja.
37. Vindhya Pradesh Co-operative Central Bank Limited, Rewa.

Tamil Nadu—

38. Co-operative Central Bank Limited, Coimbatore.
39. Co-operative Central Bank Limited, South Arcot, Cuddalore N.T.
40. Co-operative Central Bank Limited, Kancheepuram.
41. Co-operative Central Bank Limited, Madurai.
42. Co-operative Central Bank Limited, Salem.
43. Co-operative Central Bank Limited, Tiruchirappalli.
44. Co-operative Central Bank Limited, Vellore.

Maharashtra—

45. Akola Central Co-operative Bank Limited, Akola.
46. Bhandara Co-operative Central Bank Limited, Bhandara.
47. East Kahandesh Central Co-operative Bank Limited, Jalgaon.
48. Nagpur Co-operative Central Bank Limited. Nagpur.
49. Nasik District Central Co-operative Bank Limited, Nasik.
50. North Satara District Central Co-operative Bank Limited, Satara.
51. Poona Central Co-operative Bank Limited, Poona.
52. Sholapur District Central Co-operative Bank Limited, Sholapur.
53. West Khandesh District Central Co-operative Bank Limited. Dhulia

Karnataka—

54. Bijapur District Co-operative Central Bank Limited, Bijapur.
55. Hassan District Co-operative Central Bank Limited, Hassan.
56. Kolar District Co-operative Central Bank Limited, Kolar.
57. Mysore District Co-operative Central Bank Limited, Mysore.

Orissa—

58. Berhampur Central Co-operative Bank Limited, Berhampur, Ganjam.

Punjab—

59. Amiristar Central Co-operative Bank Limited, Amiristar.
60. Gurdaspur Central Co-operative Bank Limited, Gurdaspur.
61. Gurgaon Central Co-operative Bank Limited, Hissar, Gurgaon.

62. Hoshiarpur Central Co-operative Bank Limited Hoshiarpur.
63. Hissar Central Co-operative Bank Limited, Hissar.
64. Jullundur Central Co-operative Bank Limited, Jullundur.
65. Kapurthala Central Co-operative Bank Limited, Kapurthala.
66. Ludhiana Central Co-operative Bank Limited, Ludhiana.
67. Mohindergarh Central Co-operative Bank Limited, Mohindargarh.
68. Patiala Central Co-operative Bank Limited, Patiala.
69. Rohtak Central Co-operative Bank Limited, Rohtak.
70. Sangrur Central Co-operative Bank Limited, Sangrur.

Rajasthan—

71. Kota Central Co-operative Bank Limited, Kota.

PART III.

FIRMS AND OTHERS.

1. Calcutta Electric Supply Corporation Limited, Calcutta.
2. Calcutta Tramway Company Limited, Calcutta
3. Dehri Rohtas Light Railway Company, Lakdmianagar.
4. District Board, Patna.
5. Martin Burn Limited, Calcutta.
6. McLeod and Company Limited, Calcutta.

APPENDIX 23.

(*See* Instruction 12 in Chapter II, Part III.)

HINTS ON DETECTING COUNTERFEIT COINS.

PART I.

1. Two kinds of counterfeits are met with, namely struck (or cast and struck) counterfeits and cast counterfeits. Casting is the easiest method of making counterfeits and is much the most frequently employed.

2. Struck counterfeits are made by striking or pressing blanks between dies of steel or other hard metal which bear the impression of the coin. The blanks thus struck may have been cast in suitable moulds to the approximate dimensions of the coin or they may have been cut from sheet metal or otherwise made by hand.

3. The moulds for casting counterfeits are usually made of fine sand, clay or similar material, the required impression being taken from a genuine coin. The mould has a small hole or "gate" cut in the rim through which the molten metal for casting the piece is poured. The metal which fills this gate and solidifies with the rest of the casting thus forms a projection on the rim of the cast counterfeit and has to be cut off to enable the rim at this point to be finished by hand, smooth or milled as the case may be. Signs of this finishing can usually be detected on the rim of the counterfeit.

4. It is generally much easier to see faults in a counterfeit, if it is compared with one or more genuine coins of the same description. A suspected piece should therefore, be compared in this way if possible preferably with a magnifying glass. It may also be weighed against genuine coins showing the same amount of wear, as the majority of counterfeits not containing much lead are lighter than the genuine coins.

5. When run on a stone slab or similar hard surface, genuine coins should give a high clear note counterfeits do not as a rule ring well. This, however, it is not a conclusive test as counterfeits occasionally ring well while genuine coins sometime are "dumb" owing to small cracks or flaws in the metal ; these cracks are often visible on the periphery and indicate that the coins are genuine.

6. The colour of a coin should be scrutinized. With a silver coin, the appearance, whether dull or bright should be silvery and a brassy or laden appearance would generally point to the coin being counterfeit. Some counterfeits have a peculiar glazed appearance. Counterfeits of nickel coins often have a yellowish appearance not unlike that of a genuine nickel coin which has been in use for a considerable time but the genuine coin when polished with a cloth will at once become whiter and brighter while the counterfeit usually will not do so.

7. The thickness of a genuine coin is uniform, while counterfeits are sometimes thicker at one side than at the other and are often slightly bent or distorted so that they will not lie evenly between two other coins.

8. The rims of genuine rupees, half rupees and silver quarter-rupees are regularly milled all round with stright indentations at right angles to the faces. In counterfeits of these coins, the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good ones of the same description, when defects can readily be detected. A coin showing good milling is seldom counterfeit but genuine coins occur of which the milling has become much worn or which have been much used as ornaments or fraudulently dealt with and filled or otherwise touched up, so that a coin should not ordinarily be classed as a counterfeit solely on account of bad milling.

9. The beading on the inner side of the rim of silver coins should be even and regular all round, the pearls being uniform in size and shape and equidistant from each other. On counterfeits, the pearls are often badly shaped and uneven in size; the enclosed spaces of letters and figures such as O, P, A, R, D, 8, 6, 9, 4, in cast counterfeits are sometime filled with metal. In struck counterfeits the pearls are often spaced at irregular intervals and are sometimes very small and far apart.

10. The devices on the obverse and reverse should be clear cut and well defined, especially in outline. Blurred lines or edges and an imperfect impression (unless plainly due to wear and tear on suspicious. Letters and figures of the inscription should be clear, well defined and sharp edged. Blurred, irregular or double lines are to be regarded with suspicion. In some counterfeits the letters are much thinner than on genuine coins.

11. The table or plain surface of the coin (i.e., the portion not occupied by device or inscription) should be smooth, even and free from blemish. An uneven, spotted or rough surface is suspicious.

12. All cast coins are counterfeit. In a cast coin, the surface is usually rough or pitted with minute holes. The rim is usually defective, particularly at the "gate" or point where the metal was poured into the mould. The letters and figures of caste coins nearly always present a rounded appearance instead of having square sharp edges.

13. With struck counterfeits it is not unusual to find several counterfeits bearing identical mark or defects due to the pieces having been struck from the same dies. While with cast counterfeits of silver coins the milling is often evenly spaced (though defective) except at the "gate", the milling of a struck counterfeit is usually very irregular.

14. Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In some cases, however, such coins are difficult to distinguish from counterfeits, and when this is the case or swearing is suspected they should be sent to one of the Mints for examination.

15. Counterfeits made from tin or a mixture of tin and lead, are soft and easily bent and will sometimes emit a cracking noise when bent between the fingers close to the ear.

16. Coins, the obverse and reverse of which are anachronistic, e.g., when the former bears the inscription "Victoria Empress" and the latter the date 1862 or "Victoria Queen" with the date 1877 are counterfeits.

17. A counterfeit will usually to found to exhibit at least two of the foregoing faults. A coin should not ordinarily be condemned for only one fault unless it is very marked.

18. The instructions in Part II deal specifically with coins with security edge.

PART II.

1. Two kinds of counterfeits are found cast and struck or a combination of the two.

2. Cast counterfeist are the most easily made and therefore more usually found. The mould into which the molten metal is poured may be made of sand, clay powdered burnt brick, plaster of parts or similar material and the impression on the mould is taken from a genuine com. The mould has a small or 'gate' cut in the rim, through which the molten metal is poured. The metal which fills this hole and solidifies with the rest of the casting forms a projection on the rim of the cast coin which must be cut off to enable the rim at this point to be finished and milled by hand and the security grove put in. Signs of this hand finishing can usually be detected on the rim of cast counterfeits.

3. Struck counterfeits are made by striking or pressing blanks between dies of hard metal, the designs of which are engraved by hand or from dies of softer metals on which the impressions can be transferred from a genuine coin. The blanks, thus struck, may have been first cast or cut from sheet metal.

4. Counterfeits are more easily detected if compared with one or more genuine coins of the same design, using a magnifying glass if necessary. A suspicious coin may also be weighed against a genuine coin showing the same amount of wear, since most counterfeits which do not contain much lead are lighter than genuine coins.

5. When rung on a hard surface, genuine coins should give a clear base metal. Others may contain more silver than the genuine coin which contains 50 per cent silver and in this case the ring may be clear, but will give a lower tone than the genuine alloy.

This, however, is not a conclusive test as counterfeits occasionally ring well, while genuine coins are sometimes 'dumb' owing to small cracks or flaws in the metal. The presence of such cracks, if visible, on the edge of the coins would indicate that the coin is genuine.

6. The thickness of a genuine coin is uniform while counterfeits are sometimes thicker at one side than at the other and are often slightly bent ordistorted, so that they will not lie evenly between two other coins.

7. The rim of genuine rupees, half rupees and quarter rupees, are regularly milled all round with straight indentations at right angles to the faces but rupees of 1940 and onwards and half rupees of 1941 onwards have also a security device in the centre of the milled edge. This device consists of a shallow groove containing alternate beads and diagonal lines. In two sections, separated by blank spaces. The blank portions on rupees

of 1940 are about twice the length of those on rupees or half rupees bearing the date 1941. In counterfeits of these coins, the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good coins of the same discription. when defects can readily be detected.

Coins should not be classed as counterfeits solely on account of bad milling, since genuine coins are found with wornd milling with portions soldered for use as ornaments or with edges filed or touched up. Coins of which the milling is good, however are seldom counterfeit.

8. The beading on the face of the rim of genuine coins should be even and regular the pearls being uniform in size and shape and evenly spacad. The enclosed spaces of letters and figures such as O.P.A., R.D. 4 9 O in cast counterfeits are sometimes filled with metal. In struck counterfeits, the pearls are often space at irregular intervals and are sometimes very small and far apart.

9. The heads and diagenal lines, which appear alternately in relief inside the security groove should be clear cut well defined and uniform in sixe and shape. The blank portions of the groove should be equal in length. In counterfeits, the beads and diagonal lines are often badly shaped and uneven in size, the intervening spaces being sometimes filled with metal. The blank portions usually showsigns of metal having been scooped out by hand, resulting in broken milling on either side of the blank portion and possibly a wider groove than in genuine coins.

10. The devices on the obverse and reverse should be clear and well defined, especially in outline. Blutred lines or edges and an imperfect impression (unless plainly due to wear and tear) are suspicious. Letters and figures of the inscription should be clear, well defined and rounded. Blurred, irregular or double lines are to be regarded with suspicion. In some counterfeits, the letters are much thinner than on genuine coins.

11. The table or plain surface of the coin (i.e., the portion not occupied by any design or inscription) should be smooth, even and free from blemish. An uneven spotted or rough surface with irregular nodes of metal thereon is suspicious

12. All cast coins are counterfeit. In a cast coin, the surface is usually rough or pitted with minute holes. The rim is usually defective, particularly at the 'gate' or point where the metal was poured into the mould.

13. In the case of struck counterfeits, it is not unusual to find several with identical marks or defects, having been struck from the same dies. The milling is usually very irregular. In the case of cast counterfeits, the milling and the design in the groove are often evenly spaced except at the 'gate' where the surplus metal has been removed.

14. Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In doubtful cases, suspicious coins should be sent to one of the Mints for examination.

15. Counterfeits made from a mixture of tin and lead are soft and easily bent and will sometimes emit a cracking noise when bent between the fingers while being held close to the ear.

16. Rupees bearing dates 1938 and 1939 and half rupees bearing dates 1938, 1939 and 1940 which are found with the securities grooved edge are definitely counterfeit. Rupees and half rupee of these issues are regularly milled all round like earlier issues without security edge. Similarly, rupees of 1940 and onwards and half rupees of 1941 and onwards which are regularly milled all round like earlier issues are also counterfeit.

17. A counterfeit will usually be found to exhibit at least two or more of the foregoing faults. A coin should not ordinarly be condemned for only one fault, unless it is very marked.

18. George VI rupees of 1938 and 1939, half-rupees of 1938 and 1939 and quarter-rupees of 1939 are made of standard silver and rupees, half-rupees and quarter rupees of 1940 and onwards are made of quarternary alloy, containing 50 per cent silver. Rupees of 1940 and onwards and half-rupees of 1941 and onwards are also provided with "Security edge". The hints on detecting counterfeits of earlier issues given in Part I are equally applicable to these coins, except that the letters and figures are rounded and not sharp-edged.

The margin and the devices of quarternary coins of 1942 have been slightly improved to increase resistance to wear compared with coins of 1940 and 1941. Such coins should not be looked upon with suspicion in determining their genuineness, unless two or more of the faults described in paragraphs 1 to 18 are readily detected.

PART III.

With the introduction of pure nickel series of coins in 1946, comprising rupees, half-rupees and quarter rupees, the design of these coins was changed; the size and standard weights of the coins remaining the same as in previous issues, except in the case of the rupee, which become smaller in diameter and consequently thicker, the weight remaining the same at 180 grains troy —the half-rupees and quarter rupees weighing 90 grains and 45 grains respectively. Pure nickel rupees were first issued bearing the date 1947 and half-rupees and quarter rupees bearing the date 1946. Pure nickel rupees of 1947 and half-rupees and quarter rupees of 1946 and 1947 bore on their reverse the Tiger and on the obverse the effigy of King George VI. No coins bearing the date 1948 and 1949 were minted and issued by the Indian Mints. Pure nickel rupees, half-rupees and quarter rupees of 1950 and onwards bear on their obverse the Asoka Pillar and on the reverse the Ears of Corn design. In the pure nickel series of coins the rupee are scurity dged, whilst the half and quarter rupees bear a plain milling.

Adoption of pure nickel in itself is a safeguard against counterfeiting. One of the chief advantages lies in the difficulties of production. Pure nickel cannot readily be used for the making of small sand castings having a good surface finish. As the chief method of the counterfeit or is to cast individual coins in sand or metal moulds, he must employ some alternative medium which can readily be detected. A distinctive feature of nickel is that it is magnetic and no other metal which might conceivably be considered suitable for coinage has this property. Therefore a magnet can be used as a test of the genuineness of pure nickel coins. Furthermore, pure nickel is particularly free from tarnishing, any dire or finger marks can be wiped clean with a dry rag.

Two kinds of counterfeits pure nickel coins are found viz., cast and struck or a combination of the two.

Cast counterfeits are the most easily made and therefore are more usually found. The mould into which the molten metal is poured, may be made of sand, clay, powdered burnt brick, plaster of Paris or similar material and the impression on the mould is taken from a genuine coin. The mould has a small hole or 'gate' cut in the rim, through which the molten metal is poured. The metal which fills this hole and solidifies with the rest of the casting, forms a projection on the rim of the cast coin, which must be cut off to enable the rim at this point to be finished and milled by hand and the security groove put in. Signs of this hand finishing can usually be detected on the rim of cast counterfeits.

Struck counterfeits are made by striking or pressing blanks between dies of hard metal, the designs of which engraved by hand or from dyes of softer metal on which the impressions can be transferred from a genuine coin. The blanks, thus struck, may have been first cast or cut from sheet metal.

Counterfeits are more easily detected if compared with one or more genuine coins of the same design, using a magnifying glass if necessary. A suspicious coin may also be weighed against a genuine coin showing the same amount of wear, since most counterfeits which do not contain much lead are lighter than genuine coins.

The only disadvantage of pure nickel coins is that they have no ring and for centuries, Indians have been accustomed to judge the genuineness of the silver coins by listening for the clear ring of high touch silver coins. There is no doubt that the ringing test diminished in importance, when quarternay alloy coins with 50 per cent silver were introduced. These coins give a much higher and sharper ring than their high touch predecessors. The dumbness of pure nickel coins, however is compensated for by their magnetic properties and any small boy equipped with a cheap magnet can easily distinguish a counterfeit from a genuine coin.

The thickness of a genuine coin is uniform, whilst counterfeits are sometimes thicker at one side than at the other and are often slightly bent or distorted, so that they will not lie evenly between two other coins.

The rim of genuine pure nickel rupees, half-rupees and quarter-rupees are regularly milled all round with straight indentations at right angles to the faces, but pure nickel rupees have also a security device in the centre of the milled edge. This device consists of a shallow groove with a design consisting of a chain of small beads in relief in two sections separated by blank spaces. In counterfeits of these coins the milling is often at a slant, the space between the indentations irregular and the indentation themselves uneven or broken. The milling can best be examined by the placing the suspected coin between two good coins of the same description, when defects can readily be detected.

Coins should not be classed as counterfeits solely on account of bad milling, since genuine coins are found with worn milling with portions soldered for use as ornaments or with the edges filed or touched up. Coins of which the milling is good however are seldom counterfeits.

The beads which appear in relief inside the security proove on the rupee coins, should be clear cut, well-defined and uniform in size and shape. The blank portions of the groove should be equal inlength. In counterfeits, the beads are often badly shaped and uneven in size, the intervening spaces being sometimes filled with metal. The blank portions usually show signs of metal having been scooped out by hand, resulting in broken milling on either side of the blank portion and possibly a wider groove in genuine coins.

The devises on the obverse and reverse should be clear and well-defined, especially in outline. Blured lines or edges and an imperfect impression (unless plainly due to wear and tear) are suspicious. Letters and figures of the inscription should be clear well defined and rounded. Blurred, irregular or double lines are to be regarded with suspicion. In some counterfeits the letters are much thinner than on genuine coins.

The table or plain surface of the coin (i.e., the portion not occupied by any design or inscription) should be smooth even and free from blemish. An uneven spotted or rough surface with irregular nodes of metal thereon is suspicious

All cast coins are counterfeits. In a cast coin the surface is usually rough, or pitted with minute holes. The rim is usually defective, particularly at the 'gate' or point where the metal was poured into the mould. In the case of struck counterfeits, it is not unusual to find several with identical marks are defects having been struck from the same dies. The milling is unusually very irregular. In the case of cost counterfiets milling and the design in the groove are often evenly spaced, except at the 'gate' where the surplus metal has been removed.

Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces, though they are generally distinguishable from cast coins. In doubtful cases, suspicious coins should be sent to one of the Mints for examination.

Counterfeit made from a mixture of tin and lead are soft and easily bent and will sometimes emit a cracking noise, when bent between the fingers while being held close to the ear. The above things are also helpful in detetine counterfeits of cunronicked coins and bronze coins of the years 1946 and onwards, except that these coins are non-magnetic and their designs were altered in the year 1950.

The two-anna, one-anna and half-anna cupronickel coins of 1950 and onwards bear the Asoka Pillar on the obverse and the Asoka Bull on the reverse, their weights, sizes and shapes remaining the same as that of predecessors. The bronze single pice of 1950 bears the Asoka Pillar on the obverse and the Asoka Horse on the reverse. It is circular in shape and weights 60 grains. From 1951 onwards the bronze single pice weighs 45 grains, all other features remaining the same as for 1950 except that the coins of 1951 and onwards are thinner than those of 1950, due to the reduction in weight.

APPENDIX 24.

(*See* Instruction 13 in Chapter II—Part III.)

MEMORANDUM ON THE DISTINGUISHING FEATURES WHICH WOULD CONSTITUTE THE "FRAUDULENT DEFACEMENT" OF A COIN.

Sweated coins.—These coins are invariably reduced in weight and bear signs of having suffered from the action of chemicals.

The surface is generally rought and discoloured and, if seen through a magnifying glass, small pittings can be discerned.

The letters and figures are sharp in appearance and in some instances slightly doubled Care should, however, be taken not to mistake burnt coins for the above. These coins are not rejected as fraudulently defaced unless the signs of sweating are clear enough to be obvious to the public. Rupees weighing below 157.5 grains, i.e., 7|8 of a tola should invariably be examined for signs of fraudulent defacement.

2. Defaced coins.—Defaced coins bearing clear signs (i.e., signs that must be obvious to the public) of defacing with fraudulent intent are rejected as fraudulently defaced.

Coins from which silver has been deliberately removed by filling, cliping, scooping or puncing are rejected as fradulently defaced.

Coins on which any part of the effigy or design has been obviously re-engraved by hand are rejected as fraudulently defaced.

3. Remilled coins.—Coins which have been remilled are reflected as frudulently defaced but coins used as ornaments of which a section only has been remilled to restore the milling unevently filed in the process of removing the solder should not necessarily be regarded as fraudulently defaced.

4. Drilled coins.—Coins which appear to have been used as ornaments and bear no other signs of reduction are not fraudulently defaced but are accepted as defaced. If tendered in large numbers, however, a fraud should be suspected.

5. Stria'ed coins.—These coins have striation radiating from the centre of either side of the coin towards the edges, commonly on the obverse, the side bearing the Royal Effigy.

Coins bearing numerous striations, though not reduced is weight, are rejected as fraudulently defaced.

Coins with slight scratches are not fraudulently defaced.

6. Light weight Rupees.—Rupees which have lost in weight over 1/4 of a tola are always rejected as fraudulently defaced.

7. *Patched coins.*—Cut of broken coins that have been patched with solder are rejected as fraudulently defaced.

8. *Soldered coins.*—Soldered coins are accepted, provided that—

(i) They are in one piece.

(ii) They retain sufficient impression to admit of identification as genuine Indian Government coin. (If unidentifiable, they are returned uncut 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 scooped 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.

APPENDIX 25.

(*See* Instruction 85 in Chapter III—Part III)

THE RESERVE BANK OF INDIA (NOTE REFUND) RULES, 1975.

In exercise of the powers conferred by the proviso to Section 25 of the Reserve Bank of India Act, 1934 (II of 1934), read with clause (*q*) of Sub-section (2) of Sub-section (1) of Section 58 of the said Act, the Central Board of Directors of the Reserve Bank of India, with previous sanction of the Central Government, hereby makes the following rules prescribing the circumstances in and the conditions and limitations subject to which, the value of stolen, lost imperfect or mutilated notes may be refunded as a matter of grace;

1. *Short title and commencements.*—(1) These rules may be called the Reserve Bank of India (Note Refund) Rules, 1975. They shall come into force at once.

2. *Definition.*—In these rules,—

(*a*) "Bank" means the Reserve Bank of India constituted by the Reserve Bank of India, Act, 1934;

(*b*) "Bank note" means any note issued by the Bank, but does not include a Government note;

(c) "Government note" means any note issued by Central Government or supplied by the Central Government to the Bank and issued by the Bank provided the liability for the payment of value in respect of such note has devolved on and been taken over by the Bank;

"Imperfect note means any note other than a note which is in one piece and complete in all respects and includes an altered note a half note, a mismatched note or an obliterated note but does note included a mutilated note".

(*d*) "half note" means either portion of a note, which has been divided through or near the centre into two pieces, either vertically, that is to say, along a line parallel or nearly parallel to the width of the note, provided that such portion is itself in one piece;

(*e*) "half the area" means any contiguous area which represents fifty per cent of the total area of a note, including non-printed portions thereof;

(*f*) "imperfect note" means any note which is wholly or partially obliterated, altered or undecipherable but does not include a mutilated note;

(*g*) "mutilated note" means a note of which a portion is missing or which is composed of pieces; Provided that the note presented is clearly more than a half of a note in area and that if the note is composed of pieces of a note Joined together each in opinion of the prescribed officer identifiable as part of the same note.

(*h*) "note' means a bank note or a Government note;

(*i*) "number" includes the letters and numbers of the serial prefix, and suffix, if any, in the series to which the note belongs;

(*j*) "prescribed officer" means the officer in charge of the Issue Department at any office or branch of the Bank or any other persons designated by the Bank in this behalf.

"office of issue" means the office of the issue department of the Bank at Bombay Fort, Calcutta, New Delhi or Madras or the Branch of the Issue department of the Bank at Bangalore, Byculla (Bombay), Kanpur or Nagpur.

(k) "Obliterated Note" means a note, being a mutilated or altered note, of which a portion has become or has been rendered undecipherable.

3. *Presentation and disposal of claims.*—(1) A claim in respect of any note may be presented to the Issue Department of any office or of any branch of the Bank.

(2) A claim in respect of a note of a denomination exceeding one hundred rupees, if it is presented to the Issue Department at any office or branch of the Bank other than its branch at Bombay, shall be referred to the Bombay branch and shall be dealt with at that branch, but the payment in respect of any such claim or the decision thereon shall be made or intimated to the claimant through the office or branch at which it has been presented.

(3) Any other claim shall be dealt with and disposed of at the office or branch of the Bank at which it is presented.

4. *Right to call for information or to hold enquiries.*—The prescribed office or the Bank dealing with a claim may, if it is considered necessary so to do call for any information or any enquiry relating to any claim presented under these rules.

5. *General Provisions in relation to all claims.*—(1) A claim in respect of a note which is alleged to have been stolen, shall not be entertained.

(1) A claim in respect of a note.

(i) which cannot be identified with certainty by the prescribed officer as a genuine note for which the Bank is liable under the Reserve Bank of India Act; or

(ii) which in the opinion of the prescribed officer has been made imperfect or has been mutilated, with a view to making it appear to be of a higher denomination, or has been deliberately cut, torn, defaced, altered or dealt with in any other manner, not necessarily by the claimant, with a view to establishing a fare claim under these rules or otherwise to defraud the Bank or the public; or

(iii) which carries any extrinsic words or visible representations intended to convey or capable of conveying any message of a political character; or

(iv) which has been imported into India by the claimant from any place outside India, Bhutan and Nepal in contravention of the provisions of any law, or

(v) in respect of which the value is payable not by the Bank but by some other authority, or

(iv) in relation to which any information, which is called for by the prescribed officer or the Bank as the case may be, is not furnished by a claimant within a period of three months from the date of receipt of the notice or letter asking for the information shall be rejected.

Notes of denomination of one hundred rupees and below.

6. *Lost or wholly destroyed notes and half notes.*—No claim in respect of a note which is stated to have been lost or wholly destroyed, or a half note, shall be entertained, if the denomination of the note is either one hundred rupees or less.

7. *Imperfect notes.*—The value of an imperfect note of a denomination of one hundred rupees or less may be paid, if,—

(*a*) the matter, which is printed on the note, including the number or numbers, has not become totally undecipherable, and

(*b*) the prescribed officer is satisfied, having regard to the printed matter which is decipherable on the note, that it is a genuine note.

8. *Mutilated Government notes.*—(1) The value of a mutilated Government note may be paid, if the prescribed officer is satisfied that—

(i) the piece or one of the pieces presented, being undivided, is of an area which is clearly more than half the area of the note; and

(ii) in case two or more pieces are presented, they can be identified as belonging to the same note; and

(iii) the complete number can be identified on the piece or one of the pieces produced by the claimant and in case the note belonged to a series containing two, three or four numbers, the majority of the digits in the other number or the other two numbers or the other three numbers, as the case may be, can also be identified, such that each set of digits so identified appears on one piece and no serial letter or number in the serial prefix or digit in the complete number and no digit among those, in the other number or numbers which are required to be identified is obscure.

(2) If the condition specified in clause (i) is not satisfied, but the pieces presented are together of an area which is clearly more than half the area of the note and the conditions specified in clauses (ii) and (iii) of that sub-rule are satisfied, and if the prescribed officer is of the opinionn that in the circumstances of the case the note can be paid he shall refer the claim, together with all the papers relating thereto and his recommendations, if any, to the Central Office of the Bank, and thereupon the Bank, after scrutinising the claim in the light of the records maintained or the information available at that office, may direct the prescribed officer to pay the note or reject the claim as it may deem fit.

9. *Mutilated bank notes.*—(1) The value of a mutilated bank note of a denomination of one hundred rupees or less on which the number is printed and place only may be paid, if—

(*a*) two half notes are produced together, so as to make up a whole note and the prescribed officer is satisfied that both the half notes belong to the same note and the complete number of the note can be identified as in the case of a perfect note of the denomination size and pattern of which the half notes appear to be parts, or

(*b*) the piece or one of the pieces presented, being undivided, has an area which is clearly more than half the area of the note, and in case two or more pieces are presented, they can be identified as belonging to the same note; and

(i) the whole of the guarantee clause in English, if the note belongs to a series in which the guarantee clause is printed only in English, and the whole of the guarantee clause in English and Hindi, if the note belongs to a series in which the guarantee clause is printed in both English and Hindi.

(ii) the whole of the signature in English, if the note belongs to a series in which the signature is printed only in English, and the whole of the signatures in English and Hindi, if the note belongs to a series in which the signatures are printed in both English and Hindi;

(iii) the whole of the King's effigy or the whole of the Asoka Pillar emblem as the case may be; and

(iv) the complete number of the note, such, that no serial letter or number in the serial prifix or suffix, if any, or digit is obscure.
Appear and can be clearly identified on the piece or on one of the pieces as presented, or

(c) two or more pieces as presented have an area, which taking all the pieces together is clearly more than half the area of the note and all the pieces can be identified as belonging to the same note and the printed matter, to the extent specified in each of the sub-clauses (i) to (iii) of clause (b) and the complete number of the note specified in sub-clause (iv) of that clause appears in each case on one piece, such that no serial letter or number in the serial prefix or suffix, if any, or digit is obscure, or

(d) the piece or pieces as presented has or have, taking all the pieces together an area, which is clearly more than half the area of the note and all the pieces can be indentified as belonging to the same note; and

(i) the major portion of each letter or number in the serial prefix and suffix if any, or a substantial portion of the serial prefix or suffix, if any, and

(ii) a majority of the digits in the number of the note can also be identified in an undivided area on one of the pieces, such that the major portion of each serial letter or number in the serial prefix or suffix if any or the substantial portion of the serial prefix or suffix, if any, and the digits among those which are required to be identified are not obscure.

(2) The value of a mutilated bank note of a denomination of one hundred rupees or less, on which the number is printed at two places may be paid; if

(a) two half notes are produced together so as to make up a whole note and the prescribed officer is satisfied that both the half notes belong to the same note and the complete number of the note, being identically the same number, appears at both the places as in the case of a perfect note of the denomination size and pattern of which the half notes appear to the parts, or

(b) the piece or one of the pieces presented, being undivided, has an area, which is clearly more than half the area of the note and in case two or more pieces are presented, they can be identified as belonging to the same note; and

(i) the whole of the guarantee clause in English, if the note belongs to a series in which the guarantee clause is printed only in English, and the whole of the guarantee clause in English and Hindi, if the note belongs to a series in which the guarantee clause is printed in both English and Hindi.

(ii) The whole of the signature in English, if the note belongs to a series in which the signature is printed only in English, or the whole of the signatures in English and Hindi, if the note belongs to a series in which the signatures are printed in both English and Hindi;

(iii) the whole of the King's effigy, or the whole of the Asoka Pillar emblem as the case may be, and

(iv) one complete number of the note plus the majority of the digits in the other number, such that no serial letter or number in the serial prefix or suffix, if any, or digit in the complete number and no digit among those which are required to be identified in the other number is obscure, appear and can be clearly identified on the piece or on one of the pieces as presented, or

(c) two or more pieces as presented have an area which taking all the pieces together is more than half the area of the note and all the pieces can be identified as belonging to the same note and the printed matter, to the extent specified in each of the sub-clauses (i) to (iii) of clause (b) and the complete number of the note as specified in sub-clauses (*iv*) of that clause and the majority of the digits in the other number as also specified in the said sub-clause (*iv*) appears in each case on one piece, or

(*d*) the piece or pieces as presented has or have, taking all the pieces together an area which is clearly more than half the area of the note and all the pieces can be identified as belonging to the same note ,and

(*i*) both the numbers, being completed and including all the letters and numbers in the serial prefix or suffix, if any, and all the digits in the said numbers, or

(ii) one complete number, including all the letters and numbers in the serial prefix or suffix, if any, and all the digits in the complete number and a majority of the digits in the other matching number; or

(iii) either the major portion of each letter or number in each of the serial prefixes and suffixes, if any, or a substantial portion of each serial prefix or suffix, if any, and in either case a majority of the digits in each of the two matching numbers, can also be identified in one undivided areas on one or two but not more than two pieces, such that the major portion of each serial letter or number in the serial prefix or suffix, if any, or the substantial portion of the serial prefix or suffix, if any, and the digits in the numbers to the extent that they are required to be identified are not obscure.

16. *Claims not payable except as provided in rules* 7, 8 *and* 9.—Save as provided in rules 7, 8 and 9, a claim on account of any imperfect or mutilated note of the denomination of one hundred rupees or less shall not be paid.

PART III.

Notes of denominations in excess of one hundred rupees.

11. *Lost or wholly destroyed notes particulars to be furnished along with claims.*—A claim in respect of a note of any denomination exceeding one hundred rupees, which is stated to have been lost or wholly destroyed, shall be made in the manner hereinafter specified, namely:—

(*a*) a claim in respect of any such note shall be accompanied by a written statement, containing the name, occupation and address of the claimant, asserting in either case that the claimant was the last lawful holder of the entire note and describing the circumstances leading to the loss or destruction of the note as the case may be;

(*b*) the written statement shall be signed in the presence of an officer of—

(i) the Reserve Bank of India constituted by the Reserve Bank of India Act, 1934 (2 of 1934); or

(ii) the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955); or

(iii) any subsidiary bank as defined in clause (*k*) of section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959); or

(iv) a corresponding new bank as defined in clause (*d*) of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970); or

(v) a banking company as defined in section 5 of the Banking Regulation Act, 1949 (10 of 1949); or

(vi) a State Co-operative Bank or a Central Co-operative Bank or a primary Co-operative bank as defined in section 2 of the Reserve Bank of India Act, 1934 (2 of 1934); and

shall bear an attestation by such officer to the effect that the person who has signed the statement is known to him;

(*c*) if any inquiry has been held by the police or postal authorities regarding the circumstances of the loss or destruction, a statement obtained from the said authorities indicating the result of the enquiry shall also be forwarded along with the claim.

12. *Lost or wholly destroyed notes, circumstances in which claims shall be rejected.*—If the prescribed officer after examining a claim made under rule 11 is not satisfied that the note has been lost or wholly destroyed in such circumstances that there is no probability of its being presented at some future date, he shall reject the claim.

13. *Lost or wholly destroyed notes, circumstances in which claims may be paid.*—(1) If the prescribed officer, after examining a claim made under rule 11 is satisfied that the note has been lost or wholly destroyed in such circumstances that there is no probability of its being presented for payment at any future date, and is further satisfied that the claimant was the last lawful holder of the note, he shall cause to be published in the Gazette of India and in three successive issues of the Gazette of the State Government of the Union territory in which the office of the Issue Department at which the claim was first presented is located a notice of the claimant and particulars of the note alleged to have been lost of destroyed and calling upon any person having a counter-claim in respect of the rate of submit the counter-claim immediately to the Bank, and shall in addition cadre a copy of the said notice to be displayed on a notice board in a permanent place at the Issue Department of each office of branch of the Bank for a period of not less than three months and thereafter.

(2) If on the expiry of two years from the date on which the notice is published in the Gazette of India, the note has not been presented, the prescribed officer may invest in deposits in the post office savings bank an amount equivalent to the value of the note;

(3) if on the expiry of any further period which shall be determined by him but which shall not be less than five years from the date of which the notice is published in the Gazette of India, the note has not been presented and no subsequent counter claim in respect thereof has been substantiated, the prescribed officer shall deliver the amount invested under sub-rule (2) with any accrued interest to the claimant or if the claimant is dead, to his legal representative, on a bond of indemnity being executed in either case by the payee in a form which may be specified by the prescribed officer in this behalf.

(4) if before expiry of the period referred to in sub-rule (3) a counter-claim in respect of the note is substantiated, the prescribed officer shall pay the value of the note, or as the case may be, deliver the amount invested under sub-rule (2) with a accrued interest thereon to the person establishing such subsequent claim, or if such person is dead, to his legal representative, on a bond of indemnity being executed in either case by the payee in a form which may be specified by the prescribed officer in this behalf.

(5) if before the expiry of the period referred to in sub-rule (3), the note alleged to have been lost or wholly destroyed is produced by the claimant or any other person, the proceedings under this rule shall be cancelled and the claim on account of the said note shall be dealt with as if it were an independent claim.

14. *Claims for half value.*—(1) A claim for half the value of a note of a denomination exceeding one hundred rupees may be entertained, if a half note is presented along with the claim, and if the complete number of the note appears on the portion presented and can be clearly identified.

(2) Any such claim shall be dealt with as follows:—

(*a*) if the full value of the note has already been paid under these rules, the claim shall be rejected ;

(*b*) If a claim or more than one claim for the full value of the note has been received before the presentation of the claim or is received before the expiry of thirty days thereafter, one claimant may be paid the full value or each of two claimants may be paid half the value or all the claims may be rejected.

(*c*) If a claim for the full value of the note has not been recieved before the presentation of the claim or is not received within a period of thirty days thereafter half the value of the note may be paid to the claimant on the expiry of that period.

15. *Claims for full value of half note.*—(1) A claim for the full value on the presentation of a half note of a denomination exceeding one hundred rupees may be entertained, if it is accompanied by a written statement containing the particulars specified in clause (*a*) of rule 11, in so far as the missing portion of the note is concerned, signed in the manner specified in clause (b) of that rule, and if a statement from the police or postal authorities, in case any enquiry has been held by them in regard to the missig portion, is also forwarded along with the claim.

(2) The claim, if it is otherwise in order, shall then be dealt with as follows:—

(*a*) if the full value of the note has already been paid, the claim shall be rejected;

(*b*) if half the value of the note has already been paid, the other half of the value of the note may be paid to the claimant;

(*c*) A country claim of more than are Country claim is pending one claimant may be paid the full value of the note, or each of two claimants may be paid half the value of the note, or the person presenting the missing portion may be paid the full value or half the value or all the claims may be rejected;

(*d*) if the prescribed officer is satisfied that the counter part of the half note has been lost or destroyed in such circumstances that there is no probability of its being presented at some future date, half the value of the note may be paid to the claimant;

(*e*) if the claim cannot be disposed of under the provisions of clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*), it shall be dealt with as if it were a claim to a lost or wholly destroyed note and thereupon the provisions of rule 13 shall, *mutatis mutandis*, be applicable to such a note.

16. *Imperfect notes.*—The value of an imperfect note of a denomination exceeding one hundred rupees may be paid, if the prescribed officer is satisfied that it is a genuine note and if the number of the note can be ascertained by the prescribed officer as being one of note more than six possible numbers.

Provided that if the number cannot be so ascertained, but the claimant declare the complete number of the note, the claim shall be dealt with as if it were a claim to a wholly destroyed note and thereupon, the provisions of rule 13 shall *mutatis mutandis* be applicable to such a note.

Provided that if the number cannot be ascertained and is not also declared by the claimant, but the prescribed officer is of the opinion that it can be identified with certainty within a reasonable period as being one of note more than six possible numbers of notes of the same denomination, size and pattern remaining unpaid at that time the claimant may be permitted to leave the note in deposit, with a view to future identification and thereupon.

(*a*) the prescribed officer shall enter the particulars of the note in a register to be maintained in this behalf and shall give a receipt to the claimant for the note and

(*b*) if the number of the note is identified thereafter within a period of three years from the date of the deposit, the value of the note shall be paid to the claimant; and

(*c*) if the number of the note cannot be identified and if a period of three years has elapsed since the deposit of the claim shall be rejected. Save as otherwise provided in these rules, any claim for the value of an imperfect note shall be rejected.

17. *Mutilated note different half notes joined together.*—A claim for the full value of a note of a denomination exceeding one hundred rupees shall, if the note as presented has been formed by joining half note of any one note to a half note of another note, be dealt with as if there were separate to claims in respect of each of the two half notes.

18. *Other mutilated notes.*—A claim for the full value of any other mutilated note of a denomination exceeding one hundred rupees, not being a lost or wholly destroyed note, may be paid; if;

(i) the presented place is undivided with clearly more than half the area of the note or the presented pieces appear to be parts of the same note and together have an area which is clearly more than half the area of the note; and

(ii) the complete number appears in and undivided area on one of the places are presented, or if the complete number does not so appear, it can be identified with certainty by the prescribed officer as being one of note more than six possible numbers of notes of the same denomination, size and pattern, remaining unpaid at that time.

Provided that if:—

(*a*) the condition specified in clause (i) is not satisfied, but the complete number is identifiable on the piece or on one of the pieces as presented; or

(*b*) the condition specified in clause (i) is not satisfied and the complete number is also not identifiable on the piece or on one of the pieces as presented, but the claimant declares the complete number of the note; or

(c) the conditions specified in clause (i) is satisfied, but neither of the conditions specified in clause (ii) is satisfied, and the claimant declare the complete number of the note, the claim shall be dealt with as if it were a claim to a wholly destroyed note and thereupon the provisions of rule 13 shall *mutatis mutandis* be applicable to such a note:

Provided further that if the condition specified in clause (i) is satisfied but neither of the conditions specified in clause (ii) is satisfied and the number is not also declared by the claimant, but the prescribed officer is of the opinion that it can be identified with certainty within a reasonable period, as being one of note more than six possible numbers of a notes of the same denomination, size and pattern remaining unpaid at that time, the claimant may be permitted to leave the note in deposits, with a view to future denotification and thereupon, the claim shall be dealt with, and may be paid or rejected in the manner provided for in clause (*a*) or clause (*b*) or clause (*c*) of the second proviso to rule 16 as the case may be.

19. *Claims not payable, except as provided in rule* 11 *to* 18.—Safe as provided in rules 11 to 18, any claim on account of any note of a denomination exceeding one hundred rupees which has been lost or has been wholly destroyed or is imperfect or is mutilated shall be rejected.

PART IV.

Miscellaneous.

20. *Claimants to be bound by rules.*—(1) For the removal of doubts, it is here by declared that any payment which is provided for under these rules shall be made only as of grace and that the Bank may from time to time issue for the guidance of the prescribed officers such supplementary or detailed instructions for carrying out provisions of these rules as it may deem fit.

(2) Any person who makes any claim on account of an imperfect or mutilated note shall be deemed to have made the said claim under the proviso to section 28 of the Reserve Bank of India Act and subject to the provisions of these rules, which shall be deemed to be binding on all claimants and their heirs or assigns.

21. *Decision of the prescribed officer or the Bank.*—(1) If any question arises whether a note or any portion presented is an imperfect or mutilated note or is divided vertically or horizontally through or near the centre or has clearly more than half the area of a whole note or is a half note or whether all the pieces of a note or a portion thereof as presented belong or belongs to the same note, or whether a note is payable under any of provisions of these rules, the prescribed officer or the Bank shall be entitled to determine the question, having regard to the provisions in the foregoing rules and the condition of the note and a note shall not be payable unless the condition specified in these rules have been clearly satisfied in the opinion of the prescribed officer or the Bank.

(2) The decision of the prescribed Officer or the Bank in regard to any claim under these rules shall be final and no appeal from the decision shall lie to any other officer or authority.

22. *Retention and destruction of notes.*—(1) A note of a denomination of more than one hundred rupees presented in connection with a claim shall be returned to the claimant, after being stamped and branded in such manner as may be appropriate if the claim is rejected on the ground that the number of the note cannot be ascertained in the manner provided for in rule 16 or rule 18 or if the claim is rejected on the expiry of the period specified in clause (c) of the second proviso to rule 16.

(2) Save as provided in sub-rule (1), any note presented in connection with a claim under these rules shall whatever be the denomination of the note or the prescribed officer's decision on the claim, be retained by the Bank and destroyed or otherwise disposed of—

(*a*) in the case of a note in respect of which any payment is made, at any time after the payment; and

(*b*) in the case of a note, in respect of which no payment is made, on the expiry of a period of three months from the date of the decision rejecting the claim.

23. *Payment to legal heirs.*—(1) If a claimant to whom any payment is due and these rules is dead, his legal representative shall be eligible to receive the pay.

(2) Where the amount of the payment is less than five hundred rupees the prescribed officer may make the payment, notwithstanding the fact that probate or letters of administration or a succession certificate has not been produced by the legal representative, if the prescribed officer is satisfied that the legal representative is entitled to receive the money, or if an indemnity bond in the form specified by the prescribed officer is executed by the legal representative in favour of the Bank.

24. *Printed forms.*—Where any bond is to be executed in favour the Bank a printed copy of the bond shall be supplied by the Bank free of charge to the claimant or the person eligible to receive payment.

25. *Stamp duty.*—The value of any stamp on a bond shall be payable by the person executing the bond.

26 *Procedure when payee is untraced.*—Where as the result of a claim under these rules the value or part of the value of a note is payable to a claimant, and such claimant, or if he is dead his legal representative, cannot be found or fails within a period of three months from the date of communication to him of the decision to take steps to receive payment, the amount payable shall be paid to the Banking Department of the Bank and thereupon the Bank shall dispose of the said amount as it may deem fit.

27. Repeal.

(1) The Reserve Bank of India (Note Refund) Rules, 1935 are hereby replaced.

(2) Notwithstanding the repeal of the rules under sub-rule (1), any claim which is pending on the date of commencement of these rules shall hereby repealed.

THE TAMIL NADU TREASURY CODE, VOLUME II

PART II

FORMS.

PART II.

FORMS.

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T.N.T.C. FORM 1

District : (See Subsidiary Rule 1 under Treasury Rule 4 and Instruction 3 under T.R. 30.) *Date :*

DISTRICT TREASURY CASH BALANCE REPORT

[To be despatched without fail by Post on the FIRST working day Each month .....]

Denomination.	Name of the Sub-Treasuries																				TOTAL	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.		
Notes :																						
10,000																						
500																						
100																						
50																						
20																						
10																						
5																						
2																						
1																						
Coins :																						
Re. 1																						
50 P																						
25 P.																						
20 P.																						
10 P.																						
5 P.																						

Uncurrent and Withdrawn .....

Remittance in Transi .....

Grand Total .....

Treasury Officer.

MEMO OF CASH REMITTANCE DURING THE MONTH OF .....19.....

REMITTANCE RECEIVED							REMITTANCE DESPATCHED.			
Date of despatch.	Date of receipt.	Treasury from which received.	Amount.	Date and Kind of receipt. First acknowledgment.	Date and Kind of receipt. Final acknowledgment.	Remarks.	Date of despatch.	Treasury to which despatched.	Amount.	Remarks.
TOTAL ..										

*Whether a currency or Treasury remittance and the kind of coins or notes remitted. Remittances in transit should be indicated in this column by the words "in transit". If a remittance of uncurrent coin, the word "un current" should be written against it,

"I hereby certify that I have personally ascertained by counting that the balance in the Treasury, for which I am responsible amounted on the .....to the amount shown in column (21) above, I hereby certify that the net amount debited/credited under the head "Reserve Bank, deposits .....—State/Central in the accounts of the month agrees with the net disbursements/receipts showing the daily statements of receipts and disbursements received from the Bank during the month the totals of which were checked and agreed with the totals shown in copies, received in this treasury on the daily schedule rendered by the Bank to its head office, the balance at Sub-Treasuries amounted on dates specified to the sums shown against them and I have received from the Sub Treasury officers certificates of the actual verification of these balances,

The balance of the currency chest amounted on the..... ....to Rs.....

Treasury Balance { Amount under Double Lock Rs.....

Amount under Treasurer's single Lock Rs.....

The balance in the Small Coin Deposits at..... .....amounted on the..... to ....

Treasury officer.

NOTE.—This memorandum should show

(i) the remittances to other districts despatched in the past month and those, if any, and despatched in previous months for which first acknowledgments 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 acknowledgments.

NOTE 2.—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—

(i) 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.

(ii) 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.

(iii) Exchanges of one kind of money held in the treasury balance for another kind taken from the currency chest. (The deposit of money in to 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).

NOTE 3.—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.

T.N.T.C. FORM 2.

(*See* Subsidiary Rule 10 under T.R. 4.)

CERTIFICATE OF TRANSFER OF CHARGE FOR TREASURY OFFICER/SUB-TREASURY OFFICER.

Certified that we have on the forenoon/afternoon of.....made over and received charge of the office of.....in pursuance of.....(Authority to be noted)

Name (in Block letters)	Relieved Officer.	Relieving Officer.
Designation.		
Signature.		

Memorandum of balance for which responsibility is accepted by the officer receiving charge

Treasury Balances

Cash	Rs.	P.
Permanent Advance		
Quantity of Opium		
Value of Stamps		
Value of Securities.		

(Break up details are given over leaf).

Relieved Officer. Relieving Officer

Details of Balances.

Description.		Under Double Lock.		Under Single Lock.		Amanath (in the case of non-banking sub-treasuries).		Total.	
CASH.	Notes ..	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
	500								
	100 ..								
	50 ..								
	20 ..								
	10 ..								
	5 ..								
	2 ..								
	1 ..								
Coins	Rs. 10 ..								
	Rs. 5 ..								
	Re. 1 ..								
	50 Paise ..								
	25 ,, ..								
	20 ,, ..								
	10 ,, ..								
	05 ,,								
Uncurrent coins	..								
	Total Cash								

116

Details of Balances.

Description.	Under Double Lock.		Under Single Lock.		Amanath (in the case of non-banking sub-treasuries).		Total.	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
STAMPS.								
Non-Judicial ..								
Court Fee paper ..								
Court fee lables ..								
Copy stamps ..								
Revenue Stamps ..								
Central Excise ..								
Revenue Stamps ..								
Broadcast Receiver ..								
Licence Stamps. ..								
Service Postage ..								
Hundi ..								
Other Stamps ..								
Total Stamps ..								

OPIUM/SECURITIES.

Government and other securities held in safe custody for depositors.

(i) Government Promisory notes.

(ii) Undelivered Securities.

R.B.R.I Government Draft forms.

Cheque books [Number]

Station :
Date:

Relieved Officer.

Relieving Officer.

T.N.T.C. FORM 2 A

(See **Subsidiary Rule 10 under T.R. 4)**

CERTIFICATE OF TRANSFER OF CHARGE

Certified that we have in the fore/afternoon of this day respectively made over and received charge of the Office of .....in pursuance of order No.*.....Dated.....

Relieved Officer.

Signature.....

Name (in BLOCK LETTERS).....

Designation.....

(i) If Proceeding on leave.....

(*a*) Duration of leave.....

(*b*) Address during leave.....

(*c*) Place at which leave salary is to be drawn.....

.....

(ii) If retiring or if proceeding on leave preparatory to retirement and if it is proposed to draw the Provident Fund money immediately—whether application for withdrawal of Provident Fund money has been sent to the Accountant General.

or

(iii) If on transfer.....

Post.....and

Station to which transferred.....

Official designation if only holding charge in addition to other duty.....

.....

For use in Audit Office :

Noted in A/R at Page.....

Noted in Leave A/C at page.....

Leave Salary Certificate/ Service Statement issued on.....

Auditor. Supdt. AAG

AAO.

For use in Audit Office:

Noted in A/R at page.....

Noted in Leave A/C

at page.....

Pay Slip issued on.....

Auditor. Supdt. A.A.G. / A.A.O.

Relieving Officer

Signature.....

Name (in BLOCK LETTERS).....

Designation.....

Station.....

Date.....

(i) Whether returning from leave.....

(ii) If so, Place at which orders of posting were received.....

.....

(iii) If not, from what.....

(a) Post.....and

(b) Station.....transferred

(c) Date of Relief at Old Station

..... F.N. / A.N.

If only holding charge in addition to other duty—

(a) Official Designation of the releving Officer.....

.....

(b) Name of Officer posted, if known.....

Memo. of the balances for which responsibility is accepted by the Officer receiving charge.

Cash Rs. ..... Permanent Advance Rs. .....

*Where the transfer of charge precedes the issue of formal orders by the competent authority, a suitable indication to that effect may be given

Relieved Officer.....

Forwarded to..... Relieving Officer.....

T. N. T. C. FORM 3.

(*See* Subsidiary rule 10 under T.R. 5)

SUB-TREASURY CASH BALANCE REPORT

INSTRUCTION.

This form must be despatched without fail on the morning following the date on which the Treasury transactions for the month are closed.

Cash Balance Report of the Sub-Treasury at _____ District _____ on _____ 19

Notes		Amount	Coins		Amount	
Denomination.	Number.	RS.	Denomination.	Number.	RS.	P.
Rs.			Rs. P.			
500			10 00			
			5 00			
			2 00			
100			1 00			
50			00 50			
20			00 25			
10			00 20			
5			00 10			
2			00 5			
1						
Total			Total			

Uncurrent Notes. Uncurrent Coins.

Total			Total			

CERTIFICATE.

I certify that the balance of Rs..... .....(Rupees .....
.....)detailed on the pre-page has been personally examined and ascertained and that the said balance was actually in the Sub-Treasury and agreed in details of notes and coins.

	RS.
Amount of Currency Notes received during the month.	
Amount of Currency Notes issued during the month.	
Amount of Coins received from the public	
Amount of Coins issued to the public	

Double Lock Officer. Asst/Sub-Treasury)

To
The Treasury Officer.....

T. N. T. C. FORM 4.

(*See* Subsidiary rule 2 (*c*) and 19 (*a*) under T.R. 10.)

ACKNOWLEDGEMENT FOR RECEIPT OF CHEQUE ON GOVERNMENT ACCOUNT.

ORIGINAL/DUPLICATE

(to be handed over to the Remitter/to be retained in Office).

1. By whom tendered

2. Name and address of the person on whose behalf the cheque(s) is (are) tendered

3. For what purpose, with authority if any and head of account

Particulars of Cheques tendered.

Name of the Bank on which drawn and the place at which it is situated.	Bank's number on cheque.	Date of cheque.	Amount of cheque.
(1)	(2)	(3)	(4)
			Rs. P.
	Total (in words and figures)		

Signature of Remitter

Date : 19 .

Date :

Station ;

Signature.....

Designation of Offi....

T.N.T.C. FORM 5.

[S. R. 3 (a) under T. R. 11(]

CASH BOOK IN DEPARTMENTAL OFFICERS

Office of the.. .....month .....

RECEIPT

Date.	From whom received.	Particulars of receipt.	Amount.	Remarks
(1)	(2)	(3)	(4)	(5)

DISBURSEMENT.

Date.	To whom paid.	Particulars of payment.	Amount.	Remarks.
(6)	(7)	(8)	(9)	(10)

NOTE.—The column "Amount" represents Cheques including drafts, cash orders and other similar instructions.

T.N.T.C. Form 5-A.

(*See* Instruction 3. B under T.R. 10.)

CASH REMITTANCE BOOK.

Date.	Nature of remittance.	Amount in Figures.	Amount in Words.	Name and Designation of the Messenger.	Signature of the Messenger.	Chalan No. and date of remittance.	Dated Initials of the Head of Office for having verified the Chalans.	Remarks.
(1)	(2)	(3-a)	(3-b)	(4)	(5)	(6)	(7)	(8)
		Rs. P						

T.N.T.C. FORM . 6

(*See* Instruction 5 under T.R. 10.)

ACKNOWLEDGMENT FOR MONEY RECEIVED BY A GOVERNMENT SERVANT IN THE PUBLIC WORKS DEPARTMENT OR BY THE ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.

Acknowledgment.

Book No. Dated

This is to acknowledge the payment of Rs.....by..... on account of..... for making payment to the Government of Tamil Nadu. The person who remits the amount will be entitled to a receipt duly signed by the Officer empowered to issue receipt on behalf of the Government within two weeks thereof. The payer is requested to contact such officer in case he does not receive the receipt within two weeks.

Signature :

Designation :

NOTE.—This is merely an acknowledgment in token of payment and on no account can it be treated as valid receipt for the money paid. No....., dated

T.N.T.C. FORM 7.

(*See* Instruction under T. R. 10).

RECEIPT FOR MONEY RECEIVED BY A GOVERNMENT SERVANT IN THE PUBLIC WORKS DEPARTMENT OR BY THE ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEES.

Book No. Receipt No. Place

Date 19

Division

Sub-division.

Received from

Rs. (Rupees)

on account of

Cashier or Accountant. Signature

Designation

T.N.T.C. FORM 8.

Deleted.

TAMIL NADU TREASURY CODE FORM 9.

Sec S.R. 10 (c) Under Treasury Rule 10.

STATE Chalan No.

Chalan for payment of money at .....

Date :

REMITTER COPY

By whom paid-Name and Address.	Reason/Authority for payment.

Head of Account.	D.P.CODE	Rs.	Ps.
	Total		

Amount in words Rupees .....

Verified, Receive cash and grant receipts.

Signature of remitter.

Signature of the officer verifying the Chalan.
Designation.

For use of Bank/Treasury

Received Rupees .....

Agent/Accountant

Treasury officer/Sub-Treasury Officer.

Cashier/Shroff

+Head of account should be filled in bythe Departmental Officer/Treasury Officer

+To be used only when a Departmental Officer /Treasury Officer passer the Chalan for payment by a Private party.

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TAMIL NADU TREASURY CODE FORM 9.

Sec S.R. 10 (c) Under Treasury Rule 10.

STATE Chalan No.

Chalan for payment of money at .....

Date :

DEPARTMENTAL COPY

By whom paid-Name and Address.	Reason/Authority for payment.

Head of Account.	D.P.CODE	Rs.	Ps.
	Total		

Amount in words Rupees .....

verfied, Receive cash and grant receipts.

Signature of remitter,

Signature of the Officer verifying the Chalans
Designation.

For use of Bank/Treasury

Received Rupees .....

Agent/Accountant

Treasury Officer/Sub-Treasury Officer,

Cashier/Shroff

+Head of Account should be filled by the Departmental Officer/Treasury Officer

+ To be used only when a Departmental Officer/Treasury Officer passes the Chalan for payment by a private party.

TAMIL NADU TREASURY CODE FORM 9.

Sec. S.R. 10 (c) Under Treaury Rule 10.

STATE Chalan No.

Chalan for payment of money at .....

Date :

TREASURY COPY

By whom paid Name and Address.	Reason/Authority payment.

Head of Account.	D. P. CODE	Rs.	Ps.
	Total		

Amount in words Rupees .....

Verified, Receive cash and grant receipts.

Signature of remitter.

Signature of the Officer verifying the Chalans
Designation

For use of Bank/Treasury

Received Rupees .....

Agent/Accountant

Treasury Officer/Sub-Treasury Officer.

Cashier/Shroff

+Head of Account should be filled bythe Departmental Officer/Treasury Officer

+To be used only when a Departmrntal Officer/Treasury Officer passes the Chalan bya private party.

T.N.T.C. FORM 9-A.

[Subsidiary Rule 10 (e) under T.R. 10.]

REGISTER SHOWING THE TRIPLICATE COPIES OF CHALANS DESPATCHED BY TREASURIES TO THE DEPARTMENTAL OFFICERS.

Name of Departmental Officer .

Date.	Chalan No.	Amount.
		RS. P.

Total No. of chalans despatched .-
Date of despatch (if sent by post) -
Signature of messenger with date (when chalans are handed over in person).

To

The P. A. O. Madras/Madurai

The Treasury Officer.....

Sub-Treasury Officer.....

T.N.T.C. FORM 9-B

CHALAN NO.

Chalan for adjustment at.....

Date :

TREASURY COPY.

Supplied Officer : Head of Account

Supplying Officer :

Details of supplies made or services rendered

Rs. P.

Total ..

Amount in words Rupees.....

Signature of the Supplied officer.

For use the Treasury/Sub-Treasury/Pay and Accounts office

Received (Rs.....) Rupees.....

by transfer

Treasury Officer/Sub-Treasury Officer/Pay and Accounts Officer.

"To be used for inter Department adjustment credit Nor available for regard."
See sub rule 19(X) under TR 16

T.N.T.C. FORM 9-B

CHALAN NO.

Chalan for adjustment at.....

Date :

SUPPLIED OFFICER'S COPY.

Supplied Officer : Head of Account

Supplying Officer :

Details of supplies made or services rendered

Rs. P.

Total ..

Amount in words Rupees.....

Signature of the Supplied Officer.

For use the Treasury/Sub-Treasury/Pay and Accounts Office

Received (Rs.....) Rupees.....

by transfer.

Treasury Officer/Sub-Treasury Officer/Pay and Accounts Officer.

"To be used for inter Department adjustment credit Nor advisable for regard."
See sub rule 19(X) under TR 16

T.N.T.C. FORM 9-B

CHALAN NO.

Chalan for adjustment at.....

Date :

SUPPLYING OFFICER'S COPY.

Supplied Officer : Head of Account

Supplying Officer :

Details of supplies made or services rendered

Rs. P.

Total ..

Amount in words Rupees.....

Signature of the Supplied Officer.

For use in the Treasury/Sub-Treasury/Pay and Accounts Office

Received (Rs.....) Rupees.....

by transfer.

Treasury Officer/Sub-Treasury Officer/Pay and Accounts Officer.

"To be used for inter Department adjustment credit Nor advisable for regard."
See sub rule 19(X) under TR 16

T.N.T.C. FORM 9-B

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CHALAN NO.

Chalan for adjustment at.....

Date :

ACCOUNTANT-GENERAL'S COPY

Supplied Officer : Head of Account

Supplying Officer :

Details of supplies made or services rendered

Rs. P.

Total ..

Amount in words Rupees.....

Signature of the Supplied Officer.

For use in the Treasury/Sub-Treasury/Pay and Accounts Office

Received (Rs.....) Rupees.....

by transfer.

Treasury Officer/Sub-Treasury Officer/Pay and Accounts Officer

"To be used for inter Department adjustment credit Nor available for regard"
See sub rule 19(X) under TR 16

T. N. T.C. FORM 10

Deleted.

T.N. .C. FORM : 11

Deleted.

T.N.T.C. FORM 12.

(*See* Instruction 16 under T R 10)

PUBLIC WORKS OFFICER'S TREASURY REMITTANCE BOOK.

Division:

Date of remittance	Amount in words.	Amount in figures.	*Treasurer.* Signature of Shroff (for sums received in cash) or the other Government servant designated for the purpose by the Treasury Officer/Sub-Treasury Officer (for sums received by transfer).	Signature of Sub-Treasury Officer/ Assistant Treasury Officer.
(1)	(2)	(3)	(4)	(5)

Rs. P.

T.N.T.C. FORM 13.

(*See* Instruction 31 under T. R. 16.)

BANK TREASURY NUMBER BOOK.

Voucher number.	Debit head of account.	Receipts head of account.	Amount received by transfer.	Initials of the Treasury Officer/ Sub-Treasury Officer.
(1)	(2)	(3)	(4)	(5)
			Rs. P.	

T. N. T. C. FORM 13 A

[*See* Subsidiary Rule 12 (*a*) under T. R. 18]

SUB-TREASURY NUMBER BOOK.

Receipts.					Payments.						
Chalan number.	From whom received.	Head of Account.	By cash	By Transfer.	Voucher number.	To whom paid.	Head of Account.	By cash	By Transfer	Pensions.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(12)	(13)
			Rs. P.	Rs. P.				Rs. P.	Rs. P.	Rs. P.	Rs. P.

Note:— Amount rejected or found short should be noted against the number concerned in the remarks column.

F. N. T. C

FORM 16

[*See* Subsidiary Rule 12 (6) and Instruction 3 under T. R. 10]

REGISTER OF CHEQUES.

Serial number	Date of receipt.	From whom received	Name of the Bank, Cheque Number and date	Amount. Rs. P.	On what account to be credited.	Date of despatch to the Bank.	Date of adjustment.	Date of credit in to cash book	Dated initials of Head of Office. / Treasury Officer.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

T. N. T. C. FORM 14-A

Deleted

T.M.T.C. FORM

(*See* Instruction 21 under T. R. 10)

CHALAN FOR PAYMENT OF MONEY INTO A MUFASSAL CIVIL COURT (WHERE THE TREASURY DOES NOT TRANSACT ITS CASH BUSINESS THROUGH THE BANK.)

No.

In the Court of the of

To

The Officer incharge of the Treasury at

Received Rs. (in words)

Rupees

Paise only.

From

To the account of

No. of

on the file of this Court

dated the day of

Initials of the Judge.

No.

In the Court of the of

To

The Officer incharge of

Treasury at

You are requested to

receive the sum of Rs. (in words)

Rupees

Paise only.

From and

Credit the same to the account of

No. of

on the file of this court

Dated the day of

Signature of Judge

For use in the Treasury;

Received the sum of Rs.

Rupees

Treasury Officer

Sub-Treasury Officer.

No. at

Treasury

received this date of

and entered as No. of)

in the Register of

(CIVIL) Courts Deposits

the sum of Rs. (in words)

Rupees

Paise only.

From to the

Credit of No. of on the file of

the Court of dated

the day of

Treasury Officer

Sub-Treasury Officer.

Deleted

N. T. C. FORM 16.

Deleted .

T. N. T. C Form 18.

(*See* Instruction 23 under T. R .10)

REGISTER OF UNSHROFFED TREASURY AND CURRENCY REMITTANCES.

Date and time of receipt.	Name of Treasury, etc., from which received.	Amount Rs.	Date and initials of Treasury Officer/Sub-Treasury Officer.	Date of crediting in the accounts.	Date and initials of Treasury Officer/Sub-Treasury Officer.	Remarks (Progress of Shroffing to be Noted.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

T. N. T. C. FORM 13,

(See Instruction 20 under T. R. 51.)

SAFE CUSTODY REGISTER.

(1) Annual Serial Number (Calendar year).

(2) Date of receipt.

(3) From whom received.

(4) Number of boxes, packets bags, etc, and number of seals on them, if any.

(5) Description of the valuable said to contain in them.

(6) Authority for deposit. and the conditions under which the article was received.

(7) The date upto which the articles is required to be kept in safe custody.

(8a) Initials of the Treasury Officer/Sub-Treasury Office

(8b) Initials of Treasurer Double Lock Officer.

(9) Date of return.

(10) To whom returned.

(11a) Initials of Treassury/Officer Sub Treasury Officer.

(11b) Initials of Treasurer Double Lock Officer

(12) Full Signature of the person to whom the article was returned

T. N. T. C. FORM 19-A.

(*See* Instruction 20 under T. R. 15.)

(REGISTER OF SECURITIES LODGED UNDER ARTICLE 285 OF T.N.F.C. VOLUME, I.)

Serial number.	Date of receipt.	From whom received.	Number of securities.	Description of the Securities and their face value.	Initials of Treasury Officer sub-Treasury Officer.	Initials of Treasury/ Double Lock Officer.	Date of verification.	Whether particulars given in Columns (4) and (5) were verified with the securities actually in custody and if so with what result.
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)	(8)

Signature of verifying officer and date	Date of return to depositing authority.	To whom returned.	Initials of Treasury Officer/sub Treasury Officer.	Initials of Treasurer/ Double Lock Officer	Full signature of the person to whom the securities were delivered.
(9)		(11)	(12a)	(12b)	

T.N.T.C. Form 19-B

(See Instruction 20 under Treasury Rule 11.)

RECEIPT FOR SAFE CUSTODY ARTICLES

No.

..... TREASURY

RECEIVED this day of 19 cash chest/sealed packet with..... ...seals said to contain

....

from the.....

and entered as item.....of.....

in the safe custody register.

This should be produced when the article is required back.

Dated.....

Treasury Officer/Sub-Treasury Officer.

T.N.T.C. Form 19-B

(See Instruction 20 under Treasury Rule 11.)

RECEIPT FOR SAFE CUSTODY ARTICLES

No

.....TREASURY

RECEIVED this day of 19 cash chest/sealed packet with.....seals said to contain

.....

from the.....

and entered as item.....of.....

in the safe custody register.

This should be produced when the article is required back.

Dated.....

Treasury Officer/Sub-Treasury Officer.

T.N.T.C. Form 20

(*See* Instruction 26 under Treasury Rule 10 and Subsidiary Rule 4 (c) under T. R. 32.)

REGISTER OF UNDISBURSED PAY, ETC.

(For watching the disbursement of moneys drawn from the treasury and not disbursed on the same day.)

Undisbursed balance of bills cashed.								Disbursement.			
Date.	Annual serial number.	Description of bill or cheque originally cased.	Amount of the bill or cheque.	Amount undisbursed.*	Date of subsequent disbursement.†	Amount disbursed.‡	Balance.	Date.	Number of receipt item from which disbursed.	Particulars of payment	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			RS. P.	RS. P.		RS. P.	RS. P.				RS. P.
		Office establishment bill.									
		Office travelling allowance bill.									
		Total ..									
		Deduct amount paid ..									
		Closing balance ..									
		Details of balance ..									

* Entries in Columns (1) to (4) may be made after the encashment of bills provided all bills encashed at the treasury for disbursement are entered without omission in the order of their encashment. The drawing officers should compare, the entries with those in the Treasury Bill Book and record a certificate in token of having checked the entries.

† The entries in these columns are to be made in the same line as the original receipt entries.

‡ In these columns the amount disbursed should be entered consecutively.

T.N.T.C. Form 21.
(See Subsidiary Rule 16 (e) under T. R. 10)

RECEIPT FOR SUMS REALISED BY CASH OR BY CHEQUE FOR SERVICE POSTAGE STAMPS ISSUED BY THE TREASURY.

Received from.....the sum of Rupees ( ) only in cash / by cheque on account of the value of service postage stamps purchased from the District Treasury / Sub-Treasury of District

		RS.	P.
15	Paise Post cards		
1	Paise Stamps		
2	Paise Stamps		
3	Paise Stamps		
5	Paise Stamps		
6	Paise Stamps		
10	Paise Stamps		
15	Paise Stamps		
20	Paise Stamps		
25	Paise Stamps		
30	Paise Stamps		
50	Paise Stamps		
1	Rupee Stamps		
2	Rupee Stamps		
5	Rupee Stamps		
10	Rupee Stamps		
	Total ..		

Dated .....

Treasurer / Shroff

Treasury Officer / Sub-Treasury Officer

Received from.....the sum of Rupees ( ) only in cash / by cheque on account of the value of service postage stamps purchased from the District Treasury / Sub-Treasury of District

		RS.	P.
15	Paise Postcards		
1	Paise Stamps		
2	Paise Stamps		
3	Paise Stamps		
5	Paise Stamps		
6	Paise Stamps		
10	Paise Stamps		
15	Paise Stamps		
20	Paise Stamps		
25	Paise Stamps		
30	Paise Stamps		
50	Paise Stamps		
1	Rupee Stamps		
2	Rupee Stamps		
5	Rupee Stamps		
10	Rupee Stamps		
	Total ..		

Dated .....

Treasurer / Shroff

Treasury Officer / Sub-Treasury Officer

T. N. T. C. FORM 22.

(*See* Subsidiary Rule 18 under T. R. 10)

CONSOLIDATED TREASURY RECEIPTS FOR PUBLIC WORKS DEPARTMENT REMITTANCES FOR THE MONTH OF . 19 .

Treasury

Received from the Officer in charge of Division the sum of Rupees* for credit to the Public Works Department.

Rs.

Date the 19

Assistant Treasury Officer/Assistant Pay and Accounts Officer.

* In words. * In figures

T.N.T.C. Form 23.

(*See* Instruction 35 under T. R. 10)

CHALAN FOR PAYMENT OF MONEY INTO A MOFUSSIL CIVIL COURT (WHERE THE TREASURY TRANSACTS ITS CASH BUSINESS THROUGH THE BANK)

No.

In the court of

To

The Agent, State Bank of India

at

Received Rs. (inwords)

Rupees

Paise only

from

to the credit of Civil ourts' Deposits Personal Ledger Account of this Court

Dated the day of

Initials of the Judge

No.

In the court of

To

The Agent, State Bank of India

at

You are requested to receive the sum of Rs. (inwords)

Rupees Paise only

from

and credit the same to Civil Courts' Deposits Personal Ledger Accounts of this Court

Dated the day of

Signature of the Judge

For use in the Bank:

Received the sum of Rs.

Rupees

AGENT, State Bank of India

No.

State Bank of India

Received this day of

the sum of Rs. (in words)

Rupees

Paise only

from

and Credited to civil Courts, deposits Personal Ledger Account of the Court of

Dated the day of

Signature of the Agent
State Bank of India.

T.N.T.C. FORM 24.

(*See* Subsidiary Rule 21 under T.R. 10.)

Treasurer's / Cashier's daily balance sheet for the Treasury / Sub-Treasury the transactions of which conducted through the Bank.

	RS	P.
Undisbursed Pay and Travelling Allowance		
Undisbursed Pension Imprest		
Other undisbursed amounts		
Balance of Permanent Advance other amount held in amanath		
Cash Total ..		

	Rs.	P.
Cash under Double Lock		
Denomination		
Double Lock Total ..		

Cash under the sole custody of the Treasurer / Sub-Treasury Officer.

Denomination		
Single Lock Cash Total ..		
Add the value of the following items in the sole custody of the Treasurer/Sub-Treasury Officer.		
Stamps		
Opium		
Banderols		
Grand total balance in the sole custody of the Treasurer/Sub-Treasury Officer.		

Treasurer/Double Lock officer. Cashier

Treasury Officer / Sub-Treasury Officer

T.N.T.C. Form 25

deleted

T.N.T.C. Form 26.

[*See* Instruction 5 (a) under T. R. 14.]

REGISTER OF LOCKS AND DUPLICATE KEYS.

Serial Number.	Date of receipt	Number borne by padlock and keys.	Description of padlock.	Purpose for which used.	Number of keys received with padlock	Custody of key.			Initials of officer who receives each key and date of receipt by him		Number and date of order regarding final disposal.	Remarks.
						Original	Duplicate	Number and date of order sanctioning removal of duplicate.	Original	Duplicate		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

T.N.T.C. Form 27.

(*See* Subsidiary Rule 7 (a) and (h) under Treasury Rule 11 .

CASHIER'S SLIP TO BE PLACED IN EACH BAG OF COINS

Name of treasury / Sub-Treasry,

Description of coin.

Number of pieces,

Counted by (full signature) .

Examined by (full signature).

Date.

T.N.T.C. Form 28.

(*See* Subsidiary Rule 7(b) and (h) under T.R. 11)

CASHIER'S SLIP TO BE PLACED ON EACH BUNDLE OF NOTES.

Bundle No. of Rs. Notes.

T.N.T.C. Form 29.

See Subsidiary Rule 7 (g) under T R 11.)

Box No,

MEMORANDUM SHOWING CONTENTS IN COINS.

Date	Put in (+) or issued (—)	Number of bags	Value	Initials of		Date	Put in (+) or issued (—)	Number of bags	Value	Initials of	
				T.O. S.T.O.	Treasurer					T.O./S.T.O.	Treasurer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			RS.						RS.		

T.N.T.C. Form 30

(*See* Subsidiary Rule 7 (8) under T R 11.)

Box No.

MEMORANDUM SHOWING CONTENTS IN NOTES

CURRENCY AND BANK NOTES AND RUPEE ONE NOTES

(1)	Date
(2)	Put in [+] or issued [—]
(3)	Rs. 10,000/- Value in Rupees
(4)	Rs. 5,000/- Value in Rupees
(5)	Rs. 1,000/- Value in Rupees
(6)	Rs. 500/- Value in Rupees
(7)	Rs. 100/- Value in Rupees
(8)	Rs. 50/- Value in Rupees
(9)	Rs. 20/- Value in Rupees
(10)	Rs. 10/- Value in Rupees
(11)	Rs. 5/- Value in Rupees
(12)	Rs. 2/- Value in Rupees
(13)	Re. 1/- Value in Rupees
(14)	Total Value in Rupees
(15)	Initials of the Treasury Officer/Sub Treasury Officer.
(16)	Initials of the Treasurer/Double Lock Officer.

T.N.T.C. Form 31.

[*See* Subsidiary Rule 7 (g) under T.R. 11]

TREASURER'S DAILY BALANCE SHEET FOR TREASURIES WHICH DO NOT TRANSACT THEIR CASH BUSINESS THROUGH THE BANK.

Date.....19.....

Balance brought forward from.....19.....

Received this day as per Treasurer's cash book — Rs. P.

Total ..

Expended this day as Treasurer's Cash book ..

Balance ..

PARTICULARS OF BALANCE

Specification Under joint keys of the Treasury Officer and Treasurer

	Opening balance		Taken out		Placed under joint locks.		Closing balance		Closing balance in the hands of the Treasurer		Total	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Currency and Bank notes and rupee one notes,												
At Rs. 10,000												
At Rs. 5,000												
At Rs. 1,000												
At Rs. 500												
At Rs. 100												
At Rs. 50												
At Rs. 20												
At Rs. 10												
At Rs. 5												
At Rs. 2												
At Rs. 1												
Total ..												

	Opening Balance	Taken out	Placed under joint locks	Closing balance	Closing balance in the hands of the Treasurer	Total
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Coins						
One Rupee						
Fifty paise						
Twenty five paise						
Twenty paise						
Ten paise						
Five paise						
Total ..						
Grand Total .. (in words)						

(Reverse of T. N. T. C. Form 31.)

Agreed with the Accountant's Day Book and balance in the hands of Treasurer inspected.

Number of chests containing valuables for safe custody.....

Number of cash chests of other offices.....

	Rs.	P.
Undisbursed Pay and Travelling Allowance.....		
Undisbursed Civil Pensions.....		
Undisbursed Military Pensions.....		
Balance of permanent advance.....		
Sum received after the Treasury is closed.....		
Receipts, the classification of which is not readily known.....		
Other amounts held in amanath.....		
Cash (Total) ..		

Add the value of the following items in the sole custody of the Treasurer.

Single Lock Treasury Cash balance.....		
Stamps.....		
Opium.....		
Grand Total—Balance in the sole custody of the Treasurer		

Treasurer. Treasury Officer.

Date of Signature.

Notes.—1. No more small coin should be so left than is required for current use

2. The whole balance in the sole custody of the Treasurer should never exceed the amount required for the convenient transaction of Government business.

3. This balance sheet should be signed in the evening of the day to which it refers.

T. N. T. C. FORM 31A.

(*See* Subsidiary Rules 3 (*a*) and 8(*a*) under T.R. 11.)

REGISTER OF PERSONS ENTERING THE STRONG ROOM.

Date.	Name of person entering the strong room.	Signature of person entering the strong room.	Designation.	Time of presence		Name of the Treasury/ Sub-Treasury.		Remarks.
				From (*a*)	To (*b*)	Work done.	Initials of the Double Lock Officer.	
1.	(2)	3)	(4)		(5)	(6)	(7)	(8)

T. N. T. C. Form 32.

(*See* Subsidiary Rule 8 [f] and [h] under T. R. 11).

CASHIER'S DAILY BALANCE SHEET FOR THE DAY OF 19 .

	Rs.	P.	Rs.	P.
Balance brought forward				
Received this day as per cash book ..				
Total ..				
Expended this day as per cash book.				
Balance ..				

PARTICULARS OF BALANCE.

Specification.	In the main store. Opening balance.		Taken out.		Deposited.		Closing balance.		In the current closing balance.@		Total.	
	Rs.	P.	Rs.	P	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Currency and Bank notes and Rupee one notes.												
At Rs. 10,000												
,, Rs. 5,000												
,, Rs. 1,000												
,, Rs. 500												
,, Rs. 100												
,, Rs. 50												
,, Rs. 20												
,, Rs. 10												
,, Rs. 5												
,, Rs. 2												
,, Rs. 1												
Total ..												

COINS

One Rupee

Fifty paise

Twenty-five paise

Twenty paise

Ten paise

Five paise

Total ..

Grand Total ..

Note :—The balance should be entered also in words.

* Every entry to be separately made in his own hand and initialled by the Double Lock Officer or the Government Servant holding the Double Lock Officer's keys at the time of opening the main store.

@ To be filled up from Cashier's cash balance Register.

Agreed with closing balance in the Day book. Current closing balance verified.

Cashier Double Lock Officer. Sub Treasury Officer.

T.N.T.C Form 33.

(*See* Subsidiary Rule 8 (g) under T.R. II.)

REGISTER SHOWING THE CASH DOUBLE LOCK TRANSACTIONS OF THE SUB-TREASURY, DATED 19

Nature of Transaction.	CURRENCY AND BANK NOTES.											COINS.						
	Rs. 10,000 Value in Rupees.	Rs. 5,000 Value in Rupees.	Rs. 1,000 value in Rupees.	Rs. 500 Value in Rupees.	Rs. 100 Value in Rupees.	Rs. 50 Value in Rupees.	Rs. 20 Value in Rupees.	Rs. 10 Value in Rupees.	Rs. 5 Value in Rupees.	Rs. 2 Value in Rupees.	Re. 1 Value in Rupees.	Total value in Rupees.	Rupee One Value in Rupees.	Fifty Paise Value in Rupees.	Twenty five Paise Value in Rupees.	Twenty Paise Value in Rupees.	Ten Paise Value in Rupees.	Five Paise Value in Rupees.	Total Value in Rupees.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Balance Brougt forward																			
Receipts																			
Total including balance																			
Issues to Single Lock																			
Total issued																			
Balance carried over																			

T.N.T.C. Form 34.

(*See* Instruction 13(b) under T. R. 11.)

TREASURY PAY OFFICE SLIP FOR A BUNDLE OF NOTES.

State Bank of India, Pay Office,

This bundle consists of pieces of rupee noted

Examined by (Cashier)

Verified by (Treasurer)

Treasury Officer.

T.N.T.C. Form 35.

(*See* Instruction 13(b) under T. R. 11.)

TREASURY PAY OFFICE SLIP FOR A BAG OF COIN.

State Bank of India, Pay Office,

The Contents of this bag amount to Rs.

Examined by (Cashier)

Weighed by (Treasurer)

Treasury Officer.

T. N. T. C. FORM 57.

(*See* Instruction 14(V) under T.R. 11.)

CURRENCY CHEST SLIP NO.

TRANSACTION AT ——— CURRENCY CHEST ON ———

Name of centre. Date.

Transactions and Balances.	Details of notes (Pieces)							
	Rs. 2.	Rs. 5.	Rs. 10.	Rs. 100.	Rs. 1,000.	Rs. 5,000.	Rs. 10,000.	Miscellaneous.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Total Number of pieces [Total of cols.(2) to (9.)]	Value of notes [Total value of cols.(2) to (9.)]	Details Rupee Coins.			
		Quarterly Rupee	Nickel Rupees.	Decimal Rupees.	Government of India Re. 1. notes.
(10)	(11)	(12)	(13)	14)	(15)

[Total value of Rupee coins Total of Columns (12) to (15)] Rs. (16)	Total value of Notes and Rupee coins [Total of columns (11) and (16)] Rs. (17)
1. Opening Balance.	
2. Deposits—	
(i) Remittance*	
(ii) Currency Transfer.	
3. Total (1+2).	
4. Withdrawals—	
(i) Remittance*.	
(ii) Currency Transfer.	
5. Total withdrawals (4).	
6. Balances (3—5)**.	

**includes non-issuable notes.

*Indicate the name of Currency Chest/Issue Department.

Forwarded to the Currency Officer,
Reserve Bank of India, Issue Department.....

@Comprises the following:—

	Old Re. 1 notes.	Rs. 2½ notes.	Rs. 20 notes.	Rs. 50 notes.	Total.
pieces					
Value					

Treasury Officer/Sub-Treasury Officer.

NOTES.—1. The chest slip should be written in ink only.

2. The chest slips should be numbered serially for each financial year of the Government (beginning from 1st April and ending with 31st March) The name of the chest and number and date of the chest Slip should be prominently indicated in the places/ Provided on the top on the obverse.

3. Figures should not be over-written or erased. In the case of any error in posting, the figure should be neatly scored and correct figure written above it and authenticated by the officer-in-charge under his signature.

4. The Chest Slips are designed to cover all the classes of transactions—

(i) Remittances between chests or between a chest and issue Department.

(ii) Currency transfers.

There should be only one chest slip for a day, the transactions being posted clearly against the appropriate item as provided in the slip.

5. On days, when there are operations on the chest, the chest slip should be prepared at the close of the day and despatched on the same day to the currency Officer. Sub-Treasury Officers should also forward a copy of the slip to the Treasury Officer of the District.

6. Non-issuable notes held in the Currency Chest under each denomination should be clearly indicated below item 6 on the obverse.

7. The Officers-in-charge should carefully verify the opening balance, transaction(s) and closing balance indicated in the Chest with those recorded in the Currency chest book (TN.T.C. Form 36.)

F.N.TC. FORM 38.

(*See* **Instruction** 15 (ii), (iv), (v) and (vi) under T. R. I.)

VERIFICATION OF STATEMENT OF CURRENCY CHEST BALANCE FOR THE MONTH OF.....

Name of Chest.	Date of verification.	Details of notes (pieces)							
		Rs. 2.	Rs. 5.	Rs. 10.	Rs. 100.	Rs. 1,000.	Rs. 5,000.	Rs. 10,000.	Miscellaneous.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Total Number of pieces [Total of cols. (3) to (10).]	Value of notes [Total of cols. (3) to (10).]	Details of Rupee Coins				Total value of rupee coins [Total of col (10) to (16).]
		Quarternery Rupees.	Nickel Rupees.	Decimal Rupees.	Government of India Re. 1 notes.	
	(12)	(13)	(14)	(15)	(16)	(17)

Total value of notes and rupee coins [Total of cols. (12) and (17).]

Remarks.

19

Miscellaneous under col (10) comprises the following:

	Old Re. 1 notes.	Rs. 2 notes.	Rs. 20 notes.	Rs. 50 notes.	Total.
Pieces	.....	.....	.....	.....	.....
Value	.....	.....	.....	.....	.....

I do hereby certify that I have personally ascertained that the balance in the Currency Chest at .....of the .....amounted to Rs.....(.....) and that the whole of the balances has been kept under double locks.

(2) I further certify that certificates from Sub-Treasury Officers of Correctness of the balances of the Sub Treasury Chest as noted above, have been received by me.

TREASURER. TREASURY OFFICER / ASST SUB-TREASURY OFFICER. VERIFYING OFFICER/ TREASURY-OFFICER

NOTE.—(1)Certificate No.1 is to be signed and all cases, except the following.—For chests in the custody of the Bank no verification report is required. Treasury Officer of such chest has still to send to the Currency Officer reports of balances of Sub-Treasury Chests under him, and in these reports, certificate No. 1 is not required, but only certificate No. 2.

(2) Certificate No. 2 is to be signed by District Treasury Officers sending reports of balances of the chests under them along with reports of their own balances to the Currency Officers.

(3) The statement at the front page of the chest book should invariably be filled in, whenever this report is despatched to the Treasury Officer or the Currency Officer, as the case may be (Vide Government Memo. No. 106302/T&A/62-4, dated 27th April 1

Forwarded to the Treasury Officer / Currency Officer in terms of instruction 15(ii), (iv), (v) and (vi) under T.F.

Treasury / Sub-Treasury

Dated, the ..... Treasury/Asst Sub-Treasury Officer.

T.N.F.C Form 39

(*See* Instruction 21 under T R 11.)

REGISTER OF RECEIPT AND RETURN OF DEPARTMENTAL CASH CHEST KEPT FOR SAFE CUSTO TREASURY.

To be filled up in the departmental office to which the chest belongs.			To be filled up in the treasury		
(1) Date on which the return of the chest is desired.	(2) Name of the messenger authorised to receive the chest.	(3) Signature of the head of the office authorising the messenger to receive the chest.	(4) Signature of the messenger receiving the chest from the treasury with date.	(5) Date of receipt of the che again in the treasury.	(6) Acknowledgment of treasury Officer or Sub-Treasury Officer.

NOTE :–Columns (1) to (4) should be filled up whenever the chest is taken out of the treasury and columns (5 and (6) each occasion when it is deposited in the treasury.

T. N. T. C. Form 40.

(*See* Subsidiary Rules 2 (f) and 18 (a) under T R 11.

BILL FOR MISCELLANEOUS PAYMENTS.

Treasury, month of 19

HEAD OF SERVICE CHARGEABLE.

MAJOR HEAD–
SUB-MAJOR HEAD–
MINOR HEAD–
SUB-HEAD–
SUB-HEAD OF APPROPRIATION
DETAILED ACCOUNT HEAD–

VOUCHER NO. OF LIST OF PAYMENTS

RECEIVED this day of 19 , the sum of rupees
Paise

Payable on account of being the amount.

Stamp, if the amount exceeds Rs. 20.

Rupees

Claimant's Signature.

Passed for payment.

Designation of Officer.

Examined and entered.

Accountant.

Pay Rs. (Rupees

Asst Pay and Accounts Officer Tresury Officer

Asst Sub Treasury Officer

118—I—15A

175

T. N. T. C. FORM 40A.

[*See* instructions 4(i) to (iii) under T R 17].

BILL FOR WITHDRAWAL FROM GENERAL AND OTHER PROVIDENT FUND (TAMIL NADU).

Payable at .....

Drawing Officer's Designation

Voucher No.

Head of account

Month, year :

Sub-Account :

Amount :

Serial number.	Name and Designation of the subscriber.	Pay.	Account number.	Nature of withdrawal.			Number and date of sanction order/authorisation.
				Advances.	Part-final withdrawal	Insurance premium	
		Rs. P.		Rs. P.	Rs. P.	Rs. P.	

Total ..

Details of Polices financed from Provident Fund.

Serial number	Name of the Subscriber with GRF.	Account No.	Policy number.	Name of the company.	Amount of premium.	Due date of Premium	Stock number.
					Rs.P.		

Certified that the claim prescribed is in accordance with the rules and regulations covering the paymant,

Drawing Officer.

T.N.T.C FORM 40-A (Page 2).

For use in the Treasury/Sub Treasury/Pay and Account Office.

Token No.	Token No	Token No.
Date Seal:	Date Seal:	Date Seal:

Net amount of the bill (Rs.) Rupees .....

Drawing Officer.

Contents received. Please pay to ....

whose specimen signature below is attested.

Specimen Signature of the

Subscriber : .....

Drawing Officer.

Attested.

Drawing Officer.

For use in Treasury

Pay Rs. ..... (Rupees .....
.....)

Asst Sub Treasury Officer.

Asst Pay and Accounts Officer.

For use in Bank

For use in Audit Office

Admitted Rs.

Objected Rs.

Total .. Rs.

Details of objections any

Auditor/Accounts Officer

For part I first withdrawal pink colour form shall be useed

T.N.C.T. FORM—41

Deleted

T.N.T.C. FORM 41-A

See subsidiary Rule 2(1) under T.R. 16.)

STATEMENT OF RENT RECOVERED FROM PAY BILLS OF THE FOR THE MONTH OF AT TREASURY

Department Treasury Voucher No.

Name of quarters.	Name of occupant designation and emoluments drawn.	House rent.	Water meter rent.	Furniture rent.	Electrical Installation rent.	Head account and division to which it is creditable.	Total.
	(2)	(3)	(4)	(5)	(6)	(7)	
		Rs. P.	Rs. P.	Rs. P.	Rs. P.		

180

Signature and designation of drawing Officer.

T.N.T.C.FORM 41-AA.

[*See* subsidiary Rule 2 (1) under T R 16.]

RECEIPT FOR RENT FOR GOVERNMENT QUARTERS DEDUCTED AT SOURCE.

1. Particulars of the bill in which rent is deducted.

(*a*) Token number/Bill number and date

(*b*) Gross amount

(*c*) Net amount

(*d*) Date of encashment.

2. Name of the Government Servant from whose Salary/Pension, the rent is deducted.

3. Full description of the quarters such as its location number etc

4. Period for which the rent is deducted.

5. Amount of rent deducted (in words)

Signature

Designation of the Disbursing Officer

I.N.T.O. Form 41-B.
Deleted.

T.R.T.C. Form 41-C

(*See* Instruction 2 under T R 22)

REGISTER OF PAYMENTS, DEDUCTIONS AND RECOVERIES IN RESPECT OF GAZETTED GOVERNMENT SERVANTS.

Name and designation of Government servant.	Monthly rate of emoluments	Date from which due
	Substantive pay	
	Officiating pay	
	Special Pay	
	Leave salary	
	Dearness allowance	
	House Rent Allowance	
	City Compensation Allowance	
	Total	
	A.G's. Pay Slip No. and date	
	Dated Initials of T.O. STO ATO	

(5) Stray payments			A.G's. advice Number and date
Serial number	Nature	Amount	

Serial number.	Recoveries due Nature of Amount.	A.G's. Memo. Number and date, If any of OBA/ MCA/GPF Advance etc as per LPC.
	Rs.	

T.N.T.C. Form 41—C

(*See* instruction 2 under T.R. 32)

REGISTER OF PAYMENTS, DEDUCTIONS AND RECOVERIES IN RESPECT OF GAZETTED GOVERNMENT SERVANTS—*cont.*

Deductions.

Month. (1)	Token number and date (2)	Gross amount. (3)	Stray. (4)	Payments. (5)	P.F. A/C No. (6)
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					

Deductions.

I.T.			Net amount Paid	Dated Initials of Treasury Officer STO		Remarks.
(7)	(8)	(9)	(10)	(11)	(12)	(13)

Note: 1. The monthly rate of emoluments and the date from which due may be noted with reference to the particulars in the Accountant-General's pay slip/Authorisation.

2. When restricted pay slips/authorisations are issued indicating therein the date from which no payment should be made to the Officer, the particulars should be recorded in the relevant Col. by opening a 'Nil' money column from such date.

3. Isolated/stray payments like Motor car advance, advance from Provident Fund, Part Final/Final Withdrawal of Provident Fund, House Building advance, etc. authorised by A. G. should be noted with full details, and payments when made indicated in col. 4 under Stray payments against the month concerned.

4. Other isolated/stray payments like T.A. Bills, Medical Bills, Tour advance leave salary advance, etc. for which no specific advice from A.G. is necessary shall be noted in col. 5 under Stray payments' against the month concerned.

5. Entries in column 3 (Gross amount) shall be the monthly rate of emoluments authorised by A.G.

6. Blank col. (8) to (10) shall be retained for noting other deductions like OBA/MCA/ P.F. advance, House Building advance etc., or recoveries of over payments.

7. Remarks column shall be utilised for recording the fact of issue of L.P.C. and also for noting from the L,P.C. the particulars of payments made to the Government servant, recoveries made, etc., during the year up to the date of his comin under the payment of the Treasury Officer.

T. N. T. C. FORM 41-D
S.R. 2(I) under T.R 16

SCHEDULE OF RECOVERY OF ADVANCE FOR THE MONTH OF————

(1) Serial Number.	(2) Name and designation whether self drawing officer or other wise.	(3) Treasury Voucher Number and month in which original advance/subsequent instalments of advance were drawn.	(4) Amount of original advance subsequent instalments of advance.	(5) Designation of the officer who has drawn the advance and the subsequent instalments.	(6) The sub-Account under which the advance was classified.	(7) Number of instalment of recovery.	(8) Amount deducted in the bill against principal interest.	(9) Total recovered to end of the month.	(10) Balance out standing.	(11) Remarks regarding transfer, and leave of official non-recovery of instalments, etc.

Separate Schedules should be prepared for each type of advance.

Signature of the head of the officer.

Designation

T. N. T. C. Form 42

[*See* Subsidiary Rule 3 (a) and (c) under T. R. 16.]

BILL FOR PAY/LEAVE SALARY AND ALLOWANCES OF A GAZETTED OFFICER.

Payable at

Name of the Officer — Voucher No.

Designation — Month/Year

Sub Account.

DEBIT

Major Head

Sub-Major Head*

Minor Head

Group Sub-Head

Sub-Head

Detailed/Sub-Detailed Head

01. Salaries—	Amount.
(1) Pay	....
(2) Dearness Allowance	....
(3) Medical Charges	....
(4) Other Allowances	....
03. Travel Expenses	....
Gross Total	....

* Fill up this head if there is sub major head

CREDIT	Amount.
AIS/General Provident Fund	
Postal Insurance Premium	
House Rent	
Conveyance Advance	
House Building Advance	
Marriage Advance	
Family Benefit Fund	
Income Tax	
Surcharge on Income Tax	
Other Deductions	
Total Deduction	
Net Claim	

Received for the month of 19

	Monthly Rate Rs. P.	Amount Rs P
My substantive Pay		
Officiating Pay		
Personal Pay		
Dearness Pay		
Special Pay		
Additional Pay		
Leave Salary and Allowances		
Dearness Allowance		
Additional Dearness allowance		
Fixed Travelling Allowance		
City Compensatory Allowance		
House Rent allowance		
Conveyance Allowance		
Cash Allowance		
Other Allowances		
Medical Charges		
Gross Total		

DEDUCT

	Credit Head of Account	Amount. Rs. P.
All India Service Provident Fund		
General Provident Fund		
Postal Insurance Premium		
Standard Licence Fee		
Conveyance Advance (Motor Car, Motor Cycle and Other Conveyance)		
House Building Advance		
Marriage Advance		
Junior I. A. S. Officers Advance		
Family Benefit Fund		
Other Deductions		
Income Tax		
Surcharge on Income Tax		
Total Deductions.		
Net Claim		

Net amount payable (in words) Rupees ——————————

Under Rupees ——————————

Certified that in respect of claims made in this bill I have satisfied myself that they have been made in accordance with the rules in force and the latest Government Orders covering such drawal.

Signature

Stamp

Designation

FOR USE IN PAY AND ACCOUNTS OFFICE/TREASURY/SUB-TREASURY

Token No	Token No	Token No
Date Seal :	Date Seal :	Date Seal :

Pay Rs.....(Rupees.....
.....) in cash and Rs.....(Rupees.....
.....) by transfer

Assistant Pay and Accounts Officer.
Treasury Officer/Sub-Treasury Officer

FOR USE IN BANK

FOR USE IN THE ACCOUNTANT-GENERAL'S OFFICERS.

Total amount of the bill Rs

Admitted Rs.

Disallowed Rs.

Objected Rs.

Retrenchment Slip No. GAD :

Details of objections :

Auditor Section Officer Amounts Officer

T.N.T.C. FORM 43.

[*See* Subsidiary Rule (3) (d) under Treasury Rule 16]

TOUR TRAVELLING ALLOWANCE BILL OF A GAZETTED OFFICER

Payable at

Name of Officer — Voucher No.

Designation — Month/Year

Sub Account

Pay

Grade

Headquarters

DEBIT

Major Head

Sub Major Head*

Minor Head

Group Sub Head

D.P. Code

Sub Head/Detailed Head

03. Travel Expenses

Net Amount Rs. P.

I certify that the Travelling Allowance Claim has been prepared in accordance with the T.N.T.A. Rules and the latest Government Orders, and that the amount claimed in the bill was not drawn before.

Net Amount of the bill (in figures and words) Rs.

(Rupees)

(Under Rupees.)

Signature

Designation

Countersigned for Rs (Rupees)

Received Contents

Stamp

Signature and Designation of countersigning authority

Appropriation for 19 —19 —

Expenditure including this bill

Balance available

(Signature of the Claimant)

*Fill up this head if there is sub major head

T.N.T.C. FORM 43—cont.

Departure		Arrival		Mode of travel	Purpose of journey and authority wherever needed.	Date of last visit.	Number of blocks of 24 hours.	Distance travelled in case of road journey.
Place	Date / Time	Place	Date / Time	Road/Rail/Public Conveyance, etc. and class.				
								KM

Number of Kilometre for which mileage is claimed.				Number of daily allowance claimed.				Air/ Train.	Bus Fare, etc.	Remarks
				For absence from head-quarters.		For incidental charges.				
Rate ...paise per KM	Rate....paise per KM	Rate....paise per KM	Rate....paise per KM	Ordinary Rate	Enhanced Rate	Ordinary Rate	Enhanced Rate			
KM	KM	KM	KM					Rs. P.	Rs. P.	

Total _____

Rate _____

Amount _____

Gross Claim .. .. ..

Less : Proportionate Fixed Travelling Allowance .. ..

Less : Tour Advance Drawn for ..

Net Claim .. ..

(FOR USE IN THE TREASURY/SUB-TREASURY PAY AND ACCOUNTS OFFICE)

Token No.; Token No.; Token No.;

Date Seal : Date Seal : Date Seal :

Pay Rs. (Rupees

Assit. Pay and Accounts Officer

Assit. Treasury Officer/Sub-Treasury Officer

(FOR USE IN BANK)

(FOR USE IN THE ACCOUNTANT-GENERAL'S OFFICE)

Total Amount of Bill Rs.

Admitted Rs.

Disallowed Rs.

Objected Rs.

Retrenchment Slip No. GAD :

Details of objection

Auditor Section Officer. Accounts Officer.

T N I C FORM 44

Deleted

T.N.T.C. Form 45

(*See* Subsidiary Rule 6 under T R 16.)

FORM OF BOND OF INDEMNITY FOR DRAWING PAY, LEAVE SALARY PENSIONS, ANNUITIES. ETC., ON BEHALF OF GOVERNMENT SERVANTS, ETC.

THIS INDENTURE made the day of One thousand nine hundred and BETWEEN

(1)

(2)

(3)

carrying on business in partnership under the style or firm of or incorporated under the Companies Act and having their registered office at (hereinafter referred to as the firm / company which expression shall, where the context so admits, include their *executors, administrator ; legal representatives* and their successors in business under the same or any other style or name of the one part and the Governor of Tamil Nadu (hereinafter referred to as the Governor which expression shall, where the context so admits, include his successors in office and assigns) of the other part ;

WHEREAS the firm / company have been in the habit of receiving on account of their customers pay, leave salary, pensions, annuities, allowances or other payments from funds administered by or on behalf of the Government of Tamil Nadu (hereinafter referred to as the Government) including pension payable on behalf of other Governments from the various officials whose duty it is to disburse such payments ——————— ——————— upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payments was claimed was then alive and, in the case of a pensioner ——————— also of a certificate of non-employment according to prescribed rules ;
Pay and Accounts Officer, Madras
person drawing the annuity

AND WHEREAS in order to save time and expense in obtaining payment of such sums, the Government have agreed to allow such payments to be, from time to time, made as they fall due without requiring the production of the said certificates, except a certificate of non employment according to prescribed rules signed by a representative of the firm / company upon being indemnified by the firm / company against any loss by reason of such payments as aforesaid on account of any officer who may at the date of such payment be deceased and upon the firm / company entering into such an agreement as is hereafter contained which the firm / company have agreed to do ;

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the promises the ——— for themselves and their successors in business hereby covenant with the Governor that so long as the Government shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as hereinafter provided, the ——— will within seven days from the time when they shall have received notice of the death of any customer on whose behalf the ——— may have received any such payment as aforesaid communicate the date of such death to the officer for the time being responsible for payments to such deceased officer and further that the ——— will immediately, after the expiration of the said period of seven days, repay and refund to the Government so much of any money which may have been received from such disbursing officer as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, leave salary, pension, annuity, allowance or other payments as the case may be, to which such deceased customer was entitled upto the date of his decease.

firm / company

firm / company

firm / company

And also that if and when any change in the constitution of the firm shal happen whether by the death or retirement of any member thereof, the introduction or accession of a new member or members thereof or otherwise, howsoever the firm will on every such occasion within seven days after the change shall have occured give notice in writing to the Government of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be thereafter on being so required by the Government procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or jointly with all the original or remaining members of the firm:

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided:

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the ——— or the Government shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days, this arrangement shall determine and the liability of the ——— under the covenants herein contained shall cease in respect of any such payments as aforesaid made aftert that date but nothing herein contained shall be deemed to exonerate or release

firm / company

firm / company

the *firm / of company* from their liability under the covenant herein contained in respect any such payments as aforesaid made prior to that date: PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of *pensions / annuities* the *firm / company* will, according to prescribed rules, once in every year furnish to the Government or the officer or officers responsible for the payment of such *pensions / annuities* a certificate by one of the persons prescribed by the said rules of the life of each *Pensioner / person drawing the annuity* whose *pension / annuity* is paid to the *firm / company* and a certificate of non-employment signed by the *pensioner / person drawing the annuity* himself AND FURTHER that nothing herein contained shall be deemed to Preclude any of the said officers whose duty it is to make such payments as aforesaide the Government or *the Pay and Accounts Officer, Madras* from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid

if the Government or *such officer / the Pay and Accounts officer, Madras* shall deem it necessary nor shall the *firm's / company's* arrangement made by these presents be deemed to be thereby terminated. In Witness whereof .....for and on behalf of the *firm / company* and .....acting for and behalf of and by the order and direction of the Governor of Tamil Nadu have hereunto set their respective hands and seals on the day and year first above written.

N.B.—A incorporated firm executing the bond may delete the words in italic

T. N. T. C. Form 46.

(*See* Subsidiary Rule 6 under T R 16.)

FORM OF BOND OF INDEMNITY FOR DRAWING PAY, LEAVE SALARY, PENSION ANNUITY, ETC., ON BEHALF OF A SINGLE GOVERNMENT SERVANT, ETC.

In consideration of our / their being permitted to draw the Pay / Leave salary / Pension / annuity during his absence from the State of Tamil Nadu we the (here insert the name of bank) do hereby engage to refund to the Government, on demand, any overpayment that may be made to us / them as his agents / agent

T.N.T.C. FORM 46-A

(*See* Subsidiary Rule 50 under T.R. 16)

FORM OF BOND OF INDEMNITY TO BE EXECUTED BY A PARTY REQUESTING FOR A FRESH CHEQUE IN LIEU OF A LOST ONE.

THIS DEED OF INDEMNITY made on the..... day of..... between..... son of.....resident of..... .....(1).....son of..... resident of.....(2)..... son of.....resident of..... .....etc. carrying on business in co-partnership under the name and style of.....at.....or..... a company registered under the Indian Companies Act, 1913/Companies Act, 1956 having its registered office at ..... companies (hereinafter called the Indemnifier" which expression shall, unless excluded by or repugnant to the context, be deemed to include his heirs, executors, administrators, legal representatives, successors, and permitted assigns) of the ONE PART and the Governor of Tamil Nadu (hereinafter called the "Government" which expression shall, unless excluded by or repugnant to the context, be deemed to include his successors in office and assigns) of the OTHER PART.

Whereas on the.....day of..... Cheque No.....dated..... on.....(Name of Treasury) for Rs..... was drawn by.....in favour of the Indemnifier;

AND WHEREAS the Indemnifier has represented to the Government that the said cheque has been lost by him during transmission by post to him.

AND WHEREAS at the request of the Indemnifier the Government have agreed to issue a second cheque for Rs.....being the amount of the said previous cheque No.....dated..... upon the Indemnifier giving such Indemnity as herein-after contained.

NOW IT IS HEREBY AGREED by and between the parties hereto as follows:—

(1) In consideration of the said promises and of the agreement on the part of the Government in issuing in favour of the Indemnifier a second cheque for Rs....., being the amount of the previous cheque No..... dated.....,the Indemnifier doth hereby agree and undertake to refund to the Government on demand and without demur the said um of Rs..... in the event of the said previous cheque No .....dated..... being presented to, and paid by, the Treasury and to indemnify the Government and keep the Government harmless and indemnified from and against all expenses which may be incurred by the Government in relation thereto or in connection therewith.

(2) The Government agree to bear the stamp duty, if any, chargeable on these presents.

In WITNESS WHEREOF the parties hereto have set and subscribed that respective hands hereunto on the day and year first above written.

Signed by the said Indemnifier in the presence of

(1)

(2)

Signed for and on behalf of the Governor of Tamil Nadu by Thiru .....(Name and Designation) in the presence of

(1)

(2)

T.N.T.C. FORM 47.

(*See* Subsidiary Rule 7 under T R 16)

DETAILED PAY BILL FOR PERMANENT/TEMPORARY ESTABLIS. MENT.

Payable at for 19

Name of the

Drawing Officer Voucher No.

Month/Year

Sub-Account

DEBIT

Major Head

Sub Major Head*

Minor Head

Group Sub-Head

D.P. Code

Sub-Head

Detailed/Sub-Detailed Head	D.P. Code	Amount Rs. P.
10. Salaries		
1 Pay		.....
2 Dearness Allowance		.....
3 Medical Charges		.....
4 Other Allowances		.....
03. Travel Expenses		.....
Gross Total		

CREDIT		.....
1 General Provident Fund		.....
2 Income-Tax		.....
3 Postal Insurance Premium		.....
4 Festival Advance		.....
5 Marriage Advance		.....
6 Family Benefit Fund		.....
7 Khadi Advance		.....
8 Handloom Cloth Advance		.....
9 Other Conveyance Advance		.....
10 House Building Advance		.....
11 Standard Licence Fee		.....
12 Warm Clothing Advance		.....
13 Other Deductions		.....
Total Deductions		.....
Net Claim		.....

*Fill up this head if there is sub-major head.

(1)	G. O. No. and date (Date of expiry for temporary sanction only)									
(2)	Category									
(3)	Scale of Pay									
	Name									
(4)										
(5)	Nature of claim									
Period of claim	(6) From									
	(7) To									
Details of	(8) Pay/LS									
	(9) DA/ADA									
	(10) OA									
	(11) FTA									
	(12) Total									
Cross Claim	(13) GPF									
	(14) IT									
	(15) PLI									
	(16) SLF									
Deductions	(17) FBF									
Other Recoveries	(18) Short term advances									
	(19) Long term advances									
	(20) Total Deductions									
	(21) Net Amount									
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.

No amount of Bill Rs. (Rupees)

ertified that in respect of claims made in this bill I have satisfied myself that they have been made in accordance with the rules and the latest Government Orders covering such drawal.

Signature :

Designation :

Received contents

Signature :

Designation :

FOR USE IN THE TREASURY/SUB TREASURY/ PAY AND ACCOUNTS OFFICE

Token No. : Token No. : Token No. :

Date Seal : Date Seal : Date Seal :

Under Rupees.

Pay Rs. (Rupees

Rupees in cash and Rs.

by transfer

Assistant Pay and Accounts Officer.
Treasury Officer Sub-Treasury Officer.

FOR USE IN THE BANK

T. N. T. C. FORM 48.

Delted

T.N.T.C. FORM 49

(*See* Subsidiary Rule 13 under T.R. 16.)

PERIODICAL INCREMENT CERTIFICATE.

Serial number.	Name	Appointment.	Whether substantive or officiating.	Date from which present pay is drawn.	Suspension for mis conduct		
					From	To	Y.M.D.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Extraordinary Leave without Medical Certificate.			Date from which increment may be given.	Scale of pay.	Present pay.	Amount of increment.	Future pay.
From	To	Y.M.D.					
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

CERTIFIED that every Government Servant named above either (a) has bee the incumbent of the appointment indicated against his name for a period of not less than.....years since the date in column (5) or (b) if he has beeo suspended for misconduct after deducting the period shown in column 8 or if he has been on extraordinary leave without Medical Certificate after deducting the period shown in column 11 and has not been subjected to any order of stoppage of increment as a penalty during that period and that during the period/periods of leave on average pay which has/have been counted for increment in the case of officiating Government servant/servants he/they would have been officiating in the post/posts but for his/their going on leave.

Signature :

Designation :

The grant of the increments in column (15) to the Government servants noted against serial numbers ..... is sanctioned.

Signature :

Designation :

T.N.T.C. FORM 59.

(*See* Subsidiary Rule 15 under T. R. 16.)

MEMORANDUM SHOWING THE RECOVERY OF THE COST OF PRIVATE POLICE GUARDS AND ADDITIONAL POLICE EMPLOYED UNDER SECTION 13 OF THE TAMIL NADU DISTRICT POLICE ACT, 1859 (ACT XXIV OF 1859).

	Rs.	P.
1. Pay for 19 (based on the gross sanctioned cost of the additional establishment.)		
2. Allowances (based on the gross sanctioned cost of the additional establishment)		
3. House-rent		
(*Note.*—The recovery should be based on actuals when the quarters are hired. When rent-free accommodation is allowed, rent should be recovered at the rate prescribed in Fundamental Rule 45-A).		
4. Other charges		
5. Leave charges (at the rate laid down in Fundamental Rule 116 from time to time for establishments lent on foreign service).		
6. Pensionery charges (at the rates laid down in Fundamental Rule 116 from time to time for establishment lent on foreign service).		
7. Clothing and supervision (at 10 per cent of the sanctioned pay of the additional establishment rounded by treating a fraction of a rupee as a rupee if it is 50 paise or more and omitting it if it is less).		
Total ..		

Date of credit into the treasury

Certified that the full amount due has been recovered from the parties concerned credited into the treasury-*see* chalan number dated

Superintendent of Police.

Certified that the credits relating to the recoveries shown above have been verified and that the amounts recovered as shown above have been credited under the head "055 Police" with the exception of the amount relating to pensionary charges which has been credited under the head "006. Receipts in and of Superannuation

Treasury

T.N.T.C. FORM 51.

(*See* Subsidiary Rule 15 under T. R. 16).

MEMORANDUM SHOWING THE CHARGES TO BE RECOVERED ON ACCOUNT OF ADDITIONAL POLICE EMPLOYED UNDER SECTION 14 OF *THE TAMIL NADU DISTRICT POLICE ACT* 1859 (ACT XXIV OF 1859)/15 OF THE INDIAN POLICE ACT, 1861 (ACT V OF 1861).

	Rs.	P.
1. Pay for 19 (based on the gross sanctioned cost of the additional establishment).		
2. Allowances (do.)		
3. House-rent		
Note.—The recovery should be based on actuals when the quarters are hired. When rent-free accommodation is allowed, rent should be recovered at the rate prescribed in Fundamental rule 45-A		
4. Other charges		
5. Leave charges (at the rates laid down in Fundamental *Rule* 116 from time to time for establishments lent on foreign service).		
6. Pensionary charges (at the rates laid down in Fundamental Rule 116 from time to time for establishments lent on foreign service).		
7. Clothing and supervision (at 10 per cent of the sanctioned pay of the additional establishment, rounded by treating a fraction of a rupee as a rupee if it is 50 paise or more and omitting it if it is less).		
Total ..		

Date of credit into the treasury.

Certified that the total amount shown above as demand represents the full amount from the parties to whom the guard was supplied.

Superintendent of Police.

Plus and Minus Memorandum of Recoveries.

Opening balance of demand.	Demand for the month.	Total.	Recoveries made since the last memorandum was signed (to be verified by the treasury Officer).		Colsing balance of demand.
			Amounts.	Date of credit into the treasury.	
(1)	(2)	(3)	(4)	(5)	(6)

Superintendent of Police.

Certificated that the credits relating to the recoveries shown above have been verified that the amcunts recoverd as shown above have been credited under the head 0055 Police" with the exception of the amount relating to pensionary charges, which has been credited under the head 0071. Receipts in aid of superannuation".

Treasury Officer.

Payable at

T-N.T-C. FORM 52

[*See* Subsidiary Rule 16(a) under T.R. 16]

TOUR TRAVELLING ALLOWANCE BILL FOR NON-GAZETTED ESTABLISHMENT.

Designation of the Drawing Officer

Voucher No.

Month/Year.

Sub-Account

DEBIT	Net Amount Rs. P.
Major Head	
Sub-Major Head*	
Minor Head	
Group Sub-Head	
Sub Head/Detailed Head	
03. Travel Expenses	

CERTIFICATE.

Under Rupees

I certify that the Travelling Allowance Claim has been prepared in accordance with the T. N. T. A. Rules and the latest Government Orders and that this claim has not been preferred before.

Net amount of the Bill Rs. ..... (Rupees.....
....)

Signature :

Designation :

Countersigned for Rs. .....(Rupees.....
....)

Signature and Designation of Countersigning Authority.

Station :

Date :

Appropriation for 19 19 =
Expenditure including this bill =
Balance available =

Received Contents

Signature :

Designation :

Fill up this head if there is Sub-Major Head

FOR USE IN THE TREASURY / SUB TREASURY / PAY AND ACCOUNTS OFFICE

Token No. : Token No. : Token No. :

Date Seal : Date Seal : Date Seal :

Pay Rs. (Rupees).

Assistant Pay and Accounts Officer

Treasury Officer / Sub-Treasury Office

FOR USE IN THE BANK

Payable at for 19

T. N. T. C. FORM 52 A.

[*See* Subsidiary Rules 3 (d) and 16 (A) under T. R. 16.]

TRANSFER TRAVELLING ALLOWANCE BILL FOR GAZETTED OFFICER/NON-GAZETTED ESTABLISHMENT.

Designation of the Drawing Officer

Voucher No.

Month/Year

Sub-Account

DEBIT

Major Head

Sub-Major Head *

Minor Head

Group Sub Head

Sub-Head/Detailed Head

Net Amount

Rs. P.

03. Travel Expenses

CERTIFICATE.

I certify that the Travelling Allowance claim has been prepared in accordance with the T. N. T. A. Rules and the latest Government Orders and that this claim has not been preferred before.

Net amount of the bill (in figures and words) Rs. (Rupees. only)

Signature :

Designation :

Countersigned for Rs. (Rupees).

Station :

Signature and designation of Countersigning Authority.

Date :

Appropriation for 19 — 19 =

Expenditure including this bill =

Balance available

Received contents

Signature :

Designation :

* Fill up this head if there is sub-major head.

Name and designation, Head-quarters and Pay.	Departure		Arrival.		Mode of travel road/rail/public conveyance, etc., and Class.	Purpose of Journey and authority wherever necessary.	Distance travelled.	Mileage.		Bus fare.	Train fare.	Daily Allowance.					Total of each line.
												For absence from head quarters.			Incidental charges.		
	Place.	Date / Time.	Place.	Date / Time.				Rate.	Amount.			Number of blocks of 24 hours.	Rate.	Amount.	Rate.	Amount.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
								RS. P.	RS. P.	RS. P.	RS. P.		RS. P.	RS. P.	RS. P.	RS. P.	RS. P.

Total	=	Rs.
Less : Proportionate Fixed Travelling Allowance	=	Rs.
Less : Tour Advance Drawn on	=	Rs.
Net	..	..

FOR USE IN THE TREASURY/SUB-TREASURY/PAY AND ACCOUNT OFFICE

Token No :	Token No :	Token No :
Date Seal :	Date Seal :	Date Seal

Pay Rs .. .. (Rupees.. .. .. .

T.N.T.C. Form 53.

(*See* Instructions 2 under T.R. 16).

BILL FOR MOTOR TICKETS ISSUED ON WARRANTS PRESENTED BY THE POLICE OFFICERS.

Payable at.....

Designation of the Drawing Officer.

Voucher No.

Month/Year.

Drawing Officer Code.

Sub-Account.

Debit Head of Account

Major Head

Minor Head

Sub-Head

Detailed Head

Name of Company.

Date of Travelling.	Motor Warrant No.	Officer who travelled (Name).	Rank and No.	Places. From	Places. To.	Amount. RS. P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
					Total ..	

Signature of the Bus Owner

219

Total amount of the bill ..

Amount disallowed if any ..

Amount passed for payment

Rupees.....

Signature .....

Superintendent of Police.

For use in the Treasury/Sub-Treasury/Pay and Accounts Office.

Token No.	Token No.	No
Date Seal	Date Seal	1

For Use of the Department.

Net amount of the Bill Rs.....Rupees.....

Certified that the amounts claimed in this bill were actually deducted from the T.A. bills of the Government servant concerned, certified also that the rate charged in this bill are not in excess of the prevailing rates for motor/bus journeys.

Received contents. Please pay to..... .....whose specimen signature below is attested.

Specimen signature of the payee.

Attested.

Superintendent of Police

(Station) .....

Superintendent of Police.

(Station) .....

For use in the Treasury/Sub-Treasury/Pay and Accounts Office.

Pay Rs.....Rupees .....

Assistant Pay and Accounts Officer/Treasury Officer.

Sub-Treasury Officer.

For use in the Bank.

Under Rupees .....

113-1—18

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T.N.T.C. FORM 61.

(*See* Instruction 3 under T. R 16.)

TOUR TRAVELLING ALLOWANCE JOURNAL OF PUBLIC WORKS ESTABLISHMENT.

(Not Payable at the Treasury.)

Designation of the Drawing Officer.

	Net amount
	Rs. P
Head of Account	
Major Head	
Minor Head	
Sub-Head	
Detailed Head	
Travelling Allowance	

Certificate.

I certify that the Travelling Allowance claim has been prepared in accordance with the Tamil Nadu Travelling Allowance Rules and the latest Government Orders and this claim has not been preferred before. Net amount of the bill (in words and figures) Rs.....(Rupees.....)

Signature :

Designation :

Counter signed for Rs. ..... (Rupees.....

Station :

Date :

Signature and Designation of Countersigning Authority.

Appropriation for 19 19

Expenditure including this bill

Balance available

Name and designation headquarters and pay.	Departure		Arrvial.		Purpose of journey and authority wherever necessary.	Mode of journey Air/ Rial Road.	Distance covered.	Mileage.	
	Date/ Time.	Places.	Date/ Time.	Place.				Rate.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Km.	9(a)	

ESTABLISHMENT FOR THE MONTH OF 19

Bus fare.	Train fare.		Number of D.A claimed for absence from Hqrs.		Incidential Charges.	Other claims	Total of each item
	Class.	Amount.	Ordinary rate.	Enhanced rate	rate		
(10)	(11)	(12	(13)	(14	(15)	16	(17)
		Rs.					

264

Less Proportionate Fixed Travelling Allowance. ..

Less Tour Advance .. .. ..

Net .. ..

Signature of the Government Servant.

T. N. C. T. FORM 55.
(See Instructions 3 under T. R. 16.)

Deleted

T. N. F. C. ORM Seg

Series :

T. M. T. C. FORM 51.

Deleted.

T.N.T.C. Form 57-A

(See Subsidiary Rule 18 (d) under Treasury Rule 16)

REGISTER FOR WATCHING ADJUSTMENT OF TEMPORARY ADVANCES

Annual Serial Number Financial Year.	Designation of the Drawing Officer.	Purpose of Advance	Details of Temporary Advance drawn			Dated initials of the T.O/S,T.O.
			Head of Account	Amount	Date of Payment	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Details of Adjusment made					
By adjustment bill		By refund		Dated initials of the Treasury Officer/ Sub-Try. Officer.	Remarks Treasury Vr. No. of the adjusment Bill should be noted.
Date of Adjustment	Amount. Rs. P.	Challan No. & Date	Amount. Rs. P.		
(8)	(9)	(10)	(11)	(12)	(13)

T.N.T.C. FORM 58

[*See* Subsidiary Rules 18 (*e*) and 18 (*e*) under T. R. 16]

FULLY VOCHED CONTINGENT BILL.

Payable at _____

Drawing Officer's Designation

Voucher No :

Month/Year :

Sub-Account :

Debit Head of Account

Major Head

Minor head

Sub-Head

Detailed Head

	Amount Rs.	P.
1.		
2.		
3.		
4.		
Gross ..		

Credit head of Account

Net

Details of Expenditure

Sub-Voucher number.	Description of Charge/ authority and number and date of sanction for all charges requiring special sanction.	Expenditure under details head of Account								Total	
		1		2		3		4			
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
	Total										

Rupees _____ Rs. _____

Appropriation for the current year _____

Expenditure including this bill .. _____

Balance available .. .. .. _____

For use in Treasury/Sub-Treasury/Pay and Accounts Office.

Token Number : Token Number : Token Number :

Date Seal : Date Seal : Date Seal :

For use of the Department

Net amount of the bill Rs.....(Rupees.....

Certified that the claims preferred in this bill are in accordance with the Code Rules and the latest Government orders and that they have not been made before.

Signature :
Designation :
Rupees..... ....

*Co untersigned for Rs.
*Wherever necessary

Countersigning Authority's
Signature :
Designation :

Received Contents Please Pay to..... ....
whose specimen signature below is attested.

Specimen Signature of the Payee..... .....

Signature :
Designation :

Attested

Signature :
Designation:

Contents Received

Stamp.

For use in the Treasury/Sub-Treasury/Pay and Accounts Office

Pay Rs. (Rupees.....

in cash and Rs. (Rupees.....)
by transfer.

Assistant Pay and Accounts Officer/
Treasury Officer.

.....
Asst Sub-Treasury Officer.

For use in the Bank.

For use in the Accountant-General's Office

Head of Account Chargeable.

Admitted for Rs.

Objected for Rs.

Reasons for Objection

Auditor

Section Officer

T. N. T. C. FORM 58 A

(*See* Subsidiary Rule 18 (e) under T.R. 16)

SUB- V CHER FOR PETTY CONTINGENCIES.

Date.	*Particulars of expenditure* (2)	*Amount* Rs. P. (3)
	Total	

Received Personal

Head of office

Signature

T.N.T.C. FORM 58. B

ADJUSTMENT BILL FOR SUPPLIES MADE OR SERVICES RENDERED.
(To be used for adjustment between two Government Departments.)

Payable at..... Voucher No.

Drawing Officer's Designation.....Month

Drawing Officer's Code

Sub-Account No.

Debit

HEAD OF ACCOUNT.		Amount RS. P.
Major Head		
Minor Head		
Sub-Head		
Detailed Head.	D.P. Code.	Amount.

Name of the Supplying Officer	*Invoice number.*	*Description of charge and number and date of authority for all charges requiring special sanction.*	*Amount* RS. P.

Totol Rupees.

Total ..

Drawing Officer

NOTE.—The chalan in quadruplicate should accompany the bill. The origina chalan should be retained in the Treasury, the duplicate tand triplicate copies to be returned to the Drawing Officer (Supplied Officer) and the quadruplicate copy sent to Accountant-General with the bill.

(For use in Treasury/Sub-Treasury/Pay and Accounts Office)

Date seal | Date seal | Date seal

For use by the Drawing Officer.

1. I Certify that the expenditure charged in this bill could not with due regard to the interests of the public service, be avoided, all bills to be paid by book transfer are annexed.

2. Certified that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores so being duly accounted for and verified in the manner laid down in Articles 153-145 M.F.C.

3. Certified that the articles have been received in good order that the quantities are correct and their quality good, and according to specifications, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices connected to prevent double payments.

4. Certified that the monetary or quantitative limits prescribed by the Government in respect of the items of contingencies included in the bill have not been exceeded.

Amount of the bill Rs.....Rupees.....

.....

Rs, P.

Appropriation for the current year ... ...

Expenditure including this bill .. ..

Balance available ..

Received contents. Please pay by transfer credit to the head of Account.....

Signature of the Drawing Officer.

(For use in the Treasury/Sub-Treasury/Pay and Accounts Officer.)

Pay (Rs. .....) Rupees .....by transfer .....

Paid by transfer

Rs.....

Date.....

Pay and Accounts Officer/Treasury Officer Sub-Treasury Officer.

For use in the Accountant Generals Office,
Head of Accounts Chargeble.

Admitted for Rs.
Objected to Rs.
Reasons for objection:

Auditor.

Section Officer.

T. N. E. B. FORM 59

(See Subsidiary Rule 20 under T.R. 14)

BILL FOR WORKS EXPENDITURE

Payable at .....

Drawing Officer Designation :

Voucher No. :

Month :

Sub-Account :

Debit :

Credit :

Head of Account :

Amount :

Gross

NET.

Sanction Order No. and Date/ Amount of sanctioned estimate.	Name of the work.	Sub voucher No.	Date of Payment.	Nature of the Item.	Rate of Unit.	Quantities paid for.	Amount. Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total

(Rupees.....)

Certified that the claims preferred inthis Bill are in accordance with the codernis ed latest-Government orders that they have not been made before.

For use in Treasury/Pay and Accounts Office

Token Number: Token Number

Date Seal: Date Seal:

Appropriation for the current year _____

Expenditure to the end of previous Bill _____

Expenditure on this Bill .. .. _____

Total Expenditure _____

Balance .. .. _____

Under Rupees

Received Contents. Please Pay to

Whose specimen Signature below is attested.

Drawing

Specimen Signature of the Payee _____

Attested

Drawing Officer.

For use in the Treasury/Sub-Treasury/Pay and Accounts Office.

Pay Rs. _____ (Rupees _____

Pay and Accounts Officer/
Treasury Officer/
Sub-Treasury Officer.

For Use in the Bank _____

T.N.T.C. FORM 60

[*See* Instruction 8 under T, R, 16].

SPECIAL BILL OF CONTINGENT CHARGES FOR SERVICE POSTAGE STAMPS.

payable at_____

Voucher No.

Month :

Drawing Officer Designation :

Sub Account :

Debit Head of Account.		*Amount* Rs.
Denomination.	*Quantity required.*	*Amount* Rs.
15 paise post card.		
Stamps :		
0.05		
0.10		
0.15		
0.20		
0.25		
0.50		
1.00		
2.00		
5.00		
10.00		
Total		

(Rupees_____)

Certified that the claim perferred is this Bill is in accordance with code rules.

Appropriation for_____

Expenditure including this bill

Balance_____

Signature :

Designation :

For use in the Treasury/Sub-Treasury

Date Seal Date Seal Date Sea

Amount of the Bill Rs: .....

R ver the
Stamps to .....
Whose signature below is attested.

Specimen signature of them ..
Attested

Signature:

Drawing Officer. Designation:

For use at the Treasury/Sub-Treasury
Comply by transfer credit to "888." Adjusting Account with Post and Telegraphs.
Director of Audit and Accounts, P and T., Madras.

Assts Treasury Officer/Sub-Treasury Officer.

The above indent has been complied with

Assts Treasury Officer/Sub Treasury Officer.

Stamps Delivered Received the stamps.

Cashier. Signature of the messenger

Under Rupees .....

T.N.T.C, Form 61

(*See* Instruction 9 under T. R. 16.)

(Note payable at the Treasury)

ADJUSTMENT BILL FOR DISCOUNT ON STAMPS.

For the month of 19 .

	RS.	P
Discount on sale of General Stamps		
Discount on sale of Court-fee Stamps		
Discount on sale of Copy Stamp Papers		
Total (in words also)		

Station:
Dated 19 . } *Treasury Officer*

Certified that the total amount of discount allowed viz., Rs. correct and agrees with the corresponding amount appearing in the detailed statement furnished to me by the Treasury Officer.

Station :
Dated 19 . } *Superindent of Stamps*

T.N.T.C. Form 62.
(*See* Subsidiary Rule 27 under T. R. 16)

BILL FOR REFUND OF REVENUE.

Payable at ——————————————————

Designation of the Drawing Officer }

Voucher No.

Month/Year.

Sub-Account.

Head of Account—

Under Rupees.....

Major Head

Minor Head

Sub-Head

Detailed Head

Credit Particulars.

(i) From whom realised.
(ii) Amount realised.
(iii) Purpose of remittance.
(vi) Chalan Number and date of Payment into Treasury.
(v) Amount remitted.
(vi) Credit Head of Account.

Refund.

By whom Sanctioned
Sanction Order Number and Date,

Name of the Payee ——————————————————

Amount sanctioned for refund Rs ——————(Rupees ——————————

Certified that the claim prefered in this Bills is in accordance with the Code Rules and latest Government Orders. Passed for Payment of Rs._____ _____ Rupees_____ _____ to_____ _____ whose specimen signature is attested below.

Specimen Signature of Payee_____ _____

Attested

Signature :	Signature :
Designation :	Designation :

For use in the Pay and Accounts Office/Treasury/Sub-Treasury.

Token No.	Token No.	Token No.
Date.	Date.	Date.

Received Payment

Stamp

Signature of the Payee

For use in the Pay and Accounts Office/Treasury/Sub-Treasury.

Verified Credit for the amount shown in column (v) prepage in Treasury Accounts.

Assistant Pay and Accounts Officer
Treasury Officer/Sub-Treasury Officer

Pay Rs._____ _____(Rupees _____

Assistant Pay and Accounts Officer
Treasury Officer/Sub-Treasury Officer

For use in the Bank

For use in Accountant-General's Office

Admitted. Rs._____ _____

Objected. Rs._____ _____

Auditor Section officer. Accounts officer

T.N.T.C. FORM 63.

(*See* Instruction 13 under T. R. 16.)

BILL FOR REFUNDS ON ACCOUNT OF STAMPS.

Payable at

Designation of the drawing Officer

Voucher No.

Month/Year.

Sub-account.

HEAD OF ACCOUNT

Major Head 030- Stamps and Registration fees

Sub-Major Head B- Stamp Judicial / C- Stamps Non-Judicial

Minor Head b- Sale of Stamps / a. Sale of Stamps

Detailed Head Deduct—Refunds

Sub-Detailed Head

		Net Amount.
Spoiled Stamps		RS. P.
		RS. P.

Value of Spoiled/Damaged Stamps.

Less Discount at

Net amount claimed for refund.

Received a sum of Rs. (Rupees) being the refund of the value of spoile Stamps as detailed above.

Stamp

Station :

Date :

Claimant's Signature.

Payment of Rs. (Rupees) is sanctioned.

CERTIFIED THAT the refund claimed is in accordance with the condition prescribed in the rules.

Station :

Date :

Collector/Divisional Officer.

NOTE : When fresh stamps are issued in lieu of spoiled one, the payment order should be 'Pay Rs (Rupees) by transfer to the credit of '030 stamps'.

FOR USE IN THE TREASURY/SUB-TREASURY

Token No :

Date Seal :

Token No. :

Date Seal :

Pay Rs : (Rupees)

Treasury Officer/Sub-Treasury Officer.

FOR USE IN THE BANK.

T.N.T.C. FORM 64.
(*See* Subsidiary Rule 31 under T. R. 16.)

DEPOSIT REPAYMENT VOUCHER.

Payable at

Designation of the Drawing Officer.

Voucher No.

Month/Year.

Sub-Account

HEAD OF ACCOUNT

Major Head

Minor Head

Rs. P.

Sub-Head *

Date of original Deposit	Deposit number.	Name of the Depositor.	Amount originaly deposited.
	Huzur		
	Sub-Treasury		

Received a sum of Rs (Rupees being the amount Payable on account of the deposit described above.

Stamp

Station :

Date :

Chairman's Signature.

FOR THE USE OF THE DEPARTMENT.

Certified that the order of repayment has been registered and noted against the original receipt under my initials and no order for repayment of the same sum has been issued previously.

Passed for payment of Rs. (Rupees)

Signature and designation of Drawing Officer.

Fill up this box if there is sub-head.

FOR USE IN THE PAY AND ACCOUNTS OFFICE-TREASURY SUB-TREASURY.

Token No. :	Token No. :	Token No. :
Date Seal :	Date Seal :	Date Seal :

Pay Rs. (Rupees)

Assistant Pay and Accounts Officer.

Treasury Officer/Sub-Treasury Officer.

FORUSE IN THE BANK.

T. N. T. C, FORM 65.

[*See* Subsidiary Rule 31 under T. R. 16]

REFUND OF LAPSED DEPOSITS

Payable at ....

Drawing Officer Designation :

Voucher No,

Month/Year :

Sub Account No. :

Head of Account
Major Head
Minor Head
Sub Head
Detailed Head

Amount

Rs. P

Class of Deposit.	Particulars of Original credit.		Date of lapsed statement.	Amount claimed.	Remarks.
	Year and No.	Balance credited to Govt.		Rs. P.	
(1)	(2)	(3) Rs. P.	(4)	(5)	(6)

The above refund of Rs..... .....(Rupees.....) has been claimed by .....whose identity and title to the money I have satisfied myself. The refund has been sanctioned in..... ... (No. and Date) of.....

Sanctioning authority) I request sanction for payment.

Specimen signature of claimant.....

Attested

(S

Signature :
Designation :

Signature :
Designation :

For Use in the Treasury/Sub-Treasury/Pay and Accounts Office.

Token No.	Token No.	Token No.
Date Seal :	Daae Seal :	Date Seal :

Accountant General/Treasury Officer's sanction Order No..... ... .

dted..... .. . .

Under Rupees ....

Passed for Rs ....(Rupees ....

Accountant General/Treasury Officer

Received Payment

Claimant's Signature

For Use in the Treasury/Sub-Treasury/Pay and Accounts Office.

Pay Rs .... Rupees..... ....

Assistant Pay and Accounts Officer,
Treasury Officer.

Sub-Treasury Officer.

under Rupees.....

For Use in the Bank.

For Use in Accountant General's Office

Admitted

Serial No. in Numbers Book.

Objected to

Noted in the Number Book of order.

Auditor Section Officer Section Officer.

T.N.T.C. FORM 66.

[*See* Instruction 19 (c) under T. R 16]

VOUCHER FOR TRANSFER OF DEPOSITS.

Payable at

Designation of the Drawing Officer

Voucher No.

Month/Year:

Debit Head of Account — Amount

Credit Head of Account

Date of original Deposit.	Deposit Number.	Name of Depositor.	Amount	
			Originally deposited.	To be transferred
(1)	(2)	(3)	(4)	(5)
			RS. P.	RS. P.

Huzur

Sub-Treasury

I authorise the transfer of the deposits noted above amounting to Rs..... (Rupees..... .....only) to the credit head of account noted above.

Drawing Officer.

Certified that the transfer of the deposits has been registered and noted against the Original receipt entry/Original chalan in the case of Earnest Money Deposit under my initials, and no order for transfer or repayment of the same has been issued previously.

Drawing Officer.

For Use in the Treasury/Sub-Treasury :

Token No.	Token No.	Token No.
Date Seal:	Date Seal:	Date Seal:

For use in the Treasury/Sub-Treasury :

Pay Rs.....(Rupees.....only by transfer.

Treasury Officer/Sub-Treasury Officer.

T.N.T.C. Form 67.

[*See* Instruction 20 (a) under Treasury rule 16.

PAYMENT ORDER OF A MUFASSAL CIVIL COURT (WHERE THE TREASURY DOES NOT TRANSACTS ITS CASH BUSINEES THROUGH THE BANK.)

No.

In the Court of

The Officer in Charge of the Treasury at Pay Rs. to of (address and description) on account of No. of on the file of this Court and of No of Treasury Register of Receipts of Civil Courts Deposits.
Dated the day of

Initials of the Judge.

No.

In the Court of

To
The Officer in charge of the Treasury at Please pay to of (address and description) the sum of Rs. and debit the amount to the account of No. of on the file of this Court and of No. of Treasury Register of Receipts of Civil Courts Deposits.
Dated the day of

Signature of the Judge

Note 1—The amount is not payable if the order is presented after the close of the account month in which it is issued.

Note 2—A party applying for the refund of a Civil Court's deposit gives a stamped receipts to the Judge when the amount exceeds Rs. 20. The payee's acknowledgement on this order need not be stamped.

T.N.T.C. Form 68.

(See Instruction 20 (b) under T. R. 16.)

PAYMENT ORDER OF A MUFFASSAL CIVIL COURT (WHERE THE TREASURY TRANSACTS ITS CASH BUSINESS THROUGH THE BANK).

No.

In the Court of

To

The Agent, State Bank of India at

Pay Rs.

to of (address and description) and debit to Civil Court's Deposits Personal Ledger account of this Court.

Dated the day of

Initials of the Judge

No.

In the Court of

To

The Agent, State Bank of India at

Please pay to (address and description) the sum of Rs. and debit the amount to Civil Court's Deposits Personal Ledger account of this Court.

Dated the day of

Signature of the Judge.

Note 1.—The amount is not payable if the order is presented after the close of the account month in which it is issued.

Note 2.—A party applying for the refund of a Civil Court's deposit gives a stamped receipt to the judge when the amount exceeds Rs. 20. The payee's acknowledgement on this order need not be stamped.

BILL RETURN MEMO

T.N.T.C. FORM 69.

OBJECTION RAISED ON PRE-AUDIT OF BILLS BY THE TREASURY

See Subsidiary Rule 32(*e*) *under Treasury Rule* 16.

pre Audit No District/Sub Treasury

Dated :

To

Sir,

The Accompanying bill for Rs.....is objected to on account of Sl. No.....below. Please supply the omission and resubmit the bill.

GENERAL

1 The bill is not in the proper form [SR2(b) TR16].

2. The bill has not been duly signed by the Drawing Officer/counter signed by the controlling Officer (SR 1 TR 16).

3. Signature of the drawing Officer differs [SR 32(d) TR 16].

4. Treasury slip in Form TNTC 100 not enclosed [SR2(*u*) under Tr. 16).

5. Enfacement slip not enclosed

6. Correct Debit/Credit head of Account not furnished [SR 2(e) TR 16].

7. Letter of authority in form TNTC 103 not enclosed. [SR 2(*q*) (2) under T.R. 16).

8. The bill contains erasures [SR 2(d) TR 16].

9. Correction in the amount require attestation [SR 2(d) TR 16].

10. Protective endorsement not furnished/incorrect [SR2(*c*) TR(16]

11. Express pay order of the Government for the newly formed office not received (Note below Inst. TR 17).

12. Amount of the bill in words and figures differs. [SR 20 TR 16]

Repayment of Deposit Bills:—

13. The Deposit is not available for refund (Inst. 19 TR 16).

14. Sanction of the competent authority not enclosed [SR 32(p) TR 16].

15. The deposit lapsed to Government (Instn. 21(B) TR 16).

16. Full details of the original deposit not furnished (Instn. 31 TR 16.)

17. The sanction lapsed. Instn. 21(S) TR 16.

Treasury Officer/ Asst. Treasury Officer/ Sub Treasury Officer.

Copy of:—

BILL RETURN MEMO

T.N.T.C. Form 69-A

OBJECTION RAISED ON PREAUDIT OF BILLS BY THE TREASURY.

Audit No.

District/Sub-Treasury
Dated :

To

Sir,

The Accompanying bill for Rs..... is objected to on account of Sl. No.———————— below. Please supply the omission and resubmit the bill.

General

1 The bill is not in the proper form. [SR 2(b) T.R. 16.]

2 The bill has not been duly signed by the Drawing Officer/ countersigned by the Controlling Officer [SR 1 TR 16.]

3 Signature of the Drawing Officer differs [SR 32(b) TR 16.)

4 Treasury slip in Form TNTC 100 not enclosed [SR 2 (u) under TR 16]

5 Enfacement slip not enclosed D.O. Code and D.P. Code furnished is incorrect.

6 Correct Debit/Credit head of Account not furnished [SR 2 (e) TR 16.]

7 Letter of authority in Form TNTC 103 not enclosed. [SR 2 (q) (2) under T.R. 16.[

8 The Bill contains erasures [SR 2 (d) TR 16.]

9 Correction in the amount require attestation. [SR 2 (c) TR 16.]

10 Protective endorsement not furnished/incorrect [SR 2 (c) TR 16.]

11 Express pay order of the Government for the newly formed office not received [Note below Instruction 1 TR 17.]

12 Amount of the bill in words and figures differs (SR 2 C TR 16.)

Pay bill of Establishment :

13 Separate bills for Temporary/Permanent Establishment arrear current claims not preparred [SR 7 TR 16.]

14 Temporary Establishment is not covered by proper sanction or certificate from the head of the Department. [SR 7 TR 16.]

15 Scheduled for all deductions not enclosed [SR 2 (1) TR 16.]

16 Last Pay Certificate has not been enclosed in respect of persons for whom pay is first claimed in the Establishment. Sl. Nos Instruction 1 TR 23.

17 Increment Certificate in Form TNTC 49 has not been enclosed for the incumbent in Sl. No. [SR 13 TR 16.]

18 Pay short drawn particulars and the certificate on non drawal of arrears, from the previous station not furnished/Certificate of noting of arrears claim in the original bill not furnished [SR 14 TR 16.]

19 The bill contains arithmatical inaccuracy. [SR 32 (d) TR 16.]

20 The rate of D.A./HRA/CCA/O.A. claimed is not correct.

21 Sanction order of the competent authority for the drawl of arrears which remained in abeyance, for over one year not obtained. (Art 52 TNFC Volume. I).

22 Certificate to the effect that necessary entries made in the Service Register and leave account of the individual not furnished in respect of the claim for surrender leave salary.

23 Date of surrender of Earned leave not furnished.

24 Stamped receipt not furnished. as the Draming Officer is the sole claimant [SR 2 (5) TR (16.)

Treasury Officer/Assistant Treasury Officer Sub-Treasury Officer.

BILL RETURN MEMO.

T. N. T. C. FORM 69-B.

[*See* subsidiary Rules 32(e) under Treasury Rule 16]

OBJECTION RAISED ON PREAUDIT OF BILLS BY THE TREASURY.

Audit No. District/Sub Treasury

Dated :

To

Sir,

The Accompanying bill for Rs.....is objected to on account of Serial No. below . Please supply the omission and resubmit the bill.

General—

1. The bill is not in the proper form [SR 2 (*b*) T.R. 16.]

2. The bill has not been duly signed by the Drawing Officer, countersigned by the controlling Officer [SR 1 TR. 16.]

3. Signature of the drawing officer differs [SR 32 (*b*) T.R. 16.]

4. Treasury slip in Form T.N T.C. 100 nut enclosed [SR 2 (u) under T.R. 16.]

5. Enforcement slip not enclosed

6. Correct Debit/Credit head of Account not furnished [S.R. 2. T.R. 16.]

7. Letter of authority in Form T.N.T.C. 103 not enclosed. [S.R. 2 (*q*) (2) under T.R. 16.]

8. The Bill contains erasures [SR 2 (*d*) T.R. 16.]

9. Correction in the amount require attestation [SR 2 (*d*) T,R. 16.]

10. Protective endorsement not furnished/incorrect [SR 2 T.R.16.]

11. Express pay order of the Government for the newly for office not received [Note below Instruction 1 T.R. 17.]

12. Amount of the bill in words and figures differs. [SR. 2C T.R. 16.]

Pay Bill for Self Drawing Officers—

13. The claim is not covered by proper authorisation from the Accountant General [SR Inst. 1 TR. 22.]

14. Income Tax has not been deducted. [S.R. 2 (*b*) T. R. 16].

15. Schedule in triplicate for the deduction not enclosed [S.R. 2 (*b*) T.R. 16.]

16. No demand certificate from the Accountant General not received for the drawal last pay and allowance in respect of person who has resigned or dismissed. S.R. 34 (1) T.R. 16.

17. Stamped receipt not furnished [S.R. 2 (s) T.R. 6.1.]

Treasury Officer/Asst. Treasury Officer.

Sub-Treasury Officer.

BILL RETURN MEMO.

T. N. T. C. Form 69-C.

OBJECTION RAISED ON PRE-AUDIT OF BILLS BY THE TREASURY.

[*See* Subsidiary Rule 32 (e) under Treasury Rule 16].

Audit No. District/Sub-Treasury

Dated :

To

The Accompanying bill for Rs. .....is objected to on account of Serial No. 11.....below. Please supply the omission and resubmit the bill.

General—

1. The bill is not in the proper form [S.R. 2 (*b*) T.R. 16].

2. The bill has not been duly signed by the Drawing Officer, countersigned by the controlling officer 9 S.R. 1/T.R. 16)

3. Signature of the drawing officer differs [S.R. 32 (*b*) T. R. 16].

4. Treasury slip in Form T.N.T.C. 100 not enclosed [S.R. 2 (*b*) under T.R. 16].

5. Enforcement Slip not enclosed

6. Correct Debit/Credit had of Account not furnished [S.R. 2 (c) T.R. 16]

7. Letter of authority in Form T.N.T.C. 103 not enclosed. [S.R.2 (*q*) (2) under T.R. 16.]

8. The Bill contains erasures [S.R. 2 (*d*) T. R. 16]

9. Correction in the amount require attestation [S.R. 2 (*d*) T. R. 16.]

10. Protective endorsement not furnished/incorrect [S.R. 2 (*e*) T.R. 16.

1

11. Express pay order of the Government for the newly formed office not received (Note below Instruction 1 T.R. 17)

12. Amount of the bill in words and figures differs. [S.R. 2 C T.R. 16]

Tour Advance Bills—

13. Copy of the order of the competent authority sanctioning the advance not enclosed/bill not countersigned by the sanctioning authority 84 T.N.T.C. Vol. I.

14. The fact of adjustment of previous advance or rendering account for the previous advance not furnished Art. 84. T. N. F. C. Volume I.

15. Budget Appropriation exceeded.

(*G.O. Ms. No.* 431, *Finance BG. I Department, dated 29th April* 1978)

Treasury Office/Assistant Treasury Officer.

Sub-Treasury Officer.

Copy of :—

BILL RETURN MEMO.

T. N. T. C. Form 69-D.

OBJECTION RAISED ON PREAUDIT OF BILLS BY THE TREASURY

[*See* Subsidiary Rule 32 (e) under Treasury Rule 16.]

Audit No. District/Sub-Treasury

Dated :

To

Sir,

The Accompanying bill for Rs. ..... is objected to on account of Serial No. below. Please supply the omission and resubmit the bill.

General—

1. The bill is not in the proper form [S.R. 2 (*b*) T.R. 16.]

2. The bill has not been duly signed by the Drawing Officer/ countersigned by the controlling Officer (S.R. 1 T.R. 16)

3. Signature of the Drawing Officer differs [S.R. 32 (*b*) T.R. 16.]

4. Treasury Slip in Form T.N.T.C., 100 not enclosed [S R. 2 (*u*) under T.R. 16].

5. Enforcement slip not enclosed

6. Correct Debit/Credit head of Account not furnished [S R. 2 (*e*) T.R. 16.]

7. Letter of authority in Form T.N.T.C. 103 not enclosed. [S.R. 2 (*q*) (2) under T. R. 16.]

8. The bill contains erasures [S.R. 2 (*d*) T. R. 16.]

9. Correction in the amount require attestation [S.R. 2 (*c*) T. R. 16]

10. Protective endorsement not furnished/in correct [S.R. 2 (*c*) T.R. 16]

11. Express pay order of the Government for the newly forme office not received [Note below Instruction 1 [T.R. 17]

12. Amount of the bill in words and figures differ (S.R. 2C T.R. 16)

T. A. Bills.—

13. The particulars regarding the Head Quarters, Pay month of claim, purpose of journey not furnished (S.R. 16 T.R. 16)

14. Claim not prefrred in time/Certificate for the belated claim not furnished. Art 54 (3) T.N.T.C. Volume I.

15. Advance drawn not adjusted (Self Drawing Officers) Art 84A T.N.F.P., Volume I.

16. Bill not countersigned by the competent authority, Art 82 (*a*) T.N. F. C. Volume I.

17. Claims relating to the period of duty in Madras preferred in Mofussil after transfer not preaudited by the P.A.O., (Inst. 7 under T.R. 22)

18. The D. A. Terminal Charges incidental charges claimed for.....

is not admissible. (G. O. Ms. No. 1054, Finance Department, dated 5th October 1978).

19. The Bill contains arithmatical inaccuracy. [S.R. 82 (*a*) T.R. 16.]

20. Permission from the competent authority for journey beyond the jurisdiction not obtained. Rule 60 (*b*) T.N.T.A. Rules.

21. The claim for personal effects/lumpsum amount/incidental charges for family not in order.
(G. O. Ms. No. 1054, Finance, dated 5th October 1978).

22. Voucher for the claim for personal effects not enclosed.
Note (1) below Rule 70 (iii).

23. Budget Appropriation exceeded. (G. O. Ms. No. 431, Finance, (B.G.I) Department, dated 29th April 1978.

24. Court attendance certificate not enclosed. (Rule 96 (1) of. T.N.T.A. Rules).

25. Proportionate F. T. A. not deducted. (Rule 15 of T.N.T A Rules).

Treasury Officer/Assistant Treasury Officer

Sub-Treasury Officer.

BILL RETURN MEMO

T.N.T.C. Form 69–E

[*See* subsidiary Rule 32 *(e)* under test]

OBJECTION RAISED ON PRE-AUDIT OF BILLS BY THE TREASURY

Audit No, District/Sub-Treasury

Dated

To

Sir,

The Accompanying bill for Rs.....is objected to an account of Serial No.....below. Please supply the omission and resubmit the bill.

General :

1. The bill is not in the proper form [SR2 (b) T.R. 16]

2. The bill has not been duly signed by the Drawing Officer/countersigned by the controlling Officer (SR I RT 16)

3. Signature of the drawing officer differs [SR 32(b) RT 16]

4. Treasury slip in Form TNTC 100 not enclosed [SR 2(u) Under TR 16]

5. Enfacement Slip not enclosed.

6. Correct Debit/Credit head of Account not furnished [RS2 (e) TR 16]

7. Letter of authority in Form TNTC 103 not enclosed [SR2 (b) (2) Under TR 16]

8. The Bill contains erasure [SR 2(d) TR 16]

9. Correction in the amount require attenstation [SR2 (c) TR 16]

10. Protective endorsement not furnished / incorrect [SR 2 (c) TR 16]

11. Express pay order of the government for the newly formed office not received (Note below Instruction 1 TR 17)

12. Amount of the bill in words and figures differs. [SR2C TR 16]

pay bill *of Establishment* :

13. Separate bills for Temporary/Permanent Establishment/arrears Current claims not preferred (SR 7 TR 16)

14. Temporary Establishment is not covered by proper sanction or certificate from the head of the department (SR 7 TR 16)

15. Schedules for all deductions not enclosed [SR 2(I) TR 16].

16. Last Pay Certificate has not been enclosed in respect of persons for whom pay is first claimed in the Estaichment· Sl. Nos., Instruction 1 TR 23.

17. Increment certificate in Form TNTC 49 has not been enclosed for the incumbent in Sl. No. SR 13 TR 16.

18. Pay short drawn particulars and the certificate on non drawal of arrears from the previous station not furnished/Certificate of nothing of arrears claim in the original bill not furnished SR 14 TR 16.

19. The bill contains arithmatical in accuracy. SR 32 (d) TR 16

20. The rate of D.A./H.R.A/C.C.A./O:A. claimed is not correct.

21. Sanction order of the competent authority for the drawal of arrears which remained in abeyance for over one year not obtained Art (52 TNFC Volume I)

22. Certified to the effect that necessary entries made in the Service Register and leave account of the individual not furnished respect of the claim for surrender leave salary.

23. Date of Surrender of Earned Leave not furnished.

24. Stamped receipt not furnished as the drawing officer is the sole claimant [SR2 (s) TR 16].

Treasury Officer/Assistant.

Treasury Officer.

Sub-Treasury Officer.

(True Copy)

Superintendent.

BILL RETURN MEMO.

T.N.T.C. FORM 69-F.

OBJECTION RAISED ON PRE-AUDIT OF BILLS BY THE TREASURY.

[*See* subsidairy rule 32 (e) under best rule 16.]

Audit No. District/Sub-Treasury

Dated :

To

Sir,

The Accompanying bill for Rs.....is objected to on account of Sl. No.....below. Please supply the omission and resubmit the bill.

General :

1. The bill is not in the proper form [SR 2 (b) T.R. 16]

2. The bill has not been duly signed by the Drawing Officer/counter-signed by the controlling Officer (SR TR 16)

3. Signature of the drawing Officer differs [SR 32 (b) TR 16]

4. Treasury slip in Form TNTC 100 not enclosed [SR 2 (u) under TR 16].

5. Enfacement slip not enclosed

6. Correct Debit/Credit head of Account not furnsihed [SR 2 (e) TR 16].

7. Letter of authority in Form TNTC 103 not enclosed. [SR 2 (q) (2) under T.R. 16].

8. The bill contains erasures [SR 2 (i) TR 16].

9. Correction in the amount require attestation [SR 2 (d) TR 16]

10. Protective endorsement no furnished/incorrect [SR 2 (c) TR 16].

11. Exprese pay order of the Government for the newly formed office not received (Note below Intruction 1 TR 17)

12. Amount of the bill in words and figures differs (SR 2C TR 16).

Contingent Bills and Work Bills :

13. The claim is not covered by proper sanction. Art. 38 TN. F.C. Volume. I.

14. Sub-Vouchers for amounts exceeding Rs. 500 not enclosed duly passed for payment and cancelled Certificate regarding no vouchers below Rs. 500 retained in the office not furnished. SR 18 (b) (TR. 16)

15. The Bill has not been countersigned by the competent authority (Applicable to countersigned contingent bills only) SR 18 (c) TR 16.

16. Sanction of the competent authority for the special charges not furnished [SR 19 (v) TR 16]

17. Certificate regarding reasonableness of rent and non-avaialbility of suitable Government building from the Executive Engineer P.W.D. not enclosed. (Instruction 7 T.R. 16)

18. The endorsement on the bill/sanction for the expenditure lapsed. Art. 114 (c) T.N.T.C. Vo.l. I.

19. Advise for the endersed bill not received. SR 19 (i) (c) T.R. 16.

20. Budget Appropriation exeeeded. G.O. Ms. No. 431, Finance (B.G. I) Department dated 29th April 1978.

21. Stamped Receipt of the payee not furnished in the bill [SR 2 (S) TR 16.]

22. Pass Book for petrol charges not presented/fuel ceiling exceeded [G.O. Ms. No. 532, Fin. (O & M), dated 11th May 1979].

23. Demand Notice for payment of Electricity charges/Telephone Bills not enclosed. (Article 121 TNTC Vol. I)

24. Stock entry certificate for the articles purchased not furnished (Art. 137 TN FC Volume I).

Treasury Officer ,/Asst. Treasury Officer.

Sub-Treasury Officer.

BILL RETURN MEMO.

T.N.T.C. Form 69 G.

OBJECTION RAISED ON PRE-AUDIT OF BILLS BY THE TREASURY.

[*See* subsidiary Rule 32 (e) under Treaury Rule 16]

Audit No. District/Sub-Treasury

Dated :

To

Sir,

The Accompanying bill for Rs.....is objected on account and resubmit the bill.

General :

1. The bill is not in the proper form [SR 2 (b) TR 16].

2. The bill has not been duly signed by the Drawing Officer Countersigned by the controlling Officer (SR 1 TR 16)

3. Signature of the drawing Officer differs [R 32 (b) TR 16]
TR 16)Treasury Slip in Form TNTC 100 not enclosed [SR2(u) under T.R. 16]

5. Enfacement slip not enclosed

6. Correct Debit/Credit head of Account not furnished [SR 2(c), TR 16].

7. Letter of authority in Form TNTC 103 not enclosed [SR 2 (q), (2) under T.R. 16]

8. The bill contains erasures [SR 2 (d) TR 16]

9. Correction in the amount require attestation [SR 2 (d) (c) TR 16].

10. Protective endorsement not furnished/incorrect [SR 2 (c), TR 16]

11. Express pay order of the Government for the newly formed office not received (Note below Instruction 1 TR 17)

12. Amount of the bill in words and figures diffrs. (SR 2 C TR 16)

Refund of Revenue Bills :—

13. Full details of the original credit has not been furnished. SR 32 (c) TR 16.

14. Sanction order of the competent authority not enclosed [SR (2) TR 16].

15. The credit is not available for refund [SR 27 (TR 17].

16. The spoilt stamp not enclosed. Inst. 13 TR 16.

17. Stamped Receipt of the payee not furnished in the bill SR 2 (S) TR 16.

Treasury Officer, Asst. Treasury Officer,
Sub Treasury Officer,

Copy of;

BILL RETUIN MEMO

T.N.T.C. From 69 H

OBJECTION RAISED ON PREAUDIT OF BILLS BY THE TREASURY

Audit No. District/Sub Treasury

Dated:

To

Sir,

The Accompanying bill for Rs..... is objected to on account of SI.NO.—————————— below. please supply the omission and resubmit the bill.

GENERAL

1. The bill is not in the proper from. [SR 2(b) TR 16]

2. The bill has not been duly signed by the Drawing officer/coutner signed by the contorolling Officer (SR 1 TR 16)

3. Signature of the drawing officer differs [SR 32 (b) TR 16]

4. Treasury Slip in From TNTC 100 not enclosed [SR 2 (u) under TR 16)

5, Enfacement Slip not enclosed/D.O.Code and D.P. code furnished is incorrect.

6. Correct Debit/ Credit head of Account not furnished [SR (e)TR 16]

7. Letter of authority in From TNTC 103 not enclosed. [SR 2 (q) under T.R 16]

8. The Bill contains erasures [SR 2 (d) TR 16]

9. Correction in the amount require attestation [SR 2 (d) TR 16

10. Protective endorsement not furnished/incorrect [SR 2 (c) TR 16]

11. Experess pay order of the Government for the newly formed office not received (Note below Instruction 1 TR 17)

12. Amount of the bill in words and figures differs. [SR 2 C TR 16]

Repayment of Deposit Bills.

13. The Deposit is not available for refund. [Inst.19 TR 16]

14. Sanction of the competent authority not enclosed. SR 32 (p) TR 16.

15. The deposit lapsed to Government [Instk. 21 (B) TR 16.]

16 Full details of the original deposit not furnished. (Instn. 31 TR 16)

17. The sanction lapsed. Instn. 21 (S) TR 16.

Treasury Officer/Asst. Treasury Officer.

Sub Treasury Officer.

BILL RETURN MEMO.

T.N.T.C. FORM 69-I.

[*See susidiary Rule* 32(*e*) *under Treasury Rule* 16a]

OBJECTION RAISED ON PRE-ADUIT OF BILLS BY THE TREASURY.

Audit No. District Sub Treasury

To Dated:

Sir,

The accompanying bill for Rs.....is objected to on account of Sl. No. .....below. Please supply the omission and re-submit the bill.

GENERAL:—

1. The bill is not in the proper form [SR (2b) TR. 16].

2. The bill has not been duly signed by the Drawing Officer/countersigned by the controlling Officer (SR 1 TR 16).

3. Signature of the drawing officer differs [SR 32(b) TR 16].

4. Treasury slip in Form TNTC 100 not enclosed [SR 2 (*u*) under TR 16].

5. Engagement slip not enclosed.

6. Correct debit/Credit head of Account not furnished [SR 2 (*e*) TR 16].

7. Letter of authority in Form TNTC 103 not enclosed. [SR 2(q) (2) under T.R. 16].

8. The bill contains erasures [SR 2(d) TR 16].

9. Correction in the amount require attestation [SR 2(*a*) TR 16].

10. Protective endorsement not furnished/incorrect [SR 2(*c*) TR].

11. Express pay order of the Government for the newly formed office not received (Note below Instructions 1 TR 17).

12. Amount of the bill in words and figures differs. [SR 2C TR 16].

Miscellaneous Bills (*BA, MCA, T.A. Etc.,*)

13. Sanction of the competent authority not enclosed.

14. The claim not preferred in time (Art. 229 TNTC Vol. II).

Treasury officer/Asst. Treasury officer.
Sub Treasury officer.

Copy of :

BILL RETURN MEMO

T.N.T.C. Form 69 J

OBJECTION RAISED ON PREAUDIT OF BILLS BY THE TREASURY

Audit No. District Sub Treasury

To Dated :

Sir,

The Accompanying bill for Rs ..... is objected to on account of Sl. No. ..... below. Please supply the omission and resubsit the bill.

GENERAL

1. The bill is not in the proper from (SR (2b) T.R. 16)
2. The bill has not been duly signed by the Drawing Officer counte:signed by the controll ng Officer (SR 1 TR 16)
3. Signature of the drawing officer differs (SR 32 (b) TR 16)
4. Treasury slip in Form TNTC 100 not enclosed (SR 2(u) under TR 16).
5. Infacenent Slip not enclosed
6. Correct Debit Credit head of Account not fumished (SR 2 (e) TR 16).
7. Letter of authority in From TNTC 103 not fumished (SR 2 (q) (2) under TR 16).
8. The Bill contains erasures (SR 2 (d) TR (16).
9. Correction in the amount require attestation (SR 2 (d) TR (16).
10. Protective end roement not fumished/incorrect (SR 2 (c) TR 16)
11. Express pay order of the Government for the newly formed office not received (Note below Instuction 1 TR 17).

12. Amount of the bill in words and figures differs. (SR 2c TR 16).

Loans and Advances and Grant-in-Aid Bills.

13. Disbursement order has not been received for admitting the grants and loans to local body. (SR 32 (M) (i) TR 16)]

14. The copy of the sanction order intended to the Treasury not received. (SR32 (0i) TR 16).

Treasury officer Assistant
Treasury Officer.
Sub Treasury Officer.

True copy

Superinentdent,

T. N. T. C. FORM 70.

(*See* Instruction 33 under T. R. 16.)

TREASURY BILLS BOOK.

Register of bills sent by ... to the ... Treasury for payment of Money.

(1)	Annual serial number.	
(2)	Number, date and description of bills, etc., sent for encashment or to be passed for payment at the Bank or at Treasury.	
(3)	Head of account of the bill.	
(4-a)	Total gross amount of the bill.	
(4-b)	Total net amount of the bill.	
(5-a)	In Cash.	Amount required.
(5-b)	By cheques, Government drafts, etc.	
(6-a)	Name and designation of the person in whose favour cheques, Government drafts, etc., are to be drawn.	
(6-b)	Name and designation of the person to whom the cash or cheques and Government drafts, etc., or intimations of passing of bills at Sub-Treasuries are to be handed over.	
(7)	Signature of the Drawing or Disbursing Officer.	
(8)	Date on which the bill was received at the Treasury, the token number and the initials of the Junior Assistant who receives the bills.	
(9)	Amount passed by the Treasury.	
(10)	Dated initials of the Sub-Treasury Officer/ Accountant of the Treasury for having passed the bill for payment at the Bank or at the Sub-Treasury or disbursed cash for.	
(11)	Treasury Voucher number and date.	
(12)	Remarks. (The date of receipt of Money, Cash Order, intimations, etc., should be entered here and attested *with dated* full signature by the Drawing or Disbursing Officer.	

Rs. P. Rs. P. Rs. P. Rs. P.

T. N. T. C. FORM 70-A.

(*See* Instruction 33-A under T. R. 16.)

REGISTER OF BILLS HANDED OVER TO THE BILL PASSING ACCOUNTANTS.

Column.

1. Date.
2. Description of the bill.
3. Amount of the bill.
4. Token number of bills handed over by the token Junior Assistant to the bill-passing Accountant.
5. Initial of bill-passing Accountant in token of receipt of the bills in column 4.
6. Initial and date of the bank bill register Junior Assistant in token of his receipt of the bills entered in column 5 and handed over to him by the bill-passing Accountant.
7. Initial and date of the token Junior Assistant in support of the receipt of the bills returned with audit slips
8. Date of return of audited Bills.

T. N. T. C. FORM 70-B.

[*See* Instruction 33-A under T. R. 16.]

REGISTER FOR THE RETURN OF AUDITED BILLS.

Monthly serial number.	Date of receipt of the audited bill.	Token number and date of the bill.	Description of the bill.	Designation of the Drawing Officer.	Amount of the bill.	Date of return of the audited bill.	Dated full signature of the messenger who receives the audited bill.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs. P.			

T. N. T. C. FORM 70-C.

(See Sub-paragraph under Instruction 33 under T. R. 26-)

SUBSIDIARY REGISTER TO WATCH THE RETURN OF TOKENS RELATING TO BILLS NOT CASHED.

Serial number of the Bill in the T.N.T.C. To Register.	Token Number assigned in the T.N.T C. 70 Register for the Bill.	Net Amount ——— Cash/Draft,	Date of encashment or receipt of audited bill.	Initials of the drawing Officer/Head Ministerial Officer/ officer dealing with cash.
(1)	(2)	(3)	(4)	(5)
		Rs. P.		

876

Note.—Columns 1 and 3 should be posted simultaneously when bills are entered in the Tamil Nad. Treasury Code 79 Register.

T.N.T.C. FORM NO. 70-D.

REGISTER OF BILLS RECEIVED, PASSED AND CHEQUES DRAWN BY THE DISTRICT TREASURY ON THE STATE BANK OF INDIA BRANCH.

(1)	Consecutive number.
(2)	Date.
(3)	In whose favour.
(4)	Particulars.
(5)	Amount.
(6)	Date of forwarding the bill with initials of the bill passing clerk.
(7)	Date of passing of the bills with intials of Treasury Officer/Assistant Treasury Officer.
(8)	Cheque number and date.
(9)	Initial of Treasury Officer.
(10)	Date of return of unpassed bills to the Counter with acknowledgement.
(11)	Remark.

T.N.T.C. FORM No. 70-E.

CHEQUE No. ..... NOT PAYABLE .....

COUNTER FOIL

TREASURY CHEQUE.

(Governmnet of Tamil Nadu)

Item No...... *District Treasury*..... *Token No.*.....

To

The State Bank of India,

.....

Dated .....

Pay..... order Rupees .....only and charge same is against the account of the Accountant-General, Tamil Nadu against the Treasury Cheques paid.

Treasury Officer/Sub-Treasury Officer.

(*N.B.* : This cheque is current for three months only after the month of issue.

FORM No. T.N.T.C. 70F.

Register showing the receipt and disposal of passed Bills payable.

Name of Section.	*No. of Bills received.*			
	I Batch	*II Batch*	*Special*	*Total*
Total				

Daily Balance Report.

Balance at the end of previous day.

Bills received on the date.....

Total

No. of bills for which cheques written and signed.

Closing Balance

Initials of Deputy Accountant/Head Accountant.

Initials of the Assistant Treasury Officer.

FORM No. T.N.T.C. 70-G

Memo. of sums included in cheque No. ..... dated 19 drawn by the .....
in favour of .....

Particulars	*Amount* Rs. P.
1.	
2.	

FORM No. T.N.T.C. 70H.

Register showing the distribution of bills among the Cheque writers.

DATE :

Name of the cheque Writer.	*Total No. of bills for which cheques are to be written.*	*Initials of the cheque.*	*No. of bills returned.*	*Initials of cheques writer.*	*Initials of the Accountant.*
(1)	(2)	(3)	(4)	(5)	(6)

Form No. T.N.T.C. 70-J.

REGISTER OF CHEQUES DRAWN TREASURY.

Department.....

No. of Cheques	*Amount Rs. P.*	*No. of Cheques*	*Amount Rs. P.*	*No. of Cheques*	*Amount Rs.*

T. *N. T. C. FORM* 71.

(See Instruction 34 under T. R. 16.)

Pay and Accounts Office, Madras

District Treasury.....

Sub-Treasury.....

Dated.....

MEMORANDUM OF DEDUCTION FROM BILLS.

	RS.	P.
Token number and date of the Bill.....		
Amount of the Bill		
Amount deducted (For reasons See Overleaf)		
Amount Passed for payment		

Reason of Deduction.

N.B.—It is requested that this memo, may be returned with any representation that the Government Servant / Firm may wish to make on this subject.

To

Assistant Pay and Accounts Officer.

Treasury Officer/Sub-Treasury Officer.

T.N.T.C. FORM 72.

(*See* Instruction 35 under T R 16.)

REGISTER OF BILLS RECEIVED FOR PRE-AUDIT BEFORE PAYMENT AT A SUB-TREASURY.
DISTRICT.

(1) Serial Number.	(2) Date of receipt.	(3) Name of drawer.	(4) Nature of the bill.	(5) Amount of the bill.		(6) Date of return with objection, if any.	(7) Date of receipt with reply.	(8) Date of passing the bill.	(9) Amount passed.		(10) Sub-treasury at which payment is to be made.	(11) Despatching clerk's initials.	(12) Remarks.
				Rs.	P.				Rs.	P.			

T.N.T.C. Form 72-A

(*See* Subsidiary Rule 37 under T R 16.)

INTIMATION OF PASSING OF BILLS FOR PAYMENT AT SUB-TREASURIES.

(In triplicate.)

No.

.....Treasury

STATION.....

Dated the.....19

To

The

Your bill for Rupees presented on has been passed for payment for Rs. at sub-treasury, the reasons for the disallowance of Rs. are noted below. Please arrange to receive payment at the sub-treasury on presentation of this intimation either in person or with the endorsement printed below duly filled in.

Treasury Officer.

Copy forwarded to the Sub-treasury Officer, for information and necessary action. The bills are / bill is enclosed herewith.

Treasury Officer.

Disallowance, if any.

ENDORSEMENT.

I request that the amount of the bill / bills may be paid to.....

Station

Date

Signature

Designation

T.N.T.C. form 72 B.

Deleted.

T.N.T.C. Form 73.

(*See* Instruction 43 under T R 16.)

PASS BOOK OR LIST OF CHEQUES CASHED AGAINST THE ACCOUNT OF

Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.	*Initials of Treasury Officer.	Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.	*Initials of Treasury Officer.
	No.	Book.	Rs. P.			No.	Book.	Rs. P.	
(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)

* Each entry should be initialled after comparison with the register of cheques paid (Form T.A. 11 in the Tamil Nadu Account Code, Volume II.)

T.N.T.C. Form 74

(*See* Instruction 50 under T R 16.)

CERTIFICATE RELATING TO THE SPECIMEN SIGNATURE OF A PERSON TAKING CHARGE OF AN OFFICE BY VIRTUE OF WHICH HE WILL HAVE POWER TO SIGN CHEQUES ON BEHALF OF A LOCAL BODY.

A.B.

(Signature and designation of the relieving officer.)

I certify that the above is the signature of the officer to whom I have made over charge of my office with effect from the fore noon of (date) day of (month) 19 .
after

C.D.

(Signature and designation of the officer making over charge with date.)

T.N.T.C. Form 75

[*See* Subsidiary Rules 72(a) and 74 under T R 16.]

PENSIONER'S BILL

Payable at..... Voucher No.

Name of Pensioner..... Month/Year.
(in block letters)

Pension Payment Order Number..... Sub-Account

Debit Head of Account :

2071 Pensions and other Retirement Benefits
a. Superannuation and Retirement Allowances
1. Non-Plan-AA. Payment to Tamil Nadu Government Pensioners.

		Amount
01.	Before 1st October 1953— Charged Voted	
02.	After 1st October 1953— Charged Voted	
03.	Before 1st October 1956— Charged Voted	
04	After 1st October 1956— Charged Voted	
05.	Travancore—Cochin State Pension before 1st November 1956— Charged Voted	
AC.	Dearness Allowance to Pensioner—Voted	
AE.	Medical Reimbursement Charged Voted	
	Gross ..	
	Credit Head of Account :	
1.	Income Tax	
2.	Festival Advance	
3.	.....	
	Net ..	

Rupees..... .....

Received the above amount towards my pension for the month of .....19.....

Signature/Thumb-Impression of Pensioner.

Attestor's Signature in case of Thumb-Impression of Pensioner is furnished.

For Use in Pay and Accounts Office	For Use in Treasury/Sub-Treasury
Token No.	Token No.
Slip No./Cash Book No.	Date Seal
Date Seal	

CERTIFICATE OF NON-EMPLOYMENT

(To be signed by all Pensioners)

Inapplicable portion of this Certificate should be scored out.

I declare that I have not received any remuneration for serving in any capacity either in the establishment paid by a State Government or by the Central Government or from a Local Fund during the period for which the amount of pension claimed in the bill is due.

OR

I declare that I have been employed/re-employed in the Office of..... and was in receipt of the following emoluments during the period from which the amount of pension claimed in the Bill is due.

Pay.....

Special Pay.....

Allowances etc..... ...

The term "Local Fund" includes District Municipal or Taluk Fund, Special Fund, Educational Fund, Port Fund, Cantonment Funds and Vizagapatanam Hospital Fund.

Certificate to be furnished for a period of two years from the date of their retirement by all pensioners of the Central Government who immediately of their retirement were members of an All India Service or of a Central Service before and for a period of three years from the date of their retirement by the class I Government Pensioners who held Gazetted posts immediately before retirement in relation to employment accepted by them on or after 1st January 1948.

2. I declare that I have not accepted any commercial employment.

OR

I declare that I have accepted commercial employment after obtaining the previous sanction of the President/Governor. Orders of Government in support should be quoted.

Note: "Commercial Employment" means employment in any capacity including that of an agent under Company, firm or individual engaged in trading, commercial, industrial, financial or professional business and including Directorship of such company and a partnership of such firm, but shall not include employment under a body corporate, owned or controlled by Government.

The following certificate is required to be given by every pensioner who immediately before retirement was a member of an All India Service of a Central Service, Class I.

Note.—1. The Certificate refers to the acceptance of such employment on or after the 26th July 1947.

2. "Employment under a Government outside India" includes employment under a local authority or corporation or any other institution or organisation which functions under the supervision or control of a Government outside India.

3. I declare that I have not accepted any employment under a Government outside India.

I declare that I have accepted employment under a Government outside India after obtaining previous sanction of the President.

(Signature).

LIFE CERTIFICATE.

CERTIFIED that the Pensioner named in this Bill is alive this day, the day of.....19.....and has signed in my presence this Bill and the request for payment to a messenger.

Station :

Date :

Signature :

Designation :

Please pay the amount of this Bill to.....
Contents Received.

Signature of Pensioner.

Signature of messenger.

For use in the Pay and Accounts Office/Treasury/Sub Treasury.
Pay Rs.....Rupees.....

Assistant Pay and Accounts Officer.

Treasury Officer/Sub-Treasury Officer.

For Use in Bank.
under Rupees.....

T. N. T. C. Form 75-A.

See S.R. 72(a) under T.R 16

TEACHER PENSIONER'S BILL.

Name of the Pensioner :
(In Block Letters.)

P.P.O. No.

Head of Service : 2071—Pensions and other retirement Benefits—A. Pension and other retirement benefits A. K. Pensions to employees of State Aided Educational Institutions—I. Non-Plan—(Voted).

Received the amount of my pension for the month of

.....19 . Rs.

Less Income-Tax at Rs.

Net Rupees Rs.

The..... 19 .

Attestor's signature. Thumb impression. Signature.

Certificate of Non-employment.

(To be signed by all Teachers Pensioners)

I declare that I have not received any remuneration for serving in any capacity in a Government School or in a School run by Aided Management or a Local Body during the period for which the amount of pension claimed in this Bill is due.

2. I declare that I am in receipt of any other pensions
political
family
in respect of service pension vide P.P.O.No.
military

NOTE.—The term 'Local Body' means in this certificate Municipal councils, District Boards and Panchayats—Vide Rule 2 of the Madras Teachers Contributory Provident Fund. Insurance Pension Rules 1953—Appendix to G.O. No. 1109, dated 31st May 1953.

LIFE CERTIFICATE.

Certified that the Pensioner named in this Bill is alive this day, the day of .....19 and has signed in my presence, this bill and the above request for payment to a messenger.

Station : Signature.

Date : Designation :

Pay Rs (Rupees.....)

Dated :

Contents received

Signature of Messenger.

Officer-in-charge of the Treasury.

T.N.T.C. Form 75-B.

(*See* Subsidiary Rule 92 under T R 16.)

BILL FOR WITHDRAWING DEATH-CUM-RETIREMENT GRATUITY

(for use in Madras City and in the Muffassal).

Head of Account.....District

.....Voucher No.

.....

List of payments for .....

Name of Gratuitant.....

No. and date of authorisation from the Accountant-General.....

	Amount.	
	Rs.	Rs.
Death-*cum*-Retirement Gratuity (Gross)		
Less Deductions.....		
Total Deductions.....		
Net amount payable		

Net amount required for payment (in words) Rupees.....

..... Signature.....

Pay Rs.....Designation of the Drawing Officer

Rupees..... (Station.....

Dated.....

TREASURY OFFICER.

Examined and entered

Contents Received.

Pay to.....

Signature of the Drawing Officer.....

Treasury Accountant.

For USE IN ACCOUNTANT-GENERAL'S OFFICE.

Admitted for Rs.....

Objected to Rs.....

Nature of objection.....

AUDITOR. SUPERINTENDENT. GAZETTED OFFICER.

T.N.T.C. Form 75-C.

[*See* Subsidiary Rule 74 (*b*) under T R 16.]

BILL FOR DRAWAL OF PROVISIONAL PENSION/GRATUITY/ DEATH-*CUM*.-RETIREMENT GRATUITY.

Payable at.....

Designation of the Drawing Officer.

Voucher No
Month/Year ;
Sub-Account ;

Head of Account
Major Head
Minor Head
Sub-Head

Detailed Head ..

Gross Amount.

Rs.	P.

Rs. P.

Provisional Pension due to Thiru/Tmt./Selvi for the month of 19 and Gratuity/Death-*cum*-Retirement Gratuity sanctioned vide letter No. dated

Less Deductions :

Amount.

Rs.	P.

(1)
(2)

Total deductions ..

Net amount payable ..

Under Rupees.....

Rupees (in words)

CERTIFIED that the amount claimed in this bill is in accordance with the rules and latest Government Orders covering such drawal.

Contents Received.

Signature :
Designation :

Signature :
Designation :

REVERSE OF THE FORM.

For Use in the Pay and Accounts Officer/Treasury/Sub-Treasury.

Token No.	Token No.	Token No.
Date Seal.	Date Seal.	Date Seal.

Pay Rs.....(Rupees.....) in cash.
and Rs.....(Rupees.....) by transfer.

Assistant Pay and Accounts Officer.

Treasury Officer/Sub-Treasury Officer.

For Use in the Bank.

For Use in the Accountant-General's Office.

Admitted Rs.

Objected Rs.

Auditor. Section Officer. Accounts Officer.

T. N. T. C. FORM 76.

Deleted

T N T C—FORM 77

[*See* Subsidiary Rule 77(1) Under T. R. 16.]

REGISTER OF PENSIONS PAYABLE BY MONEY ORDER.

Serial number. (1)	Number of Pension payment order. (2)	Name of Pensioner (3)	Full address. (4)	Monthly amount of pension. (5)	Money order commission. (6)	Net amount to be remitted. (7)	Remarks. (8)

T. N. T. C. FORM 77-A

Deleted

T. N. T. C. Form 78.

Period of claim ... ...

[*See* S. R. 77(4) under T. R. 16]

Payable at the District Treasury .....

Schedule of pension paid by money order for .....

P.P.O. No.	Name.	Amount.	Rate of pension.	Cost of M.O. form.	M.O. commission.	Net amount.	Date o acknowledgment by the pensioner.
(1	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1. Certified that I have satisfied myself that all payments noted above have actually been remitted by money order on.....

.....

2. Certified that I have satisfied myself that all pensions included in the Schedule for the previous month except in cases discribed below have been paid to the proper persons and that I have obtained Money Order receipts in support of all the payments schedule in that included and filed them in my office.

In the following cases, money order receipt have not been retained and the Postal Department authorities have been addressed.

Sl. No.	Name of Pensioner	P.P.O. No.	Amount send by Money order.
(1)	(2)	(3)	(4)

In the following cases the money order were retained undelevered for the reasons noted against each and the amount have been remitted back into treasury.

Serial No.	Name of Pensioner.	PPO.No.	Amount send by money order.	Details of operation. Ch. No. S. Date.	Head of Account.	reasons of remitting back the money.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Pay Rs.....

Assistant Treasury Officer.

T. N. T. C. FORM 79.

[*See* Subsidiary Rule 79 (*a*) under T. R. 16.]

CALL FOR THE PERSONAL APPEARANCE OF THE PENSIONERS.

No. Office of the .....

Dated the.....19

Please note that, in accordance with the prescribed Rules for the identification of Pensioners, it will be necessary for you to attend personally at this office when presenting the next pension bill.

Signature :

Designation :

Reverse of the form

Address:

To

.....

.....

.....

Pin.

T. N. T. C. FORM 80

Deleted

T.N.T.C. Form 81.

(*See* Instruction 64 under T. R. 16.)

REGISTER OF PENSION PAYMENT ORDER

District Treasury. Sub-Treasury.

1. Pension payment order Number

2 Name of Pensioner and Post from which retired.

3. Residential address of Pensioner.

4. Monthly amount of pension (T. I. if any, should be shown separately)

5. Head of Account to which pension is debitable.

6. Accountant-General's letter Number and date forwarding the PPO and the date from which pension is authorised.

7. Remarks (Special Conditions, Cessation, if any, and other important particulars may be noted in this column).

T N. T. C. FORM 81-A.

[*See* S.R. 90 (c) un er T.R. 16.[

HEIRSHIP CERTIFICATE.

I do hereby certify that the following person/persons so nof/daughter of/wife of/husband of .....who was a Government pensioner and was last employed as.....in the .. .. Department/Office, died ....on the..... leaving behind him/her them as his/nar sole surving legal heir(s) and repres entative (s).

Signature :

Designation

T. N. T. C. FORM 82.

(*See* Instruction 2 under T. R. 30.)

WEEKLY CASH BALANCE REPORT.

CASH BALANCE REPORT OF THE.....DISTRICT AS KNOWN ON THE EVENING OF THE THURSDAY* the.....of

Particulars.	Total currency and Bank Notes.	Total amount of small coins.	Total.
(1)	(2)	(3)	(4)
	RS.	RS.	Rs.
Sub-Treasury balances (excluding Sub-Treasuries which transact their cash business through the Bank).			
Total ..			
A. Expected Deposits of treasury surplus into the currency chests during the coming weeks by Sub-Treasuries which do not transact their cash business through the Bank.			
B. Expected withdrawals from currency chests to recoup the treasury balance during the coming week by sub-treasuries which do not transact their cash business through the Bank.			

Station :

Dated 19 .

Treasury Officer

* If Thursday, a holiday the last previous working day should be entered

T.N.T.C. Form 83.

[*See* Subsidiary Rule 10 (*c*) under T. R. 30.]

ADVANCE INTIMATION OF DESPATCH OF REMITTANCE.

No. Dated the

From

To

Sir, I have to intimate that a remittance of notes / coin / uncurrent coin noted below will be despatched from this office to and to request you to make arrangements for receiving it on arrival of the train / steamer.

1. Date of despatch
2. By train No. / steamer ..... leaving Station at ..... hours on .....
3. Date of arrival at ..... Station.
4. Probable time of arrival at ..... Station.
5. Number of boxes in the consignment.
6. Value of consignment.
7. Nature of consignment (that is, notes or current or uncurrent silver, nickel, bronze or copper coins).
8. Remittance accompanied by shroff named / unaccompanied by shroff

Remittance packed in ..... Patent boxes to be returned to Currency Office. / delivered to the Agent or Manager at / disposed on at the receiving office.

Remitting Officer.

T.R.T.C. Form No. 84.

(*See* Subsidiary Rule 13 under T. R. 30.)

INVOICE OF REMITTANCE OF COINS/NOTES.

Invoice No.

Invoice of $\frac{\text{Notes}}{\text{Coins}}$ despatched to.....

from the Treasury at.....

Number of boxes.	Number on the boxes.	Weight of each box. Kilo.	Grams.	Address and Mark on boxes.	Denomination of notes or description of coins.	Number of notes.	Value. Rs.	r.
					Total ..			

.....Treasury.

The.....19 Treasury Officer/Sub-Treasury Officer.

Received from the Treasury Officer.....boxes of marks and weights detailed above said to contain .....notes to the value of Rs. .....and .....coins to the value of Rs.....

The boxes are in good condition.

Officer in-charge of escort.

T.H.T.C. Form 85.

[*See* Subsidiary Rule 15 (ii) under T. R. 30.]

INVOICE OF REMITTANCE OF UNCURRENT COIN TO THE MINT.

Invoice of.....box of.....uncurrent coins despatched per rail, steamer or via.....
Treasury under charge of an escort consisting of.....commanded by.....from
Treasury, accompanied by shroff named.....

Number of boxes.	Mark or number on each box.	Weight of each box. Kilo.	Weight of each box. Grams.	Description of each kind of coin.	Number of coins of each kind in each box.	Rate at which received at treasury.	Value.	Total.	Remarks and reference order, etc.

The.....19 .

Officer in-charge of the treasury.

Received from.....box.....said to contain treasure valued at Rs.....
and consigned to
The.....19 .

Commanding the escort.

T.N.T.C. Form 86.

[*See* Instruction 17 (*a*) under T. R. 30.]

CERTIFICATE TO BE FURNISHED BY THE REMITTING TREASURY ASSISTANT / CASHIER ACCOMPANYING A REMITTANCE.

Advance made to Assistant / Cashier by the remitting office.	Name of Assistant / Cashier	Particulars of remittance.		Number of boxes.	Destination of remittance.	Date and hour of discharge from the remitting office.	Signature of Assistant / Cashier	Date and hour of arrival at the receiving office.	Number of days employed in examination*.	Date and hour of discharge from the receiving office.	Recommendation of the receiving officer regarding the grant of daily allowance for halts in excess of 10 days†.	Order of the competent authority.	Advance made to Assistant / Cashier by the receiving office.
		Description of coin and notes sent.+	Value.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

In the case of notes the number of pieces of each denomination should be furnished.

†The number of days for which the examination has been in abeyance owing to the absence of the accompanying cashier or other causes should be mentioned.

‡Full reasons should be given for the recommendation on the reverse of the certificate.

Remitting Officer. Receiving Officer.

In the on / Date / station . Date :

T.N.T.C. Form 87.

(*See* Instruction 37 under T. R. 30.)

INDENT FOR RESERVE BANK OF INDIA DRAFT FORMS AND OTHER CONNECTED FORMS REQUIRED FOR USE OF THE TREASURY AT

Description of form.	Issued in the past twelve months.	Spoiled and returned after defacement or otherwise disposed of in the past twelve months.	Balance in store.	Last number in store.	Indented for
(1)	(2)	(3)	(4)	(5)	(6)

T. N. T. C. Form 88,

(*See* Subsidiary Rule 4 (*a*) under T. R. 32.)

ACQUITTANCE ROLL OF PERMANENT AND TEMPORARY ESTABLISHMENT OF THE.....

FOR $\frac{\text{PAY}}{\text{TRAVELLING ALLOWANCE}}$ FOR THE MONTH OF.. .....19 .

Item Number.	Name.	Designation.	Net amount payable.	Dated Signature (with stamp where necessary. Unpaid items to be noted as such and attested.)	OUTSIDE DEDUCTIONS.								
					Dues of Co-operative societies. / Co-operative credit society.	House building Socie.y.	Pay roll Savings Scheme.	Court attachments.	Benevolent fund.	LIC.	Miscellaneous.	Net amount.	Remarks.
(1)	(2)	(3)	(4)	(5) Rs. P,	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total Rs. ..				Total unpaid : Rupees ..									

Passed for Rs..... (Rupees.....)

on the authority of $\frac{\text{establishment}}{\text{travelling allowance}}$ bill of..... for .....

Cashier

Divisional Accountant.

Drawing Officer.

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Disbursing Officer.

T.N T C. Form 89.

(*See* Subsidiary Rule 5 under T. R. 32.)

PERMANENT ADVANCE DISBURSEMENT REGISTER.

Charges.						Receipts.				
Date.	Monthly serial number.	Description and department.	Amount. Rs. P.	Mode of recoupment.	Date of recoupment from the treasury.	Date.	Number of bill	Serial number of item of charge recouped.	Amount Rs. P.	Remarks.
							Opening balance			
							Total			
							Deduct charges			
							Closing balance.			
							Add unrecouped expenditure as per sub-vouchers.			
							Total permanent advance ..			

T.N.T.C. FORM 90.

[*See* Instruction 6 (2) in Chapter II, Part III]

REGISTER OF TENDERS OF SOVEREIGNS AND HALF-SOVEREIGNS UNDER SECTION 59 OF THE RESERVE BANK OF INDIA ACT, 1934 (INDIA ACT II OF 1934)

AT THE TREASURY

(1) Date of receipt.	(2) Register number of tender.	(3) Name of tenderer.	(4) Address of tenderer.	Number of coins accepted.		(6) Total weight.	(7) Amount paid. Rs. P.	(8) Remarks.
				(5-a) Sovereigns.	(5-b) Half sovereigns.			

T N T C Form 91

Deleted.

I.N.T.C. Form. 92.

Deleted

T N. I C, FOEM 93,

Deleted

T. N. T. G. FORM 9:

Deleted.

T.N.T.C. FORM 95

Deleted.

T.N.T.C. FORM 96

(Instruction 41 in Chapter II—Part III)

ETURN SHOWING COUNTERFEIT COINS RECEIVED DURING THE QUARTER ENDING..... 19

Ten Rupee	One Rupee.	50 Paise.	25 Paise.	20 Paise.	10 Paise.	5 Paise.	3 Paise.	2 Paise.	1 Paisa.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

T.N.T.C. FORM 97.

[See **Paragraph 5(b) in Appendix 10.]**

ADVICE OF CURRENCY CHEST TRANSACTIONS AT SUB-TREASURIES.

Name of chest	Nature of transaction.	Purpose.*	Amount		Total value.	Remarks
			Notes.	Silver		
	With drawal Deposit					

SUB-TREASURY

Dated 19 Sub-treasury Officer

* This should specify whether the transactions relate to Pay Office, Remittance, Exchange, or Treasury.

TNTC FORM 98

Deleted

T. N. T. C. FORM 99.

[*See* Instruction 2 B (i) under T. R. 32.]

INSURANCE PREMIUM RECEIPT REGISTER.

Name and Desigaation :
Account No.
Stock No.

Folio No.
Policy No.
Amount of Premium :
Due date :
Initials of the Drawing and Disbursing Officer.

Details of Payment.

Due date of Payment.	Date of Payment.	Amount paid.	Dated initial of the Disbursing Officr in token of inspection and stamping of the receipt with "No abatement of Income Tax" Stamp.
	(2)	(3)	(4)

T. N. T. C. FO

[*See* SUBSIDIARY RULE 2 ( ) UNDER T. R. 16

SLIP TO ACCOMPANY CLAIMS FOR MONEY OF DISBURSING OFFICERS ON TREASURIES (TO BE RETURNED IN ORIGINAL BY THE TREASURY OFFICER).

Major d..... .....

Minor Head.....

Sub-Head.....

etailed Head of Account..... ....

To

The Treasury Officer

.....

Please furnish the Treasury Voucher Number and date of the bill sent herewith for encashment.

Signature .....

Drawing Officer

(Particulars of the bill are noted on the reverse)

(To be filled in the Treasury)

Returned with Treasury.

Voucher Number and date as noted on the reverse side.

Signature .....

Treasury Officer/Sub-Treasury Officer.

To

The .....

.....

Bill Particulars.

Amount paid Rs.....

T V. No.....

Date.....

Signature of.....
Treasury
Accountant.

Number.	Nature of claim	Amount of the bill.	
		Gross.	Net.
		RS. P.	RS. P.

Signature of Accountant.

T. N. T. C. FORM 100-A.

[*See* Subsidiary Rule 2 (c) under T. R. 16.]

REGISTER OF TREASURY VOUCHER SLIPS RETURNED TO THE DRAWING OFFICERS BY THE TREASURY.

Name of the treasury..... .....

Designation of the Drawing Officer.

Serial Number.	Treasury Voucher number, with Sub Account number Month and Year.	Description of the Bill.	Amount of the bill. Gross Rs. P.	Net Rs. P.
(1)	(2)	(3)	(4)	(5)

Full Signature of the messenger receiving the Treasury Voucher Slip. ..

Treasury's letter number and date with which forwarded to the Drawing Officer. ..

T.N.T.C. FORM 101.

[*See* Instructions 40 (a) under T. R. 16.]

STOCK REGISTER OF.....CHEQUE BOOKS.

(1) Date	(2) From/To Whom Received / Issued.	Receipts.				Issues.				Balance.				(12) Dated Initial of the Treasury Officer,	(13) Remarks,
		(3) Number of books.	(4) Number of cheque leaves.	Serial number of Cheque leaves.		(6) Number of books.	(7) Number of cheque leaves.	Serial number of cheque leaves.		(9) Number of books.	(10) Number of cheque leaves.	Serial number of Cheque leaves.			
				(5a) From.	(5b) To.			(8a) From.	(8b) To.			(11a) From.	(11b) To.		

T. N. T. C. FORM 102.

[*See* SUBSIDIARY RULE 2 (*a*) UNDER T. R. 10.]

RECEIPT FOR CASH CHEQUE.

No..... Date..... 1

RECEIVED from.....
with letter No.....dated .....19.....
the sum of Rupees.....
cash
————on account of .....on payment
Cheque
.....
.....

Signature

Designation.

T.N.T.C. Form 103

[*see* SR.2 (Q) (d) 19 (IX) and 57(d) UNDER T. R, 16]

Form of authorisation for payment of bills to a person who is not the Drawing Officer himself or his duly Authorised Agent (Banker).

To

The Pay and Accounts Officer, Madras/Madurai

Treasury Officer/Sub Treasury Officer

The Reserve/State Bank of India,

Please pay bill No ..... dated the ..... for Rs ..... (Rupees ..... to..... of the Office of the ..... whose attested specimen signature is given below;

Signature of the Drawing Officer/ Disbursing Officer/Endorsee

Specimen signature

.....

Attested :

Signature of the Drawing/Disbursing Officer/ Endorsee

Received payment

Signature of the person receiving payment;

T.N.T.C. form 104-A.

(*See* instruction 53-B under T. R. 16.)

TOKEN ACCOUNT FOR THE MONTH OF.....19

	Token number.	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st
	1.																															
	2.																															
	3.																															
	4.																															
	5.																															
	6.																															
	7.																															
	8.																															
	9.																															
	10.																															
	100.																															
	200.																															
	500.																															
	1000.																															
	etc																															
1	Opening balance																															
2	Token redeemed by Bank/ Sub-Treasury. ..																															
3	Token redeemed at Treasury/ Sub-Treasury by return of unpassed bills.																															
4	Total ...																															
5	Issues. ...																															
6	Balance ...																															

T.N.T.C. FORM 104-B.

(*See* Instruction 33-B Under T. R. 16.)

REGISTER SHOWING THE TOKENS LOST OR WRITTEN OFF FROM ACCOUNTS AT THE.. ... .

(1) Serial number.	(2) Token number and date of issue.	(3) By whom Lost.	(4) Amount remitted.	(5) Chalan number and date.	(6) Reference to the orders of Competent authority in which Write off ordered.	Initials of (7) Token Junior Assistant,	(8) Accountant.	(9) APAO/TO/STO.	(10) Remarks.

T. N. T. C. FORM 104-C.

[*See* Instruction 33 (B) under T. R. 16.]

ENQUIRY REGARDING TOKEN NUMBERS OF OUTSTANDING BILLS.

For the month of.....19.....

Will you please note on the reverse, the token numbers of all bills received at the Pay and Accounts Office/Treasury/Sub-Treasury which may be outstanding in your section on the after-noon of the instant and return this memo without fail by the .....morning ? The list should include all bills (whether passed or unpassed) which remain with the section at present and which have not been handed over to cash section/actually sent to the Bank or returned to the token Junior Assistant or cashier as the case may be.

Date :

Signature :

To

Accountant

The Accountant

T. N. T. C. Form 104-D.

REPORT OF THE LOSS OF TOKENS.

(*See* instruction 33-B under T. R. 16)

Office of the District Treasury / Sub-Treasury.

Date :

To

The Branch Manager,

State Bank of India,

Sir.....

The token bearing number..... of the bill..... has been reported as lost by the party concerned. Payment relating to the concerned bill may please be *stopped immediately*. Further instructions will follow.

2. Please acknowledge receipt of this letter.

Signature of Treasury Officer. / Sub-Treasury Officer.

T. N. T. C. Form 104-E.

(*See* instruction 33-B under T. R. 16)

LETTER OF AUTHORITY FOR MAKING PAYMENT AT THE BANK.

Office of the District Treasury / Sub-Treasury.

To

The Branch Manager,
State Bank of India,
.....

Sir,

The token bearing number..... of the bill .....has been reported as lost. The cost of the token has been remitted by the party, to the credit of the Government accounts. Payment on the bill may be arranged to be made after proper identification of the claimant and on surrendering the copy of this letter which has been endorsed to the party.

Signature of Treasury Officer. / Sub-Treasury Officer.

Copy to
.....for information.

Payment may be obtained from the State Bank of India after surrendering this letter to the Bank

T. N. T. G. Form 105.

Deleted

F.N.T.C. FORM 105-A.

(Instruction 3 under T. R. 31.)

FURTHER REMARKS ON THE TREASURY OFFICER'S REPLIES TO THE OBJECTION STATEMENT ON THE AUDIT OF THE FIRST/SECOND LIST OFPAYMENTS OF

For.....19

Number of Item in Objection Statement.	Voucher Number.	Amount Objected to.	Further Objection.	Replies by the Treasury Officer.

T.N.T.C. Ft. RM 106.

(See Instruction 4 under T. R. 31.)

REGISTER SHOWING ALL RETRENCHMENTS ORDERED BY THE ACCOUNTANT-GENERAL.

(1)	Serial Number.	
(2)	Number and date of Accountant-General's Order.	
(3)	From whom the recovery is to be effected.	
	Name and designation.	
(4)	Nature of overpayment.	
(5)	Amount of overpayment to be recovered.	
(6)	Number of instalments in which the recovery is to be effected and due date for each instalment.	
(7)	Initials of the Sub-Treasury Officer/Treasury Officer/Assistant Pay and Accounts Officer.	
(8)	Date of recovery.	Details of recovery.
(9)	Amount recovered.	
(10)	Head of account voucher number and net amount of the bill in which the recovery is effected/chalan number and date of remittance.	
(11)	Initials of the Sub-Treasury Officer/Treasury Officer/Assistant Pay and Accounts Officer.	

T.N.T.C. Form 107.

(*See* Subsidiry Rule 30 under T. R. 16.)

Bill for advances for Replacing Missing Boundary Marks.

Payable at .....

Designation of the Drawing Officer.

Voucher No.

Month/Year :

Sub Account :

Head of Account .. ..

Major Head .. .. 8550 Civil Advances.

Minor Head .. .. (b) Revenue Advances.

Sub Head .. .. AA Advances for survey operations.

Detailed Head .. .. (i) Cost of Survey marks.

Under Rupees

	Amount Rs.	P.
(i) Collectors		
(ii) Survey Officers		

Received a sum of Rs..... (Rupees ....) being the advance for replacing missing boundary marks Details of credit available are furnished on the reverse.

Station :

Date :

Signature :

Designation :

FOR use in District Treasury/Sub Treasury.

Token No.

Date Seal:

Token No. :

Date Seal :

For use in the Department :—

Amount of credit available .. ..

Sanctioned Amount of floating Advance .. .. ..

Balance available on the 1st of the month .. .. ..

Add Amount adjusted during the month .. ..

Total .. ..

Deduct :

Amounts drawn on bills dated

1.

2.

3.

4.

5.

Balance available :

Signature :

Designation

For use in District Treasury/Sub Treasury.

Pay Rs. .... (Rupees .....

Treasury Officer/Sub Treasury Officer.

For use in the Bank.

T.N.T.C. FORM 108.

(Instructions 10(*b*) and 12 under T. R. 30.)

ADVICE OF RECEIPT/DESPATCH OF FOREIGN/LOCAL REMITTANCES.

.....TREASURY

Date.....19

The undersigned advices despatch/receipt of a Foreign/Local remittance of Rs.....as particularised overleaf from/to the.....Treasury/Small coins depot this day.

2. The amount has this day been credited/debited in the Treasury/Small coin depot account in the month of.....

.....

Treasury Officer.

To

The Currency Officer,
Reserve Bank of India,
Issue Department,
Madras.

Kind.	Amount.
NOTES —	
Home	
Foreign	
GOLD —	
Sovereigns	
Half Sovereigns	
SILVER—	
Whole Rupee	
Half Rupee	
Four anna pieces (25 P)	

NICKEL—

50 P	..	..	..	..	..
25 P	..	..	..	..	..
10 P	..	..	..	..	..

COPPER OR BRONZE OR NICKEL—

	..	..	..	..	..
	..	..	..	..	..

Total ..

113—1—96

T.N.T.C. FORM 109.

(*Art.* 131—*Resource Manual.*)

District Treasury.....

TREASURY REMITTANCE RECEIPT

No. Dated.....19 .

ORIGINAL.

Preliminary receipt.

RECEIVED from the Police Escort Officer.....bags.....boxes of marks and weights detailed in the invoice said to contain notes and coins to the value of Rs.....as per..... Officer's Invoice No....., dated .....19 .

(This is subject to detailed examination.)

	Rs.	P.
Notes		
Coins		
Total ..		

TREASURY OFFICER.

To

The.....

.....

T.N.T.C. FORM 109.

(*Art.* 131—*Resource Manual.*)

District Treasury.....

FOR THE POLICE ESCORT.

No. Dated.....19 .

DUPLICATE.

Preliminary receipt.

RECEIVED from the Police Escort Officer.....bags.....boxes of marks and weights detailed in the invoice said to contain notes and coins to the value of Rs.....as per..... Officer's Invoice No....., dated .....19 .

(This is subject to detailed examination.)

	Rs.	P.
Notes		
Coins		
Total ..		

TREASURY OFFICER.

To

T.N.T.C. FORM 109.

(*Art.* 131—*Resource Manual.*)

District Treasury.....

FOR THE TREASURY OFFICER CONCERNED.

No. Dated.....19 .

TRIPLICATE.

Preliminary receipt.

RECEIVED from the Police Escort Officer.....bags.....boxes of marks and weights detailed in the invoice said to contain notes and coins to the value of Rs.....as per..... Officer's Invoice No....., dated .....19 .

(This is subject to detailed examination.)

	Rs.	P.
Notes		
Coins		
Total ..		

TREASURY OFFICER.

To

The Treasury Officer,

.....

341

Deleted.

T. N. T. C. Form 111

[Subsidiary Rule 57 (*b*) under T. R. 16.]

REGISTER OF ORDERS FOR PAYMENT ISSUED BY THE..... TREASURY ON THE STATE BANK OF INDIA AT.....

Consecutive number.	Date.	In whose favour.	Particulars.	Amount.	Initials of the Treasury Officer/Sub-Treasury Officer.	Date of Discharge by the Bank.	Initials of the Treasury Officer/Sub-Treasury Officer.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs. P.				

T. N. T. C.—FORM 112.

T. N. T. C. FORM 113.

(*See* Subsidiary Rule 33-A under T. R. 16.)

REGISTER FOR WATCHING THE RECOVERY AND REMITTANCE OF MONEYS DUE TO CO-OPERATIVE SOCIETIES

(TO BE MAINTAINED BY DISBURSING OFFICERS.)

(1)	Name of the Co-operative Society.	
(2)	Name and Designation of Employe from whom dues have to be recovered.	
(3)	Date of receipt of copy of agreement from the society.	Receipt.
(4)	Number and date of receipt of Demand from the Society.	
(5)	Amount of demand.	
(6)	Date of recovery.	
(7)	Amount recovered (Particulars of Token number, Voucher number, month, Gross and Net amount, etc., from which the amount was recovered).	
(8)	Date of remittance.	Payments.
(9)	Amount of remittance.	
(10)	Chalan number and date of remittence or dated signature of the authorised representative of the Society or Number and date of Bank Draft and Date of remittance to the Society.	
(11)	Number and date of the official Printed receipt of the Society.	
(12)	Remarks (Here enter the reasons for the difference, if any between the Amounts in Columns (5) and (7).	
(13)	Dated Initials of the Disbursing Officer.	

T. N. T. C. FORM 113-A

Deleted.

T.N.T.O. FORM 114.

(*See* **Subsidiary Rule 33-A under T. R. 16.**)

FORM OF REMITTANCE OF RECOVERIES EFFECTED FROM THE GOVERNMENT SERVANTS ON ACCOUNT OF DUES TO A CO-OPERATIVE SOCIETY.

To

The President/Secretary,
Co-operative Society.
.....

Sir,

Ref :

With reference to Article 87-A of the Tamil Nadu Financial Code, Volume 1 Subsidiary Rule 33-A under Treasury Rule 16 of the Tamil Nadu Treasury Code Volume I, a sum of Rs.....(in words).....has been recovered from the salary of individual noted below for the month of..... 9.. towards the dues of your society and I remit herewith the amount recovered

The details of amount recovered are furnished below :—

Name and designation of the member.	Amount recovered.		Date of recovery.
(1)	(2)		(3).
	RS.	P.	
Total ..			

Less cost of remittance if any.

Net Amount remitted:

Please send the printed receipt for the total amount recovered.

Yours faithful

Disbursing Officer.

T.N.T.C. FORM 115

[*See* Note (2) below Subsidiary Rule 2 (r) under T. R. 16.]

REGISTER OF NON-PAYMENT CERTIFICATE ISSUED FOR LOST BILLS AND CHEQUES.

1 Serial Number .. ..

2 Nature of the bill/cheque book number ..

3 Head of account/cheque number and date.

4 Amount Rs. .. ..

5 Designation of the Drawing Officer ..

6 Date of drawal of the bill/cheque ..

7 Name of the payee .. ..

8 Bill number or token number with date ..

9 Number and date of the reference of the authority reporting the loss of bill/cheque.

10 Date of issue of non-payment certificate with current number and date of the reference of the Treasury Officer/Sub-Treasury Officer Pay and Accounts Officer.

11 Dated initials of the Treasury Officer/Sub-Treasury Officer/Assistant Pay and Accounts Officer.

12 Date of passing of the duplicate bill/cheque.

13 Dated initials of Treasury Officer/Sub-Treasury Officer/Assistant Pay and Acounts Officer.

14 Remarks. .. ..

T.N.T.C. FORM 116

(See Subsidiary Rule 22 under T. M. 16.)

REGISTER OF COURT ATTACHMENTS OF PAY ETC.

(1)	Serial number.	
(2)	Name and designation of defendant.	
(3)	Name of the Court and Court's order number and date.	
(4)	Suit number.	
(5)	Name of Plaintiff.	
(6)	Amount to be recovered.	
(7)	Number of instalments in which to be recovered and the amount of each instalment.	
(8)	Dated initials of the Drawing Officer/ Treasury Officer.	
(9)	Date.	Recovery.
(10)	Amount.	
(11)	Dated initials of the Drawing Officer/ Treasury Officer.	
(12)	Date of remittance.	
(13)	Mode of remittance.	
(14)	Date of acknowledgment by the Court.	
(15)	Dated initials of the Drawing Officer/ Treasury Officer.	
(16)	Remarks.	

T.N.T.C. Form No. 117.

(*See* S.R. 26B under T. R. 16)

SIMPLE RECEIPT.

Form for drawal of amount lost due of misappropriation, Defalcation, Embezzlement, etc.

No. _____

Head of Account : 850. Civil Advance—ac. Other Advances—Ap. Redrawal of amount lost through embezzlement, misappropriation, etc.

Received the sum of Rs. _____ (Rs. _____ _____ only) being the amount sanctioned for redrawal in G.O. _____ dated _____ Proceedings No. _____ of the _____ (copy enclosed).

Place :

Date :

Signature :

Stamp of Office :

For use in Treasury.

Pay Rupees

Examined

Treasury Accountant—

SUB-TREASURY OFFICER.

Form No. T.N.T.C. 118

REGISTER OF CHEQUE FORM ISSUED TO THE CHEQUE SECTION, DISTRICT TREASURY.

Date.	Opening Balance.			Receipts.			Total.			Number of Forms used actually.			No. of Forms cancelled.	No. of Sl. No. cancelled	Closing Balance.			Initials of the Assistant Treasury Officer.
	Number	From	To	Number	From	To	Number	From	To	Number	From	To			Number	From	To	

T. N. T. C. Form No. 119.

Note Book showing the Distribution of Cheques forms Among Cheque writers.

Name of the cheque writer. (1)	Number of blank cheques given for writing. (2)	Initials of cheque writers. (3)	Number of cheques returned. (4)	Initials of cheque writers. (5)	Initials of the Accoudtant. (6)
			Written		
			From		
			To		
			From		
			To		
			From		
			To		
			From		
			To		
			From		
			To		
			Total		
			Spoilt		
			From		
			To		
			From		
			To		
			Total		
			Unused		
			From		
			To		
			From		
			To		
			Total		

FORM NO M.T.C. 120.

Acknowledgement.

Received by Cheque Rs. ( ) from the in the payment of Bill Number
Dated the 19 , on account of

Station :

Date :

Signature.

Name of the messonger to whom payment is to be made.

Signature of Thumb-impression of messenger.

(To be taken by the Treasury Officer)

FORM No. 121.

Register of Cheques Delivered : Treasury Pay Department.

Date	Serial Number	Number of Cheques	To whom paid	Token Number	Description of charge	Amount	
						Rs.	P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	

FORM No. M.T.C. 121-A.

Number of Undelivered Cheques.

Date :

Balance of previous day

Number of Cheques signed today (as per Cheque Book)

Total ..

Number of Cheques delivered today (as per Register of Cheques Delivered).

Balance in hand to be deposited in Safe :

Total ..

Superintendent

Cheques received.

Superintendent

Office of the .. ..

T.N.T.C. Caps 122.

LAST PAY CERTIFICATE.
(*See* instruction under T.R. 23)

LAST PAY CERTIFICATE OF Thiru/Thirumathi/Selvi of the proceeding on

2. He/She has been paid upto and for————————————at the following Rates :

Particulars.	Rate.
Pay	
Special Pay	
D.A.	
A.D.A.	
H.R.A.	
C.C.A.	
Gross	

Rate of Deductions :

G.P.F. Account Number : F.B.F. Rs.
G.P.F. Subscription : S.P.F. Rs.
P.L.I. Number :

3. He/She made over charge in this office on the Noon of————————.

4. Recoveries are to be made from the emoluments etc., of the Government Servants as detailed in the Annexure.

5. He/She is entitled to draw the following.

ANNEXURE

DETAILS OF RECOVERIES

Nature of Advance	Amount of Advance Rs.	Amount so for recovered Rs.	Balance to be recovered Rs.	Recovery to be commenced from :

Details of Income Tax recovered.

Month and Year.	Amount Recovered.

Signature :

Designation :

T.N.T.C. FORM 123.

REGISTER OF CHEQUES ISSUED.

(*See* Exception (B) below SR 4 ( ) under TR 32)

(1) Date and Number.	(2) Reference to Serial Number of Bill Register.	(3) Particulars of the Bill.	(4) Cheque Number.	(5) Amount.	(6) To whom issued.	(7) To whom issued.	(8) Initials of the Drawing Officer. Date of Cashment.	(9) Initials of the Drawing Officer.	(10) Progressive total of assignment	(11) Balance in Assignment.	(12) Remarks.