

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 19 INSTN 32-34)

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

*Instructions under Treasury Rule 10—cont.*

## APPLICABLE TO DEPARTMENTS GENERALLY.

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

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

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

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(T. R. 10—INSN. 34-35)

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

**SPECIAL TO THE JUDICIAL DEPARTMENT.**

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

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

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

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

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[T.R. 10—S.R. 20—22.]

*Subsidiary Rules under Treasury Rules 10—cont.*

PAYMENTS INTO THE BANK BY GOVERNMENT SERVANTS.

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

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

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

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

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

22. *Deleted.*

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

*Instructions under Treasury Rule 10— cont.*

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

37. *Deleted.*

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

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

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

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

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(T.R. 10—S.R. 23.)

Subsidiary Rules under Treasury Rule 10—*cont.*

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

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

## THE TAMIL NADU TREASURY RULES

## CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 1)

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

## MONEYS IN THE HANDS OF GOVERNMENT SERVANTS

## Subsidiary Rules under Treasury Rule 11.

*Applicable to Departments generally.*

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

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

Balance shown in cash book . . . . .

Balance shown in acquittance rolls of register  
of undischursed pay, etc. . . . .

Balance of permanent advance shown in contingent  
Register of Permanent Advance Disbursement  
Register .. .. .

Total book balance .. .. .

Cash balance ascertained by counting.. .. .

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CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—S.R. 2—INSTN—1)

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

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

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

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

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

*Instructions under Treasury Rule 11*

SPECIAL TO THE FOREST DEPARTMENT.

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

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

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(T.R. 11—S.R. 3—INSTN—1—2)

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

SPECIAL TO THE PUBLIC WORKS AND ELECTRICITY DEPARTMENTS.

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

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

MONEYS HELD IN THE TREASURY.

TREASURY CASH BALANCES.

Subsidiary Rules under Treasury Rule 11— *cont.*

(i) DISTRICT TREASURIES.

3. Custody and verification of the treasury balance

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



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

(T.R. 11—S.R. 3—INSTN—1)

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

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

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

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

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

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

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(T.R. 11—S.R. 3—INSTN—1)

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

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

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

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

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

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CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT.

[T.R. 11—S.R. 3—INSTNS 3-4]

*Instructions under Treasury Rule 11—cont.*

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

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

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

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

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

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**ACCOUNT.**

(T.R. 11 SR 3 INSTNS 4—5)

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

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

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

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

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

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[T.R. 11—INSTNS 5—cont.]

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT.

(T. R. 11—INSTN 5—cont.)

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

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

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

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(T.R. 11—ISSUES 5—*cont.*)

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

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

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

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

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

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(I.R. 11—S.R. 4—5)

Subsidiary Rules under Treasury Rule 11—*cont.*

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

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

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

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



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

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

*Instructions under Treasury Rule 11.*

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

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

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

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

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(T.R. 11—S.R. 6)

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

Subsidiary Rules under Treasury Rule 11—*cont.*

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

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

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

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

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

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

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

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

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

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

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

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(T.R. 11—S.R. 7—cont.)

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

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

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

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

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

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

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

## (ii) SUB-TREASURIES

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

## STRONG-ROOM AND STORAGE OF TREASURE.

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

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(T.R. 11—S.R. —8 *contd.*)

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

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

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

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

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

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(T.R. 11—S.R. 8—*contd.*)

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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(T.R. 11—S.R. 8—cont.)

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

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

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

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

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

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(T.R. 11 S.R 8—cont.)

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

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

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

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

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(T.R. 11—S.R. 8—cont.)

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

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

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

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

*Deputy Tahsildar's Sub-treasuries and Collecting Depots.*

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

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

*Instructions under T.R. 11—cont.*

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

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[T. R. 11—INSTNS. 9--11]

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

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

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

## CURRENCY CHEST BALANCES.

*Custody and Verification of Currency Chest Balances.*

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

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

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[T. R. 11—INSTNS. 11—13]

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

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

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

## THE TAMIL NADU TREASURY RULES

## CUSTODY OF MONIES RELATING TO THE GOVERNMENT ACCOUNT

(T.R. 11—INSINS. 13—14)

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

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

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

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

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

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

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[ T. R. 11—INSTNS. [14—15]

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

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

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

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

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

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

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



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[T.R. 11—INSTNS. 15—CONT]

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNT

[T.R. 11—INSTNS. —15con.:]

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

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

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

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

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

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

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

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

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

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

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[T.R. 11—INSTNS. 15—17]

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

CUSTODY, ETC., OF OTHER VALUABLES.

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

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

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

## THE TAMIL NADU TREASURY RULES

## CUSTODY OF MONEYS RELATING TO THE GOVERNMENT ACCOUNTS

[T.R. 11—INSTNS. 18—19]

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

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

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

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

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

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

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

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## CUSTODY OF MONIES RELATING TO THE GOVERNMENT ACCOUNT

[T. R. 11—INSTNS.—19]

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

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

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

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

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

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

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

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

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

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(J. R. 11—INSTNS. 19 Cont)

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

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

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

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

(T. R. 11—INSTNS. 19—cont.).

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

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

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

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

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

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**GOVERNMENT ACCOUNT.**

(T.R. 11—INSTNS. 19—20.)

(k) Forest settlement records lodged with Treasuries.

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## CHAPTER V—WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 13—INSTNS—T.R. 16—S.R. 1.)

*Instruction under Treasury Rule 13.*

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

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

## SUBSIDIARY RULES AND INSTRUCTIONS UNDER TREASURY RULE 16.

## GENERAL.

*Subsidiary Rules under Treasury Rule 16.*

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

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—S.R. 1—*cont.*)

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

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

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

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

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

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

(iii) Deleted.

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEY FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—S.R. 1—2)

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

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

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

## FORM OF BILLS, ETC.

## GENERAL.

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

- (1) the nature of the claim;
- (2) the amount claimed;
- (3) the period to which the claim relates, if it arises periodically e.g., claim for pay and fixed allowances;
- (4) the orders sanctioning the charge, if it was incurred under special orders;

(5) the authority for any deduction made in the bill;

(6) the major head comprising such major head (where necessary) Minor head, sub-head, detailed head and sub-detailed account head to which the charge (or each part of it), is debitable;

(7) the allocation of the charge between Governments (including the Central Government) and departments, if any, such allocation is necessary.

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONBYS FROM THE GOVERNMENT ACCOUNT.

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

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

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

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

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

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

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

Fair copy approved on ..... Initials of the Drawing Officer.

Cons  
7 NTC 40  
all mis bills

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—s.R. 2—*cont.*)

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

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

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

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

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



## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT .

(T.R. 16—S.R. 2—cont.)

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T. R. 16—S. R. 2—cont.)

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

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

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 2—cont.)

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

## GOVERNMENT ACCOUNT.

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

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

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

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 2—cont.]

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

A register in Form 100-A shall be maintained in the treasury for keeping a record of the disposal of the Treasury voucher slips. On receipt of the Treasury voucher slips from the treasury, the drawing and disbursing officer shall note down the Treasury voucher number and date in the register in Form 70.

*Note (1)*—Deleted.

*Note (2)*—Drawing officers under the Commissioner for Government Examinations need not attach a slip in Form 100 (prescribed in the aboverule) to any of the bills drawn by them after counter-signature by the Commissioner.

Travelling allowance bills relating to Chief and Assistant Superintendent and departmental officers appointed for the conduct of Government Examinations countersigned by the concerned Inspecting Officers of the Education Department need not also be accompanied by the slip in Form T.N.T.C. 100.

*Note.*—(3) Drawing Officers need not attach a slip in Form 100 (Prescribed in the above rule) to any of the bills presented at the Pay and Accounts Office, Madras.

*Note.*—(4) The Tamil Nadu Treasury Code Form 100 need not be attached in the case of educational grant-in-aid, scholarship and stipend bills. The Treasury Officer will endorse a certificate of payment on the "Not payable", duplicate bill and transmit it to the prescribed departmental controlling officer with the voucher number and the date noted therein.

*Note.*—(5) The Tamil Nadu Treasury Code Form 100 need not be attached to Salary and Travelling Allowance Bills of members of the State Legislature.

*Note.*—(6) The Officers who are appointed by the Chairman, Board of Examinations, Madras, as Examiners, Invigilators, etc., need not attach a slip in Tamil Nadu Treasury Code Form 100 to any of the bills relating to the Diploma Examinations drawn by them after countersigned by the Secretary, Board of Examinations, Madras.



**THE TAMIL NADU TREASURY RULES**  
**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT**

[T.R. 16—S.R. 3—INSTN.—1]

*Note.*—(7) The Tamil Nadu Treasury Code Form 100 need not be attached to the remuneration bills relating to the Tamil Nadu Public Service Commission.

*Instructions under Treasury Rule 16.*

1. The procedure for drawing pensions is laid down in subsidiary rules 64-94 and instructions 59-66 below.

**PAY AND ALLOWANCES (INCLUDING LEAVE SALARY) OF  
 GOVERNMENT SERVANTS.**

**Subsidiary Rules under Treasury Rule 16—cont.**

**GAZETTED GOVERNMENT SERVANTS.**

3. (a) In the absence of any special order of the Government to the contrary, a gazetted Government servant may draw the bills for his own pay; allowances and leave salary. A claim by a gazetted Government servant for pay and fixed allowances shall be presented on a bill in Form 42. A gazetted Government servant who draws a special pay or allowance in respect of a separate office of which he is in additional charge, need not present a separate bill for it, unless it is met from some source other than the revenues of the State.

(b) When a gazetted Government servant draws his first pay bill on being appointed permanently or on probation to a post in Government service for the first time or on being re-employed after resignation, or forfeiture of past service, he shall attach a certificate issued by the Competent authority to the effect that the health certificate required by Fundamental Rule 10 has been received by him.

(c) When claiming leave salary, a gazetted Government servant who is on leave within the State shall submit duplicate bills one of which shall be coloured and headed "*Not payable at the treasury*". The Treasury Officer shall endorse a certificate of payment on the "*not Payable*" bill and transmit it to the Chief Controlling Officer of the department concerned or some other Government servant nominated by him for inclusion in his account of disbursements. The pay bill Form 42) shall be used for drawing leave salary also.

*Note.*—A gazetted Government servant on leave preparatory to retirement should record a certificate on the leave salary bill that during the period for which leave salary is drawn, he was not employed under the Central Government, any other State Government, local fund or a private employer.

**THE TAMIL NADU TREASURY RULES**  
**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT**

[T.R.16—S.R.3—4]

(d) A claim by a gazetted Government servant for travelling allowance shall be presented on a bill in Form 43. When the Government servant has travelled by a circuitous route, he shall state the reason for doing so in the bill. When he claims actual expenses, he shall in the absence of any order to the contrary, set them out in detail. When he claims travelling allowance on account of any members of his family he shall furnish a certificate showing the number and relationship to himself of the members of his family on account of whom he makes the claim and all other relevant details. When he claims the cost of carriage of personal effects or a conveyance, etc., he shall furnish the receipt granted by the railway or steamer company for the amount actually paid. A travelling allowance bill shall be countersigned by the controlling authority prescribed in the Tamil Nadu Travelling Allowance Rules, except when the Government have, subject to the submission of a detailed bill to the controlling authority authorized payment without such counter-signature. [see Article 82 of the Tamil Nadu Financial Code Vol. I]

*Notes.*—(1) A Government servant shall use the Gazetted Travelling Allowance Bill form (Form 43) for preferring transfer travelling allowance claims on transfer from a non-gazetted post to a gazetted post.

(2) Form 43 shall be used for preferring claims for travelling allowance by non-official members of Government Committees (Both I & II class). However, the travelling allowance claims of the non-official members of the District Development Councils may be prepared in Form 52.

(e) Deleted.

(f) The expenditure incurred by and to be reimbursed to gazetted Government servants on account of medical attendance and treatment may be drawn by them in salary bills under the "Sub-detailed head Salaries—Medical Charge" without the prior authority of the Accountant-General. The amount drawn in the bill must be supported by proper receipt and voucher in all cases and by the counter-signature of the Controlling Officer, when ever necessary. In addition to the above, the "essentiality certificate" of the Authorised Medical Attendant or Medical Officer concerned should be attached to the bill. The essentiality certificates should also have the seal affixed of the hospital in which Authorised Medical Attendant or Medical Officer is working.

4. Pay, leave salary and travelling and other allowance payable to a gazetted Government servant in India shall be paid on his personal claim and to his personal receipt and not otherwise, except as provided in subsidiary rule 6 or with the Governments special sanction in each

**THE TAMIL NADU TREASURY RULES**  
**WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT**

[T.R. 6-S.R.4—5.]

case. The Government servant if he wishes, to collect the contents of his bill through a messenger, shall send a separate letter along with the bill that the moneys be sent through him, and the moneys shall then be handed over to the messenger but only on the strict understanding that the Government accept no responsibility whatever, for any fraud or misappropriation in respect of any moneys, cheque or bill handed over to him.

*Exception (1)*—Deleted.

*Exception (2)*.—In the case of payment of stipends, etc., to the Probationary Assistant Conservators of Forests during their period of training, the Director of Forest Education, Dehra Dun, shall draw the stipends and pay the officers without the officers themselves claiming personally.

*Note*.—Pay and allowances of a person who is certified by a magistrate to be a lunatic should be paid in accordance with the detailed procedure prescribed in Article 80-A of the Tamil Nadu Financial Code Volume I.

5. At his written request or order, bills relating to pay, leave salary, travelling and other allowances of a Government servant who is permitted to draw his own bills may be made payable to some well-known banker or agent/ provided that the receipt of the banker or agent shall not be accepted as a final acquittance, unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent alike, if it is recorded on the bill itself or separately shall be stamped unless the receipt on the bill has already been duly signed and stamped by the Government servant himself. No re-endorsement of such a bill by the bank or agent other wise than to a messenger for collection shall be recognized [see also the second subparagraph of subsidiary rule 2 (g)].

No Government servant or other individual shall be recognized as an "agent" for the purpose of this subsidiary rule or the next one unless he holds a valid power-of-attorney to act for the Government servant concerned.

*Note*.—In case where it is permissible to endorse a bill to a bank for collection it is not necessary to have two separate acquittance, i.e., one from the elomar and the other from the collecting bank. A legally valid acquittance from either would constitute a sufficient discharge.

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 6.]

6. (a) A gazetted Government servant who claims vacation allowances or subsistence allowance otherwise than through a bank or agent shall as required by rule 34 of the rules framed under Fundamental Rule 74 (a), either appear in person at the place of payment or furnish a life certificate showing that he was alive on the last day of the period to which the claim relates and signed by a Government servant drawing a pay of Rs. 50 a month or more or, if there is no such Government servant at the place where the gazetted Government servant resides some other well-known trustworthy person. A gazetted Government servant may draw his leave salary or vacation allowances or subsistence allowance through a well-known bank or agent (see the previous subsidiary rule), if he give the bank or agent a power-of-attorney for the purpose or leaves his signed bills with the bank or agent for presentation, provided that, unless the bank or agent has executed an indemnity bond in Form 45 or Form 46 duly stamped, as security for the refund to the Government of any overpayment to the Government servant, a life certificate in the case of vacation allowances or subsistence allowances, showing that the Government servant was alive on the last day of the period to which the claim relates and signed by a Government servant drawing a pay of Rs. 50 a month or more or if there is no such Government servant at the place, some other well-known trustworthy person shall be furnished along with each bill. Life certificate may be furnished at intervals, as may be convenient provided that an indemnity bond has been executed which will cover intermediate payments not supported by life certificate.

The Treasury Officer shall enter the particulars of all powers of attorney furnished with reference to this rule in the register (in Form 16 of the Government Securities Manual) kept in the treasury for the purpose.

*Note.*—When separate bills for vacation pay, etc., relating to different periods are presented and paid simultaneously it is not necessary to furnish separate 'Life Certificates' for the different periods but only one certificate should be enough. In case where the Government servant concerned has already returned to duty by the time the bill is presented or payment is made, personal appearance or furnishing of 'life certificate' in respect of the earlier period of vacation shall not be necessary.

(b) An indemnity bond executed by a bank or agent for the purpose of drawing pay, etc., on behalf of a single Government servant shall be in Form 46. When a well known bank for a firm of agents acting as bankers of good standing has a number of constituents who are Government servants and desire to draw their pay, etc. through it, the Government, may, if they think fit permit the bank (or firm) to execute a single indemnity bond in respect of all pay, etc., drawn by it from the Government on behalf of such Government servants. Such a bond shall be in Form 45 and shall be duly stamped. Appendix 12 (Sections A and C).

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16-S<sub>2</sub>R. 6—cont.]

contains lists of the banks, etc., which have executed such bonds under the arrangements in force before the 1st April 1937, the Government of India, in consultation with the Comptroller and Auditor-General permitted certain well-known banks (and firms of agents acting as bankers) of good standing to execute a single bond in Form 45 for the purpose of drawing pay, leave salary, pension, etc. on behalf of Government servants serving under the Government of India or any State Government. Appendix J2, Section B contains a list of such banks, etc. whose bonds in Form 45 are still in force. Section D contains a list of agent who have executed general bonds of indemnity with the Government of India after the 1st April 1937. All indemnity bonds whether in Form 45 or Form 46 shall be properly stamped.

The authority competent to accept the indemnity bonds on behalf of the Government shall, before accepting the bond, verify that the person who signs a bond of indemnity on behalf of a firm or bank has Authority to bind it.

Indemnity bonds in Form 46 executed by a bank or agent for the purpose of drawing pay, etc., on behalf of a single Government servant shall be kept in the custody of the Pay and Accounts Officer in Madras City and the Treasury Officer in the mufassal. General indemnity bonds in Form 45 for the purpose of drawing pay, etc., on behalf of Government servants of the Tamil Nadu Government alone shall be kept in the custody of the Government.

No endorsement of a bill drawn on behalf of a Government servant by a bank or agent permitted to draw the Government servant's pay, etc under this rule shall be recognized with the exception of an endorsement to a messenger for collection.

(c) A bond in Form 45 executed by an unincorporated firm requires that information be given to the Government at once if there is any change in the constitution of the firm. As soon as any such information is received, the new partnership shall be required to execute a fresh bond in Form 45 by a specified date or acknowledge in writing that it is bound by the existing bond by which the old partnership was bound, if it wishes to retain the privilege of drawing pay, etc., on behalf of Government servants.

(d) *Gazetted Government servants in the scales the maximum of which are Rs. 1,000 and below.*—All types of claims of Gazetted Government servants of this category will be drawn by the heads of Office in the same manner as for non-gazetted establishment but in a separate bill

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 6—cont.]

with the words "Gazetted Officers Bills" written prominently at the top of the front page of the bill. For written regular monthly pay and allowance of such Officers, the head of office will draw a consolidated bill and present it at the Treasury or Pay and Accounts Office, as the case may be. There will be no change in communicating to Audit/Accounts Office, orders or notifications regarding appointments, transfer, promotions, etc. of these officers.

(2) The pay and allowances of all Gazetted Officers except his own both at their time of appointment and after regularisation shall be worked out by the head of office and the officers next in superior to him in respect of his own case, in consultation with the Treasury Officers or the Pay and Accounts Officer, Madras concerned. No such consultation is necessary for sanction of periodical increments.

(3) The pay and allowances of the Officers of the above category can be drawn by any Gazetted Government servant working in the office on the authorisation of the head of office, provided the pay and allowances including sanction and regulation of increment are determined by head of offices and test checked by the officer next in superior to them.

[T.R. 16—S.R. 6—7.]

4. The service records of all the officers except his own will be maintained by the head of office or if there is no head of office by his superior officer or heads of department and that of the head of office by the Head of Department.

## NON-GAZETTED GOVERNMENT SERVANTS.

7. The classes of non-gazetted Government servants who may draw pay, leave salary and travelling allowance bills on the treasury themselves and the conditions under which they may do so are specified in *Appendix 13*.

Except in so far as Non-gazetted Government servants are specially permitted to draw bills, the bills for the pay and allowances of the establishment of each office shall be drawn by the gazetted Government servant who is the head of the office unless he delegates this power to a gazetted Government servant serving under him with reference to *Subsidiary Rule 2 (h)* and the gazetted Government servant who draws such bills shall disburse the moneys drawn on the bills to the persons entitled to receive them under the rules.

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 7—cont.)

Form 47 shall be used for bills for the pay, fixed allowances and leave salaries of non-gazetted Government servants drawn by the head of the office for disbursement to them. Sums due towards reimbursement of the cost of special and expensive drugs purchased by the non-gazetted Government servants and employees of local bodies drawing salaries not exceeding Rs. 300 per mensem and their families shall be drawn in the establishment pay bills under the Sub-detailed head "Salaries—Medical Charges". Separate bills shall be prepared in each office for each of the following classes, if it exists:—

(a) permanent establishment,

(b) temporary establishment, and

(c) the Government servants for whom no establishment returned are submitted and no service books maintained.

With the exceptions mentioned in Subsidiary Rule 9, the name of every substantive, officiating or temporary Government servant on whose behalf a claim is made shall be shown in column (2) against his post in column (1). Against each temporary post the number and date of the order sanctioning it and the name of the authority which passed the order shall be entered. In addition, a certificate shall be furnished on the pay bills of temporary establishments to the effect that the claims preferred therein are covered by proper sanction or by the concession of drawing pay for not exceeding three months beyond the period of sanction. The rate of pay, etc., claimed shall be shown against each, name in column (2). If the payment of any claim for the month to which the bill relates is postponed it shall not be omitted from the bill but the amount of each claim held over for future payment shall be noted in red ink in the appropriate columns—(3) to (6)—and ignored when totalling the bill. When pay, etc., is claimed only for part of the month, the number of days for which it is claimed shall be entered either against the Government servant's name or in a note at the foot of the page. The part of a bill relating to each section (*see* Article 70) of the Tamil Nadu Financial Code, Volume I shall be marked off in red ink. The component items of an establishment bill shall be checked and the total shown in the bill shall also be checked by adding up the items

THE TAMIL NADU TREASURY RULES

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 7—8 cont.]

If the bill relates to a small establishment, the drawing officer shall either check it himself or have it checked by a gazetted Government servant under his orders, before he signs it. If the bill relates to a large establishment, the drawing officer shall ensure that the whole bill is thoroughly checked by some one other than the clerk who prepared it and shall himself check a part of the bill or arrange for a gazetted Government servant to do so, before he signs it.

NOTE.—“The holders of temporary establishment in both Gazetted and non-Gazetted categories shall be allowed to draw their pay and allowances for a period of three months beyond the dates of expiry of current sanction, provided the Head of the Department certifies that the Government have been addressed for further continuance specifying the period up to which further continuance has been recommended and quoting the number and date of their letter to the Government.”

The pay bills of the Establishment of the District Munsif Courts and Sub-Courts when the presiding officers of the District Munsif Court and the Sub-Court are on leave, or when during annual vacation they are away from Headquarters, or when the District Munsif Courts or Sub-Courts are left without presiding officers, owing to transfers, shall be signed by District Judges in their capacity as the controlling officers of such Courts.

8. If, for any reason, the rate of leave salary to be drawn on behalf of a non-gazetted Government servant on leave is not known, when kind of leave to be granted has not been settled by the sanctioning authority), the pay to which he would have been entitled if he had remained on duty shall be entered in red ink in the money column of the bill intended for entering leave salary, and the amount shall be left undischarged and treated as held over till the rate of leave salary becomes known.

When a drawing officer claims leave salary based on average pay on behalf of any Government servant, he shall sign and attach to the first bill in which the claim is made a statement of the calculations determining the amount of leave salary claimed. If any pay drawn outside the Government servant's substantive office or section enters into the calculations, the statement shall include references to the vouchers on which or the office in which, such pay was drawn. When a drawing officer claims leave salary based on actual pay on behalf of any Government servant, he shall sign and attach to the bill a certificate that the leave salary is claimed at the same rate as the pay of a permanent post



## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 7—9]

(within the meaning of Fundamental Rules 87) held substantively by the Government servant at the time of taking leave. If, however, the leave is granted under sub-rule 2 to Fundamental Rule 103 (a), the certificate shall state that the leave salary is claimed at the same rate as the pay of the Government servant at the time of taking leave.

*Note.*—No statement of the calculation determining the amount of leave salary claimed need be attached to pay bills in respect of those Government servants, whose names are omitted from the bills (see subsidiary rule 9 below).

9. The names of Government servants of the following classes may be omitted from pay bills:—

(i) Government servants who are holding posts carrying fixed pay not exceeding Rs. 240 per mensem or on time scales of pay the maximum of which does not exceed Rs. 240.

(ii) Sub-Inspectors including Jamadars, Head Constables and Constables in the Police Department, ranks of and below Leading Firemen except Telephone Operators in the Fire Services Branch of the Police Department.

(iii) Sub-Inspectors of Excise and Prohibition, and

(iv) All Government servants in last grade service.

Each bill form which names have been omitted in accordance with this rule shall contain sufficient information to enable the treasury and the Accountant-General to apply the necessary arithmetical checks and the drawing officer shall certify on it as follows:—

“Certified that every Government servant on whose behalf pay or leave salary is claimed in this bill as actually been on duty or on authorised leave, as the case may be, during the month for the period on account of which his pay or leave salary is claimed and that full details of the names of the Government servants concerned and emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy and that the emoluments drawn are according to the relevant rules and orders.”

Claims on behalf of the Government servants whose names are omitted from a bill under this rule shall not be included in a single item except so far as they are identical in all respects. For example, a claim for the whole month for five Head Constables each of whom draws a pay Rs. 85 a month may be entered as a single item. Claims on

**THE TAMIL NADU TREASURY RULES**  
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**(T.R. 16—S.R. 10—11—cont.)**

behalf of Government servants with different designations or Government servants who have the same designation but draw pay at different rates or for different periods shall always be shown separately.

10. The drawing officer shall have the office copy of every pay bill relating to Government servants of the classes mentioned at the beginning of subsidiary rule 9 (other than peons in the Police Department) prepared separately so as to show full details of names, leave, etc., The total of this pay bill shall then be entered in the pay bill for Government servants in superior service and the drawing officer shall see that the grand total of the latter agrees with the total amount shown in the fair copy.

The pay of menials charged to contingencies shall not be included in establishment pay bills—see Appendix 14.

11. *Absentee statement.*—The drawing officer shall ordinarily attach an absentee statement in Form 48 to the monthly establishment pay bill, if any person in superior service has been absent during the month on leave (other than casual leave) or deputation or suspension, or without leave, or if a post has been left vacant substantively, whether or not any Government servant officiated in it (see note 5 on the form itself). When signing the absentees statement, the drawing officer shall see that a diagonal line is drawn across the blank space, if any, below the last entry. If no Government servant in superior service has been absent otherwise than on casual leave during the month, the drawing officer shall sign the second certificate printed on the establishment pay bill. Form 48 also makes provision for separate statements of substantive charges in regard to members of the establishment and must therefore be filled up and attached to the monthly establishment pay bill, whenever there has been any change that has to be included in these statements of substantive changes, even if there is no entry to be made in the absentee statement proper.

When the scale of an establishment is fixed for the State or a district the controlling authority shall submit to the Accountant-General, not later than the date fixed by the latter, a consolidated absentee statement for each month showing the complete chain of arrangements. The head of an office need not attach an absentee statement in Form 48 to his monthly establishment pay bill so far as it relates to any establishment the scale of which is fixed for the State or a district.

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16 S.R. 12—13]

*Exception.*—No consolidated monthly absentee statement need be sent to the Accountant-General in respect of Deputy Inspectors of Schools in the Education Department and Sub-Registrars and Reserve Sub-Registrars in the Registration Department as these officers should be considered to have a lien on some post in the cadre and that the nature of the post should be defined but their lien shall have no reference to any particular individual post.

12. *First drawal of pay.*—When the name of a Government servant appointed permanently or on probation to a post in superior service appears for the first time in the pay bill of an establishment, the previous post in Government service, if any, held by him shall be stated and a, last-pay certificate attached showing the date of handing over charges advances outstanding, etc. If he was not holding any such appointment previously or is re-employed after resignation or forfeiture of past service, a certificate should be furnished by the drawing officer in the bill to the effect that the health certificate required by Fundamental Rule 10 has been received.

13. *Increment Certificate.*—When a periodical increment is claimed on behalf of a Government servant in an establishment pay bill, an increment certificate in Form 49 signed by the Competent authority shall be attached to the bill. The competent authority for this purpose means the authority to which the Government have delegated the powers to withhold the Government servant's increments. The competent authority may, in his discretion, further delegate it to some other gazetted officer subordinate to him. When the increment has been sanctioned by an authority other than the drawing officer, the latter shall sign the certificate in Form 49 with the necessary modifications to be attached to the bill and note on it the name of the authority which sanctioned the increment and the number and date of its order.

When an increment is due to a Government servant for having been the incumbent of a specified post for the prescribed term from the date of the last increment or of appointment to the post (less periods not counting for increments as shown in the tabular portion of the certificate), it may be drawn on a pay bill without special authority from the Accountant-General. Increment involving broken periods of services may also be drawn without pre-check by the Accountant-General. But in such cases, apart from the increment certificate, an explanatory memorandum showing briefly and clearly, the grounds on which the increment is claimed shall be attached to the bill for post check. However, in respect of incremental arrear claims requiring pre-audit by the

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 13—14]

Accountant-General (*see* Article 52 of Tamil Nadu Financial Code Volume I) the increment certificate shall be submitted to him for pre-check.

When an increment claimed operates to carry a Government servant over an efficiency bar, the claim shall not be paid, unless it is supported by a declaration from the competent authority that it has satisfied itself that the character and efficiency of the Government servant concerned are such that he is fit to pass the bar.

The extracts from the conduct register and the Government servant's confidential sheet referred to in the last sentence of the increment certificate in Form 49 shall not be attached to it when it is presented at the treasury along with a pay bill.

14. *Arrear bills.*—Arrear pay shall be drawn on a separate Bill and not in the ordinary monthly pay bill. The amount of arrears claimed for each month shall be entered separately in the bill with a reference to the bill from which the amount was omitted, or withheld, or in which it was recovered by deduction. If the claim relates to an allowance or special pay newly sanctioned, the name of the authority which sanctioned it and the number and date of the sanction order shall be entered in the bill. Arrear bills may be presented at any time, subject to the conditions prescribed by the Government in that regard (*see* Articles 52-55 of the Tamil Nadu Financial Code) and may include as many items as are necessary. The drawing officer shall certify in every arrear bill that no part of the amount claimed has been drawn previously. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

*Note.*—A travelling allowance bill presented after the end of the month succeeding that in which the journeys covered by the claims are performed shall be treated as arrear bill for the purpose of this rule.

In the case of the Police Department a note of the arrear bill shall invariably be made (a) in the office copies of the long rolls in respect of the claims pertaining to Sub-Inspectors, Head Constables and Constables, etc., whose names are not shown in the pay abstracts and (b) in the office copies of the long rolls in the districts and kardex in the Madras City Police in respect of the claims pertaining to Inspectors. Reserve Sub-Inspectors and Reserve Inspectors, whose names are shown in the pay abstracts subject to the condition that the

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONIES FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 14-15—cont.)

attestation will in both the categories of cases be made by the personal Assistants to the Superintendents of Police in the districts, where there are such officers and by the office Superintendents in other districts including the Madras City.

In case the arrear is drawn in a new office, the officer-in-charge of the new office should claim the arrear only after obtaining a certificate from the head of the old office to the effect that the arrear was not drawn before. The certificate should be attached to the arrear bill. As soon as the arrear is drawn, the fact should be intimated to the old office of the officer-in-charge of which should note the fact of drawal in the original bill. In all other cases, the drawing officer shall furnish a certificate in the arrear bill to the effect that a note of the arrear claim has been made in the office copy of the original bill.

In the case of arrears of increment due to the retrospective completion of probation, the drawing officer shall enclose a copy of the probation order of the Government servant concerned along with the arrear bill.

15. *Private police guards and additional police.*—The cost of police guards, whose services are placed at the disposal of private parties under section 13 of the Tamil Nadu District Police Act, 1859 (Act XXIV of 1859), is recoverable in advance. The drawing officer who draws bills on the treasury for the charges on account of such guards shall certify on each bill that the full amount due has been recovered from the parties concerned and credited into the treasury and shall attach to the bill a memorandum in Form 50 in duplicate giving particulars of the total amount recovered towards the charges included in the bill and the numbers and dates of the chalans under which the amounts were credited into the treasury. The Treasury Officer shall record on both copies of the memorandum certificates of verification of credits in the treasury accounts for the amount stated to have been recovered, retain one copy with the bill and return the other to drawing officer for making the necessary entries in the departmental accounts.

The District Magistrate recovers the cost of additional police employed outside Madras City under section 14 of the Tamil Nadu District Police Act, 1859 (Act XXIV of 1859) and the Police Act, 1861 (Act V of 1861), not in advance but subsequently. The drawing officer shall attach to the monthly pay bill for any such

## THE TAMIL NADU TREASURY RULES.

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 15—16.]

additional police a memorandum in Form 51 in duplicate showing the total charges incurred on the additional police and the demand, collection and balance in respect of the recoveries. He shall obtain from the District Magistrates concerned particulars of the recoveries made and credited into the treasury every month, and shall be responsible for seeing, that the necessary demands are issued and the recoveries are made without undue delay. The Treasury Officer shall record on both copies of the memorandum certificates of verification of credit in the treasury accounts for the amount stated to have been recovered, return one copy to the drawing officer and retain the other with the bill.

The Commissioner of Police shall similarly prepare the bills, chalans and memoranda regarding recoveries relating to police guards supplied to private parties and additional police employed in Madras City, and forward them to the Pay and Accounts Officer, Madras, who will return a copy with the certificates of verification of credits.

16. *Travelling allowances.*—At convenient intervals during a prolonged tour of a Government servant who is accompanied by subordinates and as a general rule, immediately on his return to headquarters after any tour a bill shall be prepared in Form 52 for the travelling allowances of the clerks and other subordinates who have accompanied him. The treasury shall pay such bills on the receipt of the head of the office, after counter signature by the controlling authority when the head of the office is not the controlling officer or before counter-signature if he is authorized to cash such bill subject to the submission of a detailed bill to the controlling authority for counter-signature and transmission to the Accountant-General, (See Article 82 of the Tamil Nadu Financial Code Vol. I.)

Drawing officers shall pay special attention to the detailed instructions and the certificates printed on the travelling allowance bill forms.

*Instructions under Treasury Rule 16—cont.*

## SPECIAL TO THE POLICE DEPARTMENT

2. The procedure to be followed for payment of the cost of tickets issued on motor bus warrants to Inspectors, Reserve Sub-Inspectors, Sub-Inspectors, Head Constables and Constables and to the Supervisors and Electricians of the Radio Branch in the Police

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16--INSTS--2--3--cont.)

Department who have to travel on duty by motor bus has been laid down in Article 83, Tamil Nadu Financial Code, Volume I. The bill for the amounts should be prepared in Form 53 and should be supported by the motor bus warrants. The Superintendent of Police should check the bill and satisfy himself that the rates charged in the bill are not in excess of the prevailing rates for motor bus journeys. If the bill is correct, the Superintendent of Police should countersign it and either give a reference to the travelling allowance bill in which each amount concerned was deducted or certify that all the amounts covered by the bill were actually deducted from the travelling allowance bills of the Police Officers concerned.

## SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

3. In the Public Works Department only certain heads of offices draw establishment bills. The Divisional Officer (Executive Engineer) is treated as "the head of the office" for the entire Public Works establishment employed in his division, and should draw all pay and travelling allowance bills relating to that establishment, except when the Government have specially authorized one or more Sub-Divisional Officers in the division to draw their establishment bills in avoid delay in making payments. The Executive Engineer should present his establishment bills at the district treasury and should attach to each bill a memorandum signed by himself, specifying separately the amounts of—

(a) cash required for disbursement and remitted to be made in cash.

(b) Bank Drafts required on the respective sub-treasuries of the district for payments to be made to staff stationed near them and

(c) Bank Draft required on other treasuries for disbursements outside the district but within his jurisdiction.

Alternatively, an Executive Engineer may adopt the system of presenting separate bills at sub-treasuries for payments to establishments stationed near them, instead of obtaining cash orders on them from the district treasury, but he should adopt one or other of the two systems and follow it uniformly throughout his division.

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

(T.R. 16—Instns. 3—*cont.*)

Separate establishment pay bills should be prepared for permanent and temporary incumbents of the following classes of establishments.

(a) Divisional Accountants (Bills audited by the Accountant-General, Orissa).

(b) Upper Subordinates (State scale).

(c) Lower Subordinates (Circle scales).

(d) Ministerial and last grade establishments—head clerks, clerks typists, peons, etc., (Circle and Office scale.)

(e) Other establishments—Lock Superintendents, etc. (Office scale).

The travelling allowance bills of lower subordinates, draughtsmen, clerks and petty office establishments of a division should be prepared in Form 54 and duly countersigned by the proper authority. The Executive Engineer should also prepare an abstract in Form 55 showing the total amount claimed for each person under each head of claim and present it at the treasury. The original bills need not be submitted to the Audit Office but they will be subject to a periodical test audit by the Accountant-General.

[T.R. 16—S.R. 17-17A.]

Subsidiary Rule under T.R. 16—*cont.*

## OTHER MISCELLANEOUS PAYMENTS TO GOVERNMENT SERVANTS.

17. *Overtime fees.*—Every bill on which overtime fees are claimed under the rules in force or with the sanction of a competent authority shall contain a certificate as follows :—

“Certified—

(1) that the Government servants for whom overtime fees are claimed in this bill have actually earned them by working overtime ;

(2) that the periods for which overtime fees are claimed in this bill have been checked with the initial records and found to be correct

(3) that the overtime fees are claimed at rates sanctioned by a competent authority, and

(4) that the overtime fees have been taken into accounts in calculating the income-tax to be recovered from the Government servants noted in this bill.



## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

[T.R. 16—S.R. 17-18.]

When the overtime fees are to be paid out of fees collected from private parties, e.g., overtime fees of distillery officers, the drawing officer shall certify on the Bill that the prescribed fees payable by private parties on account of the overtime have been realized and credited into the treasury.

17-A. *Bonus to employee in the Government Press.*—Every bill, on which bonus is claimed under the rules in force in the Printing Manual shall contain a certificate as follows :—

(1) that the Government servants, for whom bonus is claimed have actually earned them by work done over the minimum outturn;

(2) that the outturn, for which bonus is claimed, has been checked, with the initial records and found to be correct ;

(3) that the bonus is claimed at rates sanctioned by a competent authority ; and

(4) that the bonus has been taken into account in calculating income-tax to be recovered from the Government servants noted in the bill.

CONTINGENCIES AND OTHER MISCELLANEOUS  
EXPENDITURE.

18. (a) "Permanent advances" are granted to certain Government servants to enable them to meet contingent charges relating to their office, before drawing bills for the amounts. When a permanent advance is sanctioned, it shall be drawn from the treasury on a voucher in Form 40, supported by a copy of the order sanctioning the advance.

(b) A gazetted Government servant who is the head of an office may draw his office contingent bills. He may also delegate this power to a gazetted Government servant serving under him—See subsidiary rule 2 (h).

The classes of non-gazetted Government servants who may draw contingent bills on the treasury and the conditions under which they may do so are specified in Appendix 13.

(c) Bills for contingent expenditure that require the counter-signature of the controlling authority *before payment* shall be drawn in Form 56. The Treasury Officer shall not pay such bills unless they have been duly countersigned.

## THE TAMIL NADU TREASURY RULES

## WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

(T.R. 16—S.R. 18—19)

(d) In regard to temporary advances drawn for meeting specific purposes of contingent expenditure under Article 99 of the Tamil Nadu Financial Code, Volume I, in bills in Tamil Nadu Treasury Code, Form 40, a Register should be opened in Form 57-A and kept by each Treasury Officer and Sub-Treasury Officer for the purpose of recording the advances drawn under proper sanction for contingent expenditure and watching their recovery, adjustment or refund in cash of any excess over the actual expenditure.

Detailed bills in adjustment of these advances should be presented at the Treasury|Sub-Treasury from which the advances were drawn for transmission to the Accountant-General. The Treasury Officers|Sub-treasury Officers on their part, should apply the usual treasury checks to these detailed bills also, pass them for 'nil' amounts and include them, with the other vouchers in the relevant list of payments to be sent to the Accountant-General simultaneously noting the fact of adjustment of the advance in the Register of Temporary advances in "Form 57-A". The detailed bills which require the counter-signature of the controlling officers should be got countersigned before presentation in the treasury.

(e) Bills for contingent expenditure that do not require countersignature shall be drawn in Form 58. The drawing officer shall show full particulars of the charges in the bill, attach to its all sub-vouchers for individual payments exceeding Rs. 500 and sign the prescribed certificate in regard to the other sub-vouchers. In respect of sub-vouchers attached to contingent bills, the drawing officers shall check the sub-vouchers, as to its contents with reference to the actual receipt of stores, etc., and also to its arithmetical accuracy before the sub-vouchers are passed for payments as required in S.R. 3 of T.R. 32.

Sub-vouchers for petty contingent expenditure shall be prepared in Form 58-A.

19. The following further directions shall be followed when preparing contingent bills :—

(i) The heads of account relating to contingent expenditure, i.e., the sub-head of appropriation, the detailed account head, and the descriptive item subordinate to the detailed account head, are generally printed in the forms prescribed for the purpose, 'according to the needs of the department concerned. If any such relevant entries have not been printed in a bill form, they shall be entered in manuscript in the bill, and the totals from the contingent registers shall be posted against them.