

# TAMIL NADU TREASURY CODE

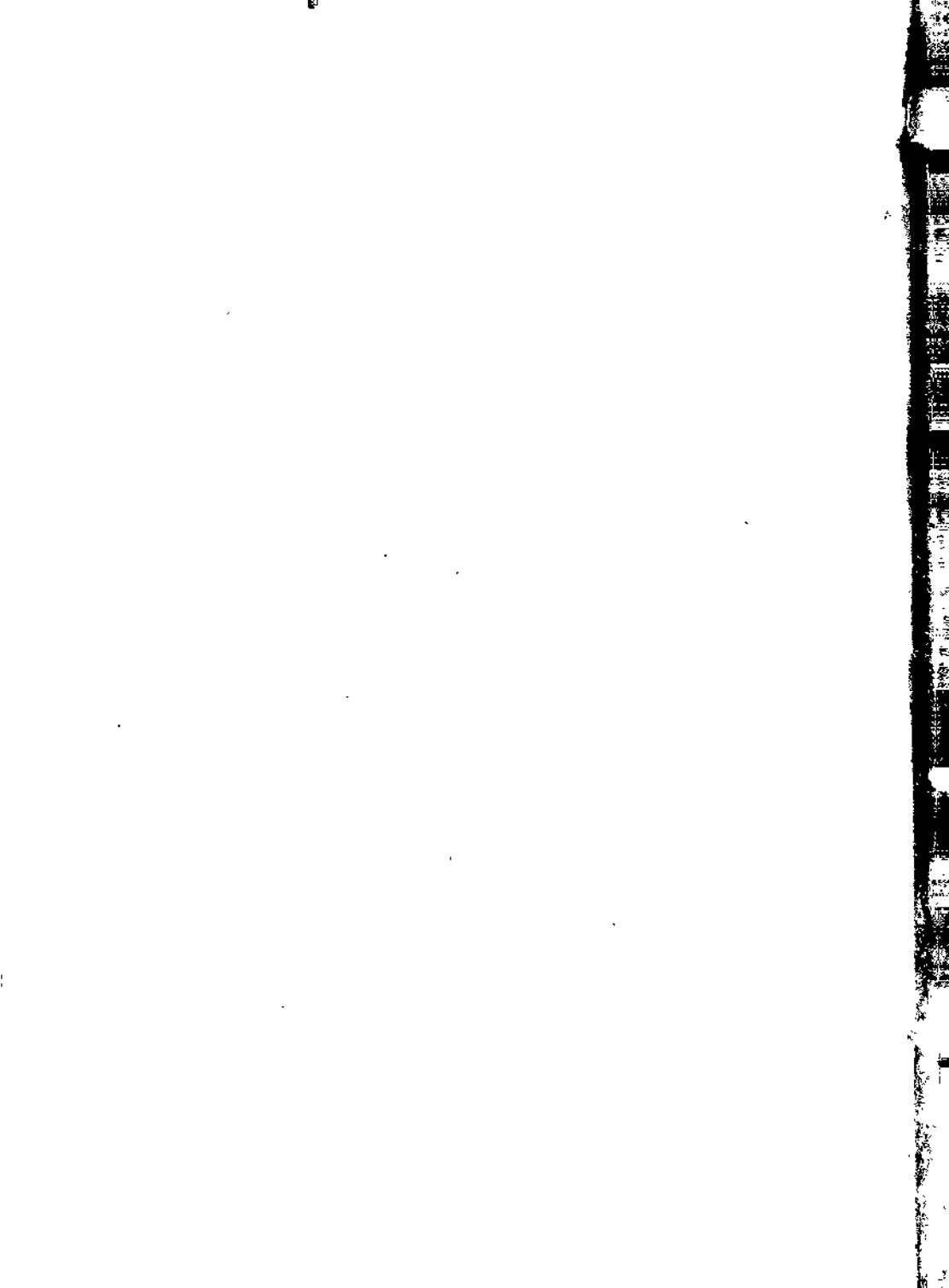
## VOLUME - I

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*(Corrected upto 31-3-91)*

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## PREFACE TO FIFTH EDITION.

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

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

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

N. NARAYANAN,  
*Secretary to Government.*

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

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# THE TAMIL NADU TREASURY CODE.

## VOLUME I

### PART I

#### THE TAMIL NADU TREASURY RULES.

##### Section I—Short title and Commencement.

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

##### Section II—Definitions.

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES.

[T.R. 2]

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

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

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

[T.R. 2—4]

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES.

[T.R. 4]

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

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

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

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

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

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



## THE TAMIL NADU TREASURY RULES.

[T.R. 5-7]

### SUB-TREASURIES.

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

#### OFFICE OF THE PAY AND ACCOUNTS OFFICER, MADRAS.

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES.

[T.R. 7]

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

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

(d) Deleted.

(e) Deleted.

(f) Deleted.

(g) Deleted.

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

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

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

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

(l) Deleted.

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

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

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

## THE TAMIL NADU TREASURY RULES.

### [T. R.-7.]

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

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

### (T.R. 7)

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

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

(v) Deleted.

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

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

(y) Deleted.

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

[F.R. 7-10]

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

## 8. Deleted.

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

[T.R. 10-13]

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

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

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

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

## SECTION VII—WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT.

## DEFINITION

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

## GENERAL RULE.

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

## POWER OF THE ACCOUNTANT-GENERAL.

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

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

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

## THE TAMILNADU TREASURY RULES

[T.R. 15-16]

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

(1) Other Government servants, or

(2) private parties;

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

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

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULE

[T.R. 16—19]

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

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

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

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

## SPECIAL INSTRUCTIONS TO TREASURY OFFICERS.

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

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

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



## THE TAMIL NADU TREASURY RULES

[T.R. 20—26]

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

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

[T.R. 27—30]

PAYMENTS UNDER SPECIAL AUTHORISATION OF THE  
COLLECTOR.

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

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

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

## INSTRUCTIONS TO DRAWING OFFICERS.

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

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

## Section VIII—Transfer of moneys standing in the Government Account

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

## 196 TAMIL NADU TREASURY RULES

[T.R. 31—32]

## Section IX—Responsibilities for moneys withdrawn

## TREASURY OFFICER.

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

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

## DRAWING OFFICERS.

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

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

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

## THE TAMIL NADU TREASURY RULES

[I.R. 33—35]

## Section X—Inter Government Transactions.

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES.

[T.R. 35—38]

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

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

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

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

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

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

#### Section XII—Supplements.

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

## THE TAMIL NADU TREASURY RULES.

[T.R. 39:41]

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

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

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

## PART-II

## SUBSIDIARY RULES AND INSTRUCTIONS UNDER THE TAMIL NADU TREASURY RULES.

## CHAPTER I--LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT.

## Instructions under Treasury Rule 3.

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

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

## THE TAMIL NADU TREASURY RULES.

## LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT

[T.R. 3—INSYNS 2-4]

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

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

## 3. Deleted.

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

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

## THE TAMIL NADU TREASURY RULES

## LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT

[T.R. 3— INSTNS. 4— cont. ]

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

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

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

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



## THE TAMIL NADU TREASURY RULES

## LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT

(T.R. 3-INSTNS 5—7 cont.)

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

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

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

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

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



## THE TAMIL NADU TREASURY RULES

CHAPTER II—GENERAL SYSTEM OF CONTROL OVER  
TREASURY.

## DISTRICT TREASURIES.

## SUBSIDIARY RULES UNDER TREASURY RULE 4.

## RESPONSIBILITIES OF THE DIRECTOR.

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

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

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

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

## RESPONSIBILITIES OF THE TREASURY OFFICER.

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

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

6. The Treasury Officer shall see—

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

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

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

*Instructions under Treasury Rule 4.*

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

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

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

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

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

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

(T.R. 4—S.R. 6—7 INSTNS 6—7)

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

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

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

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

**SUBSIDIARY RULES UNDER TREASURY RULES 4.**

**Verification and Certification of Monthly Cash balance, etc.**

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

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

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(T.R. 4—S.R. 7)

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

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

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

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

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

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

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

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

THE TAMIL NADU TREASURY RULES  
GENERAL SYSTEM OF CONTROL OVER TREASURY

(T.R. 4—S.R. 8-9—INSTNS 8-10)

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

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

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

INSTRUCTIONS UNDER TREASURY RULE 4—*cont.*

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

9. *Deleted.*

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

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

THE TAMIL NADU TREASURY RULES  
GENERAL SYSTEM OF CONTROL OVER TREASURY

(T.R. 4—INSTNS 11-12)

MONTHLY ACCOUNTS.

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

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

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

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

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



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

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

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

SUBSIDIARY RULES UNDER TREASURY RULES —cont.

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

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

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

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

*Instruction under Treasury Rule 4—cont.*

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

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

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

(T.R. 4—INSTNS. 13 Contd.)

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

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

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

(5) The Accountant-General will include a summary of the general results of the inspections in his annual review of the working of treasuries submitted to the Government through the Director. 6

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

SUB-TREASURIES.

Subsidiary Rules under Treasury Rule 5.

LOCATION OF SUB-TREASURY.

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

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

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

*Instructions under Treasury Rule 5.*

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**GENERAL SYSTEM OF CONTROL OVER TREASURY**  
 (T.R. 5—S.R. 3—INSTN) 2—5)

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

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

*Instructions under Treasury Rule—5—cont.*

4. Deleted.

5. Deleted.

*Subsidiary Rules under Treasury Rule 5—cont.*

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## GENERAL SYSTEM OF CONTROL OVER TREASURY

[T. R. 5—S.R. 5—9—INSTNS. 6—7]

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

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

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

## PERIODICAL EXAMINATION OF CASH BALANCES.

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

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

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

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

Instructions under Treasury Rule—5 *cont.*

[ 6. Deleted.

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

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

[I R. 5—S.R. 10-11—INSTNS. 8-12]

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

Subsidiary Rules under Treasury Rules 5—*cont.*

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

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

*Instructions under Treasury Rule 5—cont.*

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

9. *Deleted.*

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

*Subsidiary Rules under Treasury Rules 5—cont.*

11. *Deleted.*

*Instructions under Treasury Rule 5—cont.*

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

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

[I.R. 5—S.R. 12—13—INSTNS. 14—15]

**Subsidiary Rules under Treasury Rule 5—cont.**

**INSPECTION OF SUB-TREASURIES.**

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

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

*Instructions under Treasury Rule 5—cont.*

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

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

**OFFICE OF THE PAY AND ACCOUNTS OFFICE, MADRAS.**

*Instructions under Treasury Rule 6.*

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

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

## THE TAMIL NADU TREASURY RULES

[T.R. 7 (1)—INSTN.]

## CHAPTER III PAYMENT OF MONEYS INTO THE GOVERNMENT ACCOUNT.

*Instruction under Treasury Rule 7 (1).*

## CHARITABLE ENDOWMENTS.

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

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

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

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

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

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



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

*[Instructions under Treasury rule 7 (2).]*

APPROPRIATION OF DEPARTMENTAL RECEIPTS FOR DEPARTMENTAL  
EXPENDITURE.

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

- (1) Moneys received in civil courts on account of—
  - (i) Commissioners' fees ;
  - (ii) fees for copying maps, plans and geological trees ;
  - (iii) judgment-debtors' subsistence money ;
  - (iv) petty items such as money-order commission for the transmission of Commissioner's fees, tom-tom charges, charges for the conveyance of attached property, charges for feeding attached cattle, postage and other charges for calling for records for reference and for the transmission of decrees to other courts for execution ; and
  - (v) other similar items ordered by the High Court.
- (2) Moneys received by the Sheriff of Madras on account of diet money, batta for witness, postage, deposits for sale expenses, rent charged for storing attached properties, commission on sales of attached properties and other similar items.
- (3) Process fees levied under section 36 of the Indian Registration Act, 1908 (Indian Act XVI of 1908).
- (4) Fees levied for the preparation of copies of maps, plans or records under Article 14 of the Registration Table of Fees.
- (5) Process fees levied by village panchayats courts for payment to the establishment employed in the service of processes.
- (6) Moneys received for batta to be paid to witnesses who have to give evidence in enquiries before the Commissioner and Deputy and Assistant Commissioners of the Hindu Religious and Charitable Endowments (Administration) Department.

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

## THE TAMIL NADU TREASURY RULES

## PAYMENTS OF MONEYS INTO THE GOVERNMENT ACCOUNT

[T.R. 7 (2)—INSTNS. 1—2]

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

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

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

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

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

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

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

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

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

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

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

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

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

(T.R. 7(2)—T.R. 9—INSTNS.)

*Instruction under Treasury Rule 9.*

INVESTMENT OF MONEYS WITHDRAWN FROM THE GOVERNMENT  
ACCOUNT.

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

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

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

APPLICABLE TO DEPARTMENTS GENERALLY.

Subsidiary Rules under Treasury Rule 10.

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

(i) Legal tender coin.

(ii) Legal tender currency or Bank notes.

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

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

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

(T.R. 10—S.R. 1 & 2)

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

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

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

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

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

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

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

THE TAMIL NADU TREASURY RULES  
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 2)

No receipts need be given for—

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

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

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

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

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

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

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

■ (T.R. 10—S.R. 2-3)

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

(T.R. 10—S.R. 3—4)

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

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

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

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

THE TAMIL NADU TREASURY RULES  
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 4—6)

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

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

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

APPLICABLE TO DEPARTMENTS GENERALLY.

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

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

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

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

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

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

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

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

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

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

THE TAMIL NADU TREASURY RULES  
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 7—cont.)

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

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

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

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

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

*Instructions under Treasury Rule 10.*

1. Deleted.

2. Deleted.

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

THE TAMIL NADU TREASURY RULES  
RECEIPTS OF MONIES BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS. 3—4]

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

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

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

SPECIAL TO THE JUDICIAL DEPARTMENT.

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

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

THE TAMIL NADU TREASURY RULES  
RECEIPT OF MONIES BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS. 4—5]

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

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

SPECIAL TO THE PUBLIC WORKS DEPARTMENT.

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

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

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

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



THE TAMIL NADU TREASURY RULES  
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS. 5—cont]

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

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

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

*Certificate.*

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

Signature.

Designation

Dated

THE TAMIL NADU TREASURY RULES  
RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS 5—6A ]

SPECIAL TO THE STATE TRANSPORT DEPARTMENT.

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

6. *Deleted.*

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

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

Subsidiary Rules under Treasury Rule 10—

GENERAL

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

(i) Legal tender coin.

(ii) Legal tender currency or Bank notes.

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

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

*Place of payment.*

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

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

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

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 8—9),

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

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

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

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

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

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

THE TAMIL NADU TREASURY RULES  
RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 9—10).

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

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

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

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

### CHALANS.

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

[T. R. 10—S. R. 10 CONT.]

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

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

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

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

[T.R. 10—S.R 10—*cont.*]

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

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

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

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

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

THE TAMIL NADU TREASURY RULES  
RECEIPT OF MONEY BY GOVERNMENT SERVANTS

[T.R. 10—S. R. 10—cont.]

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

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

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

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



## THE TAMIL NADU TREASURY RULES

## RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

[T.R. 10—INSTNS, 7-9.]

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

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

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

*Instructions under Treasury Rule 10—cont.*

## APPLICABLE TO DEPARTMENTS GENERALLY.

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS**

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

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

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

[T.R. 10—INSTNS. 11-14.]

**SPECIAL TO THE FOREST DEPARTMENT**

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS**

[T.R. 10—INSTNS. 14—16—cont.]

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

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

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

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

[T.R. 10—S.R. 11—12]

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

**PROCEDURE IN TREASURIES.**

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

Subsidiary Rules under Treasury Rule 10—*cont.*

11. *Deleted.*

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

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 12. INSTN. 17—19)

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

*Instructions under Treasury Rule 10—cont.*

## APPLICABLE TO DEPARTMENTS GENERALLY.

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—INSTNS 20 &amp; 21)

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

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

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

## SPECIAL TO THE JUDICIAL DEPARTMENT.

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

[T.R. 10—S.R. 13—15]

*Subsidiary Rules under Treasury Rule 10—cont.*

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 15 contd.)

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

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

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

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

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

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

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



## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 22 &amp; 24)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**THE TAMIL NADU TREASURY RULES**  
**RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

(I.R. 10— INSTN. 27)

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

*Subsidiary Rules under Treasury Rule 10—cont.*

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—INSTNS 28—30 S.R. 16 CONT)

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

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

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

*Instruction under T.R. 10—cont.*

## APPLICABLE TO DEPARTMENTS GENERALLY.

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—INSNS 30-31 S.R. 17)

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

## SPECIAL TO THE JUDICIAL DEPARTMENT.

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

Subsidiary Rules under Treasury Rule 10—*cont.*

## ISSUE OF CONSOLIDATED RECEIPTS RELATING TO CERTAIN DEPARTMENTS

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

## THE TAMIL NADU TREASURY RULES

(T.R. 10—S.R. 18-19)

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

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

*Treasuries which transact their cash business through the Bank.*

## PAYMENTS INTO THE BANK BY PRIVATE PERSONS.

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

THE TAMIL NADU TREASURY RULES  
RECEIPTS OF MONEYS BY GOVERNMENT SERVANTS

[(T.R. 10—S.R. 19—cont)]

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

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

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

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

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

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

## THE TAMIL NADU TREASURY RULES

## RECEIPT OF MONEYS BY GOVERNMENT SERVANTS

(T.R. 10—S.R. 19 cont)

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

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

029 Land Revenue.

039 State Excise.

030 Stamps and Registration Fees.

705 Loans for Agriculture.

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

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

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

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

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

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

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