

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 19—*cont.*)

(ii) Full details regarding any expenditure which requires explanation, e.g., miscellaneous charges, shall be entered in the bill, except when they are available in sub-vouchers that will be sent to the Accountant-General.

(iii) As a rule, charges debitable to more than one major head of account shall not be included in a single bill. Separate bills need not, however, be drawn for such charges when they are shared in a fixed proportion by two branches of the same office and are reviewed by the same authority, but the incidence of such charges shall be carefully indicated on the bills, so that the charges may be properly classified in the accounts.

(iv) Certain prescribed certificates regarding items of contingent and miscellaneous expenditure of various classes are required on contingent bills and bills for miscellaneous expenditure—See subsidiary rules 17 and 18 (*d*) above and instructions 6 and 7 below and also Appendices 5 and 15 of the Tamil Nadu Financial Code, Volume II. Certain certificates of the same kind are also prescribed in departmental manuals or codes or are printed on the forms of bills intended for particular departments.

(v) Contingent charges that require the special previous sanction of a superior authority and those (other than the pay of menials met from contingencies) that arise periodically (e.g., rents, rates, taxes, etc.) including those for which a fixed allowance has been sanctioned, shall be drawn on separate bills, which shall show clearly that the charges are of a special or periodical nature. Particulars of the sanction of the expenditure shall be furnished on each such bill. When more than one bill is drawn in respect of expenditure for which a lumpsum has been granted under a single special sanction, a note shall be made on the second and each subsequent bill of the total amount spent up to date under the sanction.

NOTE—In the case of contingent bills payable at Treasuries on account of rents, rates, taxes, etc., due to local bodies which have a banking account at the Treasury the procedure prescribed in article 114, Tamil Nadu Financial Code Volume I may be followed.

(vi) The pay of any menial in the service of the Government who has been declared to be ineligible for pension and actually discharged duties appertaining to one of the classes of menials

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prescribed in Appendix 14, whatever his designation may be, shall be drawn on contingent bills. No other pay and no allowance of any kind shall be drawn on a contingent bill.

(vii) When a permanent advance is running short and payments exceeding the balance have to be made at once, these items too may be included in the bill, entering against them the numbers that the sub-vouchers will bear when the payments have been made—see also Article 107 (a), Tamil Nadu Financial Code, Volume I.

(viii) When a contingent charge amounting to Rs. 50 or more is payable to a single private party and the amount cannot conveniently be provided from the permanent advance, a separate contingent bill shall ordinarily be prepared for the amount and endorsed for payment to the party concerned, whether or not he resides in the district in which the claim has arisen (*See* Article 114 of the Tamil Nadu Financial Code, Vol. I for the detailed rules regarding the endorsement of contingent bills in favour of private parties.)

NOTE.—Fully vouched contingent bills should alone be endorsed to private parties.

(ix) Whenever under the provisions of clause (viii) of this rule, a contingent bill is endorsed to a private party, the Drawing Officer shall, before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall attest before signing the bill. The drawing officer shall simultaneously issue an advice direct (Not through the endorsee) to the Treasury Officer and the Bank (in case of bank treasuries) giving full particulars of the bill. The bill must at once be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

Where the endorsee wishes to collect payment on the bill through a messenger (other than a banker), the messenger must produce a letter of authority from the endorsee in Form T.N.T.C.

103. A copy of the form may be obtained by the endorsee from the drawing officer concerned.

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Where the endorsee appears in person to receive payment, the production of Tamil Nadu Treasury Code Form 103 is not necessary for the reason that the endorsee's signature is obtained on the bill at the time of payment and compared with the signature attested by the drawing officer in the bill.

In the event of a contingent bill having been endorsed to a private party under the provisions of clause (viii) of this rule and being presented before the relative advice is received from the drawing officer the Treasury Officer or the Bank (in the case of Bank Treasuries) shall not make payment of the bill till the advice is actually received and verified.

NOTE.—In respect of bills payable at the Pay and Accounts Office, Madras, the endorsee's signatures need not be obtained on the bills attested by the drawing officers since payment to private parties are made by the Pay and Accounts Officer by issue of crossed cheques.

(x) The bill for inter-departmental adjustments shall be prepared in Form 58-B—The Bill shall be accompanied by chalan in quadruplicate in Form 9-B.

(xi) The payment of rent for private buildings occupied by Government Offices shall be made by means of crossed Bank Draft at owner's expense, if the party so desires and furnishes a prior receipt to the departmental officer.

20. *Works expenditure charged as contingent expenditure.*—Bills for charges on account of petty works and repairs allotted to departments other than the Public Works Department shall be drawn in Form 59. The name of the work, the serial number of the bill in the series of bills for that work, the number and date of the last bill the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall be entered on each such bill in the spaces provided for the purpose. Each item of charge shall be fully described and details furnished where necessary, as to the rates and quantities. All sub-vouchers for individual payments exceeding Rs. 100 shall be attached to the bill. If it is not possible to furnish full details of the charges with the necessary sub-vouchers when drawing the bill, they shall be furnished within one month in a bill headed "Not payable at the treasury" with necessary sub-vouchers attached.

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When a bill contains a charge for labour engaged departmentally, the drawing officer shall certify that the amount charged was paid on muster rolls maintained in accordance with the rules to labourers who actually worked on the work. These muster rolls shall be submitted to the Accountant-General, if he calls for them. In the case of menials for whom no muster rolls are maintained, the drawing officer concerned shall furnish a certificate as follows :—

“ Certified that all menials whose pay has been charged in this bill were actually entertained in Government service during the period concerned.”

21. An Inspecting officer is not permitted to draw advances from the treasury on account of contingent expenditure to be incurred when on tour. He shall take with him on tour a part of his permanent advance to be used for the purpose and recoup it, from time to time during his tour by presenting contingent bills in the ordinary form at such treasuries as may be convenient. Thus one detailed bill for contingent charges requiring counter-signature after payment may furnish details for amounts drawn at more than one treasury when that is so the drawing officer shall furnish details at the foot of the bill as to the date, amount and place of payment of each of the abstract bills cashed. The amounts drawn will all be treated as final payments, and not as advances.

22. *Recovery of amounts attached by courts.*—When any money due by the Government to any person otherwise than as pay and allowances of a Government servant, are attached by a prohibitory order of a court of law, the Government servant responsible for making the payment shall give effect to the court's order, unless he has reason to think that the amount payable is exempt from attachment in which case he shall report the matter to the Government for orders before making the payment.

When the attachment relates to an amount for which a bill has to be drawn on the treasury, the treasury and the department concerned shall, in giving effect to the court's order follow the same procedure as that prescribed in subsidiary rule 33 for deducting from the bill and remitting into court an amount attached from a Government servant's pay and allowances. The details of deductions shall be entered in Form 116.

When the attachment relates to an amount which has to be disbursed by means of a departmental cheque, the procedure laid down in instruction 9 under Treasury Rule 32 shall be followed.

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(T.R. 16—S.R. 22—INSTNS 4-7)

Instructions under Treasury Rule 16—cont.

APPLICABLE TO ALL DEPARTMENTS.

4. In the Revenue Department, contract certificate in Form T and A. 51, should be used for bills for expenditure on works executed by contract. The same form may, with the concurrence of the Accountant-General, be used for such bills in other department also if desired.

5. *Government Press Petty works*.—Charges for works of petty construction and repairs executed by the Superintendent, Government Press are classified as contingencies and he should draw the bills in Form 58.

6. *Supply of water*.—Expenditure incurred on the supply of water to offices should be restricted to what is really necessary. The drawing officer should attach a certificate in the following form to every contingent bill which includes such charges.—

“Certified that the expenditure on watermen on the supply of water has been scrutinized and is necessary”.

7. *Renting of private Buildings for office and residential purposes*.—When claiming the first charge for rent in every year for a private building used to provide office or residential accommodation the drawing officer should attach to the bill a certificate (from the Executive Engineer in the case of office buildings, or from a authority empowered to rent houses in the case of residential buildings) that a suitable public building was not available and a certificate from the Executive Engineer that the amount of rent fixed is suitable having regard to the local conditions and the scale of accommodation provided.

Note 1(a).—The above certificates need not be given in the case of a private building rented by a Deputy or Assistant Director of Agriculture, for use as a depot.

Note 1 (b).—The Director of Industries and Commerce, Madras, is permitted to fix having regard to local conditions scale of accommodation provided and other relevant factors the rent for all private buildings selected by him for the location of Sales Emporia, Sales-cum-procurement Depots and Gramodyog Sales Depots, dispensing with the procedure of obtaining certificates from the Executive Engineers concerned regarding the non-availability of Government buildings and reasonableness of rent.

Note 2.—In the case of a residential accommodation rented under the authority of the Inspector-General of Police, the prescribed certificate of non-availability of a suitable public building may be granted by the Superintendent of Police.

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(T.R. 16-INSTS 7-7A-8)

Note 3.—The Executive Engineer's certificate about the reasonableness of rent may be dispensed with, in cases where the rent payable is less than Rs. 50 per mensem and the building concerned is not at the headquarters of the Section Officer or Sub-divisional Officer.

7 (A) The Divisional Engineers (Highways) also may issue certificate of reasonableness of rent in respect of private buildings rented for office purposes.

8. **Service postages Stamps**—(a) *Government servants who draw moneys from mofussil treasuries on contingent bills.*—A drawing officer should prepare a bill in a special form (Form 60) when he requires service postage stamps. The bill should contain his acknowledgement of the receipt of the stamps indented for and should be treated, in other respects, in the same way as a contingent bill presented at the treasury for payment. He should sign and furnish with the stamp indent a certificate that all service postage stamps previously received from the treasury have been brought to account the issues checked and the balance on hand verified. He should also furnish a certificate that the stamps mentioned in the indent are quitted for prepaying postage communications which are bonafied on on charges payable to the Post Office for which service postage stamps are accepted or for the use of a body or bodies included the list in paragraph 354 of the Indian Postal and Telegraph Guide—See also Article 119, Tamil Nadu Financial Code, Vol. I.

(b) *Government servants who draw moneys from treasuries on cheques, e.g., Forest Officers.*—A cheque should be presented in payment for the service postage stamps required, along with the stamp indent in Form 60. The cheque should be drawn in favour of the Government servant by designation only, and not by name) who supplies the stamps, whether it is drawn by the Government servant who actually requires the stamps or by another Government servant of the same department.

(c) *Government servants in Madras City whose bills are pre-audited by the Pay and Accounts Officer, Madras.*—As an exception to the general rule that all bills payable in Madras City could be pre-audited by the Pay and Accounts Officer, Madras, bills for service postage stamps should be prepared in the special form (Form 60) prescribed for the use at mofussil treasuries and presented to the Sub-Treasury Officer, Taluk Treasury, Madras, who will submit the bills to audit in support of the due in the S.amp account in the same way as other Treasury Officers

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(T.R. 16—INSTNS—9-10—S.R. 23)

9. *Discount on stamps.*—The discount on stamps allowed to certain classes of vendors under the rules in the Madras Stamp Manual is credited to them by deduction from the purchase money to be paid by them for stamps. The Treasury should receive and bring to account the net amount payable by a vendor and should issue the stamps to the paper on the authority of the receipted chalan. The Treasury Officer should have an adjustment bill prepared in Form 61 headed "Net payable at the treasury" every month for the amount of discount charged in the treasury account and send it to the Superintendent of Stamps (along with the monthly accounts rendered to him) for counter-signature and transmission to the Accountant-General.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

10. The procedure laid down in instruction 3 above applied to the drawal of contingent bills in the Public Works Department as well as the drawal of establishment bills.

Subsidiary Rule under Treasury Rule 16—cont.

23. *Grants in lieu of magisterial fines.*—(a) The Government make grants to the local funds* and private bodies concerned on account of the fines that magisterial courts levy under certain enactments and credit to the Government (see Article 306 of the Tamil Nadu Financial Code). The annual grant payable to the Society for the Prevention of Cruelty to animals, Madras, shall be Rs. 25,000 subject to the condition that it does not exceed half of the expenditure incurred on account of the Society according to audited accounts in the year. Of this amount, a sum of Rs. 18,750 (representing 75 per cent of the total grant) shall be paid in advance early in every year and the balance after the audited accounts of revenue and expenditure are available. The grants payable to the Madras Corporation and other local funds and to private bodies shall be paid annually on the basis of the amount realized in the previous year. Departmental registers showing the fines collected shall be maintained by the Chief Metropolitan Magistrate in regard to the Madras Corporation and other institutions in Madras City and by Treasury Officers in regard to institutions in the mufassal. The amount due on account of the fines collected in each financial year shall be paid early in July in the following year. In cases where the reconciliations have been completed earlier the payment may be made earlier than July. The Chief Judicial Magistrate shall sanction payment of annual grant

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(T.R. 16—S.R. 23—cont.)

payable to the Society for the prevention of Cruelty to Animals and shall communicate copies of the sanction to the Secretary. The Judicial Magistrate of Second Class having jurisdiction over the area and the Treasury Officer. On the strength of the order sanctioning the payment the Secretary or other executive member of the Society authorized draw bills on behalf of the Society, shall draw the bill for the amount sanctioned in Form 40 only countersigned by the Chief Judicial Magistrate or the Judicial Magistrate of Second Class as the case may be and present the bill at the Huzar Treasury for payment or for passing the bills for payment at the sub-treasury concerned.

The Chief Judicial Magistrates shall also sanction the payment of advances to all the societies, in the mufassal on the application made by the societies, on the basis of un-reconciled figures, not exceeding 65-2/3 per cent of the total grants based on the figures of the previous years, subject to the condition that such advances are sanctioned only under very exceptional circumstances, that is when reconciliation could not be done for reasons beyond the control of Chief Judicial Magistrate.

Note.—The procedure for payment to the Society for the Prevention of Cruelty to Animals shall apply *mutatis mutandis* for payment in respect of Cordie Factory Estate Fund.

(b) The Chief Metropolitan Magistrate shall draw bills in Form 53 annually for the grants payable on account of magistrerial fines to local funds and private bodies in Madras City and the Treasury Officer, shall draw bills similarly for such grants to those in the mufassal. Separate bills shall be prepared for the payments to be made at the district treasury and for those to be made at each sub-treasury. The drawing officer shall attach to each bill detailed statement showing the particular of the annual credits, the refunds made during the year, the amount deducted as expenditure on account of the service of processes and batta to witnesses and the net amount due to each local fund or private body concerned. He shall state against Town Panchayats, Panchayat Union Councils, Municipalities, Port Funds and Port Trust Funds that the amounts are to be credited by book transfer in the banking accounts of the respective local funds at the treasury or sub-treasury. The bills payable at the sub-treasury shall be pre-audited by the Treasury Officer. The Treasury or sub-treasury Officer shall make the necessary adjustment and send advices to the authorities concerned through the Chief Metropolitan Magistrate or the Chief Judicial Magistrates, as the case may be. For every payment of this kind to a local fund exceeding Rs. 25, whether made in cash or by credit in the banking account of the local fund at the treasury or sub-treasury, the Treasury or Sub-Treasurer Officer shall obtain a receipt to be sent to the Accountant-General.

THE TAMIL NADU TREASURY RULES

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[T.R. 16—S.R. 24—24(A)]

24. *Educational grants-in-aid, Scholarships, stipends and book allowances.*—When claiming payments due by the Government to a non-Government institution under these heads, the correspondent, manager or headmaster of the institution shall prepare bills in the prescribed forms and furnish particulars of the orders sanctioning each payment. The bill for payment under these heads requires the counter-signature of the Government servant specified in the sanction, and shall be accompanied by a duplicate in a coloured form headed, “*Not payable at the Treasury*”.

The head of a Government institution shall prepare bills in the prescribed forms for the scholarships, stipends and book allowances sanctioned for his institution and furnish particulars of the order sanctioning each payment.

Exception.—The District Educational Officer or the Inspectress of Girls’ Schools, as the case may be, shall draw bills for teaching grants for elementary schools and endorse them for payment to the managers of the schools. The Government servant who draws such bills shall send to the Treasury Officer concerned advices for the bills so drawn and endorsed to the managers.

In order to obviate the need for production of a letter in T.N.T.C. Form 103, in each case, if the teaching grants bills are not endorsed by the endorsee to their bankers, the specimen signature of the Manager/Correspondent of those schools should be communicated by the District Educational Officer or the Inspectress of Girls’ Schools, as the case may be, to the Treasury Officer for verification at the time when payment is made. Wherever there is a change in the management of a school the specimen signature of the changed Manager/Correspondent should be communicated to the Treasury Officer by the District Educational Officer or the Inspectress of Girls’ Schools as the case may be.

24-A. Bills of education, scholarships, stipends, etc., shall be presented in T.N.T.C. Form 40 or in any other form prescribed in the Departmental Manuals for this purpose. In the case of payments to institution, under private management such bills shall be prepared and signed by the authorities of the institutions concerned and sent to such Government official as may be nominated in this behalf by the sanctioning authority who will present the bills and draw the amounts thereof from the treasury and make payments to the institution concerned. The orders sanctioning the payments which should clearly state that the amount will be drawn by the departmental officer nominated therein must be quoted in each case.

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(T.R. 16—INSTNS 11—S.R. 24A-25)

If any conditions are attached to the payment of scholarships and stipends, the bill must bear the certificate of the counter-signing officer that he is satisfied that the prescribed conditions have been fulfilled.

Note.—This provision is not applicable to the various scholarship schemes of the Government. The amounts of scholarships in respect of students awarded scholarships under these schemes are drawn by presentation of bills by the departments in accordance with the rules governing the schemes and the cheques/Bank Drafts obtained in favour of the heads of institutions and sent to them for making payment to the students concerned.

Instruction under Treasury Rule 16—cont.

11. The following procedure shall be followed in regard to the drawal of bills for scholarships awarded by the Adi-dravider Welfare Department.

(i) In the case of scholarships granted in Madras City, the Director of Adi-dravider Welfare and the District Welfare Officer, Madras City will issue cheques in favour of Heads of Institutions on the Personal Deposit Accounts maintained in their names in the Reserve Bank of India.

(ii) In the case of scholarships granted in the mufussal, the District Welfare Officer concerned will present bills at the treasury, attaching copies of proceedings sanctioning scholarships. Bank drafts on the nearest treasury/sub-treasury in favour of the heads of the institutions for the amount involved will be obtained and forwarded by the District Welfare Officer to the heads of the institutions.

A consolidated bill may be drawn for all institutions included in each sanction, giving suitable cross references in the proceedings regarding the number of the bills. Government drafts may be issued including remittances or scholarships, as on Government purpose. The drafts should be crossed in order to prevent payments to unauthorized persons and also to enable payment through a bank wherever possible.

Subsidiary Rules under Treasury Rules 16—cont.

25. *Statements of amounts due to the Government by a local body.*—Any amount due to the Government by a local body, including an amount due on account of a loan which it has taken from the Government, shall, if it remains unpaid, be subject to recovery by adjustment from grants payable to it by the Government other than those payable under the provisions of a statute, e.g., grants payable under the Tamil Nadu Elementary Education Act, 1920 (Madras Act VIII of 1920) Land-cessed

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(T.R. 16—S.R. 25—26—cont.)

and local-cess surcharge matching grant collected on behalf of the Panchayats Act, 1958 (Madras Act XXXV of 1958) and compensation, payable under the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931).

A statement showing all the amounts due to the Government by the local body and remaining unpaid shall be presented at the treasury along with every bill on which a local body claims payment of a non-statutory grant-in-aid. Out of the grant payable to the local body, the statement Treasury Officer shall credit to Government the amount shown in the of amounts due by it or the whole of the grant, whichever is less and he shall credit the local body's account only with the balance of the grant, if any. The treasury shall send the statements of amounts due by local bodies prescribed above to the Accountant-General along with bills.

26. Compensation awarded by courts out of fines to injured parties.—When a court orders the payments to an injured party of an amount kept in deposit in the treasury which was awarded to him as compensation out of a fine imposed in a criminal case, it shall certify on the order either—

(1) that the sentence and award have been confirmed by the appellate court and no order has been received from the court of revision reversing or modifying the order of compensation, or

(2) when the order as to compensation has been modified in appeal or revision; that the payment ordered is in conformity with such modification, or

(3) that the appeal time has expired and no appeal has been prepared, and that no order has been received from the court of revision reversing or modifying the order of compensation.

26-A. Bill for Government investments in a company, corporation or similar autonomous organisations shall be drawn by the drawing officer in the office of the sanctioning authority by presentation of simple receipts in a form similar to T.N.T.C. Form 40, duly supported by a copy of the sanction order for cheques, in case the Treasury Officer makes payment by cheque or Bank drafts wherever necessary and make arrangements for the payment.

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T.R. 16—S.R. 27.)

27. *Refunds of revenue.*—Bill for drawing moneys from the treasury on account of refunds of revenue shall be prepared in Form 62, unless some other form has been prescribed in regard to any particular class of such refunds. Every refund shall be noted against the original receipt entry in the departmental accounts. The Government servant who is responsible for the maintenance of the departmental accounts containing the original receipt entry shall certify on the bill that the refund has been so noted and shall fill in columns (1) to (5) of the form. The Treasury or Sub-Treasury Officer shall not pay any such bill unless particulars of the order of sanction of a competent authority are furnished on the voucher and a certified copy of the order is attached to it if no copy is separately communicated to the Accountant-General.

NOTE.—A copy of the order of the competent authority sanctioning the refund may also be sent independently to the Treasury Officer concerned for verification before payment of the amounts received by the party on the order.

A Government servant who draws a bill for a refund of revenue shall certify on the bill that the restrictions prescribed by the Government in regard to time limits for clauses for refunds (*see* Article 35 of the Tamil Nadu Financial Code, Vol. I) have not been contravened. The certificate shall be in that one of the alternative forms provided for the purpose in the form of refund bill (Form 62), that is appropriate in each case. When he himself the sanctioning authority, he shall also certify on the bill that the refund claimed satisfies the conditions, if any, prescribed in the departmental rules and administrative order; in other cases, this certificate shall be furnished by the competent authority in the order of sanction.

Unlike sub-vouchers for contingent charges, sub-voucher relating to refunds of revenue shall not be cancelled. The Treasury or other officer, who disburses the amounts by money order or otherwise, shall forward to the Accountant-General for audit all sub-vouchers, however small the amount involved. The Secretary, Tamil Nadu Public Service Commission or one of the Gazetted Officers in the Commission's office, however shall in respect of the amounts drawn towards refund of examination fees from the office of the Pay and Accounts Officer, for remittance by money order to the parties, send only a certificate of disbursement to the Pay and Accounts Officer in each case of refund bill.

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(T.R. 16—S.R. 27—INSTNS 12—12A)

12. *Refunds of land revenue.*—Revenue Inspectors are required to make refunds of land revenue, when necessary, during their tours. Each Revenue Inspector should estimate the amount that he is likely to require for the purpose each month and apply to the Tahsildar for the necessary funds. The Tahsildar should check the amount with the published list of excess collections (see Standing Order No. 189 of the Board of Revenue) that the Divisional Officer has authorized him to refund, draw the required amount on a bill containing details of the items included and send it to the Revenue Inspector. The Revenue Inspector should submit the receipts obtained from the payees to the Tahsildar, who should attach them to the bill submitted to the Treasury Officer in support of the charge in the sub-treasury account. The Revenue Inspector should refund to the sub-treasury by the date for closing its monthly account any part of the amount drawn and sent to him that he has not disbursed and any amount that he so refunds should be deducted at the foot of the refund voucher on which the amount was originally drawn.

Jamabandi Officers are also required to make such refunds, when necessary and should obtain the amount regard from the Tahsildar concerned. The Tahsildar should draw a sum equal to the excess collections to be refunded in respect of the villages to be dealt with at each jamabandi camp and hand it to the Jamabandi Officer before he starts work at that camp. The Jamabandi Officer should make the refunds to claimants who are present at the camp and return any undisbursed balance to the Tahsildar together with the payees receipts before leaving that camp.

12-A. *Refunds of commercial taxes.*—Refunds of commercial taxes (excepting security deposits) should be made in the Refund Order Form No. 37 prescribed in the Commercial Tax Manual. Before a refund order book is brought into use the number of the book and the number of leaves contained in it should be intimated to the Treasury Officer confidentially. If any refund order book is lost, a report should be submitted to the Commercial Tax Officer concerned and the Treasury and Sub-Treasury Officers intimated of it. Where a duplicate refund order is supplied for, reporting that the original has been lost, the authority which issued the refund order should immediately intimate to the Treasury

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or Sub-treasury Officer of the fact and request him to stop payment on the original, if presented by any one. A duplicate refund order should be issued after the period of validity, i.e., three months, is over and after satisfying that the original order was not encashed. The provisions of subsidiary rule 50 and instruction 41 under Treasury Rule 16 in regard to lost cheques should apply *mutatis mutandis* to loss of refund orders. Whenever there is a change among the officers issuing refund orders, the incoming officers should send their sample signatures to the Treasury Officer concerned for record.

13. *Refunds on account of stamps.*—When a refund has to be made on account of spoiled or damaged stamps (other than stamps received back from a vendor), the Tahsildar should draw a bill in Form 63, and obtain the payee's receipt on it.

If the order of sanction of the competent authority is not recorded on the bill itself, a certified copies of the order should be attached to the bill.

14. *Refunds of process and poundage fees by courts of law.*—Refunds of process and poundage fees should be treated as refunds of stamp revenue. The Court should make such refunds, when necessary from its permanent advance and recoup its permanent advance by drawing contingent bill headed "Refund of process and poundage fees" on the treasury at the end of each month. It should attach to every bill all the relevant refund vouchers in the form prescribed by the High Court containing the signatures of the payee, in token of having received the amounts refunded.

When a refund has to be made after a process has been transmitted for service from one court to another, the refund order should be forwarded for payment to the Judge of the court in which the process fees have been deposited.

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[T.R. 16 INSTNS—17.]

15. *Refunds of registration fees.*—A registering officer should make refunds of registration fees when necessarily from his permanent advance and recoup his permanent advance by drawing a contingent bill headed "Refund of registration fees", on the treasury. He should attach to every such bill all the relevant refund vouchers in Form 62 containing the signatures of the payees in token of having received the amounts refunded.

16. *Refunds of excess receipts on account of advertisements in the Gazette, and other official publications.*—The Superintendent, Government Press, should meet in the first instance from his permanent advance refund of excess receipts on account of advertisements in the *Tamil Nadu Government Gazette* and other official publications, and subsequently recoup the permanent advance by presenting bills at the office of the Pay and Accounts officer, Madras. These bills should be supported by the money order acknowledgements of the parties concerned.

17. *Refunds of college and examination fees and fees paid by publisher with reference to the Text-Book Committee Rules.*—When any college fees have to be refunded under the rules and orders in force, the Principal of the College should draw a bill for the amount to be refunded, attach to it the order of a competent authority sanctioning the refund and present it at the treasury for payment.

If an examination fee or fee paid by publishers with reference to the Text-Book Committee Rules or a part of such fees has to be refunded the Government Servant who received the fee (the Secretary to the Commissioner for Government Examinations) should endorse a certificate on the original receipt for the fee, specifying the amount to be refunded. The person who paid the fee should present the receipt so endorsed for payment at the treasury which issued the receipt. If the fee was paid into the Bank at Madras, Bombay or Calcutta, the same procedure should be followed, but the Pay and Accounts Officer, Madras, will make the refund.

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(T.R. 16—INSTNS. 17.)

If an examination fee has to be refunded by the Commission, the Secretary, Tamil Nadu Public Service Commission, who received the fee, should prepare a refund bill in Form No. 62 in his office indicating net amount of refund of fees to be sent to the candidate and the money order commission to be credited to the Post Office and send it to the Pay and Accounts Officer, Madras, with the money order form duly filled in and with the order of refund and with a statement showing names of candidates demanding refund, the amount to be refunded to each, the number and date of the chalan in which the money was originally credited and the amount already refunded, if any, in case the amounts were deposited in lump sum into the Bank. On receipt of a refund bill, the Pay and Accounts Officer will address the Reserve Bank of India, Madras, direct, to carry out the adjustment to the debit of State Government under the Commission's refund head of account by transfer of credit to the Postal Department and forward the connected Money Order form to the Post Office along with a treasury certificate of credit for the amount.

The Pay and Accounts Office will receive the Postal receipt issued by the Postal authorities at the time of delivery of Money Order forms with the certificate of credit, file them with the corrected refund bills and at the same time inform the commission of the remittance of the Money Order with particulars regarding Postal receipt number and date and the name of the Post Office in each case. The Commission will watch the receipt of the Payee's acknowledgment (Money Order Coupon) and on receipt, file it with the refund papers in its office.

Note.—When the fees payable by more than one candidate in a school have been remitted into the treasury in a lumpsum and a single collective receipt issued and a part of the amount has to be refunded, the procedure laid down in subsidiary rule 27 above should be followed.

18. *Refunds of fines.*—When an appellate court or court of revision, other than the High Court, reverses or reduces a sentence of fine on appeal, it should issue a refund order in the form prescribed by the High Court—*See* rule 246 of the “Criminal Rules of Practice and Orders”.

When the High Court reverses or reduces a sentence of fine, the court which passed the original sentence should issue a refund order on receiving the High Court's certificate under sections 425 and 442 of the Code of Criminal Procedure in regard to its order on appeal or in revision.

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WITHDRAWAL OF MONIES FROM GOVERNMENT
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[T.R. 16—INSTNS.—18-18 A-SR 28.]

Refunds of fines realised under the Tamil Nadu Gaming Act, 1930 onwards disbursement as rewards to Police Officers and informants should be drawn by the Magistrate concerned in a refund bill form and endorsed for payment by means of bank draft or pay order, as the case may be, to the Superintendent of Police concerned. Magistrate will obtain the draft, pay order from the Treasury Bank and send it to the Superintendent of Police who shall account for it in his cash book and arrange for disbursement to the concerned Officer Informant.

18-A. *Refund of excess recoveries of advances to Government Servants.*—In respect of the following classes of advances granted to Government Servants, refund of any excess recovery effected from them shall be made only after obtaining an authorisation from the Accountant-General, Madras.—

- (i) Objection book advances—
Advances to patients of anti-rabic treatment.
- (ii) Advances for purchase of—
Motor Conveyances.
Other Conveyances.
- (iii) House Building Advances.
- (iv) Advances for the purchase of warm clothing.

In other classes of advances where the Departmental Officer maintains individual-wise accounts, the Drawing Officer can claim refund on the treasury without the Accountant-General's authorisation, attaching to the bill a certificate of verification signed by the Departmental Officer concerned.

Subsidiary Rules under Treasury Rules 15—*cont.*

28. *Loans and advances.*—Particulars of the order sanctioning the loan or advance shall be furnished in every bill or other voucher on which a loan or advance is drawn:

The sanction of a competent authority to a personal advance may, if referred, be obtained in the form of countersignature on the bill fees before it is presented at the treasury, instead of in a separate order.

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[T.R. 16—INSTNS—S.R. 28.]

The treasury shall not pay a bill for an advance under the head "705 Loans for Agriculture" (see Article 223 of the Tamil Nadu Financial Code), unless it is signed by a Revenue Officer who has power to sanction the advance. If it is presented at the treasury duly signed together with the borrower's receipt for the amount of the advance duly stamped when necessary, the treasury shall pay the amount direct to the borrower or his duly authorised agent.

A District Agricultural Officer may draw on his own receipt on an abstract bill in Form 40 an amount not exceeding Rs. 2,000 at a time in respect of the amounts of loans sanctioned by him and endorse it for payment to the Agricultural Demonstrator. The District Agricultural Officer will also communicate to the Agricultural Demonstrator the loan orders concerned. The Agricultural Demonstrator shall encash the abstract bill in Form 40 and disburse the loans to the persons mentioned in the loan orders, as and when they come up for taking payment. He shall observe the following rules while disbursing the loans.

(1) He shall not cash an abstract bill in Form 40 before furnishing a detailed bill to account for the disbursements from the amount drawn on the last abstract bill in Form 40 and refunding into the treasury and balance remaining undischursed. He shall refund the undischursed amount of the loan into the treasury or sub-treasury before the last date of closing of the treasury or sub-treasury accounts. He should have no balance at the end of the treasury month and should render complete accounts for all the amounts drawn in a month.

(2) He shall take the receipts of the borrowers or their duly authorised agents on the spot, when he disburses the advances and shall certify at the foot of the detailed bill that all the included in it were paid in his presence.

(3) The detailed bill together with the receipts for the amounts disbursed shall then be promptly submitted to the District Agricultural Officer. The submission of a detailed bill shall, under no circumstances be delayed beyond the end of the second month following that in which he cashed the connected abstract bill.

(4) The District Agricultural Officer shall check the detailed bills with the borrowers' receipts and thereafter forward the detailed bill to the Accountant-General, through the Regional Deputy Directors of Agriculture, who should certify thereon to the effect that they were scrutinised with the loanees' acquaintances advance included in it were paid in his presence.

THE TAMIL NADU TREASURY RULES.
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(T.R. 16—S.R. 28-29.)

INSTRUCTION UNDER TREASURY RULE 16—*cont.*

Note.—The instructions in sub-paragraph 3 of this rule apply *mutatis mutandis* in respect of loans granted by the District Officers also.

18-B. *Refund of excess recoveries of loan and interest.*—The sanction for the refund of excess recovery made on account of the principal of the loan and/or interest thereon, shall be issued by the authority competent to sanction the original loan after verifying the credit from the departmental authorities or Accountant-General responsible for maintaining the detailed account of the loans. The fact of having made such verification shall be indicated in the sanction. On the basis of the sanction, the head of office in the case of Non-Gazetted Government Servants (Gazetted Government Servants or the departmental officer who normally disburses the loan, in the case of private individuals shall draw the bill in Form 40 attaching a copy of the sanction, separately for loan and for interest. No authority from the Accountant-General for refund is necessary. The classification on the bill for refund of excess recovery of loan and interest shall be shown as minus credit to the head of account to which the loan was debited and "Deduct Refund", under Major head, "049 interest receipts" respectively. The departmental officer or the Accountant-General who is responsible for maintaining detailed account of the loan shall make a note of the sanction for the refund in the relevant loan account and when the payment is actually made, the voucher number and date of payment shall also be recorded and attested.

SUBSIDIARY RULES UNDER TREASURY RULE 16—*cont.*

29. *Survey Department bills.*—Bills for temporary advances sanctioned for survey parties for demarcation purposes shall show the state of the advance, i.e., the amount drawn up-to-date, the amount covered by recovery lists advised to the Collector and the balance available. Bills for amounts due to contractors for survey stones and other charges recoverable from ryots shall be in the forms prescribed in the Madras Survey Manual. No bill for an amount due to a contractor for survey stones shall be paid, unless both the contractor and the Survey Officer in charge of the survey party have signed it and the Survey Officer has certified on it that the stones brought for use as survey marks have been brought on to the stock registers and the necessary notes regarding payment made in order to prevent payment of any second claim on the same account.

Note.—Copies of Government Orders sanctioning temporary advances to survey parties will be endorsed to the Treasury Officers

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(T.R. 16—INSTNS 19 S.R. 30-51.)

direct for taking necessary action. No order from the Accountant-General to the Treasury Officer is necessary for disbursing such advances.

30. *Bills for survey charges in the Revenue Department.*—The Tahsildar shall, when necessary, draw bills for advances for replacing missing boundary marks in the form prescribed in the Standing Orders of the Board of Revenue, viz. in Form 107 and shall attach to each bill for the cost of survey stones both the contractors receipt for the amount and the acknowledgment of the village headman who took charge of the stones. They shall prepare the necessary bills in due course for adjusting these charges in the manner laid down by the Government and shall certify on each such bill that the amount charged to the Government under cost of survey marks has been checked and found to be correct.

31. *Repayment of deposits.*—Every order issued by a court or other authority for the repayment of a deposit from a treasury shall be in English. The order of a court or other authority for the repayment of a deposit and the voucher for such repayment shall be in Form 64, except when some other form has been specially prescribed for the purpose for any class of deposits. When only a part of a rupee is to be repaid, the space against the word "rupees" shall be scored through or the word "nil" shall be written in it, in order to prevent interpolation. As a safeguard against fraud, the authority which orders the repayment shall enter the name of the payee after the words "Passed for payment", thus "Passed for payment to". The authority revalidating an order of repayment which lapsed under the provisions of instructions 21 and 55 shall verify that a note of repayment over the initials of the authority ordering the repayment has been made against the original entry in the check register.

A lapsed deposit the detailed accounts of which are not kept at the treasury shall not be repaid without the sanction of the Accountant-General. The application for his sanction to the refund shall be made in Form 65. A separate application shall be made in respect of the amount repayable to each person.

Note.—The sanction payment authority issued by the Accountant-General will be valid for three months from the date of which it was issued, after which no payment can be made on its authority unless it is revalidated.

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(T.R. 16—INSTNS. 19.)

INSTRUCTIONS UNDER TREASURY RULE 16—*cont.*
 APPLICABLE TO DEPARTMENTS GENERALLY.

19. *Repayment of revenue deposits*—(a) A revenue deposit should only be repaid on an order of the court or authority which ordered the acceptance of the deposit. When an earnest money deposit, has to be repaid the departmental Government servant, in whose favour the amount was deposited should endorse a repayment order on the receipt which the treasury issued when receiving the deposit. When however, he decides that the deposit should be credited to the Government, he should return the receipt to the treasury with an order endorsed on it for payment by transfer to the appropriate head of account.

Exception.—In the case of the deposits made in favour of the Director, State Transport Department, powers have been delegated to the Purchase Officer and the Stores Officer of that department to sanction the refunds of earnest money deposits and security deposits respectively.

(b) When an earnest money deposit made by an intending tenderer in another State has to be repaid, the departmental officer concerned should arrange for the repayment by means of Bank draft, the cost of purchasing the Bank drafts, being met from the contingent allotment of the drawing officer concerned.

(c) When a deposit is to be transferred to another Head of account whether at district treasury or at a sub-treasury, the Government servant who ordered the acceptance of the deposit should prepare and sign a voucher in Form 66 and send it to the Treasury. If several items of the same nature are to be transferred on the same day they may be included in one voucher, but transfers to be effected on different days should not be entered on the same voucher.

(d) In the case of caution deposits taken from students, apprentices, honorary workers and the others in Government schools and colleges and other institutions or offices, the head of the institution or office concerned may withdraw on a bill in Form 64 the amount required to make refunds of caution deposits and make disbursements to the parties concerned. Certificates of disbursement or the payee's receipts should be forwarded to the treasury or the office of the Accountant-General along with other vouchers.

Note.—In cases where deposits for election to the State Legislature or Parliament are collected by the Returning Officers directly from the candidates and remitted by them into the treasury as pro-

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(F.R. 16—INSTNS—20.)

vided for in section 34 of the Representation of the People Act, 1951 the procedure for refund should be as laid down in clause (d) above.

20. *Repayment of civil court's deposits.*—(a) *At mufassil stations where the treasury does not transact its cash business through bank.*—A person who claims that any money's are due o him from a court should present a receipt for the amount to the court with his application. If the claim is in order, the court should issue an order on the treasury for payment in Form 67 specifying the date on which the order is issued, the amount to be paid and the account to which the payment is to be debited. The receipt taken from a party for a sum paid out of the court, should, when filed in the court, be attached by gum to the office counterfoil order book.

The claimant should present the order at the treasury in the account month in which it is issued, or if he fails to do so, should return it to the court, which may re-issue it after the presiding Judge has redated it and initialled the correction. When an order is thus redated and reissued the further date should be entered in the office counterfoil of the original order book.

(b) *At mufassil stations where the treasury transacts its cash business through the Bank*—The procedure for obtaining payment of moneys due from these courts is the same as that described in the preceding clause, except that the court should compare the application with the entry in the register of receipts and verify that the balance in deposit is sufficient to meet the payment before issuing an order on the Bank for payment of the amount and that the order should be issued in Form 68.

(c) *At Mufassil stations where there is no treasury or where the treasury is located at a great distance from the court.*—The civil court should refund the moneys claimed from the permanent advance and recoup the permanent advance later by drawing contingent bills on the treasury, supported by the relevant individual deposit repayment vouchers duly completed.

Note 1.—The provisions in the above instruction that the courts order should be presented at the treasury or the Bank for payment within the account month in which it is issued or re-issued applies also to repayments of deposits of civil courts in Madras City.

**THE TAMIL NADU TREASURY RULES.
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(T.R. 16-INSTNS—21.)

Note 2.—Cheques issued by the courts in favour of law officers in charge of suits for amounts in deposits to the credit of the Government towards court-fees, etc., should be made payable by adjustment to the Government account specifying the head of account instead of allowing the law officers to draw the money from the treasury. Such cheques should be marked "Not payable in cash, creditable to Government account" before the cheques are issued.

21. *Repayment of revenue deposits and criminal courts deposits.*—An entry should be made on every order for the repayment of a revenue deposit or a criminal court deposit stating that no payment will be made on it after the close of the financial year in which it is issued or three months from the date of issue whichever is earlier.

21-A. Refund of lapsed deposits, the detailed accounts of which are not kept at the Treasury.

The following procedure shall be followed in refunding the lapsed deposits, the detailed accounts of which are not kept at the treasury.

The departmental officers shall in the first instance present the bills at the treasury in a complete shape supported by the following documents:—

(a) Sanction order of the administrative department concerned for the refund;

(b) Tamil Nadu Treasury Code, Form 103, containing the full address of the payee; and

(c) Attested specimen signature of the payee.

Note.—In cases where refunds are to be adjusted to departmental receipt heads, the bill should contain proper endorsement to this effect with full details of classification.

On receipt of the bills, the Treasury Officers concerned will send these bills to the Accountant-General for passing them after their scrutiny. The Accountant-General, Madras will thereafter return the bills duly pre-audited to the Treasury Officers concerned for payment, simultaneously intimating the departmental officers and the party concerned of the fact that the bill has been sent to the Treasury Officer for making payment, so that the party concerned may know that the bill is ready for encashment. In cases, where the bills are not encashed within the time limit of three months up to which the sanction for refund authorised by the Accountant-General, is valid, the departmental officers should obtain the bills as well as the usual certificates payment from the treasuries concerned on the expiry of the period and forward them to the Accountant-General, for revalidation of sanction briefly explaining the circumstances under which the payment could not be obtained by the party concerned in time.

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(T.R. 16—INSTNS—21-22.)

21-B. *Refund of lapsed deposits the detailed accounts of which are kept at the Treasuries*—(i) *Criminal Court Deposit*.—These deposits can be repaid without the sanction of the Accountant-General, Madras. The Treasury Officer shall before authorising repayment in each case ascertain that the item has really been received and is traceable in his records, has been credited to the Government as lapsed and has not been paid previously and that the claimants identity and title to the money have been certified by the officer signing the application for refund.

(ii) *Revenue Deposits, Raflé Deposits and Works Deposits*.—These deposits can be repaid only if they are claimed within three years from the date of lapse (the limitation prescribed in Article 113 of Limitation Act, 1963). If they are claimed after three years from the date of lapse they shall be treated as time barred under the provisions of Article 35 of T.N.F.C., Volume I. Any claim which is time-barred shall be paid only with the special sanction of the Head of Department and after pre-audit by the Accountant-General. The Treasury Officer shall before authorising the repayment in each case ascertain that the item has really been received and is traceable in his records, has been credited to the Government as lapsed and has not been paid previously and that the claimants identity and title to the money have been certified by the officer signing the application for refund.

22. *Repayment of personal deposits*.—The treasury should make payment only on cheques signed by the responsible administrator of the personal deposit account and presented within three months from the date of issue. The Treasury or Sub-Treasury Officer, as the case may be, should see that no payment is made on any cheque unless the balance in hand is sufficient to meet it. As a rule, the responsible administrator of each personal deposit account should have a drawing account with and draw cheques on, either a district treasury only or any sub-treasury only. The Government will specify the treasury or sub-treasury on which he should draw cheques in the order sanctioning the opening of the personal deposit account. If an administrator has to carry out transactions in more than one district, the Government may permit him to have a personal deposit account in each of them. When a personal deposit account relates to an estate which has dealing with more than one sub-treasury in a district, its drawing account should be with the district treasury only and Government drafts or cash orders should be obtained for payments to be made at sub-treasuries—See Subsidiary Rule 35 (a) below. If an estate the drawing account of

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[T.R. 16—INSTNS—22]

which is kept at a sub-treasury, requires occasionally to have payments made at the district treasury, the Treasury Officer may make the payments and adjust them his accounts for the estate; he should inform the Sub-Treasury Officer at once of any such payment, so that the necessary entries may be made in the personal deposit account of the estate.

In place where the cash business of the treasury is conducted by the Bank, the banking accounts of all personal deposits will be kept at the Reserve Bank of India, Madras, or any branch of State Bank of India acting as the Agent of the Reserve Bank and the above rules will apply *mutatis mutatis* to such cases.

NOTE.—1. For the purpose of signing cheques, which are to be paid out of the amount in deposit in the treasury on account of an estate under the administration of the court of wards, Collectors, Divisional Officers and Managers in charge of the estates will be considered “responsible administrators”.

NOTE 2.—If a Government servant attaches an estate or part of estate, he is the “responsible administrator” of it and should sign the cheques relating to it. If, however, the attaching officer is the District Collector, it is permissible for him to delegate this power to a Revenue Divisional Officer, if he wishes; if he does so, he should inform the Treasury Officer and Accountant-General at once.

NOTE 3.—In cases where the personal deposit accounts are kept at the bank, all adjustments made to the debit/credit of such accounts either by the treasury or by the Accountant-General, should without delay, be communicated by the treasury to the Bank.

NOTE 4.—The Examiner of Local Fund Accounts and Treasurer of Charitable Endowments, Madras may delegate to any of the gazetted Officers in his office at Madras his powers to operate on the account of the Reserve Bank of India styled “Personal Deposit Account of the Treasurer of Charitable Endowments.

NOTE 5.—The Deputy Secretary to Government in Home (Police) Department is empowered to operate on the Personal Deposit Account of the Chief Secretary to Government for accommodating the transactions relating to the payments to the dependents in this State of persons who have died in foreign countries and payment of retirement benefits to the persons who have settled in this State after their retirement in foreign countries.

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T.R. 16—[INSTNS. 22-23—S.R. 32]

NOTE 6.—The Pay and Accounts Officers/Treasury Officers/Sub-Treasury Officers shall issue stop payment orders in the case of any administrator not furnishing the certificate of acceptance of balance as on 31st March every year within three months.

SPECIAL TO THE FOREST DEPARTMENT.

23. The District Forest Officer or the State Wild Life Officer has power to order the repayment of an earnest money deposit. He does so, when necessary, by endorsing his order on the treasury receipt. No such deposit should ever be repaid in part only, so as to leave a balance still in deposit.

GENERAL PRINCIPLES REGARDING PASSING OF BILLS
SUBSIDIARY RULES UNDER TREASURY RULES 16—*cont.*

[APPLICABLE TO DISTRICT TREASURIES AND BANKING AND NON
BANKING SUB-TREASURIES. Etc.]

32. A bill or other voucher presented for payment at a treasury or sub-treasury shall be received and a metallic token issued to the party presenting the bill as an acknowledgement for the receipt of the bill at the treasury/sub-treasury (See also Instruction 33-B). The bills shall be entered in the Bill Movement Register in T.N.T.C. Form 70-A and handed over to the bill passing Accountant, who after necessary scrutiny shall record the pass orders and place the bills before Treasury Officer/Assistant Treasury Officer through the Section Head or the Sub-Treasury Officer, as the case may be. If the Treasury Officer/Assistant Treasury Officer/Sub-Treasury Officer is satisfied that the claim is admissible, the authority good, the signature genuine and in order and the receipt, a valid discharge, shall sign the order for payment at the foot of the bill or other voucher. In a non-banking sub-treasury the Sub-Treasury Officer shall send the voucher to the shroff after entering it in his account. The shroff shall make the payment and enter it in his Cash Book in which each cash transaction is posted as it occurs. The Shroff shall punch the stamp, if any, affixed to the payee's receipt, stamp the voucher 'Paid' and retain it for delivery to the Day Book Clerk, when the books are compared. All bills and vouchers passed for payment on any day shall be paid on the same day and payment shall be made otherwise than in accordance with a written order of the Sub-Treasury Officer)

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32]

NOTE.—Bills and vouchers passed for payment at treasury which are not paid on the same day on which they are passed, shall be paid after the original pass order is duly revalidated by the Treasury Officer. A suitable record that the original pass order has been revalidated shall be made on the bill under the dated signature of the Treasury Officer.

In checking bills and making payments, the Treasury Officer shall observe the following rules :—

(a) The Treasury Officer shall not pass any bill for payment without obtaining adequate information as to its nature, and shall not accept any voucher which does not formally present this information, unless there are valid reasons, which he shall record in writing, for not insisting that the information be shown in the voucher (see Treasury Rule 25.) He shall make sure, that he will be in a position to satisfy the Accountant-General that the claim made in every bill that he passes is valid and to prove to him that the payee actually received the amount of the bill in respect of non-banking treasuries. He shall also check carefully, that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

(b) Before passing for payment a bill on the authority of an order purporting to have been issued by the office of the Accountant-General, the Treasury Officer shall, in addition to checking the bill in the usual manner, verify the signature on that order by comparison with the specimen signature of the signing officer furnished to him by the Accountant-General.

Note.—The Specimen Signature of the Authorised officers either to countersign the bills or to issue the authorisation for the payment of Grants-in-aid or loan to local bodies or Private Institutions shall be verified.—

(c) The Treasury Officer shall not accept any document bearing an erasure. He return any bill, cheque or other voucher bearing an erasure and inform the drawer that he may present a fresh one. If documents bearing erasures are received frequently from any office, the Treasury Officer shall bring the fact to the notice of the head of that office.

(d) The Treasury Officer shall correct any arithmetical inaccuracy or obvious mistakes in a bill presented to him for payment, but shall intimate to the drawing officer at once any correction which he makes (See Treasury Rule 26). Similarly, when a bill contain any

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32—cont.]

inadmissible or doubtful item which can easily be eliminated, the Treasury Officer shall disallow it, pass the bill for the remaining amount and arrange to give the person who presented the bill a memorandum containing details of the disallowance and the reason for making it, and attach a copy of the memorandum to the bill. When there is a charge in the office or rate of pay of a gazetted Government servant, the Treasury Officer shall check the bill in which the new rate of pay is first claimed, with reference to the order directing the change, before he passes it. When the special authority of the Accountant-General is required under subsidiary rule 13 above for passing an increment, the Treasury Officer shall not admit the increment, unless an increment certificate approved by the Accountant-General or by an authorized assistant on his behalf is attached to the bill.

The Treasury Officer shall ensure that the total of each sub-voucher enclosed to a contingent bill and also of the abstract, if any giving details of sub-vouchers, is correct and that the sub-vouchers were passed for the correct amount as per the total.

The Treasury Officer shall check the correctness of any deduction made in a bill with reference to the Indian Civil Service Family Pension Regulations or the Superior Services (India) Family Pension Fund Rules.

The Treasury Officer shall ensure the accuracy of the consolidation of page-wise totals after satisfying himself that the page-wise totals have been correctly posted on the last page for consolidation.

(e) The Treasury Officer shall use a book of counterfoil forms in Form 69 for communicating to drawing officers objections raised in the course of pre-audit of their bills. The drawing officer shall furnish his explanation or reply on the third foil of the slip communicating the objections and retain the second foil in his office with a copy of his reply to the Treasury Officer. The Treasury Officer shall paste the slip, when received back, on the corresponding original copy in the book of objections. Such objections shall not be written as endorsements of the bills themselves.

(f) When checking arrears claims, the Treasury Officer shall pay special attention to the rules laid down by the Government in regard to such claims (see Articles 52-55 of the Tamil Nadu Financial Code).

The Treasury Officers should promptly return to the audit office for revalidation such of the bills referred by Government servants claiming arrears of pay and allowances which were not paid within three months from the date on which they were pre-audited and passed for payment.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32— *cont.*]

They should also promptly return to the Audit Office all authorisations including authorisations for final (or part-final) withdrawals from General Provident Fund and other Provident Funds, in which the period of currency is specified and on which payments could not be made within the period of currency specified therein.

(g) When an endorsement or re-endorsement on a bill is unauthorised, incomplete or otherwise irregular (see subsidiary rules 2 (g), 5 to 6 and 32 (c) above), the Treasury Officer shall refuse to pass the bill and return it to the person who presented it, with a memorandum explaining why payment is refused.

(h) Deleted.

(i) When a contingent bill endorsed in favour of a private party is presented at the treasury for payment, the Treasury Officer shall check the particulars of the bill with the advice received from the drawing officer, before passing it for payment. If the bill is in order and has been passed for payment he shall make a note accordingly on the advice and return the slip in Form 100 accompanying the bill duly filled in. If the payment relates to another district, he shall debit it *finally* to the proper service head in his accounts and send the intimation immediately to the drawing officer.

An endorsement on a contingent bill shall lapse three months after the date of the endorsement or at the end of the financial year, whichever is earlier and the Treasury Officer shall not pass for payment an endorsed contingent bill, if the endorsement has lapsed.

(j) The Treasury Officer shall not pass for payment any contingent bill for an amount less than one rupee, except on the last working day of the month or when the drawing officer is absent to hand over charge.

(k) Before honouring a bill for overtime fees payable out of fees recovered from private parties, the Treasury Officer shall verify that the prescribed fees have been realised or credited into the treasury and certify to that effect on the bill stating the amount of the fees realised and the item or items in the accounts in which they were included.

(l) The Treasury Officer shall not honour any bill relating to Scholarships or stipends, unless the sanctioning authority has communicated to him the necessary sanction for the payment.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 32-cont.]

(m) The Treasury Officer shall not honour a bill for a loan or advance unless the authority competent to sanction the loan or advance has either passed the bill, or specially communicated its sanction to him.

In respect of the various categories of loans and grants sanctioned by the Government to local bodies or private institutions, authorisation from the Accountant-General is not necessary. The following procedure shall be adopted in such cases :—

(i) *Grants and Loans to Municipalities, Panchayat Unions, Panchayats and Private Institutions.*—A disbursement order on the basis of the Government sanction should be issued to the Treasury Officer by the concerned Heads of Departments or an officer duly delegated by him.

(ii) *Grants and Loans to Universities.*—The bills should be countersigned by the Secretary to Government, Education Department or an officer duly delegated by him.

(iii) *Loans, and Grants to the Corporation of Madras and State Housing Board.*—As the bills are pre-validated in the Pay and Accounts Office, Madras, neither separate authorisation by the Heads of Departments nor counter-signature to the bills will be necessary.

Note 1.—Bills for drawal of loans and advances by the local bodies saving banking accounts with the Government need not be countersigned by departmental officers.

Note 2.—Bills for drawal of loans and advances presented by the Corporation of Madras at the Pay and Accounts Office in the Madras City need not also be countersigned by departmental officers although it has no banking account with the Government.

(n) (i) The Pay and Accounts Officers/Treasury Officers/ Sub-Treasury Officers shall not pass a bill for third advance for any purpose, if two temporary advances are pending with the drawing officers for more than two months irrespective of the purpose for which they were drawn.

(ii) Before honouring a bill drawn against a temporary advance sanctioned to a survey party for demarcation purposes, the Treasury Officer shall check the statement attached to the bill

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 32—cont.)

showing the amount of the advance drawn up-to-date, the amount covered by recovery lists sent to the Collector and the balance and satisfy himself that the amount applied for can be met from the balance of the advance standing to the credit of the survey party.

(o) The Treasury Officer shall arrange to make payment on a refund voucher only after verifying the credit for the original receipt by means of the particulars in columns (4) and (5) of the voucher (Form 62), affixing his signature in column (6) in token of his having done so and certifying on the voucher that the items included in it have not been refunded previously.

Exception.—The verification of credit for the original receipt prescribed in the above rule shall not apply to refunds (except security deposits) under the Commercial Tax Acts. The Treasury Officer should, however, see *inter alia*—

(a) that the refund order relates to the number book in use and intimated to him confidentially ;

(b) that it bears the special seal of the refunding authority ;

(c) that the signature in the refund order agrees with the specimen signature on record kept at the treasury and also with that in the advice slip ; and

(d) that the entries in the refund order correspond to the advice separately sent.

He should also observe with special care the precautions prescribed in subsidiary Rule 27 under Treasury Rule 16 and Articles 33—35 of the Tamil Nadu Financial Code Vol. I in the matter of refunds.

(p) A deposit shall only be repaid under an order of the authority which originally ordered the acceptance of the deposit and ordinarily, only on the appearance of the person entitled to it and on his furnishing a proper receipt. A deposit not exceeding Rs. 100 may, however, be paid by money order under the rules applicable to refunds of revenue (*see* instruction 26 below) on receipt of the order of the competent authority. The Treasury Officer shall credit to the Government any deposit or balance of a deposit amounting to less than fifty paise which is due for refund. If a valid claim for repayment is subsequently received, the repayment shall be treated as a refund of revenue,

WITHDRAWAL OF MONIES FROM THE GOVERNMENT ACCOUNT

[F.R. 16—S.R. 32—cont.]

Exception.—The limit of Rs. 100 prescribed in the above rule for the issue of money orders shall not apply to refunds of deposits made under rule XXII of the rules under the Tamil Nadu Co-operative Societies Act, 1932 (Tamil Nadu Act VI of 1932) and to surcharge on stamp duty levied under section 124 of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958).

(q) When a claim is presented for repayment of a revenue deposit, the Treasury Officer shall compare the refund order of the court or other authority, which directed the acceptance of the original deposit, with the entry in the register of receipts.

In the case of Banking Treasuries, if the amount a deposit is sufficient he shall pass the bill for payment. The entry in the register of receipts should be made when the bill is passed and that in the Register of Repayments (T.A. 21) when the repayment is reported in the daily account of the bank if in any case, repayment is not made on the date of passing of the bill, the actual date of repayment should also be noted in the Register of receipts just below the date of passing of the bill. In respect of Non-Banking sub-treasuries the Sub-Treasury Officer shall take the payee's receipt, if the amount in deposit is sufficient, make the payment and immediately record the amount and the date of the repayment in the register of repayments (Form T.A. VI) and also in the register of receipts. If there is no sufficient balance at the credit of the particular item to meet the payment ordered, the Treasury Officer shall endorse that fact on the refund order and return it to the person who presented it.

An earnest money deposit shall never be repaid in part only.

(r) When a court issues a refund certificate under sections 13 to 15 of the Court-Fees Act, 1870 (India Act VII of 1870), or a Collector passes a refund order on the basis of a certificate issued by a court in regard to the payment of an excess court-fee, the Treasury Officer shall make payment only to the person entitled to the refund or provided that the person so entitled has signed the voucher in token of having received payment, to a person whom he has duly authorized to receive payment. When making any such payment, he shall observe, with special care, the precautions prescribed in subsidiary Rule 36 below in regard to payments to persons not in Government service.

(s) The Treasury Officer shall not make payment on a refund order that lapsed under the rules—*See instructions 20 and 21 above*

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[F.R. 16—S.R. 32—33—cont.]

(f) The procedure in regard to payment of interest on different forms of Government securities shall be regulated by the rules and orders on the subject contained in the Government Securities Manual and the Tamil Nadu Government Securities Rules, 1937.

33. (a) The Treasury Officer shall deduct from a bill for the pay, etc., of a gazetted Government servant (or a non-gazetted Government servant) any amount attached by a prohibitory order of a court of law. He shall remit to the proper courts, in accordance with the procedure prescribed below, all amounts deducted from the pay, etc., bills of Government servants on account of court attachment orders, whether deducted by himself or by the drawing officer. No such amount may be remitted to the court by bank draft.

(1) *When the court is located at the headquarters of the treasury which cashes the bills.*—The Treasury Officer shall clear the amounts deducted, once a month, by payment to the court in cash. When making the payment, the Treasury Officer shall send to the court a covering memorandum together with the original advice list prepared by the drawing officer [see subsidiary rule 2 (k) above] for each deduction made by a drawing officer and an advice list prepared by the treasury for each deduction made by the Treasury Officer.

In Madras City the Pay and Accounts Officer shall clear the amounts deducted, once a month, by payment to the court to the form of a cheque on the Reserve Bank, accompanied by a covering memorandum and the necessary advice lists.

(2) *When the court is not located at the headquarters of the treasury which cashes the bills.*—The Treasury Officer shall remit each amount deducted to the proper court, at once, by postal money order or through Bank draft in the manner indicated below.

(i) When the Treasury Officer himself makes the deduction from a bill, and if the same has to be remitted by postal money order he shall prepare a money order form for the amount in favour of the court, deduct the money order commission as well as the amount to be remitted from the bill, pass the bill for the net amount and then send the money order form to the post office for issue, furnishing a certificate that he has credited to the post office by book transfer the amount of the money order together with the money order commission due on it.

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[T.R. 16—S.R. 32—33—cont.]

If however, the amount has to be remitted by 'bank' draft the Treasury Officer shall attach to the bill an application for 'bank' draft duly filled in Form R.B.R. 4. He shall deduct the commission for bank draft as well as the amount to be remitted from the bill and shall pass the bill for the net amount duly making a suitable endorsement in the pass order for payment by bank draft. The 'bank' draft shall be sent by the Treasury Officer to the court, and the acknowledgement of the court filed in the treasury.

(ii) When the Drawing Officer has made the necessary deduction from a bill under S.R. 2 (k) above for payment by postal money order, the Treasury Officer shall credit the amount deducted to the Post Office by transfer and send the money order form to the Post Office for issue, furnishing a certificate as prescribed in sub-clause (i) above. When he receives, the receipt furnished by the Post Office for the money order, he shall check it with the amount deducted from the bill and then transmit it to the drawing Officer for record. If, however, the drawing officer has applied for a 'bank' draft, the Treasury Officer shall make a suitable endorsement in the pass order of the bill for payment by 'bank' draft. The 'bank' draft shall be handed over to the drawing officer on proper acknowledgement.

(iii) The Pay and Accounts Officer shall follow the following procedure in remitting to courts outside Madras City amounts deducted from bills paid by him in Madras City :—

(i) *When the amounts have to be remitted by postal money order.*— He shall make payment by means of a cheque on the Reserve Bank in favour of the Post Master General, Madras for the total amount including commission payable on account of all the money orders to be issued for this purpose on any one occasion.

(ii) *When the amounts have to be remitted by Bank draft.*— (a) In the case of Gazetted Officers and Non-Gazetted Officers who draw their own pay bills, the Pay and Accounts Officer will draw two separate cheques, one in favour of the Government servant for the net amount of the claim and the other in favour of the Reserve Bank, Madras, for the issue of bank draft for the net amount after deducting the proportionate commission from the amount due to the court as specified in the bill and arrange to send the draft to the court. In the case of non-Gazetted staff, the drawing officers will follow a procedure similar to that prescribed in the Note under Art. 117 (b) of the Tamil Nadu Financial Code, Volume I. The cheques for the

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[T.R. 16—S.R. 33—cont.]

bank drafts will be made over by the Pay and Accounts Officer to the drawing officers who will present them at the Reserve Bank and obtain drafts for the amount of cheques. The drawing officers will after obtaining the drafts arrange to send them to the courts concerned.

(b) It is possible that a Government servant whose emoluments have been attached, may refrain from signing the acquittance roll and intentionally allow them to remain undischarged, or if he is a Government servant who draws his pay on a separate bill, may refrain from presenting his bill at the treasury in order to evade or delay the recovery of an amount attached by a court.

If a Treasury Officer has received a court attachment order relating to the emoluments of any Government servant who draws his pay on a separate bill and that Government servant does not present his bills for pay due for the previous month by the third working day of the month, the Treasury Officer shall at once bring the facts to the notice of the Government servant immediately superior to the Government servant whose emoluments have been attached. When he considers it necessary in order to avoid delay in recovering an amount attached by a court from the emoluments of a Government servant working under him, the head of the office, or, in the case of a Government servant who draws his pay on a separate bill, the administrative Government servant immediately superior to the Government servant whose emoluments have been attached, may draw the emoluments of the Government servant concerned to the extent to which they have been attached subject to the prescribed restrictions and apply the amount so drawn in satisfaction of the attachment order by remitting it to the court. The amount so drawn shall be charged in the accounts and the particulars of the attachment order shall be entered in the acquittance roll or the bill, as the case may be, as an authority for the charge. The money order receipt received from the courts shall be filed with the attachment register.

(c) deleted.

(d) In the case of the Forest Department, in which pay bills are not cashed at the treasury but disbursed departmentally by means of cheques drawn on the treasury, the gross amount shall be drawn by the disbursing officer, but only the net amount after deducting the amount recoverable under the attachment orders shall be disbursed to the Government servant, the amount recovered less the money order commission being remitted by money order to the court concerned on the same day. The money order receipt shall be attached to the bills in support of the recovery and remittance.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

33-A (1) The Pay and Accounts Officers or the Treasury Officer or the Sub-Treasury Officers as the case may be shall deduct from a bill for the pay, etc., of a Gazetted Government servant for a non-Gazetted Government servant who is permitted under sub-rule 7 above to draw the pay, etc., in the form prescribed for Gazetted Government servant any amount due by such Government servant to a registered society, in respect of which a requisition has been made by such society under section 40 of the Tamil Nadu Co-operative Societies Act, 1961 (Tamil Nadu Act 53 of 1961) in accordance with rule 53 of the Tamil Nadu Co-operative Societies Rules 1963. The amounts so deducted shall be remitted to the Society, as soon as possible and in any case within a period of 14 days from the date of recovery in the manner prescribed hereunder. Where a requisition has been made by two more societies, the amount deducted shall be remitted within the time and in the manner specified hereunder to all such societies in proportion to the amount to be deducted according to their requisition.

(2) (a) Procedure for remittance of dues from the Gazetted Officers and Non-Gazetted Officers who draw their pay on separate bills by the Pay and Accounts Officer, Madras :—

(i) When the bill is passed, the Pay and Accounts Officer shall record thereon the net amount due to the Government servant and the amount due to the society separately.

(ii) Where the Co-operative Society is located within Madras City, the Pay and Accounts Officer shall remit the dues to the society by the issue of a cheque in favour of the society.

(iii) Where the society is located outside the city, the Pay and Accounts Officer shall obtain the necessary bank draft, from the Reserve Bank of India, Madras, by issuing a cheque in favour of that bank and remit the amount to the society in the manner prescribed in paragraph (b) of clause (iii) here under.

(b) Procedure for the remittance of dues from the *Gazetted Officers and Non-Gazetted Officers* who draw their own pay bills by the Treasury Officers and Sub-Treasury Officers :—

(i) The Treasury Officers or Sub-Treasury Officers shall remit to the society the amount deducted from the Government servant by bank draft deducting the commission charges payable for the issue of draft out the proceeds payable to the society.

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[T.R. 16—S.R. 33]

(ii) Where the bill is passed for payment, the Treasury Officer or the Sub-Treasury Officer shall record the net amount due to the Government servant and the amount due to the society separately and prepare and attach to the bill the application for the issue of the bank draft before the passed bills are sent to the bank for payment in cash.

(iii) The draft shall be sent to the society on Government account after due verification and after making necessary entries in the register maintained for the purpose.

(c) Procedure for the remittance of dues by the head of office in the case of other Government Servant:—

(i) Where the society is located in the headquarters the head of the office remit the amount deducted from the pay of every Government servant in respect of whom he is disbursing officer, by cash; and

(ii) Where the society is not located at the head quarters the head of the office shall remit the amount due to the society by postal money order deducting there from the Money Order commission.

(3) The disbursing Officer shall along with the remittance furnish a statement of recoveries effected from the Government servant in Tamil Nadu Treasury Code Form 114.

(4) An official receipt for the amount remitted shall be obtained from the society and pasted in the subsidiary cash book maintained for this purpose. The subsidiary cash book shall be maintained in Tamil Nadu Treasury Code Form 113.

(5) If a Government servant who draws his pay on separate bill, refrains from presenting his bill at a Treasury in order to evade or delay the recovery of amount due to the society, the Sub-Treasury Officer or the Pay and Accounts Officers as the case may be, shall, on receipt of a requisition from the society at once bring the fact to the notice of the administrative Government servant immediately superior to the society. When it is considered necessary to avoid any delay in recovering the amount due to a society from a Government servant who draws his pay on a separate Bill, the administration government servant immediately superior to such Government servant, may draw the emoluments of the Government servant concerned to the extent specified in the requisition made by the society or societies and remit

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(T.R. 16—S.R. 33—*cont.*)

the amount to the society or societies as the case may be as if he the pay disbursing officer in respect of the Government servant concerned. The amount so drawn shall be charged in the accounts, and the particulars of the requisition in pursuance of which the recovery was made shall be entered in the acquittance roll or the bill as the case may be as the authority for the charge. The receipt obtained from the society shall be filed with the subsidiary cash book.

NOTE.—For the purposes of these instructions or the Pay and Accounts Officer, Madras, the Treasury Officers and the Sub-Treasury Officers shall be the Pay Disbursing Officers in respect of Gazetted Government Servants and Non-Gazetted Government Servants who are permitted under Sub-Rule 7 above to draw their pay, etc., on bills in the forms prescribed for Gazetted Government Servants.

(5) In the case of retired Government servants, the Accountant General shall authorise the Pay and Accounts Officer/Treasury Officer to recover the co-operative dues, if any, from the death-*cum*-retirement gratuity. The amount, so deducted shall be remitted to the co-operative society concerned by means of Bank draft or cheque.

34. (1) (a) The last payment of pay, allowances, etc., shall not be made to a Gazetted Government servant who finally quits the service of the Government on resignation or dismissal or is placed under suspension, until the Treasury Officer has satisfied himself by reference to his own records, departmental authorities and the Accountant-General that no amount is due to the Government from the Government servant. The same procedure shall be followed in regard to payments to the heirs of any such Government servant after his death.

The last payment of pay, allowances, etc., to any other Government servant, in any of the circumstance mentioned above, may be made without reference to the Accountant-General on the responsibility of the head of the office.

NOTE.—(1) In the case of contract officers and officers purely in the temporary employment of the Government proceeding on foreign service in or out of India final dues should be paid only after ascertaining that no demands are outstanding against them.

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(T.R. 16—S.R. —34cont.)

... (2) In the case of the Members of Legislatures residing in the Legislator's Hostel, final payments due to them shall be made only after obtaining a certificate to the effect that there are no arrears of rent due to the Government from the Members, from the Secretary, Legislative Assembly Department or Legislative Council Department, as the case may be. In the case of the Members occupying Government quarters, the Certificate shall be obtained from the Executive Engineer, South Presidency Division, Madras, before making the final payments due to them.

(3) The procedure prescribed in the first paragraph of this rule shall apply to the last payment of dues or honorarium to non-officials, including members of any Commission or Committee whether statutory or not, as it applies to the last payment of pay or allowance to, or in respect of a Government Servant who finally quits the service of the Government.

(4) With a view to expediting the disposal of pension cases, the last payment of pay and allowances may be made and the last pay certificate, issued pending final assessment and realisation of outstanding demands, provided the adequate security for meeting the likely demands is taken either in cash or by a surety bond from the Government Servant concerned; or withholding a part of the Gratuity payable to him in accordance with provisions of the Civil Service Regulations.

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(b) Subject to the provisions of clause (a) above, the pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without the production of usual legal authority.

(i) If the Gross amount of the claim does not exceed Rs. 2,500 under order of the Head of the Office, in which the Government servant was employed at the time of death provided that the Head of the Office is otherwise satisfied with the right and title of the claimant, and

(ii) If the gross amount of the claim exceeds Rs. 2,500 but does not exceed Rs. 5,000 under orders of the Heads of Department at their discretion provided that the authority mentioned in clause (i) above may subject to the condition prescribed in that sub-clause make anticipatory payment of an amount not exceeding Rs. 2,500.

(iii) If the gross amount of the claim exceeds Rs. 5,000 under the order of the Government on execution of Indemnity Bond in Form 6 duly stamped with such sureties as may be necessary.

(iv) In any case of doubt, payment shall be made only to the person producing legal authority.

NOTES.—The arrears due to self-drawing officers may be claimed and drawn by the head of the office and disbursed to legal heirs.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 34—35—cont.)

(2) When an amount found to be due to the Government by a Government servant on any of the occasions mentioned in the previous clause represents (a) overpayment of his pay, allowances or leave salary, (b) house rent or postal life insurance premia due by him, or (c) an outstanding balance in respect of any advance made to him by the Government, it shall be adjusted against the last pay and allowances or leave salary due to him. If the amount due to the Government exceeds the amount payable to the Government servant his written consent to the recovery of the balance due by him from his pension in instalments shall be obtained before the pension is sanctioned. If, in any case, a retiring Government servant refuses to give his consent to the recovery of the amount due from his pension, steps shall be taken to proceed against him in a court of law unless the executive authority concerned considers that it is not worthwhile to adopt that course.

(3) The bills for pay and allowances or leave salary of a gazetted Government servant (other than the final bill) who is about to retire or proceed on leave out of India shall be separately submitted to the Accountant-General for special audit on the date of payment or as soon as afterwards as the intention of the Government servant to retire or to proceed on leave becomes known to the Treasury Officer. The transmission of these Bills to the Accountant-General's Office need not wait for I or II list of payments. The final bill may be paid at the Treasury without special audit. "However the payment of final bill for an officer, who is removed from service or who resigns his post shall be made only after obtaining a no demand certificate from the Accountant-General.

NOTE.—The Treasury Officer shall ensure by a reference to the register in form Tamil Nadu Treasury Code, 41-C that all the recoveries due to be effected before the final bill is paid and the recoveries still remain to be effected are clearly indicated in the last pay certificate sent to the audit office on the retirement or death of the officer.

35. A Treasury Officer may issue a bank draft on Government account for the purpose of defraying service expenditure in exchange for properly prepared bills. The conditions under which such a draft can be issued are explained in the subsidiary rules under Treasury Rule 80.

When the Treasury Officer passes for payment a bill or other voucher which is payable in full at a single sub-treasury he shall endorse the bill or other voucher for payment at the sub-treasury. An endorsement for this inhad all remain current for three months only.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 35—36t—con.)

The remittance of accounts due to private parties such as decree amount costs, sale proceeds of attached estates and the like, shall be made by the Treasury Officer by postal money order at the expense of the parties entitled to receive the amounts.

NOTE.—Bank drafts can be issued for amounts less than Rs. 50 in favour of the court in respect of land acquisition cases.

36. *Payment to pensions not in Government service.*—When a person not in Government service claims payment for a service rendered or supply made, the Treasury Officer shall observe the following rules,—

(a) He shall refuse to honour the bill if it is not drawn or countersigned by the head of the department or other responsible Government servant under whose immediate order the service was rendered or the supply made and shall inform the applicant for payment that he may either present a bill so drawn or countersigned or apply to the Accountant-General for the issue of an order for payment. If the bill is so drawn or countersigned but the Treasury Officer considers that the authority of the drawing or countersigning Officer is not sufficient for honouring it, he shall refuse to honour it and inform that officer that he may refer the matter to the Accountant-General—See also Treasury Rule 18 and the instruction under it.

(b) The Sub-Treasury Officer in charge of a non-banking sub-treasury shall invariably take special precautions to satisfy himself as to the identity of the applicant for payment in respect of any bill drawn by a person who is not a Government servant or drawn by a Government servant and endorsed for payment to a private party—See also S.R. 2 (g) (2) above.

(c) When a bill endorsed for payment to a contractor or supplier is re-endorsed by him in favour of a bank, the Treasury Officer shall not honour the bill, unless the contractor or supplier has receipted the bill and also signed a separate endorsement in favour of the bank—See also S.R. 19 (IX) also.

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(T.R. 16—S.R. 36)—*cont.*

NOTE 1.—The non-official Chief Superintendents for the various Government Examinations appointed by the Commissioner for the Government Examinations may draw advances from the Government Treasuries to meet urgent and unforeseen expenditure in connection with the examinations without the bills being countersigned by a Gazetted Officer authorised for the purpose.

NOTE 2.—Payments due to contractors may if so desired by them, be made to their banks instead of direct to contractor provided that the department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document such as a power-of-attorney or transfer deed, conferring authority on the bank to receive payment and (2) the contractor's own acceptance of the correctness of the amount made out as being due to him by the Government or his signature on the bill or other claim preferred against the Government before settlement of the account or claim by payment to the said bank. While the receipt given by a bank will constitute a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

Clarification.—It has been brought to the notice of the Government that contractors and suppliers, very often negotiate the documents conferring a right on the banks concerned to receive the payment thereof from the Government offices, the Government offices in turn being required to pay the amount to the banks concerned for the release of these documents by the latter. In consultation with the Accountant-General, the Government direct that in accordance with the provision of Note 2 under Subsidiary Rule 36 of Treasury Rule 16 a receipt from the contractor has normally to be obtained for the payments made and therefore, Government offices should impress on contractors and supplier the need to give a valid receipt also along with the documents negotiated with their banks, so that the latter, on receipt of payment from Government, would release the same along with the valid receipt of the contractors and suppliers to the Government offices. In exceptional cases, however, where the receipts of contractors suppliers are not received, the receipt of the bank alone may be accepted as a valid proof for the payment made.

Nothing herein contained should operate to create in favour of the bank any right of equities vis-a-vis the Government.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16 S.R. 36—INS 24-28)

Instructions under Treasury Rule 16—cont.

24. *Payment of Pensions.*—The Procedure to be followed by treasuries in paying pensions is detailed in subsidiary rules 64-94 and instructions 59—66.

25. *Payment of endorsed bills.*—When a bill is endorsed and re-endorsed strictly in accordance with the provisions of subsidiary rule 2 (q) above and the payment is duly made to the person specified in the endorsement or re-endorsement and his signature duly taken in acknowledgement of the payment, the drawing officer's signature on the bill is a valid discharge.

26. *Payment by postal money order.*—When the drawing officer desires that the whole or part of the amount of a bill, other than a bill relating to the claims of Government servants, be sent to some other person by postal money order and has made the necessary deductions in the bill, the Treasury Officer should pass the bill for the net amount, credit the deductions by transfer to the Post Office and send the money order form to the Post Office with a certificate stating that he has credited the amount of the money order with the commission due on it to the Post Office by book transfer. He should obtain an individual receipt from the Post Office in respect of each such money order, check it with the amount deducted from the bill and transmit it to the drawing officer for record.

27. When the Government have authorized the head of an office to send bills of a specified kind to the treasury by post [see subsidiary rule 2 (p)], the Treasury Officer should remit to the drawing officer by postal money order the amount passed for payments (less the money order commission) in respect of each such bill duly sent to the treasury and should treat the money order commission as a contingent charge of the drawing officer.

28. *Refunds of revenue and deposits.*—The Treasury Officer or other disbursing officer concerned should observe the following directions in regard to amounts not exceeding Rs. 100 due for refund from revenue or from deposits.

(i) Subject to the exceptions described in direction (ii) below, the Treasury Officer or other disbursing officer concerned should remit to the person entitled to the refund any amount not exceeding Rs.100 that is due for refund by postal money order at the expense of the payee on receipt of a refund order passed by the competent authority, without any avoidable delay and in any case, within one month from the date of the refund order, without waiting for an application from the payee.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—INSTN 28—29)

In rare cases, where he feels that it would be risky to send the amount straight away to the person entitled to it by postal money order the Treasury Officer or other disbursing officer may issue a notice inviting the payee to appear and receive payment in person at the treasury or other office concerned and informing him that, if he fails to appear within one month (or such longer period as may, when necessary, be specified), the amount to be refunded will be remitted to him by postal money order at his expense.

(ii) Any amount not exceeding 12 paise which is due for refund and any amount exceeding 12 paise, which is due for refund and is payable to several parties in sums, not exceeding 12 paise each should be credited to the Government. Any amount exceeding 12 paise but not exceeding 50 paise, which is due for refund is payable to several parties in sums not exceeding 50 paise each (and not all below 12 paise) should remain credited to the Government unless a claim is preferred by the persons entitled to the refund, in which case the amount to be refunded to him should be sent to him by postal money order at his expense unless he appears in person to make his claim and takes payment in person.

(iii) When the Treasury Officer sends an amount by postal money order with reference to these directions, he should follow the procedure laid down in instruction 26 above for sending money orders. He should state briefly the purpose of the remittance in the acknowledgement portion of the money order form in continuation of the printed entry "Received the sum specified on the reverse on....." leaving sufficient space below this manuscript entry for the payee's signature or thumb-impression. When he receives the money order acknowledgement duly signed by the payee, he should attach it to the usual form of receipt (Form 64) in which he should show clearly the full amount the refund and the deduction made from it on account of the money order commission and then dispose of it as a paid voucher in the usual way.

(iv) The Treasury Officer should issue postal money orders with reference to these directions only in the first half of the month, so that he may be able to send complete vouchers for the payments with the monthly treasury account.

29. *Repayment of Civil Courts deposits.*—Before the Sub-Treasury Officer of a Non-Banking Sub-Treasury pays an order of a civil court for the repayment of a deposit he should require the person who presents the order, acknowledge receipt on the reverse of the order. If that person is not the person named in the Court's orders, he should be

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(T.R. 16—S.P. 9—31.)

required to satisfy the Sub-Treasury Officer that the signature purporting to be that of the person named in the court's order is authentic and that he is authorized to receive payment.

30. *Receipt stamps.*—The Treasury Officer should take special care to see that all receipt stamps on vouchers are so defaced that they cannot be used again, so that no one may be tempted to steal vouchers for the sake of the stamps on them.

31. *Transfer payments.*—(a) When a bill, cheque or other voucher is paid wholly by "transfer" that is, by entry of the amount in account as a receipt under some head of account, no cash is paid out and the shroff should neither the item in his cash book, nor stamp "Paid". On the Voucher when the entries in the accounts including in the number book in Form 13 or 13-A, as the case may be in respect of a payment by transfer are complete, the Accountant should stamp "Paid by transfer" on the voucher.

Exception.—The amount of a cheque received in payment for service stamp should be treated as both a cash receipt and a cash payment and therefore entered in the number book on both the receipts side and the payments side.

(b) When a payment is to be made by transfer to a revenue or receipt head for which a subsidiary register is maintained e.g., (Land Revenue), the Treasury Officers' payment order should indicate the major and detailed heads affected as in the following example :—“Pay Rs. by transfer to credit of 029. Land Revenue—L. Other receipts—12 (ii)—Other Miscellaneous Receipts”.

(c) When a bill is presented for an amount to be paid in the form of service postage stamps required by the drawing officer, The Treasury Officer should pass it for "payment by transfer", issue the stamps, enter the amount in the list of payments and credit the amount of the bill to the appropriate head. He should refuse payment if the certificate as to the disposal of the previous supply of such stamps, referred to in instruction 8 (a) above is not furnished with the bill.

(d) When the amount of a bill, cheque or other voucher is payable partly in cash and partly by transfer credit to some head of account, an entry should be made in the number book in Form

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[T. R.16—INSTN.—31—32]

13 or 13-A for the transfer credit and the Treasury Officer should show separately in his payment order the amounts payable in cash and by transfer respectively. The Treasurer should stamp "Paid" on the voucher in respect of the cash payment, and the Accountant, should after completing the necessary entries in the accounts, stamp "Paid by transfer" on it in respect of the payment by transfer.

32. *Duplicate "not payable" copies of bills.*—A duplicate unreceipted copy prepared on coloured paper and headed "Not payable at the treasury" should be presented at the treasury along with every bill relating to charges of any of the following kinds :—

(1) Grants-in-aid to local bodies, private institutions, etc. (except grants to universities and grants to local bodies for water-supply and drainage schemes).

(2) Scholarships and stipends.

(3) Contributions (except those accounted for under the head "265. Other Administrative Services").

(4) Pay of Accountants under local boards who are not Government servants.

(5) Leave salaries of gazetted Government servants.

(6) Pay and allowances of Government servants whose services have been lent to local bodies, when charged direct to the Government in the first instance.

When, however, "Payable" bill forms are used for the duplicate a "Not payable" stamp with letter in bold capital may be used for stamping on the "Payable" bill forms after scoring out the words "Payable at the Treasury" with the full signature of the drawing officers in order to avoid double payment.

The Treasury Officer's pay orders should appear only on the original bill payable at the treasury. He should endorse a certificate of payment on the "not payable" duplicate bill and transmit it to the prescribe departmental controlling officer.

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[T.R. 16—INSTN. 32-33—cont.]

NOTE.—Bills relating to charges referred to in item (1) of the list in the above instruction should be transmitted by the Treasury Officers to the departmental officers at the same time as each bi-monthly list of payment is forwarded to the Accountant-General.

33. *Treasury Bills Book*.—Every office should enter particulars of all its bills, including bills of Gazetted Government Servants, that are presented for payment at the treasury in a book called “Treasury Bills Book” (Form 70) which should be presented at the treasury along with each bill. The Treasury Officer should not pass any such bill for payment unless the treasury bills book is presented with it. The treasury should fill up columns (8) to (10) of the book. If the amount paid differs from the amount claimed, the Government servant whose initials in column (10) of the book should note the amount paid when signing against the item.

The Treasury Bill Book (Form 70) maintained by all Drawing Officers should be closed daily by the Drawing Officers concerned after it is received back from the Treasury and the list of un-cashed bills detailed and the relative tokens in respect of those bills verified by him. If it is not practicable for drawing Officer to close the Treasury bill book daily due to delay in the Treasury or due to the drawing officer being on tour, the treasury Bill Book should be closed as and when it is received back from the treasury or as soon as the drawing officer returns from tour. During the absence of the Drawing Officer on tour the Head Ministerial Officer or the officer dealing with cash, should close the register daily. In such cases the Head Ministerial Officer should certify that the tokens in respect of the uncashed bills are in his personal custody. The Drawing Officers should maintain a subsidiary register in Form T.N.T.C. 70-C to watch the return of tokens relating to the bills not cashed.

Exception.—It is not necessary to present the treasury bills book along with any contingent bill endorsed in favour of a private party or with the travelling allowance bills of the Railway Police and C.I.D., which may be paid at sub-treasuries without pre-audit by the Treasury Officer. Bills of gazetted Government servants for pay, etc., which are presented through recognized banks and bills for leave salary of gazetted Government servants shall also be exempted from being presented with the bills book,

NOTE 1.—The expression “Every Officer” includes the office of the disbursing officer also even though he may not be a drawing officer. In cases where the disbursing officer is not the drawing officer and the office of the former is functioning separately, such disbursing officer

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[T.R. 16—INSTNS. 33—33A-33-B]

should maintain a separate Treasury Bill Book Register in Tamil Nadu Treasury Code Form 70 and make entries relating to the bills presented by him at the treasury in the Register. The Register maintained by the Drawing Officer should also show the bills drawn by him in favour of the subordinate disbursing officers under his control to serve as a collective record of bills drawn by him.

NOTE 2.—In an office where more than one officer are authorised to draw bills, separate Treasury bill books may be maintained, provided they maintain separate accounts under separate heads.

NOTE 3.—Separate Treasury Bill Books may be maintained for the Maintenance and Manufactory Sections in Jails by the Superintendents of the Jails.

33-A. *Register of bills handed over to the bill passing Accountants.*—A Register to watch the movement of bills within the district treasury and the sub-treasury shall be maintained in Form 70-A.

A Register in Form 70-B shall be maintained in the District Treasury and the Sub-Treasuries, for the return of audited bills.

33-B. The token system in regard to payment of bills shall be followed at the treasuries and sub-treasuries. The procedure to be followed under the token system shall be as indicated below :—

TOKEN SYSTEM.

Metallic tokens (serially numbered) shall be issued by the token clerk to the parties presenting bills at the treasury/sub-treasury as an acknowledgment for the receipt of the bills at the treasury/sub-treasury. The number of the token so issued may be entered boldly in red ink on the left top of the last page of the bill. Simultaneously in the token register (Form 104-A) the letter (i.e., issued) should be entered against the number of the token in the column of the 'date' in which it is issued. Suitable abbreviations, viz., Agri. Pol., Med., etc., indicating the head of account to which the bill relates or the unit at the treasury/sub-treasury dealing with the bills may be also be entered in that column. Any alteration in the token numbers assigned to bills should be attested under the full signature of the Treasury Officer/Sub-Treasury Officer. The payee will obtain payment from the Bank in the case of banking treasuries/sub-treasuries or from the bank in the case of non-banking sub-Treasuries on surrendering to be

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[T.R. 16—INSTN. 33-B—cont.]

Bank or to the shroff as the case may be the token received from the treasury/sub-treasury. Care should be taken to see that no tokens are issued to the adjustment bills or other bills on which no payment is due. Tokens shall not be issued to bills relating to claims for pensions which are payable at the treasury/sub-treasury itself and bills relating to salaries, etc., made to village officers at the treasury or sub-treasury from the imprest amounts, as such bills shall be received direct by the clerks concerned and dealt with.

Supply of tokens.—The indent for the supply of new or additional tokens is to be placed with the General Superintendent, Public Works Workshop, Madras, through the Director of Treasuries and Accounts. Paper tokens should not be used under any circumstances. If necessary to cope with the demands for seasonal heavy receipt of bills like the rush of bills in February and March every year, additional tokens in thick card board embossed with the Treasury Stamp and signature of the Treasury Officer/Sub-Treasury Officer and bearing continuous serial number may be used, if the stock of metallic tokens is found to be inadequate. The issue of card board tokens should be adopted only as a last resort in case of emergencies.

The debit for the cost of supply of tokens will be adjusted as a contingent expenditure of the treasury/sub-treasury by book transfer by the General Superintendent, P.W. Workshop, Madras through the Accountant-General. The proposals for the indent for additional tokens should be routed through the establishment branch of the treasury for making provision in the budget estimates to accommodate the expenditure.

The metallic or card board tokens brought into use should be intimated to the State Bank concerned by the treasury/sub-treasury which transact their cash business through the Bank.

Lost Tokens.—When the token issued for a bill originally is reported lost, the following procedure should be followed :—

A report of the loss of token in Tamil Nadu Treasury Code Form 104-D indicating the number of token, date, amount of bill, etc., should be sent immediately to the Bank in the case of banking treasuries so that payment on such tokens presented may be refused by the Bank and any fraudulent claims checked up and prevented at once.

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[T.R. 16—INSTN. 33-B—cont.]

The value of each token lost should be required to be credited to Government to the head of account "LII. Miscellaneous State (C) other Fees, Fines and Forfeiture 3. Other items", by the payee to whom the token was issued. The cost of each token is fixed from time to time based on the amount charged by the General Superintendent, Public Works Workshop, Madras for each consignment of tokens indented for. The value at present fixed as the cost of each token is Re. 1. On the production of the challan by the payee for the remittance of the cost of lost tokens, the credit shall be verified at the treasury/sub-treasury and a letter of authority in the form for making necessary payment shall be issued to the Agent of State Bank of India concerned with a copy duly endorsed to the party. In the case of non-banking Sub-Treasuries, the payment of the bill shall be made after verifying the credit and after proper identification of the claimant. A register in the form (T.N.T.C. Form 104-B) showing the list of tokens lost or written off should be maintained at the treasury/sub-treasury and put up for approval of the Treasury Officer/Sub-Treasury Officer as and when the entries are made therein.

In respect of tokens lost in the treasury/sub-treasury after they have been surrendered by the payee, the cost thereof should be recovered from the persons responsible for the loss. In cases where it is not possible to fix the responsibility, the matter should be reported to the Director of Treasuries and Accounts explaining the circumstances of the loss and how the responsibility for recovery could not be fixed. The Director of Treasuries and Accounts is competent to sanction the write off of the value of cost of tokens up to Rs 100 in each case. Order of Government for the write off shall be obtained by the Director of Treasuries and Accounts if the cost exceeds Rs. 100. The write off of the value of the token should be entered in the "Register of tokens lost or written off" after the receipt of orders of Government. The numbers of lost tokens whose cost has been recovered or written off should be excluded from the total number of tokens on hand. Only additional tokens are to be obtained whenever necessary if the stock on hand is not sufficient to meet the demands. Fresh tokens with the same serial number of the lost tokens should not be substituted.

In cases where a payee who has remitted the cost of a token in cash on account of its being lost, subsequently produces the token, the amount already recovered shall be arranged to be refunded to him. The refund of the amount shall be sanctioned by the Treasury Officer, after verifying the original credit in the case of Huzar Treasury and with reference to the reports received from the Sub-Treasury Officers in respect of cases relating to sub-treasury. The Treasury Officers/Sub-Treasury Officers will draw a bill refund of the money and forward it to the Payee for

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[T.R. 16—INSTN. 33 B—cont.]

presenting the bill and for taking payment thereon just like any other bill payable at the Treasury/Sub-Treasury. Suitable entries in this regard should be made against the items concerned in the "Register of token lost or written off". The number of the token received as above shall be included in the total number of tokens on hand and intimation of the same also sent to the Bank at the same time.

Physical Certification of tokens.—A physical verification of tokens on hand should be conducted daily at the end of each day by the following process. At the commencement of the day's work the tokens on hand should be entered serially in a vertical column while the date 1, 2, 3, etc., of the month are entered horizontally as shown in the form (T.N.T.C. Form 104-A). Against the number of the tokens issue each day the letter 'I' (i.e. Issued) would have been entered in the column of the 'Date' on which it is issued. The unit at the treasury/sub-treasury which the bills were handed over for passing, etc., would have also been indicated below the letter 'I'. Similarly, against all tokens received back either from the Bank, at the treasury/sub-treasury or at the treasury/sub-treasury by return of unpassed bills or otherwise as the case may be the letter 'R' (i.e. Redeemed) should be entered in the column of the 'Date' on which they were redeemed. At the end of each day an abstract should be drawn up as follows and indicated in the Form.

Opening balance.

	Bank
Tokens redeemed by the	<u>Sub-Treasury</u>
	Treasury
Tokens redeemed at the	<u>Sub-Treasury.</u>
By return of unpassed bills.	
Total	...
Number of tokens issued	
Closing Balance	-

The closing balance should represent the actual number of tokens on hand and the tokens in respect of which bills have been passed/unpassed and ready for payment/returned.

The abstract of closing made for each day should be initialled by Token Clerk, Section Head and Treasury Officer, Sub-Treasury Officer.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—INSTN. 33-B—34—cont.]

NOTE.—The number of tokens lost for which the cost has been recovered or written off, as well as the number of tokens returned by the party for which the refund of the amount originally paid for the lost token, was made, if any, should be accounted for in the appropriate columns in the above abstract and the closing balance arrived at.

Census of tokens.—The stock of tokens on hand should be taken on the 20th of each month. For conducting this work, the Section Heads of all Sections other than the Section Head under whom the token clerk is working shall be deputed by turns in the order according to a roaster maintained by the Treasury Officer. In the case of the Sub-Treasuries (Banking and Non-Banking), the census of tokens will be conducted personally by the Sub-Treasury Officer. A circular in form T.N.T.C. Form 104 (C) shall be sent to all sections on the 20th of each month to fill in the details of tokens of bills (whether passed or unpassed) outstanding with the section. The Bank shall be required to send to the Treasury/Sub-Treasury a list of tokens of all bills which were sent to the Bank for payment but remaining unpaid on the afternoon of 20th. In the case of non-banking sub-treasuries the shroff should prepare a list of tokens of bills passed but remaining unpaid with him on the 20th of the month. The list of tokens of bills returned unpassed but awaiting delivery at the treasury/sub-treasury should be taken. The tokens on hand should be detailed in a separate list. The tokens not accounted for by any of the above lists shall constitute the missing tokens which would be accounted for by the token clerk and the Section Head concerned.

The report of the Section Head/Sub-Treasury Officer who conducts the census should be completed by 23rd of the month. The final report of the token clerk/Section Head should be submitted to the Treasury Officer/Sub-Treasury Officer on the 27th of the month.

34. *Memorandum of deductions from bills.*—When the Treasury Officer passes for payment at the bank a bill drawn by a survey officer or other drawing officer and whose headquarters is at a distance from the treasury, he should give the messenger, who brought the bill, a memorandum in Form 71 showing clearly the amount of cash and Government drafts (if any) for which the bill is passed and explaining deductions or alterations, if any, made in the bill or bills presented. The memorandum should be bi-lingual (i.e., in English and the principal language of the district), since it is important that the messenger should satisfy himself that the amount of cash and drafts (if any) handed over to him by the bank is correct as shown

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[T.R. 16—INSTN. 34-36—SR 37—38—cont.]

in the memorandum, when the messenger is not able to read, the Treasury Officer should himself explain to him the entries in the memorandum.

35. The Treasury Officer should maintain in Form 72 a register of bills received for pre-audit before payment at a sub-treasury.

36. When making any payment amounting of Rs. 250 or more to a non-official on behalf of the Government or any local authority on account of fees, commission, bonus, remuneration or reward of any kind, the Treasury Officer should furnish details of the payment and the payee's address to the Income-Tax Officer concerned or if he has any doubt as to which Income-tax Officer is concerned to the Commissioner of Income-tax.

The minimum limit of Rs. 250 applies to each single payment made to any one person and not to the total payments made to him during the year.

SUBSIDIARY RULES UNDER TREASURY RULE 16—cont.

SUB-TREASURIES WHICH DO NOT TRANSACT THEIR CASH BUSINESS THROUGH THE BANK.

37. The procedure prescribed in subsidiary rule 32-36 and instructions 24-36 in regard to the passing of bills shall apply generally *mutatis mutandis* also to sub-treasuries which do not transact their cash business through the Bank, except that unless there is a specific order of the Government to the contrary in regard to any class of payments no payment shall be made at any sub-treasury except upon a bill passed by the Treasury Officer for payment at the sub-treasury. Alteration and correction in pass orders on bills payable at sub-treasuries should be attested by the full signature of the Treasury Officer concerned. Bills passed for payment at sub-treasuries should be sent by the Treasury Officers concerned direct to the sub-treasuries where they are payable, intimation being sent at the same time to the department officers concerned asking them to take payment at the sub-treasury on production of the intimation duly endorsed by them in favour of the person to whom, or to whose authorized messenger, payment is desired. The intimation should be in triplicate in Form 72-A.

38. (a) A sub-treasury shall pay valid claims of the classes specified in Appendix 15 without the Treasury Officer's express pay order. A district treasury shall not, except under special arrangements or on particular occasions, pay claims which fall into any of those classes.

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[T.R. 16—INSTN. 37-38—cont.]

(b) When the office of the Accountant-General issues an order to make a payment at a sub-treasury, it shall ordinarily send the order to the Sub-Treasury Officer through the Treasury Officer. If, on account of urgency, it is sent direct, the Accountant-General shall inform the Treasury Officer of the fact and furnish the Sub-treasury Officer direct with a specimen signature of the Audit Officer who has signed the order.

(c) Items placed in deposit by the Sub-treasury Officer himself without the authority of the Treasury Officer may be repaid on his own authority but amounts credited in other sub-treasuries can be paid only on the orders of the Treasury Officer.

If any class of deposit is repayable at the sub-treasury, it shall not be payable at the district treasury also.

Instructions under Treasury Rule 16—cont.

37. *Service postage stamps.*—A Sub-Treasury Officer may issue service postage stamps direct on proper indents. It is not necessary for the Treasury Officer to pass the bills relating to service postage stamps to be issued at a sub-treasury.

38. *Payment of Land Cess, surcharge or a stamp duty, grants in lieu of magisterial fines or half yearly or final instalments of land cess due to Panchayats/Panchayat Unions.*—The concerned Officer stationed at District Headquarters should present at the District Treasury a consolidated bill in triplicate with full details as to the amount due to each Panchayat, for adjustment to the credit of the various Panchayats and Panchayat Unions in the district. After effecting the adjustments, the Treasury Officer should send the advices of adjustment by registered post to the Panchayat/Panchayat Unions and also instructions to the sub-treasuries where the accounts are maintained for making necessary entries in the accounts maintained in the respective sub-treasuries and also in the Pass Books. All these adjustment bills presented at the district treasury by the Officers stationed at the District Headquarters should be entered in the Treasury Bills Book (T.N.T.C. 70) or the concerned officer. Where, however the Officer is stationed away from the District Headquarters, he may send the bill to the District Treasury by post, and

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[T.R. 16—INSTN. 38-39—cont.]

In such cases the question of presentation of the bills with Treasury bills book will not arise. The three copies of the bill should be disposed of as follows :—

- (i) Original as a voucher with the list of payments ;
- (ii) Duplicate to be kept in the District Treasury.
- (iii) Triplicate to be sent to the respective District Inspector of Local Fund Accounts or Divisional Panchayat Officers, as the case may be—

The Treasury Officer should endorse a certificate of payment on the triplicate copy of the bill sent to the District Inspector of Local Fund or Divisional Panchayat Officers concerned, who are responsible for auditing the accounts of the Panchayat/Panchayat Unions.

NOTE.—The above procedure shall be followed in regard to payment of surcharge on stamp duty due to the Municipalities.

The amount of collection charges in respect of the surcharge on stamp duty to the Registration Department as intimated by the Inspector-General of Registration shall be credited to the head "030. Stamps and Registration fees, O. Registration fees—b. Other Receipts—06. Other items." in the district treasuries by the Treasury Officers themselves in one lumpsum. An intimation of such credit shall be sent by the Treasury Officers to the Inspector-General of Registration.

38-A. *Payment of net proceeds of entertainments tax to Panchayats.*—For payment of net proceeds of entertainments tax the Commercial Tax Officer concerned should issue a consolidated proceedings, Panchayat Union-wise, indicating in the sanction order the amount due to each village panchayat in the Union area. Separate proceedings should be issued for Town Panchayats. As soon as the sanction order is received the Panchayat Union Commissioner/Executive Officer of the Town Panchayat should present at the concerned sub-treasury a bill in Form 40 in triplicate and have the amount adjusted to the Local Fund Deposit Account II or to the account of the Town Panchayat, as the case may be. The three copies of the bills will be disposed of by the Sub-Treasury Officer as prescribed in instruction 38.

38-B. The Treasury Officer and Sub-Treasury Officers should send intimation to the Divisional Panchayat Officers or Additional Divisional Panchayat Officers concerned in respect of the amounts transferred to the Panchayat accounts from time to time.

39. *Deleted.*

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[T. R. 16—S.R. 39—41]

SUBSIDIARY RULES UNDER TREASURY RULE—16—cont.

(III) CHEQUES.

APPLICABLE TO DEPARTMENTS GENERALLY.

39. Cheques shall ordinarily be drawn on the district treasury, but certain Government servants of certain departments are authorised to draw cheques on sub-treasuries also [see subsidiary rule 54 (b) below in regard to Public Works Officers.]

Cheques from a cheque-book obtained from a particular district treasury (see instruction 40) shall not be drawn on any treasury outside that district. Government servants in the mufassil who have been allowed to draw cheques on the Reserve Bank of India at Madras, may, however, use the cheque-books obtained from the local treasury officers. A drawing officer shall use a different cheque-book for the district treasury and for each sub-treasury on which he draws and enter a distinguishing letter and a separate series of numbers on the cheques from each book.

40. Whenever a cheque is presented, the treasury shall carefully examine the number printed on it in order to ascertain that it was really taken from the book notified as in use by the Drawing Officer whose signature it purports to bear. If the payee is not known at the treasury, the Treasury Officer shall carefully consider the date, serial number and amount of the cheque as well as the handwriting and make any enquiries that he considers necessary; if he then feels any doubt as to the genuineness of the cheque or the identity of the payee, he shall defer payment and refer to the drawing officer.

41. Whenever a Government servant draws a cheque (other than a cheque the amount of which is typed in words with perforated letters by a special cheque-writing machine) he shall see that it has written across it and right angles to the type the word "under" followed by an amount a little larger than that for which he draws the cheque. For example, under rupees thirty only means that the cheque is for an amount less than Rs. 30 but not less than Rs. 20, whilst "under rupees eight hundred only" means that it is for an amount less than Rs. 800 but not less than Rs. 700. No abbreviation such as "eleven hundred for one thousand one hundred" may be used. The amount of a cheque shall be written in the manner prescribed for all bills in subsidiary rule 2 (c) above.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 4(—42)]

A common form of fraud in regard to cheques consists in altering the 'word 'one' into 'four' by prefixing an 'f' and changing the 'o' into an 'r' as the figure can easily be altered correspondingly to 4. The word 'twenty', when written carelessly, has also sometimes been changed into seventy. A Government servant who draws a cheque in which the word "one" or "twenty" occurs shall therefore write the word very carefully in order to make such a fraud impossible. The Treasury Officer shall examine the words "four" and "seventy" and the corresponding figures in cheques with special care.

All cheques shall be written and signed with the special cheque writing ink which can be obtained from the Director of Stationery and Printing, Madras.

Subsidiary rule 2 (d) above shall apply *mutatis mutandis* to erasures, corrections and alterations in cheques.

NOTE.—Cheques written in the regional language may be accepted if the drawer of the cheque is unable to have it written in English.

42. (a) Cheques drawn in favour of Government servants and departments in settlement of Government dues shall always be crossed "A/c. payee only—Not Negotiable.

In respect of payments on account of inter-departmental or inter-Governmental dues, the issuing offices shall cross all drafts and cheques whether drawn on an office of the Reserve Bank or any of its agencies including Treasury Agency and the words "For Credit of Government Accounts—Not payable in cash" shall be written between the lines.

(b) In the absence of a specific request to the contrary from the payee, cheques/drafts drawn in favour of corporate bodies firms or private persons shall always be crossed but all cheques/drafts on banks for amounts exceeding Rs. 1,000 in each case, other than in payment of salary allowances, pensions, etc., of Government servants and pensioners, drawn in favour of an individual, a firm, a company statutory body, etc., for services rendered or supplies made by them shall invariably be crossed.

Subject to any instructions received from the payee, a cheque shall be crossed "..... & Co., with the addition of the words 'Not Negotiable between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque 'specially [instead of by the

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[T.R. 16—S.R. 42—44]

'general crossing' & Co.,) by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only/Not Negotiable". These instructions regarding the method of crossing cheques are applicable in all cases where the use of crossed cheques is prescribed.

Exception (1)—Cheques preferable at a treasury for payment are non-negotiable instruments and should not, therefore, be crossed.

Exception (2).—Uncrossed cheques may be issued private educational institutions in payment of teaching grant bills and Midday meals grant bills on receipt of specific request therefor from the payees and no claim shall lie against the Government under any circumstances on account of any loss they may suffer in encashing the cheques.

43. When a Government servant draws a cheque in favour of a Government servant, he shall make it payable to order only. When a Government servant draws a cheque in favour of a person who is not in Government service, he may, if the payee requests him to do so, make it payable to bearer. The Sub-Treasury Officer shall not cash a cheque made payable to "A. B. or bearer", if A. B. is a Government servant.

The Sub-Treasury Officer may decline to make any payment on a cheque payable to a person not in Government service "or bearer" if he is unable to satisfy himself as to the identity of the person claiming payment. He may also decline to make any payment on a cheque payable to a person or persons not in Government service or order if he is unable to satisfy himself as to the identity of the person claiming payment or as to the validity of the chain of endorsements, if any, by virtue of which that person has become the holder of the cheque.

The Sub-Treasury Officer shall treat an endorsement by duly constituted and authorised attorney on a cheque payable to the order of his principal as though it were an endorsement by the principal provided that a valid power of attorney has been registered at the treasury in Form 16 of the Government Securities Manual.

44. As a general rule, the Sub-Treasury Officer shall not pay a cheque payable to order, unless it is receipted by the payable himself or another person in whose favour it has been regularly endorsed for payment. If, in special circumstances, the head of an office is unable himself to receipt cheques payable to his order owing to absence on tour or some other sufficient cause and considers that strict compliance with the ordinary

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rule would cause undue inconvenience, he may by a written order specially authorize a Gazetted Government servant to endorse "for him cheques drawn in his favour by his official designation. The head of the office shall send a copy of any such order at once to the Sub-Treasury Officer and the Sub-Treasury Officer shall then treat an endorsement by the duly authorized Government servant as though it were an endorsement by the head of the office.

45. (a) As a general rule, no cheque shall be issued for a sum less than Rs. 25 except when it is done in order to comply with the provisions of law or a rule having the force of law.

Exception (1).—Official Receivers may issue cheques to treasuries for amount less than 50.

NOTE.—Regarding payment by cheques by the Pay and Account Officer please see S.R. 57 *ibid.*

Exception (ii).—Payment of claims below Rs. 50 towards settlement of transaction between Public Works Divisions may be made by cheque.

46. When a Government servant issues a cheque in payment of any amount due by the Government and the cheque is honoured on presentation, payment shall be deemed to be made on the date on which the cheque is handed over to the payee or his authorised messenger or on which the cover containing it is put into the post. If, however, the cheque is marked as not payable before a certain date which is later than the date mentioned in the previous sentence, payment shall be deemed to be made on the date on which the cheque becomes payable. Such a cheque shall not be charged in the accounts until the date on which it becomes payable.

NOTE.—Cheques not payable before a certain date should bear the superscription "Payable on or after" (Specific date of payment to be indicated in the blank space). The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of payment should invariably be written in red ink.

47. When a Government servant pays an endorsed bill by cheque he shall not disregard the endorsement and issue the cheque in favour of the drawer of the bill.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 48—50]

48. *Local Fund Cheques.*—The Treasury or Sub-Treasury Officer shall not permit the withdrawal of any moneys relating to a local fund from the treasury otherwise than on cheques signed by the duly authorised officer of each fund, e.g., the Executive Officer of a Town Panchayat or the Panchayat Union Commissioner and the Executive authority of a Municipal Council. No local fund cheque shall be paid, unless the balance at the credit of the fund is sufficient to cover the payment.

49. *Time-expired cheques.*—If a cheque the currency of which has expired owing to its not being presented at the treasury for payment within three months after the month of issue is returned to the drawing officer, he shall destroy it and may then draw a new cheque in place of it, if necessary. He shall record on the counterfoil of the old cheque the fact that the cheque has been destroyed and the number and date of the new cheque and shall enter on the counterfoil of the cheque the number and date of the old one.

50. *Lost cheques.*—When a drawing officer receives a report that a cheque drawn by him has been lost, he shall at once report the fact to the Treasury Officer/Sub-Treasury Officer and request him to stop payment of the cheque. The Treasury Officer/Sub-Treasury Officer shall at once examine the lists of paid cheques and if he finds that the cheque has not been paid, take steps to stop payment. A board showing the particulars of all "stopped" cheques shall be hung up before the clerk concerned. The Treasury Officer/Sub-Treasury Officer shall also send the drawing officer a certificate in the accompanying form, when a cheque reported as lost has not been paid and has been stopped.

Certified that cheque No. _____, dated _____
for Rs. _____ reported by the (Drawing Officer) to have
been drawn by him on the _____ Treasury
in favour of _____ has not
been paid, as seen from the records of this office.

2. Certified that this cheque if presented hereafter, will not be paid.

Treasury.
The _____ 19_____
The Treasury Officer, Sub-Treasury Officer.

NOTE—Certificate No. 2 need not be furnished in the case of Treasuries which transact their cash business through Banks

NOTE—2. If the currency of a cheque expired on Saturday, the Treasury officer shall also verify the list of cheques paid for the subsequent working day of the Bank before the issue of non-payment certificate wherever necessary.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

[T.R., 16—S.R., 50—51]

On completion of the requirements stated in foregoing sub-paragraph of this sub-rule, the drawing officer shall issue a fresh cheque in lieu of the lost one under intimation to the drawee office. On such cheques superscriptions like "duplicate issued in lieu of the lost one", fresh cheque issued in lieu of the lost one, etc., shall not be written.

If any "stopped" cheque is prescribed at the treasury for payment, the clerk concerned shall at once bring the fact to the notice of the Treasury Officer/Sub-Treasury Officer and the latter shall refuse payment and return the cheque to the person who presented it with the words "payment stopped" written across it.

The party requesting for a fresh cheque in lieu of a lost one, should execute an indemnity bond in form 46-A. However, in the case of a Government department or a bank, the execution of an indemnity bond is not necessary but a fresh cheque should be issued in its favour only on receipt of a certificate stating that it has not received the cheque alleged to have been lost or having received it has been lost and that it will be returned to the drawer, if found later.

NOTE (1).—If a duplicate cheque is issued on the basis of non-payment certificate which is eventually found to be incorrect and the drawer thereby suffers a loss, it would be for the treasury or the drawee bank as the case may be, who gives the incorrect certificate to compensation the "Drawer" for the loss incurred. The responsibility, for any loss arising on account of the issue of an incorrect non-payment certificate by the Treasury consequent on an incorrect certificate furnished by the Departmental Officer, will have to be fixed equally on the treasury and the Department concerned.

NOTE (2).—If the currency of a cheque expired on Saturday, Treasury Officer shall also verify the list of cheques paid the subsequent working day of the Bank before the issue of payments certificate wherever necessary.

The amount representing the portion of the loss to be made good by the treasury/sub-treasury will be debited to the Detailed head "Other charges" under the Minor head "4. Office contingencies and other charges" under "19. General Administration, Director of Treasuries and Accounts".

51. *Cancelled Cheques.*—The drawing officer shall cancel and cheque, which has remained unpaid for three months after the month of issue. When a cheque is cancelled for any reason, the fact shall be recorded on its counterfoil and the cheque, if in the drawing officer's possession, shall be destroyed. If the cheque is not in his possession and payment

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[T.R., 16—S.R. 51 —52]

has not already been stopped under proceeding subsidiary rule, he shall at once request the Treasury Officer/Sub-Treasury Officer to stop payment of the cheque. If the Treasury Officer/Sub-Treasury officer then finds that the cheque has not been paid he shall stop payment and send the drawing officer a certificate prescribed in Subsidiary Rule 50 above.

In the event of the non-return of the time-barred cheques to the drawing officer, the drawing officer should, on the expiry of the prescribed period of three months after the month of issue of the cheque require the payee either to return the cheque or explain the causes for its non-return. If, as a result of this enquiry, the cheque is reported as lost, the Treasury Officer/Sub-Treasury Officer should be required to furnish a non-payment certificate in the above said manner.

52. Special to the Forest Department.—The Treasury Officer shall pay claims relating to the Forest Department only on cheques drawn by a Forest Officer (or a Government Servant of some other Department acting as a Forest disburseer) whom the Accountant-General has placed in account with his treasury.

Drawing from the account will be covered by letter of credit system Letter of credit for each drawing officer stipulating the amount that may be drawn by the officer concerned every month and also the total amount that can be drawn during the year will be issued by the Government in the Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officer will communicate the allocation to the sub-Treasuries. Drawal of cheques will be regulated by the Treasury Officers/Sub-Treasury Officers with reference to allotments communicated. Cheques drawn will be honoured only up to the amount of allocation. The balance outstanding in a month can be carried over to subsequent month subject to overall provision for the financial year. The balance outstanding at the close of the financial year shall lapse. But the letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter, of Financial year shall be counted against the letter of credit for the month of March and paid till the balance is exhausted. These carry overpayments should not on any account be counted against the letter of credit for the months from April to June for which separate account shall be opened.

Exception (a).—As regards repayment of deposits, see Instructioⁿ
25.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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[T.R. 16—S.R. 52-54]

Exception (b).—The leave salary of a gazetted Government Servant of the Forest Department who is on leave in the State at a place where there is no disbursing officer of the Forest Department may be paid on bills drawn on a treasury in the same manner as those of gazetted Government Servants of other departments but such bills shall be treated in the treasury accounts in the same way as cheques of the Forest Department.

53. When the Conservator gives him written instructions to do so the Sub-Treasury Officer shall pay cheques drawn by a Government servant holding charge of a Forest Sub-division or range and charge them against the drawing account of the divisional Officer (District Forest Officer). In giving any such instruction the Conservator shall authorize the Government servant personally by name to draw the cheques and may specify the total amount up to which he may draw. A Government servant so authorized shall use a separate cheque book.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

54. (a) The Accountant-General will ordinarily place each Divisional Officer (Executive Engineer) in account with one or more district Treasuries within his jurisdiction for the purpose of drawing cheques and may, when necessary place other, Public Works Officers in account with District Treasuries within their respective jurisdiction for the same purpose. During the course of the year of Government may, if found necessary issue orders to Treasury Officers to resume and reallocate the funds to drawing officers. The Superintending Engineers may resume and allocate funds among the divisions under their charge from the amount placed with them for the month subject to the condition that the money, limit of the district for the month shall not be exceeded.

Similarly on request from the Divisional Officers, the Treasury Officer can resume and reallocate to Sub-Treasuries after ascertaining from the concerned Sub-Treasury, whether balance is available for resumption.

Drawings from the account will be covered by letter of credit system. Letter of credit for each drawing officer stipulating the amount that can be drawn by the officer concerned every month and also the total amount that can be drawn during the year will be issued by the Government in Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officers will communicate the allocation to the Sub-treasuries.

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[T.R. 16—S.R. 54-55]

(Drawal of cheque will be regulated by Treasury Officers/Sub-Treasury Officers with reference to allotments communicated.) Cheque drawn will be honoured only up to the amount of allocation communicated. Balance of allocation in a month can be carried over to subsequent month subject to over all provision for the financial year. The balance outstanding at the close of the financial year shall lapse. But letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter of financial year shall be counted against the letter of credit for the month of March and paid till the balance exhausted. These carry overpayments should not on any account be counted against the letter of credit for the month from April to June for which separate account shall be opened.

NOTE 1.—There will be separate letter of credit for expenditure on irrigation works and building works. The Treasury will maintain separate sets of accounts for expenditure on irrigation and buildings.

NOTE 2.—Amount drawn for refund of deposits shall not be taken against the limit of letter of credit. Such cheques will bear a rubber stamp "Refund of Deposit—outside letter of credit limits" under attestation by cheque drawing officers.

NOTE 3.—Cheques drawn towards expenditure on works coming under "Remittances" and "Public Works Deposits" shall also be included in the letter of credit.

(b) A Public Works Officer who is authorised to draw cheques on a district treasury may also when necessary draw cheques on any sub-treasury subordinate to it.

55. (a) A Divisional Officer may authorize any Sub-divisional officer working under him to draw cheques against his own account with a district treasury (including the sub-treasury under it). No separate account shall be opened for a Sub-divisional Officer so authorized. When the Divisional Officer has issued the necessary letter of authority, the cheques drawn and paid under it shall be charged to his account as if drawn by himself.

The Divisional Officers (Executive Engineers) will allocate the allotment made to them under letter of credit to them under letter of credit to the Sub-Divisional Officers (Assistant Engineers) and inform the Treasury Officers. The Treasury Officers will communicate the allocation to Sub-Treasury Officers. Drawal of cheques by the Assistant Engineers shall be regulated with reference to allotment communicated

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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[T.R. 16—S.R. 55-56]

by the Treasury Officers. The other instructions in S.R. 54 (a) regarding regulation of cheques with reference to letter of credit will apply to drawal of cheques by Assistant Engineers also.

(c) When it is necessary for a Sub-Divisional Officer to draw on a treasury within the division on which the Divisional Officer himself is not authorized to draw, the latter shall take steps to get himself placed in account with that treasury and then empower the Sub-Divisional Officer to draw against his account. Funds shall not be made available for such purpose by means of Government Drafts.

NOTE 1.—The instructions in S.R. 54 and 55 will apply *mutatis mutandis* to Highways Department and Ground Water Department.

NOTE 2.—Cheques issued by the National Highways Branch will be outside the purview of letter of credit system. Such cheques will bear a rubber stamp "National Highways".

56. When a Superintending Engineer considers it necessary for the convenient despatch of public business that a Divisional or Sub-Divisional Officer be authorised, either temporarily or as a standing arrangement to draw cheques on a treasury outside the division and makes a recommendation accordingly, the Accountant-General may sanction such an arrangement. Similarly the Divisional Officer may, if he considers it necessary specially authorise a Sub-Divisional Officer to draw cheques on treasuries situated outside the sub-division but within the division.

This rule shall be applied with special care and only when there is a genuine necessity for it. Payments to a contractor shall, as far as is conveniently practicable, be made by cheques on that treasury within the jurisdiction of the Government servant making the payment which is nearest to the work and a stipulated to the effect that payment, shall be made shall be inserted in the contract agreement when necessary.

Instructions under Treasury Rule 16—cont.

APPLICABLE TO DEPARTMENTS GENERALLY.

40. (a) Cheque books required by officers of the Government are printed by the Director of Stationery and Printing. All supplies of cheque book forms except in the City of Madras should be made by Treasury Officers who will receive their supply from the Government Press. The Treasury Officers should examine the cheque book forms

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[T.R. 16—S.R. 56—INSTN 40]

carefully on receipt and count the number of forms in each book. They should keep the cheque books in their stock and issue the money by one to departmental officers as books are used up. Supplies of cheque book forms to departmental officers in the City of Madras should be made by the Director of Stationery and Printing (Stationery Branch) who will arrange to print and stock the requirements for one year. Every Treasury Officer should ascertain the requirements of the departmental officers in his district and send a consolidated indent to the Director of Stationery and Printing (Press Branch). Officers in the City should send their indents to the Director of Stationery and Printing (Stationery Branch). Treasury Officers should maintain a stock register in Form 101 to record the stock and issue of cheque books.

NOTE.—Cheque books containing unused cheque forms shall be cancelled by writing the word "cancelled" prominently across each cheque form and counterfoil, without signature of the Drawing Officer and thereafter returned to the Treasury Officer concerned who shall destroy them by incineration in the presence of the Director/Deputy Director of Treasuries and Accounts after keeping a note of the fact in the relevant records of the treasury under proper attestation.

(b) A Drawing Officer who requires a fresh cheque book should sign and send to the Treasury Officer the printed requisition for inserted towards the end of each cheque book. The Treasury Officer should then supply a cheque book if the request is in order, but he should never supply more than one cheque book on a single requisition form. He should examine every cheque book again at the time of issue and should be careful to see that it is duly and promptly acknowledged.

NOTE.—Officers in the mufassal who are allowed to draw cheques on the Reserve Bank of India at Madras should obtain their requirements of cheque books from the local Treasury Officers who will include in their annual indents such requirements as far as can be foreseen.

41. A Drawing Officer should invariably keep the cheque book supplied to him in his personal custody under lock and key. When even a Drawing Officer hands over charge of his office a note should be recorded over the signature of both the relieved and the relieving Government servants showing the number of cheque books and unused cheques handed over. The note should be made on the each book or other permanent register which the expenditure for which cheques are drawn is recorded

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[T.R. 16—S.R. 56—INSTN 41-43]

If a cheque book or a balance cheque form is lost, the Drawing Officer should, at once, inform the Sub-treasury Officer or the Bank, furnishing the numbers of the lost cheque forms. The Sub-treasury Officer or the Bank should then stop payment of all cheques drawn on forms bearing any of those numbers.

NOTE.—If a Drawing Officer has to return to the Treasury Officer unused cheque books or blank cheque forms, he should cancel cheque books containing unused cheque forms or Bank cheque forms by writing the word "cancelled" prominently across each cheque form and to counterfoil without the signature of the Drawing Officer and he should examine them carefully before sending them by registered post to the Treasury Officer by name and should take care to see that they are duly and promptly acknowledged. A separate advice of despatch of the cheque books or forms giving full details of numbers of the cheque books and cheque forms should also be sent to the Treasury Officer simultaneously. The Treasury Officer concerned should destroy them by incineration in the presence of the Director of Treasuries and Accounts Deputy Director of Treasuries and Accounts after keeping a note of the fact in the relevant records of the Treasury under proper attestation.

42. Whenever a Government servant sends a cheque to the treasury for payment, not in cash but by transfer credit in the treasury accounts he should endorse on it the words "Received payment by transfer credit to " and sign below them. Failure to do this would facilitate criminal misappropriation of the amount. The treasury should enter in the number book every cheque that is to be paid by transfer in whole or in part.

43. When a pass book or list of cheques cashed (Form 73) is maintained for any banking or drawing account at the treasury, it should remain in the custody of the Drawing Officer, except it is sent periodically to the Treasury Officer to be written up. The Drawing Officer should send it to be written up regularly during the last week of every month. On receipt of the pass book, the Treasury Officer should have the amount of each paid cheque recorded in it with reference to the registers maintained in the treasury and the daily sheets. The cheque book number and distinguishing letter, if any, as well as the individual cheque number should be shown for each cheque entered in the pass book. The Treasury Officer should ordinarily return the pass book to

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[T.R 16.—SR. 56—INSTN 43-45]

the Drawing Officer on the same day. On receipt of the pass book from the Treasury Officer the Drawing Officer shall check the receipts and payments as recorded therein and furnish a certificate of verification in the pass book as early as possible before it is sent to the Treasury Officer for further entries. If the certificate of verification is not furnished, the Treasury Officer shall refuse to make further entries in the pass book. If the pass book is not received at the treasury for a consecutive period of three months, the Treasury Officer shall withhold further payments until the pass book is presented and brought up to date.

NOTE 1.—The treasury seal or stamp should be affixed against all entries in the treasury pass book.

NOTE 2.—At place where pass books maintained by drawing officers are required to be completed by the bank and the number of entries to be made is large, the Bank may furnish pen carbon copies of the payment scrolls containing full details of the paid cheques duly attested by an authorised official. In such cases, the number of the first cheque paid may be written in full in the scroll and thereafter only the last three digits of the numbers of the subsequent cheques in the same series, may be recorded.

In cases where pen carbon copies of the payment scrolls are furnished the daily total of the cheques paid may only be indicated in the relative pass books which should be written up once a month.

44. When a refund of revenue is to be remitted by money order, the payment to the Post Office should be made by a cheque drawn on the treasury or sub-treasury in favour of the Postmaster.

45. A Land Acquisition Officer may under the orders of the Government make all or any of his payments by issuing cheques on the treasury, provided that the property is not so far from the treasury that this method of payment would cause undue inconvenience to the payees. The rules prescribing the procedure for the payment of compensation for land acquired under the Land Acquisition Act, 1894 (Indian Act 1 of 1894) are contained in the Land Acquisition Manual (See Article 210 Tamil Nadu Financial Code, Vol. I).

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[T.R. 16—S.R. 56—INSTN 46-50]

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

46. Before a drawing officer brings a cheque book into use, he should mark all the cheque forms in it with a distinguishing letter. The letter marked on the cheques in a cheque book which is to be used by a particular drawing officer for drawing cheques on a particular treasury should be different from the letters marked on cheques drawn by other drawing officers of the division on that treasury and also from those marked on cheques drawn by himself on other treasuries.

47. A drawing officer should ordinarily send the advice to a sub-treasury regarding a cheque book to be brought into use for drawing cheques on it (*See Treasury Rule 28*) through the district treasury if it needs to be sent urgently he may send it direct to the sub-treasury and forward a copy simultaneously to the district treasury.

48. The Treasury Officer should send quarterly to each Divisional Officer a statement showing the numbers and dates of all Public Works cheque books issued on requisitions received from Divisional Officers.

49. When the headquarters of all sub-divisions are at the headquarters of the division the Divisional Officer should send his pass-book to the treasury to be written up at the end of each month. When that condition is not fulfilled he should send it twice a month, namely, on the 10th and at the end of each month. A Divisional Officer who has banking accounts with more than one district treasury should have a separate pass-book for the account with each of them. The identity and the amount of the cheques entered as cashed should be examined at the earliest opportunity the pass-book being initialled (and dated) by the Divisional Accountant in token of the check.

LOCAL FUND CHEQUES.

50. (a) The account of a local fund at the treasury is purely a banking account and the nature of the disbursement need not be specified on any local fund cheque.

(b) When the executive authority or other officer of a municipal council who is authorised to draw cheques against the funds of the municipal council lodged with the Government makes over charge of his office either temporarily or permanently, he should send a specimen of the relieving officer's signature together with certificate in Form 74 to a Treasury Officer.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
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[T.R. 16—S.R. 57.]

(c) When the executive authority of the Town Panchayat or the Panchayat Union Commissioner or other Officer, who is authorized to draw cheques against the funds of the local board lodged with the Government makes over charge of his office either temporarily or permanently he should send a specimen of the relieving officer's signature together with a certificate in Form 74 to the Treasury Officer;

Provided that when the function of the President on the Town Panchayat who is appointed to be in charge of the post of Executive authority of the Town Panchayat on the Vice-President, under sub-sections (1) and (2) of section 34 of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958), it shall not be necessary for the President to send the specimen of the relieving officer's signature and the certificate mentioned in the rule, if they have been sent to the Treasury Officer on a previous occasion but the President shall in every such case report the fact of such devolution of powers on the Vice-President mentioning the letter by name.

Subsidiary Rules under Treasuries Rule—16 cont.

**TREASURIES WHICH TRANSACT THEIR CASH BUSINESS THROUGH
THE BANK.**

57. (a) At places where the treasury transacts its cash business through the Bank all payments shall be made at the Bank unless the Government have specially ordered, in regard to any class of payments, that shall be made elsewhere.

(b) Except for Bank Drafts and cheques, which shall be presented at the Bank for payment direct, all bills and other vouchers shall first be presented at the treasury. The officer in-charge of the treasury shall examine the bill or other voucher and if he approves and passes the charge, he shall enface on it an order to pay a specified amount. The order shall be numbered, dated and signed and particulars of it shall be entered in the register of payment orders issued in Form III. The treasury shall send the passed bills along with a covering list in duplicate (copy of the Bank Bill Register) to the Bank for payment. The bills shall always be sent in a locked and sealed box. One copy of the covering list shall be returned to the treasury by the bank duly acknowledging the receipt of the bills detailed therein. The list of token numbers of bills which have been passed for payment and sent to the bank shall be drawn up and exhibited at the treasury for the information of the parties concerned. The bills shall always be sent in a locked box duly affixed with the official seal.

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In passing bills and other vouchers for payment at the Bank, the Treasury or Sub-Treasury Officer shall observe generally subsidiary Rules 32-38 and Instructions 24-39 above.