

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

[T.R. 16—S.R. 57]

NOTE.—Bills sent through messengers to the treasury and the bank should be endorsed by the drawing officer in the names of the messengers. The messenger's signatures should be taken on the bill itself—

(1) in the drawing office, when it is endorsed in the messenger's name.

(2) at the bank when the bill amount is actually paid to him.

Where the bills have to be endorsed by the drawing officer for payment in favour of subordinate officer, it is enough if the drawing officer endorses the bills in favour of the disbursing officer who, in his turn, will attest the messenger for messenger's signature on the bills at the time of giving the bills to the messenger for encashment. The bank may make payment to the messenger after obtaining his signature again on the bill.

The above procedure should be followed *mutatis mutandis* in cases where bills are sent to the treasury or the bank by Government servants other than drawing officers.

(c) When the amount of a bill is to be paid partly at the bank at the district headquarters and partly at Sub-Treasuries the Treasury Officer shall authorise payment of the bill partly in cash for the amount required for disbursement at headquarters and partly in Bank Drafts for which formal applications should be attached to the bills.

(d) The bank shall make payment strictly in accordance with the pay order of the officer in-charge of the treasury, after obtaining on the bill or other voucher a proper discharge from the payee in addition to the signature at the foot of the bill. When obtaining on the bill or other voucher is proper discharge from the and reasonable precautions to see that payment is made only to the person named in the pay order or a messenger duly authorised by him in Tamil Nadu Treasury Code Form 103 to receive payment and satisfactorily identified by the bank. All bills, cheques and other documents passed by Treasury Officers or by the Pay and Accounts Officers for payment at the bank, as well as Interest Payment Orders, etc., being non-negotiable instruments warrant special precaution on the part of the bank in the matter of identification of the payee. All such claims have normally to be presented by the payee personally, but where payment is desired to be made to an endorsee (other than a bank) or a messenger the provisions of Subsidiary Rule 2 (g) under Treasury Rule 16 above shall be strictly

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 16—S.R. 57—INSTNS 51]

followed by the Drawing Officer. The bank will not however disburse payments of such claims unless the bank is satisfied about the identity of the person receiving payment as attested by the Drawing Officer in accordance with Subsidiary Rule 2 (g). The Bank shall also verify before making the payment that the signature of the drawing officer attesting the payee's signature tallies with that on the bill as passed by the Treasury Officer.

Payment of cheques including Public Debt Office interest warrants which are governed by the Negotiable Instruments Act shall be made in accordance with the provisions of that Act and any generally recognized practice established among bankers by custom.

(e) Payment orders issued by the treasury shall be valid only for a period not exceeding ten days. If a payment order is presented at the Bank after the fixed time has expired, the Bank shall refuse to make the payment until the order has been revalidated by the Treasury Officer.

(f) In Madras City all bills and other vouchers shall be presented for pre-audit at the office of the Pay and Accounts Officer, Madras. He shall make the necessary payments in cash when the amount is small and otherwise by issuing cheques on the Bank in favour of the payee.

Whenever payment in respect of a passed bill is not taken within three months from the date of its passing, the bill shall be returned to the drawing officer concerned, duly cancelling the pass order thereon. The cheque drawn therefor shall also be duly cancelled.

NOTE.—The Pay and Accounts Officer, Madras shall make cash payments of bills up to and including Rs. 30. He can also pay bills for large amounts in cash at his discretion in case of urgency.

Instruction under Treasury Rule 16—cont.

51. All cash payments in a Banking sub-treasury, except payments of pensions and of salaries to village establishments, will be made at the Bank.

As regard the payment of pensions and of salaries to village establishments, the amount required will be drawn from the Bank as an imprest and disbursements to pensioners and village establishments will be made at the sub-treasuries—See Subsidiary Rule 65 (b).

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 16 s,r, 57—CONT.]

51. a. *Claim for pension including Military pensions payable in Treasuries*—which transact their cash business through the bank may be paid at the Bank, if the pensioner desires payment through the Bank. In all other cases the pension shall be paid at the Treasury itself irrespective of the amount involved. Bills presented through banks may be paid irrespective of the amount involved at the amount involved at the Bank for credit to the pensioners accounts.

51. b. In the case of pensions drawn through a scheduled Bank, the monthly pension bills which do not bear the life certificates of the pensioners, may be presented at the treasury and at the Pay and Accounts Office, Madras duly signed, five days before the last working day of the month to which they relate.

SUBSIDIARY RULES UNDER TREASURY RULE 16—cont.

58. When the drawing officer desire payment of a bill or other voucher to be made wholly or partly in Bank drafts, he shall submit a formal application with the bill and indicate the manner in which he desires payment to be made in his receipt on the bill. If the officer-in-charge of the treasury is satisfied that the issue of Bank drafts is permissible, he shall specify accordingly in the pay order the manner in which payment shall be made.

59. When the holder of a Government Promissory Note registered for payment of interest at a treasury which transacts its cash business through the Banks desires to claim interest, he shall present it to the treasury or sub-treasury Officer concerned, who shall examine it, make the necessary record in the manner prescribed in the Government Securities Manual and if interest is payable to the holder under the rules, give him an order on the Bank for payment of the amount due—*See also rule 9 of the Tamil Nadu Government Securities Manual, 1937.*

In regard to payment of interest on stock certificates, the procedure prescribed in rule 3 of the Tamil Nadu Government Securities Manual, 1937, shall be followed.

60. The treasury shall prepare all advices or certificates of payments which have to be sent to any public officer or department under any rule, since the point to be advised or certified is not that the moneys have been paid out by the Bank but that the payment has been duly entered in the treasury accounts.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 16—S.R. 60—INSTNS 52-54]

Instructions under Treasury Rule 16—cont.

SPECIAL TO THE FOREST AND PUBLIC WORKS DEPARTMENT.

52. When a Government servant of the Forest Department or the Public Works Department, credited under a letter of authority as provided in subsidiary rule 62 (b) or 63 (b), below requires funds only at headquarters, the Treasury Officer should forward the letter of authority at once to the Bank. If that Government servant requires funds both at headquarters and at a sub-treasury or sub-treasuries, the Treasury Officer should retain the letter of authority and advise the Bank concerned.

SPECIAL TO THE JUDICIAL DEPARTMENT.

53. *Repayments of Civil Courts, deposits and Criminal courts deposit in Madras City.*—(i) *High Court.*—The repayment of deposits in the High Court is governed by the original and Appellate Side Rules of the High Court contained in the “Civil Rules of Practice”.

(ii) *Metropolitan Court of Small Causes.*—The repayment of deposits in the Metropolitan Court of Small Causes is governed by the rules made by the High Court and approved by the Government under the Small Cause Courts Act, 1882 (India Act XV of 1882). These rules are embodied in the pamphlet entitled “Rules pertaining to the Accounts of the Metropolitan Court of Small Causes, Madras”.

(iii) *Metropolitan Magistrates' Courts.*—The repayment of deposits in Metropolitan Magistrates' Courts is governed by the rules framed by the High Court and the Chief Metropolitan Magistrate and approved by the Government. The rules framed by the High Court are contained in the “Criminal Rules of Practice” and the rules framed by the Chief Metropolitan Magistrate are contained in the “Rules of Practice of the Metropolitan Magistrate Courts, Madras”.

54. *Repayment of Civil Courts deposits in the mufassal.*—When any person presents an order of a civil court for repayment of a deposit in whole or in part, the Bank should require him to acknowledge receipt of the amount on the reverse of the order and if he is not the person named in the courts' payment order, to satisfy it that person has signed an acknowledgement of receipt on the reverse of the order and authorised him to receive him the payment.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T,R, 16—INSTNS 54-55]

Every order of a civil court for repayment of a deposit should be taken to the Treasury Officer for countersignature before it is presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each court. Each civil court for which the Bank maintains such an account should intimate to the Bank, from time to time, the amount of the lapsed deposits which should be deducted from the balance shown in the account and the pass book.

The bank should not make payment on any order for repayment of a civil deposit which is presented after the end of the account month in which it was issued (*see* Instruction 20 above).

NOTE.—The personal ledger accounts for the deposits of civil courts dealing with treasuries which transact their cash business through the Bank are maintained by the Bank except where the treasury cash business is conducted through Treasury Pay Office of the State Bank of India. The personal ledger accounts of courts dealing with treasuries which transact their cash business through Treasury Pay Offices should be maintained at the treasuries.

55. *Repayment of revenue deposits and criminal Courts' deposits in the mufassals.*—A deposit standing at a person's credit in a Treasury Officer's, Judge's, or Magistrate's accounts should be repaid only on the order of the Government servant who maintains the registers in which it is entered. A person who claims the repayment of any such deposit should apply to the Government servant who received it. If the claim is in order the Government servant should, after examining the check register and making the necessary entry regarding the repayment, give the applicant an order for payment at the Bank. A repayment Treasury Officer for counter-signature before it is presented at the order signed by a Judge or Magistrate should be taken to the Bank, unless the Bank keeps a personal ledger account for the deposits of each court. Each Magistrate's Court, for which the Bank maintains such an account should intimate to the Bank, from time to time the amount of the lapsed deposits which should be deducted from the balance shown in the account and the pass book.

The bank should not make payment on any order for the repayment of a revenue deposit or a criminal court deposit, unless it is presented before the expiry of three months from the date of issue or before the close of the financial year in which it is issued whichever is earlier.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R, 16—INSTNS 56-A—S.R. 61]

APPLICABLE TO DEPARTMENTS GENERALLY.

56. *Treasury bills book.*—The Treasury Bills Book need not be presented at the Bank along with any bill passed for payment at the Bank. The treasury should fill up columns (8) to (10) of the book even when the payment is made at the Bank and the Government servant in the treasury who signs in column (10) of the book should make a note of the amount passed if it differs from the amount claimed.

Exception.—Bills presented at the office of the Pay and Accounts Officer, Madras need not be accompanied by the Treasury Bills Book.

SPECIAL TO LOCAL FUNDS.

56-A. In cases where the banking accounts of the local funds are kept at the Bank (see Note under instruction 3 (1) in Chapter IV of Part III below), all adjustments made to the debit-credit or such accounts, either by the treasury or by the Accountant-General, should without delay, be communicated by the treasury to the Bank.

Subsidiary Rule under Treasury Rule 16—*cont.*

APPLICABLE TO DEPARTMENTS GENERALLY.

61. *Cheques.*—The rules contained in subsidiary rules 30—43 and 45—51 shall apply *mutatis mutandis* to cheques drawn by Government servants on the Bank where the treasury transacts its cash business through it, except that every correction or alteration in a cheque drawn on the Bank shall be attested by the full signature of the Government Servants who signs it. When such cheques are presented at the Bank direct in accordance with the rules without the pay order of the officer in-charge of the treasury, the Bank shall see that the relevant rules are duly observed. When a cheque drawn by a Government servant on the Bank is, in accordance with the rules, first presented at the Treasury before it is presented for payment at the bank, the Treasury Officer shall examine it and enface on it an order to the Bank to pay the amount, if any, which he finds to be properly payable.

Explanation.—Cheques drawn by Government servants in the Forest, Cinchona and Public Works Departments may be presented at the Bank direct for payment and no pay order of the Treasury or Sub-Treasury Officer is necessary—See subsidiary rules 62, 63 and 63-A below. Similarly cheques drawn on the personal deposit accounts and the banking accounts of Local Funds which, with the exception of Treasury Pay

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 16—S.R.—61-63.]

Offices, are maintained by the Bank, may be presented at the Bank direct for payment without the pay order of the Treasury or the Sub-Treasury Officer. Instructions 22 and 50 should be observed *mutatis mutandis* in regard to withdrawals from these accounts. All other cheques drawn by Government servants shall first be presented at the treasury and the Bank shall make payment only on the pay order of the officer in-charge of the treasury.

SPECIAL TO THE FOREST DEPARTMENT.

62. *Cheques.*—(a) Drawings from account will be covered by letter of credit. Letter of credit for each drawing officer stipulating the amount to be drawn by the officer concerned every month and also the total amount that to be drawn during the year will be issued by the Government in the Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officers will communicate the allocations to the Bank. Drawal of cheques will be regulated by the Bank with reference to allotment communicated. Cheques drawn will be honoured by the Bank only up to the amount of allocation communicated. Balance of allocation in a month can be carried over to a subsequent month subject to over all provision for the financial year. The balance outstanding at the close of the financial year shall lapse. But letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter of financial year shall be counted against letter of credit for the month of March and paid till the balance is exhausted. These carryover payment should not on any account be counted against the letter of credit for the month from April to June for which separate accounts shall be opened.

(b) A Government servant holding charge of a Forest division or Range may draw funds on the Bank and the Bank shall pay such cheques, if otherwise, in order. The treasury shall charge such cheques against Divisional Forest Officer's account.

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

63. *Cheques.*—(a) Drawing from account will be covered by the letter of credit. Letter of credit for each drawing officer stipulating the amount to be drawn by the officer concerned every month and also the total amount that to be drawn during the year will be issued by the

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 63-63A]

Government in the Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The Treasury Officers will communicate the allocations to the Bank with reference to allotments communicated. Cheques drawn will be honoured by the Bank only up to the amount of allocation communicated. Balance of allocation in a month can be carried over to subsequent month subject to overall provision for the financial year. The Balance outstanding at the close of the financial year shall lapse. But letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter of financial year shall be counted against the letter of credit for the month of March and paid till the balance is exhausted. These carryover payment should not on any account be counted against the letter of credit for the months from April to June for which separate accounts shall be opened.

NOTE.—During the absence from headquarters of the Director, Cinchona Department on tour, casual leave or otherwise, the Personal Assistant to the Director and during the absence from headquarters of both the Director and his Personal Assistant under similar circumstances the Chief Accountant, Cinchona Department may draw moneys by cheques and in both the cases, responsibility for the moneys drawn by cheques shall devolve on the drawers of the cheques.

(b) A Sub-Divisional Officer may draw cheques on the Bank up to the limit fixed by the Divisional Officer, who shall intimate the limit, if any, to the Treasury Officer and the Bank. The Bank shall pay such cheques up to that limit, if otherwise in order provided that the Divisional Officer has been placed by the Accountant-General in account with the treasury concerned and the Bank has received a letter of authority from the Divisional Officer giving the necessary instructions in writing. The treasury shall charge such cheques against the Divisional Officer's account.

SPECIAL TO THE CINCHONA DEPARTMENT

63A. *cheques*—The gazetted officer of the Cinchona Department in independent charge may draw moneys required for expenditure on Government account by cheque on the State Bank of India in places where the cash business of the Government treasuries is transacted through the State Bank of India.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[TR. 16—INSTN. 57-58—S.R. 64]

Instructions under Treasury Rule 16.

APPLICABLE TO DEPARTMENTS GENERALLY,

57. *Cheques.*—Instructions 40/50 above apply *mutatis mutandis* to cheques drawn by Government servants on the Bank where the treasury business is transacted through it. The specimen signature and certificates mentioned in instructions 50 (b) and (c) above should be sent to the Bank, when the cheques are drawn on the Bank.

58. *Lost cheques.*—The provisions of subsidiary rule 50 and instruction 41 should be observed *mutatis mutandis* in regard to cheques drawn by a departmental officer on the Bank direct. When such a cheque is lost the departmental officer should send the intimation of the loss of the cheque to the Bank direct by Registered Post Acknowledgement Due and advise it to stop payment if the cheque, alleged to have been lost, is presented thereafter. A written confirmation about the Bank having recorded the “Stop order” should also be obtained from it. However, in cases where the currency of the cheques alleged to have been lost, has already expired in term of Subsidiary Rule 45 (b) *ibid* at the time, when the request for recording the “Stop order” by the Bank is made no acknowledgement of the “Stop order” by the Bank other than a postal acknowledgement due, is necessary. The Treasury Officer should send the certificate prescribed in Subsidiary Rule 50 above with suitable modifications.

NOTE.—The conditions mentioned in note under S.R. 50 will apply *mutatis mutandis* to the lost cheques mentioned under this instruction also.

PAYMENT OF PENSIONS.

N.B.—In the case of pensions chargeable to the Central revenues, the rules in the Central Treasury Rules should be followed.

Subsidiary Rule under Treasury Rule 16—*cont.*

MANNER OF PAYMENT OF PENSIONS AND IDENTIFICATION OF
PENSIONERS.

64. *Pension Payment Orders.*—(a) In regard to each pension sanctioned by a competent authority except in the case of payment of provisional pension by a head of office the Accountant-General issues a pension

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 16—INSTNS 58—S.R. 64]

Payment Order in two halves of which one known as the disburser's half is kept in the treasury at which the payment is to be made and the other is delivered to the pensioner.

(b) The disburser's half of each Pension Payment Order shall contain the impressions of the thumb and each finger of the pensioner's left hand or where this is not possible due to physical incapacity the thumb and finger impressions of his right hand, failing which his toe impressions. These impressions shall be taken in the presence of the head of the office concerned or some other responsible officer when the pension application is prepared and he shall sign the following certificate below them :—

Certified that the above finger prints or toe impressions have been taken in my presence and under my personal superintendence from the left/right hand or toes of the person whose name is entered in the Pension Payment Order.

(c) A pensioner shall produce his half of the pension payment order before the disbursing officer whenever he claims payment of his pension and no payment shall be made if he fails to produce it.

(d) When a portion of pension is commuted the Accountant-General will issue an authorisation for the commuted value of pension along with a communication intimating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised amount of pension payable after commutation and the date from which it is payable shall be noted in both halves of the original Pension Payment Order quoting the Accountant-General's letter as authority and attested by the Treasury Officer/Pay and Accounts Officer". In the case of payments at sub-treasuries both halves of the original Pension Payment Order shall be called for by the Treasury Officers from the sub-treasuries and necessary amendment incorporated and attested by the Treasury Officers.

(e) In the case of Anticipatory Pension when the pension is finally admitted, the Accountant-General shall intimate to the Pay and Accounts Officer/Treasury Officer concerned in the form of an amendment letter. The final pension shall be noted in both the halves of Pension Payment Order quoting the amendment letter as authority and attested by the Pay and Accounts Officer/Treasury Officer. In the case of payment at sub-treasuries both the halves of the original Pension Payment Order shall be called for by the Treasury Officer from the respective sub-treasuries and necessary entries made and attested by the Treasury Officer.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

[T.R. 16—S.R. 64-65]

(f) The payment in rupees of pensions fixed in sterling or any other external currency shall be regulated by such general or special instructions as may be issued by the Government in this behalf. In issuing Pension Payment Order for such pensions, the Accountant-General shall either mention the exact amount to be paid in rupees or indicate the rate at which the amount stated in sterling or any other external currency shall be paid.

6S (a) As a rule except in the case of provisional pension payable through a head of office a pensioner shall take payment of his pension in person and the disbursing officer shall identify him with reference to the details available in the Pension Payment Order before making any payment. When claiming his pension for the first time, a pensioner shall also be required to produce a copy of the order communicating the sanction to his pension.

Whenever a pensioner appears to take payment of his pension, the disbursing officer shall check his personal marks with those recorded on the disburser's half of the Pension Payment Order and compare his signature on the receipt with that pasted on the disburser's half of the Pension Payment Order. If a pensioner cannot sign his name, the disbursing officer shall compare his thumb/great to impression on the receipt with the original thumb/great to impression previously taken on the disburser's half of the Pension Payment Order.

NOTE (1)—In cases where pension is drawn through authorised agents or banks who have indemnified the Government against over payments, personal appearance of the pensioner is not necessary even on the first occasion.

NOTE (2)—If the disbursing officer finds any discrepancy between the details of identification marks recorded in the disburser's half of the Pension Payment Order and found actually on the pensioner, he may require the pensioner to obtain clear marks of identification duly attested by the Gazetted Officer or any other authority acceptable to the disbursing officer or the departmental officer under whom the pensioner last served and produce the details to the disbursing officer for recording them on the disburser's half of the Pension Payment Order.

NOTE (3)—The disbursement of provisional pension drawn by a head of office shall be made in the same manner in which pay and allowances are disbursed by him.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S, R. 65—cont)

(b) (i) *Payments in Madras City.*—Claims for pensions payable in Madras City shall be presented at the office of the Pay and Accounts Officer, Madras and paid in cash irrespective of the amount involved unless a pensioner desires payment through cheque on the Reserve Bank, Madras.

(ii) *Payments in the mufassal.*—Pensions payable at a treasury which transacts its cash business through the Bank shall be actually disbursed at the Bank or at the treasury in accordance with the general or special orders of the Government applicable to each case.—See also instructions 51 and 51-A above. When such a pension is to be disbursed at the Bank the officer-in-charge of the treasury shall be the disbursing officer for the purpose of these rules except in regard to the actual disbursement of cash on the bill passed for payment by him. A pension that would otherwise be actually disbursed at a treasury which transacts its cash business through the Bank shall if the pensioner endorses his bill in favour of the State Bank of India, be paid at the Bank after being passed by the treasury.

(iii) *Provisional Pension.*—Provisional Pension payable through a head of office shall be drawn by the head of the office, in which the Government servant served immediately, prior to his retirement from where his pay and allowances were last drawn.

Provisional Family Pension wherever payable through the Head of office shall be drawn in Tamil Nadu Treasury Code, Form 75-C by the Head of Office in which the Government servant was serving immediately before his death, at the Treasury or Authorised office of disbursement at which the Pay and Allowances of the establishment are drawn by him.

NOTE.—The relevant provisions for the drawal and disbursement of provisional pensions to the pensioners by the Head of Office will apply *mutatis mutandis* for the drawal and disbursement of provisional Family Pension in terms of the above rule by the Head of Office wherever necessary.

(c) In order to facilitate the identification of pensioners, a duly authenticated copy of a passport size photograph of every pensioner and in the case of the Government servant governed by the Family Pension Rules, 1964, his/her photo and his wife's or her husband's as the case may be, shall be affixed to the disburser's half of the Pension payment order and renewed wherever the disbursing officer considers it necessary.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 16—S.R. 65-66.)

A pensioner shall be required to pay for the photographs required for this purpose. This will not apply to Pension Payment Orders relating to Indian Woman who do not appear in public, pensioners who hold Government titles pensioners whom the Government have specially exempted from this requirement and persons in receipt of family pensions granted under the Wound and Extraordinary Pension Rules in the Civil Services Regulations.

NOTE.—Copy of the passport size photograph of Pensioners who retired from Gazetted post prior to 21st December 1967 need not be affixed to their pension payment orders.

(d) The Pension Payment Order does not contain a full description of the pensioners, if he retired as a gazetted officer. When the disbursing officer does not know any such pensioner and feels any doubt regarding his identity, he shall require the pensioner to produce satisfactory evidence of his identity before paying his pension.

66. (a) Pensioners specially exempted from personal appearance by the Government, women who are not accustomed to appear in public and pensioners who produce satisfactory evidence that they are unable to appear because of bodily illness or infirmity need not appear at the treasury in person to claim payment of their pensions.

(b) The pension due to any pensioner belonging to one of the classes mentioned in clause (a) may be disbursed to a messenger who presents the pensioners half of the Pension Payment Order along with (1) a proper bill signed and receipted by the pensioner and bearing an endorsement also, duly signed by him authorising payment to such messenger and (2) a life certificate in respect of the pensioner signed by a Government servant drawing a pay of Rs. 50 a month or more or, if there is no such Government servant at the place where the pensioner resides, some other well-known trustworthy person. The disbursing officer may accept for this purpose a life certificate signed by a sub-postmaster on a pay of not less than Rs. 50 a month, a village headman or the head of the village panchayat if he considers it to be trustworthy.

(c) The Government have delegated to heads of departments as defined in subsidiary definition (ii) under Fundamental Rule 9 excluding officers of the Central Government and to Collectors and district and Session Judges, the power to exempt from 'personal' appearance, pensioners who were serving under them immediately before retirement.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S. R. 67—68)

67. (a) A pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, or by any pension officer who before retirement, exercised the powers of a Magistrate, provided he draws his pension in the same treasury/sub-treasury where the pensioner draws his pension or by any gazetted officer, or, by a village munsif or by a Police Officer not below the rank of the Sub-Inspector in charge of a Police Station, or by a Post-Master a departmental Sub-Post Master, or an Inspector of Post Offices or by a class I Officer of the Reserve Bank of India or an officer including officers Grade II of the State Bank of India or an officer of a subsidiary bank of the State Bank of India, or by the Head of a Village Panchayat or by a bank included in the second schedule to the Reserve Bank of India Act, 1934 in respect of a Pensioner drawing his pension through that bank is exempted from personal appearance.

The Treasury Officer, however, in all cases of doubt, will be competent to obtain proof of the existence of the pensioner independent of that furnished by the Life Certificate.

NOTE.—The words "Gazetted Officers" occurring in this subsidiary rule refer not only Gazetted Officers in Government Departments but also those on deputation to autonomous bodies on foreign Service terms. Such officers shall show their designation in the parent department also while signing the Life Certificate. They shall not sign life certificates, if they become employees of the autonomous bodies.

(b) The pension due to any pensioner may be disbursed to a messenger who presents the pensioners half of the Pension Payment Order along with (1) a proper bill signed and receipted by the pensioner and bearing an endorsement also duly signed by him authorising payment to such messenger, and (2) a life certificate in respect of the pensioner signed by a person holding one of the qualifications mentioned in clause (a). This procedure is also applicable to the payment of death arrears due to heirs of deceased pensioners.

68. A disbursing officer shall not pay a pension except the provisional pension for any month to a messenger under subsidiary rule 66 or 67 if the date of the life certificate is earlier than the last day of that month. He shall also invariably take the signature of the messenger in whose favour the pensioner has endorsed the bill in token of the receipt of the amount specified in it. When the messenger is illiterate his signature shall be taken in the form of his thumb-impression. duly

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 68—69)

attested by a witness. The disbursing officer is personally responsible for any payment wrongly made. Whenever he feels a doubt as to the proper course of action he should consult the Accountant-General.

69. (a) A pensioner of any description who is resident in India may claim his pension through a well-known bank or agent in the manner prescribed in regard to leave salary in subsidiary rule 6, provided that the bank or agent shall produce a life certificate in respect of the pensioner as prescribed in that rule at least once a year even when a bond guaranteeing the refund of over-payments to the Government has been executed. A pensioner who claims his pension in this way is exempt from personal appearance and the disbursing officer concerned shall pay valid claims so presented. The procedure is also applicable to the payment of death arrears due to heir of deceased.

NOTE.—The indemnity bonds in Tamil Nadu Treasury Code, Forms 45 and 46 executed by banks for this purpose will cover payment of pensions to retired teachers of aided schools also.

(b) A pensioner who is not resident in India but is entitled to draw a pension in India may be authorized to claim it at any treasury in India. He may with the permission of the Reserve Bank of India then present his claims through a well-known bank or agent possessing a legally valid power of attorney in the manner indicated in subsidiary rule 6 provided that the bank or agent produces on each occasion a certificate signed by a magistrate a notary, a banker or a diplomatic representative of India that the pensioner was alive on the last day of the period for which his pension is claimed or executes a bond guaranteeing the refund of overpayments to the Government and produces at least once a year a life certificate in respect of the pensioner signed by a person holding one of the qualifications mentioned above. The disbursing officer shall pay valid claims so presented.

When a pension is drawn from treasury outside the State and the procedure duly authorized for that treasury differs from that prescribed above the procedure authorized for that treasury shall be followed.

Explanation.—“Treasury in India” means any treasury maintained in India by the Tamil Nadu Government, the Union Government or any other State Government.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S. R. 70—71)

70. *Leper pensioners.*—A leper pensioner shall ordinarily appear before the disbursing officer to claim his pension without preparing a bill. The disbursing officer shall then direct one of his clerks or assistants to fill up a pension bill form on behalf of the pensioner. Payment shall be made at once to the pensioner on this bill and the disbursing officer shall mark the bill by means of a stamp as having been paid in his presence and record the fact of payment in both halves of the Pension Payment Order under his initials. Both halves of the Pension Payment Order shall be retained in the treasury in these cases. When a leper pensioner is unable to appear before the disbursing officer due to bodily infirmity he shall send a life certificate under subsidiary rule 66 but not a bill. The disbursing officer shall have the bill prepared and either remit the pension irrespective of any money limit, by postal money order or, if the pensioner has requested him to do so, arrange for it to be paid through the headman of the village in which the pensioner lives before two responsible witnesses. The procedure to be followed when a pension is paid to a leper pensioner through the village headman is prescribed in Appendix 16.

71. (a) The disbursing officer shall take adequate precautions to prevent the payment of any fraudulent claims on account of the pension of a pensioner who does not appear in person to take payment. When a pensioner draws his pension in accordance with the provisions of subsidiary rules 66, 67, or 70 the disbursing officer shall require proof of his continued existence, independent of that furnished by the life certificate to be furnished at least once a year. For this purpose he shall require each such pensioner to attend personally at the treasury for due identification at least once a year unless he is exempt from personal appearances under subsidiary rule 66, in which case the necessary independent proof of the pensioner's existence shall be obtained by some other suitable method. When a pensioner alleges that he is unable to appear personally at the treasury on account of bodily illness or infirmity the disbursing officer shall require adequate proof of such inability to be furnished at least once a year in addition to the independent proof of the pensioners existence.

(b) The Treasury Officer shall see that the Sub-Treasury Officers furnish certificates showing that they have obtained at least once a year the necessary independent proof of the continued existence etc. of pensioners exempted from personal appearance whose pensions are paid at the sub-treasury.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(r.R. 16—SR. 71—72)

(c) A pensioner of rank may be identified privately by the disbursing officer and need not be required to appear at a public office.

(d) The disbursing officer shall take special care in regard to the payment of the pension of any woman not accustomed to appear in public since such payments involve a special risk or fraud. No payment shall be made except on a life certificate as prescribed in subsidiary rule 66 (b) which shall be attested on each occasion as an additional precaution, by two or more respectable persons of the pensioner's town or village. The disbursing officer shall also arrange to have every such pensioner examined at least once a year by two non-purdah female pensioners who shall check her personal marks with those recorded on the disburser's half of the Pension Payment Order and shall compare her signature or if she is illiterate her 'thumb/great toe' impression on the receipt with that already taken on the disburser's half of the pension payment order. These examinations shall be conducted as far as possible without any extra expenditure by the Government. Extra expenditure may be incurred in special cases when it is unavoidable.

(e) Whenever any person is allowed to draw pension without appearing in person at the treasury, the fact shall be noted on the Pension Payment Order and the disbursing officer shall initial the note. He shall then see that a further note is made on it every year as to the manner in which independent proof is obtained within that year of the pensioner's continued existence (e.g., "Pensioner visited the Collector on.....") and initial it after verifying that the proof has actually been obtained in that form and is sufficient.

72. (a) The pensioner's receipt for each payment shall be taken on a separate bill in Form 75 or 76, as the case may be and attached to a schedule of payments of pensions of each kind or if pension payments are few in number to the list of payments.

(b) Every payment of a pension shall be entered on the revenue of both halves of the Pension Payment Order and attested by the initials of the disbursing officer.

(c) When the pension of a Government servant who was transferred to the service of the Reserve Bank of India is paid at a treasury the disbursing officer shall take the pensioner's receipt for each payment in the special receipt form prescribed for the purpose. The Reserve Bank will supply the copies of the form required by the treasury on receipts of a requisition from the Treasury Officer.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—S.R. 72-74.)

(d) As soon as the payment of provisional pension drawn by the head of office has been completed he shall inform the Accountant General, Madras, of the particulars of the payment actually made by him.

73. When a pension is debitable partly to a local fund and partly to State revenues, the amount debitable to local fund in any bill and the name of that local fund shall be separately enfaced on the bill in red ink and the amount shall be debited in the first instance to a suspense head. The suspense head shall be cleared by monthly recoveries from the local funds concerned.

74. (a) The disbursing officer shall not make any payment of pension to any pensioner other than one who retired as a last grade servant or is a retired police constable in receipt of pension not exceeding Rs. 10 a month, until he has signed on each occasion when he claims payment a certificate of non-employment in form 75 or 76, which shall be printed in English and in the principal language of the district. If a pensioner who is required to sign the certificate has been re-employed either permanently or temporarily under a Government or a local fund in India during the period for which he claims pension he shall furnish the necessary particulars in the certificate and the disbursing officer shall ascertain and report to the Accountant-General whether the rules regarding such re-employment have been duly observed. If a pensioner who is required to sign the certificate is illiterate the disbursing officer shall see that the meaning of the certificate is explained to him verbally on each occasion on which he claims payment of his pension.

Exception 1.—This rule shall not apply to payments of pension by postal money order, as to which see subsidiary rule 77 (7).

Explanation 2.—A pensioner who claims his pension through a well-known bank or agent under subsidiary rule 69 and has executed a power-of-attorney in favour of the bank or agent shall furnish a certificate of non-employment to the disbursing officer at least once a year. In the case of an employed re-employed pensioner drawing family pension under the liberalised pension rules extraordinary family pension rules, the pensioner shall furnish the details of his/her emoluments on employment re-employment, duly verified by the head of office where he/she is employed/re-employed once a year in the pension bill for the month of December.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S.R. 74-75.)

(b) Claims for provisional pension sanctioned in respect of retired Non-Gazetted Government Servant whose pay and allowances immediately before retirement were drawn on established pay bills shall be preferred by the head of office separately for each pensioner in Tamil Nadu Treasury Code Form 75 (C).

75. (a) When a pension is granted on condition that it shall be paid only so long as a specified event other than the pensioner's death has not taken place, no payment shall be made unless the pensioner furnishes a certificate on each occasion in the following form duly signed by any of the authorities in S.R. 67 (a) above.

CERTIFICATE OF NON-TERMINATION OF EVENT DETERMINING--PENSION.

“Certified that the event viz. which determined the pension. has not happened.”

In the case of female pensioners whose pensions are terminable on their marriage or re-marriage the certificate prescribed in subsidiary rule 75 (a) shall not be necessary for the month of December as the pension bill for the month will be supported by a declaration as required under subsidiary rule 75 (b).

(b) A woman whose pension is payable only so long as she does not marry or re-marry shall be required to attach a declaration in the following form yearly to the bill for her pension for the month of December.

“I hereby declare that I am not married and have not been married during the year ending 31st December 19 .

daughter

widow

of the late.

I certify to the best of my knowledge and belief that the above declaration is correct.

(To be signed by a responsible Officer or well known

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT,**

(T.R. 16—GR. 75—77)

Every pension disbursing officer shall submit to the Accountant-General a statement showing particulars and date of last payment of pension in respect of the cases of failure to furnish the above declaration in January.]

76. The pension of an insane person may be paid to a guardian appointed under the Indian Lunacy Act, 1912 (Indian Act IV of 1912) or to any person authorised by the Government (or the authority which sanctioned the pension) to receive it. Such guardian of person shall be required to furnish with each claim a life certificate as prescribed in subsidiary rule 66 (b) stating that the pensioner was alive on the last day of the period for which the above declaration in January.

When a pensioner in a minor or is for any other reason incapable of managing his own affairs and has no regularly appointed manager or guardian the Collector may, on application by or on behalf of the pensioner and subject to such conditions as he may impose, declare any suitable person to be manager or guardian for the purpose of receiving on behalf of the pensioner the pension due to him and payments of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder (pensioner) being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Collector.

PAYMENT OF PENSIONS BY POSTAL MONEY ORDER.

77. If a pensioner presents his copy of his Pension Payment Order in person to the Disbursing Officer together with a declaration that he wishes his pension to be paid by postal money order at his cost in future, the pension shall then be paid in that manner at the cost of the pensioner so long as the declaration is in force and the pension remains payable. The disbursing officers shall observe the following rules in regard to the payment of pension by money order.

When a pensioner makes an application in person in the manner prescribed above, the disbursing officer shall identify him in the manner prescribed in subsidiary rule 65 (a) and instruct him to communicate promptly any change in his address

**WITHDRAWAL OF MONIES FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—SR. 77)

The necessary entries regarding the pensioners declaration shall then be made in a "Register of Pensions Payable by money order" (Form 77) specially opened for this purpose, and the declaration and both halves of the Pension Payment Order shall be filed together in separate file.

A register in Form 77-A shall be maintained in Treasuries for indicating the despatch of Money Order and for watching the receipt of Money Order acknowledgments. The number and date of the postal receipt and the actual date of acknowledgment by the pensioner shall be noted in the register.

NOTE.—The Pay and Accounts Officer, Madras need not maintain a separate Register in Tamil Nadu Treasury Code, Form 77-A as the Money Order Acknowledgments are kept in separate bundles and they are checked with the schedules and a certificate of check recorded over the initials of the Assistant Pay and Accounts Officer.

(2) Not later than the tenth of each month the clerk to whom the disbursing officer allots the duty shall make out a Money Order Form for each pensioner noted in the register mentioned above for the amount pension payable less the Money Order commission and make a corresponding payment entry on the back of both halves of the Pension Payment Order. The disbursing officer shall sign each Money Order Form and initial the corresponding entries on the back of both halves of the Pension Payment Order after comparing the three documents carefully and satisfying himself that the entries are correct. In cases where exact amount of pension could not be sent by Money Order after deduction of Money Order commission due, the differences left over after remitting the maximum amount by Money Order, shall be sent to the pensioner at his cost once in six months.

(3) The disbursing officer shall make the necessary payments to the Post Office on account of the credit of the money order not in cash but by transfer to the post office in the Treasury Accounts he shall send the Money Order forms to the post office that he has credited the amounts of the Money Orders and the commission payable on them to the Post by transfer in the treasury accounts. A separate receipt shall be obtained from the Post Office for each Money Order filed in the treasury.

**WITHDRAWAL OF MONIES FROM THE GOVERNMENT
ACCOUNT**

[T. R-16— S. R. 77—cont.]

(5) The disbursing officer shall see that the payee's Money order receipts are duly received for all the remittances shown in the register. He shall compare the signature (or thumb-impression) each such receipt every month with the pensioner's signature (or thumb-impression) on the Pension Payments Order and satisfy himself that it is genuine. The receipt shall then be filed in the treasury. In the next month's schedule of pension payments the disbursing officer shall certify as follows :—

"I certify that I have satisfied myself that all pension payment shown in the schedule for the previous month except in the cases described below, have been paid to the proper person and that I have obtained the payees Money order receipts in support of all these payments and filed them in my office."

(i) In the following cases, Money order receipts have not been received and the Postal department authorities have been addressed

Serial number.	Name of the Pensioners	Pensions payment Order Number	Amount sent by Money Order.
(1)	(2)	(3)	(4)

(ii) In the following cases, the Money Order were furnished undelivered for reasons noted against each and the amounts have been remitted back into the treasury

Serial number.	Name of the Pensioner.	Pension Payment Order Number	Amount sent by Money Order.	Details of Remittance.		Reasons for remitting back the money.
				Challan Number and date.	Head of Account.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(6) The disbursing officer shall satisfy himself once a year in such manner as he thinks desirable that the pensioner is actually alive. For this purpose a life certificate furnished under S.R. 67 (a) is deemed to be sufficient. In token of having done so, he shall endorse on the schedules of payments for the month of December each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(7) The disbursing officer shall obtain from each pensioner whose pension is granted on condition that it shall be paid until the happenings of a certain event other than his/her death and whose pension is remitted by Money Order the monthly certificate in the form and in the manner prescribed in subsidiary rule 75 (a) above. The disbursing officer shall obtain from each woman whose pension would terminate on her marriage or re-marriage and whose pension is remitted by Money Order a declaration in the form prescribed in S.R. 75 (b) annually before remitting the pension for December.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S.R. 77—cont.)

He shall also obtain from every pensioner whose pension is remitted by money Order other than one who retired as a last grade servant or is a retired Police Constable in receipt of a pension not exceeding Rs. 10 a month of a half-yearly declaration for the half-year ending on 30th June or 31st December that he has not received any remuneration for serving under the Government or a local fund in any capacity during the half-year. He shall certify as follows on the schedules for January and July.

“I certify (1) that I have obtained from each pensioner other than one who retired as a last grade servant or is a retired Police Constable in receipt of a pension not exceeding Rs. 10 a month a declaration that he has not received any remuneration for serving under the Government or a local fund in any capacity during the past six months, (2) that I have obtained from each pensioner whose pension would terminate on the happening of a certain event other than his/her death, the certificate prescribed in subsidiary rule 75 (a) that the event has not happened and (3) that I have obtained from each woman whose pension would terminate on her marriage or re-marriage a declaration in the form prescribed in subsidiary rule 75 (b) that she is not married and has not been married during the past year.”

“Certificate No. 3 shall be furnished by the disbursing officer once in a year, i.e., in January”.

(8) The certificates mentioned in clauses (3), (5), (6) and (7) shall be given by the Treasury Officer for payments made at the district treasury. So far as payments made at sub-treasuries are concerned, the Treasury Officer need only certify that he has received the necessary certificates from the respective Sub-Treasury Officers.

(9) Where, owing to old age or infirmity or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer, a declaration electing to have his pension paid by Money Order, the Treasury Officer may accept instead of a written declaration signed by the pensioner which is duly verified by a gazetted officer, a Magistrate or a Justice of the Peace. The officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(10) Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorise payment to the pensioner on production of a certificate from the Civil Surgeon of the district or

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 77-78.)

a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact the heir and continues, to the heir throughout the period for which he draws the pension.

NOTE.—Provisional pension drawn by the head of office may be paid by Postal Money Order or by bank draft, if so desired by the pensioner at the cost of the pensioner.

PERIODICAL APPEARANCE OF PENSIONERS FOR IDENTIFICATION.

78. (a) On the first appearance of a pensioner and once in the course of every year thereafter, the disbursing officer shall take an impression of the thumb and all the fingers of the pensioner's left hand or right hand or toes on the pension bill.

He shall then identify the pensioner with reference to the particulars given in the disburser's half of the Pension Payment Order; If he cannot identify the pensioner by other means with absolute certainty, he shall identify him by a comparison of the thumb and finger or toe impressions, taken on the bill with those pasted on the pension payment order.

Exception.—This rule does not apply to a pensioner who is an Indian Prince, a European lady, a retired gazetted Government servant or a holder of a Government title, nor to one whose pension exceeds Rs. 50 a month, nor to one whom the Government have specially exempted from this requirement, nor to literate pensioners who can sign their pension bills, provided that, in cases of doubt where the pensioner cannot be identified by other means, it shall still be open to the disbursing officer to take thumb and finger or toe impressions on the pension bill.

NOTE.—The pension disbursing officer may at his discretion and for reasons to be recorded, privately identify and verify the continued existence of a pensioner and dispense with his personal appearance in a year in special cases, such as of those who held high offices before retirement.

(b) A woman who is exempt from personal appearance under subsidiary rule 66 (a) because she is not accustomed to appear in public should affix an impression of her left/right thumb or great toe on each bill in the presence of the person who signs the life certificate and the

**WITHDRAWAL OF MONIES FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S.R. 78-79—CONT.)

latter should attest it. An illiterate pensioner should similarly affix an impression of his left/right thumb or great toe on each bill in the presence of the person who signs the life certificate or when he attends at the paying office in person to receive payment before the disbursing officer and the person who signs the life certificate or the disbursing officer, as the case may be, should attest it. In the case of an illiterate pensioner or a woman who is not accustomed to appear in public, acquittance by a seal mark attested by some known and respectable person may be accepted in lieu of thumb or great toe impression.

(c) When a Pension Payment Order is renewed, the original thumb and finger or toe impressions shall be cut off from the old order and attached to the new order.

(d) If the disbursing officer entertains, any doubt as to the identity of any person claiming to be a pensioner who has served in the Police Department, he may require the local Inspector of Police to identify him and the latter shall then be responsible for the correct identification of the pensioner.

79. (a) In order to ensure that each pensioner attends personally at the paying office at least once a year, unless he fails within the terms of the Exception to subsidiary rule 78 (a) above or is paid by Money Order, the disbursing officer shall write the letter "L.C." with his initials in the case in which the monthly payment is noted on the reverse of the disburser's half of the Pension Payment Order whenever the payment is made on a life certificate and shall send through the messenger who receives payment of the pension in the month previous to that in which the pensioner is due to appear in person a call in Form 79 or Form 80 for the personal appearance of the pensioner for the annual muster in the following month or require proof, independent of that furnished by the life certificates of the continued existence of the pensioner, when the period of continuous non-appearance approaches a year.

In the case of re-employed pensioners when personal appearance is inconvenient, it will be sufficient if a certificate from the head of the office or department in which they are re-employed to the effect that the pensioner is re-employed and continues to be re-employed in his office or department is produced before the pension disbursing officers.

(b) When a pensioner draws his pension through an agent who has executed a bond to refund overpayments, the pension shall not be paid on account of a period of more than a year after the date of the life certificate last received. The Accountant-General and the Disbursing Officer shall watch carefully for authentic information of the death of any such pensioner and see that no further payment is made after such information is received.

**WITHDRAWAL OF MOENYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S.R. 80-82.)

PLACE OF PAYMENT.

30. A pension payable in India may be paid at any treasury in India (see also Treasury Rule 21 and instructions 2 and 3 under Treasury Rules 35 and 36).

TRANSFERS OF SERVICE PENSIONS.

81. The Government or the Accountant-General may, on application and on sufficient cause being shown, permit the transfer of the payment of a service pension from any treasury in India to another. A departmental authority not below the status of a Collector or other district officer may also exercise this power if the Government have specially empowered him to do so. A Treasury Officer may transfer the payment of a pension from one district to another in the State. It is not permissible for any authority to transfer the payment of any pension to Pondicherry, since there is no treasury there and the arrangements for payment would involve risk.

[NOTE.—(1) In the case of civil pensioners residing in Nepal who apply for transfer of pension from one pension disbursing officer to another the submission of pensioners half of the pension payment order may not be insisted upon at the time of effecting the transfer of pension the transfer being done on the strength of the disburser's half of the Pension Payment Order. The pensioners half shall be collected by the new pension disbursing officer from the pensioner when he first reports to receive his pension and forwarded to the Accountant-General concerned under intimation to the old pension disbursing officer.

(2) A Pension Disbursing Officer may stop payment of pension by Money Order to a pensioner who resides in another State, if he does not turn up for Mustering once a year. If, however, the pensioner is unable to appear in person once a year, he should apply for transfer of his pension to the State where he resides. When the pensioner fails to do so in spite of repeated instructions from the Pension Disbursing Officer, the later may take steps to transfer the pension to the State in which the pensioner resides.

82. (a) A copy of any order issued by the Government or any subordinate authority under the preceding rule shall be forwarded to the Accountant-General.

(A Group) 113-15—35

WITHDRAWAL OF MONIES FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 82 INTNS 59.)

(b) When the payment of a pension is transferred to a treasury outside the State, the Treasury Officer shall forward both halves of the Pension Payment Order to the Accountant-General for necessary action with two slips containing specimen signatures or thumb-impressions of the pensioner.

(c) The following procedure shall be observed in regard to the transfer of payment of pension from one district to another in the State:

The Treasury Officer shall forward both halves of the Pension Payment Order to the Treasury Officer of the new district with information as to the date up to which payment was made in the old district and shall simultaneously forward a copy of the communication to the Accountant-General for necessary corrections in the records of his office. On receipt of both the halves of the Pension Payment Order, the Treasury Officer of the new district shall file them into stock, make necessary entries in the Register of Pension Payment Orders as laid down in Instructions 63 and 64 under Treasury Rule 16 and arrange for the payment of pension in his district under the old number of the Pension Payment Order without any delay.

If, at the time of transfer, the Pension Payment Order is renewed on account of the pensioners half having been lost, the Treasury Officer of the new district shall be informed of the loss for renewal.

83. A Treasury Officer may authorize payment at any sub-treasury in his district of a pension payable under proper authority at his head quarters and may transfer the payment of a pension from any such sub-treasury to the district treasury or from one sub-treasury to another in his district.

84. Deleted.

Instruction under Treasury Rule 16—cont.

59. *Transfers of Political Pensions.*—The Government or the Accountant-General may permit the transfer of the payment of a political pension from one treasury in India to another provided that the Accountant-General should, before ordering any transfer of a political pension obtain the concurrence of the authority empowered to permit a change of residence by the political pensioner. The Collectors of North Arcot and Tanjavar may arrange, in consultation with the Accountant-General for the transfer of the payment of the pension of any political pensioner who may be duly permitted to change his residence to a place within or outside the State. The Pay Master Carnatic Stipend may exercise the same power in regard to the Carnatic stipendiaries.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 85-86)

Subsidiary Rules under Treasury Rule 16—cont.

85. *Renewal of pension payment orders.*—(a) The Treasury Officer is authorised to renew a pension payment order without reference to the Accountant-General in case in which pensioner's half is lost. A fee of 25 paise shall be levied from the Pensioner for the issue of duplicate. When the entries on the reverse of either the pensioner's or the disbursing officer's half are completely filled up, the disbursing officer shall attach additional sheets to original pension payment order to make further payment entries. A note of the issue of every new pension payment order shall be made in the remarks column of the register of pension payment orders.

NOTE.—In the case of pensions paid at sub-treasuries the Pension Payment Order shall be returned to the district treasury for renewal.

(b) When a Treasury Officer has issued a new Pension Payment Order in place of a lost one, he shall by strict observance of subsidiary rule 72 (a), see that no payment is made on the Pension Payment Order alleged to have been lost.

LAPSE OF SERVICE PENSIONS.

86. (a) If a pension payable in India remains undrawn for more than one year, the pension shall cease to be payable. (Article 956, Civil Service Regulations.)

(b) If the pensioner afterwards appears, the disbursing officer may renew his payments. The disbursing officer may make payment of arrears of pension, if the amount of arrears does not exceed Rs. 2,500 and with the previous sanction of the Director of Treasuries and Accounts if the amount exceeds Rs. 2,500. He shall not however pay the arrears if the pension in arrears is to be paid for the first time without authority from the Accountant-General.

87. (a) A pension chargeable under the head "266 Pensions and Other Retirement Benefits" not drawn for three years shall cease to be payable without the previous sanction of the Accountant-General (See Article 55 of the Tamil Nadu Financial Code Vol. I.)

(b) Except as provided for under Subsidiary Rule 89 (a) below the arrears of pension due on account of a deceased pensioner shall cease to be payable if they are not claimed within one year of the pensioner's death.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 16—S.R. 88—Instns. 60-61.)

(c) The Treasury Officer shall examine the files of Pension Payment Orders carefully every month and remove all the Pension Payment Orders relating to cases of the kinds mentioned in clauses (a) and (b) above. He shall return the disbursement halves of the Pension Payment Orders concerned to the Accountant-General with a half-yearly statement of such case. The statement shall be prepared in two parts; the first part should show the names of all service pensioners entitled to pensions adjustable under the head 266. Pensions and other retirement benefits who have not drawn their pensions for three years and the second part should show the names of service pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known shall be stated against each name.

Instructions under Treasury Rule 16—cont.

60. Deleted.

61. *Lapse of political pensions.*—(a) A pension chargeable under the minor head, "Pensions for distinguished and meritorious services or for political considerations or "Charitable Allowances" under the major head 266. Pensions and other Retirement Benefits not drawn for six year ceases, to be payable without the previous sanction of the Accountant-General.

(b) A similar procedure to that prescribed in clause (c), of subsidiary rule 87 should be allowed *mutatis mutandis* in regard to pensioner chargeable to the heads mentioned in clause (a) above but the half-yearly statement relating to them should show the names of only those pensioners who have not drawn their pensions for six years.

Subsidiary Rules under Treasury Rule 16—cont.

DECEASED PENSIONERS.

88. A pension shall be payable for the day of a pensioner's death, irrespective of the hour at which death takes place see Article 80 of the Tamil Nadu Financial Code, Vol. I.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—S.R. 82.)

89. (a) After the death of a pensioner, the disbursing officer may pay any arrears actually due to the pensioner's heir or heirs provided that they apply within one year of the date of death See subsidiary rule 87 (b) above. If the application is made later the arrears shall not be paid without obtaining through the Accountant-General the previous sanction of the authority which sanctioned the pension or when the pension was sanctioned by the Government, the previous sanction of any subordinate authority to which the Government have delegated the power to sanction the payment of such arrears. If, however, the arrears of pension do not exceed Rs. 100 and the case presents no peculiar features, the Accountant-General may direct that the arrears be paid on his own authority.

In cases where arrears of pension due to a deceased pensioner have to be paid to the legal heir or heirs in a district other than the one where the pension was being disbursed while the pensioner was alive, the Treasury Officer of the later district may, after satisfying himself about the claim made by the legal heir or heirs authorised by a registered letter under his own signature, payment of the arrears at the required treasury within the State, under intimation to the Accountant-General provided the payment of the arrears is within his powers indicated in sub-paragraph I above. The Treasury Officer who receives the authorisation will record the payment of the arrears of pension in the pension order and send both the halves of the order to the Accountant-General under intimation to the Treasury Officer who authorised the arrears.

(b) After paying the arrears of pension due on account of a deceased pensioner, the disbursing officer shall return both halves of the Pension Payment Order to the Accountant-General (through the district treasury if the payment was made at a sub-treasury), with a note of the date of the pensioner's death, "Except in the case of pensioners governed by the Family Pension Rules, 1964," in which case the pensioner's portion of Pension Payment Order will be returned to the widow/widower. (Article 959, Civil Service Regulations.)

NOTE (i).—In the case of family pensions sanctioned for limited period the disbursing officer shall return both halves of the Pension Payment Order to the Accountant-General (through the District Treasury if the payment was made at the Sub-Treasury) as soon as the final payment is made.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 16—S.R. 89-90.)

NOTE (ii).—When a pension cases to be payable during the life time of pensioner, both portions of Pension Payment Order shall be returned by the disbursing officer to the Accountant-General (through the district treasury if the payment was made at the sub-treasury) after making the last payment with a note recording the reasons for the cessation of the pension.

NOTE (iii).—The arrears due in respect of a deceased pensioner who immediately before his death was being paid provisional pension through the head of office shall also be payable in accordance with the provisions of this rule on the finalisation of the pension claim.

(c) A Treasury Officer will, in the case of death of a pensioner governed by the Family Pension Rules, 1964, start paying family pension to the widow/widower on receipt of death certificate of the pensioner and an application in proper form for the grant of family pension to her/him and he will also send an intimation in this regard to the Accountant-General.

90. (a) The rule regarding the last payment of pay, etc., to a Government servant (see subsidiary rule 34) applies also to the payment of arrears of pension to the heir or heirs of a deceased pensioner.

(b) A person who claims payment of arrears of pension as does not exceed Rs. 2,500, payment may, subject to the provisions pensioner's half of the Pension Payment Order or if no Pension Payment Order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir. He shall also be required to produce a death certificate regarding the death of the pensioner and sufficient evidence to establish his relationship to the deceased.

(c) When the amount of arrears due to a deceased pensioner does not exceed Rs. 2,500 payment may, subject to the provisions of Article 959, Civil Service Regulations and Subsidiary Rule 89 (a), be made to the heirs of the deceased under the orders of the Treasury Officer or other officer responsible for the payment, on production of heirship certificate by the party. The heirship certificate shall be in Tamil Nadu Treasury Code Form 81-A duly signed by an Honorary Magistrate or a Justice of Peace or the Taluk Tahsildar concerned in the capacity of class II Magistrate. In that case, the disbursing officer need not insist on the production of letters of administration or similar legal authority.

WITHDRAWAL OF MONIES FROM THE GOVERNMENT
ACCOUNT.

(T.R. 16—S.R. 90-91 INSTN 62.)

(d) When the amount of arrears due to a deceased pensioner exceeds Rs. 2,500 payment to the extent of Rs. 2,500 may be made by the disbursing officer as set forth in clause (c) above. The excess over Rs. 2,500 should be paid only under the orders of the Government on the execution of an indemnity bond in Form 6 in the Tamil Nadu Financial Code Vol. I with sureties of proved financial ability to meet the obligations undertaken, provided that the Government are satisfied as to the claimant's right and title and consider that undue delay and hardship would be caused by insisting on the production of letters of administration.

* NOTE.—The indemnity bond in Form 6 in the Tamil Nadu Financial Code Vol. I executed by the heirs of the deceased Government servant under this rule should be properly stamped.

(e) Whenever there is any doubt as to the claimant's right and title payment shall be made only to the person producing legal authority.

Instruction under Treasury Rule 16—cont.

62. *Political Pensions.*—The arrears of stipend due to a deceased carnatic stipendiary may be paid to the person who performed the funeral ceremonies of the deceased, after getting the fact of performance verified by two carnatic stipendiaries.

Subsidiary Rules under Treasury Rule 16—cont.

91. (a) Every disbursing officer who pays any civil pension shall report promptly to the Accountant-General the death of any civil pensioner whose pension he was paying *see also* Article 328 of the Tamil Nadu Financial Code Vol. I.

(b) Each Treasury Officer shall send to the Accountant-General annually on the 1st December, a list of all retired gazetted government servants who were drawing their pensions in his district and whose deaths have come to notice during the preceding year.

The list shall give the following information :—

(1) Name.

(2) Service or appointment.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—INSTNS. 63—64)

(3) Date of death.

(4) Honours and distinctions, if any, held by the deceased.

Instructions under Treasury Rule 16—cont.

63. *General instructions.*—The disburser's halves of the Pension Payment Orders should be filed in serial order in separate files, one for each class of pensions. The disbursing officer should keep the files locked up and should keep the keys always in his personal custody and see that no one has any access to the files except under his authority and supervision and on his responsibility.

REGISTER OF PENSION PAYMENT ORDERS.

64. (a) *Service pensions paid at a district treasury.*—The Treasury Office should keep a register in Form 81 of the Pension Payment Orders issued on his district. This register will serve as an index to the files of Pension Payment Orders referred to in instruction 63 above. Whenever a new order is received, the Treasury Officer should see that it is correctly entered in this register with a red ink line ruled across the page below the entry and should then write his initials against the entry in the column headed "Name of pensioner". The column headed "Remarks" should be left so long as the Pension Payment Order is in force. When both halves of the order are returned to the Accountant General on account of the pensioner's death or are sent out of the office as a result of an application for transfer on payment out of the district, the order should be removed permanently from the register and the file; the Treasury Officer should have the date and reason for sending away both halves of the order entered at once in the column headed "Remarks" and initial the entry.

(b) On receipt of an intimation about the death of a pensioner prompt action should be taken to record the fact in the register referred to in clause (a) above and on the disburser's half of the Pension Payment Order.

In the case of pensioners whose pensions are paid by Money Order under the provisions of subsidiary rule 77 the necessary note should be made on both halves of the Pension Payment Orders.

(c) *Service pensions paid at a sub-treasury.*—When a pension is to be paid at a sub-treasury the district treasury should enter the particulars of the pension payment order in the register referred to in clause (a) above in the manner described in that clause

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R.16—INSINS. 44—45 S.R. 92)

A note should be made in the column headed "Remarks" showing the name of the sub-treasury at which the pension is payable and the date of the pensioner's with Treasury Officer should then send both the halves to the Sub-treasury Officer who should, after recording the necessary entries in the registered of Pension Payment Orders (Form 81), retain disburser's half and deliver the pensioner's half to the pensioner. The registers should be maintained at a sub-treasury in the same manner as at a district treasury. See clause (a) above.

(d) *Political pension*— The provision of clauses (a) and (b) above should be followed, *mutatis mutandis*, in regard to political pension also. There should be a separate register for political pensions.

65. *Deleted.*

Subsidiary rules under Treasury Rule 16-- cont.

92. *Gratuities* — (a) Save as herein after provided the Treasury Officer shall not pay any gratuity except on an authority received from the Accountant-General to whom the sanction is communicated by the sanctioning authority or by another Audit Officer Payment can be claimed on the letter of authority itself and no separate bill is necessary and shall be made in the same manner as laid down under instruction 4 (iv) of Treasury Rule 17 in relation to Provident Funds.

When at the option of the gratuitant the balance of the gratuity is to be drawn by the Head of an Office he shall do so by presenting a bill in Form Tamil Nadu Treasury Code 75-B and shall furnish to the Accountant-General within a month of the date of drawal, certificate of disbursement,

NOTES—“ Compassionate gratuity shall, however, be drawn and paid by the Head of Office to the family of the deceased Government servants without the Accountant-General's authorisation subject to the following condition :—

(i) The compassionate gratuity is drawn by the Heads of Offices shall be paid to the payee either in cash after proper identification or Money Order or Bank Draft after deducting the Commission.

(ii) The Heads of Offices shall obtain the acquittance from the payees.

(iii) The Heads of Offices shall watch the receipt and disbursement of cash through their cash books.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 92—93 cont.)

(b) The payment of gratuity may also be made through well known banks. When payment is desired through a bank the payee should acknowledge the sum due and record a separate endorsement in favour of the bank on his copy of the authorisation issued by the Accountant-General. The bank should present that copy of the authorisation to the Treasury Officer and receive payment.

(c) A gratuity payment order shall remain in force for one year only. If payment has not been made on it within a year of its issue, the payment order shall be returned to the Accountant-General, mentioning, the cause, if known, of the non-appearance of the person entitled to the gratuity.

(d) In case where the circumstances that necessitated the grant of compassionate gratuity ceased to exist on the death of the original guarantee, the gratuity should not be disbursed to the legal heirs without specific orders of Government in each case.

(e) Provisional gratuity sanctioned by a competent authority in respect of a retired non-gazetted Government servant whose pay and allowances immediately before retirement were being drawn on establishment pay bills shall be drawn separately for each gratuitant by the head of office in which he last served, in T.N.T.C. Form 75-C and disbursed to the Gratuitant.

NOTE.—The above provisions for the drawal and disbursement of provisional gratuity to the gratuitants by the head of office will apply *mutatis mutandis* to the drawal and disbursement of provisional Death-cum Retirement Gratuity payable to family of a deceased Government servant who died while in service and whose pay and allowances immediately before death were being drawn on establishment pay bills.

COMMUTATION OF PENSIONS.

93. *Service pensions*.— The amount payable in commutation of a civil pension under the Civil Pensions (Commutation) Rules is payable at the treasury at which the pension is being or is to be drawn.

(b) When a portion only of a civil pension is commuted the amount of the unreduced pension due up to the day preceeding that on which the commutation takes effect, shall be paid along with the commuted value of the portion commuted.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 16—S.R. 93-94 INSTNS. 66 T.R. 17—INSTNS 1-2.)

(c) A separate bill should be prepared for the payment of commuted value of pension quoting reference to the authorization letter issued by the Accountant-General and the paid voucher should be forwarded to the Accountant-General in a separate cover with a separate schedule.

94. *Revenue pensions.*—When a revenue pension is capitalized and paid off, the pensioner shall be paid his or her pension up to the date of payment of the commuted value. If in any case the commuted value is not paid to the pensioner before he or she attains the age next birthday or, if the rate of interest on deposits in the General Provident Fund, etc., adopted for purposes of calculating the commuted value is varied before the commuted value is paid to the pensioner, the amount of the commuted value shall be revised. Commutation shall invariably become absolute on the date of payment of the commuted value.

Instruction under Treasury Rules 16—cont.

66. *Political pensions.*—The provisions of subsidiary rule 93 should be followed *mutatis mutandis*, in regard to political pensions also.

SPECIAL INSTRUCTION TO TREASURY OFFICERS.

Instructions under Treasury Rule 17.

AUTHORITY OF TREASURY OFFICERS TO MAKE PAYMENT.

1. A Treasury Officer may refuse to pay a bill on the ground that the drawing officer has not complied with the financial rule requiring that the particulars of the order sanctioning a charge of a certain kind should be quoted on the bill *see* subsidiary rule 2 (j) under [Treasury Rule 16]. If the drawing officer fails to obtain sanction before incurring a charge when the rules required him to obtain sanction, he alone is responsible.

Note.—The Government will issue an express order to the concerned Treasury Officer to make payment to the staff of newly formed officers.

2. When Government sanction a grant-in-aid or a contribution or compensation other than those mentioned in Treasury Rule 15 (a), the Treasury Officer should not disburse the amount until he has received a special order from the Accountant-General to do so. The special order will be in a specially machine numbered form. The triplicate

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 17—INSTNS. 1-3.)

of this form issued to the grantee will contain on its reverse, the form of a bill which should be filled in and presented by the party after duly countersigned by the Government servant specified in the sanction order. The payee has to surrender the copy of authorisation-*cum*-bill when claiming grant and after payment, it will be treated as a voucher. When grant-in-aid is drawn piece-meal, the payee should surrender the letter of authority issued by the Accountant-General along with the bill for drawal of the final instalment of the grant-in-aid. When an authority subordinate to the Government sanctions any such expenditure under the powers delegated to it by the Government the Treasury Officer should disburse the amount on the authority of the order according sanction. The claim for compensation to private persons and bodies etc., should however be countersigned by a Government Officer as an additional safeguard.

When the Government sanction a grants-in-aid to a local body or a private institution, etc., the Treasury officer shall disburse the amount without the authorisation from the Accountant-General provided a disbursement order on the basis of the Government sanction is received by him from the concerned Head of the Department or an officer duly delegated by him.

No authorisation from the Accountant-General is necessary for incurring expenditure on "New Service" under the existing Heads of account in the Budget Estimate. The Departmental Officer shall incur the expenditure with reference to orders of Government sanctioning the advance from the contingency fund. Finance (B.G.) shall mark one copy to the Treasury Officer concerned and another copy to the Sub-Treasury Officers concerned through the Treasury Officers. The Treasury Officers shall admit such expenditure on receipt of their copy of the orders sanctioning the advance from the contingency fund. The Sub-Treasury Officers shall admit such expenditure and pass bills on receipt of their copy of the orders communicated through the Treasury Officers concerned.

2. A. Compensation to Government servants for accidental losses, etc. due to the effect of floods, cyclones, earthquakes or otherwise shall be drawn in ordinary pay bill form and the bills so drawn shall be paid at the Treasury on the authority of the sanction noted in the bills.

3. When a competent authority sanctions an advance to a non-Gazetted Government Servant for the purchase of a conveyance under Article 228 of the Tamil Nadu Financial Code Vol. I and sends a copy of the sanction order to the Treasury Officer with an express order to him to disburse the amount the Treasury Officer should do so and no special order from the Accountant-General is necessary

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 17—INSTNS. 4.)

4. (i) Advances from General and other Provident Funds (Tamil Nadu) if permissible under the rules of the Fund, may be drawn by gazetted Government servants on Form 40-A, the bill being supported by a duly certified copy of the order sanctioning the advance. In the case of non-gazetted Government servants, the advance if admissible may be drawn on Form 40-A, the bill being supported by a copy of the sanction duly attested by the head of the office the bill may also if so desired be endorsed in favour of the non-gazetted subscriber after having his signature attested on the bill, provided the amount of the advance exceeds Rs. 1,000. The subscriber may re-endorse the bill in such a case to his banker or messenger for collection the condition prescribed in S.R. 2 (g) under Treasury Rule 16, being applicable *mutatis-mutandis*.

Payment may be made by the Treasury Officer on the authority and responsibility of the officer sanctioning the advance, or part Final withdrawal without the previous authority of the Accountant-General provided that the bill is supported by the certificates appended to Form-40-A.

Final withdrawals from the Fund may be made in the Form 40-A the bill being supported by a duly certified copy of the letter of authority from the Audit Officer. In the case of non-Gazetted Government Servants the letter of authority should be attested by the head of the office.

(ii) Withdrawals from the Fund, when permissible under the rules of the Fund, to meet payments towards policies of the life insurance may be made in the same form as and when required, in a similar manner and under similar conditions. The particulars of the policy or policies on which premia are to be paid shall be noted on the bill. The bill in which the first withdrawal for payment of a premium is made shall contain the certificate that the details of the policy have been communicated to and accepted by the Accountant-General.

NOTE.—In so far as the withdrawal relating to a gazetted Government servant, the Treasury Officer should be kept informed by the Accounts Officer of the fund of the details of the policies which are being financed from the Provident Fund account of the subscriber. These details will include the name of the insurance company, policy numbers and the amount and date of payment of premium etc., which will be on the records of the Treasury Officer for the purpose of verification of withdrawals on subsequent bills. The first withdrawal for the payment of premia will be made on the authority of the Accounts Officer of the fund an intimation should be sent to the Treasury Officer by the Accounts Officer of the fund as and when an insurance policy is reassigned or gets lapsed or in other contingencies involving non-payment of premia.

**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT**

(T.R. 17— INSTNS 4.)

(iii) Save as provided above no payment on account of any Provident Funds, whether as a refund of subscription or as a repayment of the whole or part of the amount accumulated at credit of a subscriber can be made without the express authority of the Accountant-General.

(iv) Except as hereinafter provided final payment on account of any Provident Fund when authorised shall be made on the personal receipt of the subscriber or when he is absent from India, on that of his duly authorised agent. Payments may however be made to an authorised banker, if so desired by the subscriber in the manner laid down in subsidiary rule 5 under Treasury Rule 16. The drawing and disbursing officer of the office concerned may also draw the bill and obtain the payment thereof for disbursement to the subscriber, if the subscriber who before finally quitting service, whether by retirement or otherwise held a non-gazetted post and opts in writing to receive payment through his office provided further that in the even of death of the subscriber before payment has been made, payment may be made to such person or persons as may be authorised to receive payment under the Rules of the Fund concerned and such subsidiary instructions as may be issued by Government in this behalf.

When the final payment of the balance at the credit of a subscriber to a Provident Fund is to be made outside the jurisdiction of the Accountant-General, who maintains the Provident Fund accounts of the subscriber the Accountant-General will make payment to the payee by a crossed bank draft. For this purpose, the Accountant-General will intimate the amount payable to the payee and also send a form of receipt to be filled in by him which is given below. On return of the form of receipt duly signed by the payee, a bank draft will be purchased by the Accountant-General and sent to the payee by Registered Post.

Received payment of Rs.....(Rupees.....) only
being the accumulation in myProvident Fund Account
No.

Signature.....

Address.....

Please pay by bank draft

Signature.....

Address

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 13—18 S.R. 92.)

5. Scholarship and stipends other than those payable under the various scholarship schemes sanctioned by Government shall not be disbursed at the Treasury, except under the authority of the Accountant-General. Such expenditure, when sanctioned by subordinate authorities under the powers delegated to them, may however, be disbursed by the Treasury Officer without the specific authority of the Accountant-General.

Instruction under Treasury Rule 18.

DOUBTFUL CLAIMS.

A Treasury Officer should not undertake on behalf of the claimant any correspondence with any authority in regard to a claim which he considers to be disputable. When he is doubtful whether a claim should be paid or not, he should take the orders of the Director of Treasuries and Accounts. When such a case is referred to the Director of Treasuries and Accounts, he may in his discretion authorize the payment if he is satisfied as to the validity of claim after careful examination of all the circumstances of the case. Whenever the Director of Treasuries and Accounts authorizes payment of a claim referred to him by the Treasury Officer as being a doubtful claim, he should immediately report the facts to the Accountant-General.

Instruction under Treasury Rule 19.

PLACE OF PAYMENT

1. *General.*—(a) A Gazetted Government servant may, at his option draw his pay at the district treasury instead of at the sub-treasury at his headquarters.

(b) A Gazetted Government servant who leaves his station to reside elsewhere in India during an authorized vacation, whether he is serving in a vacation department with reference of Fundamental Rule 82 or not may draw his pay and allowances during the vacation at the place of temporary residence on production of a last pay certificate issued by the treasury at which he last drew pay and countersigned by the Accountant-General.

(c) When a Gazetted Government servant goes on leave in India as from a date other than the 1st of a month, he may draw his pay and allowances for the part of the month during which he was on duty along with his leave salary for the remaining of the month, at the treasury at which he draw his leave salary.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 19—INSTNS—cont]

(d) When any pay is due in India to a Government servant who is absent from India, he should make his own arrangements to receive it in India:

Provided that when the Government servant has finally quitted India and it is not possible for him to make his own arrangements for receiving his pay and allowances in India, payment may be made to him through the High Commissioner for India.

(e) Government servants transferred to a new station shall be permitted to draw their pay and allowances for the period up to the date of their relief at the old station itself within the period of joining time at any time during the month. If the pay and allowances upto the date of relief is not paid to a Government servant at the old station owing to some reason or other, the last pay certificate granted to him shall specify the last regular monthly payment and his entire pay for the month in which the transfer takes place shall be paid at the new station.

The Government servant should obtain the last pay certificate after taking payment. In the case of a non-gazetted Government servant who is not empowered to draw his bills, the drawing officer at the old station should follow the same procedure in regard to disbursement and arrange to issue the necessary last pay certificate immediately after disbursement. Payment on account of his claims for travelling allowance arising in the old district in respect of journeys performed before the transfer may also be made in the new district, provided that the controlling officer for the old post certifies that the claims are correct.

Similarly the travelling allowance claims of a Gazetted Government servant on leave for journeys performed before proceeding on leave may be paid to him at any treasury in the State at which he chooses to draw his leave salary, provided that the bill for each claim is countersigned by the controlling officer for the post held by the Government servant before proceeding on leave.

When a controlling officer passes such a bill he should at the same time send a specimen signature to the treasury where the payment is to be made, if it has no specimen of his signature already.

(f) A Government servant who is transferred may be allowed to draw an advance of pay on transfer at his new station within a month of his arrival there, if his last pay certificate shows that he did not draw

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 19—INSTNS 1—2]

any such advance at his former station. A Government servant, who is drawing leave salary from a treasury in the State and receives an order of transfer during his leave, may draw an advance of pay and travelling allowance from that treasury.

(g) In cases where a non-gazetted Government servant is on tour and the payment has to be made to him at the station where he is on tour the drawing officer shall remit the amount to him by Bank Draft at par, or by money order as may be necessary. The charges involved in sending the Bank Draft by registered post or in remitting the dues by Money Order shall be charged to office contingencies.

When a Gazetted Government servant, whose duty requires him to travel about on inspection, desires to receive payment of his claims at a place where he is on tour he shall send his bill to the Treasury Officer at his Head quarters duly receipted and stamped and endorsed as "Pay by Bank Draft encashable at" to be sent by Registered Post. He shall also make an application to the Treasury Officer, along with the bill, *inter alia* specifying therein the address to which the Bank Draft may be sent by the Treasury Officer. The Treasury Officer shall then arrange to send the Bank Draft by registered post, the expense incurred on postage (including registration charges) being treated as normal expenditure on correspondence of the treasury.

2. *Secretariat staff.*—When a Government servant attached to the Secretariat or on the personal staff of the Governor spends a part of the year at Ootacamund on duty, part of his pay may be drawn on a simple receipt at the Ootacamund treasury and the remainder in Madras City.

Staff of the Comptroller, Governor's Household.—The Comptroller, Governor's Household, Madras, may encash bills as follows :—

- (i) Pay and allowances bills of At the Office of the Pay and
Gazetted Officers drawing pay Accounts Officer, Madras;
in the scales the maximum of
which is above Rs. 1,000
under the control of the
Comptroller, Governor's
Household, Madras (includ-
ing Medical establishment)

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 19—INST.N—2 cont]

- (ii) Pay and Allowances bills of the Gazetted Officers drawing pay in the scales of maximum of which is Rs. 1,000 and below the establishments under the control of the Comptroller, Governor's Household, Madras (including Medical and garden establishments and the establishments paid from the contract, Tour and Furniture grants of the Governor). At the Sub-Treasury, Nandanam (Chengalpattu district) during the period of Governor's residence at Guindy and at the Nilgiris Huzur Treasury, Ootacamund during the period of Governor's residence at Ootacamund;
- (iii) Pay and Allowances bills of the establishment for the maintenance of the Mahatma Gandhi Memorial and Prayer Hall. At the Sub-Treasury, Nandanam (Chengalpattu district).
- (iv) Pay and Allowances bills of Raj Bhawan Garden work-charged establishment permanently stationed at Ootacamund. At the Nilgiris Huzur Treasury, Ootacamund.

(v) *Contingent Bills—*

(a) *At the Sub-treasury, Nandanam (Chengalpattu district)—*

- (1) Tour grant contingent bills (except establishment pay bills).
- (2) Furniture grant contingent bills (except establishment pay bills).
- (3) Discretionary grant contingent bills.
- (4) Entertainment and Hospitality expenses bills.
- (5) Contract grant contingent bills (except establishment pay bills).
- (6) Garden account contingent bills.

Note.—The Comptroller, Governor's Household should furnish a certificate to the effect that the amount claimed as balance of quarterly contract grant is correct and that the amounts already paid have been taken into account in arriving at the balance.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 19—[INSTNS 2—3]]

He should also attach a statement showing the bills already drawn by the treasuries to the bill in which the contract grant is claimed.

(b) *At the Sub-treasury, Nandanam :—*

- (1) Comptroller's office contingent bills (including medical establishment contingent bills).
- (2) Mahatma Gandhi Memorial and Prayer Hall contingent bills.
- (3) Wages of Guindy Gardens.
- (4) Entertainment allowance bills.

NOTE.—Bills shown against (1), (2) and (4) above may be encashed at the Huzur Treasury, Ootacamund, during the period of the Governor's residence at Ootacamund.

Staff of the Private Secretary to the Governor.—The Private Secretary to the Governor may encash the pay, travelling allowance and contingent etc., bills of the establishment under his control at the Sub-treasury, Nandanam during the period of the Governor's residence at Guindy and at the Ootacamund treasury during the period of the Governor's residence at Ootacamund.

3. *Police Department.*—(a) The Pay and allowances of Shorthand Sub-Inspectors of Police from the Shorthand Bureau Vellore, who are attached to the City Police should be drawn in Madras City.

(b) The pay and allowances of the Inspector of Police attached to Government House may be drawn by the District Superintendent of Police Ootacamund, at the Ootacamund treasury during the period of the Governor's stay at Ootacamund. The pay and allowances of the head constables and constables of the Government House Guard who belong to the Nilgiris district Police may be drawn by the Commissioner of Police in Madras City during the period of the Governor's stay there.

(c) All bills of the Railway Police, Madras, are payable at the Office of the Pay and Accounts Officer, Madras; and all bills of the Railway Police, Tiruchirappalli, are payable at the District Treasury, Tiruchirappalli.

(d) The pay bills of the C.I.D., Madras, are payable at the Office of the Pay and Accounts Officer, Madras. All other bills of any description are payable at the treasury or sub-treasury nearest to the place where the C.I.D. staff is stationed or working.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 19-21—INSTNS. 3-7]

(e) The Travelling Allowance Bills of non-Gazetted Officers of the Directorate of Vigilance and Anti-Corruption are payable at the Treasury or Sub-treasury nearest to the place where they are stationed and working.

3-A. The pay bills of the staff employed in the Experimental Filter Station at Kilpauk, may be drawn at the district treasury, Saidapet.

3-B. The Farm Manager, Poultry Research Station, Madras, may cash all bills connected with the Farm at the Saidapet treasury.

4. *Co-operative Department.*—The pay and allowances of the Inspectors of Co-operative Societies working in Chengalpattu district may be drawn by the Deputy Registrar of Co-operative Societies, Madras, at the Office of the Pay and Accounts Officer, Madras.

5. *Industries and Commerce Department.*—The pay, travelling allowance and contingent bills relating to the fish-curing yards at Sippikulam, Mukkur and Sethubavachatram are payable at the Tuticorin sub-treasury.

6. *Agriculture Department.*—The travelling allowance bills of the members of the Internal Audit Party, may, after approval by the Director of Agriculture be endorsed by him in favour of any one of the members of the party to enable him to draw the bill at a mofussil treasury.

7. *Handlooms and Textiles Department.*—Payment of Government contributions towards share capital of Weavers' Co-operative Societies and Co-operative Spinning Mills and loans and grants due to the Weavers' Co-operative Societies and Co-operative Spinning Mills may be made at a Treasury or Sub-treasury in whose jurisdiction the Society/Mill or the Banker of the Society/Mill is situated.

Instruction under Treasury Rule 20.

Leave salary.—The detailed procedure to be followed in the payment of leave salary in India is laid down in the rules under fundamental Rule 74.

Instruction under Treasury Rule 21.

Pensions.—As regards the payment of pensions, see subsidiary rules 64—94 and instructions 59—66 under Treasury Rule 16.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 22—INSTNS. 1—2]

Instruction under Treasury Rule 22.

PAYMENTS TO GAZETTED GOVERNMENT SERVANTS IN THE SCALES OF THE
MAXIMUM OF WHICH EXCEEDS RS. 1,000.

1. No gazetted Government servant may draw a changed rate of pay, leave salary or fixed allowance, unless the bill in which he claims it is either pre-audited by the Accountant-General or accompanied by a letter from the Accountant-General authorizing the changed rate. The Accountant-General issues these letters as early as possible but when any such change occurs near the end of the month or takes effect from a date which cannot immediately be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill, the Government servant concerned should either draw his bill at not more than the old rate or else send it to the Accountant-General for pre-audit, if he does not receive the letters of authority by the end of the month.

NOTE.—(1) The Station Director, All-India Radio, may make direct payment to gazetted Government servants of the fees sanctioned for broadcasting from or assisting at the station of the All-India Radio.

2. Every treasury should keep a register in Form 41-C showing the names of all gazetted Government servants who draw their pay from it. As soon as each pay slip issued by the Accountant-General is received, the amount stated in it should be entered against the name of the Government servant concerned. Whenever the pay bill of a gazetted Government servant is presented for payment, reference should be made to this register to see that the rate claimed does not exceed the sanctioned rate. All payments and recoveries made every month should invariably be recorded in this register and attested by the Treasury Officer. Whenever a last-pay certificate is issued to a gazetted Government servant, the word 'nil' together with the date from which payment at the treasury has ceased, should be written in the money column of the register against his name and the number and date of the last-pay certificate should be quoted. Every entry made in this register should be submitted immediately to the Treasury Officer for attestation by his dated initials.

Every treasury should keep an alphabetical register in respect of all gazetted officers, who draw their pay from it and who are permitted by the Accounts Officer of the fund to finance their insurance policy/policies from their Provident Fund accounts with the details of the policy, i.e., Stock Register number, the name of the insurance company, policy

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 22—INSTNS. 2—5]

number, date of maturity, policy amount and due date of payment of premia, etc. Intimation should be sent to the Treasury Officer by the Accounts Officer of the fund as and when gazetted officers are permitted to finance their insurance policy/policies from their Provident Fund accounts. When officers are transferred out of the area of payment of the Treasury Officer, the details as specified in sub-paragraph to rule 5 in Appendix 17 of the Tamil Nadu Treasury Code, Volume II, should be recorded by the Treasury Officer on the last-pay certificate after making necessary entries in the alphabetical register to this effect. Conversely, when the last-pay certificates are received suitable entries should be made in the alphabetical register.

3. If a pay slip issued by the Accountant-General specifies the increments to be passed as from specified dates periodically, i.e., every year or second year and no intimation is previously received to the contrary, the increments should be passed accordingly as from the due dates specified, without any further authority from the Accountant-General. When a Government servant in respect of whom the Accountant-General has issued a pay slip of this kind is transferred, the Treasury Officer should insert in the last pay certificate all the details contained in the pay slip issued by the Accountant-General.

4. As regards pensions, see subsidiary rules 64—94 and Instructions 59—66 under Treasury Rule 16.

5. In the case of payment of stipends, etc., to the Probationary Assistant Conservators of Forests during their period of training, the Director of Forest Education, Dehra Dun, shall draw the stipends and pay the officers without authorization by the Accountant-General.

6. The authorisation from the Accountant-General may be dispensed with for the payment of remuneration in the following cases :—

(1) In the case of Gazetted Officers,—

(i) who has served as Examiners for Government Technical Examinations, and

(ii) who are members of the Text Book Committee or who serve as Examiners or render other services in connection with the examinations conducted by the Commissioner for Government Examinations provided the remuneration was sanctioned by the Commissioner for Government Examinations and the bill claiming the remuneration was countersigned by the Secretary to the Commissioner for Government Examinations.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 22—INSTNS.— 6 --7]

(2) In the case of Gazetted Officers who had served as Examiners for examinations conducted by the Tamil Nadu Public Service Commission, provided the remuneration was sanctioned and the bill claiming the remuneration was countersigned by the Secretary, Tamil Nadu Public Service Commission.

(3) In the case of Gazetted Officers who had served as Examiners for the Examinations conducted by the Board of Examinations, provided the remuneration was sanctioned by the Controller of Examinations and the bill claiming the remuneration was countersigned by the Controller of Examinations, Madras.

(4) Payments of remuneration for services rendered as examiners or for lectures delivered by Government Officers with reference to the sanctions accorded by the Director of Medical Services, Director of Public Health, Additional Development Commissioner and Director, Joint Director of Industries and Commerce, provided the bills claiming the remuneration are countersigned by the sanctioning authority concerned, before presentation at the Treasury/Pay and Accounts Office.

(5) Payment of Sterilisation allowance to the Medical Officers, who perform sterilisation operations during a month in approved surgeries as well as in vasectomy camps with reference to the advance copy of sanction accorded by the District Medical Officer/District Health Officer, provided the bills claiming the allowances are countersigned by the sanctioning authority concerned.

(6) Payments of revised rates of Dearness Allowance, House Rent Allowance, City Compensatory Allowance, etc., shall be made to the self-drawing officers as and when ordered by the Government straight-way without insisting the general authority to the Pay and Accounts Officers/ Accountant-General, Tamil Nadu.

7. No Gazetted Officers who has relinquished charge of a post consequent on his proceeding on leave or on promotion, reversion or transfer shall draw any bill on account of his pay, allowances, leave salary, etc., for any period beyond the date of making over charge, without a fresh authority from the Accountant-General :

(i) Provided that the provisions of this instruction shall not apply to Gazetted Officers who are transferred from one post to another with the mofussal without involving any change in designation or emoluments of the officer concerned.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

[T.R. 22- INSTNS. 7-8]

(ii) Provided that the provisions of this instruction shall not apply to Gazetted Officers who are appointed to the same post from which they proceeded on leave or deputation. In such cases the pay slip issued for duty pay (before proceeding on leave or deputation) shall be treated as valid for duty after the leave unless superseded. The pay bills should, however, be passed by the Treasury on receipt of the charge report on resumption of duty.

If the leave has been extended but the leave order/leave salary slip has not been issued, the head of the office may endorse the charge report to the Treasury Officer, in such cases specifying therein that the officer has rejoined duty in the same post after the leave and that there has been no break in his service. On receipt of this report the Treasury Officer shall allow drawal of duty pay from the date of resumption of charge on the basis of the pay slip issued to the officer for his duty period prior to the leave.

NOTE.—(1) In the case of transfer from a post in the Mufussil to another Post in Madras City and *vice versa*, the pay and allowances admissible in the new post and the salary due for the period the officer served in the old station to the extent admissible and as indicated in the Last Pay Certificate should be drawn at the new station only on receipt of the fresh authorisation from the Pay and Accounts Officer, Madras or the Accountant-General, Madras, as the case may be.

NOTE.—(2) In case any bill presented at the treasury included claims for any period beyond the date of making over charge, the Treasury Officer should, instead of returning the bill for amendment, pass for payment such portions of the claim as relates to the period up to that date and is otherwise admissible.

NOTE.—(3) In the case referred to in this proviso (i) to this instruction, the treasury from which the officer concerned draws his claims after transfer shall commence making payments on the basis of the Last Pay Certificate issued by the Treasury Officer who last disbursed the claims of the Officer. For this purpose, the Treasury Officer issuing the Last Pay Certificate should clearly indicate therein complete information given in the authority of the Accountant-General in his possession, particularly the date, if any, up to which it is effective.

8. The Officer-in-charge, Orientation Training Centre, Poonamallee is permitted to pay the honorarium of Rs. 15 per special lecture to specialists (Gazetted Officers) by Money Order including the Money Order Commission thereon from the office contingencies without any authorisation from the Accountant-General, Madras for the drawal of this amount to the specialists concerned.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 22—INSTNS. 9—T.R. 23—INSTNS. 1)

9. The undermentioned advances to a Gazetted Government Servant may be drawn from the treasury on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Accountant-General.

- (i) Advances on tour.
- (ii) Advances on transfer.
- (iii) Other Loans and Advances on personal account, e.g., House Building Advance, advance for purchase of conveyance, advance for purchase of warm clothing, etc.

Instructions under Treasury Rule 23.

RULES REGARDING LAST PAY CERTIFICATES.

1. The form prescribed for last pay certificates and the rules, according to which they should be prepared, are contained in Appendix 17. A Treasury Officer (or the head of the office in the case of a non-gazetted Government servant) should on no account disburse any pay or allowances to a Government servant to whom he has granted a last pay certificate unless the certificate is first surrendered.

When a non-gazetted Government servant in an office is promoted to a Gazetted post in another office, the drawing officer of the original office shall draw and disburse his pay and allowances in the non-gazetted post up to the date of his relief and issue a Last Pay Certificate to the Accountant-General/Pay and Accounts Officer, as the case may be. If any arrears of pay consequent on revision of pay are payable to the Gazetted Officer in respect of the period when he held a non-gazetted post, the arrears should be drawn and disbursed by the same drawing officer under whom he served last in that non-Gazetted post after making a note of it in the office copy of the original bill and a revised Last Pay Certificate should be issued by that drawing officer to the Accountant General/Pay and Accounts Officer as the case may be.

NOTE.—The Treasury Officer should invariably refer to the register kept by him in FORM 41-C while preparing the Last Pay certificate of Gazetted Officers.

WITHDRAWALS OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T. R. 23—INSTNS. 2—2A)

2. If the emoluments of a Government servant up to the date of his transfer to a new post are not drawn before he proceeds to the new post [see sub-clause (2) of clause (d) of Article 72 of the Tamil Nadu Financial Code Vol. I] and his emoluments for the whole month are therefore drawn together in the new post, the allocation of the charge between the old post and the new post should be clearly indicated in the bill. The last pay certificate of a non-gazetted Government servant should give the information necessary to enable the drawing officer to note the allocation correctly in the bill of the new office. A gazetted or other Government servant who draws his own bills is himself responsible for showing the correct allocation of the charge in any bill relating to service in more than one post.

2-A. At the request of the Gazetted Officer concerned the Accountant-General/Pay and Accounts Officer shall issue provisional pay slip in cases in which the last pay certificate is not available. The provisional payment shall be authorised for a period of 3 months in the first instance. In exceptional cases the provisional payment may be extended upto six months at a further request of the officer concerned.

In the absence of the last pay certificate the officer concerned should furnish to the Accountant-General/Pay and Accounts Officer, a certificate about the Pay and Allowances, advances if any drawn in the previous post and deductions on account of General Provident Fund, income tax refund of advances, etc. The Officer would be held personally responsible for the correctness of this information. The particulars should be furnished to the Accountant-General/Pay and Accounts Officer in the following form.

DECLARATION FORM

I, Thiru/Thirumathi
hereby declare that duty pay was last drawn by me at the rate of Rs.
(Rupees _____ only) in the
scale of Rs. _____ up to and for _____
and my substantive pay is Rs. _____ in the
scale of Rs. _____ from _____
I also declare that deductions and recoveries to be made from my pay
bills are as detailed below :—

Deductions :—

- (1) Provident Fund Rs. _____ per mensem.
- (2) Postal Life Insurance Premium Rs. _____
per mensem.
- (3) Income-tax (Average monthly rate) Rs. _____
per mensem.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 23—INSTNS. 2—4 T.R. 27 INSTNS)

Recoveries :—

- (1) Instalment of recoveries towards Motor Car advance Rs.
per mensem.
- (2) House Building Advance Rs. per mensem.
- (3) Advance from General Provident Fund Rs.
per mensem.
- (4) Advance of pay Rs. per mensem.
- (5)

3. *Forest Department.*—The rules regarding last pay certificates apply generally to Government servants of the Forest Department but the District Forest Officer or other disbursing officer concerned will issue the last pay certificate.

4. *Pensioners.*—A Government servant who retires on a pension is required to produce a last pay certificate before he can draw his pension for the first time. A last pay certificate should therefore be granted so every Government servant who retires on a pension. He should submit this along with his application for pension, unless he makes the application whilst he is still in service, in which case the Accountant-General will direct, when he issues the order for the payment of the pension that no payment be made until a last pay certificate has been produced.

PAYMENTS UNDER SPECIAL AUTHORIZATION

Instruction under Treasury Rule 27

When the Collector is absent on tour from headquarters or is incapacitated, the Headquarters Sub-Collector or the Divisional Officer or any other gazetted officer performing the duties of the Collector may exercise the powers specified in Treasury Rule 27, when money is very extensively required for expenditure connected with defence or other urgent purpose. If no such officer is on the spot, the Treasury Officer himself may make such payment.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT
ACCOUNT

[T.R. 27, 28, 29—INSTNS]

INSTRUCTIONS TO DRAWING OFFICERS.

Instruction under Treasury Rule 28.

A Government servant who is authorised to draw moneys by means of cheques should notify to the Bank or the treasury upon which he has the number of cheque books withdrawn from use and number of cheques they contain, immediately after their withdrawal.

Instruction under Treasury Rule 29

A Government servant who is authorized to draw or countersign bills, cheques or other vouchers payable at more than one treasury should send a specimen of the relieving Government servants' signature to the treasury Officer or the Bank, as the case may be, at each of them.

2. The Treasury Officer should keep the specimen signature slip of Government servants, who draw on his treasury or countersign bills drawn on it, pasted in a register for reference.

Chapter VI—Transfer of Moneys standing in the Government Account.

[T. R. 30—S.R. 1—INSTNS1]

Subsidiary Rule under Treasury Rule—30.

GENERAL.

1. This section deals mainly with transferred of Government money :—

- (a) from one treasury to another ;
- (b) from the treasury balance to the currency chest balance in a treasury or *vice versa* ; and
- (c) from a treasury to the Bank or *vice versa*.

Such transfers are made to prevent any unnecessary locking up of moneys in treasuries and to replenish treasuries in which the cash balance has run short. The transfers are facilitated by the maintenance of currency chests in the sub-treasuries which do not transact their cash business through the Bank. (See instructions 5 and 6 below.)

The detailed procedure to be followed in regard to transfers of funds of the kinds mentioned above is indicated in the subsidiary rules and instructions below.

Instructions under Treasury Rule 30

I. RESOURCE

1. *Maximum normal cash balance.*—In January of each year, the Government fix the maximum normal balance for each district for the next financial year, *i.e.*, the amount which the total treasury cash balances in the district should never exceed except in very abnormal circumstances. When the Government consider it necessary, they fix a higher figure as the maximum normal balance for a district for the months of the year when transactions are heavy. The maximum normal balances so fixed are communicated to the respective Treasury Officers. The Treasury Officer should then fix the maximum normal balance for each treasury in his district which maintains a cash balance (*i.e.*, each treasury which does not transact its cash business through the Bank) and submit to the Government a statement (in duplicate showing how he has distributed the maximum normal balance fixed for the district. If he alters this distribution later, he should submit to the Government a statement (in duplicate) showing the revised distribution.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSTNS 1—3]

The actual cash balance of a district or a treasury should ordinarily be kept much below the maximum normal balance prescribed for it. The cash balance in treasuries (including the small coin and uncurrent coin held in them) should be kept at a minimum at all times, so that the Government's credit balance with the Reserve Bank may be as large as possible. The Treasury and Sub-Treasury Officers should therefore promptly transfer any treasury balances in the form of notes and rupees which are in excess of requirements by making deposits into their currency chests. When a surplus of small coin accumulates in any treasury in his district, the Treasury Officer should, if possible, order that it be remitted within the district to another treasury which needs it or to the Bank; when that is not possible, he should request the Currency Officer, Madras, to order the remittance of the surplus to some place outside the district—See subsidiary rules 2 to 4 and 11—18 below.

2. *Weekly cash balance report.*—The Treasury Officer should submit to the Government a weekly cash balance report in Form 82 at the close of business in the district treasury on every Thursday (or, if Thursday is a holiday, the last previous working day). It should include the sub-treasury cash balances as at the close of business on the previous day (or the latest day for which the daily sheet has been received from each Sub-treasury). No details as to the denomination of notes or the kind of coin held in the balances need be given. The reports should be sent by post, and should reach the Secretary to Government, Finance (Ways and Means) Department, on Friday, if possible.

If the balance shown in the report exceeds the maximum normal balance fixed for the district, the reasons for the excess should be furnished in full.

3. *Monthly Cash Balance Report.*—On the 6th of each month, the Treasury Officer should send a Cash Balance Report in Form I to the Secretary to Government, Finance (Ways and Means) Department.

The total balance should be stated in the report in words and its distribution between the district treasury and the sub-treasuries should be exhibited; the report should show separately the amounts held in each of them in each denomination of notes, in whole rupees, in small silver, in nickel and in the bronze and copper. In the case of the balance the district treasury, the report should show also the amount under double locks and that under the Treasurer's single lock. The figures entered in the report should be punctuated and should exhibit units under units tens under tens and so on, since any misplacement of the figures causes great inconvenience when the addition is checked.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSTNS 3—4]

In a district where any treasury transacts its cash business through the Bank, the report should show only the details of the balances at places at which the treasury does not transact its cash business through the Bank.

The memorandum on the reverse of Form 1 should show—

(i) the remittances to other districts despatched in the past month, and those, if any, despatched in previous months for which first acknowledgements have not been received, with date of despatch of each remittance; and

(ii) the remittances received from other districts in the past month with the dates of despatch and receipt of each remittance and of the despatch of the first and the final acknowledgements.

This memorandum should show only remittances which have been debited or credited in the treasury accounts, and should not include transactions of the following kinds:—

(1) Currency remittances, *i.e.*, remittances between two currency chests or between a currency chest and the Issue Department of the Reserve Bank of India, Madras, which do not affect the treasury account.

(2) Remittances not brought to account in the month to which the report relates, unless they are remittances despatched in previous months for which first acknowledgment have not been received.

(3) Exchanges of one kind of money held in the treasury balance for another kind taken from the currency chest. (The deposit of money into and withdrawal of money from the currency chest on account of any such exchange should be done on the same day, and should not be shown in the treasury account.)

The Treasury Officer is responsible for seeing that the cash balance report is submitted punctually; any delay in submitting it will be treated as a serious treasury irregularity.

4. On the tenth of each month, the Treasury Officer should telegraph to the Secretary to Government, Finance (Ways and Means) Department, Madras—

(1) The total treasury balance in the district on the last day of the preceding month without any details as to the denomination of note or kind of coin.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSTNS. 4—5]

(2) The net credit or debit under the head "875. Deposits with Reserve Bank" in the district treasury account for the preceding month separately for "State" and for "Central".

No telegram need be sent when the monthly cash balance report itself (see the preceding instruction) will reach the Secretary to Government, Finance (Ways and Means) Department in the ordinary course by the third of the month.

Note.—In regard to sub-treasury transactions, the term "the preceding month" in the above instruction denotes the account month and not the calendar month.

SUPPLY OF FUNDS TO TREASURIES AND
SUB-TREASURIES.

GENERAL.

5. The currency chest maintained at treasuries contain rupees and notes which belong to the Reserve Bank of India.

A permanent currency chest is maintained at each district treasury and at each sub-treasury where the transactions are of such a magnitude that the additional facility for the transfer of funds thus afforded will make it possible to avoid locking up money unnecessarily in the treasury balance or to reduce the frequency of remittances of coin and notes. When however, the treasury transacts its cash business through a branch of the State Bank (acting as the Agent of the Reserve Bank), the currency chest is kept in the sole custody of the State Bank and the Government are in no way concerned with the operations on it. When the treasury transacts its cash business through a Treasury Pay Office of the State Bank, the currency chest is kept in the joint custody of the Government and the State Bank; the Government share the responsibility for such a chest but the operations on it do not affect the Government's cash balance.

When a sub-treasury has no permanent currency chest, a temporary currency chest should, ordinarily, be opened during the land revenue collecting season in order that money received in excess of requirements may be transferred immediately to the Government's account with the

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

[T.R. 30—INSINS. 5—7]

Reserve Bank by making deposits in the currency chest. The Treasury Officer has power to order the opening of a temporary currency chest at a sub-treasury in his district, when necessary. He should report the opening of a temporary chest and the amount of the first deposit into it by telegram to the Currency Officer.

o. Under the provisions of the Reserve Bank of India Act, 1934 (India Act II of 1934), the total amount of the currency and Bank note in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets held by the Issue Department in gold, sterling securities, rupee coin and rupee securities. A part of the assets is held in the currency chests in the various treasuries in the form of rupee coin. The notes held in currency chests are not notes in circulation and pass into circulation only when they are transferred to the treasury balances. The deposit of notes into a currency chest decreases the amount of notes in circulation, i.e., the liabilities of the Issue Department of the Bank, and the deposit of rupees into a currency chest increases the assets of the Issue Department of the Bank. A deposit of notes and/or rupees into a currency chest thus enables the Bank to issue notes and/or rupees from a currency chest elsewhere up to the amount deposited without affecting the adequacy of the assets of the Issue Department of the Bank in relation to its liabilities. Similarly, the effect of a withdrawal from a currency chest may be cancelled by an equal deposit into another currency chest.

In a district in which there is no treasury which transacts its cash business through the Bank, every operation on a currency chest is balanced by an "opposite transfer" carried out in another currency chest situated either at the headquarters of the district or within the district.

In a district in which there is at least one treasury which transacts the cash business through the Bank, every operation on a currency chest which is in the sole custody of the Government is balanced by an "opposite transfer" carried out under the instructions of the Currency officer at the Madras Office of the Reserve Bank between its currency chest and the Government's account with the Banking Department of Bank. The effect of an operation on such a currency chest together the "opposite transfer" in Tamil Nadu is, from the Government's point of view, a remittance from the treasury balance to the Government's and with Reserve Bank or *vice versa*.

7. Deleted.

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

(T. R. 30—INSTNS. —8 s.R. 2)

TREASURIES WHICH TRANSACT THEIR CASH BUSINESS
THROUGH THE BANK.

8. At a district treasury the Manager or Agent of the Bank, as the case may be, is responsible for the provision of funds to meet disbursements on account of Government transactions. In order to enable him to make the necessary provision, the Treasury Officer should send him on each Saturday a statement showing as accurately as possible for each of the following two weeks :—

(i) The probable receipts and disbursements on Government account at the district treasury ; and

(ii) The probable receipts from or remittances to sub-treasuries at the district treasury.

The Treasury Officer should also inform the Bank at once of any expected payment exceeding Rs. 20,000 in amount as soon as he receives information that the payment will have to be made.

This instruction applies *mutatis mutandis* to sub-treasuries which transact their cash business through the Bank.

Subsidiary Rules under Treasury Rule 30—*cont.*

II. REMITTANCES.

2. Transfers and remittances of moneys standing in the Government Account are of the following kinds, namely:—

A. Transfers through currency.—A transfer through currency is a transfer of money between the treasury balance and the currency chest at one place in consideration of an opposite transfer of the same amount at another place, *e.g.*, a transfer at a district treasury against an opposite transaction at a sub-treasury in the same district and a transfer at a treasury against an opposite transaction at the Reserve Bank in Madras under the instructions of the Currency Officer.

B. Remittances of coin and notes.—These comprise—

(i) Bank remittances, *i. e.*, remittances from the Bank to a treasury which does not transact its cash business through the Bank or *vice versa*

TRANSFER OF MONEYS STANDING IN THE GOVERNMENT
ACCOUNT.

(T.R. 30—SR.2 INSTNS 9)

(ii) Remittances between treasuries, i. e., remittances from the treasury balance at treasury to the treasury balance at another treasury.

NOTE.—This method of remittance applies only to remittances to and from sub-treasuries where there is no currency chest and to the remittances of small coin, uncurrent coin and foreign notes and coin between treasuries.

(iii) Small coin depot remittances, i. e., remittances of small coin from a small coin depot to a treasury or vice versa.

NOTE.—Remittances from one small coin depot to another are purely Central transactions and the procedure prescribed in the Central Treasury Rules should be followed in regard to such remittances.

(iv) Mint remittances; i. e., remittances of uncurrent coin, or coin withdrawal from circulation, from a treasury to a Mint.

Instructions under Treasury Rule 30—cont.

9. Currency remittances, i. e., remittances of notes or rupees from one currency chest to another or between a currency chest and the Issue Department of the Reserve Bank of India, Madras, do not affect the Government Account, since the contents of the currency chest are the property of the Reserve Bank of India. A remittance of this kind does not involve locking up any Government funds, and remittances of notes or rupees should therefore be sent, wherever possible, as currency remittances. Subject to any general or special instructions that may be issued in this behalf by the Currency Officer, Madras, the provisions of subsidiary rules 9—42 and instructions 10—22 below regarding remittances of coin and notes should be followed in regard to currency remittances also.

Subsidiary Rules under Treasury Rule 30—cont.

A.—TRANSFERS THROUGH CURRENCY.

(a) IN A NON-BANKING SUB-TREASURY WHERE CASH
TRANSACTION ARE NOT DONE BY THE BANK.

3. Deleted.

4. Transfer of funds between the treasury balance and the currency chest at a sub-treasury.—(i) The Sub-treasury Officer may, at any time, deposit surplus funds into the currency chest, and shall so deposit the surplus notes and rupees whenever the sub-treasury balance is larger than

**TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT
(T. R. 16—INSTNS. 42—43)**

is necessary. Whenever net receipts cause the sub-treasury balance to exceed the maximum normal balance prescribed for it (*see* instruction I above), the Sub-treasury Officer shall deposit the amount in excess of immediate requirements into the currency chest.

(ii) The Sub-treasury Officer shall, at once, send a report in Form 37 of each deposit into the currency chest to the Treasury Officer. On receipt of the report the Treasury Officer shall make the corresponding transfer from the currency chest to the district treasury balance.

(iii) When the Sub-treasury Officer requires funds to replenish the sub-treasury balance he shall apply to the Treasury Officer for sanction to a transfer from the currency chest in the sub-treasury. If the Treasury Officer is satisfied that the transfer of funds is necessary, he shall transfer the amount required from the treasury balance to the currency chest at the district treasury and authorize the Sub-treasury Officer to make corresponding transfer from the currency chest to the treasury balance at the sub-treasury.

Exception.— The Currency Officer of the Reserve Bank of India may, on the recommendation of the Treasury Officer, permit a Sub-treasury Officer to transfer funds from the currency chest to the treasury balance without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding the amount of each transfer and the period during which the sanction will remain in force. The Sub-treasury Officer shall send a report in Form 37 of each withdrawal from the currency chest made under the Currency Officer's general sanction to the Treasury Officer, who shall on receipt of the report make the corresponding transfer from the treasury balance to the currency chest.

**(b) IN TREASURIES WHERE CASH TRANSACTIONS ARE
DONE BY BANK.**

5. *Transfers of funds from and to a currency chest in custody of the Bank.*— The currency chest pertaining to a treasury which transacts its cash business through the Bank (otherwise than through a treasury Pay Office) is kept in the sole custody of the Bank. All transfers from and to such a currency chest shall be effected by the Bank in accordance with the instructions issued by the Currency Officer, Madras. Such transfers do not affect the Government's cash balance and do not pass through the Government Account.

**TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 16—S.R. 5.6.)

The currency chest pertaining to a treasury which transacts its each business through a Treasury Pay Office of the Banks kept in the joint custody of the Government and the Bank. All transfers from and to such a currency chest shall be effected in accordance with the instructions issued by the Government and the Currency Officer. Such transfers do not affect the Government's cash balance and do not pass through the Government Account. The Treasury Officer and the Clerk-in-charge and the Treasurer of the Treasury Pay Office shall jointly sign all advices relating to such currency transfers. They shall send a intimation of each transfer by the next available post to the Currency Officer, Madras, direct and also to the Agent of the parent branch and the Local Head Office of the State Bank. The Agent of the parent branch of the Bank shall send a confirmatory advice of the transfer to the Local Head Office of the State Bank by telegram or letter, as the case may be, In the Agents advice a transfer made at the Treasury Pay Office shall be shown separately from a transfer made at the parent branch.

Subject to any special directions contained in Chapters II and III in Part III, all transfers from and to a currency chest shall be in whole rupees and or notes (currency and Bank notes).

6. *Transfers of funds between the treasury balance and the currency chest at a sub-treasury (i. e., a sub-treasury which does not transact its cash business through the Bank).*—The following procedure shall be observed—

(i) In regard to deposits into the currency chest the Sub-treasury Officer shall follow the procedure prescribed in subsidiary rule 4 (i).

(ii) The Sub-treasury Officer may transfer funds from the currency chest to the treasury balance, subject to the following limitations:—

(1) that the withdrawal is necessary to meet the requirements of the sub-treasury and

(2) that the maximum normal balance fixed for the sub-treasury is not exceeded at the close of the day as a result of the withdrawal from the sub-chest.

(iii) The Sub-treasury Officer shall report every transfer of funds from the treasury balance to the currency chest or *vice versa* at once to the Currency Officer by telegram or by letter if a letter will reach Madras within 24 hours, and shall also send the necessary chest slip in Form 37 [See instruction 14 (v) under Treasury Rule 11].

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 30—S. R. 7—10)

B.—REMITTANCES OF COIN AND NOTES.

7. *Transfers of funds from and to a sub-treasury where there is no currency chest.*—Funds shall be transferred from and to a sub-treasury which has no currency chest by the actual remittance of coin and notes. The Treasury Officer is authorized to order such remittances within the district from and to such sub-treasuries if any, and no such remittance within the district shall be made without his sanction.

GENERAL.

8. The provisions of subsidiary rules 9—42 and instructions 10—22 shall apply primarily to remittances to and from treasuries which do not transact their cash business through the Bank. At places where the treasury transacts its cash business through the Bank, these rules shall be subject to the provisions of instructions 23—30 and such other instructions as may be issued by the Reserve Bank.

DESPATCH OF REMITTANCES.

9. (a) No remittance of coin or notes shall be made from any treasury to a treasury in another district or to the Issue Department of the Reserve Bank, except in accordance with clause (c) below or the special or general orders of the Currency Officer. When the Treasury Officer considers that any such remittance not covered by the existing orders is necessary, he shall report the particulars to the Currency Officer and obtain his orders. Uncurrent coin and notes unfit for issue shall be dealt with in accordance with the procedure prescribed in subsidiary rules 15 and 16 below.

Exception.—The Treasury Officer, Ramanathapuram may effect the movement of all remittances between the State Bank of India, Madurai and the sub-treasuries in Ramanathapuram district.

(b) The Treasury Officer shall be responsible for remittances between two sub-treasuries within the district. He shall order such remittances to be made when necessary and need not obtain the sanction of any higher authority for them. He shall not, however order any remittance between two treasuries both of which transact their cash business through the Bank.

10. (a) All remittances despatched by rail, river or road shall be escorted by a police guard, except remittances by rail of nickel bronze or copper coin at railway risk.

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 9-11 INSTRUCTION 10.)

(b) Immediately on receipt of a remittance order from the Currency Officer in Form No. 109 or as soon as the Treasury Officer decides to order a remittance within the district, the Police Department shall be informed of the kind and amount of the treasury to be remitted and asked for a sufficient escort. The Police Department shall supply the necessary escort according to the scale laid down by the Government. The officer despatching the remittance shall send an intimation to any office from which assistance will be required en-route.

(c) The officer despatching the remittance shall inform the receiving office in advance in Form 83 of the particulars of the remittance to be despatched in order that arrangements may be made for receiving it. A remittance shall not be sent at such a time that it will be in transit at the end of a month or will reach its destination on a Sunday or other authorized holiday. The attention of the Government servant in charge of the escort shall be specially drawn to paragraph 3 of the instructions in Appendix 18.

Instruction under Treasury Rule 30—cont.

10. (a) As soon as a remittance is despatched, it should be entered in the currency chest register if it is a currency remittance to a place within the same currency circle. If it is a currency remittance to a place outside the circle, the amount should be shown any in transit in the currency chest register and charged of the account on receipt of advice of arrival at the receiving office.

(b) The Treasury Officer should advise the Currency Officer in Form 108 of every despatch of a remittance to a place outside the district on the same day on which it is despatched. If the treasury is so situated that an advice sent by post would not reach the Currency Officer within 24 hours, the Treasury Officer should send the advice by telegram. The advice should state whether the remittance is a treasury of a currency remittance and should give the name of the district treasury, sub-treasury or branch of the Bank to which it has been despatched.

Subsidiary Rules under Treasury Rule 30—cont.

REMITTANCE OF COIN.

11. (a) Coin shall be packed for remittance in stout bags. A slip in Form 27 shall be placed in each bag, and it should then be tied and sealed. The Treasury or Sub-treasury Officer shall satisfy himself generally as to the contents of the bags, where the Shroff accompanies a remittance that he also should watch the packing of boxes after counting the number of bags in each box. When a remittance is to be sent

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 30—S.R., 11)

a **Shroff**, the despatching officer shall examine a percentage of the contents without himself and place a private mark upon the slips placed in the bags so examined, and shall also request the receiving officer to take special care to guard the interests of the remitting Officer. For journeys by rail or boat, and also for journeys by road if convenient, the bags shall be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hooks shall be riveted or nailed together where they cross. Every box shall bear the name of the despatching treasury cut into it, or painted on it, with a number. For journeys by road for which the above method of packing is not convenient, the bags may be packed in treasure tumbrils or in large chests placed in carts at the door of the treasury in the presence of the Treasury Officer.

In the case of remittances within a district, coin may be packed in padlocked boxes in accordance with such detailed instructions as may be issued by the Currency Officer in consultation with the Government.

(b) When coin is remitted to the Mint at Calcutta or Bombay, it shall be packed in separate bags for each denomination of coin, and the contents of the bags shall be as shown below :—

Denomination.	Withdrawn.		Uncurrent.	
	Value per bag.	Tale per bag.	Value per bag.	Tale per bag.
(1)	(2)	(3)	(4)	(5)
One Rupee	2,000	2,000	2,000	2,000
50 paise	2,000	4,000	..	..
25 paise	500	2,000	..	..
20 paise	400	2,000	..	..
10 paise	200	2,000	..	..
5 paise	100	2,000	..	..
3 paise	75	2,500	..	..
2 paise	50	2,500	..	..
1 paise (Bronze and Nickel Brass).	20	2,000	..	..
1 paise (Aluminium Magnesium).	50	5,000	..	..
Half Rupee	2,000	4,000	2,000	4,000
Quarter Rupee	500	2,000	500	2,000
2 Annas .. .. .	..	..	500	4,000
1 Anna .. .. .	..	..	250	4,000
½ Anna .. .. .	..	..	100	3,200
Single piece .. .. .	..	..	50	3,020

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 12-14.)

12. A buoy made of a piece of split bamboo or their floating material shall be fastened to each box which is to be conveyed on a river craft or taken across an unfordable stream on a ferry. The rope of the buoy—shall be at least ten yards long. The officer-in-charge of the escort shall see that the rope is never detached from the box and that it is not knotted or entangled in any way so long as the box is on board a boat. When the treasury is shipped on a sea-going vessel, the despatching officer shall remove the buoys after the boxes are shipped, and the receiving officer shall attach the buoys when lading the treasure. If the receiving officer is not the Treasury Officer, he shall obtain the buoys from the Treasury Officer—

Exception.—The above precautions need not be taken when the remittance is covered by insurance.

13. The remitting officer shall prepare an invoice in triplicate in Form 84 for every remittance (other than a remittance of uncurrent coin), taking great care to see that it is prepared correctly. He shall retain one copy of the invoice for record, despatch another by post on the same day to the receiving officer, and hand over the third to the officer-in-charge of the escort. The weights of the boxes containing the remittance shall be ascertained by weighing them in the presence of the officer-in-charge of the escort, and the weights so ascertained shall be entered in the invoice separately for each box. The officer-in-charge of the escort shall sign a receipt on such copy of the invoice stating that he has received the boxes of the marks and weights and detailed therein.

NOTE.—Separate invoices shall be prepared for treasury and currency remittances the words “Treasury Remittances” or “Currency Remittance” as the case may be, being written on the top.

In the case of treasury remittances, the invoices shall show separately uncurrent coins, giving separate totals for each denomination.

14. Remittances of coin from the Issue Department of the Reserve Bank of India are usually sent in patent remittance boxes. The receiving officer shall follow the special instructions regarding the method of dealing with such boxes given by the remitting officer.

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 15-17.)

REMITTANCE OF UNCURRENT COIN.

15. Coin withdrawn from circulation shall be remitted to the Mint in accordance with the following rules;—

(i) Broken and cut down shall ordinarily not be remitted until a sum of at least Rs. 20 has accumulated.

(ii) The remitting officer shall prepare an invoice for each remittance in Form 85 taking great care to see that it is prepared correctly.

(iii) The Mint Master shall prepare a valuation statement of the remittance received and forward it to the remitting treasury or branch of the Bank.

(iv) Any deficiency in the tale found by the Mint Master shall be made good by the Treasury of the remitting treasury or the Bank as the case may be, and any excess in tale shall be returned to the remitting treasury or the Bank. Any excess in value found by the Mint Master shall be credited to the Central Government.

(v) When the proportion of current weight rupees fit for circulation found in such a remittance, whether or not cut or broken, exceed five per cent of the whole, the Mint Master shall make a special report to the Director of Treasuries and Accounts or the Madras Local Head Office of the State Bank, according as the remittance is received from a treasury or a branch of the State Bank, for such disciplinary action as may be considered necessary to improve the quality of shroffing in the remitting office.

REMITTANCE OF NOTES.

16. All notes unfit for issue which have accumulated at a treasury shall be sent to the Madras Office of the Issue Department of the Reserve Bank of India (or to a treasury named by the Currency Officer) on each occasion on which a remittance of notes or coin is sent to or received from that office. The notes should not be cut for remittance. The remitting officer shall send an advice of the remittance, giving details of

**TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.**

(T.R. 30—S.R. 17-19.)

the denominations and value of the notice to the Currency Office by post.

17. New notes and notes fit for re-issue should never be cut for remittance. When the value of the notes to be remitted does not exceed Rs. 2,000 and the notes cannot conveniently be sent along with a specie remittance, they should be sent by post insured for their full value. When the value exceeds Rs. 2,000 the notes should be sent in charge of a shroff and a police guard.

18. Notes of each denomination shall be arranged in separate bundles stitched by one edge into books of 100 each, any part of 100 in excess of a multiple of 100 being made into a separate book. A slip in Form 28 shall be attached to each bundle of books, specifying the number of pieces it contains and bearing the full signature of the Government servant who last counted them and made up the bundle before despatch. When the remittance is sent in the charge of a police guard, the bundles shall be packed in parcels of ten bundles each and the parcels shall be placed in strong wooden boxes, which shall securely fastened and sealed. The procedure prescribed in subsidiary rule 13 shall also be followed in regard to every remittance of notes sent in charge of a police guard.

NOTE.—A "private" seal should not be used for sealing the wooden boxes containing the remittance to be sent in the charge of a police guard. Only the official seal should be used for the purpose.

Instruction under Treasury Rule 30—cont.

11. Fresh notes of the denominations of Rs. 5 and Rs. 10 are remitted from the Issue Department of the Reserve Bank of India to currency chests in the original bundles received from the Security Printing Press.

Subsidiary Rules under Treasury Rule 30—cont.

**DUTIES OF THE OFFICER-IN-CHARGE OF THE ESCORT FOR A
REMITTANCE.**

19. (a) The escort officer shall be present when the boxes of notes and coins are weighed. In the case of chests or tumbrils containing bags of coin the escort officer shall count the number of bags. He shall sign the receipt at the foot of each copy of the invoice. The blanks shall be filled up in words and if the escort officer does not know English he shall be required to write the numbers of the bags or boxes which he has received in an Indian language used in the district on the copy of the invoice to be retained by the remitting officer.

(b) A copy of the memorandum of instructions contained in Appendix 18 shall be given to the escort officer, and he shall carefully carry out all the instructions given in it.

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 19-21.)

(c) If the escort officer is relieved in the course of the journey, he shall obtain a receipt in the form prescribed in paragraph 8 of Appendix 18 the tumbrils, boxes, etc., handed over to the relieving officer.

SHROFFS ACCOMPANYING REMITTANCES.

20. (a) Subject to any general or special instructions issued by the currency Officer, Madras in that behalf, the remitting Officer may send remittance of silver coin or notes in charge of a shroff or shroffs in accordance with the following scale :—

(i) *For coin remittances—*

1 shroff up to Rs. 10 lakhs.

1 shroff for every additional Rs. 10 lakhs or fraction of that amount up to a maximum of three shroffs in all.

(ii) *For note remittances—*

1 shroff.

When only one shroff is admissible according to the above scale for a remittance of coin or notes, a second shroff may also be deputed with the sanction of the Currency officer if the journey will occupy such a long time that one man cannot be expected to exercise the necessary supervision.

(b) A shroff or shroffs sent in charge of a remittance shall remain in charge whilst it is being examined at the receiving office.

(c) When a remittance of coin or notice or both is especially heavy, the remitting officer may, with the sanction of the Currency Officer, depute one or more clerks to accompany it in addition to the usual escort of shroffs.

(d) The remitting officer may, with the sanction of the Treasury Officer, engage any extra shroffs required for accompanying remittances to take the place of permanent shroffs deputed to accompany remittance. When it is not possible to engage men within the district service as temporary shroffs, he may engage men from outside the district.

1. If any chest, tumbril or wagon containing a remittance or escort of one is secured by double locks, one key shall be held by the shroff and the other by the escort officer. If there is only one

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 21-23.)

lock, the key shall be held by the shroff, but the escort officer shall be responsible for not allowing the chest or wagon to be opened before arrival at the destination save in the case of a break down, when the treasury shall be removed to another chest or wagon in his presence. When a remittance is sent in charge of a police guard but without a shroff single locks shall be used and the keys shall be entrusted to the escort officer in a sealed cover, which he shall not open except when absolutely necessary. e.g., in the case of a break down en route.

NOTE.—A "private" seal should not be used for sending the cover containing the keys to be entrusted to the escort officer. Only the official seal should be used for the purpose.

22. Except in cases of remittances not at railway risk, a shroff shall on no account be sent either to accompany a remittance of coin or to watch the examination of such coin at the receiving office.

RECEIPT OF REMITTANCES.

23. On receipt of a remittance, each box contained in it shall be weighed in the presence of the escort officer and the Treasury Officer and the weight so ascertained shall be compared with that shown in the invoice. If the two weights tally for each box, a receipt in the form prescribed in paragraph 7 of Appendix 18 shall be given to the escort officer and he shall be allowed to return at once. A copy of the receipt shall be sent by post on the same day to the despatching office.

If the weight of each box is not stated separately in the invoice, the boxes shall be opened and the contents examined in the presence of the escort officer, and the breach of the rule requiring the weights of the boxes to be stated separately shall be brought to the notice of the remitting officer. If the weight of any box does not tally with that stated in the invoice or if any box shows signs of having been tampered with, it shall be opened in the presence of the escort officer and its contents examined before the escort officer is released. If any box is so opened, the fact shall be entered on the receipt together with particulars of the contents of the box as ascertained by counting

24. After the preliminary examination of the particulars given in the invoices has been completed the boxes shall all be opened (if they have not already been opened), whether the remittance is accompanied by a shroff or not. When a shroff has accompanied the remittance, the boxes shall be opened in his presence. If the detailed examination of the whole remittance is not to be proceeded with immediately the bags of coin or parcels of note shall be deposited in the strong-room under double locks, care being taken, as far as practicable to place them apart from other treasuries. When a remittance is expected to remain unexamined in a strong-room for some time and it cannot be separately secured in a chest or chests, steps shall be taken to guard against any abstraction of coin from the remittance. In such a case if the amount of the remittance does not exceed Rs. 5 lakhs and the procedure will not cause practical inconvenience, the entire contents of each bag shall be weighed under the supervision of the Treasury Officer before the remittance is deposited in the strong-room. It may not be possible to weigh the contents of each bag when the amount of such remittance exceeds Rs. 5 lakhs. When a remittance remains unexamined for some time and the contents of each bag are not weighed, the Treasury Officer shall satisfy himself that the remittance has not been tampered with by picking out a number of boxes and bags from time to time and having their contents weighed under his supervision. In such cases care shall also be taken to cover completely with tarpaulins all bags forming part of the remittance and to secure any notes which have been unpacked in a chest or chests or replace them in the original boxes and fasten the lids securely.

Exception 1.—When coin or notes contained in remittance are to be despatched to another treasury within a few days of the receipt of the remittance, the boxes need not be opened but may be deposited in the strong-room as they are provided that they are in good order and are in the charge of a shroff who will be available to accompany them to their final destination.

Exception 2.—New coin received either direct by from the Mint or from any other treasury in the original Mint boxes may be accepted as correct without opening the boxes, provided that the boxes are numbered and the seals bear a distinct impression and that both boxes and seal are in tact at the time of receipt.

25. The detailed examination of the contents of the remittance shall be conducted in the presence of the shroff who accompanied the remittance and under the supervision of the treasurer of receiving treasury or some responsible person acting on his behalf. **If, however, no**

TRANSFER MONEYS FROM THE GOVERNMENT
ACCOUNT

(T.R. 30—S.R. 25-28.)

shroff has accompanied the remittance from the remitting treasury the detailed examination shall be conducted in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury, who shall see that the interests of the remitting treasury are adequately safeguard.

26. (a) Every facility shall be given to the shroff of the remitting office to watch the examination of the remittance. Any complaint which he makes shall be reported at once to the Treasury Officer. If any fraud is suspected the shroff or shroffs who are examining the remittance shall be searched in the presence of the shroff of the remitting office.

(b) Only such portion of the remittance shall be taken out of the strong-room as can be examined during the course of the day. When a portion of the remittance remains unexamined, the shroff of the remitting treasury may, if he so desires, be allowed at the time of the containing the closing of the strong-room to place a lock of his own on the chest unexamined portion, or, if that is not possible, on the outside door, of the strong-room.

27. The notes and coin contained in a remittance shall be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contains the alleged number. In the case of remittances of fresh notes sent from the Issue Department of the Reserve Bank of India in bundles of 1,000 pieces the bundles shall be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a remittance of current coin shall be separated and dealt with in accordance with the rule, in Chapter II in part III. Deficiencies, whether in numbers or due to counterfeit notes or coin, shall be dealt with according to the procedure laid down in Subsidiary Rule 31.

28. As the examination of each bundle or bag is completed, the slip in Form 27 or 28, the case may, be contained in it shall be taken out and replaced by a fresh slip prepared by the receiving treasury. The slips from those bags and bundles the contents of which have been found correct shall be handed over to the Treasury Officer and immediately destroyed by him the remaining slips shall be attached to the report to be sent to the remitting treasury—see Subsidiary Rule 33—when however a remittance of coin is received from the Issue Department the Reserve Bank of India, the Treasury Officer shall return all the slips to the Currency Officer after the remittance has been examined

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT

(T. R. 30—S. R. 29-31.)

29. The Treasury Officer shall supervise the examination of the remittance generally and see that adequate safeguards are taken by the treasurer during the examination to prevent any malpractices by the shroff of the remitting office or the shroffs who examine the remittance. The Treasury Officer shall put away the notes and coin which have been examined under double locks in the treasury or in the currency chest, as the case may be, following the procedure laid down in subsidiary rule 7 or instruction 13 under Treasury Rule 11. When the detailed examination of the remittance has been completed, the Treasury Officer shall send a formal report to the remitting officer showing the result of the examination.

30. The examination of a remittance shall be conducted as expeditiously as possible in order that the shroff who accompanied the remittance may be relieved as early as possible and unnecessary expenditure on his daily allowance avoided, and also in order that any deficiency may be recovered from the Treasurer of the remitting treasury. For the examination of heavy remittances of coin additional shroffs may be engaged with the special sanction of the Director of Treasuries and Accounts. The minimum amount of coin or notes of any one denomination to be examined by a shroff in a day is specified in Appendix 19.

31. (a) If a deficiency discovered at a treasury on a detailed examination of a remittance received from another treasury is not immediately made good by the shroff of the remitting treasury it shall be charged in the account as a distinct item with full particulars these full particulars shall also be intimated to the Treasury Officer of the remitting treasury and he shall recover the amount and credit it in his own treasury.

(b) A deficiency discovered at the Bank (including the Issue Department of the Reserve Bank of India) in a remittance received from treasury shall be made good from the cash balance of the receiving office and shown as expenditure on Government account under advice to the remitting treasury for recovery and credit in its accounts. Similarly a deficiency discovered at a treasury in a remittance from the Bank (including the Issue Department of the Reserve Bank of India) shall be made good from the treasury balance under advice to the remitting office ; which shall credit the amount to Government account.

(c) The remitting treasury shall be responsible for any shortage discovered at the Mint or at a small coin depot in a remittance from a treasury.

(d) The Accountant-General shall watch the recovery of all deficiencies discovered in remittances.

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(T.R. 30—S.R. 32-35.)

32. All excesses found in a remittance shall be returned to the remitting treasury through the attending shroff, or if this is not possible by registered post or by money order, the cost being borne by the remitting treasury.

33. Every defect or deficiency discovered during the examination of a remittance shall be entered in the slip pertaining to the bag of coin (subsidiary rule 11) or bundle of notes (Subsidiary rule 18) concerned and shall be specially reported to the remitting officer direct. The report shall be sent to the remitting officer, together with the slip or slips concerned, immediately on the close of the examination or, (if it is a prolonged one, at the close of the day), so that the remitting officer may be able to fix the responsibility for the deficiency. If a shroff of the remitting office is present to witness the examination, he shall attest the entries, on the slips as they are made, and shall be allowed, if he so desires, to make good any deficiency; if he makes good any deficiency the fact shall be noted on the slip and in the report. If no shroff of the remitting office is present at the examination, the report shall state the name and rank of the officer who personally supervised the examination. When any bad coin or notes have to be returned to the remitting office, they shall be made over to the shroff of that office or, if that is not possible, sent by insured post at the cost of the remitting treasury. If any bag of coin or bundle of notes is received without a slip or is defective in any other way, a special report shall be sent immediately to the remitting officer.

34. When the number of rupee or half-rupee coins which have lost more than 2 per cent in weight but not more than $6\frac{1}{2}$ per cent or $12\frac{1}{2}$ per cent respectively (see instructions in Chapter II in Part III) detected in any bag during examination of a remittance exceeds half of one per cent of its contents, the number of such coins found in the bag shall be noted on the slip relating to it and the slip shall be sent to the remitting office with a report in the manner laid down in subsidiary rule 33.

35. When new coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination of any box shall be immediately reported and the printed slip of contents shall be forwarded to the Mint Master concerned.

TRANSFER OF MONEYS FROM THE GOVERNMENT
ACCOUNT.

(I.R. 30—S.R. 33-36.)

The report shall state the number of the box in which the excess or deficiency was found and the condition of the box on delivery.

Instructions under Treasury Rule 30—cont.

12. Immediately on receipt of a remittance from outside the district the Treasury Officer should send an advice to the Currency Officer in Form 108 stating the name of the remitting office and whether it is a currency or a treasury remittance. If a postal advice will not reach the Currency Officer within twenty-four hours a telegraphic advice should be sent.

13. When the detailed examination of a remittance has been completed, the shroff who accompanied it should take back to the remitting office the locks and, if convenient, the bags also. If the police guard which escorted the treasure returns to the station from which the remittance was despatched, the tumbrils or chests should be sent back to the remitting treasury under its charge; otherwise the shroff of the remitting treasury should take these back too.

14. All charges incurred in connection with remittances of coin and notes to and from treasuries, whether as currency remittances or as treasury remittances, are borne by the Reserve Bank, subject to the conditions and exceptions mentioned in instructions 15 to 17.

15. Charges relating to remittances between two treasuries neither of which has a currency chest should be borne by the Government. Charges relating to the remittance of uncurrent coin between such treasuries, when sent separately, should however, be borne by the Reserve Bank.

16. The pay of permanent shroffs and of extra shroffs engaged on a temporary basis to deal with heavy receipts of remittances should be met by the receiving treasury and not debited to the Reserve Bank. All temporary shroffs should be paid at the rates fixed by the Government. The pay of temporary shroffs engaged under subsidiary rule 20 (d) to accompany remittances or to take the place of permanent shroffs, who are deputed to accompany remittances, should be debited to the Reserve Bank. The travelling allowances of all shroffs, whether permanent or temporary who accompany any remittance other than one between two treasuries where there is no currency chest should be debited to the Reserve Bank.

TRAVELLING ALLOWANCES OF SHROFFS, CLERKS, ETC.,
WHO ACCOMPANY REMITTANCES.

17. (a) When shroffs or clerks are sent with treasury or currency remittances, the remitting Treasury Office should furnish them with :