The
Andhra Pradesh
TREASURY CODE

Volume I

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THE ANDHRA PRADESH
TREASURY CODE

VOLUME I

PART I

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TREASURY CODE

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TREASURY CODE

VOLUME I

PART III

Miscellaneous Statutory Rules and Executive Instructions

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THE ANDHRA PRADESH TREASURY CODE

Volume I

Part-I

THE ANDHRA PRADESH TREASURY RULES

Section I — Short Title and Commencement

T.R. 1. These Rules may be called the "*Andhra Pradesh Treasury Rules*".

Section II — Definitions

T.R. 2. (1) 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" mean respectively the State, the Governor and the Government of Andhra Pradesh;

(b) "*Government servant*" means any person serving in connection with the affairs of the State whether remunerated by the salary or not, and includes every person who is authorized 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 the Reserve Bank of India or any Branch or Agency of the RBI and includes any branch of SBI, SBH and U.T.I (UTI exclusively for collection of commercial taxes in Twin Cities of Hyderabad and Secunderabad in the Office of the Commissioner of Commercial Taxes only) acting as the Agents of Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act of 1934 (Act 2 of 1934)] (Subs. by G.O. Ms. No. 760, Fin., Dt. 21-12-2001)

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

(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 establishments, 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;

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(i) "*Finance Minister*" means one of the Governor's Ministers to whom the business of finance is allocated 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);

(1) "*Director of Treasuries & Accounts*" means the head of the Treasuries and Accounts Department.

(2) Any reference to Madras or Andhra Acts in the Rules shall be deemed to include reference to corresponding law, if any, in force in Telangana area.

Section III — Location of moneys standing in the Government Account

T.R. 3. Save as provided in sub-rule (2) of 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 moneys in the Bank shall be governed by the terms of agreement made between the Governor and Bank including UTI (exclusively for collection of commercial taxes in Twin Cities of Hyderabad and Secunderabad in the office of the Commissioner of Commercial Taxes only) under Section 21 of the RBI Act of 1934 (Act 2 of 1934)]

(Subs. by G.O. Ms. No. 760, Fin., Dt. 21-12-2001)

Section IV — General System of Control over Treasury

District Treasuries

T.R. 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 standing 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 Account, and a Cash department under the charge of a Treasurer.

(2) The Treasury shall be under the general control of the Director of Treasuries and Accounts while the immediate Executive control shall vest in the District Treasury Officer who shall be subordinate to the Director of Treasuries and Accounts. The District Treasury Officer shall be responsible for the proper observance of the procedure prescribed by or under the 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.

Subject to the provisions of this rule, the respective responsibilities of the Director of Treasuries and Accounts and the District 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.

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(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 such verification as the Accountant-General may. require, shall be undertaken by the District Treasury Officer or by such other officer as the Government may specify. It must be performed by the Director of Treasuries and Accounts or Deputy District Treasury Officer in person, atleast once in every period of six months.

(4) [***Deleted***].

(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.

Sub-Treasuries

T.R. 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 receipt and payments at a Sub-treasury must be included monthly in the accounts of the District Treasury.

Office of the Accountant-General

T.R. 6. The office of the Accountant-General may, with the consent of, and subject to such condition 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 disbursement and moneys that may be tendered for credit to the Government Account, at the headquarters of the Government at Hyderabad.

Section V — Payment of moneys into the Government Account

T.R. 7. (1) Save as hereinafter provided in this section, all moneys, as defined in Art. 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, not otherwise kept 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 authorized in the following cases:-

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

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(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) Cash receipts in the Public Works Department and the Electricity Department, to defray expenditure n current works which cannot be met from the imprest or permanent advance of the officer incurring the expenditure, or to defray pay and travelling allowance charges when this is necessary in exceptional cases to prevent abnormal delay in making payments.

(e) Cash receipts in the collecting depots in the charge of the Deputy Tahsildars of Chodavaram and Yellavaram in the East Godavari Agency, for payment of the establishment charges of and the salaries of the village establishments in those two Deputy Tahsildars' taluks respectively.

(f) Village collections, for disbursing the pay of village officers and allowances to temples, etc., treated as being deductions.

(g) 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 District Forest Officers considers it necessary to permit appropriation of receipts.

(h) 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 order of the Government.

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

(j) 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.

(k) 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.

(l) Moneys received by jail authorities, for the subsistence allowances of civil debtors.

(m) 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.

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

(o) Daily collections of the Government bus service, for disbursing the batta of its traffic staff and in the case of buses plying on mufassal routes, for meeting unavoidable expenses such as telephone or telegram charges in an emergency, purchase of sundry

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items of stores required for immediate local repairs and other incidental expenses of an unforeseen nature.

(p) Daily collection of hospital stoppages, for making refunds of excess collection of hospital stoppages due to the discharged patients, by the Superintendents of the City State Hospitals, and the Superintendents and the Medical Officers in charge of the Government Medical Institutions, in the mufassal.

(q) Daily collection of the Veternity Hospital Fees, for making refunds of excess collection of hospital stoppage from the parties at the time of discharge of animals by the Principal of the State Veternity College:

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 and the withdrawals from the Government Account.

"Cash receipts by way of deposits of batta and travelling allowance by private parties for disbursement by Deputy Commissioner of Commercial Taxes or Commercial Tax Officers to witnesses appearing before the assessing or appellate authority of the Commercial Tax Department."

(Memo.No. 6853 l-A/Exp-C/56-1, Fin., Dt. 15-10-1956)

(r) "Public Contributions received for the running of the Gramsahayaks Training Camps, for conducting the Camps for which the contribution is realized by Block Development Officers."

(Memo.No. 32308/Accts./6 1-1, Dt. 5-7.1963)

(s) xxxxxxxx

(t) "The Superintendent, Government Gardening may keep the amount of deposits remitted by the parties towards hire of pot plants from the Government Gardens without depositing them in the Treasury for a fortnight from the date of their receipt and refund them to the concerned party whenever claimed."

(Memo.No. 79620/288 l/Accts/64-3, Dt. 15-5-1965)

Monies received by the Government House Department on the basis of the flat rates fixed for light refreshments may be utilized by the Government House Department for making cash purchases etc., if necessary for the purpose, and the balance amount should be credited to Government by the Govt. House Department.

Advances received from other departments for arranging lunches, dinners etc., may be utilized by the Government House Department for making purchases etc., if necessary for the purpose, and the balance, if any left after settling all concerned bills, should be refunded by the Government House Departments to the concerned Department.

(Memo. No. 86460/Accts/62-2, Dt. 4-3-1963)

T.R. 8. [***Deleted***].

T.R. 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 these rules.

T.R. 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

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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 provisions so as to secure that—

(i) any person paying money into the treasury shall present with it memorandum (challan) 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 Government and departments concerned;

(ii) at places where the money is to be deposited in the Bank, the memorandum or challan referred to in clause (i) above, shall, except where otherwise provided, be presented to the Treasury Officer who shall enface it with an order to the Bank to receive the money and to 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 payment shall not be delivered until the cheque has been accepted by the Bank on which it 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 to be given to any public officer or department, shall be given by the treasury and not the Bank except in special cases, within the concurrence in each of the Bank.

Section VI — Custody of moneys relating to, or standing in the Government Account

T.R. 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

Definitions

T.R. 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 United Kingdom.

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General Rules

T.R. 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 "Indian Audit Department authorized in this behalf by the Accountant-General".

Power of the Accountant-General

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

T.R. 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;

(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) to 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 private party; and

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

(vi) To pay sums to the drawing officer on account of permanent advance sanctioned to his officer. (Memo. No. 305, Fin. & Plg., Dept., Dt. 5-11-75)

(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.

T.R. 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 such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Finance Minister, after consultation with 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 Officers;

(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

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(iii) that all bills and vouchers, on which payment is made by the Treasury Officer or which are enfaced 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, appertains to the revenues of the Union Government.

Special Instructions to Treasury Officers

T.R. 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; even such special orders should, in the absence of urgency, be sent through the Accountant-General.

T.R. 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.

T.R. 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.

T.R. 20. The leave salary of a Government servant gazetted or Non-gazetted shall be drawn from the Treasury or office of the disbursement from which his pay or expenses could be drawn if he was on duty.

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

T.R. 22. No withdrawal shall be permitted in order to meet the pay leave salary or allowances of gazetted Government servant, or a reward or honorarium payable to 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.

T.R. 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.

T.R. 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.

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T.R. 25. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information unless there are valid reasons, which he shall record in writing, for omitting to require it. (Govt. Memo. No. 4262 8IBIAccts/6 1-1, Dt. 26-9-1961)

T.R. 26. A Treasury Officer may correct an 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.

Payments under Special Authorization of the Collector

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

In all other cases where this provision is invoked by the Collectors for any other purpose, the Treasury Officer should at once seek orders of the Government in the Finance Department before complying with the orders of the Collector and before the bills in question are honoured.

(Memo. No. 191 69/A-32/Accts/70-5, Dt. 7-4-71)

Instructions to Drawing Officers

T.R. 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 into use and the number of cheques it contains.

T.R. 29. When a Government servant who is authorized to draw or countersign 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

T.R. 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 governed by instructions issued by the President in this behalf.

Section IX — Responsibility for moneys withdrawn

Treasury Officer

T.R. 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

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from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken 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.

Drawing Officers

T.R. 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 has been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to person entitled to receive them.

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

Section X — Inter-Government Transactions

T.R. 33. (1) Save as provided hereinafter in this section no transactions in 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 or transaction 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.

T.R. 34. Where such a course is authorized in consequence of a delegation of functions made under Art. 258 (1) 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 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.

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T.R. 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 money tendered on behalf of another State and may, if so required by the Accountant-General, make or authorize payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balance of the State 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.

Moneys paid or received in the office of the Accountant-General on behalf of another State and 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.

T.R. 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.

Section XI — Receipts and disbursements of the State in the United Kingdom

T.R. 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 the country may be withdrawn from, the balances in the Government Account of the Union Government in that country, in accordance with such procedure as may be prescribed by or under the authority of the President for the transactions of the Union Government in the United Kingdom. The transaction 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 of the Comptroller and Auditor-General of India with the approval of the President.

Section XII - Supplemental

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

T.R. 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.

T.R. 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.

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

T.R. 42. The Government may relax the provisions contained in any of these rules, in favour of any Government Servant or class of Government servants, department or departments. –

(GO. Ms. No. 249, Fin. (Accts.) Department, Dt. 28-3-1963)

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PART-II

SUBSIDIARY RULES AND INSTRUCTIONS UNDER THE ANDHRA PRADESH TREASURY RULES

Chapter I

Location of Moneys standing in the Government Account

Instructions under Treasury Rule 3

Instrn. 1. The agreement between the Governor and the Reserve Bank of India is printed as Appendix 1. A list of the branches of the State Bank of India and the State Bank of Hyderabad in the 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. The offices are known as Treasury Pay offices. They are included in Appendix 2 with the letters "T.P.O." entered against them.

Instrn. 2. A branch of the State Bank which conducts treasury business should be kept open for the transaction of that business on a recognized holiday if the Collectors request the Agent to keep it open for that purpose. Similarly if on mobilization or in an emergency not entailing mobilization, the Station Commander makes a written request to the Collector that the Bank should be kept open for four specified consecutive days for 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.

(Memo. No. 486l4/Expr.C155-4, Finance, Dt. 10-11.1955)

Instrn. 3. If the Agent of a branch of the State Bank which conducts treasury business dies or becomes incapacitated for duty and it is not possible for the State Bank to make immediate arrangements for the transaction of its business at the branch, the Government Official named hereinafter should, provided that the State Bank has by prior arrangement requested that he should do so, at once—

(a) go to the branch of the Bank in person, take over the keys of the strong-room and other receptacles of treasury, notes or books, see that the strong-room is properly secured and direct the guard to report to him,

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(b) telegraph information as to the occurrence to the nearest Head Office of the State Bark, and

(c) arrange for the due transaction of urgent treasury business at the Bank.

(i) The responsibility for performing the function herein stipulated should be that of :—

(a) The Collector or the District Officer at the Dist. Head Quarters.

(b) The Revenue Divisional Officer/Deputy Tahsildar at Divisional Head Quarters, Taluq or Sub-Taluq Head Quarters, as the case may be. (Memo. No 854743/l041/Accts/66, Dt. 23-9-1966)

(ii) The Government official named hereinafter should on no account take any action in regard to the State Bank's private business, which together with the ordinary treasury business should remain in abeyance till a responsible official of the State Bank takes charge of the branch.

(iii) When it is impossible for the Government official named hereinafter to take the action mentioned above in person, e.g., on account of absence in camp, he may delegate his functions in this connection to any Government official not below the rank of a Confirmed Sub-treasury Officer who is within easy reach of the branch of the Bank. He should nominate such a Government official for this purpose specially on each occasion when the necessity arises.

(iv) Neither the Government nor any Government servant will incur any responsibility either to the State Bank or to its subsidiaries or to any third party by reason of anything done bonafide under these instructions. The Government official concerned shall be responsible for the safe keeping, as a bailee, of the keys of the strong-room etc., takenover by him and the accounting for the Cash and other contents which he takes from the strong room.

(Memo. No. 85473/1041. Accts./66, dated 23-9-66)

Instrn. 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 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 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 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

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out of their possession. 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 in 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 acknowledgment 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 form appended to it shall be duly completed by the holders are 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/or 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 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 fly-leaf 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.

(5) *Procedure to be followed in the event of the Cypher Code, Check Signal Book or amendment thereto being lost or falling into unauthorized 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 Cypher Code or the Check Signal Book in the case of a loss, and the precautions

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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 no 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.

(6) *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 Book is relieved of his charge, he shall handover the copies in his custody to the relieving Government servant and the latter shall certify as follows in the certificate to transfer of charge :—

"*I hereby certify that I have received and 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 the……. for the Code. I also certify that I have received and hold 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 date. The last amendment slip received is No ……. 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 upto date. The last amendment slip received is No ……. dated the ……. for the Code. I also certify that I hold in may personal custody copy/copies of the 'Treasury Agencies' Private Check Signal Book of the Reserve Bank of India which has/have been corrected upto date. The last amendment slip received is No ……. dated ……. the for that Check Signal Book*".

Signature,

Designation ……

Dated : ……. 19….

Place ……..

Sub-treasury Officers shall also send a copy of the certificate to their respective District Treasury Officers. In order to obviate unnecessary reminders, a careful diary note of this shall be maintained by all holders.

Note :—The procedure prescribed in the instruction will apply mutatis mutandis to the Secret Memorandum of differences between genuine and forged currency notes also. In the case of the Memorandum each Treasury and Sub-treasury Officer should furnish a certificate to the Currency Officer, Madras, on the 15th January every year as shown below :—

"*Certified that I have in my possession the Secret Memorandum of differences between forged and genuine notes supplied to the treasury/Sub-treasury in 19* ".

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Chapter II

General System of Control over Treasury

Subsidiary Rules and Instructions under Treasury Rule 4

DISTRICT TREASURIES

Subsidiary Rules under Treasury Rule 4

Responsibilities of the Director of Treasuries and Accounts and District Treasury Officer

S.R. 1. The District Treasury Officer is incharge of the treasury and is personally responsible to the Government for the due accounting of all moneys received into and paid out of the Government Account.

S.R. 2. The Director of Treasuries and Accounts or an Officer authorized by him shall satisfy himself by periodical examination at least once in six months that the actual stock of cash (notes and coins) is kept under the joint lock and key of the Treasury Officer and the Treasurer and corresponds with the book balance, 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 sole custody, is not larger than the security given by him.

S.R. 3. The Director of Treasuries and Accounts, or the Deputy Director of Treasuries and Accounts shall inspect the District Treasury once a year and prepare a report as to whether the rules relating to the custody of treasure are closely followed, whether the registers are in good order and kept up-to-date and generally as to the working of the treasury.

S.R. 4. When a Treasury irregularity is brought to the notice of the Director of Treasuries and Accounts by the Accountant-General, the Director of Treasuries and Accounts shall order an investigation with a view to fixing responsibility for the irregularity committed and seeing what steps should be taken to avoid recurrence of such irregularities. The result of investigation shall be intimated to the Accountant-General.

(Memo.No. 42628-B/Accts./61-l, Dt. 26-9-1961)

Responsibilities of the Treasury Officer

S.R. 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.

S.R. 6. The Treasury Officer shall see—

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

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(b) that notices which he is required to exhibit under standing orders or instructions received from time to time, such as those regarding the encashment of notes and the supply of small silver coin and 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

Instrn. 1. The Accountant's Department and the Treasurer's Department should be in 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;

Instrn. 2. There is a treasury in every district except in Hyderabad where the office of the Accountant-General serves the purpose of a District Treasury to the extent prescribed under Treasury Rule 6.

Instrn. 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 and contained in Appendix 3.

Instrn. 4. The Director of Treasuries and Accounts or Deputy Director of Treasuries and Accounts should examine the stocks and stamps and opium atleast once in every six months 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 atleast once in every year.

Instrn. 5. The Deposit registers should personally be examined once in a half year to ensure that they are kept in accordance with the rules prescribed for the purpose in the Andhra Pradesh Account Code or elsewhere. The Director of Treasuries and Accounts or one of the Deputy Directors of Treasuries and Accounts should examine the registers.

(Sub. by Memo. No. 39982/1372/Actts./63-9, Dt. 17-8-1965)

Instrn. 6. The Director of Treasuries and Accounts 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 Officers keeps it carefully under lock and key.

Instrn. 7. Appendix 4 contains the detailed rules prescribed by the Government for the inspection of district treasuries. The Director of Treasuries and Accounts or Deputy Director of Treasuries and Accounts should see during his inspection of the treasury that 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 Rule 4 - contd.

Verification and Certification of Monthly Cash Balance, etc

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

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(a) *Silver coin* :—(i) The rupee coin shall be kept in bags, each containing a certain fixed amount, which shall be either Rs. 1,000 or Rs. 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 contain rupees. Any bag shall be taken at random and Rs. 50 or Rs. 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 Rs. 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 Rs. 2,000, as the case may be, and placed in one pan of a large pair of scales.

(ii) The whole number of bags of rupee coin 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 weighment in sums of Rs. 100 as described above; if, after such examination, they are found to be correct, they shall be substituted for the previously taken as the verified weight.

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

(iv) The contents of every bag of small silver coin shall be counted or tested by weighment by a method similar that described above for rupee coin.

(b) *Copper, bronze and nickel coins* :—The District Treasury Officer 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 servant 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 a ten-rupee note is not counted as one of a bundle of fifty-rupee notes.

S.R. 8. These rules shall be printed and passed on a board and hung up in the strong-room in a conspicuous place.

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S.R. 9. The District Treasury Officer who verifies the monthly cash balance in the non-banking 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 Treasurer. I further certify that the balance under single lock with 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 — contd.

Instrn. 8. The District Treasury Officer should verify and certify the monthly cash balance of the non-banking District Treasury in person and sign the monthly accounts to be rendered to the Currency Officer of the Reserve Bank of India, Madras and the Accountant-General.

Instrn. 9. ***Deleted.***

Instrn. 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 prescribed in Subsidiary Rule 7 above and the balance should be reported to the Currency Officer of the Reserve Bank of India, Madras, 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 of the verification of the cash balance on account of a transfer of charge; they should be sent in accordance with subsidiary Rule 4 under Treasury Rule 11.

Monthly Accounts

Instrn. 11. The Accountant-General has issued the following directions :—(l) The monthly account is an account of 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 by the District Treasury Officer and the balances similarly verified and certified by Sub-treasury Officers under Subsidiary Rule 8 under Treasury Rule 5. There should be a separate account of receipts and disbursements of 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 account should contain only the totals by major heads of the revenue, service, debt remittance, etc., heads appearing in the separate departmental and debt head 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

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be totalled 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 shall 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 atleast 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 account.

Instrn. 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 balances at sub-treasuries amounted on the dates specified to the sums shown against them and I have received from Sub-treasury Officers certificates of the actual verification of those balances.*

I hereby certify that the sum of Rs……. (in words)……. credited/debited under the head Reserve Bank Deposits-State' in the accounts agrees with the net disbursement/receipts shown in the daily statements of State receipts and disbursements received from the Bank ".

Note :—The certificate regarding cash balance apply to district treasuries and sub-treasuries the business of which is transacted through the Bank, while the Certificate regarding "Reserve Bank Deposit" applies to District Treasury and Sub-treasuries the business of which is transacted through the Bank.

Subsidiary Rules under Treasury Rule 4 — contd.

S.R. 10. When a new District 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 District 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 the denomination of notes and coins.

Note :—The new District Treasury Officer shall take charge from the outgoing District 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.

Instructions under Treasury Rule 4 — Contd.

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

(1) Each District Treasury will be inspected periodically by an officer of the Indian Audit Department.

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(2) A brief report of each inspection will be drawn up and sent to the Director of Treasuries and Accounts. 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 debt work as well as the maintenance of the currency chest accounts, and the second part dealing with 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 of Treasuries and Accounts should pass such orders as he considers necessary on each part of the report and send a copy of this orders to the Accountant- General, who will finally dispose of the report. The Director of Treasuries and Accounts 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. Points which cannot be settled between the Accountant-General and the Director of Treasuries and Accounts and all important irregularities will be reported to Government by the Accountant-General.

(4) Any point of importance relating to coinage and Central public debt 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 Director of Treasuries and Accounts the remarks, 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 inspection in his annual review of the working of treasuries submitted to the Government through the Director of Treasuries and Accounts.

Subsidiary Rules and Instructions under Treasury Rule 5

SUB-TREASURIES

Subsidiary Rules under Treasury Rule 5

Location of Sub-Treasuries

S.R. 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.

SR. 2. At a Sub-treasury station where there is a branch of the State Bank of India, the Sub-treasury Officer incharge of the Sub-treasury transact the cash business through the Bank.

Instructions under Treasury Rule 5

Instrn. 1. 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

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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 facility of reference, the Government servant incharge of each Sub-treasury, on whom Reserve Bank Drafts may be drawn and telegraphic transfers may be issued are also shown in the Appendix against each Sub-treasury.

Instrn. 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 not be allowed admission on any pretence in the Shroff's room beyond the bar or counter.

Instrn. 3. The Government have established collecting depots at certain places which are at a considerable distance from the nearest treasury in tracts where communications are difficult. A collecting depart is not a Sub-treasury but merely a depot for the receipt of Government moneys. 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.

(Memo. No. 426238/Accts./61 -1, Dt. 26-9-1961)

Subsidiary Rules under Treasury Rule 5 — contd.

Officer incharge of a Sub-treasury — Sub-treasury Officer

S.R. 3. The Sub-treasury Officer is incharge of the Sub-treasury. The second Accountant or Upper Division Accountant, the Deputy Tahsildar or Sub-registrar may be in-charge of one set of the Sub-treasury double lock keys.

(C.S. No 19, Memo. No 71681/AcctsI6O-l, Dt. 20-10 1961)

Instructions under Treasury Rule 5 — contd.

Instrn. 4. At any headquarters of a Sub-registrar where there is a Deputy Registrar's Sub-treasury, the Sub-registrar should take charge of the Deputy Tahsildar's Sub-treasury keys during the Deputy Tahsildar's absence on tour and attend to the duties specified in Subsidiary Rule 8(h) under Treasury Rule 11.

A Sub-registrar should not leave his station on duty or leave of any kind when he is the Sub-treasury Officer or is incharge of the Deputy tahsildar's Sub-treasury keys without informing the Deputy Tahsildar and, if possible, awaiting his return. On receiving the intimation, the Deputy Tahsildar should at once return from tour and resume charge of the Sub-treasury. If, for very special and urgent reasons, it is necessary for the Sub- registrar to leave the station before the Deputy Tahsildar arrives, the Sub-treasury should be closed.

Instrn. 5. The Government will prescribe by general or special orders the arrangements to be made for the charge of the Sub-treasury during the absence of the Deputy Tahsildar on tour in respect of each Deputy Tahsildar's Sub-treasury which is not situated at the headquarters of a Sub-registrar.

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Subsidiary Rules under Treasury Rule 5 — contd.

Responsibilities of the Sub-treasury Officer

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

(Memo. No. 71681/Acct./ 40-41, Dt. 20-10-1961)

S.R. 5. Deleted as per Memo. No. 71681/Acct./40-10, Dt. 20-10-1961

S.R. 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.

S.R. 7. [***Deleted***].

Periodical Examination of Cash Balance

S.R. 8. The Sub-treasury Officer shall prove the balance in the Sub-treasury in the presence of other officer holding a set of keys of the double locks once every 7 days and also verify the stock of stamps and other Government property atleast twice in a month.

(Govt.Memo. No. 71681/Accts./60-11, dated 20-10-1961)

Where there is a change of incumbent of a post which carries with it the charge of a Sub-treasury, the new incumbent shall verify the cash balance and the stock of stamps and submit a report to the District Treasury Officer.

Explanation :—The scope of the term "proving" is explained in Note 1 to Instruction 14 (iii) under Treasury Rule 11.

Note 1 :—A Deputy Tahsildar in charge of Sub-treasury at a station where there is no Sub- registrar need not verify the cash balance and the stock of stamps whenever he leaves or returns to head quarters, if he retains his set of keys of the double locks during the period of his absence on tour.

[***Note 2*** :—Deleted as per Memo. No. 71681/Accts/40-10, Dt. 20.10-1961]

Instruction under Treasury Rule 5 — contd.

Instrn. 6. [***Deleted***].

Subsidiary Rules under Treasury Rule 5 — contd.

Method of verifying and certifying the Sub-treasury Monthly Cash Balance, etc.

S.R. 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 in Subsidiary Rule 7 under Treasury Rule 4 for the Verification of the cash balance of a District Treasury.

Instructions under Treasury Rule 5 — contd.

Instrn. 7. When verifying the Stamps kept under double locks, the Sub-treasury Officer or the Government servant who is incharge of the Sub-treasury should personally check the stock in each class of stamps. The clerk who maintained the Stock accounts should not be allowed to assist in verifying the stamps. The result of the verification should be recorded in the Stock Register of the Stamps and attested by all the Government servants who are incharge of the Sub-treasury keys. All transactions recorded in the Stock

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register of the Stamps should be attested by both the officer in charge of the Sub-treasury keys.

(Subs. by Govt. Memo. No. 71681/Accts./60-1 1, Dt. 20-10-1961)

Subsidiary Rules under Treasury Rule 5 — contd.

S.R. 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): (Memo. No. 71681/Accts., Dt. 20-10-1961)

"*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 — contd.

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

Instrn. 9. When there is a transfer of charge between the Sub-treasury Officer and Government servant who holds the Sub-treasury Officer's keys during the Sub-treasury Officers' absence, the Certificate of Verification of the cash balance should be attested by the Sub-treasury Officer the Government Servant who holds the Sub-treasury Office's keys, in his absence and the other Government Servant who holds another set of double locks keys.

(Govt.Memo.No. 71681/Accts./60- 11, Dt 20-10-61)

Instrn. 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 chest, whenever the contents are verified.

Subsidiary Rules under Treasury Rule 5 — contd.

S.R. 11. The Sub-treasury Officer should verify' the monthly closing cash balance and see to the correct preparation and prompt despatch of the monthly Sub-treasury accounts to the District Treasury.

(Subs. by C.S.No. 19, Govt. Memo. No. 71681/Accts./60-1 1, Dt. 20-10-1961)

Instructions under Treasury Rule 5 — contd.

Instrn. 11. [Deleted by Memo.No. 71681/Accts./60-1l, Dt. 2-0-l0-61]

Instrn. 12. If the Deputy Tahsildar incharge of Sub-treasury is unavoidably prevented from being present at headquarters on the last day of the accounts month, the monthly accounts should be signed by the Sub-registrar or other Government servant entrusted with the keys of the Deputy Tahsildar or, if no such Government servant is available, by the Accountant incharge of the Executive duties of the Sub-treasury. A special report should, at the same time, be submitted to the District Treasury explaining the circumstances which prevented the Deputy Tahsildar from returning to headquarters in time. The Deputy Tahsildar should check the accounts and verify and report the balance immediately on his return to headquarters.

(Memo. No. 7l68l/Accts.160-ll, Dt. 20-10 1961)

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Monthly Accounts

Instrn. 13. The Accounts of Sub-treasury shall be closed as on the last day of the calendar month including therein all the transactions at the Sub-treasury during the month. The District Treasury shall incorporate the accounts of the Sub-treasury in its monthly accounts.

(G.O.Ms.No. 86, F. & Pl. (AM), Dt.27-2-1976)

Note :—The Sub-treasury at Venkatapuram in the Khammam District should be closed, for the purpose of accounting on the following dates.

Name of the Sub-treasury	**Date of closing monthly Accounts in the month when the number of days in a month are -**			
	28 days	29 days	30 days	31 days
Venkatapuram	14th	15th	16th	17th

The above procedure will continue till transport facilities between the Sub-treasury at venkatapuram and the District Treasury at Khammam improve. (Memo.No. 24668- Exp. C156-3, Finance, Dt. 14-6-1956 and Memo No. 30573/721/Accts./69-1, Dt. 3-5-1979)

The monthly account of a Sub-treasury is an account of the transactions of the Sub- treasury from the time of closing of the accounts for the previous month upto the time of closing for the current month. The account should be prepared in the form prescribed for the District Treasury Account and in the same detail. The Monthly Sub-treasury Account should show the opening balance, which is the closing balance of the previous month, the total receipts and the total disbursement during the month and the closing balance for the month. The opening and closing balances should be the amounts as verified by actual counting and certified under Subsidiary Rules 9 and 10 above. The monthly account should be closed by effecting an agreement between the total of the opening balance plus the receipts for the month with the total of the disbursements plus the closing balance for the month.

"The monthly account and the subsidiary accounts if any prescribed by the Accountant-Genera should be rendered to the District Treasury by 7th of succeeding month".

(Issued as C.S.No. 4/76 vide G.O.Ms.No. 86, Dt. 27-2-1976)

Subsidiary Rules under Treasury Rule 5 — contd.

Inspection of Sub-treasuries

S.R. 12. The District Treasury Officer should conduct the technical examination of Sub-treasuries atleast once in a calendar year.

(Memo.No. 47966/l048/Accts./70-13, Dt. 9-5-73)

Note :—The District Treasury Officer should conduct verification of balance of cash, stamps and other valuables as held in Non-Banking Sub-treasury atleast once in a Calendar Year without notice, in addition to the annual technical examinations. (This provision will remain in force as long as non-banking sub-treasuries exist).

(Memo.No. 47966/1048/Accts./70-13, Dt. 19-7-72)

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

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Instructions under Treasury Rule 5 — contd.

Instrn. 14. Appendix 4 contains the detailed rules prescribed by the Government for the inspection of Sub-treasuries. The District Treasury Officer or other inspecting Government servant should see during his inspection of Sub-treasury that the stock of stamps especially those of denomination for which is no demand or only occasional demand is not excessive. He should pass order at the time of inspection regarding the disposal of any surplus stock of stamps.

Instrn. 15. *Inspection of Collection Depots* :—The District Treasury Officer and! or Assistant Treasury Officer shall inspect collection Depot once a year. Appendix 4 contains the detailed rules prescribed by the Govt. for the inspection of collection depots.

Office of the Accountant-General

Instruction under Treasury Rule 6

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

The Comptroller and Auditor-General has also prescribed the rules in Chapter 16 of the Audit Manual as the rules to be followed in this connection, insofar as they are not repugnant to the Andhra Pradesh Treasury Rules. (see also Paragraph 3 of the Audit Manual).

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 of Administrator of a Charitable Endowment, should remit into the Government Account moneys representing—

(i) interest on securities pertaining to endowmets 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 disbursements and it will not be necessary to credit the amount again to 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.

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(c) In the case of cash in the hands of administrators, which includes balances relating to endowments transferred to them, amounts of interest realized by them periodically and, in a few cases, income from properties in their custody it shall be credited under "Civil Deposits, Personal Deposits" and drawn against, when required for disbursement. For this purpose all Government servants who are Administrators of Endowments shall operate on Personal Deposits Accounts to be opened for the purpose.

(Memo.No. 21665/W&M/55-l, Finance, Dt. 14-5-1955)

(d) Administrators of endowments, diverted from the Treasurer of Charitable Endowments shall remit into the treasury under "Civil Deposit-Personal Deposits" all amounts received by them and draw the sums again when required. Administrators having custody of properties, other than securities held by the Treasurer of Charitable Endowments, shall also remit the income from such properties to the Personal Deposit Account and draw it again when required.

Instructions under Treasury Rule 7 (2)

Appropriation of Departmental Receipts for Departmental Expenditure

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

(1) Moneys received in Civil Court on account of—

(i) Commissioner's fees;

(ii) Fees for copying maps, plans and genealogical trees;

(iii) Judgement-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 decree to other Courts for execution; and

(v) Other similar items ordered by the High Court.

(2) Deleted.

(3) Process fees levied under Section 36 of the Indian Registration Act, 1908 (India Act XVI of 1908).

(4) Fees levied for the preparation of copies of maps, plans or record under Article 14 of the Registration Table of Fees.

(5) Process fees levied by Village Panchayat Courts for payment to the establishment employed in the service of process.

(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.

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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 to this limit into the Treasury or the Bank at once.

Instrn. 2. In all cases where appropriation of departmental receipts for departmental expenditure has been permitted, the gross receipts and payments should be included in the account of the payments into and the withdrawals from the Government Account. For this purpose, each challan 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 (d) or (g) of sub-rule (2) of Treasury Rule 7, he should before the end of the month send to the 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 (m) of sub-rule (2) of Treasury Rule 7, he should remit the money so utilized to the receipt of funds from the Assistant Director in recoupment of his permanent advance.

The portion of tendered amount to the extent of collection charges handing the remuneration to the agent, paid in cash by the purchaser to the Forest Range Officer in the regulation of Trade of Abnus leaves, may be appropriated for making further purchases by the agents or Departmental Officers. Before the end of the month a cheque may be drawn in favour of the Range Officer for the amounts thus utilized, who will in turn endorse with the words "Received payment by transfer credit to Forest Department" an send the cheque with a credit challan to the Treasury for adjustment".

(Govt.Memo.No. 30453/100/Accts. & L/73/9, Dt. 8-10-1974)

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

(i) Each remittance from the village officer into a treasury or Sub-treasury 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 allowances performed continuous and satisfactory service during the period for which payment has been made.

(ii) On receipt of each village remittance, 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 in respect of all payments made in the taluk for each day and forward it with the payees, acquittances to

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the District Treasury along with the daily account in the manner prescribed by the Government.

(iii) The abstract statement should be treated as a voucher for purpose of audit and included in the list of payments to be sent by the District Treasury to the Accountant-General, the payee, acquittance for the entire amount of the bills being filed in the treasury after cancellation.

The portion of tendered amount to the extent of collection charges, handling, the remuneration to the agent, paid in cash by the purchaser to the Forest Range Officer in the Regulation of Trade of Abnus leaves, may be appropriated for making further purchases by the agents or Departmental Officers. Before the end of the month, a cheque may be drawn in favour of the Range Officer for the amounts thus utilized, who will in turn endorse with the words "Received payments by transfer credit to Forest Department" and send the cheque with a credit challan to the Treasury for adjustment.

(Memo.No. 30453/1 00/A&L/73-9, Dt. 8-10-74)

Instrn. 4. [***Deleted***].

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 Andhra Pradesh 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 statutory provision or statutory rule which requires that he should invest them in a specified manner, he should invest them in that manner.

Subsidiary Rules and Instructions under Treasury Rule 10

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

Subsidiary Rules under Treasury Rule 10

Applicable to Department Generally

S.R. 1. (a) A Government servant who received any moneys 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 Hyderabad Bank which is a member of the Clearing House in Hyderabad City (See Appendix 8) or a branch of such a bank situated

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in Hyderabad City, or any other bank situated in Hyderabad, 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 Hyderabad City or ordinarily deals with a District Treasury or district headquarters Sub- treasury or a Sub-treasury which transacts its each business through the bank.

(v) Cheques, pay orders, demand drafts and deposit call receipts issued by the Co-operative Marketing Processing Societies and Consumer Co-operative on the Andhra Pradesh State Cooperative Bank Limited and the Central Co-operative Bank in the State which according to the latest Classification have been graded as "A" or "B" by the Registrar of Co-operative Societies, Andhra Pradesh, Hyderabad.

(Item (v) is inserted by Government Memo. No. 60463-A11908/Accts./63-II, Dt. 28-7-1966)

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.

Exception I :—A Government servant who is not covered by the proviso to the above clause may similarly receive such cheques if the Government have specially authorized 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 is 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.

Exception II :—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.

(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.

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

No receipts need be given for—

(i) payments made by fish-curers for salt brought from Government fish-curing yards,

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

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

"(b) Save as otherwise specially provided in these Rules or in the Rules or Instructions of the Departmental Codes/Manuals, any amount below Rs. 50/- payable in Government account should ordinarily be received by the Departmental Officer concerned. The Departmental Officer receiving money on behalf of Government must give the bearer a

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receipt in Form A.P.T.C. 7. The receipt shall be signed by the Head of Office or any Gazetted Officer or a Non-Gazetted Officer duly authorized by the Head of Office, shall satisfy himself at the time of signing the receipt that the amount has been properly entered in the cash book on the receipt side. All receipts must be written in figures and words and signed in full in token of having received the payment. The receipt Books in machine number obtained from Government Press will be used. The Receipt book will contain original, duplicate and triplicate copies. The duplicate and triplicate copies will be prepared by using carbon papers. The original copy of receipt will be given to the payer, the duplicate copy will be retained in the office for check of entries by the head of the Office ‘or any other Gazetted/Non-gazetted Officer duly authorized by the Head of the Office for signing the Cash Book. The triplicate will be in the Receipt Book itself. The blank receipt books must be kept under lock and key in the personal custody of the Officer authorized to sign the receipts on behalf of the Government before a receipt book is used, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the Book over the signature of the Head of Office on the outer cover of the receipt book. Same procedure as is applicable for the receipt, handling and maintenance of cheque books, should be followed in the use of the receipt book also.

Subject to the provisions of this subsidiary rule, detailed procedure to be adopted in any particular department of the Government with regard to the utilization of Government dues and granting of receipts for the money released may be prescribed by departmental regulations”.

(Ins, by G.O.Ms. No. 247, Fin. & Plg., Dt. 25-7-1989 w.e.f 1-10-1989)

Clarification to S.R. 2(b)

(Memo.No. 3 1925-C/305/TFR/89, Fin. & Plg., Dt. 7-2-1990)

Ref: GO. Ms. No. 249, Fin. & Plg. (TFR) Dept., Dt. 25-7-1989.

1. In the G.O. 1st cited, orders were issued to the effect that all amounts payable to Government account which are below Rs. 50/- should be first collected by the concerned Departmental Officers who shall remit the money in the treasury through challans at convenient intervals in accordance with the instructions contained in S.Rs. 2, 3 & 4 under T.R. 10 of A.P.T.C., Volume — I

2. Certain Departmental Officers have raised doubts and sought for clarification while implementing the orders keeping in view the difficulties faced by them in remitting the amounts below Rs. 50/- to the Government account as follows.

3. The Commissioner, Government Examinations, A.P., Hyderabad has stated that his department has to collect fee at various rates below Rs. 50/- for conducting examinations, and issue marks of Memoranda or Certificates etc. The candidates from all over the State appear for these examinations and they have to pay the prescribed fee through challan. As his office has no subordinate offices in the State, it may not be possible -for all the candidates to come over to Hyderabad and remit the amount to the departmental authorities. The Commissioner of Government Examinations has requested to permit him to collect the fees through Demand Drafts and remit the Demand Drafts in the Bank.

4. The Director of Treasuries and Accounts, Hyderabad has stated that some instances have been brought to his notice wherein it may not be possible to implement the above orders when the monthly deductions are below Rs. 50/- towards the APGLI., Group Insurance and General Provident Fund etc., of the employees who are on deputation, to remit it into the relevant Head of Account through a Challan.

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5. In respect of Registration Department the fee collected by the Registration Department under different Acts, i.e., Re. 1 and below has to be remitted on the last working day of the month. The amount thus collected work out to less than R. 50/- per month. This amount will have to be remitted through challan even if it is less than Rs. 50/-.

6. Government have examined the above points and issue the following clarifications:

(1) Where it is not possible to collect the amount below Rs. 50/- in cash by the Departmental Officers concerned at the place where he is stationed, the amount can be realized by way of Demand Drafts, drawn in favour of the departmental officers payable at any bank at the place where the departmental officer is stationed. The Demand Drafts so collected can be deposited in the bank at convenient intervals along with a challan duly filled in. He can have the receipts reconciled with treasury accounts regularly to ensure that all the challans deposited are properly credited. Separate bank account need not be opened for this purpose.

(2) This amounts deducted on account of APGLI., G.P.F., Group Insurance etc., may be paid through challan even though the amount is below Rs. 50/-.

(3) It is also clarified that there shall be no limit for remittance of amounts by Government departments into the treasuries even if it is below Rs. 50/-. The orders issued in the G.O. first cited do not cover such cases and the treasury shall accept challans so received.

———

(b) The blank receipt books and the receipt books actually in use should be kept under lock and key in the personal custory of the Government servant authorized to sign the receipt on behalf of the Government. (Govt.Memo.No. l66885/Accts./58-5, Dt. 20-7-1959)

(c) When a cheque is received, a preliminary acknowledgment in Form 4 shall be given for the cheque only. A final receipt for the payment on the original challan [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 accompanying challan 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 acknowledgement of the receipt of the cheque or the paper token should be got back from him.

Exception :—In the Electricity Department, which receives numerous payments by cheque a final receipt may be issued for the amount of a cheque received with the addition of the word "subject to the 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, if any, if the cheque is dishonoured.

S.R. 3. (a) Money received by a Government servant on behalf of the Government (within 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 Andhra Pradesh Account Code or a Departmental Code or Manual. Before a Govern-

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ment 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 initial with the date against the entry in the cash book in the usual manner after satisfying himself that it is correct.

Exception 2. The Chief Accountant 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 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 Chief Accountant 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 initialed the counterfoil of the receipt in token of his check.

The Chief Accountant shall, however, personally check the counterfoils of the receipts 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. (a) In the case of collection -of hospital stoppages in the Government Hospitals advance collections may be made in out-patient department by the Investigating Officer and permanent receipts with his signature and the fascimile signature of the Lay Secretary and Treasurer may be issued by him. The receipt books shall then be sent to the cashier on each working day with the amounts collected and 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.

(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 challan in duplicate and send the receipted challan 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 callan 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 in the first instance for delivery to the payer.

S.R. 4. Except when he remits the money to a superior authority under subsidiary rule 3(b), a Government servant who received 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 depot 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

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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 or the challan or pass book 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 the amount has been actually credited into the treasury or the Bank.

Exception 1. A Government servant who receives a cheque only under special powers granted the Government under Exception 1 below Item (iv) in Subsidiary Rule 1 (a), shall send it to departmental superior at the district headquarters for payment into the District Treasury if the Government so order in any case, direct to the Treasury Officer of the. districts for credit to the Government.

Exception 2. The Fisheries Department Staff are authorized to remit the sale proceeds of ice and other receipts of the ice-cum-cold storage plants under the control of the Fisheries Department at the end of every calendar week, or whenever the amount exceeds Rs. 5 00/- whichever is earlier. (Memo. No. 77731/2187/68-4, Dt. 2-6-1969)

Special to the Public Works and Electricity Departments

S.R. 5. A Government servant of the Public Works 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 challan in duplicate. The treasury shall give preliminary acknowledgement for the receipt of the cheque in the remittance book, the final receipt being given by it on the original challan after the cheque has been cleared.

Applicable to Departments Generally

S.R. 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 no specified day a certain sum was received on a certain account from a certain person, and a fee of Rs. 10 (ten rupees) shall be levied for every such certificate issued to a private party. This prohibition extends only to 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.

(Memo.No. 74A/29/Accts./70, Dt. 20-7-1970 and 0.0. Ms. No 282, Fin., Dt. 21-11-91)

S.R. 7. (a) (i) When a Government servant is permitted to handle in his official capacity moneys received not on behalf of the Government directly but connection with the affairs of a Government institution, only moneys which are received as caution or security deposits from students, apprentices and others and also all other classes of fees realized from students in Government Educational Institutions for extra curricular activities such as games, riding, boating, clothing, students clubs, hostels etc., should be included in the Government Account. (G.O. Ms. No.29370/Accts./60-3, Dt. 7-6-1960)

(ii) When a Government servant is permitted to handle in his official capacity the moneys of a society or body not connected with a Government institution, the moneys

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should be included in the Government Account only if the Government servant who handles them solely responsible for administration of the funds of the society or body and his responsibility is not merely that of a member or office-bearer of the executive committee which administers the society or body. Such cases should be rare and it should generally be possible to avoid such undivided responsibility.

When funds are raised from the general public for a public purpose such as leprosy relief, anti-tuberculosis measures, the Government will decide in each case whether the moneys should be included in the Government Account or not.

Note :—The following non-Government funds administered by the Inspector-General of Police may be kept outside the Public Account.

1. Widow Fund.

2. Sports Fund.

3. Education Fund.

4. Welfare Fund. (Govt.Memo. No.46049/1204/69-2, Dt. 3-10-69)

(iii) 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 Govt. institution, the interest on the endowments or other receipts connected with it should not be included in the 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 to handle the permission moneys in his official capacity.

(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.

(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

Instrn. 1. When the Government have given the necessary special permission, a Government servant receives moneys of specified kinds on account of the revenues of the State may, subject to any restrictions laid down by the Government, remit them into a departmental treasury maintained by the Salt Department or the Customs Department of the Union Government. The amounts so paid become part of the balance of the Union Government and enter the Government Account of the State only when they are adjusted by the Accountant-General against the balance of the Government through the Central Accounts Section of the Reserve Bank of India, Calcutta.

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Instrn. 2. The village headmen of certain villages in the Kurnool district are authorized to receive forest revenues twice a month from the subordinates of the Forest Department on the dates fixed for taking the village pound accounts and pay bills to the Sub-treasury. They should remit any such money received by them into the Sub-treasury at once, a list of these villages is given in Appendix 9. (See also Instruction 3 below).

Instrn. 3. In the Public Works, Highways and Forest Departments in the Government commercial undertakings, 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. (vide Subsidiary Rules (3)(a) and 4). If a large number of cheques is received daily, they should be initially entered in a subsidiary register in Form 14-A for watching the encashment of the cheques and only the daily total of receipts and remittances accounted for in the cash book.

Instrn. 3-A. When Government dues have to be paid by a fixed date and payment is made by cheque with reference to item (iv) in Subsidiary Rule 1 (a), the payer should see that cheque reaches the Govt. servant authorized to receive it not later than the day before the fixed date. If the cheque is so received and is honoured on presentation, the payment should be treated as having been made on the due date. When a cheque is received on the fixed date or later, the date when the amount is credited in the Government Account after realization of the cheque should be treated as date of payment.

Exception 1 :—In the operating systems of the Electricity Department, cheques tendered by consumers in payment of charges for power, etc., should be entered into 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.

Exception 2 :— The Fisheries Department Staff are authorized to remit the sale proceeds of ice and other receipts of the Ice-cum-Cold Storage Plants under the control of the Fisheries Department at the end of every calendar week, or whenever the amount exceeds Rs. 500/- whichever is earlier. (Memo. No. 7773/2187/68-4, Dt. 2.6-1969)

Special to the Judicial Department

Instrn. 4. *Receipt of moneys by mufassal 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 or 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 depositor.

Special to the public Works Department

Instrn. 5. *Receipt of moneys by Government servants in the Public Works Department* :—Only Divisional Officers, Sub-divisional Officers and other Government servants specially authorized by the Government have power to issue final receipts for money received on behalf of the Government.

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The Head Clerk or Cashier may, when specially authorized 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 temporary receipt in Form 6 for the cash actually received by him and simultaneously enter the amount 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.

When a Section Officer collects revenue from parties to whom grass plots, fruit trees, padugai lands, canal berths etc., are leased or receives money from the sale of materials, etc., and when any Government servant who is not incharge 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 charge and should remit it at the earliest opportunity either to the Sub-divisional Officer (or other nearer superior officer having a cash book) or else direct into the treasury together with a challan in duplicate, in which case he should send the treasury receipt to the nearest superior officer having a cash book. Along with the money 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 the receipt by him. He should also send a copy of remittance slip to the Divisional Officer for check of the receipt entry which should appear in the copy of the sub-divisional and other cash book. The Section Officer or other Government servant who receives the money in the first instance should also issue prompt• to the payer a temporary receipt in Form 6. The Sub-divisional Officer or other flea. superior officer who maintains cash book should, on receiving the remittance slip with the money or the treasury receipt fill in the two forms of memorandum of acknowledgment attached thereto in duplicate make the necessary entry in the cash book and see forthwith to the Government servant who collected the money a copy of the memorandum of acknowledgment and a final receipt in Form 7 for issue to the payer in the confirmation of the temporary receipt. If the memorandum of acknowledgment 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 temporary and permanent 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) :—Every receipt book (temporary or permanent) 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 in the inner side of the outer cover of the book.

Certificate

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

Dated ……..

Signature……

Designation……

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Special to the Electricity Department

Instrn. 6. *Receipt of moneys by Government servants in the Electricity Department* :—Moneys received in the Electricity Department may be classified as shown below:

(i) payments for power supplied to consumers of low tension supply,

(ii) payments for power supplied to consumers of high tension supply,

(iii) hire-purchase and hire-receipts, and

(iv) other receipts, e.g., deposits, receipts for testing, reconditioning oil, meter testing and service connections, and shopkeepers rents.

(i) *Payments for power supplied to consumers of low tension supply* :—The permanent receipts should be written up along with the bills and signed (either by hand or by means of a facsimile signature stamp) by the Chief Accountant of the operating system, if there is a Chief Accountant, and otherwise by some other duly authorized Government servant. Money may be collected on such bills both at headquarters and at outstations. The permanent receipts should be handed over to the Bill Collectors or other collection staff (where there are no Bill Collectors), but the abstract of receipts should be retained by the Supervisor, Engineer or Accountant, as the case may be. The collecting staff should collect the revenues, issue the permanent receipts and at the same time enter full details of the collections in the Bill Collector's Remittance Challan. The money collected should be remitted promptly into the treasury with a challan in duplicate or paid to the Central Office with the Bill-collector's Remittance Challan in accordance with the departmental orders. The Supervisor, Engineer or Accountant concerned should countersign the Bill Collector's Remittance Challan after completing the abstract of the receipt in respect of the day's collections.

(ii) *Payments for power supplied to consumers of high tension supply, (iii) hire purchase and hire receipts, and (iv) other receipts* :—The permanent receipts should be written up along with the bills, but should be kept unsigned in the custody of the Cashier at headquarters. Amounts collected at headquarters should be taken directly into the cash book and permanent receipts issued at once. In respect of collections made at outstations, the Supervisor, Engineer or Accountant, as the case may be, should sign and issue temporary receipts at once, enter the amounts simultaneously in the petty cash book, with full details and remit them promptly into the treasury with a challan in duplicate or at intervals to the Central Office. In either case, he should send the cash book with the treasury challans and/or cash collections to the Central Office at intervals in accordance with the departmental orders. On receiving the petty cash books, etc., the officer in charge of the cash book should incorporate the transactions in the cash book and send the permanent receipts relating to the collections to the Government servant who signed the temporary receipts for transmission to the payers.

RECEIPTS 0F MONEYS BY THE TREASURY OR THE BANK

Subsidiary Rules under Treasury Rule 10 — contd.

General

S.R. 8. (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 forms:

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(i) Legal tender coin,

(ii) Legal tender currency or Bank notes,

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

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

	Place of payments	***Office to which, or officer to whom, the cheque should be made payable***
(i)	State Bank of Hyderabad, Hyderabad	State Bank of Hyderabad
(ii)	Hyderabad Treasury	Treasury Officer, Hyderabad
(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 mufassal treasuries mentioned in item (iii) above, the treasury shall receive cheques under this rule and forward them at once to the Bank, and the Bank shall not receive cheques 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, except Gram Panchayats and Panchayat Samithis which are kept at the Bank should, however, be made payable to the Bank who shall receive them direct. (See note under the second sub-paragraph to Subsidiary Rule 19(a) below.)

(b) A Government servant who receives money on behalf of the Government under Subsidiary Rule 1 shall remit it into the treasury on the Bank on the day of receipt or as soon afterwards as is possible without causing the payer undue inconvenience. Cheques received 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 treasury, which shall forward them at once to the Bank.

(c) Every payment into the treasury or the Bank for credit to the Government shall be accompanied by a memorandum or challan 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 challan 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.

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When a private person makes a payment into the Bank on Government Account, the challan shall, i the absence of any special rule or order to the contrary, be first presented at the treasury, where it shall be checked and returned enfaced with an order to the Bank to receive the moneys and grant a receipt.

S.R. 9. Whenever a Government servant sends a cheque or bill to the treasury for credit to the Government, the word "transfer" shall be deleted from this endorsement when entered on a cheque not payable by the Government. If the 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.

Challans

S.R. 10. (a) The challans 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.

(6) Any person paying money into a Treasury or the Bank on Government Account to the credit of Public Works Department shall present with it a challan in the Andhra Pradesh Treasury Code, Form No. 9 or 10 with the letters "P,W.D." superimposed diagnally in red ink on the challan. (Memorandum No. 584/Accts./59-I, Fin., Dt. 27.6-1959)

(b) When a payment to the Government is to be credited partly to one head of account and partly to another, a separate challan 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 challans for them, they shall be entered on the same challan.

(c) The challan shall be prepared in Form 9, 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 the principal language of the district concerned. Form 9 shall be printed in English only, except the instructions on its reverse which will be printed both in English and in the principal language of the district concerned.

(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 challan.

(e) The challan shall ordinarily be presented in duplicate; the original copy shall be returned to the payer signed as a receipt, and the second copy shall be returned in the Treasury or the Bank. (See also Subsidiary Rule 2(b) in regard to cheques). When a private person pays money into the Treasury or the Bank to be credited to the Government under

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a head which concerns a departmental officer, the duplicate challan shall be initialled by that officer, if he is at .the same station as the treasury; otherwise, the challan shall be presented in triplicate and the treasury shall send the third copy to the departmental officer concerned, unless there are orders issued to the contrary in individual cases or classes of cases. (see clause (g) below).

"The Challans presented by the private parties shall be filled in by the Departmental officer concerned if he is at the same place and the amount to be accepted by the bank shall be written across the face of the challan conspicuously in red ink both in words and in figures duly signed or a facsimile signature by the departmental officer concerned only affixed or by an officer authorized by him to fill in the challan in such a manner that no space is left in the departmental endorsement for any interpolations by the private parties. This provision applies to all the departments in cases where a private person pays the money into the Treasury or the Bank to be credited to Government account at the same station where the departmental office is located irrespective of whether the challan is prepared in duplicate or triplicate. The Bank will send the duplicate or triplicate copies to the Treasury. The Departmental officers concerned should collect the triplicate challans intended for them from the Treasury". (G.O.Ms.No. 101, Fin. & Plg. Dept., Dt.10-5-1983)

(f) A signal challan 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 tendered 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 11 shall be used for payments on account of State Excise Revenue. In the remaining cases, Form 9 or Form 10 as the case may be, shall be used when necessary.

(g) (i) An electrical licensee shall present a challan in triplicate along with any money tendered for payment into the Treasury or the Bank on account of electricity duty. The treasury or the Bank as the case may be, shall return the original to the party who should present the same to the authority issuing license. If the party desires to have a copy of the challan for himself he may take another copy before submission to the authorities. The duplicate copy shall be retained by the Sub-treasury Officer for his record but he shall send the triplicate copy of the challan to the District Treasury Officer along with the daily sheets. The District Treasury Officer shall keep these challans ready for reconciliation of figures.

The Chief Electrical Inspector to Government may reconcile the departmental figures in the Treasury. Discrepancies if any shall have to be investigated and the departmental figures with particulars of challans shall be communicated to the District Treasury Officer for verification with reference to the triplicate copies.

(Memo No. 6747/Accts./61 -3, Finance Dept., Dt.24-4- 1961)

(ii) An agent or dealer of an oil distributing company shall present a challan in triplicate along with any money tendered for payment into the Treasury or the Bank on account of fees for the issue of packed petrol storage licenses. The Treasury or the Bank shall retain the triplicate copy of the challan and return to the payer the original and duplicate copies duly receipted. The duplicate copy shall invariably be stamped with the word "duplicate" in bold characters.

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(iii) A person making a payment into the treasury or the Bank under the Andhra Pradesh General Sales Tax Act, the Madras Tobacco (Taxation of Sale and Licensing) Act, 1939 (Madras Act VIII of 1939), the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939) and the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), shall present a challan in triplicate along with money, irrespective of the fact whether the departmental officer concerned is resident at the same station or not. The Treasury or the Bank shall retain the original and the triplicate copy of the challan and return to the payer the duplicate copy duly receipted. The duplicate copy shall invariably be stamped with the word "duplicate" in bold characters. the original shall be handed over to the Commercial Tax staff who will arrange to collect them daily from the Treasury or the Bank.

Departmental officers who remit into the Treasury the sales tax equivalent collected on sales of goods shall write the challans in triplicate for presentation at the Treasury. The Treasury Officers shall send one copy to the Commercial Tax Officer of the district, retain one copy with him and give the third copy to the officer remitting the amount.

"The concerned authorities, who realize the Sales Tax dues of other States, should remit the amount so realized through a Crossed Bank Draft in the name of the Commissioner of Sales Tax/Commercial Taxes as the case may be, of the State to which the amount relates and send the draft to that concerned Commissioner without any delay".

(G.O.Ms.No. 229, Finance & Planning (Accts.II) Department, Dt. 17-7-1980)

(iv) Payments by Government Pleaders and Pleaders doing Government work in the mufassal shall be made in triplicate challans in all cases. The Treasury shall retain the triplicate copy of the challan and return the original and duplicate duly receipted to the pleader. The duplicate copy shall invariably be stamped with the word "duplicate" in bold characters. The pleader shall attach the original copy of his report to be submitted to the Collector.

(v) Payments made into the treasuries of the amounts collected by Bench Courts towards the taxes and other dues creditable to municipalities shall be made in triplicate challans in all cases. The Treasury shall retain the original copy of the challan and return the duplicate and triplicate duly receipted to the Bench Court concerned. The triplicate copy shall invariably be stamped with the word "triplicate" in bold characters. The Bench Court will keep the duplicate for its record and send the triplicate copy to the municipality concerned immediately after payment is made into the Treasury.

(vi) A local body should, when paying contributions and fees to Government, on account of the analysis by the Government Analyst of food samples, present a challan in triplicate and the treasury will return the original and the duplicate duly receipted. The local body should send the original to the Director, King Institute, for information of credit.

(vii) The Public Works Highways and Forest Departments when paying amounts due under the Motor Vehicles Act should present challans in triplicate along with the cheque. The original will be sent to the Police Department. One copy will be retained in the treasury and the other returned to the department concerned.

(Memo.No. 90103/Accts. 162, Dt. 19-1-1955)

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(viii) Local bodies when paying amounts towards the cost of maintenance of bore-wells and pumps under the Rural Water Supply Scheme should present challans in triplicate. The original will be sent to the departmental officer concerned. One copy will be retained in the treasury and the other will be returned to the local body concerned.

(ix) A local body should, when remitting the library cess collections, present a challan in triplicate and the treasury will return the original and the duplicate duly receipted. The local body should send the original copy of the challan to the Secretary of the local library concerned, as an intimation of the credit.

(Memo.No. 62412/W. & M/54-I, Finance, Dt. 28-3-1963)

(x) The Electricity Department when paying amounts for Vehicle Taxes, Boiler Fees and Factory line fees, shall present challans in triplicate at Treasuries. The Treasury shall retain the duplicate copy of the challan and return the original and triplicate duly receipted to the Department concerned. The triplicate copy shall invariably be stamped with the word "Triplicate" in bold characters.

(Memo.No. 66224/Accts./59-2, Dt. 3-12-1959, Deleted the words "Vehicle Taxes" in Govt.Memo.No. 87446/Accts/59-4, Dt. 30-4-1960)

(xi) An Operator of a Motor Vehicle making payment into Treasury or Bank towards tax or fees, shall present a challan in triplicate along with the money duly countersigned by an officer of the Department of Finance. The Treasury or the Bank shall retain the duplicate and triplicate copies of the challan and return to the payer the original copy duly receipted. The triplicate copy shall invariably be stamped with the word "Triplicate" in bold characters. The Treasury or Sub-treasury Officer shall send the triplicate copy to the Regional Transport Authority duly receipted, duly countersigned by an Officer of the Department.

(Memo.No. 15459/449/Accts./64-2, Dt. 19-3-1944,
Memo.No. 79144/Accts./421(xi), Dt. 4-12-1961 and
Memo.No. 363/Accts./59-43, Dt. 10-12-59)

(xii) Co-operative Housing Societies when making payment into the Treasury towards the Principal and interest of Government loans should present challans in triplicate in form 9-A or 9-B, as the case may be. The treasury shall retain the duplicate copy of the challan and return the original and triplicate copy shall invariably be stamped with the word "Triplicate" in bold characters.

(Memo.No. I 3294-A/Accts./61-1, Dt. 14-4-61)

(xiii) A person when making remittances towards principal and interest of Govt. loans sanctioned under Mulberry Cultivation Rules should present challans in triplicate. The Treasury shall retain the triplicate copy of the challan and return the duplicate copy to the person remitting the amount and send the original copy of the challan to the Department officer concerned. It should not be handed over to the party.

(Memo.No.15539/Accts/61-l, Dt. 14-4-1961)

(xiv) The Challan accompanying the deposit of rent under the Andhra Pradesh Building Lease, Rent, Eviction Control Act, 1961 shall be in triplicate and in form 10 of A.P.T.C. Vol. III. The treasury shall retain the duplicate copy of the challan and return the original and duplicate duly receipted to the controller.

(Ins, as per Government Memo.No. 78428/2919/Accts. 61-I, Dt. 11-12-1961)

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(xv) All remittances in respect of survey charges R.R.R. remittances, Boundary Pillars, Hired Labour and Ryots share of demarcation, should be made by presenting challans in triplicate.

(Memo.No. 21 899/663IAccts/64-3, Dt. 3-6-1964)

(xvi) A private person making payment into the Treasury or Bank towards remittances in P.W.D. and Electricity Departments shall present challan in triplicate. The Treasury or Bank shall retain the duplicate and triplicate copies of the challan and return to the payer the original copy duly receipted. The triplicate copy shall invariably be stamped with the word "Triplicate" in bold characters. The Treasury or the Sub-treasury Officer shall send the Triplicate Copy to the Divisions concerned for prompt adjustment of amount to final head.

The Treasury should ensure that challans presented for making remittances in P.W.D. and Electricity Departments in favour of Divisions for making payments relating to them contain the particulars such as the name of the Division, name of the particular Branch of the P.W.D. viz., Irrigation, Roads an Buildings, Public Health, Investigation, Survey, Special Electricity, Electricity Board and Head Quarters of the Division.

Challans not containing the above particulars shall not be accepted.

(xvii)A challan in triplicate shall be presented with any money tendered by a private person/Tahsildar/MRO/BDO for payment into the treasury or the Bank to the credit of local funds or to Government account towards the principal and interest on the Loans and Advances sanctioned by the local funds or the State Government. The Bank or the Treasury shall return the original challan to the party (Tahsildar/MRO/BDO).

(xviii) A person making a payment into the Treasury or in the Bank under the Andhra Pradesh Non-Agricultural Lands Act, 1963 shall present a challan in triplicate along with the money irrespective of the fact whether the departmental officer concerned is resident at the same station or not, the Treasury or the Bank shall return the original copy to the party duly retaining the duplicate and triplicate copies of the challans. The Bank will send duplicate copy of the challan to the treasury along with the Bank Scroll and the revenue staff shall arrange to collect the triplicate challans intended for them from the Treasury or the Bank, as the case may be.

The Bank will send the duplicate and triplicate copies of the challans to the Treasury along with the Bank scroll and the revenue staff shall arrange to collect the triplicate challans intended for them from the Treasury.

(G.O.Ms.No. 47, Finance & Planning, Dt. 7-12-1976)

(xix) Local bodies and private persons while paying amounts towards the cost of fertilizers and other commodities under the Manures and Fertilizers Schemes relating to "505. Capital Outlay" should present challans in triplicate.

(G.O.Ms.No. 101, Fin. & Plg. (Accts. II) Dept., Dt.10-5-l983)

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

(i) When a payment is made in cash into the Bank on account of service taxes like water, drainage, lighting and scavenging taxes for residential buildings in Hyderabad City

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occupied by Government servants, the particulars prescribed in Form 41 shall be recorded on the challan which accompanies the payment.

Note :—Any person paying money into a Treasury or the Bank on Government account to the credit of State Public Works Department shall present with a Memorandum or Challan in Form 9 or Form II) with the letters "S.P.W.D. superimposed" diagnally in red ink on the challan.

(Memo No. 88607, A/Exp.III-4A/57-2, Finance, Dt.26-9-1957)

EXECUTIVE INSTRUCTION

Revision of various forms - Revision of Challan form for remittance of money into Government account - Orders - Issued.

(G.O.Ms.No. 195, Finance & Planning, Dt.24-5-l989)

Read the following :—

1. From A.G., A.P., Hyderabad, Lr. No.TM/TMPL., Cell/I, Dt.2l-1 1-1986.

2. Minutes of DTOs Annual Conference held on 9 & 10-12-1988.

3. Fin. & Plg. (FW) Deptt., Lr.No. 028 - D/4/1'FRJAI/89, Dt.l0-l-1989.

4. From A.G., (A & B), A.P., Hyderabad, Lr.No. TM (Accts.) 1/11/12-15/88-89/180, Dt.2 1-3-1989.

Order :—Consequent on the revision of structure of classification of transactions in Government account with effect from 1-4-1987 the Accountant General, A.P., Hyderabad in his letter 4th read above requested the Government to revise the existing various forms for remittance or withdrawal of money from the Government account. Orders have already been issued in G.O.Ms.No.179, Fin. & Plg. (F.W. TFR) Department, Dt.15-5-1989 revising the various bill forms.

Government have also considered the revision of various challan forms for remittance of money into Government account. The existing challan forms in A.P. Treasury Code, Vol. II, viz., A.P. Treasury Code, Forms 9, 9(a), 9(b), 10, 15 and 23 have been examined carefully. Government after careful consideration and keeping in view the present day needs of compilation of accounts in treasuries and particularly in view of the proposal to introduce computers for computerization of accounts hereby direct that in place of the existing challan forms, only one standard challan form may be introduced. The revised challan format has been accordingly devised and the same is enclosed to this order. Government also direct that the existing challan forms may be omitted from the Treasury Code, Vol. II and A.P. Treasury Code Form 10 may be replaced by the revised challan from now being issued. Govt. also issue the following orders in this regard :—

(1) The new challan form, A.P. Treasury Code, Form 10 should be printed in triplicate and it should be used as a standard challan form for all purposes for paying money in Government account;

(2) Whereas the standard form now being prescribed will be used by all departments for remittance of their revenue and other amounts in Government account. They can also get printed on reverse side such other details which are required specially for their department accounting purposes. The challan for Commercial Tax Department will be finalized separately;

(3) Every challan before it is presented to bank should be got verified and endorsed by Treasury Officer/Sub-treasury Officer or the departmental officer authorized to do so. The

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Treasury Officer/Sub-treasury Officer or the departmental officer as the case may be, shall correctly verify the correctness of the head of account and the amount as well as other particulars given in the challan. After such verification, the challan in triplicate should be handed over to the remitter who will present it to the bank or treasurer of a non-banking Sub-treasury. The Bank/treasurer will acknowledge the receipt of money in all the three copies. He will retain the triplicate copy and return the other two copies to the remitter. In case, a department has made arrangement with the bank or have issued such instructions to the receiving bank, the bank may return the duplicate copy also for direct submission to the departmental officer. The original copy is meant for the remitter only. The duplicate for departmental officer for departmental account and the triplicate for the bank which will be sent to the treasury along with bank scroll;

(4) In no case the size of the challan form should be reduced which is enclosed herewith since it poses problems in handling in treasury as well as in departments;

(5) In case challan is used for refund of excess payments received from the Government and such refund is within the same financial year and it is to be accounted for in the treasury accounts as minus debit to the expenditure head from which earlier expenditure was incurred then in such cases the words “DEBIT - REFUNDS” should be written boldly in red ink on the top of the head of account. In case the amount is to be deposited on behalf of P.W.D. or Forest Divisions, the words “PWD” or “FOREST’ should be written in red ink in bold letters;

(6) Certain departments where challan is required to be prepared in quadruplicate, the same may be permitted to be used, provided format of the challan form is not changed and all other extra details pertaining to the department are printed on the reverse side only.

Government also direct that the new challan form should be introduced in Ranga Reddy District with effect from 1-6-1989 and in the remaining districts with effect from 1-8-1989. The Director, Printing, Stationery and Stores Purchase Department is requested to print sufficient quantity of challan forms and make them available to various departments as per their requirements.

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Instructions under Treasury Rule 10 — contd.

Applicable to Departments Generally

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

(Memo.No. 93013/Accts/67-3, Dt. 2-3-68)

Instrn. 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 challans 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, as adopted by the Government should also be shown under a separate head).

Instrn. 9. When any amount is paid to the Government in respect of a loan or advance made by the Government, the challan presented at the treasury should contain the date and amount of the loan or advance or other particulars sufficient to identify it. If the

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amount paid includes interest as well as principal, the amount of interest paid should be specified separately in the challan. 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 challan.

Instrn. 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 challan 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 is required.

Note :—In cases where the personal deposit account and the banking accounts for Local Funds are kept at the bank (see note under the second paragraph to Subsidiary Rule 19(a) below), all adjustments proposed to be 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, in the form of debit/credit advice in duplicate, one copy of which should be returned to the Treasury duly signed by the Bank authorities in token of a corresponding entry having been made in the books of the Bank.

(Memo No. 93013/Acct./67-3, Dt. 2-3-68)

Special to Forest Department

Instrn. 11. Forest revenues collecting at outlying stations may be paid into treasury by making remittances to the Treasury Officer by money orders. No challan 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 such transaction.

Instrn. 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 challans 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 challans for him.

Instrn. 13. When a subordinate Government servant belonging to the Forest Department hands over any forest revenues to the village headman for payment into the Treasury or the Bank, he should also present a draft receipt in triplicate in R.F.No. XXIIE-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. (See also Instruction 2).

Instrn. 14.(a) When a Forest Officer receives any deposits from contractors or purchaser 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 a 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.

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(b) When money is paid into the State Bank of Hyderabad, Hyderabad by purchasers or lessees of forest produce or is remitted by Forest Officers in the form of private cheques on banks in Hyderabad City, which satisfy the conditions in Subsidiary Rule 8(a)(iv) above, the State Bank of Hyderabad, will forward 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 State Bank of Hyderabad, Hyderabad to ascertain to what district the transaction relates, the Forest Officer should direct the party making the payment to give full details in the challan as to the nature of the transaction and the district to which it appertains.

Special to the Public Works Department

Instrn. 15. When a municipality or other local body makes a deposit at the instance of the Public 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 challan which it presents with the amount should state clearly the name of the Public Works Department division to which the amount is to be credited and the work to which the deposit relates.

Instrn. 16. A Public Works Officer 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 each remittance, and should send this book as well as a single challan 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).

Instrn. 16-A. The Divisional Officers should use the special challans (pink in the case of Public Works Department and green in the case of Highways Department) when making remittances into the Treasury and should also stamp prominently the name of the Public Works or Highways Division on the special challans relating to their respective divisions.

(Memo.No. 50760-A]Expr.C/55-2, Finance, Dt. 12-11-1955)

PROCEDURE IN TREASURIES

Treasuries which do not transact their cash business through the Bank

Subsidiary Rules under Treasury Rule 10 - contd.

(i) District Treasuries

S.R. 11. The challan with which money is tendered for payment into the treasury shall be presented first to the Accountant (Treasury Clerk) who shall check it to see whether it is in order in all respects and, if he is satisfied that it is, make a brief entry of the particulars in his number book (Form 13), give it a serial number, initial it and send it through an office peon to the Treasurer for accepting the remittance. Similarly, if the whole or part of the amount of any bill, cheque or other voucher is to be paid by transfer, the Accountant shall make a brief entry in his number book in regard to the amount to be paid b', transfer, but since no cash is actually received, the credit shall not be entered in the Treasurer's cash book. If a challan contains credits under two or more heads, a separate number shall be given in the number book to the amount to be credited under each head.

The Treasurer shall then call for the parties according to the entries in the number book, receive the money as per challan, count and test the money, enter the amount in his

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cash book, sign the challan and send it back to the Accountant. The Accountant shall then enter the amount in his day book, unless it has to be entered in a subsidiary register, and shall prepare a formal receipt (see Subsidiary Rule 16). He shall then complete his signature on the original copy of the challan, return it to the party as an acknowledgment for the money received and tick off the item in his number book. If the amount has to be entered in a register subsidiary to the day book, it shall be so entered and the challan shall then be placed before the Treasury Officer along with the number book and the subsidiary register. The Treasury Officer shall initial the entry in the subsidiary register and tick the entry in the number book. The challan or bill relating to each credit entered in detail in the day book shall be placed before the Treasury Officer in the evening along with the day book and the number book. He shall tick off the entries in the day book and the number book corresponding to each challan or bill and thus see that every credit entered in the number book has been brought to account.

(ii) Sub-Treasuries

S.R. 12. (a) The challan with which money is paid shall be presented to the Sub-treasury Officers who shall check it to see whether it is in order, and, if he is satisfied that is, make a brief entry of the particulars in his number book, give it a serial number, initial it and send it to the Shroff for accepting payment. The moneys as per challan shall then be paid to this Shroff, who shall count and test the money, enter the amount in his cash book (Form T.A.I. in the Andhra Pradesh Accounts Code, Volume II), sign the challan and send it to the day book clerk. If the party concerned fails to remit the amount, the challan shall be given back to the Sub-treasury Officer who will cancel the entries in the number book and the number given in the challan and return the challan 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 challan to the clerk who is incharge of the subsidiary register. The latter shall number and enter it in the subsidiary register posting the Sub-treasury Officer's number below the serial number specify the bead of account on the challan 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 challan 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 of the challan if it has not already been done and send the challan, 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 challan in turn in 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 challan, return it to the party as an acknowledgment for the money received, and tick off the item in his number book.

If the Sub-treasury Officer wishes to maintain a personal check on aft the treasury transactions, he should maintain a register in Form 1-3-A instead of Form 13.

(b) A district headquarters Sub-treasury may receive 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 of the State Bank of India at the district headquarters for credit to the Government Account. The

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clearance of all cheques received at a district headquarters Sub-treasury shall be watched in the manner described in Subsidiary Rule 11(b).

Instructions under Treasury Rule 10 - contd.

Applicable to Departments Generally

Instrn. 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 is honoured apply mutatis mutandis to a cheque received at Treasury.

Instrn. 18. A Government servant pay for any service postage stamps which he indents on the treasury by means of an adjustment bill or a cheque and not in cash. No challan 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).

Instrn. 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 Andhra Pradesh Financial Code. 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 concerned, as soon as possible, to enable, the Treasury or Sub-treasury Officer to initial the entry in the Postmaster's treasury pass book when he receives it and complete the transaction.

Instrn. 20. A Treasury Officer should not receive payment of a revenue money order in cash. The transactions should be adjusted by transfer in the accounts in a voucher in the prescribed form issued by the Post Master and only acknowledged by the Tahsildar or in his absence the Taluq Head Clerk after noting the credit, Head of account in detail.

(C.S.No. 40, Govt. Memo No.39868/l230/Accts., Dt.26-lO-1965)

This procedure applies also to the payment of an ordinary money order payable to 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 or 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 account with the treasury should also be paid by transfers in the accounts.

Special to the Judicial Department

Instrn. 21. A person who wishes to pay any money into a mufassal Civil Court deal with a treasury, which does not transact its cash business through the Bank should

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obtain from the Court a challan 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 authorize his Serishtadar to sign challans and a District Munsiff may authorize his head clerk to do so. The challan should bear a serial number; it should be duly filled in 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 into 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).

Subsidiary Rules under Treasury Rule 10 — contd.

S.R. 13. *Numbering of challans* :—The challans relating to each subsidiary registers 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 challans which accompany payments of revenue deposits or Civil and Criminal Courts Deposit shall, however, be numbered in a separate annual series for each department.

S.R. 14. *Village remittances* :—The money shall be sent to the Sub-treasury in sealed bags together with a village remittance list (Village Account No.15) and a challan in the form of a tandal (extract of the cash book, Village Account No.13). After the remittance list and the tandal have been checked, the Sub-treasury Officer shall sign the remittance list and return it to the person who brought the remittance to be tendered to the Shroff along with the sealed bags. The Shroff shall take the bags, break the seals in the presence of the village official or messenger who brought the remittance, and count and test the money. If the amount is found to be correct, the Sub-treasury Officer shall certify to that effect at the foot of the remittance list and return it to the person who brought the remittance. If any counterfoil 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 remittance list.

S.R. 15. *Amanaths* :—All moneys paid into the Government account at a treasury shall be credited immediately on receipt under the appropriate heads of account in the Government accounts and shall form part of the general treasury balance. 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;

(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;

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(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 undisbursed balances of amounts drawn from the treasury or otherwise received for disbursement (see Subsidiary Rules 4 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 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 at a District Treasury and the Sub-treasury Officer at a Sub-treasury shall check this register every evening, verify the various closing balances with the actual bags of coin and cash chests, etc., in the strong room — and initial the register in token of the correctness of the entries.

Instructions under Treasury Rule 10 — contd.

Amanaths

Instrn. 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 special late remittance chest. A counter foil receipt, torn from a book consecutively numbered, should be given in 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 p.m. 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.

Instrn. 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 the money completely on the day of receipt, should nevertheless be brought to account on the day of receipt and should also be entered in a register in Form 18. The counting, 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 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

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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.

Instrn. 24. If any money sent by postal money order, or by a Tahsildar whilst in camp, or by any other 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.

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

The total cash balance of all the outstanding items in 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 Sub-treasury	Shroff's daily balance sheet (Form 32) Accountant's day-book (Form T.A. III in the Andhra Pradesh Account Code, Volume II).Daily sheet (Form TA. 8 in the Andhra Pradesh 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 Sub-treasury.

Instrn. 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 watching all the undisbursed balances; if it is considered more convenient. (see Subsidiary Rule 4(c) under Treasury Rule 32).

Instrn. 27. In order to enable the Treasury Officer to scrutinize the items kept under 'Amanath' in the Sub-treasuries of his District, each Sub-treasury Officer should submit to him a detailed list of such terms 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 unnecessarily kept under 'Amanath'.

Subsidiary Rules under Treasury Rule 10 — contd.

S.R. 16. (a) Receipts for Money :—When a duplicate challan is received with the money, the Treasury shall use the original for the receipt to be given to the payer

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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 11 or 12 the tender shall be given a preliminary acknowledgment in Form 4 for the cheque only. A final receipt for the payment on the original challan shall be sent to the payer after the amount has been realized.

(c) When any money is received on account of State excise revenues, the Treasury shall receive only a single challan with it and shall give the payer a separate receipt in Form 11 and send a copy of it to the Tahsildar or other prescribed Government servant as an advice of the payment. When any money is received on being tendered along with a single challan and a pass book or a remittance book, receipt shall be acknowledged in 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 moneys is a sufficient acknowledgment of the receipt of the money; if, however, the payer insists on being given a separate receipt in any such case, he shall be required to present a duplicate challan 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 challan.

(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 lumpsum, only a single receipt shall be given for the lumpsum 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 machine numbered Form 21.
"Such receipts in respect of service postage stamps worth below Rs. 2,500/- may be signed by the Head Accountant while those service postage stamps worth Rs. 2,500/- and above shall be signed by the Treasury Officer, in Sub-treasury, the receipt shall be signed by the Sub-treasury Officer, irrespective of the monetary value".

(Added by G.O.Ms.No. 147, Finance & Planning (Accounts II), Dt. 4-4-1977)

(f) The receipt for any amount of Rs. 500/- or more paid into a District Treasury shall be signed by the Treasury Officer, the Treasurer and the Accountant. The receipt for any sum less than Rs. 500/- paid into a District Treasury shall be signed by the Treasurer and the Accountant. Every receipt for an amount paid into a Sub-treasury shall be signed by the Sub-treasury Officer and the Shroff.

(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 persons 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.

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Note :—Al1 receipts must be written in figures and in words in the original and such other copies of the challans in the A.P.T.C. Form 9 or Form 10 or in such other Form as may be prescribed under these rules or in a Departmental Manual or Code as prescribed in S.R. 10(c) under T.R. 10 as are required to be given to the tenderers of moneys and signed in full by the receiving Treasury. Bank or other official over the cash received/Received Payment Stamp. Other copies of the challan may however, be initialled against the amount already indicated therein over the Cash received/Received Payment Stamp.

(Memo No. 31 282/589/Accts/70-4, Dt. 10-5-1971)

Please Note :—Memo No. 3l94l/Accts/62-2, Dt. 23-6-1962 is superseded.

Instructions under Treasury Rule 10 — contd.

Applicable to Departments Generally

Instrn. 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 challan 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 challan to be returned to the payer, and merely initial the remaining copy or copies of the challan.

Instrn. 29. *Receipts for sums paid by transfer in accounts* :—The receipt for a sum paid by transfer in the accounts at a District Treasury should not be signed by the Transferer. When the amount is less than Rs. 500/-, the receipt should be signed by the Head Accountant and another Government servant (other than the Treasurer) designed for the purpose by the District Treasury Officer. When the amount is Rs. 500/
- or more, the receipt should be signed by the Treasury Officer or the Assistant Treasury Officer and the Head Accountant.

The receipt for a sum paid by transfer in the accounts at the Sub-treasury should be signed by the Sub-treasury Officer and another Government servant (not being a shroff) designated for the purpose by the Tahsildar or Dy. Tahsildar as the case may be. This instruction does not apply to receipts for sums paid by transfer in the accounts for service postage stamps (see Instruction 30 below).

Instrn. 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 draft receipt for a payment made by cash or cheque for service postage stamps should always be sent to the Sub-treasury Officer at a Sub-treasury or the Head Accountant 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

Instrn. 31. A person who wishes to pay any money into a mufassal Court dealing with a Treasury which does not transact its cash business through the Bank should deliver the money along with the challan and counterfoil receipt obtained from the Court (see

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Instruction 21) to the Treasury, which should retain the challan 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 give 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 challan.

Subsidiary Rules under Treasury Rule 10 — contd.

Issue of consolidated receipts relating to certain departments

S.R. 17. *Forest Department* :—On the first working day of each month, the Treasury Officer shall send to each of the District Forest Officers who deal with the Treasuries in his district a consolidated receipt in Form T.A. 12 in the Andhra Pradesh Accounts 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.

S.R. 18. *Public Works Department* :—"The P.W. Divisions should write up the remittance book (in Form 12) listing out the remittances made by the Division during the month, and send it to the Treasury Officer for verification. The Treasury Officer shall verify the entries of the remittance book by comparison with the Schedule of receipts (Form T.A. 10) in which the Treasury records all receipts pertaining to Public Works Department and shall agree the Treasury Receipts with the amounts brought to account under S.A. 42. The Treasury Officer shall then reconcile the difference if any between the Treasury receipts and the account entered in the remittance book and record a certificate of receipt for the amount as appearing in the Treasury account duly supported by a consolidated Treasury receipt, and also reasons for the difference between the Treasury and departmental figures in the remittance book itself".

(Memo No.25387/875/Accts/64-7, Dt.3 1-5-1965)

Treasuries which transact their cash business through the Bank

Subsidiary Rules under Treasury Rule 10 contd.

Payments into the bank by Private Persons

S.R. 19. (a) When a private person desires to pay any amount into the Bank on Government Account in the mufassal, he shall first present at the Treasury concerned a challan (Form 10) prepared in duplicate, or otherwise, as he rules require. The Government servant whose duty it is to examine the challan shall do so and if it is in order, he shall specify the head of account, if it has not already been done and enter the particulars in the register of challans issued. If the challan is in order, the words "Entered-Correct" on both parts of it shall also be initialled at a District Treasury by the Treasury Officer when the amount is not less than Rs. 500/- and otherwise by the Head Accountant, 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

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a payer. The person making the payment shall then take the challan (both or all parts) 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 challan and forward the duplicate challan to the Treasury along with the daily account. "A challan issued under this S.R. shall be valid only for fourteen days or preferably a date, if any, given by a departmental officer on the challan. If it is presented after the allotted time the money will not be received by the Bank until it is revalidated by the Treasury Officer or by the Departmental Officer, as the case may be".

(G.O.Ms.No. 101, Fin. & Plg. (Accts.II) Dept., Dt. 10-5-1983)

"Moneys tendered by private persons with challans signed or countersigned by departmental officers may be received direct at the Bank or Government account without the intervention of the Treasury officer. In such cases the procedure laid down in Subsidiary Rule shall be followed mutatis mutandis".

(Memo.No. 361/Accts/59-37, Dt. 5-11-1959)

The Departmental Officers shall obtain and keep sufficient bank challan forms in the prescribed form and issue to the intending remitters duly recording the Head of Account on the challans. (G.O.Ms.No. 36, Fin. & Plg. (Accts.) Dept., Dt. 7-2-1977)

Note :—The banking accounts of all personal deposits and Local Funds except Gram Panchayat and Panchayat Samithis 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 challan direct at the Bank for payment of moneys into these accounts whether in cash or by cheque. (Amended in Memo.No.33083/Accts/40-7, Dt. 17-10-1960)

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 Hyderabad 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 cheques shall be forwarded to the Bank on the day on which it is received with a duplicate challan 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 Treasury at once a preliminary acknowledgment for the cheque only in Form 4 or on the duplicate challan and will give the Treasury a final acknowledgment of the payment on the original challan after the cheque has been cleared.

(b) In Hyderabad City there is no Treasury to check in the manner described in clause (a) above the challans, etc., relating to moneys payable by private persons to the Government. The office of the Accountant-General performs the functions of a Treasury only in respect of claims made against the Government in Hyderabad City. Payments to the Government on account shall be received in cash at the Hyderabad District Treasury:—

VII. Land Revenue.

VIII. State Excise Duties.

IX. Stamps.

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Other payments to the Government shall, unless the Government specially prescribe a different procedure in regard to any class of payment, 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.

The Hyderabad District Treasury may receive crossed cheques of the kind specified in item (iv) under Subsidiary Rule (a) tendered in payment of Government dues, and shall forward all cheques so received to the State Bank of Hyderabad for credit to the Government Account. The procedure laid down in clause (a) above in regard to entering particulars of these cheques in a register in Form 14 and watching their clearance and in regard to the issue of preliminary and final receipts by the Bank shall apply mutatis mutandi to cheques received by the Hyderabad District Treasury.

(c) All earnest money deposits have to be made by the intending tenderers in other states by means of crossed Bank Drafts from the Scheduled Banks or the State Bank of India and Deposit mounts will be received by means of Crossed Bank Drafts and proceeds and the proceeds remitted into the Treasury by the Departmental Officers concerned in the name of the parties concerned.

(Ins, by G.O.Ms.No. 42, Fin. & Plg., Department, Dt. 4-2-1976)

Instructions under Treasury Rule 10 — contd.

Applicable to Departments Generally

Instrn. 32. A cheque received at a Treasury should be treated s 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 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 date of payment if the cheque is honoured apply mutatis mutandis to the cheque received at a Treasury.

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

Instrn. 34. Payments for stamps sold to the public by ex-officio-vendors may be made direct to the ex-officio vendors instead of at the Bank. At places where the Treasury and the Bank are near to one another and it is, therefore, not inconvenient to follow the procedure laid down in Subsidiary Rule 19 above, that procedure may be followed.

In case where the value of special adhesive stamps is paid into the Bank the Sub-treasury Officers who are the proper Officers under RLI1e 9 of the Indian Stamps Rules, 1925 should as soon as the original challans together with the applications are brought

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to them affix special adhesive stamps on the documents produced without waiting for the relevant Bank scrolls and after having the stamps defaced in the manner described, return them immediately to the parties. However, such payment should be verified with the Bank scrolls the next day and action taken if discrepancies arise.

(G.O.Ms.No. 319/Accts./L/75, Dt. 18-11-1975)

Special to the Judicial Department

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

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

Every mufassal Civil Court dealing with a Treasury which transacts its cash business through the Bank should maintain a register in Form T.A. 20 in the Andhra Pradesh Accounts Code, Vol.11, and make the necessary entries in it regarding all money which private persons pay into the court as deposits with reference in this instruction. Each deposit should be entered separately in the register and numbered. There should be a fresh series of numbers for each year. The Judge of the Court should carefully check the particulars of each entry and then write his initials against it in the proper column in token of its correctness. [See also Instruction 4(a)].

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

Subsidiary Rules under Treasury Rule 10 — contd.

Payment into the Bank by Government Servants

S.R. 20. When a Government Servant realizes a fine, forfeiture or other miscellaneous receipts on behalf of the Government, he shall pay the money into the Bank as early as possible with a challan in duplicate which should be first presented at the Treasury for verification of the correctness of the classification etc., made on the challan.

The Bank shall retain one copy of the challan and forward it to the Treasury with the daily account, and shall return the original, duly receipted to the Government Servant for record in his office. The Government servant who tenders the money at the Bank shall, before leaving the Bank, obtain the Bank's receipt for the money on the original challan, which may be in the form of a remittance book sent along with the money for signature.

(G.O.Ms.No. 323, Fin, and Plg., Department, Dt. 20-12-1978)

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S.R. 21. *Amanath* :—A District Treasury which transacts its cash business through the Bank need not maintain the Amanath Balance Register in Form 16 (See Subsidiary Rule 15), but the closing balance under each of the heads mentioned in Subsidiary Rule 15 under which it is possible for the Treasury to have transactions shall be noted in the Treasurer's Daily Balance Sheet (Form 24).

Instructions under Treasury Rule 10 — contd.

Instrn. 36. *Amanaths* :—The total cash balance of all the outstanding items should be entered at the close of the day in the accounts of the District Treasury or Sub-treasury in the places specified in Instruction 25 and verified in the manner indicated there.

Subsidiary Rules under Treasury Rule 10 — contd.

S.R. 22. *Village remittances* :—Except where a special order of the Government requiring that village remittances be paid directly into the Bank is in force, they shall not be paid directly into the Bank, but shall be paid into the Sub-treasury which shall receive the money and subsequently remit it to the Bank. The procedure laid down in Subsidiary Rule 14 shall apply also to moneys received at the Sub-treasury under the Subsidiary Rule. Credit shall be given under the proper heads of account in the Sub- treasury accounts for the amounts received, and they shall be remitted to the Bank as soon as possible along with a challan in duplicate, which shall be prepared in the Sub- treasury and entered in the register of challans issued. Whenever a remittance of this kind is sent to the Bank from the Sub-treasury, the Sub-treasury Officer shall send an advice to the Currency Officer, Reserve Bank of India, Madras, on the same day showing the amount and the date of despatch to the Bank. The Sub-treasury Officer shall debit the amount remitted in his accounts under the head "Cash remittances-Reserve Bank of India". If there are any sums of money of this kind in the Sub-treasury on the day fixed for the closing of the monthly accounts, they shall be remitted to the Bank in full on that day, so that no cash balance shall be shown against the Treasury in the monthly accounts.

In order to ensure that every village remittance is duly credited in the Sub-treasury, every taluk office to which a Sub-treasury which transacts its cash business through the Bank is attached shall maintain a register in Form 25 and enter in it with a serial number the particulars of each village remittance as soon as it is tendered at the Sub-treasury. After the money in a village remittance has been duly counted and tested and an entry of the receipt made in the day book or Subsidiary register, the Sub-treasury Officer shall tick the entry in the register; Form 25. When the money has been paid into the Bank and the challan has been received back from the Bank duly receipted, the Sub-treasury Officer shall write his initials in the last column of the register.

After duly counting and testing the money tendered in a village remittance, the Shroff shall enter the receipt in his cash book. When closing the Sub-treasury for the day, the Sub-treasury Officer shall verify, by comparing the Shroff's cash book with the village remittance register (Form 25), that all the village remittances received have been brought to account.

Whenever a remittance is sent to the Bank, the Sub-treasury Officer shall see that the entire cash balance in the Sub-treasury is remitted.

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Instructk4ns under Treasury Rule 10 — contd.

Instrn. 37. Whenever the Bank receives a remittance sent by a Sub-treasury under Subsidiary Rule 22 above, the Bank Agent or in the case of a Treasury Pay Office, the Clerk-in-charge should credit the amount to the Government under the head "Cash remittances-Reserve Bank of India" and send an advice of the receipt of the remittance, showing the amount and the date of receipt, to the Currency Officer, Reserve Bank of India, Madras, on the day of receipt.

Instrn. 38. "In the case of the Banking Sub-treasuries in Andhra Pradesh, Village remittances shall be paid into the Bank after the Challans are first presented at the Taluk Office and then at the Sub-treasury for verification of correctness of the classification made on the challans". (Memo.No. 635431393/Accts/71-3, Dt. 23-8-1973)

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

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

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

Subsidiary Rule under Treasury Rule 10 — contd.

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

(b) The Treasury Officer of a District Treasury which transacts its cash business through the Bank shall send a monthly consolidated receipt to each of the District Forest Officers who deal with the Treasuries in the district in the manner laid down in Subsidiary Rule 17. He shall also follow the procedure laid down in Subsidiary Rule 18 in regard to signing the remittance books and consolidated receipts prepared by Public Works Department Officers at the end of each month.

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Chapter IV

Custody of Moneys Relating to or Standing in the Government Account

Moneys in the hands of Government Servants

Subsidiary Rules under Treasury Rule 11

Applicable to Departments Generally

S.R. 1. Moneys received by a Government servant on behalf of the Government and not immediately remitted to a superior authority, a Treasury or a collecting depot [see Subsidiary Rule 3(b) and 4 under Treasury Rule 101 shall, until they are so remitted or otherwise disposed of in accordance with the rules, be lodged in a cash-chest, which shall be kept in the Government servant's office or in his personal custody, as may be convenient. The Government servant who is responsible for the moneys shall keep the key of the chest and the duplicate key shall be deposited in the Treasury. When a large amount of cash is frequently kept in the chest, it shall be fitted with double locks of different patterns and the keys of the two locks shall be kept in the custody of two different Government servants, unless the Government have given special permission in any case to dispense with the procedure. When an office is provided with an iron safe for the custody of cash or other valuables, the safe shall, if practicable, be embedded in masonry so as to prevent removal by thieves.

Exception :—Officers of the Prohibition Department who have not been provided with cash chests for their offices and who have been permitted by the Government to take Government moneys home for safe custody, shall be exempt from the above rule. They shall, however, continue to remain personally responsible for such moneys.

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

Balance shown in cash book ….. ….. ….. ….. ….. …..

Balance shown in acquittance rolls or register of undisbursed pay, etc ….. ….. ….. ….. ….. …..

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

Total Book balance _____

_____

Cash balance ascertained by counting _____

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

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

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

Instructions under Treasury Rule 11

Special to the Forest Department

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

If, however, a District Forest Officer is absent on tour when his monthly closing cash balance has to be verified and certified, or is so incapacitated by sickness that it is physically impossible for him to attend to these duties, the senior subordinate Forest Officer present at the District Forest Officer's headquarters (excluding the head clerk and other office employees) should do so, but in that case the fact of the District Forest Officer's absence or sickness should be distinctly noted in the return. Except with the special permission of the Chief Conservator of Forests on each occasion, a District Forest Officer should not allow more than two consecutive months to elapse without personally verifying his monthly closing cash balance. The result of each verification of the monthly closing cash balance should be reported to the Accountant-General.

Special to the Public Works and Electricity Departments

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

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

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Moneys held in the Treasury

Treasury Cash Balances

Subsidiary Rules under Treasury Rule 11 — contd.

(i) District Treasuries

S.R. 3. (a) *Custody and verification of Treasury balance* :—The bulk of the Treasury cash balance, generally known as the "main store" or the double lock balance, shall be kept in the Treasury strong-room under double locks. The Treasury Officer shall hold the key of one of the two padlocks placed on the entrance to the double-lock strong-room of a District Treasury and the Treasurer, the holder of the other key.

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

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

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

[*For the corresponding rule for a Sub-treasury, see Subsidiary Rule 8(a) below*]

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

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Instructions under Treasury Rule 11 — contd.

Instrn. 3. *Treasury balance and currency chest balance* :—The moneys held in a Treasury as part of the Government's cash balance from the Treasury balance, from which Government disbursements are made and into which Government receipts are paid. A separate currency chest also is ordinarily kept in the Treasury. The currency chest balance consists partly of notes which are treated as "not in circulation" and partly of coin (rupees and gold coin) which is part of the assets held by the Issue Department of the Reserve Bank of India against the note issue in accordance with the provisions of the Reserve Bank of India Act, 1934 (India Act II of 1934). The contents of the currency chest are the property of the Reserve Bank, but the Government are responsible to the Reserve Bank for them. All the Government servants concerned should take the same care to safeguard the currency chest as they are required to take to safeguard the Treasury balance.

Instrn. 3-A. *Deposit in currency chest of sealed bag of coin or bundle of notes relating to a loss of cash from the currency chest or the Treasury balance* :—In cases of losses of money due to theft from currency chests, the amount recovered is sealed in a packet or bag and deposited into the currency chest. When the loss is due to defalcation, the deficient bags or bundles, from which money has been removed, are also kept sealed in the currency chest. When it becomes necessary to take out the sealed packet and/or bag or deficient bag and/or bundle for exhibition in Court, the transaction should be treated as a definite withdrawal from the chest on the day of withdrawal and included in the advice and currency chest slip to be sent on that day to the Currency Officer, Madras. Similarly, when these are deposited into the currency chest (which should be as soon as possible), the transactions should be treated as a deposit into the currency chest and included in the transactions of the day and in the chest slip to be sent to the Currency Officer, Madras.

Whenever a sealed packet of notes or bag of coin is deposited into the currency chest, there should be a clear certificate attached to the packet or bag, as the case may be, in the handwriting of, and over the full signature with date and designation of, the officer whose private seal is affixed on it, stating the contents and value of the sealed packet or bag. The certifying officer should be some one other than the Officer-in-Charge of the Treasury or Sub-treasury and should be either the Magistrate who is dealing with the case in question or an Officer of the Revenue Department not below the rank of a Revenue Divisional Officer. In respect of a bag so sealed and till the case is finally disposed of, there is no need to break open the seal every time the currency chest has to be verified. The officer verifying the currency chest balance should accept the certificate so long as the seal is intact and include the amount in the balance. When the case is over and the sealed bag is no longer required for production in a Court of law, the usual procedure for making up the notes into bundles or coins into bags and for verifying their contents should be followed.

The above instructions apply also to cases of losses from the Treasury balance. If for any specially strong reason, the Magistrate finds it necessary to seal the bags, the following procedure should be observed

If the sealed bags do not contain any small coin and contain only rupee coin or notes in even hundreds of rupees, the sealed bags should be deposited into the currency

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chest and an equivalent amount taken out from it in exchange for the contents of the sealed bags. Whenever a need arises for taking the sealed bags out of the currency chest for production in Court, the transaction should be treated as a definite withdrawal on the day of taking them out and included in the advice and currency chest slip to be sent for that day to the Currency Officer, Madras. Similarly, when sealed bags are replaced in the currency chest, the transaction should be treated as a deposit into the chest and included in the transactions of the day and in the chest slip to be sent to the Currency Officer, Madras.

If, however, the sealed bags contain small coin or amounts which are not in even hundreds of rupees, such exchange from the currency chest is not permissible. Once a bag is sealed by the Court as an exhibit in a case, the contents of the bag cannot be taken out for Treasury disbursement till the case is closed. Such sealed bags which cannot be deposited in the currency chest should be accounted for as valuable property in the Register of Valuables, Form 19 until the final disposal of the case, i.e., they should be excluded from the Treasury balance by making a debit to the head "Suspense-Payment, in Cash", which will be cleared on the close of the case.- Each issue of the sealed bag from the Treasury for production in Court and receipt of the bag back from the Court should be noted in red ink in the register mentioned above.

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

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

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

(d) The District Superintendent of Police should record an order prescribing the position of the sentries, and may require any additional precautions to be taken in regard to the strengthening of fastenings, burning of lights etc. The responsibility for the security of the buildings and its figures will, however, remain with the Executive Engineer, and the responsibility for the security of chests and other Treasury furniture not forming part of the building or fixtures will remain with the Treasury Officer.

"STRONG ROOM FITNESS CERTIFICATE"

I hereby certify that I have inspected the strong room of the District Treasury/ Sub-treasury and got the strong room of the District Treasury/Sub-treasury inspected by

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the Assistant Engineer, at ……. on …… and found it to be safe, secure and fit for storage of coins and notes, stamps and other valuables. I also certify the security of strong room building and its fixtures since they are structurally sound.

This Certificate is valid for the year 19……

Station: ***Signature of the***

Dated: ***Executive Engineer***

(Subs. by G.O.Ms.No. 180, Fin. & Plg., Dt. 15-5-1989)

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

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

(g) Dindigul padlocks or Sparkling patent padlocks or 'Chubbs' padlock 'Hobbs' padlocks or 'Godrej' padlocks or products of any other firm approved by the Government, from time to time, should be used as the double locks on the entrance to a strong-room, and also on the double-locks receptacles kept in the strong-room. Such locks should not be less than six levers so as to make it difficult to duplicate the keys. They should be purchased through the Indian Stores Department, New Delhi.

(Memo No. 4535-Accounts/54-3, Finance, Dt.30-3- 1954
and Memo No. 154-3, Finance, Dt.30-3-1954)

Note :—If the certificates of Balances are not received from the administrators by the Treasury Officer within the stipulated time (six months) the Treasury Officer may withhold further payment. In respect of cheques presented direct to the Bank also the Treasury Officer can advise the Bank not to honour the cheques of the Administrators in the event of non-furnishing of certificates of Balances by the Administrators by the stipulated time.

(G.O.Ms.No. 45, Fin. & Plg. (Accts-II) Dept., Dt. 24-2-1987)

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

The Treasury Officer or the Treasurer, as the case may be, should initial in column 9 of the register against each original key in his charge, as an acknowledgment that he has received it. In regard to each duplicate key, which is kept in the box of duplicate keys under the joint custody of the A.T.O. and the Dist. Treasury Officer, a note should be made to that effect and initialled by the Dist. Treasury Officer in column 7 of the register. The A.T.O. should obtain an acknowledgment for the said box containing the

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duplicate keys of the padlocks used on the entrance to the District Treasury strong-room, etc., [See Clause (f) below], and the number and date of the acknowledgment should be noted in the register in the appropriate places. The District Treasury Officer should obtain an acknowledgment from each Sub-treasury Officer for the original Sub-treasury keys in his possession, and the number and date of each acknowledgment should be noted in the register in the appropriate places.

"The duplicate keys of all the padlocks used in the District Treasuries and Sub-treasuries should be exchanged with the keys in use once in three years during the annual inspection. The duplicate keys of the strong-room and of the duplicate keys receptacles also should be exchanged once in three-years during the examination of these keys by the A.T.O. during the month of April. Whenever the District Treasury Officer requires to take out the duplicate keys of the concerned Sub-treasury when he goes for annual inspection in order to exchange them once in three years the A.T.O. or his nominee has to attend the District Treasury. Similarly the A.T.O. or his nominee should also attend the Treasury whenever the exchanged keys of the Sub-treasuries are to be kept in the duplicate keys receptacle. The above exchanges should be made in the presence of the A.T.O. or his nominee. The exchange of keys, once in three years is proposed to prevent rusting of the keys and to avoid the contingency of difficulty in operating the locks".

(G.O.Ms.No. 176, Finance, Dt. 25-8-1971)

Note :—[***Deleted***].

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

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

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

(d) Whenever a padlock is out of order or no longer required, the District Treasury Officer should send it to the General Superintendent, Public Works Workshops, Dowleshwaram or Seethanagaram or State Mechanical Engineer P.W.D. (Mint), Hyderabad, for repairs or for disposal. If a key is lost, the District Treasury Officer should at once report the fact to the Director of Treasuries and Accounts and send the padlock to the Superintendent, Public Works Workshops, requesting him to have its levers altered and provide new keys for it. If the key lost is the property of the Reserve Bank, the loss should be reported to the Bank. No padlock of which a key has been lost may be used

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again in the district, until it has been so altered. The District Treasury Officer should ordinarily recover the cost of the alteration and the new keys from the person or persons to whose carelessness he attributes the loss of the key.

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

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

(f) All spare padlocks with their keys which are kept in a District Treasury with the approval of the Director of Treasuries and Accounts and all duplicate keys of the District Treasury and Sub-treasuries except those of the padlocks used on the entrance to the District Treasury strong-room and on the duplicate key receptacle should be kept in the District Treasury strong-room in a receptacle, under double locks; the A.T.O. should hold the key of one of these double locks and the District Treasury Officer should hold the key of the other. The A.T.O. should always keep in his personal custody the key held by him, except that, during an absence from the headquarters, he may, when he considers, it to be desirable to do so, leave it in the personal custody of a Senior Sub- treasury Officer in the District Treasury other than the District Treasury Officer. The District Treasury Officer should never, under any circumstances, hand over the key held by him to anyone other than a Government servant who has been duly authorized to take charge of his post from him.

Note :—[***Deleted***].

(g) The A.T.O. should put the duplicate keys of the two padlocks used on the entrance to the District Treasury strong-room and those of the two padlocks used on the duplicate key receptacle into a small box fitted with a Dindigul padlock or a Sparling patent padlock, and keep one key of this box himself, the duplicate key being kept in the duplicate key receptacle. He should seal this box with his private seal and deposit it with the Agent of the nearest branch of the State Bank of India, or at the State Bank of Hyderabad which is functioning as the Agent of Reserve Bank if there is any such branch in his district.

Note :—[***Deleted***].

(h) In the Hyderabad District Treasury, the duplicate should be kept in a double-lock-strong-room for which the District Treasury Officer and the Treasurer hold the keys of the double locks. Double locks should also be placed on the duplicate key receptacle; the District Treasury Office should hold the key of one of these double locks and the Treasurer should hold the key of the other. The District Treasury Officer or the Treasurer should never, under any circumstances, hand over any double lock key held by him to anyone other than a Government servant who has been duly authorized to take charge of the duties of his post from him. The District Treasury Officer should follow the procedure laid down in clause (f) above in regard to the duplicate keys of the two padlocks used on the entrance to each strong-room and those of the two padlocks used on the

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duplicate key receptacle, and hand over the sealed box containing them to State Bank of Hyderabad, Hyderabad, for safe custody.

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

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

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

Whenever the District Treasury Officer inspects a Sub-treasury, he should check all the padlocks and keys in use in the Sub-treasury with the register of padlocks and keys, and record the register.

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

Special to the Archaeology and Museums Department, A.P., Hyderabad

Instrn. 5-A.(a) *Custody and maintenance of double lock keys to Strong room*:— One key of the strong-room shall be kept with the Curator or the Gazetted Officer authorized by the Director of Archaeology and Museums and the other with the keeper of coins. The Curator o- the Gazetted Officer authorized by the Director of Archaeology and Museums and the keeper of Coins shall be present in person whenever the double- lock strong room is opened and shall remain there till it is closed and secured under proper seal and signature. The Curator or the Gazetted Officer authorized by the Director of Archaeology and Museums and the keeper of coins who holds the different keys of the Pad-lock shall themselves unlock and close the pad-lock operating the keys one after

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another. After closing the strong room each double lock officer shall satisfy himself that each double lock receptacle has been closed and that no one remains inside the strong room. Similarly the entrance to the strong room shall then be closed and locked and each double lock Officer shall satisfy himself that this has been properly done.

(b) A Register of all pad-locks and keys belonging to the State Museum, Hyderabad should be maintained in Form 26-A and kept in the strong room in the State Museum, Hyderabad.

(c) The keeper of Coins should initial in Col.(9) of the Register against each original key of them iron safes etc., that are housed in the strong room and against the key of the strong room also as an acknowledgment that he has received them. In regard to each duplicate key kept in the box of duplicate keys under the joint custody of the keeper of coins and Curator of the Museum or any Gazetted Officer authorized by the Director of Archaeology and Museums, A.P., Hyderabad and a note should be made to that effect and initialled by the keeper of coins in Col. (7) of the Register. The Curator of the Museum or the G.O. authorized by the Director should obtain an acknowledgment from the Manager of State Bank of Hyderabad, Gunfoundry, for the sealed-box containing the duplicate keys of the padlocks used in the entrance to the State Museum, Strong- room etc., (See sub-para (e) below) and the number and date of the acknowledgment should be noted in the Register in appropriate places.

(d) The Curator of the Museum or the G.O. authorized by the Director of Archaeology and Museums should always keep in his personal custody the key of the strong-room held by him except that during his absence from the Headquarters, he may, when he considers it to be desirable to do so, leave it in the personal custody of a suitable Gazetted Government servant. The keeper of coins should never under any circumstances handover keys held by him to any one other than a Government servant, who has been duly authorized to take charge of his post from him.

(e) The Curator or any other Gazetted Officer authorized by the Director should put the duplicate keys of the two pad-locks used in the entrance to the State Museum, Strong-room and those of all the almirahs etc., in the Strong-room into a small box fitted with a Dindigal-pad-lock or a Sparling patent pad-lock and keep one key of this box with himself, depositing duplicate key in the duplicate key receptacle. He and the keeper of Coins should seal this box with their private seals and deposit it with the Manager of the State Bank of Hyderabad, Gunfoundry, Hyderabad. Once in a year i.e., in April, the Curator or any other Gazetted Officer authorized by the Director should send for the box and seal it again with his and the keeper of Coins private seal and return it to the appointed person. The Curator and the keeper of Coins should also make a note at the same time in the Register of pad-locks and keys stating that they have examined the keys and found them to be correct.

(Govt. Memo. No.3200/Accts. & L167-23, Dt. 12-7-74)

Subsidiary Rules under Treasury Rule 11 — contd.

S.R. 4. *Verification of Treasury balance when there is a change of Treasury Officer or Treasurer* :—(a) Whenever the Treasurer hands over charge otherwise, than temporarily the cash balance shall be verified and the result of the verification reported to the District Treasury Officer.

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

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

S.R. 5. *Responsibilities of the Treasurer and the Shrofffor the handling of moneys and the security to be furnished by them* :—The Treasurer shall be responsible for the handling of the moneys at a District Treasury and Shroff or Shroffs at a Sub-treasury. Every Treasurer or Shroff shall be required to furnish sufficient security to protect the Government against any loss that may be caused by negligence or fraud on his part. The security bond shall be in the form prescribed by the Government for the purpose. After a Treasurer or Shroff vacates office, the bond shall be retained permanently, or until it is certain that there is no need to keep it any longer. Government Promissory Notes lodged as security shall, however, be returned six months after Treasurer or Shroff concerned vacates office, unless there are special and sufficient reasons for retaining them for a long period.

Instructions under Treasury Rule 11 — contd.

Instrn. 6. *Security to be furnished by Treasurers and other Treasury Officials* :—The instructions regarding security deposits contained in Arts. 276 to 293 of the Andhra Pradesh Financial Code, Volume I, should be observed.

The detailed instructions regarding the security to be furnished by Treasurers and other Treasury Officials are given below—

(A) Amount of Security :

(i) *Huzur Treasurers and Huzur Treasury and Sub-treasury Shroffs* :—The Huzur Treasurers and Huzur & Sub-treasury Shroffs shall furnish Security of the amounts mentioned below against their names:

Huzur Treasurers	Rs. 1,000/-
Shroffs working in Huzur Treasuries	Rs. 1,000/-

(ii) *Temporary Shroffs* :—Temporary Shroffs entertained in Sub-treasuries during the Kist season shall furnish security to the extent of Rs. 500/-.

(iii) *Treasurer, Pension Payment Office, Hyderabad* :—The Treasurer in the Pension Payment Office, Hyderabad shall furnish security to the extent of Rs. 15,000

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(Rupees fifteen thousand only) in the form of a fidelity guarantee bond issued by the Life Insurance Corporation, the Hindustan Ideal Insurance Company Limited or the Cooperative General Insurance Society Limited.

(Item (iii) is inserted by Govt. Memo.No. 42687/1 167/Accountsl6-2, Dt. 10-4-73).

(B) Form of Security :

(I) Huzur Treasurers :—

Except with the special sanction of the Director of Treasuries and Accounts, the only Form of Security to be taken from the Huzur Treasurers shall consist of:

(a) Cash; or

(b) Government Paper; or

(c) Postal Savings Batik Deposits; or

(d) Deposit in recognized Banks approved by the Government (Subject to the condition in Note 9 infra); or

(e) Post Office 5 Year Cash Certificates; or

(f) A fidelity bond of an Insurance Company approved by Government.

(Subs. by Government Memo.No.42687/1 l67/Accts., Dt. 10-4-1973)

(II) Shroffs in the District Treasury and Sub-treasury may furnish security in any form that may be convenient to them. (Subject to Note 5 infra). But in filling up vacancies in these classes, preference should be given, other qualifications being equal, to applicants who are able and willing to furnish in one of the forms mentioned in clause (I).

Note (1) :—Security bonds are exempt from stamp duty.

Note (2) :—The Security bonds of Treasury Officials should be placed in the strong room of Treasury in a box, the key of which should be with the Treasury Officer who will be responsible for the safe custody.

Note (3) :—When the Postal Savings Bank deposit books are taken as security, the deposit will be in the name of the depositor, but the Savings Bank will hold a letter of agreement, in the prescribed form, signed by the depositor. The pass books of Huzur Treasurer, Huzur Shroffs, Sub-treasury Officers, Upper Division Accountants and Sub-treasury Shroffs should be placed in the Treasury in a box, the key of which should be held by the officer in charge of the Treasury, i.e., by the District Treasury Officer in the District Treasury. The District Treasury Officer will be held responsible for the safe custody of the Books.

Note (4) :—A Savings Bank Deposit made by a third party on behalf of officer required to furnish security may be accepted, provided that the depositor sends the letter prescribed in Rule 45(f) of the Savings Bank Rules and that the pass book itself is lodged with the District Treasury Officer. The persons, without whose sanction the principal cannot be claimed, will be the District Treasury Officer or other officer to whom the security is pledged and not the officer on whose account the security is deposited.

Note (5) :—Life Policies should not be received as security from any public servant, shroffs included.

Note (6) :—Promissory notes tendered as security should invariably stand in the name of the tenderer when they bear endorsements they should be returned for renewal in the name of the tenderer.

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Note (7) :—An officer accepting Government paper as security may exercise his discretion as to whether it is necessary to require that they should be enfaced for payment of interest at the Treasuries in which they are to be deposited. In petty cases of temporary deposit, or where the depositories thoroughly trustworthy and substantial, he need not insist on enfacement, unless he has reason to suspect the authenticity of the paper or the depositor's title to it.

Note (8) :—In the case of securities furnished in the form of Government paper, the rules laid down in Arts. 279 and 289 of the Andhra Pradesh Financial Code, Volume I, should be observed.

Note (9) :—Deposit receipts of the State Bank of India and of Central Co-operative Banks approved by the Registrar of Co-operative Societies may be accepted provided—

(i) That the deposit is made in the name of the District Treasury Officer of the District, or that the Banks certify on the deposit receipt, if it is in the name of the pledger, that the deposit can be withdrawn only on the demand or with the sanction of the District Treasury Officer.

(ii) That the Huzur Treasurers, Sub-treasury Officers and Upper Division Accountants agree in writing to undertake any risks, involved in the investment.

(iii) The Bank should agree that on receiving a signed Treasury challan and a withdrawal order from the District Treasury Officer of the district in respect of the deposit or any part of it, it will at once remit the amount specified into the nearest Treasury along with the challan and send the Treasury receipt to the District Treasury Officer of the district.

(iv) The responsibility of the District Treasury Officer of the district in connection with the deposit and interest on it will cease when he issues a final withdrawal order to the treasurers, shroffs, and sends an intimation to the bank that he has done so.

(III) *The temporary shroffs* :—Temporary shroffs referred to in clause (3) of paragraph (A) supra need furnish only personal security.

(C) Time within which security must be furnished :

The security must be furnished within one month after the date of appointment. No salary is to be passed to a public servant until the prescribed security has been furnished by him.

(D) Security from acting incumbents :

When a Government servant who has furnished security takes leave other than casual leave or is deputed to other duty, the Government servant who is appointed to officiate for him should be required to furnish the full amount of security prescribed for the post, unless a competent authority has authorized a relaxation of the rules regarding security applicable to his case.

Note :—When a shroff is granted casual leave the procedure laid down in Subsidiary Rule 8(j) under Treasury Rule 11 may be followed.

(E) Bond when Immovable property is security:

Security in the shape of immovable property, except in cases where it is allowed under clause (iii) of paragraph (B) supra, cannot be accepted without the special sanction of the Director of Treasuries and Accounts. The bond in this case should be attested by two witnesses, and registered under Section 59 of the Transfer of Property Act (IV of 1882). In accepting the title deed of immovable property tendered as security, care should be taken to make such deed available for the realization of the property if and

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when required, which can be best effected by entering in the bond, as well as in the endorsement referred to in Section 58 of the Indian Registration Act (XVI of 1908) the names of all persons interested in the title deed as parties to the transaction.

Note (1) :—Enfranchised Inam land may be accepted as security under this rule.

Note (2) :—No fee need be paid by Government servants for registering the security executed by them, or for obtaining non-encumbrance certificates.

(F) Amount in case of personal security :

When personal security is given, the security should be for double the amount in paragraph (A).

(G) Release of securities :

When an officer who has given security vacates his appointment the security should be retained for atleast six months longer. Where the security consists of the title-deeds of immovable property and the bond has been registered, a reconveyance of the property, in the form given in Appendix 27 may be executed at the end of six months and registered in due course. The form is drawn up so as not to release the officer from liability on the original bond, on account of any misconduct or fraud during his tenure of office, which may be subsequently discovered.

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

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

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

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

Subsidiary Rules under Treasury Rule 11 — contd.

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

(i) In bags of uniform size and contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells each of which shall have two

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independent locks and be so constructed that it is impossible to have any access to the contents until both locks have been opened. Bags made of net material shall always be used for storing whole rupees. The Treasury Officer shall hold the key of one of the two locks on each double-lock receptacle in a District Treasury and the Treasurer, the key of the other. The Treasury Officer and Treasurer respectively shall never, under any circumstances, hand over any double-lock key held by him to any one other than a Government servant who has been duly authorized to take charge of the duties of his post from him.

[For the corresponding rule for a Sub-treasury, see Subsidiary Rule 8(b) below]

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

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

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

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

S.R. 7. *Receipts of moneys into and issue of moneys from double locks* :—The following procedure shall be followed:

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

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

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

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

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

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

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

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

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

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

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

Explanation :—The scope of the term "proving" is explained in Note I to Instruction 14(iii) under Treasury Rule 11.

(ii) Sub-treasuries

Sub-treasuries (other than Deputy Tahsildars' Sub-treasuries)

S.R. 8. Subsidiary Rules 3,4,6, and 7 above shall apply generally to Sub-treasuries also, mutatis mutandis and subject to the following modifications :—

Strong-room and Storage of Treasure

(a) All the valuables in the Sub-treasury shall be kept locked up in a strong- room under double-locks. The Government servant who is employed to hold one set of double-lock keys under S.R.8 (d) under T.R. 11 shall hold the key of one of the two pad locks placed on the entrance to the double-lock strong-room and the Sub-treasury Officer, the key of the other, both official seal of the Sub-treasury Officer and the private seal of the Government servant holding the other set of the key of the Sub-treasury double lock key shall be affixed to each of these two pad-locks, whenever the strong-room is closed under double-locks. The procedure laid down in the Subsidiary Rule 3(a) for the opening and closing of the double lock strong-room of a District Treasury shall apply mutatis mutandis to the opening for the day and closing for the clay of a Sub-treasury strong-room and to any other occasion, when the Sub-treasury Officer considered it necessary to close the strong-room and double locks or open in after it has been double locked. The Government servant holding another set of double lock keys may leave the entrance to the strong-room under the Sub-treasury Officer's single lock during the working hours of each working day, provided that the keys of the padlocks used on the entrance to the strong-room and the keys of the locks on the receptacle used in the strong room never leave the position by Government servants in whose respective charge the rules require them to be, but he shall invariably present when any double-lock receptacle is opened. [Govt.Memo.No.6352/Accounts, Dt. 3-7-1969]

Only the persons necessary for the work to be done in the strong room should be taken into it and one of the double-lock officers shall close the strong-room and accrue the door by a coin or other impediment to free ingress, so that no one else will be able to enter without attracting attention. The door shall not be re-opened until the work has been completed and the cash, stamps or other articles are ready to be taken out of the strong-room. A register shall be maintained by the Sub-treasury Officer and kept in a

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locked receptable inside the strong-room; it shall show the names of all persons, who enter it on each occasion, with the time of entry and leaving, including the Sub-treasury Officer even when the enters alone. The Sub-treasury Officer shall check and initial it before closing the strong-room on each occasion that he is present.

(Memo.No. 7168 1/Accts., Dt. 20-10-1961)

(b) The main store, i.e., the bulk of the Sub-treasury balance, shall be kept in chests or safes, each of which shall have two independent locks and be so constructed that it is impossible to have any access to the contents until both locks have been opened. The Govt. servant who is empowered to hold one set of Double lock keys of the Sub-treasury under S.R.8(B) under T.R.1 1, shall hold the keys of one of the two locks on each double-lock receptacle and the Sub-treasury Officer, the key of the other. A small amount of cash required for current purposes may be left in the lands of the Sub-treasury Officer who shall keep it under single lock in the strong-room. For each Sub-treasury, the District Treasury Officer shall fix a maximum limit for the cash that may be left in the Sub-treasury Officers' sole charge. The Sub-treasury Officer shall never hand the key of any single-lock receptacle used in the strong-room to the Shroff or to any other person even during office hours.

(Govt.Memo.No. 7168 l/Accts./60-1 1, Dt. 20.101961)

(c) If, on account of net receipts, the amount in hands of the Sub-treasury Officer, becomes larger than the maximum fixed by the District Treasury Officer, he shall at once shroff and keep the excess inside the strong-room in a locked box in his custody till the close of the Sub-treasury for the day, so that he may transfer the amount in excess of the normal balance to the Currency Chest at one time after the close of the Sub-treasury for the day.

(G.O.Ms.No. 949, Finance, Dt. 25-9-1957 & Memo.No. 71681/Accts./60-1 1, Dt. 20-10-1961)

Custody of keys of the double-lock strong-room and receptacles

(d) The Sub-treasury Officer shall hold one set of Sub-treasury double lock keys. The Second Accountant or Upper Division Accountant in that order of reference shall hold another set of Sub-treasury double lock key. If there is no second Accountant or Upper Division Accountant in the Sub-treasury, the senior most junior assistant or the lower junior assistant in that order of preference shall hold the keys. If none of these Government servants is present in the station, the Taluk Head Clerk shall hold the keys provided that there is a Sub-treasury Officer who remains on duty and holds charge of his keys throughout the period, vide about procedure laid down in S.R. 8(1).

(Memo.No. 71681/Accts./60-l 1, Dt. 20-10-1961 & G.O.Ms.No. 434, Fin, Dt. 24-12-1990)

Notes (1), (2) & (3) :—[***Deleted***].

Note (4) :—If a Government servant who is holding the Tahsildar's Sub-treasury key during the Tahsildar's absence has to leave the station urgently and cannot await the Tahsildar's return, he shall hand over the keys to another Government servant who is competent to hold them and is present at the station, and both the Government servants shall verify the Sub-treasury balance together in the manner prescribed above. If circumstances of extraordinary urgency make it necessary, he may leave the station without verifying the Sub-treasury balance; in that case the procedure prescribed in Note 3 above shall be followed mutatis mutandis.

Note (5) :—[***Deleted***].

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Note (6) :—For the purpose of holding charge of a set of the Sub-treasury keys the most senior taluk office clerk on duty shall be regarded as Taluk Head Clerk in the absence of the latter or if there is no sanctioned post of Taluk Head Clerk.

"(e) If, on any occasion, the Government servant holding the second set of Sub-treasury double-locks keys, and the Sub-treasury Officer is so ill that he is unable to go in person to the Sub-treasury to handover the charge of the Sub-treasury keys to the Government servant duly authorized to take charge of the duties of his post, further, the procedure laid down in S.R. 4(c) shall be preferred mutatis mutandis".

(Subs. by Memo.No. 7168l/Accts., Dt. 20-10-1961)

(f) The Sub-treasury Officer shall be in immediate charge of the Sub-treasury, and shall sit in front of the entrance to the strong-room in such a way that he has a clear view of the Shroff. After closing the transactions on each working day, he shall verify the cash balances under single-lock and sign the Shroff's cash balance register (Form T.A. ii in the Andhra Pradesh Accounts Code, Vol.11) and the Shroff's balance sheet (Form 32), recording a certificate on the latter that he has verified the balance and found it to be correct. He shall also compare the balance in the day-book with the balance in the Shroff's balance sheet and sign the day-book.

"When the Sub-treasury Officer goes on casual leave, he shall entrust the set of his Sub-treasury double-lock keys to the Deputy Tahsildar, the sub-registrar or the Taluk Head Clerk in that order of preference and the Sub-treasury single lock-keys to the second Accountant or upper Division Accountant in that order of preference, the second Accountant or U.D. Accountant, as the case may be, shall perform all the Sub-treasury Officer's duties during the Sub-treasury Officer's absence including the examination of single lock balance. Both the Second Accountant or U.D. Accountant and the Sub-treasury Officer shall not be granted casual leave at the same time. If the Sub-treasury Officer is unavoidably to be absent from the Sub-treasury, when the second Accountant or U.D. Accountant is on leave, the Tahsildar shall make necessary arrangements to run the business of the Sub-treasury under his supervision, that fact being communicated at once to the District Treasury Officer, who will examine the position and make further arrangements, if necessary".

(Govt.Memo.No. 7168 l/Acctsl6 1-11, Dt. 20-10-1961)

In the case of Sub-treasury where there is no U.D. Accountant or second accountant, the Taluq Head Clerk will do the executive duties of the Sub-treasury Officer when the Sub-treasury Officer is on casual leave, holding the Sub-treasury Officer's Sub-treasury keys under the supervision of the Deputy Tahsildar.

Whenever the Sub-treasury Officer is transferred, the Sub-treasury cash balance shall be verified and the result of the verification reported to the District Treasury Officer.

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

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The Sub-treasury Officer shall, in addition to fulfilling the requirements of Subsidiary Rule 7(g), also maintain in his own writing a register in Form 33 showing all transfers between single lock and double locks. The register shall be kept in the double-lock strong- room. When closing the Sub-treasury each day, Sub-treasury Officer shall carefully compare the entries regarding double-lock transactions in the Shroff's daily balance sheet with the entries in the register and initial them.

(Memo.No. 7168 l/Accts., Dt. 20-10-1961)

Both the Government servants incharge of the Sub-treasury keys are equally responsible for all the double locks transactions and the contents therein shall sign in all records maintained for the purpose against the transactions. They shall also sign in the Shroff's cash registers and in all single lock registers.

(Memo.No. 7168 1/AcctsI6O- 11, Dt.20- 11-1961)

Duties of the Government servant holding of Sub-treasury Officer Sub-treasury keys during the absence of the S.T.O.

(h) At a Sub-treasury where there is a Sub-treasury Officer the Government servant holding the Sub-treasury Officer's keys during the latter's absence from headquarters shall be responsible for the following duties :—

(1) The custody of the keys.

(2) Opening and shutting the double-lock strong-room and the double-lock stamp almirah, being present in the strong room whenever any transaction relating to the double-lock balance of cash or stamps is carried out, and being responsible for the double-lock receptacles.

(3) Being present at the verification of the double lock balances whenever there is a transfer of charge between the Government servant holding the Sub-treasury double lock keys and himself. (Govt.Memo.No. 71681, Fin./(Accts)/Dept., 20-11-1961)

(4) Certifying to the correctness of the closing cash balance on the day prescribed for closing the Sub-treasury account for the month and signing the cash balance report (Form 3), the monthly Sub-treasury account, etc.

(5) Comparing the closing cash balance for the day in the Accountant's day book (Form T.A. iii in the Andhra Pradesh Accounts Code, Vol.11) with that in the Shroffs balance sheet (Form 32) and, if they agree, signing both.

(6) Recoding a certificate in the Accountant's day-book (Form T.A.III in the Andhra Pradesh Accounts Code, Vol.II) that the balance agree with that in the Shroff's balance sheet (Form 32) and signing it.

(7) Verifying the cash balance and stamps under single-lock, satisfying himself that they agree with the Shroff's balance sheet (Form 32) and the single-lock register of stamps, and then signing the Shroff's cash book (Form T.A.I in the Andhra Pradesh Accounts Code, Vol.11).

In a Sub-treasury where there is no Sub-treasury Officer, the Government servant who holds the Tahsildar's Sub-treasury keys during the Tahsildar's absence is not merely the custodian of the keys; he shall supervise the work of the Sub-treasury and be responsible for it.

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

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

Deputy Tahsildar's Sub-treasuries and Collecting Depots

S.R. 9. (a) In a Sub-treasury in charge of a Deputy Tahsildar the procedure laid down in Subsidiary Rule 8 shall be followed mutatis mutandis.

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

Instructions under Treasury Rule 11 — contd.

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

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

(b) *Collecting depots* :—Though a collecting depot is not a Sub-treasury (see Instruction 2 under Treasury Rule 5), the rules laid down for Sub-treasuries should be followed mutatis mutandis at collecting depots also. Every collecting depot should be provided with double locks and all the valuables kept in it should be kept, as far as possible, under double locks. The Dy. Tahsildar should hold the key of one of each set of double locks and the Head Clerk of the office, the key of the other.

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

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

Note :—At Addatigala and Chodavaram in East Godavari District the local Assistant Surgeon should hold the Dy. Tahsildar's keys and carry on transactions of the collecting depot during the absence of the Dy. Tahsildar on tour.

Currency Chest Balances

Custody and verification of Currency Chest Balances

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

Instrn. 11. At a Treasury which transacts its cash business through a Treasury Pay Office of the State Bank of India, the currency chest should be kept in the Treasury in a special double lock strong-room completely separate from the strong-room used for the custody of stamps and opium, in the joint custody of the Treasury Officer and of two employees of the Bank, namely, the Clerk-in-charge and the treasurer or the Treasury Pay Office. Every receptacle used to contain any part of the currency chest balance should be kept under double locks. The Treasury Officer should hold the key of one of the locks, and the key of the other should be held jointly by the Clerk-in-charge and the Treasurer of the Treasury Pay Office. The keys of the double locks used on the entrance to the strong-room in which the current chest is kept should also be held in the same manner. The Treasury officer should never, under any circumstances, hand over any double-lock key held by him to any one other than a Government servant who has been duly authorized to take charge of the duties of his post from him. The duplicate keys of the double locks placed on the currency chest receptacles and the entrance to the currency chest strong-room should be kept in a small box under double locks, which should be sealed with the private seals of the Treasury Officer and the Clerk-in-charge and the Treasurer of the Treasury Pay Office and sent to Currency Officer, Reserve Bank of India, Madras for safe custody. The box should be sent for once a year in April, and returned after verifying the contents. The original keys of the double locks used on this small box should be held in the same manner as keys of the other double locks used in connection with the currency chest, as described above. The duplicate of the key held by the Treasury Officer should be in the custody of the Collector of the district, and the duplicate of the key held jointly by the two Treasury Pay Office officials should be in the custody of Agent of the parent branch of the State Bank of India.

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Instrn. 12. At a Treasury which does not transacts its cash business through the Bank an entirely separate receptacle or receptacles should be set apart for the contents of the currency chest and kept under double locks. The keys of these double locks should be held in the same manner as the keys of the double locks placed on receptacles used for the double-lock Treasury balance. (see Subsidiary Rules 6(a)(i) and 8(b)).

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

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

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

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

(i) Transactions should always be in multiples of five hundred rupees with a minimum of one thousand rupees. (Memo.No. 25501/Accts/932, Dt. I 8-5-1963)

(ii) Silver eight, four and two-anna pieces and copper, bronze and nickle coin should never be deposited in the chest except to the extent necessary in order to make payment in exchange for sovereigns and half-sovereigns tendered by the public.

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

Note 1 :—For the purpose of "proving" the currency chest balance as contemplated above at every transaction involving an addition to or subtraction from the contents of the chest, the number of bundles of notes and bags of coin under the various denominations (and any lose amounts less than a full bundle or bag) should be counted and tallied with the currency chest book. It is necessary for this purpose to verify in detail by actual counting all the coin and notes and chest.

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

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

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

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

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

(ii) The balance in the currency chest at a Treasury which transacts its cash business through a Treasury Pay Office should be verified at the close of each month by the District Treasury Officer in the presence of the Clerk-in-charge and the treasurer of the Treasury Pay Office. The Agent of the parent branch of the State Bank of India or the State Bank of Hyderabad, as the case may be, or a member of the Bank's Inspection Staff will attend at such of these monthly verification as the Bank may prescribe and conduct the verification along with District Treasury Officer. The verification and certification in Form 38 should be signed by all the officials who are present and take part in the verification on each occasion.

The District Treasury Officer or other Government servant who conducts each monthly or other verification of the currency chest balance should also take special

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care to verify that all notes of denominations of Rs. 100/- or more are genuine, current notes.

At every change in the incumbency of the post of any one of the three officials holding joint charge of the currency chest the balance should be verified by the incoming officials in the presence of the outgoing official and the other officials who holds joint charge, and all these officials should sign the verification certificate.

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

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

(iv) The balance in Sub-treasury Currency Chest should be verified by the Sub-treasury Officer in the presence of the other officer holding one set of key of the double locks as at the close of the business on the day on which the accounts for the month are closed. He should send the Verification Certificate in Form 38 to the Currency Officer and the District Treasury Officer.

(Subs. by Govt.Memo.No. 71681/Accts/60-1 1, Dt. 20-11-1961)

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

(vi) The Treasury Officer should send the Currency Officer every month along with the Cash Balance Report a consolidated verification certificate in Form 38 for the currency chest in his district other than chests in the sole custody of the Bank showing the balance in each chest separately and certifying that the balance in the District Treasury chest, if any, is correct and that he has received from the Sub-treasury Officer or the Sub-treasury Officer incharge or the Government servants holding their keys certificates of the correctness of the balances in the Sub-treasury Chests. Sub-treasury Officer or the Sub-treasury Officer incharge or the Government servants holding their keys should submit these certificates to the Treasury Officer in Form 38. Each certificate in Form 38 should be retained by the Currency Officer or the Treasury Officer, as the case may be, until the next one relating to the same district or chest has been received.

(Govt.Memo.No. 71681, Fin. (Accts.), Dt. 20-10-1961)

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

(a) The balance of notes or coin kept in receptacles which have not been operated on since the last verification and which are under the previous verifying Government servant's seal need not all be examined at each verification, but the examination should be so arranged that no receptacles is left unverified for over six months. The seal to the affixed on such receptacles should be the private seal of the verifying

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Government servant or the official seal of the District Treasury Officer. The seal on the receptacles left unverified at any monthly verification should be scrutinized carefully to see that they are intact.

(b) Silver coin should be verified in the manner prescribed in clause (a) of Subsidiary Rule 7 under Treasury Rule 4.

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

(viii) Any surpluses found in the currency chests located in Treasuries should be credited to the Government. Any deficiencies found in the currency chests located in Treasuries should be made good at once from the Treasury balance in the first instance by debit to 'Advances Repayable'. The difference should then be investigated and the deficiency recovered from the persons concerned. A special report on this in terms of the provisions laid down in Arts. 294 to 297 of the Andhra Pradesh Financial Code, Vol. I, should also be sent to the Accountant-General.

Custody, etc., of other Valuables

Instrn. 16. *Stamps* :—The bulk of the stock of adhesive stamps and stamped papers should be kept in the double-lock strong-room in one or more double-lock receptacles, of which the keys should be held in the same manner as those of double- lock receptacles used for money. Every place in which any stamps are stored should always be kept properly dry. Stamps should be made up for reception into double locks in parcels each of which contains a known quality of stamps of a single denomination. The Andhra Pradesh Stamps Manual contains the detailed rules regarding the custody, etc., of stamps of all kinds. (As amended in Memo.No.7984/Accts, Dt. 9-11-62)

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

"Note :—In a Sub-treasury a small stock of special adhesive stamps required for current purposes not exceeding the maximum amount which the District Treasury Officer should fix for each Sub-treasury may be kept in the Sub-treasury Officer's sole custody under single lock. The special adhesive stamps should be sold from the single lock store".

(Added by G.O.Ms.No. 115, Fin. & Plg. (Accts II) Dept., Dt. 20-5-1981)

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

Instrn. 18. *Opium* :—The main stock of opium should be kept in the double lock strong-room in one or more double-lock receptacles, the keys of which should be held in the same manner as those of double-lock receptacles used for moneys. In a District Treasury no stock need ordinarily be kept in the Treasurer's sole custody, but, if it is found necessary in practice to permit the treasurer to keep a small amount of opium

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under single-lock, the District Treasury Officer should, with reference to the conditions in his district, fix the maximum amount which may be so kept. Sales should be made from the single-lock store, if there is one. In a Sub-treasury a small amount of opium required for current purposes, not exceeding a maximum amount which the District Treasury Officer should fix for each Sub-treasury, may be kept in the Sub-treasury Officers sole custody under single-lock, and opium should be sold from the single-lock store. The Andhra Pradesh Excise Manual contains the detailed rules regarding the custody, etc., of opium.

Cash chests, Valuables, etc., received at the Treasury for safe custody

Instrn. 19. The following articles should be kept in safe custody in the Treasury when sent there for that purpose :—

(a) sealed boxes purporting to contain jewellery or other valuables brought into Courts of law under the Civil Rules of Practice, provided that a written request is received from the presiding officer of the Court;

(b) sealed packets purporting to contain duplicate keys and padlocks of strong-rooms and currency chests of the branches of the State Bank of India or the State Bank of Hyderabad and sealed boxes purporting to contain duplicate keys of the padlocks used on remittance boxes held by the Agents of the said banks on behalf of the Reserve Bank of India;

(c) sealed packets purporting to contain duplicate keys of iron safes and cash chests provided for the use of Government institutions and Government servants;

(d) cash chest of Co-operative Land Mortgage Banks;

(e) sealed cash chests and sealed packets purporting to contain valuables not falling under clauses (a), (b), (c) or (d) above, iron safes and chests of private banks and sealed packets purporting to contain duplicate keys of private banks at places where there are no branches of the State Bank of India, provided that no such safes, chest to packet may be received unless the District Treasury Officers has issued an order permitting its receipt in the District Treasury or authorizing Sub-treasury to receive it for safe custody. (Memo.No. 30680-Exp.C/55-13, Finance, Dt. 21-8-1956)

(f) one sealed box, i.e., a steel box like the tappal box containing Insurance Policies, National Savings Certificates, Cash Certificates, etc., of Teachers to be deposited by the District Educational Officers concerned; and

(g) sealed cash chests and sealed packets purporting to contain valuables not falling under clause (a), (b), (c), (d), (e) or (f) above and iron safes and chests of private banks, provided that no such safe, chest or packet may received unless the District Treasury Officer has issued an order permitting the receipt in District Treasury or authorizing the Sub-treasury to receive it for safe custody;

(h) subject to availability of accommodation in the strong-room sealed packets containing duplicate keys of cash chests of Municipalities sent by Commissioners of Municipalities for safe custody to be received by District Treasury Officer and Sub-treasury Officer after collecting rent in advance as per the rates prescribed in the case of Private Banks. (Govt.Memo.No. 1294-AJAccts/32-2, Dt. 14-2-1963)

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Whenever a District Treasury Officer issues an order authorizing a Treasury to receive a safe, chest or packet for safe custody with reference to clause (g) above, he should communicate a copy of the order (together with a copy of the application, when necessary) to the Director of Treasuries and Accounts so that he may examine the property of the grant of permission.

(Govt.Memo. No. 42628, Fin. (Accts.), Dept., 61-I, Dt. 26-9-1961)

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

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

In cases where the facility is granted, the depositing banks will have to keep and remove their safes or chests with reference to their daily or periodical requirements in the presence of both the double-lock officers of the Treasury. With a view to avoid dislocation of work in Treasuries and Sub-treasuries on his account, it is necessary to fix definite hours for the agents of the private banks for operating on their chests in the strong-room. The hours between 11 a.m. and 4 p.m. on all Treasury working days may be generally suitab4e. The Treasury Officer concerned, will fix definite time for this purpose in consultation with the bank concerned.

The Treasury or Sub-treasury Officer accepting the cash chests or safes of private banks for safe custody in the strong-room will not take any cognizance of the contents of the chests or safes and the receipts to the Banks will be issued in the from prescribed in Instruction 20 below with a remark that the contents of the chests or safes are unknown.

Rent at a flat rate of Rs. 20/- per mensem or a part thereof, for each safe or chest and a flat rate of Rs. 30 per year or part thereof, for each packet for which accommodation is lent will be collected in advance. The receipt on the above amount shall be credited to the Government under “065. Other Administrative Services — other receipts”.

(Subs. by G.O.Ms. No.241, F&P (A&L) Dept., Dt. 14-6-1976
& amended by G.O. Ms, No. 282, Fin., Dt. 21-11-91)

If the duplicate keys are not redeposited on the same day on which they were withdrawn but are redeposited within a period of seven days counting from the date of withdrawal a fee of Rs. 5/- should be charged. If, however, they are deposited after 7 days, the transaction may be treated as fresh deposit.

(G.O.Ms.No. 241, F&P (A&L) Dept., Dt. 14-6-1976)

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Note :—In the Treasuries not provided with police guard, the Treasury Officer shall not accept any chest and valuables such as costly jewellery etc., for safe custody.

(Ins, by Memo. No. 67309/1332/Accts./69-8, Dt. 28-1.1971)

(i) Sealed packets or boxes purporting to contain paper seals, ballot papers and such other important election material and records as may be considered necessary by the District Election Authorities in respect of all elections including Panchayathi Elections.

(Memo.No. 54341/806/Accts./71-8, Dt. 12-11-1973)

Note :—In the Treasuries not provided with police guard, the Treasury Officer shall not accept any cash chest and valuables such as costly jewellery etc., for safe custody,

(Memo.No. 67308/832iAccts./69-8, Dt. 28-1-1971)

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

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

Note :—In rare cases where the original receipt granted by the Treasury, Sub-treasury is lost by the Departmental Officers, the Treasury Officer, Sub-treasury Officers shall obtain a written declaration from the departmental officer to the effect that the original receipt issued by the Treasury/ Sub-treasury Officer has been lost and that the safe custody article will not be claimed again by the departmental officer if the receipt is subsequently traced and that it will be surrendered to the Treasury/Sub-treasury Officer.

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

(G.O.Ms.No. 287, Fin & Plg., Dt. 26-6-90)

"The Treasury Officer should also insist on letter of authority from the concerned officer by whom the Article was deposited regarding the delivery of Article to the sender, in case the Article has to be received by a person other than the officer in whose favour the Article is deposited or indicated on column(3) of the A.P.T.C. Form No. 19."

(Memo.No. 70927/Accts/62-2, Dt. 16-2-63)

The receipt to be issued by the Officer-in-charge of District Treasury or Sub-treasury, as the case may be, when acknowledging receipt of a sealed cash chest or packet for safe custody, should be in A.P.T.C. Form 104 with counterfoil bound into a book, serially numbered. The counterfoil alone should be signed and issued for every receipt

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of cash chest or sealed packet. When the sealed cash chest or packet is returned, the 'counterfoil issued at the time of its receipt at the Treasury should be got back, signed and pasted on to its original bearing the same number in the printed receipt book.

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

"In case of sealed packets/boxes purporting to contain valuables or jewellery pertaining to a case property deposited by the Presiding Officers of the Courts, the same procedure as in case of Departmental Cash Chests shall be followed".

(Subs. by G.O.Ms.No. 169, Fin. & Plg., Dt. 4-5-1991)

"The Depositing Officer who deposited the sealed cash chests or packets for safe custody shall withdraw the articles deposited by him once in three years for verification and redeposited the same if necessary after affixing new seals. The depositing officer shall also use metal or card board for depositing the keys of departmental cash chests and get it properly sealed before presenting at the Treasury for safe custody".

(Memo. No. 92034/Accts/65-4, Dt. 13-10-1967 and
G.O.Ms.No.- 18, Fin. & Plg., (Accts-II) Dept., Dt. 11-1-1985)

A Treasury should not receive any cash chest for safe custody, unless it is properly locked as well as sealed, and should not take charge of any key of a cash chest received for safe custody. The Treasury officer or the Sub-treasury Officer, as the case may be, is responsible only for duly returning the sealed chest with the seals intact when the depositing officer sends the necessary acknowledgement. If he chest is duly returned with the seals intact, the depositing officer remains fully responsible for the correctness of its contents.

Note 1 :—The above procedure will apply to the cash chests of Co-operative Land Mortgaged Banks also.

Note 2 :—In the absence of the District Welfare Officer on tour, the Huzur Sarishtadar or the Huzur Head Clerk may sign on his behalf in column (3) of the register in Form 39 for the return of his cash chest from the Treasury, but this will not affect the District Welfare Officer's responsibility as head of his office.

Note 3 :—In a case the sealed cash chest withdrawn from the Treasury is not re-deposited into the Treasury for over one year, the Inspecting Officer i.e., the Director of Treasuries and

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Accounts or the Deputy Director in respect of district Treasuries and the District Treasury Officers in respect of Sub-treasuries can order, the closure of such items in the register of safe custody Articles, recording a suitable endorsement in the register in Form 39. (Note is added by Director of Treasuries and Accounts, letter No. 16466/94/72-I, Dt. 19-5-1974).

Note 4 :—(a) In case where the sealed packets/articles chest kept in the Treasury are not withdrawn after a lapse of three years for verification for deposit/redeposit by the depositing officers, a penal rent of Rs. 25 per article per annum shall be collected from the depositing officer for each article, sealed packet/articles chest. (G.O. Ms. No. 282, Fin., Dt. 21-11-91).

(b) Any article/packet/chest etc., lying in the Treasuries/Sub-treasuries not claimed for ten consecutive years shall be treated as unclaimed articles and the fact published in the A.P. Gazette allowing time for the disposal of the contents.

(c) After completion of the period mentioned in the Gazette notification, the sealed articles/packet'chest shall be withdrawn by the District Treasury Officer/Sub-treasury Officer after obtaining the orders of the Government for disposal as laid down below. The seals of the packets! articles/chest shall be opened in the presence of Director of Treasuries and Accounts, or Deputy Director of Treasuries and Accounts and the District Treasury Officer and if the goods are found as:

(i) Gold or Silver in any shape shall be sent to the Central Excise Department;

(ii) Currency notes/Current coins shall be credited to Government account;

(iii) Soiled notes or uncurrent coins shall be sent to R.B.I. for destruction; and

(iv) If the contents are keys, they shall be sent to the P.W.D. Workshop for destruction. (G.O.Ms. No.287, Fin. & Plg.(PW-TFR) Dept., Dt. 26-6-1990)

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

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EXECUTIVE INSTRUCTION

Depositing of confidential material - Safe custody

(Memo. No. 8347/140/Al/TFRJ9O, Fin. & Plg., Dt. 31-5-1990)

Ref :—From the Director of Treasuries and Accounts, Hyderabad, Lr.No. F1/14701/ 90, Dt. 25-2-1989 and 3-5-1990.

In the reference cited, the Director of Treasuries and Accounts, Hyderabad has sent proposals for amending Instruction 19 under T.R. 11 of A.P.T.C., Vol. I to the effect that the Treasury Officers should accept sealed packets and sealed boxes purporting to contain confidential material of examination such as Law Common Entrance or S.S.C. or any other sealed packets containing material for examinations authorized by the Government.

The existing Instructions 19 to 22 under T.R.1 1 of A.P.T.C., Vol. I, contain the procedure for receipt, verification and disposal of articles to be kept in the strong room of Treasuries including sealed packets either belonging to Government Departments or other bodies which are autonomous and out-side the purview of Government. According to the existing instructions the Dist. Treasury Officer is competent to receive articles for safe custody in the strong room subject to availability of accommodation after collecting the rent if necessary prescribed therefor. The other requirements are that the packet or chest should be properly sealed. Similarly, when the articles are returned, the Treasury Officer should insist on the return of acknowledgement or receipt along with the letter of authority of the competent person who takes delivery of the article.

When the accommodation is insufficient in the strong room, the Dist. Treasury Officer may refuse to receive the articles for safe custody and in that event, he shall make report to the D.T.A. explaining the reasons for refusal. In view of the above position, the Dist. Treasury Officers can deal with all such requirements at their level and there is no need to issue fresh instructions from Government on each occasion, or purpose.

The Treasury Officers are therefore, directed to follow the existing provisions contained in T.R. 11 relating to safe custody of articles in Treasuries and Sub-treasuries while accepting the sealed packets containing question papers of various examinations to be conducted by the Government/autonomous bodies/universities etc.

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

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

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

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

EXECUTIVE INSTRUCTION

Anti-corruption Bureau-Departmental Traps and Joint Surprise Checks — Instructions to the District Treasury Officer/Sub-treasury Officer to accept the sealed packets

(Memo. No. 33663-C/42/TFR/88, Fin & Plg., Dt. 31-7-1989)

Ref :—From the Director General, Anti-Corruption Bureau, Hyderabad, Lr. No. C. No. 7178/RPE(C)/87, Dt. 30-10-1987.

The Director General, Anti-corruption Bureau, Hyderabad has stated that the Departmental Traps and Joint Surprise Checks are being organized by his staff throughout the State frequently where in small amounts are being seized. Such seized cash amounts have to be safeguarded by being deposited in the Treasury duly sealed in a packet for a short period i.e., until the concerned department appoints an Enquiry Officer. Immediately after the appointment of Enquiry Officer, the concerned Deputy Superintendent of Police of Anti-Corruption Bureau will withdraw the sealed packet. He has therefore requested the Government to issue instructions to the Treasury Officers to accept the packets containing seized articles when brought to deposit in Treasuries.

Government after careful consideration hereby direct that all the District Treasury Officers/Sub-treasury Officers should accept the sealed packets deposited by the Anti-Corruption Bureau Officers of the rank of Deputy Superintendent of Police for safe custody. However, the District Treasury Officers/Sub-treasury Officers are not responsible for contents by only for safety of the seals.

Chapter V

Withdrawal of Moneys from the Government Account

Instruction under Treasury Rule 13

Procedure for drawing moneys from the Bank by Government Servants of the Public Works and Forest Departments

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

Subsidiary Rules and Instructions under Treasury Rule 16

General

Subsidiary Rules under Treasury Rule 16

SR. 1. A claim against the Government shall be made by presenting at a Treasury a bill or other voucher in the prescribed form duly receipted and, when necessary, stamped. Every bill or other voucher shall contain full details as to the amount and the nature

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of the claim, and all particulars necessary for the proper classification of the payment in the accounts. A bill or other voucher drawn by a Government servant shall be signed and, when necessary, countersigned by the Government servant competent to do so under the relevant rules. A bill or other voucher drawn in respect of a claim of a person who is not in Government service shall ordinarily be signed or countersigned by the head of the department or some other responsible Government servant belonging to the department concerned with the payment.

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

Note 1 :—The Assistant Treasury Officer is empowered to pass bills upto Rs. 200/- for the month of March. He will be held responsible for the strict observance of the provisions laid down in T.Rs. 17 to 27 of the A.P.T.C., Volume I.

Note 2 :—The expression Treasury Office includes District Treasury Officer and Asst. Treasury Officers in respect of a District Treasury.

(G.O.Ms.No. 118, Fin & Plg., Dt. 22-3-1990)

At a place where the Treasury transacts its cash business through the Bank, the Bank shall make all Government payments other than those included in classes of payments which the Government have specially ordered to be made elsewhere. At such a place every bill or other voucher shall, in the absence of a special rule or order to the contrary, be presented first at the Treasury for scrutiny and authorization of the payments and then at the Bank. At a district headquarters station where the District Treasury transacts its cash business through the Bank, the Bank shall not conduct the business of the headquarters Sub-treasury.

Neither the Government nor any Government servant will incur any responsibility either to the State Bank or to its subsidiaries or to any third party by reason of anything done bonafide under these instructions. The Government official concerned shall be responsible for the safe keeping as a bailee, of the keys of the strong-room etc., taken over by him and the accounting for the cash and other contents which he takes out from the strong-room.

(Memo. No. 85473/104 l/Accts/66-l, Dt. 23-9-1966)

Exception :—In the case of refunds of Sales Tax, the authority competent to sanction of refunds viz., the Asst. Commercial Tax Officer, Deputy Commercial Tax Officer and Commercial Tax Officer is authorized to make out the refund order in the form of direct order on the bank and the endorsement of a second payment order by the Treasury officer is unnecessary.

(a) The officer of the Commercial Tax Department who is competent to sanction refunds shall forward to the Bank separately advices, in duplicate, in respect of each refund order issued by him for payment directly at the Bank. The originals of these advices shall be retained by the Bank and the duplicates returned to the Drawing Officer with a date of actual payment noted on them.

(b) The authority competent to sanction refund of Sales Tax should intimate the Bank in advance the numbers of the refund order books that will be used by him.

(G.O. Ms. No. 363/Accts/659-95, Dt. 2-7-1960)

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In Hyderabad City every bill or other voucher shall be presented at the Office of the Accountant-General for pre-audit, except when the Government have specially prescribed a different procedure. [See Instruction 8(c) below]

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

(i) Expenditure incurred by the Chief Conservator of Forests on bills presented at the Office of the Accountant-General.

(ii) Expenditure incurred in the Public Works Department on pay, travelling allowance, and contingencies and charged directly to work.

(iii) Expenditure in the Electricity Department on pay and travelling allowance not charged directly to work.

When a Government servant of another department is authorized to incur expenditure on account of the Forest Department or the Public Works Department against the appropriation placed at the disposal of the Forest Department or the Public Works Department, he shall have authority to draw cheques or bills on the Treasury as a Forest or Public Works disburses in the same way as a Government servant of the Forest Department or the Public Works Department, as the case may be.

The following Subsidiary Rules and instructions lay down the detailed procedure to be followed by drawing officers in preparing the bills and other vouchers, and the checks to be exercised by the Treasury or the Bank before making any payment. Rules 17-29 of the Andhra Pradesh Treasury Rules also relate to these matters.

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

In every case in which it is deemed necessary to utilize the Treasury of other States or the Agency of a Bank or of a Private Banker for disbursement of any claims due by the Government, such claims shall unless there are express orders of the Government to the contrary, be presented in accordance with the procedure prescribed in these rules for presentation of claims at a Government Treasury.

FORM OF BILLS, ETC.

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

(1) the nature of the claim,

(2) the amount claimed,

(3) the period for which the claim relates if it arises periodically e.g., claim for pay and fixed allowance,

(4) the orders sanctioning the charge, if it was incurred under special orders,

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

(6) the major head, minor head, sub-head and detailed account head to which the charge (or each part of it) is debitable, and

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

(Subs. by G.O.Ms.No. 89, F&P (A&L) Dept., Dt. 27-2-1974)

(b) Every bill or other voucher shall be prepared in the form prescribed under these rules or in the departmental manual or code concerned for bills or vouchers of the kind in questions. Such form shall be printed in English or when necessary, bilingually in English and the principal language of the district concerned. As far as possible, all bills and other vouchers shall be prepared in English. When it is necessary to prepare a bill or other voucher in the principal language of the district, a brief abstract shall be endorsed on it in English stating the payee's name, the amount claimed and the nature of the claim, and the drawing officer shall sign this abstract: When printed forms are not available, stencilled or typed forms may be used; but the use of the latter should be avoided as far as possible.

(c) Every bill or other voucher shall bear the office seal and shall be filled in and signed in ink duly affixing entries and signatures with ball point pens are also permissible, provided the same are clear and legible. The designation and the seal of the Drawing Officer should be duly affixed below the signatures. The total amount claimed shall, so far as the whole rupees are concerned, be written in words as well as in figures. The amount of the paise may be written in figures after the words stating the number of rupees, e.g., "Rupees twenty five/30". If there are no paise the words "only" shall be written after the number of whole rupees, e.g., "Rupees Twenty Six only". In either case, great care shall be taken to leave no space that could be used for making as interpolation.

(G.O.Ms.No. 506, Fin, and Plg., Dept., Dt 13-12-1976
and Govt. Memo. No. 45251/78, Dt. 14-9-1978)

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

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

(e) When a charge is debitable to more than one major head of account the drawer shall ordinarily present a separate bill for the amount debitable to each major head, but a simple bill shall be prepared for the pay and/or allowances of a Government servant or an establishment debitable to two or more heads when the whole charge is met from the revenues of the State.

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(f) Claims for which no other specific forms have been prescribed including claims' for purchase of motor car or other conveyance shall be made in Form 40. The claims for any advance of Pay and/or T.A. on transfer, leave travel concession and leave salary be drawn on Form 40-B in case of the Gazetted Officers who draw their own pay bills. In case of Non-Gazetted Officers and other Gazetted Officers whose pay bills are drawn by the Head of Offices, such claim shall be drawn in Form 40-C separately for Gazetted and Non-Gazetted servants.

(Amended in Memo. No. 74092/998/Accts/7l-7, Dt. 27-2-1974 and G.O. Ms. No.131, F&P(Accts II), Dept., Dt. 30-4-1979)

(g) The procedure prescribed by the Government for the rounding-off of the transactions in Government accounts and contractors bills (see Arts. 321 and 322 of the Andhra Pradesh Financial Code) shall be followed in preparing bills and other vouchers.

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

When a claimant or payee is unable to sign his name, he may furnish his signature on a bill or other voucher in the form of a mark or preferably a thumb great toe impression. No payment shall be made on any bill or other voucher so signed, unless some person known to the Treasury or the Bank, as the case may be, appears with the payee and identifies him and attests his mark or thumb great toe impression in token of its genuineness. (Memo. No.53642/1795/Accts., Dt. 10-7-1969)

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

(Memo. No. 53642/1795/Accts., Dt. 10-7-1969)

"***Note 1*** :—Bills affixed with fascimile signature of the authorized officer presented by the Post and Telegraph Department for telegram and trunk-call charges by the Municipalities and Corporations for water and Electricity charges and by the "Air India International", on account of their dues against Government (for passage fares, cargo and excess luggage charges) forming sub-vouchers of the contingent bills may be accepted for payment, if otherwise in order".

"***Note 2*** :—Unsigned bills prepared on computer, presented by the Indian Air-Lines on account of its dues against Government (for passage fares, Cargo and excess luggage charges) forming sub-vouchers of the contingent bills, may be accepted for payment, if otherwise in order.

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The disbursing officer should however maintain a record containing the complete details or journeys etc., so that the claim when presented can be verified".

(Issued in C.S. No. 5/72 to APTC-Vol.I, in Memo. No. 61313/129c/Accts/70, Dt. 15-6-1972)

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

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

(k) The drawing officer shall deduct from a bill for the pay etc., of an establishment any amount attached by a prohibitory order of a Court of law. He shall attach to each establishment pay bill in which any such deduction is made, Schedule of recoveries in Andhra Pradesh Treasury Code, Form 41-C in triplicate, so that the Treasury Officer can return one copy after filling the necessary columns there in token of having affected the recovery. When the Court which issued the attachment order is not situated at the headquarters of the Treasury which pays the bill, the drawing officer shall also attach to the bill a postal money order form duly prepared for the remittance of the amount by the Treasury Officer to the Court. The commission payable to the post office on the money order shall be shown as a deduction in the bill as well as the amount to be remitted. The procedure to be followed by the Treasury officer for remitting such amount to the Court is laid down in Subsidiary Rule 33 and also the procedure that he should follow in paying attached amounts to Courts located at his headquarters.

(Memo. No. 8587/236/Accts., Dt. 21-7-1972)

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

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

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

Where recovery is made on account of an advance of pay or travelling allowance, or both sanctioned to Government servant on transfer, a schedule in the following form shall invariably be attached to the pay or travelling allowance bills in which the recovery is made :-

Schedule of recovery of objection book advance for the month of Treasury Voucher No. to be filled by Treasury Officer.

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Name of the Government Servant and his designation	Designation of the Officer who draws the advance.	Head of Account to which pay was debited to the old Station.	District and Department and the month in which the advance was drawn	Amount of the original Advance	Amount recovered in the bill	Balance yet to be recovered	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(Sub. by Memo.No. 63452-A/1963/Accts./63-2, Dt. 21-1-1964)

"Disbursing Officers, that is, Treasury Officers or the Accountant General in the case of Gazetted Officers and Heads of Offices in the case of Non-gazetted Officers, should, as required by Section 203 of the Income-Tax Act. 1961, issue to the person from whose salary income-tax is deducted at source a monthly receipt in Form 41-B (Form 16 appended to the Income-Tax Rules, 1962) for the tax so deducted during the month:

Provided that the above requirement may be relaxed subject to the following conditions:-

(i) If any particular employee desires to have a monthly certificate, such a certificate should be given to him by the Disbursing Officer.

(ii) In any case, each employee should be given a consolidated certificate annually or earlier at the time of termination of his service."

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

(n) When payment is desired wholly or partially in Government Drafts a formal application for them shall be presented with the bill, and the manner in which payment is desired shall also be indicated in the drawers' receipt on the bill.

(Memo. No. 58056/55-A/Accts/62-19, Dt. 19-4-1965)

Payment of third party claims at Treasuries and Sub-treasuries under the jurisdiction of an Accountant-General other than the one in whose books the charges are finally adjustable, should as far as possible be made by Reserve Bank of India. Government drafts to be obtained in accordance with the provisions of the subsidiary rules and instructions in Section C of Chapter VI of the Andhra Pradesh Treasury Code, Vol. I. In cases where banking facilities are not available, the Accountant-General in whose books the charges are finally adjustable should issue authorizations for payments to private parties outside the State to the Treasury Officer or the disbursing officer concerned though the Accountant-General within whose jurisdiction the Treasury or the disbursing office is situated.

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Note 1 :—The charges on account of exchange payable to the Reserve Bank should be borne by the Department or officer concerned and treated as office contingencies.

(Memo. No. 4027l/Expr.C/55-5, Finance, Dt. 25-11-1955)

Note 2 :—Ali payments to private parties which are payable at Treasuries or Sub-treasuries under the jurisdiction of an Accountant-General, other than the one in whose books the charges are adjustable should, as far as practicable, be made direct by the drawing officers by means of Government Drafts instead of requesting their Accounts Officers for arranging for payments through the Accountant- General concerned. (Memo. No. 7504/Accts/6 1-1, Dt. 21-3-1961)

Note 3 :—A certificate to the effect that the payment has been made to the proper person and that proper acknowledgement has been obtained and filed in his office shall be sent to the Accountant- General by the Drawing Officer as and when payment is made to firm or private parties located in other States through Demand Drafts.

(G.O. Ms. No. 300, Fin. & Plg., Dt. 24-8-1977)

(o) When it is desired that either the whole or part of the amount of a bill prepared by the Treasury itself should be limited to a person or persons by postal money order, the bill should be accompanied by a properly prepared Money Order form or forms as the case may be. The amount of the Money Order as well as the Commissions due thereon should be shown as deduction in the bill for purpose of the Money Order such a way briefly stated on the acknowledgment portion of the Money Order form in continuous of the entry received the sum specified on the reverse on significant space being left below the manuscript entry thus made for the signature or the thumb impression, of the page.

(Sub. by G.O. Ms. No. 158, F&P (AL) Dept., Dt. 12-4-197',)

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

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

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

Exception :—The money order commission for the remittance of pay and allowances of Government Medical Officers employed in out of the way places shall be debited to the contingencies of the remitting Treasury.

(q) All cheques and bills, etc., preferable at a Treasury for payment being non-negotiable instruments can be endorsed only once in favour of the specific party to whom the money is to be paid provided that—

(1) when the endorsement is made on a cheque or a bill in favour of a Banker, a second endorsement can be made by the Banker in favour of a messenger of an Agent for collection only;

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(2) in the case of contingent bill which has been endorsed in favour of a firm of suppliers under Art. 114 of A.P.F.C., Vol-I, the firm can re-endorse to its Banker or to a messenger for collection only and the Banker can in turn endorse it to a messenger or Agent for collection only. Thus, in all, three endorsement are permissible in such cases provided, that, of the three, one is to the payee's Banker and one is to a Messenger or Agent for collection only; and

(3) an Agent may notwithstanding anything contained in Clauses 1 and 2 for the purpose of collecting the cheque or bill endorsed it in favour of his messenger.

Note 1 :—When illiterate person endorses a Bill or a Cheque or other voucher by means of his thumb/great toe impression, he should affix thumb/great toe impression in the presence of the Treasury Officer and have it attested by a person well-known to the Treasury. The person attesting the thumb/great toe impression should be one who is not employed in the Treasury or the Bank or Panchayat and he should also furnish his address.

Note 2 :—In this rule a Banker includes a Post Office Savings Bank and an Agent means any Bank including Post Office Savings Bank acting as collecting agency for the bills passed by the Treasury such as pay bills, of Gazetted Officers Pension Bills and grant-in-aids bills and claims of the other parties for and on behalf of the payees Banker [see Instruction 67].

(Note 2 is added by G.O. Ms. No. 232, Finance , Dt 29-1-77)

Note 3 :—Cheques directly on the Bank without intervention of the Treasury Officer are negotiable instruments and are not subject to the above provisions.

(G.O.Ms. No. 88, F&P (A&L) Dept., 27-2-1976)

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

If a bill or other voucher that has been passed for payment at the Treasury is a4eged to have been lost before payment, the Government servant who drew the original bill or other voucher shall ascertain from the Treasury whether payment has already been made on the original or not, and shall request the Treasury not to make payment on the original if presented subsequently. If the Treasury has not made payment on the original, he may issue a duplicate, which shall bear instantly on its face the word "duplicate" written in red ink.

(s) Every receipt for a sum exceeding Rs. 20 shall be duly stamped by the payee with a Ten naya paise revenue stamp, subject to the exemptions, etc., listed in Appendix 11.

Note :—Receipts for payments made out-side India should be obtained from the payee and stamped in accordance with the local laws if any, governing the stamping of such receipts.

(Ins. By G.O.Ms.No. 106, F&P (Accts.II) Dept., Dt. 7-4-79)

(t) Every Government servant, who is authorized to draw cheques or sign or countersign bills payable at a Treasury, shall send a specimen of his signature to the

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Treasury Officer through some superior or other officer whose specimen signature is already with the Treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

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

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

Note 1 :—Drawing officers in the Electricity Department need not attach a slip in Form 100 (prescribed in the above rule) in the case of any of the bills drawn by them.

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

(v) "The drawing officer shall paste a printed slip on every bill indicating the head of account to which the charge is debitable. When printed slips are not available, the head of account shall be indicated in typewritten words."

(Memo. No. 75893/Accts/62-4, Dt. 21-2-63)

(w) If the drawing officer desires to collect payment through a messenger, he should fill in Andhra Pradesh Treasury Code Form No. 101, and enclose it to the bill. When a contingent bill is endorsed to a private party, the drawing officer shall, before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall atleast before signing the bill. The officer shall simultaneously issue an advice to the Treasury Officer and the Bank (In case of Banking Treasuries) giving particulars of the bill. The bill must at once be entered in contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

Where the endorsee wishes to collect payment on the bill through a messenger (other than a Banker), the messenger must produce a letter of authority in Andhra Pradesh Treasury Code, Form 101 which may be obtained from the drawing officer concerned.

(Memo. No. 39807/Accts/62-5, Dt. 21-2-1963)

EXECUTIVE INSTRUCTION

Bill Forms for drawal of monies from Treasury - Revision of Bill formats

(G.O. Ms. No. 179, Finance and Planning, Dt. 15-5-1989)

Read the following :—

1. From A.G., A.P., Hyderabad, Lr. No. TMIIMPL. Cell/I Dt. 21-11-1986.

2. Minutes of DTOs Annual Conference held on 9th and 10th December, 1988.

3. Fin.& Plg. (FW) Dept., Lr. No. 028-D/4/TFRJA1/89,Dt. 10-1-89.

4. From A.G. (A&E)A.P., Hyd., Lr. No. A/cs I/II/12-l5/88-89/180, Dt. 21-3-1989.

Order :—Consequent on the revision of the structure of classification of transactions in Government accounts with effect from 1st April, 1987, the Accountant-General (A&E) A.P.,

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Hyderabad in his reference first read above, while enclosing copies of the Bill formats being adopted in Gujarat State in the wake of revision of classification as well as computerization of accounts, had requested the Government to adopt those formats for drawal of various Bills from Treasury with effect from 1-4-1987. In the revised classification system, head of account for a particular transaction has to be depicted by indicating code numbers assigned in a seven-tier system of classification. But the existing Bill forms do not provide for writing such a detailed head of account and as a result, difficulties are being experienced in the compilation of accounts resulting in misclassifications of transactions in accounts.

Recently, Govt. have also decided to computerize the compilation of accounts at the Treasury level. The system envisages data entry into Computers from each Voucher/Challan directly. Although the revised system of classification of accounts provides for numeric codes and is suitable for computerization of accounts, unless the bill formats are modified, it will not be possible to switch over to computerization of accounts smoothly in all the District Treasuries.

During the Conference of District Treasury Officers held on 9th and 10th December, 1988, this problem was highlighted and a decision was taken to re-design the existing Bill formats and also re-group them suitably.

According, keeping in view the revised classification structure as well the needs of computerization of accounts at the Treasury level, a set of revised Bill formats was designed and sent to the Accountant-General for their concurrence in the reference third read above. The Accountant-General vide their letter reference 4th read above have communicated their concurrence for the scheme for revised Bill Forms.

Government after careful consideration and in consultation with Accountant-General, A.P., Hyderabad, hereby direct that the following revised Bill Forms should be introduced in modification of the existing Bill Forms prescribed in A.P. Treasury Code, Vol.-II. The Government also direct that each of the revised Bill Form now prescribed be used for drawal of moneys for the purposes mentioned below and the old form Nos. noted below in this order are deemed to have been deleted from the A.P. Treasury Code, Vol. II and no longer valid for presenting the claims.

No. (1) Salary Bill Form (A.P.T.C. 47)

The existing A.P.T.C. Form 47 shall be substituted by the revised A.P.T.C. Form 47 as enclosed to this order and it shall be used for the following purposes :—

(i) Drawal of pay and allowances for both Gazetted and Non-Gazetted.

(ii) Encashment of Earned Leave.

No. (2) T.A. Bill Form (A.P.T.C. 52)

The existing A.P.T.C. Form 52 will be substituted by the revised A.P.T.C. Form 52 as enclosed to this order and it shall be used for the following purposes :—

(i) Travelling allowance for Gazetted and Non-Gazetted.

(ii) Fixed Travelling Allowance.

(iii) Conveyance Allowance.

(iv) Payments towards bus warrants.

(v) Leave Travel Concession.

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No. (3) Employees Advances Bill Form (A.P.T.C. 40)

The existing A.P. Treasury Code Form 40 will be substituted by the revised A.P.T.C. Form 40 as enclosed to this order and it shall be used for the following purposes:—

(i) All Loans and advances (interest bearing as well as non-interest bearing) given to employees shall be drawn on this form.

Note :—Separate form will be used for drawal of loans from G.P.F. and A.P.G.L.I.

(ii) Pay advance/T.A. advance. (iii) Advance for Medical expenses.

No. (4) Abstract Contingent Bill Form (A.P.T.C. 57)

The existing Form A.P.T.C. 57 shall be substituted by the revised form enclosed to this order and it shall be used for following purposes:

(i) For drawal of all types of advances by the Govt. officers for departmental purposes for which detailed bills are required to be submitted to Accountant-General.

(ii) Drawals under T.R 27.

(iii) In respect of items for which amount is to be normally drawn on fully vouched contingent bill, but when advance is drawn under a specific sanction, the A.P.T.C. 57 shall be used.

Note :—Drawal on A.P.T.C. 57 shall be permitted only against general or specific sanction of the Government. A copy of the sanction of Government should be enclosed while presenting the Bill.

No. (5) Fully Vouched Contingent Bill Form (A.P.T.C. 58)

The existing Form A.P.T.C. 58 shall be substituted by the revised Form 58 enclosed to this order. It shall be used for the purposes indicated below :—

The A.P.T.C. Form 58 will be used for payment of services already availed or goods received and when vouchers along with stock entry and quantity verification etc., are enclosed to the bill.

1. Overtime Allowance.
2. Tiffen Charges.
3. Medical Reimbursement.
4. Exgratial Adhoc Payments to Government servants.
5. Honoraria payments.
6. Employees State Insurance Allowance.
7. Wages.
8. Office Expenses.
9. Professional and Special Services.
10. Rent, Rates and Taxes.
11. Publications.
12. Advertising, Sales Publicity.
13. Hospital Charges.

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14. Secret Services.
15. Materials and Supplies.
16. Other Charges - Legal Charges.
17. Diet Charges.
18. Purchases of all kinds with vouchers.
19. Monthly honorarium to village servants/anganwadi workers, Adult Education etc., extension workers.
20. Recoupment of imprest.

No. (6) Refund of Revenue/Stamps Bill Form (A.P.T.C. 62)

The existing A.P.T.C. Form 62 shall be substituted by the revised Form enclosed to this order and it shall be used for the following purposes :—

(i) Refunds of revenue.

(ii) Refund on account of stamps.

No. (7) Deposit Repayment Bill Form (A.P.T.C. 64)

The existing A.P.T.C. Form 64 shall be substituted by the revised Form enclosed to this order and it shall be used for the following purposes :—

(i) Repayment of Revenue Deposits.

(ii) Repayment of Court Deposits (Civil and Criminal)

(iii) Repayment of Earnest Money Deposits.

(iv) Repayment of other Departmental Deposits or Security Deposits.

No. (8) Grant-in-Aid Bill Form (A.P.T.C. 102)

The existing A.P.TC. Form 102 shall be substituted by the revised form enclosed to this order and it shall be used for the following purposes :—

(i) Grant-in-aid of all kinds.
(ii) Social Security — Ex-gratia Payments.
(iii) Ex-gratia and Relief to Victims of Natural Calamities
(iv) Legal Aid to Poor
(v) Discretionary grants made to individuals/institutions.

No. (9) Scholarships and Stipends Bill Form (A.P.T.C. 103)

The existing A.P.T.C. Form No. 103 shall be substituted by the revised Form enclosed to this order and it shall be used for drawal of all kinds of scholarships and stipends.

No. (10) Loans Bill Form (A.P.T.C. 108)

A new bill form enclosed to this order as A.P.T.C. 108 shall be included in the A.P.T.C. Vol.11 and it shall be used for drawal of loans sanctioned by Govt. in favour of the institutions and private individuals.

(***Note*** :—A copy of the G.O. should be enclosed to the bill)

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The forms omitted from AP.T.C. Vol. II.

The following bill forms existing in A.P.T.C., Vol. II shall be omitted with immediate effect:

1. A.P.T.C., Form No. 40-B
2. A.P.T.C., Form No. 40-C
3. A.P.T.C., Form No. 42
4. A.P.T.C., Form No. 43
5. A.P.T.C., Form No. 53
6. A.P.T.C., Form No. 54
7. A.P.T.C., Form No. 55
8. A.P.T.C., Form No. 60
9. A.P.T.C., Form No. 61
10. A.P.T.C, Form No. 63
11. A.P.T.C., Form No. 67
12. A.P.T.C., Form No. 68
13. A.P,T.C., Form No. 100

The practice of having pre-printed certificates on the bills is discontinued. The Certificates essential for a particular type of claims will be written by Head of Office in the space provided for the purpose and if space is not sufficient, a separate sheet can be enclosed to the bills.

Government also direct that the revised Bill Forms now being prescribed should be introduced in Ranga Reddy District with effect from 1-6-1989 and throughout the State with effect from 1-8-1989. The Director of Printing and Stationery shall arrange to get the revised Bill Forms printed and supplied in sufficient quantities to all the departments. Orders regarding bill for drawal and disbursement of pensions and challans for remittance shall be issued separately.

Instructions under Treasury Rule 16

Instrn. 1. The procedure for drawing pensions is laid down in Subsidiary Rules 64-94 and Instructions 59-66 below.

PAY AND ALLOWANCES (INCLUDING LEAVE SALARY) OF GOVERNMENT SERVANTS

Subsidiary Rules under Treasury Rule 16 — contd.

Gazetted Government Servants

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

Exception :—The Secretary, Tungabhadra Board may draw the pay and allowances of Andhra Pradesh Gazetted Officers working under the Board in Non-Gazetted bill, so long as the A.P. Gazetted Officers are in Tungabhadra Board.

(G.O.Ms.No 332, Dt. 22-11-1975)

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(b) When a gazetted Government servant draws his first pay bill on being appointed permanently or on probation to a post in Government service for the first time or on being re-employed after resignation, or forefeiture of past service, he shall submit to the Competent Authority, the health certificate required by Fundamental Rule 10.

"The competent authority to whom the Medical Certificate is submitted, shall issue a certificate to that effect to be attached to the first pay bill".

(Memo. No. 66687-AI642IAccts./69-2, Dt. 23-6-1969)

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

Note :—A gazetted Government servant on leave preparatory to retirement or refused leave under F.R. 86 or any other corresponding Rule, or terminal leave or such other leave on the expiry of which he is not expected to return to duty, should record a certificate on the leave salary bill that during the period for which leave salary is drawn, he was not re-employed under Govt. Local Fund or a Private Employer.

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

(e) A Government servant entitled to passage concessions provided by the Service Rules applicable to him and desiring to obtain a passage, shall apply on Form 44 to the Accountant-General who maintains the passage, account for the necessary certificate of eligibility, on the authority of which the passage may be booked. The Accountant-General shall arrange for the payments in respect of such passages. Weekly bills supported by the certificate of eligibility shall be presented to him by the Steamship Company, or by its Agent or by the Passenger Agent, as the case may be, in accordance with such procedure as may be prescribed by the Government after consultation with the Accountant-General.

S.R. 4. Pay, leave salary and travelling and other allowances payable to a gazetted Government servant who draw their own pay and allowances in India shall be paid on his personal claim and to his personal receipt and not otherwise, except as provided in Subsidiary Rule 6 or with the Government's special sanction in each case. The Government servant may, if he wishes, send a messenger to the Treasury or the Bank with a separate letter

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requesting that the money be sent through him, and the moneys shall then be handed over to the messenger, but only on the strict understanding that the Government accept no responsibility whatever, for any fraud or misappropriation in respect of any money, cheque or bill handed over o him.

(G.O.Ms.No. 97, Fin. & Plg. (Accts. II), Dt. 2-4-79)

Exception (1) :—No separate monthly bill need be submitted to the Accountant-General by a Government servant entitled to sterling overseas pay. The Accountant-General shall authorize the disbursement of sterling overseas pay in the United Kingdom by the High Commissioner for India to the receipt of the Bank or Agent nominated by the Government servant to receive payment on his behalf. A Government servant may not nominate more than one Bank or Agent to receive such payments on his behalf simultaneously. Any change in the name or address of the nominee shall be reported by the Government servant to the Accountant-General by means of a special letter, so as to reach him by about the middle of the month preceding that from which the change is desired.

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

Exception (3) :—"In the case of premature retirement of Gazetted Officers who are their own drawing officers the concerned Secretary to Government shall obtain the pay particulars from the Pay and Accounts Officer and shall present the bill for the salary of the notice period under his signature to the pay and Accounts Officer, who shall issue the cheque in favour of the officer proposed for retirements and deliver it to the Secretary to Government who has presented the bill. The concerned Secretary to Government shall inform, the District Treasury Officer concerned of the fact of payment of salary for the notice period by the Pay and Accounts Officer, Hyderabad".

(Ins, by G.O. Ms. No.282, F&P (Accts.II) Dept., Dt. 26-10-1979)

S.R. 5. At his written request or order, the pay bill of a Government servant who is permitted to draw his own bills may be made payable to some well-known Banker or Agent provided that the receipt of the Banker or Agent shall not be accepted as a final quittance, unless the bill itself is duly endorsed in favour of the Banker or Agent by means of a distinct pay order. The receipt of the Banker or Agent alike, if it is recorded on the bill itself or separately, shall be stamped unless the receipt on the bill has already been duly signed and stamped by the Government servant himself. No re-endorsement of such a bill by the Bank or Agent otherwise than to a messenger for collection shall be recognized [see also the second sub-paragraph of Subsidiary Rule 2(q)].

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

S.R. 6. (a) [Deleted by G.O.Ms.No. 99, Fin. & Plg., Dt. 4-4-1988]

(b) An indemnity bond executed by a Bank or Agent for the purpose of drawing pay, etc., on behalf of a single Government servant shall be in Form 46. When a well-known Bank (or firm of Agents acting as Bankers) of good standing has a number of

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constituents who are Government servants and desire to draw their pay, etc., through it, the Government, in consultation with the Accountant-General, may, if they think fit, permit the Bank (or firm) to execute a single indemnity bond in respect of all pay, etc., drawn by it from the Government on behalf of such Government servants. Such a bond shall be in Form 45 and shall be duly stamped, Appendix 12 (Ss. A and C) contains list of the Banks etc., which have executed such bonds. Under the arrangements in force before the 1st April, 1937, the Government of India, in consultation with the Comptroller and Auditor- General, permitted certain well-known Banks (and firms of Agents acting as Bankers) of good standing to execute a single bond in Form 45 for the purposes of drawing pay, leave salary, pension, etc., on behalf of Government servants serving under the Government of India or any State Government. Appendix 12, Section B contains a list of such Banks etc., whose bonds in Form 45 are still in force. Section D contains a list of Agents who have executed general bonds of indemnity with the Government of India after the 1St April, 1937. All indemnity bonds whether in Form 45 or Form 46 shall be properly stamped.

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

Indemnity bonds in Form 46 executed by a Bank or Agent for the purpose of drawing pay, etc., on behalf of a single Government servant shall be kept in the custody of the Accountant-General in Hyderabad City and the Treasury Officer in the mufussal. General indemnity bonds in Form 45 for the purpose of drawing pay, etc., on behalf of Government servants of the Andhra Pradesh Government alone shall be kept in the custody of the Government.

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

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

EXECUTIVE INSTRUCTION

Maintenance of Pay Bill Registers in lieu of office copies of Pay Bills - A. P. Treasury Code Form 109 prescribed as Pay Bill Register

(G.O.Ms.No. 184, Fin & Plg., Dept., Dt. 16-5-1989)

Read the following:-

1. From A.G., A.P., Hyderabad, Lr. No. TM(Accts)I/85-86/10-I/321, Dt.9-8-1985.
2. From A.G.,A.P.,Hyderabad, Lr.No.TM(Accts)/l/10-1/85-89/127, Dt.23-2-1989.
3. From A.G.,A.P.,Hyderabad,D.O.Lr.No.TM(Accts)I/10-l/85-90/13, Dt.5-5-1989.
4. G.O.Ms. No. 179, F&P (FW.TFR) Dept., Dt. 15-5-1989.

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Order :—The Accountant-General, A.P. Hyderabad in the reference 1st, 2nd and 3rd read above has informed that the Government of India have prescribed a new form keeping office copies of pay bills which require one page to be allotted to each employee and all payments made to or recoveries made from him in a year are indicated therein. While enclosing a copy of the pay bill register prescribed by Government of India, the Accountant-General, A.P., Hyderabad has suggested the State Government for introduction of this procedure and the maintenance of the said pay bill register will improve the basic documentation in respect of personal entitlements and liabilities such as advances and accountal of Provident Fund recoveries etc. The Accountant-General, A.P., Hyderabad further suggested that this procedure stands incorporated in the Central Government (Receipts and Payments) Rules, 1983 and requested the State Government to adopt the similar procedure since the present system of maintaining office copies of consolidated bill forms is not very convenient for verifying the entitlement and recoveries of individual's at a later date over a period of time whenever such information is required for preparation of arrear claims, audit purposes or for any other administrative reasons.

Government have carefully examined the suggestions of Accountant-General, A.P., Hyderabad. In the reference 4th read above, Government have introduced the revised formats of bills to be submitted to Treasury/Pay and Accounts Office for drawal of money in which the A.P. Treasury Code, Form 47 i.e., Pay bill has also been revised. Instructions have already been issued to the effect, that though the same Form i.e., A.P.T.C. 47 is to be used for preparation of salary bills of Gazetted and Non-Gazetted employees, however, claims of All India Service Officers, Gazetted Officers and Non-Gazetted Officers should be drawn separately to facilitate proper accounting thereof. Instructions were also issued from time to the for maintenance of registers in the office of the Heads of Offices for watching the progress of recoveries of various loans and advances availed by the employees.

Government after careful consideration hereby accept the suggestions of Accountant General, A.P., Hyderabad and issue the following orders in this regard

(1) The existing practice of maintaining office copies of consolidated pay bills in the office of Heads of Offices be discontinued.

(2) The office copies of the pay bills should be maintained in a pay bill register which is hereby prescribed as A.P.T.C. Form 109 and will be added to the existing forms in A.P.T.C. Vol-II.

(3) The Pay Bill Register is an individual's ledger account indicating the pay and allowances drawn by the individual during a financial year, recoveries or deductions made from his pay bill, loans and advances taken and amount recovered in each monthly bill etc.

(4) Each individual's ledger folio will consist of two pages.

(5) The Government Printing Press will supply the registers in different sizes suitable for various offices strength. One Register will be used for each financial year. At the beginning of the register, a suitable index should be provided. Numbering will be done on alternative pages since each individual's ledger has two pages.

(6) At the beginning of the financial year or during the financial year, when an individual joins in a particular office, the particulars of his Last Pay Certificate/entitlements will be entered in the appropriate box provided on the left side page. In case of existing employees, the ledger folio number of the previous year's pay bill register will also be entered.

(7) The particulars of loans and advances sanctioned during the financial year will be entered in the appropriate columns on the right side page in the blocks provided for loans and advances. In case an individual has been "transferred in" during the financial year, the same

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particulars will be entered from the Last Pay Certificate. The Last Pay Certificate form is also being revised to incorporate these details.

(8) The Pay and Allowances drawn during a particular month will be entered in the column provided for that month and thereafter the entries will be made in the original salary bill to be presented to Pay and Accounts Office/Treasury Office. The salary bill will be given a number in the Treasury bill register of the office and the same number will be indicated in the column 30 of the pay bill register. The Drawing and Disbursing Officer will have to attest each entry in the pay bill register while verifying the same as noted in the original pay bill to be presented to Treasury.

(9) Separate space has been provided of recording the particulars of drawal of arrears of pay and allowances, encashment of earned leave etc. At the close of the financial year or when the individual is "transferred out" the grand totals of the payments and recoveries made and the totals of recoveries of loans will be entered in the appropriate column in the box for loans and advances and outstanding loan balances as on the close of financial year or at the time of transfer will be noted in the appropriate column and the same will be noted in the Last Pay Certificate issued to the individual or in the next year's ledger made allotted to the individual.

(10) An extract of the pay and allowances drawn and recoveries made and the balances of loans to be recovered will be furnished to each individual employee in the month of March every year, so that the employee can confirm the correctness of the particulars.

(11) After the entries of pay and allowances and deductions etc., are made in the pay bill register, which is to serve as an office copy of the pay bill of an employee and the original pay bill is sent to Pay & Accounts Office/Treasury Office and if any item is disallowed or modified in audit/Treasury the particulars of which will be recorded in the disallowance slip/ objection memo., received from the Treasury/Pay and Accounts Office and on receipt of such information suitable corrections will be made in the Pay bill register of The individual by rounding off the existing figures in red ink and indicating the revised figures in red ink under the attestation of Drawing and Disbursing Officer.

The Government also direct that the pay bill register now being prescribed in lieu of office copy of pay bills should be introduced with effect from 1-4-89. Thus, the pay and allowances for the month of March, 1989 paid on or after 1-4-89 will also be entered in the register and all subsequent claims, so that the complete particulars of financial year 1989-90 are available at one place.

The Government also direct that pay bill register is a permanent record should be preserved permanently.

A copy of the pay bill Form A.P.T.C. 109 in Telugu along with its English translation is hereby sent to the Director, Printing, Stationery and Stores Purchase Department with the request to print the registers in suitable sizes and make them available to the various Drawing and Disbursing Officers as par their requirements. The registers should be printed in Telugu only and for English version is only for reference.

Non-Gazetted Government Servants

S.R. 7. The classes of non-gazetted Government servants who may draw pay, leave salary and travelling allowance bills on the Treasury themselves and the conditions under which they may do so are specified in Appendix 13. In so far as non-gazetted Government servants are permitted to draw bills for their pay, allowances (including traveling

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allowances) and leave salary on bills in the forms prescribed for Gazetted Government servants (see exception below), Subsidiary Rules 3 to 6 shall apply to the drawal of such bills.

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

In the case of Gazetted Government servants who are not their own drawing officers as well as non-gazetted Government servants who are proposed for premature retirement the authority competent to order the retirement of Government servants shall issue orders and sign the bill for the salary for the notice period and send them to the Head of the Office in which the Government servant proposed for retirement is working. The Heads of the Office or a Gazetted Government servant authorized to draw bills under S.R. 2(h) above shall fill in particulars relating to pay and allowances including the recoveries to be effected on account of Income-tax etc., countersign the bill and present it to the Pay and Accounts Officer/District Treasury Officer/Sub-treasury Officer as the case may be. He shall obtain a demand draft from the Bank in favour of the officer proposed for premature retirement. The requisition for draw of amount for the notice period pay should be dealt with confidentially in the Department/Treasury/Pay and Accounts Office, Hyderabad.

(G.O.Ms.No. 282, F&P (FW.Accts.II) Dept., Dt. 26-10-1979)

Form 47 shall be used for bills for the pay, fixed allowances and leave salaries of non-gazetted Government servants drawn by the head of the office for disbursement to them. Separate bills shall be prepared in each office for each of the following classes, if it exists

(a) permanent establishment

(b) temporary establishment, and

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

When the exceptions mentioned in Subsidiary Rule 9, the name of every substantive, officiating or temporary Government servant on whose behalf a claim is made shall be shown in column (2) against post in column (1). Against each temporary post the number and date of the order sanctioning it and the name of the authority which passed the order shall be entered. The rate of pay, etc., claimed shall be shown against each name in column(2). If the payment of any claim for the month to which the bill relates is postponed, it shall not be omitted from the bill, but amount of each claim held over for future payment shall be noted in red ink in the appropriate columns (3) to (6) - and ignored when totalling the bill. When pay, etc., is claimed only for part of the month, the number of days for which it is claimed shall be entered either against the Government servant's name or in a note at the foot of the page. The part of a bill relating to each section (see Art. 70 of the Andhra Pradesh Financial Code) shall be marked off in red ink. The component items of an establishment bill shall be checked, and the total shown in the bill shall also be checked by adding up the items. If the bill relates to a small establishment, the drawing officer shall

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

Exception :—Assistant Inspectors of Excise and Co-operative Sub-registrars may claim their pay, allowances (including travelling allowance) and leave salaries on bills in the forms prescribed for gazetted Government servant, Military upper subordinates of the Public Works Department may claim their travelling allowance on bills in the forms prescribed for gazetted Government servants.

Note (1) :—It shall however, be competent for the Registrar of Co-operative Societies to withdraw this exemption in the case of a Co-operative Sub-registrar or a class of Co-operative Sub- registrars by a special or a general order in writing and to direct the immediate gazetted officer concerned to draw and disburse the pay of the Co-operative sub-registrar.

Note (2) :—In respect of the subordinate office of the Police Department where-long rolls are maintained, the office copies of the pay bills shall mean long rolls.

(Memo. No. 76780/2313/69-7, Dt. 23-6-1969)

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

When a drawing officer claims leave salary based on average pay on behalf of any Government servant, he shall sign and attach to the first bill in which the claim is made a statement of the calculations determining the amount of leave salary claimed. If any pay drawn outside the Government servants' substantive office or section enters into the calculations, the statement shall include references to the vouchers on which, or the office in which, such pay was drawn. When a drawing officer claims leave salary based on actual pay on behalf of any Government servant, he shall sign and attach to the bill a certificate that the leave salary is claimed at the same rate as the pay of a permanent post (within the meaning of Fundamental Rule 87) held substantively by the Government servant at the time of taking leave. If, however, the leave is granted under sub-rule 2 to Fundamental Rule 103(a), the certificate shall state that the leave salary is claimed at the same rate as the pay of the Government servant at the time of taking leave.

Note (1) :—No statement of the calculations determining the amount of leave salary claimed need be attached to pay bills in respect of those Government servants whose names are omitted from the bills (of Subsidiary Rule 9 below).

Note (2) :—"A certificate to the effect that the Government servant on leave preparatory to retirement or refused leave under the A.P. Fundamental Rule 86 or any corresponding rule or terminal leave or such other leave on the expiry of which he is not expected to return to duty was not employed under Government local fund or a private employment during the period of such leave, should be recorded by the Drawing Officer on the bill in which leave salary for such a Government servant is drawn after obtaining from him a declaration regarding the non-employment".

(Ins, by Govt. Memo. No. 20180/Accts/59-60, Dt. 29-10-1959)

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

(i) Government servant drawing a pay at fixed rate not exceeding Rs. 350/- per month or in the time scale of the maximum of which does not exceed Rs. 350/-.

(ii) Sub-inspector, Head Constable in the Police Department, and Telephone Operator in the Senior Scale in the Fire Services Department.

(iii) All Government Servants in Last Grade Service.

(iv) Examiners appointed by the Andhra Pradesh Public Service Commission.

(v) Prohibition guards and petty officers of the Excise and Prohibition Department.

Each bill from which names have been omitted in accordance with this rule shall contain sufficient information to enable the Treasury and the Accountant-General to apply the necessary arithmetical checks, and the drawing officer shall certify on it as fo1lows :—

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

Claims on behalf of Government servants whose names are omitted from a bill under this rule shall not be included in a single item except so far as they are identical in all respects. For example, a claim for the whole month for five Head Constables each of whom draws a pay of Rs. 26 a month may be entered as a single item. Claims on behalf of Government servants with different designations or Government servants who have the same designation but draw pay at different rates or for different periods shall always be shown separately.

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

The pay of menials charged to “contingencies” shall not be included in the establishments pay bills. (see Appendix 14).

Note :—In respect of the Subordinate Officers of the Police Department where long rolls are maintained, the office copies of the pay bills shall mean long rolls.

(Govt. Memo. No. 76780/2313/69-7, Dt. 23-6-1969)

S.R. 11. *Absentee statement* :—The drawing officer shall ordinarily attach an absentee statement in Form 48 to the monthly establishment pay bill, if any person in superior service has been absent during the month on leave (other than casual leave) or deputation or suspension, or without leave, or if a post has been left vacant substantively, whether or not any Government servant officiated in it (of Note 5 on the form itself). When

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signing the absentee statement, the drawing officer shall see that a diagonal line is drawn across the blank space, if any, below the last entry. If no Government servant in superior service has been absent otherwise than on casual leave during the month, the drawing officer shall sign the second certificate printed on the establishment pay bill. Form 48 also makes provision for separate statements of substantive changes in regard to members of the establishment and must, therefore, be filled up and attached to the monthly establishment pay bill, whenever there has been any change that has to be included in these statements of substantive changes, even if there is no entry to be made in the absentee statement proper.

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

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

Note :—The absentee statement in respect of the Establishment of the Co-operative Department, may be sent to the Accountant-General direct by the drawing officers concerned.

(Memo. No. 59697/Expr-C/55-2, Fin., Dt. 12-11-1955)

S.R. 12. *First drawal of pay* :—When the name of a Government servant appointed permanently or on probation to a post in superior service appears for the first time in the pay bill of an establishment, the previous post in Government service, if any, held by him shall be stated and a last pay certificate attached showing the date of handing over charge, advances outstanding, etc. If he was not holding any such appointment previously or is reemployed after resignation or forfeiture of past service, the health certificate required by Fundamental Rule 10 shall be submitted to the competent authority and a certificate to that effect shall be furnished by the drawing officer along ‘with the first pay bill of the Government servant concerned.] (Memo. No. 66687/A/642/Accts/69-2, Dt. 23-6-1969)

Exception :—“The claim for the salary for the notice period of a Gazetted Government servant working in the District who is his own drawing officer and who is proposed for premature retirement, presented by the concerned Secretary to Government shall be admitted by the Pay and Accounts Officer, Hyderabad without production of the Last Pay Certificate.”

(Ins, by G.O. Ms. No. 282, Fin & Plg. (Accts.II) Dept., 26-10-1979)

S.R. 13. “*Increment certificates* :—When a periodical increment is claimed on behalf of a Government servant in an establishment pay bill or by a non-gazetted Government servant in a Gazetted pay bill form, Increment Certificate in Form 49 signed by the drawing officer, shall be attached to the Bill.

(Sub. by G.O. Ms. No. 196, Financial Dept., Dt. 13-1-1960 and further amended in Government Memo. No. 103647/A/Accts./60-l, Dt. 6-1-196 1)

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When an increment is due to Government servant for having been incumbent of a specified post for the prescribed term from the date of the last increment or of appointment to the post (less periods not counting for increments as shown in the tabular portion of the certificate), it may be drawn on a pay bill without special authority from the Accountant- General. "When an increment is due otherwise, an explanatory memorandum showing briefly and clearly, the grounds on which the increment is claimed, shall be attached to the increment certificate which shall be enclosed to the bill with which such increment is drawn".

(Memo. No 51189-A/2186/68-5, Dt. 17-5-1969)

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

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

Note (1) :—The Chief Accountant of the Electricity Department including those employed in the Headquarters Officers can pass the annual increments of the subordinates upto the stage where there is efficiency bar, in any. (Memo. 16l902/Accts./58-l, Finance, Dt. 19-12-1958).

Note (2) :—It is not necessary to attach the increment certificates in respect of the last grade Government servants, Head Constables, Constables, etc., whose names are omitted from the pay bills. in Form 49 to the pay bills intended for payment and submission to audit. But for facility of test check during local audit these certificates should be attached to the office copies of the pay bills retained by the disbursing officers.

(Memo. No. 55953-Ex-Pc/56-1, Finance, Dt. 15-10-1956 and memorandum No. 1531/W&M/56-l, Finance , Dt. 27-12-1956)

Note (3) :—To ensure prompt drawal of increment, the drawing officers should verify the service book/service rolls of all subordinates in the month of December of each year and maintain a register showing the names of persons for whom increments are due in each month of the succeeding year in A.P.T.C. Form 106. If a Government servant is received on transfer, the date of increment should be verified immediately on receipt of his/her Service Book/Service Rolls and noted in the relevant page of the increment watch register. Whenever the increment of any individual is preponed/ postponed, the original entry of the name should be deleted and his/her name and number should be entered in the page allotted for the month to which it is preponed/postponed.

In order to avoid multiplicity each increment watch register may be opened for a period of three years.

(G.O. Ms. No. 104, F&L(A&L) Department, Dt. 8-3-1976)

S.R. 14. *Arrears bills* :—Arrears pay shall be drawn on a separate bill and not in the ordinary monthly pay bill. The amount of arrears claimed for each month shall be entered separately in the bill with a reference to the bill from which the amount was omitted, or withheld, or in which it was recovered by deduction. If the claim re1tes to an allowance or special pay newly sanctioned, the name of the authority which sanctioned it, and the number and date of the sanction order shall be entered in the bill. Arrear bills may be presented at any time, subject to the conditions prescribed by the Government in that regard (see Arts. 52-55 of the Andhra Pradesh Financial Code) and may include as many items as are necessary.

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A note of the arrear bill shall invariably be made or in the office copy of the Bills for the period to which claim pertains, over the dated initials of the drawer of the arrear bill. In order to avoid the risk of the arrears being claimed over again.

The Drawing Officer shall also record the following certificates on the arrears bill under his dated signature—

(1) that no part of the amount claimed has been drawn previously, and

(2) that a note of the arrear claim has been made in the office copy of the Bills for the period to which the claim pertains.

Note 1 :—In respect of arrear claims of Government servants who are transferred from one office to another office the certificates mentioned above, will be recorded by the old office which proposes the bills and sends them to the new office for arranging payment.

Note 2 :—A travelling allowance Bill presented after the end of the month succeeding that in which the journey covered the claims are performed shall be treated as arrear bills for the purpose of this rule. (Memo. No. 8409/Accts/6l-l, Dt. 11-3-1961)

SR. 15. *Private Police Guards and Additional Police* :—The cost of police guards, whose services are placed at the disposal of private parties under Section 13 of the Madras District Police Act, 1859 (Act. XX1V of 1859), is recoverable in advance. The drawing officer who draws bills on the Treasury for the charges on account of such guards shall certify on each bill that the full amount due has been recovered from the parties concerned and credit into the Treasury and shall attach to the bill a memorandum in Form 50 in duplicate giving particulars of the total amount recovered towards the charges included in the bill and the numbers and dates of the challans under which the amounts were credited into the Treasury. The Treasury Officer shall record on both copies of the memorandum certificates of verification of credits in the Treasury accounts for the amount stated to have been recovered, retain one copy with the bill and return the other to the drawing officer for making the necessary entries in the departmental accounts.

If however, the services of any police staff are placed at the disposal of a company — worked railway the transactions of which with the Government are effected by book adjustments, the cost is not recovered in advance. When a pay bill is prepared for such police staff, another bill shall be prepared showing the amount recoverable from the railway and a challan indicating how the amount to be recovered should be credited under the various heads of account. The two bills and the challan shall be presented at the Treasury simultaneously.

The District Magistrate, recovers the cost of additional police employed outside Hyderabad City under Section 14 of the Madras District Police Act, 1859 (Act XXIV of 1859), and the Police Act, 1861 (Act V of 1861), not in advance by subsequently. The drawing officer shall attach to the monthly pay bill for any such additional police a memorandum in Form 51 in duplicate showing the total charges incurred on the additional police and the demand, collection and balance in respect of the recoveries. He shall obtain from the District Magistrate concerned particulars of the recoveries made and credited into the Treasury every month, and shall be responsible for seeing, that the necessary demands are issued and the recoveries are made without undue delay. The Treasury Officer shall record on both copies of the memorandum certificate of verification of credit in the Treasury

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accounts for the amount stated to have been recovered, return one copy of the drawing officer and retain the other with the bill.

The Commissioner of Police shall similarly prepare the bills, challans and memoranda regarding recoveries relating to police guards supplied to private parties and additional police employed in Hyderabad City and forward them to the Accountant-General who will return a copy with the certificates of verification of credits.

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

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

(b) *Passages* :—The procedure prescribed in Subsidiary Rule in regard to passages of gazetted Government servants shall apply also to passages of non-gazetted Government servants who are entitled to passage concessions under the service rules applicable to them, with the modification that the non-gazetted Government servants shall apply for passages to the Accountant-General and correspond further on the subject through the head of the office, instead of directly.

Instructions under Treasury Rule 16 — contd.

Special to the Police Department

Instrn. 2. The procedure to be followed for payment of the cost of tickets issued on motor bus warrants to Inspectors, Sergeants, Sub-Inspectors, Head Constables and Constables in the Police Department who have to travel on duty by motor bus has been laid down in Art. 83 of Andhra Pradesh Financial Code. The bill for the amounts should be prepared in Form 53 and should be supported by the motor bus warrants. The District Superintendent of Police should check the bill and satisfy' himself that the rates charged in the bill are not in excess of the prevailing rates for motor bus journeys. If the bill is correct, the District Superintendent of Police should countersign it and either give a reference to the travelling allowance bill in which each amount concerned was deducted or certify that all the amounts covered by the bill were actually deducted from the travelling allowance bills of the Police Officers concerned.

Special to the Excise Department

"Instrn. 2 (a) The procedure to be followed for payment of the cost of ticket issued on a motor bus warrants to Circle Inspectors, Sub-Inspectors, Head Constables, Tree Markers and Excise Constables in the Excise Department who have to travel on duty by Motor Bus has been laid down in Article 83 (c) of A.P.F.C., Vol. I.

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The bill for the amount should be preferred in Form 53 and should be supported by the Motor Bus Warrants the Assistant Commissioner (Enforcement) Excise Superintendent of the District should check the bills and satisfy himself that the rates charged in the Bill are not in excess of the prevailing rates for Motor Bus Journey. If the Bill is correct the Assistant Commissioner (Enforcement), the Excise Superintendent should countersign it and either give a reference to the travelling allowance bill in which each amount concerned was deducted or certified that all the amounts covered by the Bill were actually deducted from the Travelling Allowance Bills of the Excise Officers concerned."

(Inst. by G.O. Ms. No. 2295, F & P (A&L) Dept., Dt. 22-8-1977)

Special to the Public Works Department

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

(a) cash required for disbursement and remittances to be made in cash,

(b) Government Drafts or cash orders required on the respective Sub-treasuries of the District for payments to be made to staff stationed near them, and

(c) Government Drafts required on other Treasuries for disbursements outside the District but within the jurisdiction.

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

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

(a) Upper Subordinates (State scale).

(b) Lower Subordinates (Circle scale).

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

(d) Other. establishments - Lock Superintendents, etc. (Office scale).

(G.O. Ms. No. 111, F & P (Accts.II) Dept., Dt. 14-5-1981)

The travelling allowance bills of lower subordinates, draughtsmen, clerks and the petty office establishments of a division should be prepared in Form 54 and duly countersigned by the proper authority. The Executive Engineer should also prepare an abstract in Form 55 showing the total amount claimed for each person under each head of claim and present it at the Treasury. The original bills need not be submitted to the

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Audit Office, but they will be subject to a periodical test audit by the Accountant-General.

Subsidiary Rules under Treasury Rule 16 — contd.

Other Miscellaneous Payments to Government Servants

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

"Certified—

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

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

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

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

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

Contingencies and Other Miscellaneous Expenditure

S.R. 18. (a) "Permanent advances" are granted to certain Government servants to enable them to meet contingent charge relating to their offices before drawing bills for the amounts. When a permanent advance is sanctioned, it shall be drawn from the Treasury on a voucher in Form 40 supported by a copy of the order sanctioning the advance. The several items of contingent expenditure which are met from the permanent advance shall be recorded in one or more registers to be maintained in each office in the form prescribed for the purpose. Also see sub-para (1) below.

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

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

"Note :—The Assistant Engineers, P.W.D. .who are working independently elsewhere and not working within the office of the Executive Engineer shall be treated as Heads of Offices for the purpose of drawing contingent bills".

(Memo. No. 11594/B/211-A/Accts/70-5, Dt. 16-7-1971)

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

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(d) In regard the contingent expenditure that requires the countersignature of the controlling authority after payment, the drawing officer shall present abstract bills in Form 57 at the Treasury for payment, and send monthly detailed bills to the controlling authority for countersignature and transmission to the Accountant-General. In the abstract bills the expenditure shall be classified under the detailed account heads. The number assigned to the sub-vouchers pertaining to each entry in an abstract bill shall be shown against the entry, and the amount of each sub-voucher for more than Rs. 100/- shall be stated. The drawing officer shall attach to the first abstract bill prescribed for payment after the 10th of each month a certificate stating that he has submitted the detailed bill corresponding to the abstract bill cashed in the previous month to the controlling authority and showing the date on which he despatched it.

(e) Bills for contingent expenditure that do not require countersignature shall be drawn in Form 58. The drawing officer shall show full particulars of the charges in the bill, attach to it all sub-vouchers for individual payments exceeding Rs. 1,000/- and sign the prescribed certificate in regard to the other sub-vouchers.

(Memo. No. 92786/Accts/66-7, Dt. 10-1-1968 and
G.O. Ms. No.341, Fin. & Plg. (Accts.II) Dept., Dt. 23-12-1983)

(f) Claims for secret service expenditure shall be presented on abstract contingent bills in A.P.T.C., Form 57, but no detailed contingent bill shall be rendered thereon. (See also Item 50 of Appendix 7 of A.P.T.C., Vol. II).

(G.0.Ms.No. 2, Fin. & Plg., Dept., Dt. 2-1-1987)

S.R. 19. The following further directions shall be followed when preparing contingent bills

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

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

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

(iv) Certain prescribed certificates regarding items of contingent and miscellaneous expenditure of various classes are required on contingent bills and bills for miscellaneous expenditure. (see Subsidiary Rules 17 and 18(d) above and Instructions 6 & 7 below and also Appendices 7 and 15 of the Andhra Pradesh Financial Code, Vol. II). Certain certificates of the same kind are also prescribed in Departmental Manual or Codes are printed on the forms of bills intended for particular departments.

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(v) Contingent bills which include charges on amount of purchase of goods on which sales tax has also been charged should be supported by the following certificate signed by the disbursing officer.

"Certified that in the case of sub-vouchers attached to the bill and those retained in any office relating the purchasing of the goods on which sales tax has been charged, the goods have not been exempted under the Central/State Sales Tax Act, or the rules made thereunder and that the amount paid on account of sales tax on these goods are correct under provisions of that Act or the Rules made thereunder and that in case of supplies against regular contract include a specification and sales tax is payable by Government".

(Memo. No. 9559/121/Acctsl64-2, Dt. 6-3-1964)

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

Note :—In the case of contingent bills payable at Treasuries on account of rents, rates, taxes, etc., due to local bodies which have a Banking account at the Treasury, the procedure prescribed in Art. 114, Andhra Pradesh Financial Code, may be followed.

(vii) The pay of any menial in the service of the Government who has been declared to be ineligible for pension and actually discharges duties appertaining to one of the classes of menials described in Appendix 14, whatever his designation may be, shall be drawn on contingent bills. No other pay and no allowance of any kind shall be drawn on a contingent bill.

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

(ix) When a contingent charge amounting Rs. 100/- or more is payable to a single private party and the amount cannot conveniently be provided from the permanent advance, a separate contingent bill shall ordinarily be prepared for the amount and endorsed for payment to the party concerned, whether or not he resides in the District in which the claim has arisen (see Art. 114 of the Andhra Pradesh Financial Code for the detailed rules regarding the endorsement of contingent bills in favour of private parties).

(x) The amount of the bills to be paid by the book transfer shall not be included in the body of the bill itself but only in the memorandum of appropriation, expenditure and balance at the foot of the bill.

S.R. 20. *Works expenditure charged as contingent expenditure* :—Bills for charges on account of petty works and repairs allotted to department other than the Public Works

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Department shall be drawn in Form 59. The name of the work, the serial number of the bill in the series of bills for that work, the number and date of the last bill, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall be entered on each such bill in the spaces provided for the purpose. Each item of charge shall be fully described and details furnished, where necessary as to the rates and quantities. All sub-vouchers for individual payments exceeding Rs. 1,000/- shall be attached to the bill. If it is not possible to furnish full details of the charges with the necessary sub-vouchers when drawing the bill, they shall be furnished within one month in a bill headed. "Not payable at the Treasury" with the necessary sub-vouchers attached.

(Memo.No. 35559/161 /Accts/64-2, Dt. 6-3-1964 and
G.O.Ms.No. 341, Fin & Pl., Dept., Dt. 23-12-1983)

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

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

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

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

When the attachment relates to an amount for which a bill has to be drawn on the Treasury, the Treasury and the department concerned shall, in giving effect to the Court's order, follow the same procedure as that prescribed in Subsidiary Rule 33 for deducting from the bill and remitting into Court an amount attached from a Government servant's pay and allowances.

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

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Instructions under Treasury Rule 16 — contd.

Applicable to all departments

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

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

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

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

Instrn. 7. *Renting of private buildings for office and residential purposes* :—When claiming the first charge for rent at the end of every two years for a private building used to provide office or residential accommodation, the drawing officer should attach to the bill a certificate from the Executive Engineer that suitable public building was not available and a certificate (from the Executive Engineer in the case of officer buildings, or from the authority empowered to rent houses in the case of residential buildings) that the amount of the rent fixed is suitable having regard to the local conditions and the scale of accommodation provided. (see Item 49 in Appendix 7 of the Andhra Pradesh Financial Code, Volume II). (Memo. No. 52984/16/82/Accts/62-1, Dt. 8-8-1962)

[Para 2 deleted by Memo. No. 5331l/Accts/66, Dt. 2-4-1968]

Note 1 :—The above certificates need not given in the case of a private building rented by a Dy. Director of Agriculture or District Agricultural Officer for use as a depot.

Note 2 :—In the case of a residential accommodation rented under the authority of the Inspector-General of Police, the prescribed certificate may be granted by the District Superintendent of Police.

Note 3 :—The Executive Engineer's certificate about the reasonableness of rent may be dispensed with in cases where the rent payable is less than Rs. 10 per mensem and the building concerned is not at the headquarters of the Section Officer or Sub-divisional Officer.

Instrn. 8. *Service postage stamps* - (a) *Government servants who draw moneys from mufassal Treasuries on contingent bills* :—A drawing officer should prepare a bill in a special form (Form 60) when he requires service postage stamps. The bill should contain his acknowledgement of the receipt of the stamps indented for and should be treated, in other respects, in the same way as a contingent bill presented at the Treasury for payment. He should sign and furnish with the stamp indent a certificate that all service postage stamps previously received from the Treasury have been brought to account, the issues checked and the balance on hand verified. He should also furnish a certificate that the stamps mentioned in the indent are required for prepaying postage on communication which are bona fide on the service of the Government and for meeting other charges payable to the Post Office for which service postage stamps are accepted, or for the use

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of a body or bodies included in the list Para 354 of the Indian Postal and Telegraph Guide. (see also Art. 119, Andhra Pradesh Financial Code).

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

(c) *Government servants in Hyderabad City whose bills are pre-audited by the Accountant-General* :—As an exception to the general rule that all bills payable in Hyderabad City should be pre-audited by the Accountant-General. Bills for service postage stamps should be prepared in the special form (Form 60) prescribed for use at mufassal Treasuries and presented to the Treasury Officer, Hyderabad, who should pay them by transfer in the usual way without pre-audit, the Treasury Officer, Hyderabad, will submit the bills to audit in support of the issues in the stamp account in the same way as other Treasury Officers.

Instrn. 9. *Discount on stamps* :—The discount on stamps allowed to certain classes of vendor under the rules in Andhra Pradesh Stamp Manual is credited to them by deduction from the purchase money to be paid by them for stamps. The Treasury should receive and bring to account the net amount payable by a vendor and should issue the stamps to the payer on the authority of the receipted challan. The Treasury Officer should have an adjustment bill prepared in Form 61 headed "Not payable at the Treasury" every month for the amount of discount charged in the Treasury account and send it to the Superintendent of Stamps (along with the monthly accounts rendered to him) for countersignature and transmission to the Accountant-General.

Special to the Public Works Department

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

Subsidiary Rules under Treasury Rule 16 — contd.

S.R. 23. *Grants in lieu of magisterial fines* :—(a) The Government make grants to the local funds* and private bodies concerned on account of the fines that the Magisterial Courts levy under certain enactments and credit to the Government (See Article 306 of the Andhra Pradesh Financial Code). The annual grant payable to the Society for the Prevention of Cruelty to Animals, Hyderabad, shall be Rs. 10,000/- subject to the condition that it does not exceed half of the expenditure incurred on account of the society (according to audited accounts) in the year. Of this amount, a sum of Rs. 7,500/- (representing 75 per cent of the total grant) shall be paid in advance early in every year and the balance after the audited accounts of revenue and expenditure are available. The grants payable to the Hyderabad and Secunderabad Corporations and other local funds and to private bodies shall be paid annually on the basis of the amount realized in the previous year. Departmental registers showing the fines collected shall be maintained by the Chief City Magistrate in regard to the Hyderabad and Secunderabad Corporations and other institutions in Hyderabad and Secunderabad Cities and by District Magistrate in regard to institutions in the mufassal.

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The amount due on the fines collected in each financial year shall be paid early in July in the following year.

[* See definition of Local Funds in Instruction I in Chapter IV in Part III.]

(b) In respect of grants payable on account of magisterial fines to local funds and private bodies in Hyderabad City and in the Districts of Andhra Pradesh, the respective bodies shall prepare bills in Form No. 58 annually for such grants and submit them to the Chief Presidency Magistrate or the District Magistrate, as the case may be, for countersignature and then forward them to the Treasury Officer for payment. The countersigning authority shall attach to each bill a detailed statement showing the particulars of the annual credits, the refunds made during the year, the amount deducted as expenditure on acc4unt of the service of processes and batta to witnesses and the net amount due to each local fund or private body concerned. He shall state against District Boards, Municipalities, Port Funds and Port Trust Funds that the amounts are to be credited by book transfer in the Banking accounts of the respective local funds at the Treasury or Sub- treasury. The bills payable at the Sub-treasury shall be pre-audited by the Treasury Officer. The Treasury or Sub-treasury Officer shall make the necessary adjustments and send advices to the authorities concerned through the Chief City Magistrate or the District Magistrate, as the case may be. For every payment of this kind to a local fund exceeding Rs. 25/-, whether made in cash or by credit in the Banking account of the total fund at the Treasury or Sub-treasury, the Treasury or Sub-treasury Officer shall obtain a receipt to be sent to the Accountant-General.

(c) It shall be the responsibility of the Panchayat Boards, the mufassal branches of the Society for the Prevention of Cruelty to Animals, to prepare the bills in respect of grants payable on account of magisterial fines and submit them for counter signature to the respective District Magistrates and to the Treasury Officers concerned for payment.

(Memo No. 12383/Accts./57-3, Finance, Dt. 5-11-1958)

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

(a) "In no case should the office of the sanctioning authority or countersigning authority prepare the bills on behalf of the grantee. There is, however, no objection to the grantee being guided in the preparation of the bills, such as supply of blank forms and indication of the particulars to be filled in.

(b) A register of grants containing the following columns should be maintained:—

(i) Serial Number.

(ii) Number and date of the sanctioning letter.

(iii) Purpose of grant.

(iv) Conditions, if any, attached to the grant.

(v) Amount sanctioned.

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(vi) Date of receipt of the bills from the guarantee and its amount.

(vii) Whether conditions attached to the grant have been accepted by the grantee without reservation.

(viii) Dated initials of the countersigning authority.

Columns (i) to (v) of the Register mentioned at (b) above should be filled in simultaneously with the issue of the order sanctioning each grant and attested by the Section Officer concerned. This serial number should be recorded on the body of the original sanction letter, at the time, the item is entered in Register as under :—

"Note at serial No …… in the register of grants".

Such a record will guard against the possibility of double signatures. Columns (vi) and (vii) should be filled in and attested by the Section concerned as soon as the bill has been received from the grantee. The bill is then submitted to the countersigning authority with the register for countersigning the bill and for giving his dated initials in Column (viii) of the Register. It should also be the duty of the countersigning authority to verify', that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that on other bill in respect of the amount has already been countersigned before. No bill received from a grantee should be countersigned unless it has been noted in the Register of grants and against the relevant sanction. This would also facilitate watching of payments in instalments if any, in the case of lump-sum sanctions.

(c) Where the sanctioning and countersigning authorities are different, the latter may complete the entries in Columns (i) and (v) in the prescribed register on receipt of the sanction order.

(d) As regards grants paid to local bodies, the procedure being different, the sanctioning authority and the Treasuries should maintain the register mentioned in Subpara (b) with columns suitably modified so that it may serve as a check cover any double payment." (Memorandum No. 4441 2/AcctsI6O-8, Dt. 13-10-60)

(e) "The drawing officer or the grantees, in the cases where the bills are not countersigned by the departmental officers, shall furnish, on all grants-in-aid bills drawn by them, a Certificate to the effect that the amounts claimed in the bills have not been drawn previously." (Memo. No. 5467lIAccts.162-4, Dt. 15-1-1963)

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

Exception 1 :—In the case of sanction of grants-in-aid to staff welfare clubs, Service Associations etc., the procedure to be followed regarding preparation and presentation of V bills by the grantee, involves a deviation from the general procedure laid down in Sub-para (b) above. In such cases the procedure to be followed should be settled in consultation with the Audit Officer concerned and in cases where it is agreed between the sanctioning authority and the audit officer that the grant-in-aid may be drawn by the departmental authority on contingent bills and paid by them to the grantee on simple receipts without requiring the latter to present a regular bill, the register prescribed in Sub-para (b) above should be maintained with the following changes:

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1. Column (vi) of the register should bear the heading "Date of drawal of bill".

2. Column (viii) of the register should bear the heading "Dated initials of the Drawing Officer".

3. The following two additional columns should be added in the Register in such cases

Column (ix) Date of payment to the grantee.

Column (x) Dated initials of the Disbursing Officer.

(Memo.No. 4441 2/Accts/60-8, Dt. 13-10-1960 and Memo.No. 45871/Accts/61 -1, Dt. 19-7-61)

Exception 2 :—For the purpose of grants-in-aid all Universities in the State are exempted from the procedure laid down in the Subsidiary Rule 24 under T.R. 16. The bills presented by the drawing officer of the concerned Universities in the State need not be countersigned by any authority; but the Treasury Officer shall not disburse the amount until he has received the sanction order from the sanctioning authority and until the grantee encloses to the Bill the original sanction order received by him. The Registrar or the Drawing Officer of the concerned University on whose signature the bill was drawn shall obtain the grant utilization certificate from the Assistant Examiner of Local Fund Accounts who is the Audit Officer of the University and forward it to the Director of Public Instructions for countersignature and transmission to the Accountant-General.

(Memo. No. 348 7/68/Accts./70- 13, Dt. 15-6-72)

Instructions under. Treasury Rule 16 — contd.

Instrn. 11. When the head of an institution prefers a claim on account of Govt. scholarships granted through the Social Welfare Department, he should prepare a bill in the form prescribed by that department, giving all the necessary particulars, and send it to the District Welfare Officer for the District concerned. The District Welfare Officer should check the bill and countersign it if he is satisfied that it is in order. If the institution is situated at a place where there is a Treasury, he should then return the bill duly countersigned to the head of the institution for encashment at the Treasury and disbursement of the amount to the scholars. If the institution is situated at a place where there is no Treasury, the District Welfare Officer should cash the bill and remit the amount to the head of the institution at the Govt. 's expense for disbursement to the scholars.

Subsidiary Rules under Treasury Rule 16 — contd.

S.R. 25. *Statement of amounts due to the Government by a local body* :—(l) Any amount due to the Government by a local body, including an amount due on account of a loan which it has taken from the Government, shall, if it remains unpaid, be subject to recovery by adjustment from grants payable it to by the Government other than those payable under the provisions of a statute, e.g., grants payable under the Madras Elementary Education Act, 1920 (Madras Act VIII of 1920) land cess collected on behalf of local boards under the Madras District Boards Act, 1920 (Madras Act XIV of 1920) and compensation payable under the Madras Motor Vehicles Taxation Act, 1931 (Madras Act Ill of 1931).

A statement showing all the amounts due to the Government by the local body and remaining unpaid shall be presented at the Treasury along with every bill on which a local

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

(2) "The above Rule shall not be applicable in the case of Panchayat Samithi and Zilla Parishads."

(Memo. No. 3585lIA/l5/AcctsJ7O-8, Dt. 28-1-71)

Note :—Bills for grants-in-aid contribution, etc., shall be presented in the Form No.102.

(Memorandum No. 49386-A/Accts./65-9, Dt. 21-3-1968)

SR. 26. *Compensation awarded by Courts out of fines to injured parties* :—When a Court orders the payment to an injured party of an amount kept in deposit in the Treasury which was awarded to him as compensation out of a fine imposed in a criminal case, it shall certify on the order either—

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

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

(3) that the appeal time has expired and no appeal has been preferred and that no order has been received from the Court of Revision reversing or modifying the order of compensation.

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

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

Unlike sub-vouchers of contingent charges, sub-vouchers relating to refunds of the revenue shall not be cancelled. The Treasury or other officer, who disburses the amounts

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by money order or otherwise, shall forward to the Accountant-General for audit all sub-vouchers, however small the amount involved. The Secretary, Andhra Pradesh Public Service Commission, however, shall in respect of the amounts drawn by him from the Accountant-General's Office for remittance by money order to the parties, send only a certificate of disbursement to the Accountant-General retaining the money order receipts with him.

Note :—An order for refund of revenue shall remain in force for the period of three months only from the date on which it was issued except provided by any law or rule or departmental regulation and no payment shall be made on its authority thereafter unless it is got revalidated by the sanctioning authority. (Memo. No. 38154/380/Accts./64-4, Dt. 30.10-1964)

Instructions under Treasury Rule 16 — contd.

Instrn. 12. *Refunds of land revenue* :—Revenue Inspectors are required to make refunds of land revenue when necessary, during their tours. Each Revenue Inspector should estimate the amount that he is likely to require for the purpose each month and apply to the Tahsildar for the necessary funds. The Tahsildar should check the amount with the published list of excess collections (see Standing Order No.189 of the Board of Revenue) that the Divisional Officer has authorized him to refund, draw the required amount on a bill containing details of the items included and send it to the Revenue Inspector. The Revenue Inspector shou1l submit the receipts obtained from the payees to the Tahsildar, who should attach them 'to the bill submitted to the Treasury Officer in support of the charge in the Sub-treasury account. The Revenue Inspector should refund to the Sub- treasury by the date for closing its monthly account any part of the amount drawn and sent to him that he has not disbursed, and any amount that he so refunds should be deducted at the foot of the refund voucher on which the amount was originally drawn.

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

Instrn. 13. *Refunds on account of stamps* :—When a refund has to be made on account of spoiled or damaged stamps. (other than stamps received back from a vendor), the Tahsildar should draw a bill in Form 63 and obtain the payee's receipt on it.
If the order of sanction of the competent authority is not recorded on the bill itself, a certified copy of the order should be attached to the bill.

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

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

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

lnstrn. 16. *Refunds of excess receipts on accounts of advertisements in the Gazette and other official publications* :—The Director, Government Press, should meet in the first instance from his permanent advance refunds of excess receipts on account of advertisement in the Andhra Pradesh Gazette and other official publications, and subsequently recoup the permanent advance by presenting bills at the office of the Accountant-General. These bills shall be supported by the money order acknowledgments of the parties concerned.

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

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

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

Instrn. 18. *Refunds of fines* :—When an appellate Court or Court of revision other than the High Court reverses or reduces a sentence of fine on appeal then the Court of First instance on receipt of copy of the judgment or order of an Appellate Court reducing or reversing a sentence of fine shall, if the fine or a portion thereof, as the case may be, has been levied prepare the necessary payment order and deliver it to the payee or his advocate if any. (See Rule 246 of the Criminal Rules of Practice and Orders).

When the High Court reverses or reduces a sentence of fine, the Court which passed the original sentence should issue a refund order on receiving the High Court's certificate under Sections 425 and 442 of the Code of Criminal Procedure in regard to its order on appeal or in revision. (Memo. No. 159386/Accts./58-2, Fin., Dt. 9-2-1959)

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Subsidiary Rules under Treasury Rule 16 — contd.

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

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

"The Treasury shall not pay a bill for an advance under the head "Advances to cultivators" unless it is drawn under the orders of an authority competent to sanction the advance. If it is presented at the Treasury duly supported by an order of authorization together with the borrowers receipt for the amount of the advance, duly stamped when necessary, the Treasury shall pay the amount direct to the borrower or his duly authorized Agent. As an alternative, an officer who has to disburse advances may draw on his own receipt on an abstract bill such portion of the amount of he sanctioned advances awaiting disbursement as he is likely to require for payment to the borrowers during his tours. When this latter alternative is adopted, the Collector/the head of the department shall prescribe for each officer concerned, with due regard to the circumstances, a maximum amount which he may draw on such abstract bill and the following rules shall be followed

(1) No disbursing officer shall cash another abstract bill, before furnishing a detailed bill to account for the disbursements from the amount drawn on the last abstract bill and refunding into the Treasury any balance remaining undisbursed. A disbursing officer who cashes as abstract bill shall under no circumstances delay the submission of the corresponding detailed bill beyond the end of the second month following that in which he cashed the abstract bill.

(2) The disbursing officer shall take the receipts of the borrowers of their duly authorized Agents on the spot when he disburses the advances and shall certify' at the foot of the detailed bill that all the advances included in it were paid in his presence.

(3) The Collector or Head of Department shall retain the borrowers' receipts and, after checking the detailed bill with them, shall forward it to the Accountant-General.

(Memo.No. 74965/28/Accts.167- 15, Dt. 15-5-1969)

(4) A District Agricultural Officer, in respect of the loan granted by him, shall prepare the loans acquittances and send them along with a detailed bill for the amounts drawn by him for payment in several taluks to the Regional Deputy Director of Agriculture concerned who, after checking that the acquittances have been received by him for all the amounts should transmit the detailed bill alone to the A.G. with a certificate that the relative loanees' acquittances have been received, scrutinized and recorded in his office. The following instructions should be followed while sending the loan acquittances—

(i) The District Agricultural Officer should send the Loanees' Acquittances to the Deputy Director of Agriculture concerned along with a detailed bill for the amounts drawn by him in a month before the 10th of the succeeding month.

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(ii) After the receipt of the acquittances the Deputy Director of Agriculture should scrutinize and record them in safe custody. He shall transmit the detailed bill along with the required certificate to the A.G. on or before the 20th of every month.

(Memo. No. 53246/Accts/60-3, Dt. 23-7-60)

(5) "In respect of the Cottage Industries loans the Assistant Director of Industries and Commerce or the Block Development Officer who has to disburse advances may draw on his own receipt on an abstract contingent bill, such portion of the amount of the sanctioned advances awaiting disbursement as he is likely to require for payment to the followers. The Director of Industries and Commerce should prescribe for each Assistant Director of Industries or Block Development Officer a maximum amount which he may draw on such an abstract bill. The disbursing officer shall follow the instructions in the Rules I & 2 mentioned in the Sub-para (3). He shall forward the detailed bills with the followers' receipts to the Director of Industries and Commerce, who shall retain the followers' receipts check the detailed bill with reference to them and forward it to the Accountant- General with a certificate thereon to the effect that it was scrutinized with the loanee's acquittances, recorded in his office".

(Memo. No. 26667/Accts/59-13, Dt. 6-10-1960)

(6) "Bills presented by the Block Development Officers of Panchayat Samithis and Secretaries to Zilla Parishads for adjustment of grants-in-aid sanctioned by the Government and various Heads of Departments from time to time under various Heads of Account need not be countersigned by higher Government Officers".

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

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

S.R 31. *Repayment of deposits* :—Every order issued by a Court or other authority for the repayment of a deposit from a Treasury shall be in English. The order of a Court or other authority for the repayment of a deposit and the voucher for such repayment shall be in Form 64, except when some other form has been specially prescribed for the purpose for any class of deposits. When only a part of a rupee is to be repaid, the space against

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the word "rupees" shall be scored through or the word "nil" shall be written in it, in order to prevent interpolation. As a safeguard against fraud, the authority which orders the repayment shall enter the name of the payee after the words "Passed for Payment" thus: "Passed for payment to……". The authority revalidating an order of repayment which lapsed under the provisions of Instructions 21 and 55 shall verify' that a note of repayment over the initials of authority ordering the repayment has been made against the original entry in the check register.

(a) Deposits the detailed account of which are not kept at Treasury which are credited to the Government under Article 271 of A.P.F.C., Vol.I cannot be paid without the sanction of the Accountant-General who will authorize payments on ascertaining that the item was really received and was carried to the Credit of the Government at lapse and that the Claimant's identity and title to the money are certified by the Officer signing the application for refund. The application for he is sanctioning to the refund shall be made in Form 65. A separate application shall be made in respect of the amount repayable to each person. After the Accountant-General has sanctioned the application it may be presented at the Treasury for payment and the Treasury shall treat it as a voucher.

(b) Deposits the detailed account of which are kept at the Treasury and which are credited to the Government under Article 271 of A.P.F.C., Vol.1 may be refunded without the sanction of the Accountant-General. The Treasury Officer shall before authorizing the refund in such a case ascertaining that the item was really received and is traceable in his records, was carried to the credit of Government as a lapse and was not paid previously and that the claimant's identity and title to the bill are certified by the Officer, signing the application for refund.

Note :—The Sanction payment authority issued by the Accountant-General in cases covered by the Sub-rule (I) above will be valid for three months from the date on which no payment can be made on its authority unless it is validated.

(Govt. Memo. No. 79490/15 l0/Accts./70, Dt. 29-5-72)

Instructions under Treasury Rule 16 — contd.

Applicable to Departments Generally

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

(b) "From the Repayment of earnest money deposits, remitted by the intending tenderers in other States also the procedure prescribed under (a) above should be followed."

(Subs. by G.O.Ms.No.42, F & P (A&L) Dept., Dt. 4-2-76)

(c) When a deposit is to be transferred to another head of account whether at the District Treasury or at a Sub-treasury, the Government servant who ordered the acceptance of the deposit should prepare and sign a voucher in Form 66 and send to the Treasury. If

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several items of the same nature are to be transferred on the same day, they may be included in one voucher, but transfers to be effected on different days should not be entered on the same voucher.

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

(Memo.No. 66754/Accts/48-9, Dt. 21-11-74)

EXECUTIVE INSTRUCTION

Accounting of Earnest Money Deposits remitted by tenderers in another State

Ref:- 1. A.G.,A.P., Hyd., letter No.TM II/Code/ 12-12-68/69/179, Dt. 23-10-1958.

2. D.T.A.,A.P.,Hyd.,Letter No.L.Dis.No. 51465/TM.IIA/68, Dt. 20-12-68.

According to the existing procedure, the earnest money deposited by an intending tenderer in a Treasury of another State in favour of a departmental officer of this State has to be passed on the Accountant-General, Andhra Pradesh, Hyderabad, by the concerned Accountant-General for adjustment through the settlement Account. In case of refund of the earnest money deposits, the Accountant-General is required to verify the credit before the amount is refunded to the tenderer, when an earnest money deposit made by an intending tenderer, in another State has to be repaid, the departmental officer as per Instruction 19(b) under T.R. 16 of A.P. Treasury Code, Vol.1 has to arrange for repayment through the Accountant-General, and for this purpose he should forward to the Accountant-General, Andhra Pradesh, Hyderabad, the original deposit receipt of the Treasury Officer with the refund order duly endorsed thereon.

2. As the above process connected with the receipt and adjustment of the credit through the settlement-Account take some time and the refund to the tenderer is generally delayed resulting in unavoidable hardship to him. If the intending tenderers in other States remit the Earnest Money deposits direct to the Departmental officers by means of Bank Drafts from the Scheduled Banks or the State Bank of India and the Departmental Officers credit the proceeds of the Bank Drafts into the Treasury Bank under “Revenue Deposits” the delay in the receipt of the deposit through the settlement account and consequent delay in its refund wherever necessary can be avoided. This will also, incidentally obviate the delay cause in having to route the deposit receipts through the Accountant-General, Andhra Pradesh, Hyderabad, for credit verification purposes as provided in Instruction 19(b) under T.R. 16 of A.P. Treasury Code, Volume I before refunding the earnest money deposits. As the deposits would be received by means of Drafts and the proceeds are to be remitted into the Treasury by the Departmental Officer concerned, the procedure prescribed in Instruction 19(a) below T.R. 16, A.P.T.C., Volume I can be followed by him for repayment of the deposit.

3. In this connection, all subordinate officers may, therefore, be requested to intimate the intending tenderers in other States in the notices calling for tenders to remit the earnest money deposits direct to the Departmental Officers of the State by means of Crossed Bank Drafts from the Scheduled Banks or the State Bank of India and the Departmental Officers should credit the proceeds of the Bank Drafts into the Treasury/Bank.

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

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

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

(c) *At mufassal station where there is no Treasury or where the Treasury is located at a great distance form the Court* :—The Civil Court should refund the money claimed from the permanent advance and recoup the permanent advance later by drawing contingent bills on the Treasury, supported by the relevant individual deposit repayment vouchers duly completed.

Note :—The provision in the above instruction that the Court's order should be presented at the Treasury or the Bank for payment within the account month in which it is issued or re-issued applied also to repayment of deposits of Civil Courts in Hyderabad City.

Instrn. 21. *Repayment of Revenue Deposits and Criminal Court Deposits* :—An entry should be made on every order for the repayment of Revenue Deposit or a Criminal Court Deposit stating that no payment will be made on it after the close of the financial year in which it is issued or three months from the date of the issue, whichever is earlier.

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

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

(Memo. No. 38960/Accts/63, Dt. 17-7-1963)

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

Note 1 :—For the purpose of signing cheques, which are to be paid out of the amount in deposit in the Treasury on account of an estate under the administration of the Court of Wards, Collectors, Divisional Officers and Managers in charge of the estates will be considered "responsible administrators."

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

Note 3 :—In cases where the personal deposit accounts are kept at the Bank, all adjustment proposed to be made to the debit/credit of such accounts either by the Treasury or by the Accountant- General, should, without delay, be communicated by the Treasury to the Bank, in the form of debit) credit advice in duplicate one copy of which should be returned to the Treasury duly signed by the Bank authorities in token of a corresponding entry having been made in the books of the Bank.

(Memo. No. 73358/Accts./58-3, Finance, Dt. 7-10-1958)

Note 4 :—"The Bank shall send a statement of the closing balances of each P.D. Account immediately on the closure of the month to the Treasury before the fourth of the succeeding month. The District Treasury Officers should verify the closing balances in his books with the Bank Statement to find out the correctness of the accounts. In case of any difference he shall depute person to the Bank to effect reconciliation of the accounts under consideration. Administrators of the P.D. Account shall reconcile the balances with the Bank every month and with the Treasury at the end of every quarter immediately within 15 days thereafter and record certificate to that effect in the Treasury Pass Book. In case of failure to do so by the Administrator within 3 months, the D.T.O. after a notice may advise the Bank to stop payments duly informing the Administrator".

(Ins. by G.O.Ms.No. 28, Fin & Plg., Dept., Dt. 24-2-90 and 4 & 5 renumbered as 5 & 6)

Note 5 :—The Examiner of Local Fund Accounts and Treasurer of Charitable Endowments, Andhra Pradesh, may delegate to any of the gazetted officers in his office at Hyderabad his powers to operate on the 'account' of the 'Reserve Bank of India styled Personal Deposit' Account of the Treasurer of Charitable Endowments.

Note 6 :—For the individual payments required to be made at the Sub-treasuries by the Presidents of the District Boards, transfer of funds to Sub-treasuries by means of letters of credit for direct withdrawals from the Sub-treasuries is permissible.

(Memo.No. 73358/Accts./58-3, Finance, Dt. 7-10-1958)

Special to the Forest Department

Instrn. 23. Only the District Forest Officer has power to order the repayment of an earnest money deposit. He does so, when necessary, by endorsing his order on the

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Treasury receipt. No such deposit should ever be repaid in part only, so as to leave a balance still in deposit.

PROCEDURE IN TREASURIES

Treasuries which do not transact their cash business through the Bank

Subsidiary Rules under Treasury Rule 16 — contd.

(i) District Treasuries

S.R. 32. A bill or other voucher presented for payment at a District Treasury shall be received and scrutinized in the Accountant's Department and then placed before the Treasury Officer. If he is satisfied that the claim is admissible, the authority good, the signature genuine and in order, and the receipt a valid discharge, the Treasury Officer shall sign an order for payment at the foot of the bill or other voucher. After the voucher has been completely entered in the accounts and the Treasury Officer has signed the order to pay, the payees shall be sent with voucher to the Treasurer's Department. The Treasurer, shall make the payment and enter it in his account, which is a cash book (without subsidiary registers) in which each cash transaction is posted as it occurs. The Treasurer shall punch the stamp, if any, affixed to the payee's receipt, stamp the voucher 'Paid' and retain it for delivery to the Accountant's Department when the books are compared. All bills and vouchers passed for payment on any day shall be paid on the same day, and no payment shall be made otherwise than in accordance with a written order of the Treasury Officer.

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

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

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

The bills received from the Accountant-General after pre-audit shall remain current only for three months from the date of endorsement and the Treasury Officer shall not pay them after that period unless they are revalidated for a further period of three months by the Accountant-General. (Memo. No.5559 l/Accts./60-2, Dt. 20-7-60)

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

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from any office, the Treasury Officer shall bring the fact to the notice of the head of that office.

(d) The Treasury Officer shall correct any arithmetical inaccuracy or obvious mistakes in a bill presented to him for payment, but shall intimate to the drawing officer at once any correction which he makes. (See Treasury Rule 26). Similarly, when a bill contains any inadmissible or doubtful item which can easily be eliminated, the Treasury Officer shall disallow it, pay the remainder of the bill, give the person who presented the bill a memorandum containing details of the disallowance and the reasons for making it, and attach a copy of the memorandum to the bill. When there is a change in the office or rate of pay of a gazetted Government servant, the Treasury Officer shall check the bill, in which the new rate of pay is first claimed, with reference to the order directing the change, before he passes it. when the special authority of the Accountant-General is required under Subsidiary Rule 13 above for passing an increment, the Treasury Officer shall not pay the increment, unless an increment certificate approved by the Accountant-General or by an authorized assistant on his behalf is attached to the bill.

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

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

(f) When checking arrear claims, the Treasury Officer shall pay special attention to the rules laid down by the Government in regard to such claims (See Articles 52-55 of the Andhra Pradesh Financial Code).

Note :—The Head Accountant in a District Treasury shall exercise the power of signing Form 69 of a Bill returned for the first time.

(Memo. No. 37866/78, Fin. Dept., Dt. 18-8-1978)

(g) When an endorsement or re-endorsement on a bill is unauthorized, incomplete or otherwise irregular [See Subsidiary Rules 2 (q) , 5 to 6 and 32 (c) above], the Treasury Officer shall refuse payment and return the bill to the person who presented it, with a memorandum explaining why payment is refused.

(h) The Treasury Officer shall on no account pay any abstract bill for contingent expenditure requiring countersignature after payment, in which the drawing officer should have furnished the certificate prescribed in the last sentence of Subsidiary Rule 18 (d) but has not done so.

(i) When a contingent bill endorsed in favour of a private party is presented at the Treasury for payment, the Treasury Officer shall check the particulars of the bill with the advice received from the drawing officer, before making payment. If the bill is in order and is paid, -he shall make a note accordingly on the advice and return the slip in Form 100

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accompanying the bill duly filled in. If the payment relates to another District, he shall debit it finally to the proper service head in his accounts and send the intimation immediately to the c1rwing officer.

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

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

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

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

(m) The Treasury Officer shall not pay a bill for a loan or advance unless the authority competent to sanction the loan or advance has either passed the bill, or specially communicated its sanction to him. The Treasury Officer shall not pay a bill for a loan or advance unless the grantee/loanee also encloses to the bill the original sanction order received by him so that the expenditure may be admitted in audit.

(Subs. by Memo. No. I 124-A128/Accts./64-6, Dt. 30-4-1965)

(n) Before paying a bill drawn against a temporary advance sanctioned to a survey party for demarcation purposes, the Treasury Officer shall check the statement attached to the bill showing the amount of the advance drawn up to date, the amount covered by recovery lists sent to the Collector and the balance, and satisfy himself that the amount applied for can be met from the balance of the advance standing to the credit of the survey party.

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

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

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Exception :—The limit of Rs. 100 prescribed in the above rule for the issue of money orders shall not apply to refunds of deposits made under Rule XXII of the rules under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932) and to surcharge on stamp duty levied under Section 110-A of the Madras District Boards Act, 1920 (Madras Act XIV of 1920) and under Section 67 (1) of the Madras Village.Panchayats Act, 1950 (Madras Act X of 1950).

(q) When a claim is presented for repay1ient of a revenue deposit, the Treasury Officer shall compare the refund order of the Court or other authority, which directed the acceptance of the original deposit, with the entry in the register of receipts. If the amount in deposit is sufficient, he shall take the payee's receipt, make the payment and immediately record the amount and the date of the repayment in the register of repayments (Form T.A. 21 in the Andhra Pradesh Accounts Code, Volume II) and also in the register of receipts. If there is not a sufficient balance at the credit of the particular item to meet the payment ordered, the Treasury Officer shall endorse that fact on the refund order and return it to the person who presented it.

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

(r) When a Court issues a refund certificate under Sections 13 to 15 of the Court Fees Act, 1890 (India Act VII of 1890), or a Collector passes a refund order on the basis of a certificate issued by a Court in regard to the payment of an excess Court fee, the Treasury Officer shall make payment only to the person entitled to the refund or, provided that the person so entitled has signed the voucher in token of having received payment, to a person whom he has duly authorized to receive payment. When making any such payment, he shall observe, with special care, the precautions prescribed in Subsidiary Rule 36 below in regard to payments to persons in Government service.

(s) The Treasury Officer shall not make payment on a refund order that has lapsed under the rules. (See Instructions 20 to 21 above).

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

Classification under S.R. 32(p) — T.R. 16

(Memo. No. 11325-B/141/A1/TFR/91, dated 10-12-1991)

Sub:- Fraudulent repayments of deposits - Certain instructions - Issued.

Ref :- 1. A.G.,AP, Lr.No.l U/CA/CD/111/5-014/75-79/253, Dt. 4-3-91.

2. DTA A.P. Hyd. Lr. No. Kl/3713/79, Dt. 1-7-91 along with the letter even number, Dt. 16-8-82.

During the special audit of the records of the office of the Treasuries at Eluru and Tadepalligudem by the Accountant-General, it was noticed that the non-observance of rules by the Sub-treasuries is the cause of the fraudulent drawal.

Non-observance of rules of the above Sub-treasuries is the cause of fraudulent drawal and there is no lacuna or failure in the system.

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Though S.R. 32(p) under T.R. 16 of the A.P.T.C., Vol. 1 states that a deposit shall only be repaid on the appearance of the person entitled to receive in and on his furnishing a proper receipt, the refunds were mostly made only to three persons out of whom one is the attender of the Sub-treasury. Had the Sub-treasury Officer insists on the appearance of the person atleast when the refunds were being collected by his own staff and two others, the fraud could have been detected. Now that the endorsement of even contingent bill to third parties is suspended with the issue of G.O.Ms.No.95, Dt. 27-3-1980, this kind of payments may not arise in future.

The Sub-treasury Officer has also not verified their signatures on the claims properly. A careful scrutiny of the signature would have evoked doubt about the genuineness of the claims.

Result of this audit have, however, revealed that the procedure obtaining in the offices of the Drawing and Disbursing Officers also requires streamlining.

The Accountant-General, Andhra Pradesh, Hyderabad has requested the Government to issue necessary instructions on the following suggestions

(1) Only the Drawing & Disbursing Officers whose specimen signatures are available with the Treasury should authenticate the sanction orders

(2) Challans and sanction order should be preserved until the expiry of one year after the refund is made

(3) Refund bills also should not be endorsed in favour of depositors but only a Bankers! Demand Drafts delivered to the depositors as in the case of contingent bills;
(Vide G.O.Ms.No.95, Fin. & Plg. (FW Admn. I) Dept., Dt. 27-3-80)

(4) The refunds of revenue deposits should be made only to persons who originally credited the monies or their legal heirs.

In the reference 2nd cited, the Director of Treasuries, A.P. Hyderabad when consulted has also agreed with the suggestion of the Accountant-General, Andhra Pradesh, Hyderabad.

Government after careful examination of the above suggestion of the Accountant-General, A.P., Hyderabad, accordingly issue the following instructions to all the Treasury Officers, Drawing & Disbursing Officers and Heads of Departments for guidance while preferring and pass to the refund of deposit —

(1) Only the Drawing and disbursing Officers whose specimen signatures are available with the Treasury should authenticate the sanction orders

(2) Challans and sanction orders should be preserved until the expiry of one year after the refund is made

(3) Refund bills also should not be endorsed in favour of depositors but only a Bankers! Demand Drafts, delivered to the depositors as in the case of Contingent Bills;
(Vide G.O.Ms.No.95, Fin. & P1g. (FW. Admn. I) Dept., Dt. 27-3-80)

(4) The refunds of revenue deposits should be made only to persons who originally credited the monies or their legal heirs.

The above instructions should be followed scrupulously and any failure will be viewed seriously.

S.R. 33. (a) The Treasury Officer shall deduct from a bill for the pay, etc., of a Gazetted Government Servant (or a non-gazetted Government Servant who is permitted

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under Subsidiary Rule 7 above to draw his pay, etc., on bills in the forms prescribed for Gazetted Government Servants) any amount attached by a prohibitory order of a Court of law. He shall remit to the proper Courts, in accordance with the procedure prescribed below, all amounts deducted from the pay, etc., bills of Government servants on account of Court attachment orders, whether deducted by himself or by the drawing officer. No such amount may be remitted to the Court by Cash Order or Government Draft.

(1) *When the Court is located at the headquarters of the Treasury which cashes the bills* :—The Treasury Officer shall clear the amounts deducted, once a month, by payment to the Court in cash. When making the payment, the Treasury Officer shall send to the Court a covering memorandum together with the original a schedule of recoveries in Andhra Pradesh Treasury Code, Form 41-C, prepared by the Drawing. Officer [See Subsidiary Rule 2 (k) above] each deduction made by a Drawing Officer and a schedule of recoveries in Andhra Pradesh Treasury Code, Form 41-C prepared by the Treasury for each deduction made by the Treasury Officer.

In Hyderabad City the Accountant-General shall clear the amounts deducted, once a month, by payment to the Court in the form of a cheque on the State Bank of Hyderabad, accompanied by a covering memorandum and the necessary schedule of recoveries in Andhra Pradesh Treasury Code, Form 41-C.

(Memo. No. 8587/236/Accts/l 042, Dt. 21-7-1972)

(2) *When the Court is not located at the headquarters the Treasury which cashes the bills :—* The Treasury Officer shall remit each amount deducted to the proper Court, at once, by postal money order, in the manner indicated below:

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

(ii) When the drawing officer has made the necessary deduction from a bill under Subsidiary Rule 2 (k) above, the Treasury Officer shall credit the amount deducted to the post office by transfer and send the money order form to the post office for issue, furnishing a certificate as prescribed in Sub-clause (i) above. When he receives the receipt furnished by the post office for the money order, he shall check it with the amount deducted from the bill and then transmit it to the drawing officer for record.

(iii) Accountant-General shall follow a procedure similar to that described above in remitting to Courts outside Hyderabad City amounts deducted from bills paid by him in Hyderabad City, but he shall make payment by means of a cheque on the State Bank of Hyderabad for the total amount including commission payable on account of all the money orders to be issued for this purpose on any one occasion.

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

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

(c) In the case of Government servant drawing his leave salary in England, the attachment order of a Court of law shall be sent to the Accountant-General and to the High Commissioner for India. On receipt of the attachment order, the Accountant-General shall take steps to specify in the original or amended English leave salary certificate the amount which will have to be deducted from the leave salary in compliance with the attachment order. This will enable the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to him for payment. The authorities in India (the Accountant-General in the case of Gazetted Government Servants and Non- gazetted Government Servants who are permitted under Subsidiary Rule 7 to draw their pay, etc., on bills in the forms prescribed for Gazetted Government Servants and the Departmental Drawing Officer in the case of others) will be responsible for drawing the amount recoverable monthly in compliance with the attachment order remitting it to the Court concerned, this transaction shall not, however, be carried through before the 10th of the month following that to which the portion of leave salary relates, and the allocation should follow that of the leave salary as indicated in the leave salary certificate. Recovery of Indian Income-tax and Super-tax shall be made wholly from the portion of the leave salary paid in the United Kingdom.

In order to ensure that the portion of the leave salary required in India for compliance with an attachment order under the procedure indicated above is not paid for any period beyond which it is due, owing to death or any other cause, the Chief Accounting Officer to High Commissioner for India will intimate any such event immediately to the Accountant- General by cable, if an intimation sent in any other way is not likely to reach its destination before the 10th of the succeeding month. The Accountant-General will communicate the intimation to the drawing officer concerned for necessary action.

(d) In the case of the Forest Department, in which pay bills not cashed at the Treasury but disbursed departmentally by means of cheques drawn on the Treasury, the gross amount shall be drawn by the disbursing officer, but only the net amount after deducting the amount recoverable under the attachment order shall be disbursed to the Government servant, the amount recovered less the money order commission being remitted

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by money order to the Court concerned on the same day. The money order receipt shall be attached to the bills in support of the recovery and remittance.

Recoveries of Amounts Due to Co-operative Societies

(e) (i) Recoveries from the salary of Government servants on account of dues of Co-operative Societies registered under the various Co-operative Societies Acts where such Acts impose a statutory obligation on the Government to make such deduction shall be made by the Drawing and Disbursing Officer, in the case of Non-Gazetted Government servants who do not draw their own bills and in other cases by the Treasury Officer on the advice of the Accountant-General or by the other appropriate disbursing officer concerned as the case may be, in accordance with such procedure as may be laid down by Government from time to time.

(ii) A Disbursing Officer in a place outside the territorial limits covered by the Act under which the Co-operative Society was registered may effect recoveries on account of dues of such a Co-operative Society from the salary payable to Government servant:

Provided that such Government servant gives in writing an authorization to his disbursing officer to make the recoveries in respect of such dues and the disbursing officer before effecting recoveries ensures that the authorization given to him by such Government servant is clear, unambiguous and has not been revoked.

(Memo. No. 44472/C/1498/63/Accts/69-l 5. Dt. 25-4-1972)

S.R. 34 (1) "The payment of last Pay and allowances etc., of Gazetted Government Servant who finally quits Government Service, on retirement, resignation, dismissal or who is placed under suspension and who draws his pay and allowances on Gazetted Pay Bill Forms on the basis of the authority issued by the Pay and Accounts Officer, Hyderabad should not be made by the Treasury Officer unless he satisfies himself that as per the records maintained by him, there are amounts, due to Government from the Government Servants. After making the 'last payment' the Treasury Officer shall issue the last pay certificate and forward it to the Pay and Accounts Officer, Hyderabad who in turn will forward it to the Accountant-General after noting the dues recoverable from the Government Servant. In case of other Government Servants including the Gazetted Government servant whose claims are drawn on Non-Gazetted Pay Bill Forms and Government servants mentioned in exceptions under S.R. 7 below T.R. 16, the disbursing officer would be responsible to verify the dues and incorporate the outstanding balances in the last pay certificate to be issued immediately after making last payment. In case where it is not possible to assess the demand for noting in the Last Pay Certificate the Pay and Accounts Officer or the Disbursing Officer, as the case may be, should forward the Last Pay Certificate to the Accountant-General with an endorsement to withhold the gratuity pending assessment of dues recoverable from Government.

The above procedure shall also be followed in the case of Government Servant who dies while in service.

The claims made on behalf of such deceased Government Servants should be preferred by the Heads of Department or other Gazetted Officers authorized by them and paid to the heirs conforming to the rules in Article 80 (b) of A.P.F.C., Vol.1."

(Subs. by G.O.Ms.No. 105, F & P (FW. Accts.II) Dept., Dt. 7-4-1979)

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Note :—In the case of contract Officers and purely in the temporary employment of the Government proceeding on foreign service in or out of India, final dues should be paid only after ascertaining that no demands are outstanding against them.

(Memo. No. 28932/Accts/60-4, Dt. 19-7-1970)

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

(3) The Bill for pay and allowance for two consecutive months preceding the date of retirement due to a Gazetted Government Servant who is about to retire or to proceed on a long leave out of India shall be submitted for post audit to the Accountant-General officially immediately after a payment without waiting for the usual dates prescribed for sending the first or second list of payments.

(Govt. Memo. No.751 67/Accts./30-5, Dt. 3-4-1961)

S.R. 35. (a) A Treasury Officer may issue either a Government Draft or a Cash Order for the purpose of defraying service expenditure from a Sub-treasury in his District in exchange for properly prepared bills. The conditions under which a Government draft can be issued are explained in the Subsidiary Rules under Treasury Rule 30, one of which is that the minimum amount for which a Government draft can be issued in Rs. 50 except in special circumstances such as family remittances in the case of officers and men of the Police Department. For amounts below this minimum, cash orders are to be issued on any desired Sub-treasury within the District.

(Memo. No. 8028/1265/Accts., Dt. 28-1-1974)

Exception :—Cash orders may be issued even for sums over Rs. 25 in the case of payments to be made at the Sub-treasuries at Addanki (Guntur District), as it has no currency chest facilities and cannot, therefore, act as Treasury Agency of the Reserve Bank of India and issue Government Drafts.

The following rules shall be observed in connection with the issue of cash orders:—

(i) When the Treasury Officer passes for payment a bill or other voucher which is payable in full at a single Sub-treasury, he shall not issue a cash order but shall endorse the bill or other voucher for payment at the Sub-treasury. An endorsement of this kind shall remain current, like a cash order, for three months only.

A cheque drawn by the administrator of an estate on his personal ledger account at a District Treasury for an amount required at a Sub-treasury shall not, however, be endorsed for payment at the Sub-treasury. The Treasury Officer shall return it, treating it as paid at the District Treasury, and issue a cash order on the Sub-treasury.

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(ii) The Treasury Officer shall not issue a cash order for the remittance of amounts due to private parties, such as decree amounts, costs, sale-proceeds of attached estates and the like. Such remittances are not in the interests of the public service and shall, therefore, be made by postal money order at the expense of the parties entitled to receive the amounts.

(iii) The Treasury Officer shall use cash order forms, in the order of the numbers printed on the books, and shall use on book at a time for issuing cash orders on all Sub-treasuries. He shall inform all Sub-treasuries when he begins to use a fresh book. He shall have the orders issued on each Sub-treasury numbered in separate annual series, and these numbers shall be noted below the number of the book printed on each order. Both the numbers which appear on each cash order shall be quoted in the lists of paid orders furnished to the Accountant-General.

When a cash order is issued the Treasury Officer shall follow the procedure prescribed in the Local Rulings under Articles 68, 70 of A.P.A.C., Vol.11 and send an advice by post to the Sub-treasury drawn upon and the cash order handed to the person tendering the money or the bill against which the said order is issued.

(Memo. No. 577O5IAccts./59-6, Dt. 2-4-60)

(iv) The directions laid down in Instruction 41 below, regarding the custody of cheque forms supplied for drawing cheques on Treasuries, shall apply also to the custody of cash order forms.

(v) A cash order shall lapse three months after the date of issue, if not cashed within that time. Payment of a lapsed cash order shall be stopped, and the charges, which it represents, shall be cancelled and adjusted. If payment is subsequently claimed, the claimant shall be required to forward the lapsed cash order to the Treasury Officer, who shall arrange for the payment and make a note against the relevant entry in the cash order ledger (Form T.A. 23 in the Andhra Pradesh Accounts Code, Volume II), so as to prevent and possibility of making a second payment.

(vi) When it is reported that a cash order has been lost or destroyed within three months from the date of issue, the Treasury Officer shall follow the procedure indicated in Subsidiary Rules 73-7 5 under Treasury Rule 30 for the issue of duplicate Government drafts. If a duplicate cash order is issued, it shall lapse three months after the date of issue of the original, if not cashed within that time.

(b) The District Treasury may also issue cash orders in the following cases where the transaction originate in a Sub-treasury and money has to be remitted from one Sub-treasury to another :—

(i) Payment of collections of one Court into another, when the transfer is required for a bona fide public purpose and not for the convenience of private parties;

(ii) Disbursement of pay and allowances for the subordinates of Police and other departments transferred to another taluk;

(iii) Remittances of moneys by Agricultural Demonstrators to the credit of the personal deposit accounts of Deputy or Assistant Directors of Agriculture;

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(iv) Remittances by Junior Inspectors of Co-operative Societies of moneys relating to societies under liquidation to the credit of personal deposit accounts of liquidators with the District Treasuries

(v) Payment of bills relating to the Police Department in the Visakhapatnam District.

(vi) Payment of bills relating to the Police Department in the West Godavari District.

In the above cases, the money received in a Sub-treasury shall be credited to personal deposits, a receipt sent to the District Treasury for the issue of a cash order, and a duplicate receipt furnished to the Government servant who paid the money. When a payment is not made in cash but by means of an endorsement on a bill, a note shall be made in the remarks column of the daily list of payments to the effect that the amount (which shall be specified) has been credited to "Personal Deposits" for the issue of a cash order in accordance with the endorsement on the bill, and a receipt need not be sent to the District Treasury. The District Treasury shall credit the amount paid in cash or by transfer to the relevant head of account and issue the cash order.

The personal deposit challans or receipts referred to above are current for three months only, after which period they shall dealt with like lapsed cash orders.

S.R. 36. *Payments to persons not in Government Service* :—When a person not in Government service claims payment for a service rendered or supply made, the Treasury Officer shall observe the following rules:-

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

(b) He shall invariably take special precautions to satisfy himself as to the identity of the applicant for payment in respect of any bill drawn by a person who is not a Government servant, or drawn by a Government servant and endorsed for payment to a private party.

(c) When a bill endorsed for payment to a contractor or supplier is re-endorsed by him in favour of a bank, the Treasury Officer shall not pay the bill, unless the contractor or supplier has received the bill and also signed a separate endorsement in favour of the bank.

Instructions under Treasury Rule 16 — contd.

Instrn. 24. *Payment of pensions* :—The procedure to be followed by Treasuries in paying pensions is detailed in Subsidiary Rules 64-94 and Instructions 59-66.

Instrn. 25. *Payment of endorsed bills* :—When a bill is endorsed, or endorsed and re-endorsed strictly in accordance with the provisions of Subsidiary Rule 2 (q) above and

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the payment is duly made to the person specified in the endorsement or re-endorsement and his signature duly taken in acknowledgment of the payment, the drawing officer's signature on the bill is a valid discharge.

Instrn. 26. *Payment by Postal Money Order* :—(a) When the whole or part of the amount of a bill is required to be remitted by a Treasury Officer to a person or persons by Postal Money Order, he shall, if the bill is in order, pass it for the net amount after deduction of the amount to be remitted and the Commission due thereon. Credit the deductions by Transfer to the Post Office with a Certificate to the effect that the amount of the Money Order with the Commission due, which must be specified in the Certificate has been credited to the Post Office by Book Transfer. The Words "adjust by Book Transfer' shall invariably be written in red ink across the Money Order Form. The Treasury Officer shall see that the purpose of Money Order is stated in acknowledgment portion of Money Order Form as required by clause under S.R. 2 (o) of T.R. 16.

(b) On obtaining the Money Order receipt the Treasury Officer shall check it with amount deducted from the bill. (Subs. by G.O.Ms. No. 158, F. & P., Dt. 12-4-77)

Instrn. 26-A. "Consequent on the pricing of Blank Money Order Form by the Posts and Telegraphs Department, the following procedure has to be adopted in the matter of remittance of Government dues payable by Postal Money Order :—

(a) *Remittance by a Treasury Officer* :—Blank Postal Money Order Forms are made available to Treasuries free of cost by the Posts and Telegraphs Department, Money Order Commission charges including the cost of Blank Money Order Form will be adjusted by book transfer in the usual manner.

(b) *Remittance by a Departmental Officer at Payee's cost* :—In cases where remittances are made by a Departmental Officer by Postal Money Order, the cost of remittance of which is borne by the Payee concerned, the Departmental Officer may purchase a Blank Money Order Form from any post Office and remit the amount after deducting the money order commission including the cost of purchasing the Blank Money Order Form. The cost of the form and the Money Order Commission will be treated as forming one transaction and entries will accordingly be made in the Cash Book.

(c) *Remittance by a Departmental Officer at Govt. Cost* :—In case of remittance of amount payable by a Departmental Officer where the cost of remittance is borne by the Govt. the Blank Postal Money Order Form may be purchased from the permanent advance, the expenditure being treated as final charge of the office on the date of purchase. As and when the amount is remitted to the payee by Postal Money Order, the net commission paid to the Post Office (the total amount of commission as reduced by the cost of Blank Money Order form) as also the amount remitted will be treated as expenditure on the date of remittance. Entries will be made in the cash book as and when the transaction takes place.

In Offices where remittance of amounts payable by Government at the latter's cost is a common feature it is permissible to purchase out of permanent advance Blank Postal Money Order Forms in bulk from Post Office, an account of Blank Money Order Forms being kept in the same form as the account of Service Postage Stamps."

(Memo No.5895/683/Accts-70, Dt. 11-2-72)

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

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

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

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

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

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

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

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Instrn. 29. *Repayment of Civil Court's deposits* :—Before the Treasury Officer pays an order of a Civil Court for the repayment of a deposit, he should require the person who presents the order to acknowledge receipt on the reverse of the order. If that person is not the person named in the Court's order, he should be required to satisfy the Treasury Officer that the signature purporting to be that of the person named in the Court's order is authentic and that he is authorized to receive payment.

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

Instrn. 31. *Transfer Payments* :—(a) When a bill, cheque or other voucher is paid wholly by "transfer", that is by entry of the amount in the accounts as a receipt under some head of account no cash is paid out and the Treasurer should neither enter the item in his cash book, nor stamp "Paid" on the voucher. When the entries in the accounts in respect of a payment by transfer are complete, the Accountant should stamp "Paid by transfer" on the voucher.

Exception :—The amount of a cheque received in payment for service stamps should be treated as both a cash receipt and a cash payment, and therefore entered in the Treasurer's cash book on both the receipts side and the payments side.

(b) When a payment is to be made by transfer to a revenue or receipt head for which a subsidiary register is maintained (e.g., Land Revenue), the Treasury Officer's payment order should indicate the major and detailed heads affected as in the following example :— "Pay Rs …… by transfer to credit of VII. Land Revenue - Fixed Collections".

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

(d) When the amount of a bill, cheque or other voucher is payable partly in cash and partly by transfer credit to some head of account, an entry should be made in the number book for the transfer credit and the Treasury Officer should show separately in his payment order the amounts payable in cash and by transfer respectively. The Treasurer should stamp "Paid" on the voucher in respect of the cash payment, and the Accountant should, after completing the necessary entries in the accounts, stamp "Paid by transfer" on it in respect of the payment by transfer.

(e) When the amount of a bill, cheque or other voucher is to be paid partly at the District Treasury and partly by one or more cash order for payment at Sub-treasuries, the Treasury Officer's payment order should be in the following form : "Pay Rs in cash and Rs ……. by transfer credit to personal deposits".

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

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

(2) Scholarships and stipends.

(3) Contributions (except those accounted for under head "57. Miscellaneous").

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

(5) Leave salaries of Gazetted Government servants.

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

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

Note: —Bills relating to charges referred to in Item (1) of the list in the above instruction should be transmitted by the Treasury Officer to the departmental officers at the same time as each bi-monthly list of payments is forwarded to the Accountant-General.

Instrn. 33. *Treasury Bills Book/Register of Bills* :—(a) *Treasury Bills Book* :—Every office except in the twin cities of Secunderabad and Hyderabad should enter particulars of all its bills, including bill of Gazetted Government servants, that are presented for payment at the Treasury in a book called the Treasury Bills Book (Form 70) which should be presented at the Treasury along with each bill "in case of Self-drawing Officers their names should be noted in the column provided for the particulars of the bill". The Treasury Officer should not pass any such bill for payment unless the Treasury bills book is presented with it. The Treasury should fill up Columns (8) to (11) of the book. If the account paid differs from the amount claimed, the Government servant who initials in Column (11) of the book should note the amount paid when signing against the item.

To prevent presentation of fraudulent bills at the Treasury, the Register shall be revised, bi-weekly by the Drawing Officer of the office and the result of the review recorded thereon. (G.O.Ms.No. 171, Fin., (Accts. II) Dept., Dt. 6-6-1979)

(b) *Register of Bills* :—Every Officer presenting the bills at the Counter of the Office of the Pay and Accounts Officer, Hyderabad should enter the particulars of its bills in a book called the "Register of Bills" (Form 70-A).

(Memo. No. 7923/Accts/65-6, Dt. 5-2-1968)

Note 1 :—The following certificates should be furnished by the Drawing Officer on the front page of the Treasury bills register under his dated signature.

1. Certified that this Treasury Bills Book/Register of bills contains pages serially numbered from …….. to ……. and brought into use with effect from ……..(in words)

2. Certified that I am presenting the bills in the P.A.O./Dist./ Sub-treasury through this register of Bills/Treasury bills book only and I have personally satisfied myself that no other Register of Bills/Treasury bills book is currently in use for presenting the bills at the PAO/Dist./Sub-treasury.

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3. Certified that I have personally satisfied myself that all the bills presented through this register of bills/Treasury bills book have been either encashed or returned by the PAO/Treasury Officer and have been properly and completely accounted for by me. This register is closed and kept under my personal custody.

(Certificates Nos. 1 & 2 above have to be recorded when a new register is brought into use and Certificate No. 3 is to be recorded when the register is completed and lodged before a new register is brought into use).

(G.O. Ms. No.172, Fin. & Plg. (Accts.II) Dept., Dt. 6-6-1979)

Note 2 :—In the case of register of bills in Form 70-A in the twin cities, an abstract in the following form shall be drawn up bi-weekly to enable an effective review to be done.

1. Opening Balance

2. Bills sent during the first half/second half of the week
(from …… to …….)

(a) to the P.A.O.

(b) endorsed to parties.

(c) to others, if any.

3. Total (1+2) _____

_____

4. Bills passed during the first/second half of the week (from …….. to ……)

(a) in favour of drawing officer

(b) in favour of others

5. Balance (Cols.No. 3-4). _____

_____

6. Brief reasons for pendency (to be reviewed)

(GO. Ms. No. 172, Fin. & Plg., Dt. 6-6-79 and G.O. Ms. No. 25, Fin. & Plg., Dt. 22-1-80)

Exception :—It is not necessary to present the Treasury bills book along with any contingent bill endorsed in favour of a private party or with the Police Department's bills relating to bus owners claims or with the travelling allowance bills of the Railway Police, C.I.D. and Superintendent of Police Communication which may be paid at Sub-treasuries without pre-audit by the Treasury Officer. Bills of Gazetted Government servants for pay etc., which are presented through recognized banks and bills for leave salary of Gazetted Government Servants supported by life certificates shall also be exempted from being presented with the bills book.

Instrn. 34. *Memorandum of deductions from bills* :—When the Treasury Officer pays a bill drawn by a Survey Officer or other drawing officer whose headquarters is at a distance from the Treasury, he should give the messenger, who brought the bill, a memorandum in (Form 71) showing clearly the amount of cash and Government drafts (if

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any) handed over to him and explaining the deductions or alterations, if any, made in the bill or bills presented. The memorandum should be bilingual (i.e., in English and the principal language of the District) since it is important that the messenger should satisfy himself that the amount of cash and drafts (if any) shown in it as handed over to him is correct; when the messenger is not able to read, the Treasury Officer should himself explain to him the entries in the memorandum.

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

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

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

Subsidiary Rules Under Treasury Rule 16 — contd.

(ii) Sub-treasuries

S.R. 37. The Procedure prescribed in Subsidiary Rules 32-36 and Instructions 24-36 in regard to the payment of moneys at District Treasuries, at stations where the Treasury does not transact its cash business through the Bank, shall apply generally mutatis mutandis also to Sub-treasuries at such stations and at the headquarters of Districts, except that, unless there is a specific order of the Government to the contrary in regard to any class of payments, no payment shall be made at any Sub-treasury except upon a cash order drawn by the Treasury Officer on the Sub-treasury or a bill raised by him for payment at the Sub-treasury. Alterations and corrections in pass orders on bills payable at Sub-treasuries should be attested by the full signature of Treasury Officer concerned. Bill passed for payment at Sub-treasuries should be sent by the Treasury Officer concerned direct to the Sub-treasuries where they are payable, intimation being sent at the same time to the departmental officers concerned asking them to take payment at the Sub-treasury on production of the intimation duly endorsed by them in favour of person to whom, or to whose authorized messenger, payment is desired. The intimation should be in triplicate in Form 72-A.

Cash order books shall not be supplied to Sub-treasury Officers, since they are not authorized to issue cash orders. (See also Subsidiary Rule 35(b) in this connection).

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

(b) When the office of the Accountant-General issues an order to make a payment at a Sub-treasury, it shall ordinarily send the order to the Sub-treasury Officer through the Treasury Officer. If, on account of urgency, it is sent direct, the Accountant-General shall

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inform the Treasury Officer of the fact and furnish the Sub-treasury Officer direct with a specimen signature of the Audit Officer who has signed the order.

(c) Items placed in deposit by the Sub-treasury Officer himself without the authority of the District Treasury Officers may be repaid on his own authority but amounts credited in other Sub-treasury can be paid only on the orders of the Treasury Officer. A District Treasury Officer, may, however, issue orders that, before repayment, all deposit repayment orders shall be forwarded to the District Treasury for being passed for payment.

If any class of deposit is repayable at the Sub-treasury, it shall not be payable at the District Treasury also.

Instructions under Treasury Rule 16 — contd.

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

Instrn. 38. *Payment of land cess and fishery rentals to Panchayats* :—For paying fishery rentals or half-yearly or final instalments of land cess due to Panchayats, the Tahsildar or Deputy Tahsildar should prepare a consolidated bill in triplicate, including the amounts payable by book adjustment as well as by cash, with full details as to the amount due to each Panchayat and draw the total amount only on the date fixed and notified to the Sarpanches of Panchayats to appear at the Sub-treasury to receive payment. The Sarpanches should be given 15 clear days' notice of the day so fixed. The three copies of the bill should be disposed of as follows :—

(i) Original to the Treasury as a voucher with the list of payments.

(ii) Duplicate to be kept in the Sub-treasury.

(iii) Triplicate to be sent to the District Panchayat Officer.

The Sub-treasury Officer should disburse the amounts in the following manner:—

If a Panchayat has a banking account with the Sub-treasury, the payment should be effected by book adjustment. The Sub-treasury Officer should certify that such amounts have been credited to the accounts of the respective Panchayats. When the Sarpanches appear in person, the Sub-treasury Officer should disburse the amounts due to them and obtain their acknowledgments in the special registers prescribed for the purpose. The amounts due to those Panchayats, whose Sarpanches fail to appear at the Sub-treasury on the day fixed, should be remitted to them at their expense either on that date, if convenient, or on the next day ; and the postal money order receipt and the payees acknowledgments should be filed with the duplicate of the bill.

After disbursing the amounts in the above manner, the Sub-treasury Officer should furnish a certificate of disbursement to the Treasury Officer retaining the special register. The Treasury Officer will arrange to receive individual certificates from each Subtreasury, and on the strength of the same, furnish to the Accountant-General along with the Treasury account, a consolidated certificate of disbursement for purposes of audit. A certificate of payment should also be endorsed on the triplicate bill sent to the District

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Panchayat Officer concerned, who is responsible for auditing the accounts of the Class II Panchayats.

Instrn. 38-A. *Payment of net proceeds of entertainment tax to Panchayats* :— For the purposes of assignment of the proceeds to local bodies once a quarter, Entertainment Tax Officer should submit to Commercial Tax Officers quarterly every year a statement showing the amount of tax realized in the previous quarter with details as to the respective areas. The statements should contain a certificate of the Entertainment Tax Officer concerned that the departmental and Treasury figures have been verified and found correct. The Commercial Tax Officer after satisfying himself of the verification with the Treasury figures shall issue proceedings sanctioning the amounts to the Local Bodies to which the amounts are adjusted. The Commercial Tax Officers shall send the proceedings to the Treasury Officers for adjustment to the concerned Local Bodies. The Treasury Officer after verifying the amount should append Pay Order on the proceedings itself which becomes a voucher and the Treasury Officer should issue a certificate of credit in respect of the amount adjusted to several Local Bodies for each individual Local Body such as Mandal Parishad, Gram Panchayat, Municipality etc., as desired by the Commercial Tax Officer. If, for any reason, reconciliation between Treasury and Departmental figures could not be completed within the prescribed time payments may be made on the basis of Departmental figures. If, after reconciliation, any modification is found necessary, the Local Bodies concerned should be informed of the same and necessary adjustments may be made while sanctioning payments for the next quarter either by short-assignment in the case of excess payments and payment of the difference in the case of short payment.

(G.O. Ms. No.210, F. & P., Dept., Dt. 20-8-1981)

Instrn. 38-B. *Payment of net Surcharge on Stamp Duty, Profession Tax Compensation and Grants in lieu of Magisterial Fines due to Panchayats* :—The procedure laid down in Instruction 38, namely, preparation by the Treasury of bills in triplicate and sending the triplicate copy to the District Panchayat Officer shall be followed for Payment of Surcharge on Stamp Duty, Profession Tax Compensation and Grants in lieu of Magisterial Fines due to Panchayats. (GO. Ms. No. 210, Fin. & P1g. Dept., Dt. 20-8-1981)

The District Registrar shall within six weeks after the close of each quarter issue necessary authorization on Treasuries or Sub-treasuries, as the case may be, for payment to local bodies concerned, the amount payable to them. The deduction on account of collection of Transfer duty shall be credited to the Government. On receipt of such authorization, the following adjustment shall be made by the Treasury Officers or Sub-treasury Officers

(i) The Payment of Surcharge on Stamp Duty shall be debited to "XIV Stamps- A Non-Judicial" deduct payments to local bodies of net proceeds of duty levied by them on transfer of property.

(ii) Five percent of the amount towards collection charges payable to the Registration Department shall be credited to the head "XV Registration (c) Miscellaneous other receipts."

(iii) The balance amount of Surcharge on Stamp duty payable to the Local Bodies shall be credited to Personal Deposit Account of the respective panchayats.

(Memo, No. 2656/839/Accounts, Dt. 22-8-1933)

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Instrn. 39. *Payment at Salt and Customs Treasuries* :— Certain Government servants have been specially permitted to cash their bills at the Departmental Treasuries. The amounts paid on such bills are provided from the balances of the Union Government initially, and the transactions are incorporated in the Government Account of the State only when they are adjusted by the Accountant-General against the balance of the Government through the Central Accounts of the Reserve Bank of India, Calcutta.

Subsidiary Rules under Treasury Rule 16 — contd.

(iii) Cheques

Applicable to Departments Generally

S.R. 39. Cheques shall ordinarily be drawn on the District Treasury, but certain Government servants of certain departments are authorized to draw cheques on Sub-treasuries also. (See Subsidiary Rule 54(b) below in regard to Public Works Officers). When the District Treasury Officer considers it desirable, he may give permission to drawing officer to draw cheques on the Sub-treasuries in the District.

Cheques from a cheque-book obtained from a particular District Treasury (See Instruction 40) shall not be drawn on any Treasury outside that District. A drawing officer shall use a different cheque book for the District Treasury and for each Sub-treasury on which he draws and enter a distinguishing letter and a separate series of numbers on the cheques from each book.

Exception :—The Registrar of Andhra University may obtain his entire requirements of cheque-books from Visakhapatnam Treasury only and also use one cheque book alone for all Sub-treasuries in a District. (Memo. No. 140789/Accts/58-1, Finance Dt. 4-12-58)

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

A cheque drawn on a Treasury may be crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act, 1881 (India Act XXVI of 1881), and such crossing is no bar to its being paid at the Treasury on which it is drawn.

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

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

All cheques shall be written with Calcutta Stationery Office registration ink which can be obtained from the Director of Stationery, Hyderabad.

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

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

(b) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate bodies, firms or private persons shall always be crossed. Subject to any instructions received from the payee, a cheque shall be crossed '……. & Co' with the addition of the words 'Not Negotiable' between the crossing. Where the payee is believed to have banking account, further precautions shall be adopted where possible by crossing the cheque 'specially' (instead of by the 'general crossing' ……. & Co.) by quoting the name of the bank through which the payee will receive payment and by adding the words 'A/c payee only - not negotiable'. These instructions regarding the method of crossing cheques are applicable in all cases where the use of crossed cheques is prescribed.

Exception :—Cheques preferable at a Treasury for payment are non-negotiable instruments and should not, therefore, be crossed.

In case, however, any cheque preferred at Treasury has been crossed inadvertently by the drawer or by the Collecting Bank, the fact of its being crossed may be treated as of no significance in making payment. (Memo.No.1045/Accts/59-2, Finance, Dt.14-3-1959)

Note :—For instructions regarding the crossing of cheques issued by the Pay and Accounts Office, Hyderabad, please see SR. 57 (1). (G.O. Ms. No.149, Fin. & Plg. Dept., Dt. 4-4-1977).

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

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

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

S.R. 44. As a general rule, the Treasury Officer shall not pay a cheque payable to order, unless it is receipted by the payee himself or another person in whose favour it has been regularly endorsed for payment. i, in special circumstances the head of an office is unable himself to receive cheques payable to his order owing to absence on tour or some other sufficient cause and considers that strict compliance with the ordinary rule would cause undue inconvenience, he may by a written order specially authorize a Gazetted Government Servant to endorse "for" him cheques drawn in his favour by his official designation. The head of the office shall send a copy of any such order at once to the Treasury Officer, and the Treasury Officer, shall then treat an endorsement by the duly authorized Government Servant as though it were an endorsement by the head, of the office.

S.R. 45. (a) As a general rule, no cheque shall be issued for a sum less than Rs. 10, except when it is done in order to comply with the provisions of a law or a rule having the force of law.

Note :—Administrators of Charitable Endowments divested from the Treasurer of Charitable Endowments may issue cheques for amount less than Rs. 10 also.

[(b) A Government cheque shall be payable at any time within one month from the date of issue.] (Memo.No.G.O. Ms. No. 1194, Fin., Dt. 3-07-2001)

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

All such cheques should bear the superscription payable on or after specific date of payment to be indicated in the blank space the superscription should invariably be affixed with rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of the payment should preferably be written in red.

(G.O. Ms. No. 36, Fin. & Plg., Dt. 29-1-1979)

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

S.R. 48. *Local Fund cheques* :—The Treasury or Sub-treasury Officer shall not permit the withdrawal of any moneys relating to a Local Fund from the Treasury otherwise than on cheques signed by the duly authorized officer of each fund, e.g., the President of a Local Board and the Executive Authority of a Municipal Council. No Local Fund cheque shall be paid, unless the balance at the credit of the fund is sufficient to cover the payment.

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"***Note*** :—If the certificate of balances is not received from the Administrators by the Treasury Officer within the stipulated time (six months) the Treasury Officer may withhold further payment". In respect of cheque presented direct at the Bank also the Treasury Officer can advise the Bank not to honour the cheques of the Administrators in the event of non-furnishing of certificate of balances by the Administrators by the stipulated time".

(G.O. Ms. No. 45, Fin. & Plg. (Accts.II) Dept., Dt. 24-2-1987)

S.R. 49. *Time-expired cheques* :—If a cheque, the currency of which has expired owing to its not being presented at the Treasury for payment within three months from the month following the month of issue is returned to the drawing officer, he shall destroy it and may then draw a new cheque in place of it, if necessary. He shall record on the counterfoil of the old cheque the fact that the cheque has been destroyed and the number and date of the new cheque, and shall enter on the counterfoil of the new cheque the number and date of the old one. (Amended in Govt. Memo.No. 38960/Accts/63, Dt. 17-7-1963)

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

"In case of Banking Treasury, the Treasury Officer before sending the drawing officer a certificate in the accompanying form should obtain a similar certificate from the Bank and satisfy himself that the cheque has not been paid".

(G.O. Ms. No. 31, Fin. & Plg. (F.W.Accts-II) Dept., Dt. 13-2-1981)

Certified that cheque No ……. dated ……. for Rs ……. reported by the …… (drawing Officer) to have been drawn by him on this Treasury in favour of ……. has not been paid and will not be paid, f presented hereafter.

……..Treasury,

The…… 199.... ***Treasury Officer***.

"On receipt of the Certificate duly signed by Treasury Officer, the drawing officer shall cancel the original cheque and make necessary entries in his accounts. A private party requesting for the issuance of a fresh cheque in lieu of the lost one should execute an indemnity bond in the Form A.P.T.C. 107. After obtaining the indemnity bond, the drawing officer may issue a fresh cheque in the place of the lost one. However, in the case of a Government Department or a Bank, the execution of such an indemnity bond is not necessary but a fresh cheque, should in these cases be issued only on receipt of a certificate that the cheque alleged to have been lost was not received by them or having received the same, it was lost and further that it will be returned to the Cheque Issuing Authority, if found afterwards". (G.O. Ms. No. 31, Fin. & Plg. Dept. Dt.13-2-81)

If any "stopped" cheque is presented at the Treasury for payment, the clerk concerned shall at once bring the fact to the notice of the Treasury Officer, and the latter shall refuse

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payment and return the cheque to the person who presented it with the words "payment stopped" written across it.

S.R. 51. *Cancelled cheques* :—The drawing officer shall cancel any cheque which has remained unpaid for twelve months from the date of issue. When a cheque is cancelled for any reason the fact shall be recorded on its counterfoil and the cheque, if in the drawing officer's possession shall be destroyed. If the cheque is not in his possession and payment has not already been stopped under the preceding subsidiary rule, he shall at once request the Treasury Officer to stop payment of the cheque. If The Treasury Officer then finds that the cheque has not been paid, he shall stop payment and send the drawing officer a certificate in the manner prescribed in the preceding subsidiary rule.

Special Rules to the Forest Department

S.R. 52. The Treasury Officer shall pay claims relating to the Forest Department only on cheques drawn by a Forest Officer (or a Government servant of some other department acting as a Forest disburser) whom the Accountant-General has placed in account with his Treasury.

Exception (a) :—As regards repayments of deposits see Instruction 23.

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

S.R. 53. When the Conservator gives him written instructions to do so, the Treasury Officer shall pay cheques drawn by a Government servant holding charge of a Forest Subdivision or Range and charge them against the drawing account of the Divisional Officer (District Forest Officer). In giving any such instructions, the Conservator shall authorize the Government servant personally by name to draw the cheques, and may specify' the total amount upto which he may draw. A Government servant so authorized shall use a separate cheque book.

Special to the Public Works Department

S.R. 54. (a) The Accountant-General will ordinarily place each Divisional Officer (Executive Engineer) in account with one or more District Treasuries within his jurisdiction for the purpose of drawing cheques and may, when necessary, place other Public Works Officers in account with District Treasuries with their respective jurisdictions for the same purpose. He will not issue any letter of credit specifying the total amount upto which the Divisional Officer or other Drawing Officer may draw cheques during the month.

(b) A Public Works Officer who is authorized to draw cheques on a District Treasury may also, when necessary, draw cheques on any Sub-treasury Subordinate to it.

Instructions under Treasury Rule 16 — contd.

Instrn. 39-A. Divisional Officers shall stamp prominently the name of Public Works or Highways Divisions on the cheques relating to their respective divisions.

(Memo. No. 50760-A/Expr-C/55-2, Finance, Dt. 12-10-55)

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Subsidiary Rules under Treasury Rule 16 — contd.

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

(b) When the Divisional Officer considers it necessary to impose a monthly limit on the drawings of a Sub-divisional Officer with a view to maintaining satisfactory control over the disbursements of his division, he shall fix a suitable limit which may be either a standing limit applicable to every month till revised or a limit to be fixed afresh for each month. If necessary, he shall require the Sub-divisional Officer to submit, in a suitable form and by a convenient date, a monthly estimate of the total amount for which he will need to draw cheques during the next month. The Divisional Officer may raise or lower, whenever necessary, any such limit that he has fixed. Whenever he fixes or changes such a limit, he shall inform both the Sub-divisional Officer and the Treasury Officer. When he fixes a limit, it shall be for the account month of the Sub-division and he shall specify the dates on which the month begins and ends when communicating the limit to the Treasury Officer.

(c) When the Divisional Officer fixes a limit for the drawing of a Sub-divisional Officer on a District Treasury or a Sub-treasury during any month, the Treasury or Sub-treasury Officer, as the case may be, shall note the cheques drawn by that Sub-divisional Officer during that month (as defined in the Divisional Officer's letter, advising the limitation), irrespective of the date of payment, on the reverse of the letter. The Treasury Officer shall initial each such entry and see that a balance is struck each le a payment is made. The entry regarding each check in the register of cheques paid shall, however, be made under the date of actual payment. Any balance for which cheques are not drawn during the month shall lapse and not be available for subsequent drawings. When the Treasury or Sub-treasury Officer concerned finds that cheques drawn by a Sub-divisional Officer during a particular month have been paid upto the limit specified for that month, he shall inform the. Sub-divisional Officer of the fact and see that no more such cheques are paid.

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

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

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

Instructions under Treasury Rule 16 — contd.

Applicable to Departments Generally

Instrn. 40. (a) Cheque books required by officers of the Government and printed by the Director of Printing (Stamps) Press, Hyderabad. All supplies of cheque book forms should be made by Treasury Officers who will receive their supply from the Government Press. The Treasury Officers should examine the cheque book forms carefully on receipt and count the nl4mber of forms in each book. They should keep the cheque books in their stock and issue them one by one to departmental officers, as books are used up. Supplies of cheque book forms to departmental officers and PD account holders in the twin cities of Hyderabad and Secunderabad shall be made by the Dist. Treasury Officer (Urban), Hyderabad. Every Treasury Officer should ascertain the requirements of the departmental officers in his District and send a consolidated indent to the Director of Printing (Stamps) Press, Hyderabad.

(G.O.Ms.No.364, Fin. & Plg. (FW-TFR) Dept., Dt. 13-12-89)

"***Exception*** :—The supply of Local Fund Cheque Books shall be made to the Municipalities, Village Panchayats and Mandal Parishads from the Sub-treasuries".

(Memo. No. 28241 A/1005/Accts/63-2, Dt. 6-5-1963)

Note :—The Treasury Officers should examine carefully, on receipt of the unused cheque books or blank cheque forms returned to them by drawing offices, count the number of forms in each book, check them with reference to the advance of return sent by the Drawing Officers (vide note under Instruction 41) and keep them safely in stock.

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

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

Exception :—The Registrar of Andhra University may obtain more than one cheque book at a time from the Treasury.

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

If a cheque book or a blank cheque form is lost, the drawing officer should at once, inform the Treasury Officer, furnishing the numbers of the lost cheque forms. The Treasury

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Officer, should then stop payment of all cheques drawn on forms bearing any of those numbers.

Note 1 :—If a Drawing Officer has returned to the Treasury Officer unused cheque books in a Blank Cheque Book he should examine them carefully and cancel them by writing the words "Cancelled" prominently across each foil and counter foil without his signature before sending them by registered post to the Treasury Officers to take care to see that they are duly and promptly acknowledged.

A separate advance of despatch of the Cheque Books or forms giving full details of number of the cheque books and the cheque forms should also be sent to the Treasury Officer simultaneously.

(Subs. by Govt. Memo.No.6033l/Accts.67-9, Dt.23-10-1968)

Note 2 :—The Treasury Officer should destroy them by incineration after a period of five years from the date of issue of last cheque in respect of partly-used cheque book and after a period of five years from the date of receipts in the Treasury in respect of wholly unused cheque books, in the presence of the Director of Treasuries and Accounts or Deputy Director of Treasuries and 'Accounts, after keeping a note of the fact in the register of Cheque Books and register of records are disposed or destroyed maintained for the purpose under proper attestation of the Treasury Officer.

(Govt.Memo.No. 83608/A 2407/Accts./83-8, Dt. 17-11-1966)

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

Instrn. 43. When a pass book or list of cheques cashed (Form 73) is maintained for any banking or drawing account at the Treasury, it should remain in the custody of the drawing officer, except when it is sent periodically to the Treasury Officer to be written up. Ordinarily the drawing officer should send it to be written up atleast once a month. On receipt of the pass book, the Treasury Officer should have the amount of each paid cheque recorded in it with reference to the registers maintained in the Treasury and (in regard to cheques paid at the Bank or at a Sub-treasury) the daily sheets. The cheque book number and distinguishing letter, if any, as well as the individual cheque number should be shown for each cheque entered in the pass book. The Treasury Officer should ordinarily return the pass book to the drawing officer the same day.

Note :—The procedure prescribed in Note 2 below Instruction 41 shall apply mutatis mutandis to disposal by incineration of a blank pass book found by the District Treasury Officer to be unfit for use for any reason except that such a pass book need not be preserved before disposal.

(Memo. No. 331/604/A & L/75, Fin., Dt. 22-11-1975)

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

Instrn. 45. A Land Acquisition Officer may, under the orders of the Government, make all or any of his payments by issuing cheques on the Treasury, provided that the property is not so far from the Treasury that this method of payment would cause under inconvenience to the Payees. The rules prescribing in the procedure for the payment of compensation for land acquired under the Land Acquisition Act, 1894 (India Act I of 1894)

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are contained in the Land Acquisition Manual (See Article 210, Andhra Pradesh Financial Code.)

Special Rules to the Public Works Department

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

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

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

Instrn. 49. When the head-quarters of all the Sub-divisions are at the head-quarters of the division, the Divisional Officer should send at the end of each month a pass book (A.P.T.C., Form 73) to the Treasury to be written up by a Principal subordinate other than Cashier". When that condition is not fulfilled he should send it twice a month, namely, on the 10th and at the end of each month. A Divisional Officer who has banking accounts with more than one District Treasury should have a separate pass book for the account with each of them. The identity and the amount of the cheques entered as cashed should be examined at the earliest opportunity, the pass book being initialled (and dated) by the Divisional Accountant in token of the check.

(Memo. No. 55328/Accts/69-7, Dt. 17-6-1970)

The Treasury Officer shall not merely check the entries in the pass book with his register in form T.A. II but shall also check and agree the Certificate of Treasury issues with the amounts brought to account under S.A. 27-A. At the time of signing the pass book, the Treasury Officer shall reconcile the difference between the Certificate of Treasury issue and the amount entered in the pass book and rectify and differences due to misclassification. (Memo.No. 50760/Expt.-C/55-2, Finance, Dt. 12-10-1955)

Local Fund Cheques

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

(b) When the Executive Authority or other Officer of a Municipal Council who is authorized to draw cheques against the funds of the Municipal Council lodged with the Government, takes over charge of his office either temporarily or permanently, he should send a specimen of the relieving officer's signature together with a certificate in Form 74 to the Treasury Officer.

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(c) When the President or other Officer of a Local Board, who authorized to draw cheques against the funds of the Local Board lodged with the Government takes over charge of his office either temporarily, or permanently, he should send a specimen of the relieving officer's signature together with a certificate in Form 74 to the Treasury Officer

Provided that when the functions of the President devolve on the Vice-president under Sub-section (2) of Section 23 of the Madras District Boards Act, 1920 (Madras Act XIV of 1920) or Sub-section (2) of Section 25 of the Madras Village Panchayats Act, 1950 (Madras Act X of 1950), it shall not be necessary of the President to send the specimen of the relieving officer's signature and the certificate mentioned in this rule if they have been sent to the Treasury Officer on a previous occasion, but the President shall, in every such case, report the fact of such devolution of powers on the Vice-president mentioning the latter by name.

Subsidiary Rules under Treasury Rule 16 — contd.

Treasuries which transact their cash business through the Bank

S.R. 57. (a) At places where the Treasury transacts its cash business through the Bank, all payments shall be made at the Bank unless Government have specially ordered, in regard to any class of payments, that they shall be made elsewhere. At District headquarters stations where the District Treasury transacts its cash business through the Bank the classes of bills and cheques as detailed in Appendix 16 shall be paid or adjusted at the Headquarter Sub-treasury ;

(Memo. No. 70491/Accts/58-9, Finance, Dt. 23-4-1959)

(b) Except for Bank Drafts and Cheques, which shall be presented at the Bank for payment direct, all bills and other vouchers shall first be presented at the Treasury. The officer in charge of the Treasury shall examine the bill or other voucher and, if he approves and passes the charge, he shall enface on it an order to pay a specified amount. The order shall be numbered, dated and signed, and particulars of it shall be entered in the register of payment orders issued. The Treasury shall then return the bill or other vouchers to the person who presented it, so that he may take it to the Bank and receive payment. In passing bills and other vouchers for payment at the Bank, the Treasury or Sub-treasury Officer shall observe generally Subsidiary Rules 32-38 and Instructions 24-39 above relating to Treasuries which do not transact their cash business through the Bank.

Note :—Bills sent through messengers to the Treasury and the Bank should be endorsed by the drawing officer in the names of the messengers. The messengers' signatures should be taken on the bill itself —

(1) in the Drawing Office, when it is endorsed in the messenger's name

(2) at the Treasury, when the passed bill is returned to him ; and

(3) at the Bank, when the bill amount is actually paid to him.

Where bills are sent by post to the Treasury and returned by post to the drawing officer the signature of the messenger should be affixed on the passed bill, after it is received in the office of the drawing officer and before it is sent to the Bank. The Bank may make payment to the messenger after obtaining his signature again on the bill.

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The above procedure should be followed mutatis mutandis in cases where the bills are sent to the Treasury of the Bank by Government servants other than drawing officers.

"(4) a fee of Rs. 5/- (Rupees five only) shall be levied for issue of duplicate token on account of loss of original token of the Bill."

(G.O.Ms.No.282, Fin. (TFR) Dept., Dt. 21-11-1991)

(c) When the amount of a bill is to be paid partly at the Bank at the District headquarters and partly at Sub-treasuries, the Treasury Officer shall authorize payment of the bill partly in cash for the amount required for disbursement at headquarters and partly in Government Drafts or Cash Orders for which formal application should be attached to the bills.

(d) The Bank shall make payment strictly in accordance with the pay order of the officer in charge of the Treasury, after obtaining on the bill or other voucher a proper discharge from the payee in addition to the signature at the foot of the bill. When obtaining the payee's discharge, the Bank shall take all necessary and reasonable precautions to see that payment is made in accordance with the order of the Treasury Officer to the payee or a messenger duly authorized by the payee to receive payment and satisfactorily identified by the Bank. In cases where the payee endorsee does not find it convenient to receive payment personally, this discharge should be signed before the bill is presented at the Treasury. In such cases, the person through whom payment is desired to be made shall be required to produce a letter in Form 101 authorizing him to take the payment. Since all bills, interest payment orders and other vouchers passed by the officer in charge of the Treasury for payment at the Bank are non-negotiable instruments, the Bank shall take special precautions in regard to the identification of payees. All such claims have normally to be presented to the payee personally but where payments desired to be made to an endorsee (other than a Banker) or a messenger, the provisions of S.R. 2 (w) and Note under S.R. 57(b) under T.R. 16 should be strictly followed by the drawing officer. The Bank will not, however disburse payments of such claims unless the Bank is satisfied about the identity of the person receiving payment has been attested by the Drawing Officer. The Bank shall also verify before making the payment that the signature of the drawing officer attesting the payee's signature tallies with that on the bill as passed by the Treasury Officer.

(Memo. No. 39807/Accts/62-5, Dt. 21-2-1963, Memo. No. 55953/ Exp.C/56-2, Finance, Dt. 15-10-1956 and Memo No. 3l751553/Accts./70, Dt. 2-1-1971)

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

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

(f) In the twin cities of Hyderabad and Secunderabad, bills for payment shall be presented for pre-check at the office of the Pay and Accounts Officer, Hyderabad. The Pay & Accounts Officer shall make the payments by issuing cheques on the State Bank

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of Hyderabad in favour of the payees. The following instructions are applicable for crossing of cheques by the Pay and Accounts Office.

Cheques drawn in favour of individuals (other than Govt. Servants and pensioners in respect of payment of salary, allowance, pensions etc.) firm or corporate bodies shall always be crossed, (i) …… & Co." with the addition of the words "Not negotiable" between the crossing in respect of amount not exceeding Rs. 1,000/- (Rupees one thousand only) in each case and (ii) with the addition of the words "A/c payee only". Not negotiable between the crossing in respect of amounts exceeding Rs. 1,000/- (Rupees one thousand only) in each case.

Instructions under Treasury Rule 16 — contd.

Instrn. 51. All cash payments relating to the following Sub-treasuries payments of pensions and of salaries to village establishments, will be made at the Bank

Adoni, Vijayawada, Rajahmundry, Vizianagaram and Nandyal.

As regards the payment of pensions and of salaries to village establishments, the amount required will be drawn from the Bank as an imprest and disbursement to pensioners and village establishments will be made at the Sub-treasuries. (See also Subsidiary Rule 65(b)(ii)).

Subsidiary Rules under Treasury Rule 16 — contd.

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

S.R. 59. When the holder of a Government Promissory Note registered for payment of interest at a Treasury which transact its cash business through the Bank desires to claim interest, he shall present it to the Treasury or Sub-treasury Officer concerned, who shall examine it make the necessary record in the manner prescribed in Government Securities Manual and if interest is payable to the holder under the rules, give him an order on the Bank for payment of the amount due. (See also Rule 9 of the Andhra Pradesh Government Securities Rules, 1937).

In regard to payment of interest on stock certificates the procedure prescribed in Rule 3 of the Andhra Pradesh Government Securities Rules, 1937 shall be followed.

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

Instructions under Treasury Rule 16 — contd.

Special Rules to the Forest and Public Works Departments

Instrn. 52. When a Government servant for the Forest Department or the Public Works Department credited under a letter of authority as provided in Subsidiary Rule 62(b) or 63(b) below requires funds only at headquarters, the Treasury Officer should forward

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the letter of authority at once to the Bank. If that Government servant requires funds both at headquarters and at a Sub-treasury or Sub-treasuries, the Treasury Officer should retain the letter of authority advise the Bank of the amount upto which the Government servant credited may draw at headquarters and provide the Government servant with the funds required at the Sub-treasury or Sub-treasuries by issuing cash orders against his cheques as and when required upto the permissible total amount.

Special Rules to the Judicial Department

Instrn. 53. *Repayment of Civil Courts' deposits and Criminal Court's deposits in Hyderabad City-High Court* :— The repayment of deposits in the High Court is governed by the Original and Appellate Side Rules of the High Court contained in the "Civil Rules of Practice".

Instrn. 54. *Repayment of civil Court's deposits in the Mufassal* :—When any person presents an order of a Civil Court for repayment of a deposit in whole or in part, the Bank should require him to acknowledge receipt of the amount on the reverse of the order and if he is not the person named in the Court's payment order to satisfy it that the person has signed an acknowledgment of receipt on the reverse of the order and authorized him to receive the payment.

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

The Bank should not make payment on any order for repayment of a Civil Court deposits which is presented after the end of the account month in which it was issued (cf. Instruction 20 above).

Note :—The personal ledger accounts for the deposits of Civil Courts dealing with Treasuries which transact their cash business through the Bank are maintained by the Bank except where the Treasury cash business is conducted through a Treasury Pay Office of the State Bank of India. The personal ledger accounts of Courts dealing with Treasuries which transfer their cash business through Treasury Pay Officers should be maintained at the Treasuries.

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

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The Bank should not make payment on any order for the repayment of a Revenue Deposit or a Criminal Court Deposit, unless it is presented before the expiry of three months from the date of issue or before the close of the financial year in which it is issued, whichever is earlier (cf. Instruction 21 above).

Applicable to Departments Generally

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

Exception :—Bills presented at the Office of the Accountant-General need not be accompanied by the Treasury Bill Book.

Special to Local Funds

Instrn. 56-A. In case the banking accounts of the Local Funds are kept at the Bank [See Note under Instruction 3(1) in Chapter IV of Part III below, all adjustments proposed to be made to the debit/credit of such accounts, either by the Treasury or by the Accountant-General should, without delay, be communicated by the Treasury to the Bank in the form of a debit/credit advice in duplicate one copy of which should be returned to the Treasury duly signed by the Bank authorities in token of a corresponding entry having been made in the books of the Bank

Provided that the Treasury Officer should await the receipt of the above confirmatory report before making final adjustments in the accounts of the Treasury.
(G.O.Ms.No.93, Finance, Dt. 29-1-1958 & Memo No. 73358/Accts-58-3, Finance, Dt. 3-10-1958)

Subsidiary Rules under Treasury Rule 16 — contd.

Applicable to Departments Generally

S.R. 61. *Cheques* :—The rules contained in Subsidiary Rules 39-43 and 45-51 shall apply mutatis mutandis to cheques drawn by Government Servants on the Bank where the Treasury transacts its cash business through it, except that every correction or alteration in a cheque drawn on the Bank shall be attested by the full signature of the Government servant who signs it. When such cheques are presented at the Bank direct in accordance with the rules without pay order of the officer incharge of the Treasury, the Bank shall see that the relevant rules are duly observed. When a cheque drawn by a Government Servant on the Bank is, in accordance with the rules, first presented at the Treasury before it is presented for payment at the Bank, the Treasury Officer shall examine it and enface on it an order to the Bank to pay the amount, if any which he finds to be properly payable.

Explanation :—Cheques drawn by Government servants in the Forest and Public Works Departments may be presented at the Bank direct for payment and no pay order of the Treasury or Sub-treasury Officer is necessary. (See Subsidiary Rules 62 and 63 below). Similarly cheques drawn on the personal deposit accounts and the banking accounts of Local Funds except Gram Panchayats and Mandal Parishads which, with the exception of Treasury Pay Offices, are maintained by the Bank, may be presented at the Bank direct for

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payment without the pay order of the Treasury or the Sub-treasury Officer. Instructions 22 and 50 should be observed mutatis mutandis in regard to withdrawals from these accounts. All other cheques drawn by Government Servants shall first be presented at the Treasury and the Bank shall make payment only on the pay order of the Officer-in-charge of the Treasury. (Memo. No. 33083/Accts/60-7, Dt. 17-10-1960)

S.R. 62. *Cheques* :—(a) The Accountant-General will not issue any letters of credit in favour of Forest Officers. The Banks shall pay without limit, if otherwise in order, the cheques drawn by a Divisional Officer (District Forest Officer) whose jurisdiction extends to the area served by the Treasury concerned.

(b) A Government servant holding charge of a Forest Sub-division or Range may draw cheques on the Bank upto the limit fixed by the Conservator, and the Bank shall pay such cheques upto that limit, if otherwise in order, provided that it has received a letter of authority from the Conservator or the Treasury Officer giving the necessary instructions in writing. The Treasury shall charge such cheques against the Divisional Officer's account.

Special to the Public Works Department

S.R. 63. *Cheques* :—(a) The Accountant-General will not issue any letters of credit in favour of Public Works Officers. The Bank shall pay without limit, if otherwise in order, the cheques drawn by a Divisional Officer (Executive Engineer) whom the Accountant-General has placed in account with the Treasury concerned.

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

Instructions under Treasury Rule 16 — contd.

Applicable to Departments Generally

Instrn. 57. *Cheques* :—Instructions 40-50 above apply mutatis mutandis to cheques drawn by Government servants on the Bank where the Treasury business is transacted through it. The specimen signatures and certificates mentioned in Instructions 50(b) and (c) above shall be sent to the Bank, when the cheques are drawn on the Bank.

Special to the Forest and Public Works Departments

Instrn. 58. *Lost Cheques* :—The provisions of the Subsidiary Rule 50 and Instruction 41 should be observed mutatis mutandis in regard to cheques drawn by a departmental officer on the Bank direct.

When such a cheque is lost, the Departmental Officer should send the intimation of the loss of the cheque to the Bank and to Treasury Officer. The Treasury Officer should then send the departmental officer a Certificate in the following form under intimation to the branch, so that the Bank not honour the cheque if presented afterwards.

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Certified that Cheque No …… dated …… for Rs …… reported by the ……. (Drawing Officer) to have been drawn by him on the State Bank of India/State Bank of Hyderabad in favour of .... has not been paid.

…….Treasury.

Dated ……. ***Treasury Officer***.

(Memo. No. 12906/630/Accts./63- 1, Dt. 2-3-1963)

Payment of Pensions

N.B. :—In the case of Pensions chargeable to the Central Revenues, the rules in the Central Treasury Rules should be followed.

Subsidiary Rules under Treasury Rule 16 — contd.

Manner of Payment of Pensions and Identification of Pensioners

S.R. 64. *Pension Payment Orders* :—(a) In regard to each pension [other than anticipatory pension to be drawn and disbursed by Head of the Office] sanctioned by a competent authority the Accountant-General issues a pension payment order in two halves of which one, known as the disburser's half, is kept in the Treasury at which payment is to be made and the other is delivered to the pensioner.

(G.O.Ms.No.29, Fin. & Plg., Dt. 2-2-1977)

(b) The disburser's half of each pension payment order shall contain a specimen signature of pensioner if he can sign his name in English, Hindi or the Official Regional Language or otherwise the impressions of the thumb and each finger of the pensioner's left hand or where this is not possible due to physical incapacity the thumb and finger impressions of his right hand failing which, his toe impressions. These impressions shall be taken in the presence of the head of the office concerned or some other responsible officer when the pension application is prepared, and he shall sign the following certificate below them

"Certified that the above specimen signature or the fingerprints of the left hand of the pensioner have been taken in my presence and under my personal superintendence."

(Memo.No. I 008/Accts., Dt. 8-2-1960)

(c) A pensioner shall produce his half of the Pension Payment Order before the disbursing Officer whenever he claims payment of his pension, and no payment shall be made if he fails to produce it.

(d) When a portion of the pension is commuted the Accountant-General issues an authorization along with a communication indicating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised pension payable after commutation and the date from which it is payable will be noted in both halves of the Pension Payment Order by the disbursing Officer under his attestation quoting Accountant-General's letter as authority, under intimation to Accountant- General. After the commuted money is paid, the voucher for the commuted value will be sent to the Accountant-General in a separate schedule; Payments of pensions from the date of commutation shall be made at the revised rates based on the amended Pension Payment Order. (Sub. by G.O.Ms.No. 493, Fin. & Plg. (A & L) Dept., Dt. 4-12-1976)

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

S.R. 65. (a) Except in the case of anticipatory pension payable through the head of the Office, a pensioner shall take payment of his pension in person and the Disbursing Officer shall identify him with reference to the details available in the Pension Payment Order before making any payment. When claiming his pension for the first time, a pensioner shall also be required to produce a copy of the order communicating the sanction of his pension. (Govt. G.O.Ms.No. 29, Fin. & Plg., (A & L), Dt. 2-2-1977)

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

(Memo.No. 53642/1595/Accts/68-7, Dt. 10-7-1969)

(b) (i) *Payment in Hyderabad and Secunderabad cities* :—Claims for pensions payable in Hyderabad and Secunderabad cities shall be presented and paid at the Pension Payment Office, Motigalli and Pension Payment Office, Secunderabad.

(ii) *Payments in the muffassal* :—Pensions payable at a Treasury which transacts its cash business through the Bank shall actually be disbursed at the respective Treasury or Sub-treasury (see also Instruction 51 above) by drawing an approximate amount from the Bank as an imprest.

[The Government authorize the Sub-treasury Officers to draw the imprest amount once in a week for payment of pensions and to remit the unspent balance at the end of every fortnight (i.e.) on or before the 15th and on or before the last working day of the month. Under no circumstances should the unspent balance be carried to the next fortnight or the next month. The amount of money drawn during each week should be commensurate with the requirements of cash.

The word 'week' should be treated as 1 to 7th of the month and a spell of days of each week in the month i.e. 1 to 7th, 8th to 14th, 15th to 21st, and 22nd to 28th and the rest of the days will be treated as not to draw the imprest amount for the purpose of disbursement of pension].

[Subs. by G.O.Ms.No. 399, Fin. & Plg. (FW. TFR), Dept., Dt. 9-12-1993]

[Sub-para 3 deleted vide G.O.Ms.No. 399, Fin. & Plg. (FW. TFR), Department, Dt. 9-12-1993]

Imprest amount may be drawn once in a week instead of 15 days.

(Sub.by G.O.Ms.No. 128, Fin. & Plg., Dt. 20-3-1991)

The vouchers relating to pensions paid out of the imprest should be stamped "paid in cash".

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Any deviation from this procedure will have to be authorized under special orders of Government.

(Memo. No. 13568/Exp. III-A/56-9, Finance, Dt. 6-2-1958)

When such a pension is to be disbursed at the Bank, the Officer incharge of the Treasury shall be the disbursing Officer for the purpose of these rules except in regard to the actual disbursement of cash on the bill passed for payment by him. A pension that would otherwise be actually disbursed at a Treasury which transacts its cash business through the Bank shall, if the pensioner endorses his bill in favour of the State Bank of India, be paid at the Bank after being passed by the Treasury.

(c) [In order to facilitate to the identification of the pensioner, two duly authenticated copies of passport size photograph of every pensioner not included one of the classes mentioned below shall be submitted to the Accounts Officer concerned along with the pensioner in each case].

One photograph shall be affixed to the disburser's half of the Pension Payment Order and it is renewed whenever the disbursing Officer considers it necessary, and the other shall be utilized if any Pension Payment Order issued for anticipatory pension.

In case of a Government Servant governed by the A.P. Government Servants Family Pension Rules, 1964 a passport size photograph of the wife or husband of the pensioner shall also be affixed to the disburser's half of the Pension Payment Order.

(Subs. by Govt. Memo.No. 12020/E/813/Acct/71-17, Dt. 12-10-73)

A pensioner shall be required to pay for the photographs required for this purpose, photographs need not be affixed to Pension Payment Orders relating Indian Woman who do not appear in public, pensioners who hold Government titles, pensioners whom that Government have specially exempted from this requirement and persons in receipt of family pensions granted under the Wound and Extraordinary Pension Rules in the Civil Service Regulations. (Memo.No. 8174, Accts/61, Dt. 15-3-1961)

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

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

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

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(c) The Government have delegated to heads of departments as defined in Subsidiary Definition (ii) under Fundamental Rule 9 (excluding Officers of the Central Government) and to Collectors and District and Sessions Judges, the power to exempt from personal appearance pensioners who were serving under them immediately before retirement.

S.R. 67. (a) A pensioner of any description need not appear at the Treasury in person to claim payment of his pension if he produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code (Act V of 1898) or by any Registrar or Sub-registrar appointed under the Indian Registration Act, 1908 (XVI of 1908) or by any Pension Officer who before retirement exercised the powers of a Magistrate or by any Gazetted Officer or by a Munsiff or by a police Officer not below the rank of Sub-Inspector in charge of Police Station or by an authorized official of a Bank included in the second schedule to Reserve Bank of India Act, 1934 in respect of a pensioner drawing his/her pension through that Bank.

(G.O.Ms.No. 43, F & P (A &L) Dept., Dt. 14-2-1977 &
Memo.No. 23448/Expr. C156-2, Fin., Dt. 28-4-1956)

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

S.R. 68. A disbursing Officer shall not pay a pension for any month to a messenger under Subsidiary Rule 66 or 67 if the date of the life certificate is earlier than the last day of that month. He shall also invariably take the signature of the messenger in whose favour the pensioner has endorsed the bill in token of the receipt of the amount specified in it. When the messenger is illiterate, his signature shall be taken in the form of his thumb impression, duly attested by a witness. The disbursing Officer is personally responsible for any payment wrongly made. whenever he feels a doubt as to the proper course of action he should consult the Accountant-General.

S.R. 69. (a) A pensioner of any description who is resident in India may claim his pension through a well-known Bank or agent in the manner prescribed in regard to leave salary in Subsidiary Rule 6, provided that the Bank or agent shall produce a life certificate in respect of the pensioner as prescribed in that rule atleast once a year even when a bond guaranteeing the refund of over-payments to the Government has been executed. A pensioner who claims his pension in this way is exempted from personal appearance and the disbursing Officer concerned shall pay valid claims so presented.

"A pensioner who draws his pension in this way is exempted from personal appearance".

(Memo.No. 5571 /243/Accts/68-6, Dt. 24-7-1968)

(b) A pensioner who is not resident in India but is entitled do draw a pension in India may with the permission of the Reserve Bank of India claim it at any Treasury in India. He may then present his claims through a well-known Bank or Agent in the manner indicated in Subsidiary Rule 6, provided that the Bank or Agent produces on each occasion a certificate signed by a Magistrate, a Notary, a Banker or a Diplomatic Representative of India that the pensioner was alive on the last day of the period for which his pension is

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claimed, or executes a bond guaranteeing the refund or over-payments to the Government and produces atleast once a year a life certificate in respect of the pensioner signed by a person holding one of the qualifications mentioned above. The disbursing Officer shall pay valid claims so presented.

(Memo.No. 64468/1964/68-10, Dt. 20-12-1969)

The Bank or Agent shall also produce a letter of authority from the pensioner once in 6 months to the effect that the Bank or Agent is authorized to issue the pension on behalf of the pensioner. (Memo.No. 2603/Accts./62-l, Dt. 18-1-62)

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

Explanation :—"*Treasury in India*" means any Treasury maintained in India by the Andhra Pradesh Government, the Union Government or any other State Government.

Clarification

(Memo. No. F-92-4-7/A/99/A1/TFR/92, F & Plg., Dt. 14-7-92)

Ref:- C.A.O.Lr.No.1210/Al/APPO/B&MO/91-92, Dt.25-1-92 of P.P.O. Jambagh, Hyd.

In the circumstances stated by the Chief Accounts Officer of Pension Payment Office, Jambagh, Hyderabad in the reference cited, the following clarificatory orders are issued :

(1) Pension as well as Family Pension can be drawn by any pensioner who lives abroad through power of attorney in favour of a Bank as per procedure laid down in S.R. 69(b) under T.R. 16 of A.P.T.C., Vol. I.

(2) Reserve Bank of India permission is not required now for payments made in India in Indian currency i.e., rupee. It is upto the pensioners to make their arrangements to draw in foreign currency providing their legitimacy.

(3) The life certificate furnished by Mrs. Oates authenticated by Notary Public in other country is acceptable as per the provisions of Sub-rule 69(b) under Rule 16 of A.P.T.C., Volume I.

(4) The life time arrears can also be paid by following the same procedure as in the case of pension.

(5) The provisions of Sub-rules 65 (a) & 67 (a) under T.R. 16 of A.P.T.C., Vo1.I are, not applicable to pensioners whose pension is drawn under Sub-rule 69(b) under T.R. 16 of A.P.T.C. Volume I.

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S.R. 70. *Leper Pensioners* :—A leper pensioner shall ordinarily appear before the disbursing Officer to claim his pension without preparing a bill. The disbursing Officer shall then direct one of his clerks or assistants to fill up a pension bill form on behalf of the pensioner. Payment shall be made at once to the pensioner on this bill, and the disbursing Officer shall mark the bill by means of a stamp as having been paid in his presence and record the fact of payment in both halves of the Pension Payment Order. under his initials. Both halves of the Pension Payment Order shall be retained in the Treasury in these cases.

When a leper-pensioner is unable to appear before the disbursing Officer due to bodily infirmity, he shall send a life certificate under Subsidiary Rule 66 but not a bill. The

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disbursing Officer shall have the bill prepared and either remit the pension, irrespective of any money limit, by postal money order or, if the pensioner has requested him to do so, arrange for it to be paid through the headman of the village in which the pensioner lives before two responsible witnesses. The procedure to be followed when a pension is paid to a leper-pensioner through the village headman is prescribed in Appendix 17.

S.R. 71. (a) The disbursing Officer shall take adequate precautions to prevent the payment of any' fraudulent claims on account of the pension of a pensioner who does not appear in person to take payment. When a Pensioner draws his pension in accordance with the provisions of Subsidiary Rules 66, 67, or 710, the disbursing Officer shall require proof of his continued existence, independent of that furnished by the life certificate to be furnished atleast once a year. For this purpose he shall require each such pensioner to attend personally at the Treasury for due identification atleast once a year, unless he is exempted from personal appearance under Subsidiary Rule 66, in which case the necessary independent proof of the pensioner's existence shall be obtained by some other suitable method. When a pensioner alleges that he is unable to appear personally at the Treasury on account of bodily illness or infirmity, the disbursing Officer shall require adequate proof of such inability to be furnished atleast once a year in addition to the independent proof of the pensioner's existence.

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

(c) A Pensioner of rank may be identified privately by the disbursing Officer and need not required to appear at a public Office.

In the case of a pensioner who is literate and who is unable to sign on the pension bills on account of bodily illness or infirmity due to paralysis etc., pension may be disbursed to him on presentation of receipts with his thumb impressions duly attested by a Gazetted Officer, whose signatures are registered with the Pension Disbursing Officer.

(G.O.Ms.No. 29, Fin. Dept., Dt. 2-2-1977)

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

(e) Whenever any person is allowed to draw pension without appearing in person at Treasury, the fact shall be noted on the Pension Payment Order and the disbursing Officer shall initial the note. He shall then see that a further note is made on it every year

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as to the manner in which independent proof is obtained within that year of the pensioner's continued existence (e.g., "Pensioner visited the District Treasury Officer on ……") and initial it after verifying that the proof has actually been obtained in that form and is sufficient.

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

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

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

(d) As soon as the final pension is sanctioned the anticipatory pension shall be stopped and the particulars of the payment/payments of anticipatory pension actually made shall be furnished immediately by the Head of Office to the Accountant-General.

(Added by G.O.Ms.No. 29, Fin. & Plg. (Accts.II) Dept., Dt. 2-2-1977)

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

S.R. 74. A certificate of non-employment/re-employment as printed on the Pension Bill Form (A.P.T.C. Form 75 or 76) shall be obtained by the disbursing Officer from all pensioners and family pensioners in the month of November each year. If a Pensioner/Family Pensioner is re-employed/employed in a Govt. Department/Office or a Govt. Company, Corporation, Autonomous body or Society set up by a Central or State Govt. or Union Territory or a Local Fund, he must furnish the necessary particulars with regard to his/her employment/re-employment as enjoined in the above certificate. The Pensioner shall of his own intimate the fact of his taking up re-employment/employment to the pension disbursing authority, immediately on his doing/having done so, without waiting for the month of November when the submission of yearly certificate would normally become due. The disbursing Officer shall suspend the payment of relief to him/her from the date of such re-employment/employment. After the spell of re-employment/employment ceases, payment of relief will be resumed by the disbursing Officer.

(G.O.Ms.No. 270, Fin. & Plg. (FW-TFR), Dept., Dt. 24-5 1990)

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

Exception 2 :—A pensioner who claims his pension through a well-known Bank or Agent under Subsidiary Rule 69 and has executed a power-of-attorney in favour of the

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Bank or Agent shall furnish a certificate of non-employment to the disbursing Officer atleast once a year.

SR. 75. (a) When a pension is granted on condition that it shall be paid only so long as a specified event other than the pensioner's death has not taken place, no payment shall be made unless the pensioner furnishes a Certificate on each occasion that the event has not taken place.

(b) As an exception to Clause (a) above all recipients of family pension whose pension Is terminable on their marriage and re-marriage shall be required to furnish a declaration in the following form at the end of each year to the bill for his/her pension for the month of December.

DECLARATION FORM

(G.O.Ms.No. 211, Fin. & Plg. Dept, Dt. 15-6-1989)

I…… daughter/widow of late ……, hereby declare that I am not married/remarried and have not been married or remarried during the year ending 31st December, 19...

Signature.

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

(To be signed by one responsible Government Servant or well known and trustworthy person)".

(Subs. G.O.Ms.No. 156, Fin. & Plg. (Accts. II) Dept., Dt. 14-5-1980)

"Note (1) :—In the case of widows above 30 years of age where pension is terminable by remarrying, the above Certificate need not be supported by the testimony of two responsible Government Servants or of well-known prompt working persons. It is enough if the Certificate is signed by the pensioner". (Ins, by Govt. Memo. No. 45933/C/I 750/Accts/64-3, Dt. 21-8-1964).

"Note (2) :—The widow Pensioners of over 60 years of age whose pension is terminable on remarriage are exempted from the operation of this Rule."

(Added by G.O.Ms.No.156, Fin. & Plg. (Accts.II) Dept., Dt. 14-5-1980)

(c) Every Pension-disbursing Officer shall submit to the Accountant-General a statement showing particulars and date of last payment of pension in support of the cases of failure to furnish the above declaration in the month of January and July.

S.R. 76. (a) The Pension of an insane person may be paid to a guardian appointed under the Indian Lunacy Act, 1912 (India Act IV of 1912) or to any person authorized by the Government (or the authority which sanctioned the pension to receive it. Such guardian or person shall be required to furnish with each claim a life Certificate as prescribed in Subsidiary Rule 66 (b) stating that the pensioner was alive on the last day of the period which the pension is claimed.

In case a report about the death of a Pensioner is first received from a source other than the widower the Treasury Officer shall after satisfying himself about the correctness of the report, write to the widow(er) to the address given in the Pension Payment Order, seeking compliance with the prescribed formalities, so that payment of family pension to the entitled person(s) is commenced early.

(Issued in C.S.No. 11/18 Vide G.O.Ms.No.297, Fin & Plg. (Accts.II) Dept. Dt. 25-11-81)

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"(b) For purposes of resuming payment to the pensioner who regained sanity, certificate of Magistrate that the pensioner has regained sanity will be obtained.

(c) In cases where claimant to Family Pension was found insane at the time of grant of family pension and whose family pension form was completed by the person or agency in whose custody such a claimant was held, the thumb and finger impressions or signatures on the copy of the claim form held as Descriptive Roll will be obtained by the Pension Disbursing Officer, if and when the Pensioner on regaining sanity comes to draw his/her pension. A certificate in regard to the eligible heir having regained sanity will be obtained as indicated in S.R. 76(b)."

(Ins, by Govt.Memo.No. 3065 I/978/Accts/69- 17, Dt. 21-4-72)

"S.R. 76-A. The Treasury Officer will in case of death of a pensioner governed by the Andhra Pradesh Government Servants Family Pension Rules, 1964, start paying family pension to the widow/widower on receipt of the Death Certificate of the pensioner and application in the A.P.T.C., Form 76-C for the grant of a family pension to her/him and he/she will also send an intimation in this regard to the Accountant-General in Form 76-B."

(Ins. by Govt. Memo.No. 12020/E/813/Accts./71 -7. Dt. 12-10-73)

S.R. 77. If a Pensioner presents a copy of his Pension Payment Order in person to the Disbursing Officer together with a declaration that he wishes his pension to be paid by Postal Money Order at his cost in future, the pension shall be paid in that manner at the cost of the pensioner so long as the declaration is in force and the pension remains payable. The Disbursing Officer shall observe the following rules in regard to the payment of pension by Money Order :—

(Amended in Govt. Memo.No. 64355/1982/Accts., Dt. 1-3-71 &
G.O.Ms.No. 293, Fin. & Plg., Dept., Dt. 3-7-90)

Note :—Omitted by G.O.Ms.No.293, Fin. & Plg., Dept., Dt. 3-7-1990.

(1) When a pensioner makes an application in person in the manner prescribed above, the Disbursing Officer shall identify him in the manner prescribed in Subsidiary Rule 65(a), and instruct him to communicate promptly any change in his address. The necessary entries regarding the pensioner's declaration shall then be made in a "Register of pensions payable by Money Order" (Form 77), specially opened for the purpose, and the declaration and both halves of the Pension Payment Order shall be filed with the register.

(2) (a) In the Treasuries and Pension Payment Offices, Hyderabad and Secunderabad, the Accountant to whom the Disbursing Officer allots the duty shall make out during the last week of the month to which the pension relates except in respect of pensions for "March" a money order form for each pensioner noted in the Register mentioned above for the amount of pension payable less money order commission, wherever necessary and make corresponding payment entry on the back of both halves of the Pension Payment Order. The Disbursing Officer shall sign each money order form and initial the corresponding entries on the back of both halves of the Pension Payment Orders, after comparing the three documents carefully and satisfying himself that the entries are correct. Each Money Order Form shall be superscribed with "Not payable before the last working day of the month". However in the month of March the Money Order should be remitted on or after First April, but not later than 10th April. The

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Disbursing Officer shall note on each Postal Money Order Form that the pension is payable to the payee only. [Deleted by G.O.Ms.No. 293, Fin & Plg., Dt. 3-740]

Note :—Pensioners who are residing at places where a District Treasury or Sub-treasury or other Offices of disbursement of pension is located, will not be eligible for the benefit of these orders.

(Issue C.No. 8/81, vide G.O.Ms.No. 180, Fin., Dt. 25-7-81)

(3) The disbursing Officer shall make the necessary payment to the Post Office on account of these money orders not in cash but by transfer to the credit of the Post Office in the Treasury accounts. He shall send the money order form to the Post Office with a covering list and certificate that he has credited the amounts of the money orders and the commission payable on them to the "Post Office" by transfer in the Treasury accounts. A separate receipt shall be obtained from the Post Office for each money order and filed in the Treasury.

Note 1 :—The Pension Payment Officer, Motigalli, Hyderabad, shall issue cheque in favour of the Post Master for the amount of money orders payable to pensioners and the commission payable on Money Orders to the Post Office. He shall send the Money Order Forms with a covering list. (Memo.No. 403 53/24/Accts./62-l 9, Dt. 10-12-1965)

Note 2 :— The amount to be remitted by money order should be adjusted by Transfer Credit to the Post Office in accordance with the procedure prescribed in Instruction 26 under T.R. 16. Similar procedure shall be followed in respect of accounting of refund money orders. The Money Orders returned "Unclaimed" or refused;

The amount should be adjusted by Book Transfer, the procedure prescribed for drawing from Treasuries, should be followed in all respects except that no money will be received from the Treasury. The Post Master will charge the Money Order under Money Order Payment by contract credit to drawing from Treasury. The fact of the return of the Money Order should be noted on the Pension Payment Order before carrying out the adjustment on account of the return Money Orders.

(Added by G.O.Ms.No. 158, Fin. & Plg., (A & L) Dept., Dt. 12-4-1977).

(4) Separate pension bills need not be prepared for each pensioner. The payment shall be shown in a separate schedule in Form 78. The total amount of the payments shown in the schedule shall be written both in figures and in words. The disbursing Officer shall satisfy himself that all the amounts shown as paid in the schedule have actually been remitted by money order and certify accordingly on it. The disbursing Officer shall write his pay order on the schedule; it shall then by stamped "paid by transfer" and forwarded to the Accountant-General or the Treasury Officer as the case may be, with the corresponding list of payments as a voucher supporting the debit in the Treasury accounts.

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

"I certify that I have satisfied myself that all pension payments shown in the schedule for the previous month have been paid to the proper persons and that I have obtained the payee s money order receipts in support of all these payments and filed them in my Office"

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(6) The disbursing Officer shall satisfy himself once in every six months, in such manner as he thinks desirable, that the pensioner is actually alive. In token of having done so, he shall endorse on the schedules of payments for the month of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

Exception :—In a case where a pension claim submitted by a pensioner is supported by a life certificate granted tinder the provisions of Subsidiary Rule 67(a) by a Gazetted Officer whose specimen signature is on record with the Treasury Officer, or by a Government Officer exercising the powers of a Magistrate under the Criminal Procedure Code or by a Registrar or Sub-Registrar appointed under the Indian Registration Act, under their respective seal of Office, personal appearance of the pensioner at the Treasury will not be insisted upon. The Treasury Officer, however, in all cases of doubt, will be competent to obtain proof of the existence of the pensioner independent of that furnished by the life certificate.

(Memo. No. 25999/493/Accts/70-l 1, Dt. 21-1 1-1973)

(7) The disbursing Officer shall obtain from each woman whose pension would terminate on her marriage or re-marriage and whose pension is remitted by money order, a half-yearly declaration in the form prescribed in Subsidiary Rule 75(b) for the half-year ending on the 30th June or 31St December. He shall also obtain from every pensioner whose pension is remitted by money order, other than one who retired as a last grade servant or is a retired Police Constable in receipt of a pension not exceeding Rs. 10 a month, a half-yearly declaration for the half-year ending on the 30th June or the 31st December that he has not received any remuneration for serving under the Government or a local fund in any capacity during the half-year. He shall certify as follows on the schedules for January and July :—

"I Certify (1) that I have obtained from each pensioner other than one who retired as a last grade servant or is a retired Police Constable in receipt of pension not exceeding Rs. 10/- a month a declaration that he has not received any remuneration for serving under the Government or a local fund in any capacity during the past six months, and (2) that I have obtained from each woman whose pension would terminate on her marriage or remarriage a declaration in the form prescribed in Subsidiary Rule 75(b) that she is not married and has not been married during the past six months".

"***Note :***— The widow Pensioners of over 60 years of age whose pension is terminable on remarriage are exempted from the operation of this Rule."

(Issued by G.O.Ms.No. 156, Fin. & Plg. (FW. Accts. II) Dept., Dt. 14-5-1980)

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

(9) Where owing to old age or infirmity or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer, a declaration electing to have his pension paid by money order, the Treasury Officer may accept instead of a written declaration signed by the Pensioner "and duly verified under his seal by a Gazetted Officer, a Magistrate, a Justice of Peace, a Tahsildar, a Naib Tahsildar, a Block Development Officer, not below the rank of Sub-Inspector of Police Station or any

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Government Officer of equivalent rank having his Headquarters at the place where the pensioner is living for the time being. The Officer verifying the declarations will specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(Amended by Govt. Memo. No. 699691928/Accts.1AL174-1, Dt. 26-9-1974)

(10) Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorize payment to the pensioner on production of a certificate from the Civil Surgeon of the District or a Registered Medical Practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact, the heir and continues to be the heir throughout the period for which he draws the pension.

(G.O.Ms.No. 29, Fin. (A &L) Dept., Dt. 2-2-1977)

"**S.R. 77-A.** Scheme for Payment of Pensions to State Government Pensioners through Scheduled Banks and certain Co-operative Banks.

1. Under this scheme pensioners who wish to draw their pensions through such of the Scheduled Banks, as Andhra Pradesh State Co-operative Banks and District Cooperative Banks who wish to adopt this scheme, can do so. This scheme is no modification of the existing scheme of payment of pensions through well-known Banks and dispenses with the need for executing Power-of-attorney and Indemnity Bond on stamped paper as required under the existing scheme. The need for the pensioners presenting bills every month is also dispensed with. This scheme would go one of the modes of payment of pensions in addition to the other existing facilities i.e., payment at the District and Sub- treasuries, Pension Payment Offices in the Twin Cities, payment by Money Order at the cost of Government upto an amount of Rs. 100/- provided the pensioner does not reside at the Headquarters of the Pension Disbursing Officer, at the cost of the pensioner in respect of pensions over and above Rs. 100/- p.m. but upto Rs. 250/- per month. This scheme shall, however, not be applicable to Non-banking Sub-treasuries and Banks which have no Branches at Taluk Headquarters.

2. *The Pensioners to apply to the Banks as well as the Treasury/Sub-treasury/ Pension Payment Office* :— Every pensioner who wishes to opt for the scheme should intimate the Treasury/Sub-treasury/Pension Payment Office from where he draws his pension that he wishes to draw his pension through a particular Bank or Branch of a Bank of which the name and other particulars should be .given. The form of intimation should be as per Annexure-I appended to this rule. The Pensioner should also surrender his half of the Pension Payment Order to the Treasury/Sub-treasury/Pension Payment Office and obtain an acknowledgement (Annexure-I (a) as appended to this rule from the Treasury Officer/ Sub-treasury Officer/Pension Payment Officer.

2. (a) Every pensioner who wishes to draw his first pension payment through Banks directly without drawing his payment at the Treasury can also opt for payment of his pension through Bank under the Scheme. Where a pensioner wishes to draw his pension through a particular Bank or Branch of a Bank he should intimate in the form in Annexure I appended to this rule the Treasury/Sub-treasury/Pension Payment Office of his intention to do so and furnish the name and other particulars of the Bank. The Pensioner should at

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the same time surrender the advice given to him by Accountant-General with instructions to appear before the Treasury to receive payment and also authorize the Treasury Officer to retain his half of the Pension Payment Order. He should obtain an acknowledgment for the advice surrendered and for his half of the Pension Payment Order retained by the Treasury Officer from the Treasury Office.

2.1. At the same time, the employee should also open an account with the Bank where he wishes to draw his pension. This account should be a Pension Account only and should not be a "either a joint or several" account. He should also request the Bank to credit, his monthly pension to that account of its receipt from the Treasury/Sub-treasury/ Pension Payment Office. The pensioner should also authorize the Bank by furnishing an undertaking to the effect that excess or wrong payment credited to his account due to delay in receipt of any material information or any bonafide error to recover or without such wrong or excess credits from the account without any reference to the account holding pensioner. The other rules applicable to Savings Banks Accounts*. The account-holding pensioner shall also furnish a declaration to the effect that the undrawn amount of pension in the pensioner's account in the Bank, on the date of demise of the pensioner be withdrawn and remitted to the Treasury/Pension Payment Office concerned so that the Treasury Officer! Pension Payment Officer may authorize payment of this amount to the legal heirs as per rules for payment of arrears of pension.

*[The Bank should be applicable to these accounts.]

2.2. The account of pensioner to which a pension is cited under the scheme should not be allowed to be operated run by an attorney.

3. *Pension to be taken in the Treasury/Sub-treasury* :— The Treasury/Sub-treasury Officer/Pension Payment Officer, immediately on receipt of this letter from the pensioner together with the pensioner's half of the Pension Payment Order should note on both halves of the Pension Payment Order that the Pension is payable at the Bank indicated by the pensioner and keep both these with him in safe custody.

3.1. The Treasury Officer/Sub-treasury Officer/Pension Payment Officer should separate the Pension Payment Orders Bank-wise and Branch-wise and list out all the pensions that are payable at each particular Bank or Branch of a Bank, and prepare a bill in the form prescribed (Annexure II) appended to this rule showing gross amount of the pension, deductions towards income tax/other dues and the net amount payable to each pensioner. This bill should be prepared in quadruplicate, the totals of the column struck, and the bill passed for the net amount. The Treasury Officer/Sub-treasury Officer/Pension Payment Officer shall make necessary payment to the concerned Bank or Branch of the Bank not in cash but through this passed bill. The Treasury Officer/Sub-treasury Officer Pension Payment Officer shall send this bill duly passed in triplicate to the Bank or Branch of the Bank. The Bank shall acknowledge receipt of the bill on the duplicate copy and return it to the Treasury/Sub-treasury/Pension Payment Office immediately. The original copy shall be sent to the Government Bankers duly discharged for collection and the triplicate copy shall be retained with the Bank. The quadruplicate shall be kept in the Treasury/Sub-treasury/Pension Payment Office as Office copy.

3.2. When it is the 1st payment through Bank the identification papers of the pensioner also should be sent to the Bank for safe custody and reference duly stamped and

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attested b the Treasury Officer/Sub-treasury Officer/Pension Payment Officer on the reverse of the papers in order to lend authenticity to the documents sent to he Bank.

3.3. The bill should be so sent as to reach the Bank 3 working days in advance of the end of the month, so that the Bank can give credit to the pensioner's account on the last working day. The Pensioner can draw the pension on the last working day of each month.

3.4. The Treasury Officer/Sub-treasury Officer/Pension Payment Officer, Secunderabad shall affix the receipt stamp on the original bill, before sending it to the Bank concerned.

3.5. *Action to be taken in the case of Pension Payment Office, Motigalli* :— The Pension Payment Officer, Motigalli, Hyderabad, is vested with cheque drawing powers. Therefore, in the case of pensions payable through the Saving Banks accounts by this Office, the procedure will be slightly different. In this case, the monthly bill shall be prepared in triplicate only and the original and duplicate shall be sent to the Bank concerned. The bill will not bear either the pass order or the pay order, since a cheque will be issued by the Pension Payment Officer. The monthly bill shall be prepared, as prescribed above, but without passing the bill or recording the pass order. The Pension Payment Officer, Hyderabad shall issue a crossed cheque for the net amount in favour of the Bank concerned and indicate the number and the date of the cheques so issued on all the copies of the bills. After recording this the original and duplicate copies of the bill shall be sent to the Bank along with the cheque. The Bank shall arrange to return the duplicate copy only, discharged, to the Pension Payment Office, Hyderabad immediately. The original copy shall be retained by the Bank. The Pension Payment Officer shall affix the receipt stamp on the duplicate copy before sending it to the Bank.

3.6. Before passing the bill for the net amount, the Treasury Officer/Sub-treasury Officer/Pension Payment Officer should make necessary entries of payment on both halves of the Pension Payment Orders his dated initials giving cross reference to the serial number in the bill sent to the Bank.

4. *Action to be taken in the Bank* :— The Bank as soon as it receives this bill should take necessary action to give credit to the account of the concerned pensioner, on the last working day so that the pensioner is able to draw his pension on the last working day of the month itself.

5. *Production of Life Certificate, Non-employment Certificate etc.* :—Every pensioner is required to produce certificates showing that he is alive, every May and November, he should personally present himself before the Bank or Branch of a Bank for personal verification (As per G.O.Ms.No. 326, F&P (PSC.IV) Dept., Dt. 23-12-78). Under this scheme the pensioner should furnish to the Paying Bank concerned or Treasury/Sub- treasury/Pension Payment Office in the prescribed form (Annexure-III-A) appended to this rule every May, a life certificate duly attested by some person exercising the powers of a Magistrate under the Criminal Procedure Code (Act V of 1986) or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 (XVI of 1908) or by a Pension Officer who before retirement exercised the powers of Magistrate or by any Gazetted Officer or by a Munsiff or by a Police Officer not below the rank of a Sub-Inspector incharge of a Police Station or by an authorized Official of the Bank where the pension

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account is held, certifying that he pensioner is alive before drawing his pension. The personal identification of the pensioner, once a year in November should be done by the Paying Bank with reference to the identification forms already in his custody and the certificate should be furnished to the Treasury/Sub-treasury/Pension Payment Office concerned. These Certificates should be furnished, as stated above in May/November each year. The Bank should watch the receipt and issue of the certificates in these months whether or not six months have elapsed from the date of opening the account or furnishing the previous certificate.

5.(A). A pensioner who draws his pension under the scheme may arrange with his Bank for remittance of the pension amount in his pension account to any Branch of the said Bank outside the State as may be arranged between the pensioner and the paying Bank. In such cases the paying Bank within the State shall undertake to furnish the life certificate once in a year on the basis of a certificate issued by its Branch outside the State from where the pensioner draws his pension on its own responsibility as to its correctness.

In order to enable the Branch of the Bank outside the State to personally identify the pensioner once a year in November as required under the scheme and to furnish the required certificate, the Paying Bank within the State shall furnish to its Branch outside the State a set of the identification papers which is furnished to it by the PPO/Treasury, after obtaining a complete set from the pensioner and checking that it is identical with the papers held by it. The Bank shall get his life certified by the Branch of the Bank on the basis of these identification papers. The Branch of the Bank outside the state will send this certification to its Branch within the State where the pensioner's account is opened and to which the pension is credited, in the first instance. Based on this certificate the latter Bank shall furnish a life certificate to the Pension Payment Office/Treasury as the case may be. The Bank shall be fully responsible for the correctness of such certificate issued by it.

(Memo. No. 73/3lAccts.11183-6, Dt. 8-1-1985)

5.1. A certificate of non-employment in the form (Annexure 111(B)) appended to this rule should also be furnished to the Treasury/Sub-treasury/Pension Payment Office! Bank in the month of November every year by the pensioner.

(G.O.Ms.No. 326, Fin, and Plg. (PSC. IV), Dept., Dt. 23-12-78)

5.2. The Bank should forward the life certificate and non-employment certificate to the Treasury/Sub-treasury/Pension Payment Office concerned along with the acknowledgment for the passed bill given by the Bank for the following month.

5.3. If the Life certificate is not furnished by the pensioner in the above months and is not received consequently in the Treasury/Sub-treasury/Pension Payment Office in June/December, the pension of such pensioner may be paid for June/December. But if the certificate is not received in the Treasury/Sub-treasury/Pension Payment Office by 15th of July/January of the following year, as the case may be, the Treasury Officer/Sub-treasury Officer/Pension Payment Officer should not send the amount of pension of such pensioners for July/January of the following year onwards till the certificate is received in the Treasury/ Sub-treasury/Pension Payment Office.

5.4. Similarly, if the non-employment certificate is not received in the Treasury/ Sub-treasury/Pension Payment Office in December, the pension for December for such

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pensioners may be paid. But if it is not received in the Treasury/Sub-treasury/Pension Payment Office by the 15th January of the following year the pension for the January of the following year onwards should not be paid till the non re-employment certificate due in November of the previous year is received in the Treasury/Sub-treasury/Pension Payment Office.

Intimation of accounts not operated for more than six months to be given to Treasury! Sub-treasury/Pension Payment Office.

6. The Bank should intimate the details of the accounts which are not operated for more than six months, to the Treasury/Sub-treasury/Pension Payment Office.

7. *Adjustments of excess credits to the Bank* :— If, in any case, excess amount is remitted to a pensioner's account for any reasons, such as, not knowing the demise of the pensioner etc., the Bank as soon as it comes to know of such excess credits into any account should recover the excess amount under the powers given to it by the pensioner and remit the excess amount back to the Treasury/Sub-treasury/Pension Payment Office giving full details of the amount, including the name of the pensioner, his Pension Payment Order No./Account No., reasons for excess credits, months to which the excess credits pertain and the total amount in form prescribed in (Annexure IV) appended to this rule so as to facilitate proper account of the amount in the Treasury/Sub-treasury/Pension Payment Office.

8. *Action to be taken on the death of the Pensioner* :—As soon as the death of a pensioner comes to the notice of either the Paying Bank or the Treasury/Sub-treasury/ Pension Payment Office, the payment of pensions from the date following the date of death shall cease. If any balance of pension is still payable to the pensioner, the Treasury/Sub- treasury/Pension Payment Office will have to follow the existing practice of payment of pensionary arrears of deceased pensioners to their legal heirs.

8.1. The fact of death of the pensioner as well as the date of death, if known, should be communicated to the Treasury/Sub-treasury/Pension Payment Office/Bank of the Branch whoever comes to know of this fact.

8.2. Any undrawn amounts of pension in the pensioner's account on the date of demise should be withdrawn by the Bank, and remitted to the Treasury/Sub-treasury/ Pension Payment Office, with full details (Annexure IV appended to this Rule) of pensioner's name, Pension Payment Order Number/Account Number, the months to which the undrawn amount of pension relates and the total amount remitted for proper account in the Treasury and for its payment to the legal heirs when claim is preferred.

9. *Closure of the Account* :—Whenever a pensioner wishes to close the pension account opened in the Bank he should make a written request to the Bank to this effect. The pensioner should also intimate the Treasury/Sub-treasury/Pension Payment Office concerned regarding closure of this account. Immediately the Bank should check the balance in the account and, if there is any excess/wrong payment, an amount equal to such excess/wrong payment should be withdrawn from the balance still left in the account by the pensioner when he makes such an application for the closure. Thereafter the account should be closed and the Bank should intimate the Treasury/Sub-treasury/Pension Payment Office about the closure of the account duly returning the identification papers of

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the pensioner. Any excess or wrong credits withdrawn from the account should be remitted to the Treasury/Sub-treasury/Pension Payment Office immediately with the details as indicated earlier. Thereafter once the intimation of closure of the account is received by the Treasury/Sub-treasury/Pension Payment Office from the Bank along with the identification papers the pensioner will be at liberty to draw his pension from the Treasury as usual.

10. *Retirement Gratuity — Payment of Retirement Gratuity* :—The retirement gratuity is authorized simultaneously with pension normally. Sometimes it is authorized subsequently also, Government and other dues to local bodies, Co-operative Societies etc., are recoverable from the Retirement Gratuity. While authorizing payment of retirement gratuity the Accountant-General/Pension Issuing authority gives a copy of the authorization to the pensioner. to be surrendered at the Treasury/Sub-treasury/Pension Payment Office before drawal of retirement Gratuity.

10.1. Whenever the gratuity is authorized along with Pension the amount of gratuity shall be paid along with the pension by the Treasury/Sub-treasury/Pension Payment Office. When the pension is being paid for the first time before the pensioner has opted for this scheme, as under the scheme the first payment of pension has to be made at the Treasury/Sub-treasury/Pension Payment Office. Where, however, the gratuity is authorized subsequently (not along with pension) after the pensioner has opted for the scheme, the Treasury Officer shall issue a notice to the pensioner to surrender its copy of the gratuity authorization, at the Treasury/Sub-treasury/Pension Payment Office concerned. The pensioner can also immediately after he receives his copy of authorization, surrender it at the Treasury/Sub-treasury/Pension Payment Office concerned without waiting for the notice. In other case, the Treasury Officer/Sub-treasury Officer/Pension Payment Officer should give a receipt to the pensioner in token of having received the pensioner’s copy of gratuity authorization. Thereafter, the Treasury Officer/Sub-treasury Officer/Pension Payment Officer should arrange for remittance of the amount to the Banks.

10.2. The Treasury Officer/Sub-treasury Officer/Pension Payment Officer, shall prepare a bill in the prescribed form (Annexure-Il) appended to this rule in quadruplicate as in the case of payment of pensions, Bankwise and Branchwise, showing the name of the pensioner, G.P.O.No. gross amount of gratuity reductions made and net amount payable to the pensioner and pass the bill for the net amount and transmit the passed bill in triplicate to the Bank. As in the case of pensions, the Bank should acknowledge receipt of the bill, pass a receipt for the amount on the duplicate copy and return it to the Treasury/Sub- treasury/Pension Payment Office immediately.

10.3. The Bank should credit this amount to the account of pensioner on receipt of the passed bill.

10.4. The procedure in the case of Pension Payment Office, Hyderabad shall be same as stated in Para 3.5 earlier.

10.5. In the case of pensioners who have opted for this scheme, wherever gratuity payments has been authorized subsequent to opting for the scheme, the gratuity shall be paid only through the Savings Bank Account and it shall not be paid at the Treasury/Sub-treasury/Pension Payment Office.

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11. *Payment of Commutation* :—Similar action should be taken in the case of Payment of commutation as in the case of payment of gratuity. Immediately on payment of commutation necessary entries should be made on both halves of the Pension Payment Order.

12. *Option regarding the mode of payment* :—The pensioner will be at liberty to choose the mode of payment of pension whenever he changes his place of residence from one city/town/village to another. If, however he wishes to change the mode of payment without any change of city/town/village of residence such option can be exercised only once excluding his initial option.

13. *Change of Banks* :—If a pensioner wishes to change the Bank from where he wishes to draw Pension, the entire procedure will have to be gone through again. He will have to request the Bank from where he is drawing his pension, to close the account simultaneously intimating the Treasury/Sub-treasury/Pension Payment Office, about his request to the Bank to close account so that the Treasury Officer/Sub-treasury Officer/ Pension Payment Officer may stop sending the pension to the Bank immediately on receipt of such intimation.

13.1. On receipt of such an intimation the Bank should return the identification papers of the pensioner to the concerned Treasury/Sub-treasury/Pension Payment Office and obtain an acknowledgment of their receipt from the Treasury Officer/Sub-treasury Officer/Pension Payment Officer. If the Pensioner wishes to draw pension from Treasury/ Sub-treasury/Pension Payment Office, he can do so under the normal procedure. On the other hand if he wants to draw the pension from any other Branch of a Bank with whom he has an account or another Bank or its Branch, he should go through the procedure prescribed earlier for drawal of pension through Banks.

14. Miscellaneous :—In so far as income tax deducted from the pensions is concerned, since it is deducted at the Treasury/Sub-treasury/Pension Payment Office, the Treasury Officer/Sub-treasury Officer/Pension Payment Officer should arrange to furnish a receipt for the income tax deducted to the pensioner at the end of each financial year.

15. Family Pension :—Family pension is verified and issued simultaneously along with service pension and no separate Pension Payment Order is required to be issued. Therefore, once the death of the pensioner is noticed by the Bank/Treasury Officer/Sub-treasury Officer/Pension Payment Officer will take action to pay the family pension to the beneficiaries under the normal procedure.

15.1. If the beneficiary wants to draw the family pension from a Bank covered by this scheme, he/she should open an account with the Bank and also he/she should apply to the Treasury/Sub-treasury/Pension Payment Office for payment through the Bank and go through the same procedure as prescribed for payment of service pensions through Banks.

15.2. Where the family pension is payable to the guardian of minors, the application to the Treasury/Sub-treasury/Pension Payment Office and the Bank should be made by the guardian concerned.

15.3. The family pension shall be payable so long as the family pension holder does not re-marry. Therefore, a certificate of non-re-marriage in the prescribed form

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(Annexure 111-C) appended to this rule should be furnished once a year in the month of November, at the Bank where the pension is being drawn or the Treasury/Sub-treasury/ Pension Payment Office on which the Pension Payment Order is issued, duly completed and attested by a Gazetted Officer in service over his official seal, as at present. If the certificate is not received at the Treasury/Sub-treasury/Pension Payment Office from the Bank (where payment is received through Banks) in December, the family pension for December will be paid, but the family pension shall not be remitted to the Bank from January of the following year onwards until the certificate is received.

15.4. Similarly, the Life Certificate should be furnished to the Bank (where payment is received through Bank) or to the Treasury/Sub-treasury/Pension Payment Office on which the Pension Payment Order is issued duly completed in the prescribed Form in the months of May and November. If it is not furnished during these months an if it is not received in the Treasury/Sub-treasury/Pension Payment Office in June/December, the pension for June/December may be paid. But the pension shall not be remitted from the month of July/January of the following year onwards until the certificate is received in the Treasury! Sub-treasury/Pension Payment Office.

15.5. In all other respects the procedure applicable to payment of service pensions through Banks shall mutatis mutandis apply to the family pension also.

ANNEXURE - I

Application and Declaration for Drawal of pension through Banks

(To be submitted in duplicate)

To

The Treasury Officer/Sub-treasury Officer/Pension Payment Officer.
…….

Treasury/Sub-treasury/Pension Payment Office.

Sub :—Payment of Pension through Banks.

Ref. :—G.O.Ms.No , Dated

(Finance and Planning (Fin.-Wing) Department).

Sir,

As per the provisions contained in the scheme of payment of pensions through Banks, brought into force by the Government order cited, I request you to remit the amount of my pension through my nominated Bank.

I give below the details :

1. Name of the Bank/Name of the Branch

2. Pension Payment Order No.

3. Amount of monthly pension

(a) Pension

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(b) Temporary increase

4. Bank, Savings Bank Account No.

5. Permanent Postal Address.

I agree to the conditions regarding giving half-yearly and annual certificates as prescribed in the scheme.

I hereby declare that I and my heirs and successors accept the liability of making good to Government overpayment, if any, made to me under the scheme.

I also agree (to undertake) that any amount of excess/wrong payment of pension credited to my above S.B. Account may be recovered or withdrawn from the said Savings Bank Account by the said Bank.

This authority shall remain in force until due notice in writing of its revocation is given by me.

I hereby surrender the pensioner's half of my Pension Payment Order No……..

Yours faithfully,
(Signature of pensioner)

Witness:

1. Name and address

Date : …….

Signature of witness.

———

ANNEXURE 1(a)

Acknowledgment

(To be given to the pensioner)

Received P.P.O. No …….. for Rs ……. along with an application for payment of pension through …… Bank/from Smt./Sri

Treasury Officer/Sub-treasury

Officer/Pension Payment Officer.

———

ANNEXURE II

Form of Bill for payment of pensions through Banks

To

The Agent/Branch Manager, Original/Duplicate/Triplicate/Quadruplicate

…….. Month:

The appended bill No …… dated …… for Rs ……. (Rupees ……..) duly passed is sent herewith for favour of credit of the amount shown in the column 19 below to the Savings Bank Account of the pensioner, mentioned in column 4 thereof.

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Name of Treasury					Bill No.				Dated
					Pension Gratuity/Commutation				
PPO/GPO/Commutation Authorization Number	Name of the Bank	S.B. A/c No.	Name of the pensioner	Period to which pension relates	Before 1-10-53	Before 1-11-56	Other Pension	Total Pension Gratuity commutation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

Temporary increase				Deductions						
Before 1-10-53	Before 1-11-56	Other Temporary increase	Total Temporary increase	Total pension and T.I/Gratuity/Commutation	Income Tax	Surcharge	Other recoveries	Total recoveries	Net payment	Remarks
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total										

For use by the Treasury/Sub-treasury/Pension Payment Office.

Pay Rs …… (Rupees ……) …….. to …… and debit to 266 Pensions …… (Name of the Bank)

Passed for Rs ……. (Rupees ……) crossed cheque No …… Dated on the SBH …… drawn in favour of Manager, State Bank of Hyderabad)

Treasury Officer/Sub-treasury Officer,
Pension Payment Officer.

For use by the Bank.

1. Receipt of the passed bill No ……. Dated ……. for Rs…….. (Rupees ……..) towards payment of pension for the month of ……. is acknowledged.

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*2. Certified that the amount of pensions received through Bill No …… Dated ……. for Rs …… (Rupees ……) has been credited to the S.B. Account of the Pensioners shown therein.

Seal of the Bank

Signature of the Agent.

**(This should appear only on the original copy).

Receipt

Received Rs ……. (Rupees ……) on account of Bill No …….. dated …… from S.B.I./S.B.H.

***Through cheque No …… dated …… from the P.P.O., Motigalli, Hyderabad.

(Stamp)

Signature

(Agent/Branch Manager)

*To be furnished in respect of the previous months bills.

**The receipt should be given by the Bank before transmitting the bill to Govt. Bankers for collection.

***To be filled in by P.P.O., Motigalli …….. vide para.

———

ANNEXURE III (A)

Certificates to be submitted by pensioners

I. Life Certificate

Certified that I have seen the pensioner ……. (Name of Pensioner) holder of Pension Payment Order Number, S.B.A/c. No …….. and that he is alive on this date.

Signature:

Name :

Place : Designation of authorized Officer

Date :

———

ANNEXURE III(B)

II. Non-employment Certificate

*I declare that I have not received any remuneration for serving in any capacity in an establishment of the State/Central Government or a Government undertaking

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or from a Local Fund during the period of December to May 19…. / ….. June to November, 19…….

*I declare that I have been employed/re-employed in the Office …….. and was in receipt of the following emoluments during the period.

*I declare that I have accepted commercial employment after obtaining/without obtaining sanction of the Government (to be furnished by Gazetted Officers during first two years from the date of retirement).

*1 declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government. (To be furnished by Gazetted Officers only).

*Delete whichever is not applicable.

Date :……. Signature:

Place :…… Name of the Pensioner.

P.P.O. No.

———

ANNEXURE III(C)

III. Certificate of Non-re-marriage

Yearly declaration of the female pensioners whose pensions are terminable on their marriage or re-marriage. (This certificate is to be furnished to the T.O./PPO/Bank or where the account is held in the month of November) P.P.O. No ……

I hereby declare that I am not married and that I have not been married during the past one year.

Dated : Signature/L.T.I. of the Pensioner.

Name of the Pensioner ……..

Widow of the late …….

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

Signature :

Name :

Designation :

Note :—To be attested by the Gazetted Officer in Service over his official seal/Authorized official of the Bank where the pensioner is drawing her/his pension.

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ANNEXURE -IV

Statement showing the details of excess/wrong/undrawn credits to be recovered and remitted to the Treasuries/Sub-treasuries/Pension Payment Office

(To be given by Banks)

Sl.No.	Account No.	P.P.O. No.	Name of the pensioner	*Excess/Wrong/Undrawn Amount credited	
				Pension	T.I.
(1)	(2)	(3)	(4)	(5)	(6)

Total	Period to which it pertains	Amount recovered and remitted to Treasury/PPO	Reasons for the excess payment
(7)	(8)	(9)	(10)

Total Rs.

Signature of Agent.

*Inapplicable words to be struck of.

[S.R. 77-A with Annexures are issued by C.S. No. 2/82, vide G.O.Ms.No. 100, Fin. & Plg. (Account II) Dept., Dt. 30-3-19821

Periodical Appearance of Pensioners for Identification

S.R. 78. (a) On the first appearance of a pensioner and once in the course of every year thereafter, the disbursing Officer shall except in the case of pensioners whose signature is taken, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill.

He shall then identify the pensioner with reference to the particulars given in the disbursers half of the Pension Payment Order; if he cannot identify the pensioner by other means with absolute certainty, he shall identify him by a comparison of the signature or thumb and finger impressions taken on the bill with those pasted on the Pension Payment Order.

Exception :—The provisions of taking the thumb impression in this rule does not apply to a pensioner who is a retired Gazetted Government servant not to one whose pension exceeds Rs. 50/- a month, nor to one whom the Government have specially exempted from this requirement, nor to literate pensioners who can sign their pension bills, provided that in cases of doubt where the pensioner cannot be identified by other means, it shall still be open to the disbursing Officer to take thumb and finger impression on the pension bill.

(Memo. No. 68955/Accts/61-1, Dt. 24-10-1961)

(b) A woman who is exempted from personal appearance under Subsidiary Rule 66(a) because she is not accustomed to appear in public should affix an impression of

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

(Memo.No. 53642/l595/Accts/68-7, Dt. 10-7-1969)

(c) When a pension order payment is renewed, the original thumb and finger impressions shall be cut off from the old order and attached to the new order.

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

S.R. 79. (a) In order to ensure that each pensioner attends personally at the paying Office at least once a year, unless he falls within the terms of the Exception to Subsidiary Rule 78(a) above or is paid by money order, the disbursing Officer shall write the letters "L.C." with his initials in the case which the monthly payment is noted on the reverse of the disbursers half of the pension order whenever the payment is made on a life certificate, and shall send through the messenger who receives pay of the pension in the months previous to that in which the pensioner is due to appear in person a call in Form 79 or Form 80 for the personal appearance of the pensioner for the annual muster in the following month, or require proof, independent of that furnished by the life certificates, of the continued existence of the pensioner, when the period of continuous non-appearance approaches a year.

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

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

Place of Payment

S.R. 80. A pension payable in India may be paid at any Treasury in India. (See also Treasury Rule 21 and Instructions 2 and 3 under Treasury Rules 35 and 36).

"Note :—Anticipatory pension, where payable through Head of the Office, shall be drawn by the Head of the Office in Form A.P.T.C. 47, in which the pensioner served immediately prior to his retirement at the Treasury or the Office of the Pay & Accounts Office or other authorized Office of disbursement at which the pay and allowances of establishment are drawn by him".

(G.O.Ms.No. 29, Fin., Dt. 2-2-1977)

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Transfers of Service pensions

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

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

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

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

The Treasury Officer shall forward both halves of the Pension Payment Order to the Treasury Officer of the new District with information as to the date upto which payment was made in the old District, and shall simultaneously forward a copy of the communication to the Accountant-General. On receipt of the intimation of transfer from the Treasury Officer, the Accountant-General will assign a new number to the Pension Payment Order and intimate it to the Treasury Officer of the new District, who shall note in both halves of the Pension Payment Order.

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

[(c) A Pensioner intending to transfer his payment of pension to a new District without even first payment, the Treasury Officer shall forward both halves of Pension Payment Order to the Treasury Officer of the new District duly appending "Non-Payment Certificate in red ink" in the old District and shall simultaneously forward a copy of the communication to the Accountant General, Andhra Pradesh, Hyderabad. On receipt of the intimation of transfer from the Treasury Officer, the Accountant General will assign a new number to the Pension Payment Order and intimate it to the Treasury Officer of the new District who shall note it in both halves of the Pension Payment Order.]

S.R. 83. A Treasury Officer may authorize payment at any Sub-treasury in his District of a pension payable under proper authority at his headquarters, and may transfer the payment of a pension from any such Sub-treasury to the District Treasury, or from one Sub-treasury to another in his District.

S.R. 84. A pensioner intending to migrate to Iraq shall see that the papers regarding the transfer of his pension are sent to Iraq as soon as possible so that the arrangements for making payments of his pension in that country may be made expeditiously.

Instructions under Treasury Rule 16 - contd.

Instrn. 59. *Transfer of political Pensions* :—The Government or the Accountant-General may permit the transfer of the payment of a Political Pension from one Treasury

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in India to another, provided that the Accountant-General should, before ordering any transfer of a Political Pension, obtain the concurrence of the authority empowered to permit a change of residence by the Political Pensioner. The collectors of Kurnool and Krishna may arrange, in consultation with the Accountant-General, for transfer of the payment of the pension of any Political Pensioner who may be duly permitted to change his residence to any place within or outside the State. The Paymaster, Carnatic Stipends, may exercise the same power in regard to the Carnatic stipendiaries.

Subsidiary Rules under Treasury Rule 16 - contd.

S.R. 85. *Renewal of Pension Payment Orders* :—(a) The Treasury Officer is authorized to renew a Pension Payment Order without reference to the Accountant-General when the entries on the reverse of the either the pensioner's or the disburser's half are completely filled up or the pensioner's half is lost, worn or torn. When the renewal is due to loss of the Original Pension Payment Order, a fee of one rupee shall be levied on the pensioner for the Duplicate Pension Payment Order. Every renewed Pension Payment Order shall bear the old number and date, and the specimen signature or finger-prints of the pensioner and the copy of the photograph where it is kept shall be cut out from the disburser's half of the old Pension Payment Order and pasted on the disburser's half of the New Pension Payment Order. The Treasury Officer shall retain the old Pension Payment Orders for three years and then destroy them. A note of the issue of every new Pension Payment Order shall also be made in the remarks column of the Register of Pension Payment Orders.

(G.O.Ms.No. 282, Fin., Dt. 21-11-1991)

Note :—In the case pensions paid at Sub-treasuries, the Pension Payment Orders shall be returned to the District Treasury for renewal.

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

Lapse of Service Pensions

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

(b) If the pensioner afterwards appears, the disbursing Officer may renew his payments if no objection is found as a result of police enquiry envisaged in Instruction 60. He shall not, however, pay the arrears, if the pension in arrears is to be paid for the first time, or if the amount of arrears exceed Rs. 5,000/-, without the previous sanction of the authority which sanctioned the pension or when the pension was sanctioned by the Government the previous sanction of any subordinate authority to which the Government have delegated the power to sanction the payment of such arrears, (Article 957, Civil Service Regulations). The disbursing Officer make the payments if the amount of arrears does not exceed Rs. 2,500/- or with the previous sanction of the Collector of the District in which the pension disbursing Officer is located if it exceeds Rs. 2,500/- but does not exceed Rs. 5,000/-. If however, the Accountant-General considers that the suspension of payment was due to an error of neglect on the part of any Government Officer, he may direct that the arrears be paid on his own authority".

(Subs. by G.O.Ms.No. 295, Fin. & Pl. (A&L), Dt. 17-7-1972)

"(c) The pension disbursing Officer shall send the sanction order obtained from the pension sanctioning authority along with the voucher for arrears of pension to the

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Accountant-General. To enable the pension disbursing Officer to record the particulars of the pension sanctioning authority in the Register of Pension Payment Orders, the Accountant- General will furnish in the Pension Payment Order the full particulars of the pension sanctioning authority such as its designation, the reference number and date in which the pension was sanctioned".

(Added by G.O.Ms.No. 295, Fin. & Plg., Dt. 17-7-1976)

S.R. 87. (a) A pension chargeable under the head "55. Superannuation Allowances and Pensions (other than 'Pensions for distinguished and meritorious services or for political considerations' and 'charitable Allowances')" not drawn for three years shall cease to be payable without the previous sanction of the Accountant-General. (See Art. 55 of the Andhra Pradesh Financial Code).

(b) The arrears of pension due on account of a deceased pensioner shall cease to be payable if they are not claimed within one year of the pensioner's death.

Note :—In case the pensioner dies before the issue of the Pension Payment Order the period of one year shall reckon from the date of the issue of the Pension Payment Order.

(Added by G.O.Ms.No. 19, Fin. & Plg. (Accts-II) Dept., Dt. 3-2-82)

(c) The Treasury Officer shall examine the files of Pension Payment Orders carefully every month and remove all the Pension Payment Orders relating to cases of the kind mentioned in clauses (a) and (b) above. He shall return disburser's halves of the Pension Payment Orders concerned to the Accountant-General with a half-yearly statement of such cases. The statement shall be prepared in two parts; the first part should show the names of all service pensioners entitled to pensions adjusted under the head "55. Superannuation Allowances and Pensions (other than 'Pensions for distinguished and meritorious services or for political considerations and 'Charitable Allowances')" who have not drawn their pensions for three years and the second part should show the names of service pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, shall be stated against each name.

Instructions under Treasury Rule 16 - contd.

Instrn. 60. When a Pensioner has failed to receive his pension for one year, the Disbursing Officer should made enquiries through the District Police, as to the cause of his non-appearing stating clearly where the Pensioner was residing, and the pension should not be paid till the enquiry is competent and the payment of pension shall be continued if no objection is found as a result of the enquiry. (See Art. 328 of A.P. Financial Code, Volume I).

(Memo. No. 93736/344 1/Accts/65-3, Dt. 28-10-1966)

Instrn. 61. *Lapse of Political Pensions* :—(a) A pension chargeable under the minor head "Pensions for distinguished and meritorious service or for political considerations" or "Charitable Allowances" under the major head "55. Superannuation Allowances and Pensions" not drawn for six years ceases to be payable without the previous sanction of the Accountant-General.

(b) A similar procedure to that prescribed in Clause (c) of Subsidiary Rule 87 should be followed mutatis mutandis in regard to the pensions chargeable to the heads mentioned in Clause (a) above but the half-yearly statement relating to them should show the name of only those pensioners who have not drawn their pensions for six years.

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Subsidiary Rules under Treasury Rule 16 — contd.

Deceased Pensioners

S.R. 88. A pension shall be payable for the day of a pensioner's death, irrespective of the hour at which death takes place. (See Article 80 of the Andhra Pradesh Financial Code)

S.R. 89. (a) After the death of a pensioner, the disbursing Officer may pay any arrears actually due to the pensioner's heir or heirs, provided that they apply within one year of the date of the death. (See Subsidiary Rule 87(b) above). If the application is made later, the arrears shall not be paid without obtaining through the Accountant-General the previous sanction of the authority which sanctioned the pensioner when the pension was sanctioned by the Government, the previous sanction of any subordinate authority to which the Government have delegated the power to sanction the payment of such arrears. If, however, the arrears of pension do not exceed Rs. [3,000] and the case presents no peculiar features, the Accountant-General may direct that the arrears be paid on his own authority.

(G.O.Ms.No. 243, Fin. & Plg., Dt. 29-6-1985)

(b) After paying the arrears of pension due on account of a deceased pensioner, the disbursing Officer shall return both halves of the Pension Payment Order to the Accountant-General (through the District Treasury if the payment was made at a Sub-treasury) with a note of the date of the pensioner's death. (Art. 959, Civil Service Regulations).

"Note :—In case the pensioner dies before the issue of the Pension Payment Order the period of one year shall reckon from the date of the issue of Pension Order".

(Added by G.O.Ms.No. 19, Fin.& Plg. (Acct.II) Dept., Dt. 3-2-1982)

Note :—In cases of doubt whenever the pension disbursing Officer refers the claims of pension in respect of deceased pensioners, the Tahsildars/Dy. Tahsildars in-charge of Taluks or Subtaluks, as the case may be, should enquire into the matter and furnish a certificate about the legal heirship of the claimant. If the Tahsildar/Dy. Tahsildars are not in a position to give a certificate after enquiry they may inform the same to the pension disbursing officer. In such cases the pension disbursing officers will have to insist on a succession certificate issued by a Court of law or the Administration certificate issued by the Administrator General of the State under Section 29 or 30 of the Administrators General Act, 1963.

(Memo. No. 30036/17-2lAccts./70-7, Dt. 2-6-1973)

S.R. 90. (a) The rule regarding the 1st payment of pay, etc., to a Government servant (see Subsidiary Rule 34) applies also to the payment of arrears of pension to the heir or heirs of a deceased pensioner.

(b) A person who claims payment of arrears of pension as heir of a deceased pensioner shall be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued, the copy of the Order in which sanction to the pension was communicated to the pensioner or his heir. He shall also be required to produce a death certificate regarding the death of the pensioner and sufficient evidence to establish his relationship to the deceased.

Arrears pension, compassionate, family pension and death-cum-retirement gratuity in favour of minors upto Rs. 2,500/- can be paid by the Treasury Officer after a summary investigation and amount exceeding Rs. 2,500/- and upto Rs. 10,000/- can be passed by the

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pension sanctioning authority after taking indemnity bond in the (A.P.F.C.) Form 6 with 2 sureties.

(Memo. No. 5282-AlAccts/62-2, Dt. 19-9-1962)

"(c) When the amount of arrears due to deceased pensioner exceeds Rs. 2,500/- but does not exceed Rs. 10,000/- payment to the extent of Rs. 2,500/- may be made by the disbursing Officer as setforth in Clause (b) above. The excess over Rs. 2,500/- should be paid by the District Treasury Officer on the strength of an order of the pension sanctioning authority on the execution of an indemnity bond in Form 6 in the Andhra Pradesh Financial Code with sureties of proved financial ability to meet the obligation undertaken, provided the pension sanctioning authority is satisfied as to the claimant's right and title and consider that undue delay and hardship would be caused by insisting on the production of letters of administration".

(Subs. by Memo.No. 54743/Acct/62-5, Dt. 31-1-1963)

In that case the disbursing Officer need not insist on the production of letters of administration or similar legal authority. The records of enquiry by the District Treasury Officer or other Officer responsible for the payment should contain the signed statements of atleast two trust-worthy or disinterested persons.

(d) When the amount of arrears due to a deceased pensioner exceeds Rs. 500 payment to the extent of Rs. 5 00/- may be made by the disbursing Officer as setforth in Clause (c) above. The excess over Rs. 5 00/- should be paid only under the orders of the Government on the execution of an indemnity bond in Form 6 in the Andhra Pradesh Financial Code with sureties of proved financial ability to meet the obligations undertaken, provided that the Government are satisfied as to the claimant's right and title and consider that the undue delay and hardship would be caused by insisting on the production of letters of administration.

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

"***Note*** :—The arrears due in respect of a deceased pensioner, who, immediately before his death, was being anticipatory pension through the Head of the Office, shall also be payable in accordance with the provisions of this rule on the finalization of the pension claim".

(G.O.Ms.No. 29, Fin. & Plg., Dt. 2-8-1977)

Subsidiary Rules under Treasury Rule 16 — contd.

Instrn. 62. *Political Pensions* :—The arrears of stipend due to a deceased Carnatic Stipendiary may be paid to the person who performed the funeral ceremonies of the deceased, after getting the fact of performance verified by two Carnatic Stipendiaries.

Subsidiary Rules under Treasury Rule 16 — contd.

S.R. 91. (a) Every disbursing Officer who pays any civil pension shall report promptly to the Accountant-General the death of any civil pensioner whose pension he was paying. (See also Art. 328 of the Andhra Pradesh Financial Code).

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

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The list shall give the following information

(1) Name

(2) Service or appointment.

(3) Date of death

(4) Honours and distinctions (including the Kaisar-i-Hind medal), if any, held by the deceased.

Instructions under Treasury Rule 16 — contd.

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

Register of Pension Payment Orders

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

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

In the case of pensioners whose pensions are paid by money order under the provisions of Subsidiary Rule 77 the necessary note should be made on both halves of the Pension Payment Order.

(c) *Service Pensions paid at a Sub-treasury* :—When a pension is to, be paid at a Sub-treasury, the District Treasury should enter the particulars of the Pension Payment Order in the register referred to in Clause (a) above in the manner described in that clause. A note should be made in the column headed "Remarks" showing the name of the Sub- treasury at which pension is payable and the date of the pensioner's birth. The Treasury Officer should then send both the halves to the Sub-treasury Officer, who should, after recording the necessary entries in his Register of Pension Payment Orders (Form 81), retain the disburser's half and deliver the pensioners' half to the pensioner. The register should be maintained at a Sub-treasury in the same manner as a District Treasury. (See Clause (a) above).

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

List of Pensioners over Seventy Years of Age

Instrn. 65. ***Deleted*** by G.O.Ms.No. 181, Fin. & Plg. (A&L) Dept., Dt. 3-5-1976.

Subsidiary Rules under Treasury Rule 16 — contd.

S.R. 92. *Gratuities* :—(a) The Treasury Officer shall not pay any gratuity except on an authority received from the Accountant-General, to whom, under Art. 93 8(a), Civil Service Regulations, the sanction is communicated by the sanctioning authority or by another Audit Officer. The Treasury Officer shall require the payee to produce the copy of the order by which the sanction to the gratuity was communicated to him, and shall record the fact of payment on the copy of the order so produced.

(b) "A gratuity is payable only to and upon the receipt of the person legally entitled to receive it. At the option of the gratuitant, it can also be drawn by the Head of an Office in which the gratuitant last served, by presenting of a bill in A.P.T.C., Form 76(A). In such cases, a certificate disbursement shall be furnished to the Accountant-General, within a month of the date of drawal".

(Memo. No. 89389/AcctsI66-4, Dt. 13-12-1968)

"The Gratuity is also payable to the gratuitant if be desires to receive it through an authorized Schedule Bank without personal appearance and the Bank is required to execute in respect of each payment a Bond of indemnity duly stamped in the prescribed form given below".

"In consideration of our being authority to draw the gratuity of….. (Name of the gratuitant) ……. in accordance with Gratuity Payment Order No ……. dated ……. issued by the Accountant-General …….. We the …….. (Name of the Bank or Agent)…… hereby engage ourselves to refund to the State Government, on demand, any over payment that may be made to us on this account".

(G.O.Ms.No. 126, Fin. & Plg. (Accts.II) Dept., Dt. 17-4-1980)

Note :—In cases where the entire amount of gratuity is to be adjusted against the Govt. dues if any and no cash payment to the pensioner is involved the Accountant-General/Treasury Officer/ Pension Payment Officer shall adjust the gratuity amount against the Govt. dues. In such cases no acquittance on the Gratuity Payment Order by the pensioner is necessary.

(G.O.Ms.No. 51, Finance, Dt. 17-3-1986)

(c) If a gratuity remains undrawn for more than [six] months, the payment order shall be returned to the Accountant-General, mentioning the cause, if known, of the non-appearance of the person entitled to the gratuity.

(G.O.Ms.No. 1, Fin & Plg., (Accts II) Dept., Dt. 21-1-1981)

Commutation of Pensions

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

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

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Disbursement of Retirement Benefits - Disbursement of Death-cum-Retirement Gratuity and commuted value of pension amounts by means of cheques through Banks - Instructions - Issued

[Cir. Memo. No. 7-058/A/2/3/TFR/89, Fin. & Plg., 2-5-1990]

Order :—The attention of District Treasury Officers in the State invited to S.R. 92 and 93 under T.R. 16 which authorizes Treasuries to make payments towards Death-cum-Retirement Gratuity and Commuted Value of Pension to the retired employees on production of Pensioner's copy of authorization for payment issued by the Accountant-General. These rules do not provide for payments of these lumpsum retirement benefits in cash to the retired employees by the Disbursing Officers i.e., District Treasury Officers/Sub-treasury Officers. It is, therefore, obvious that payment of such lumpsum retirement benefits, at Treasuries/Sub-treasuries, the cash business of which is conducted by a Bank, should be made only through Bank, and handling of cash on account of these categories of payments by the Treasuries should be avoided.

2.1. It is, therefore, hereby clarified that payment of Death-cum-Retirement Gratuity and Commuted Value of Pension at Banking Treasuries/Sub-treasuries should be made only by recording a pay order on the original copy of the Accountant-General's authorization with the endorsement to the Bank to pay the amount of Death-cum-Retirement Gratuity and Commuted Value of Pension directly to the retired employee.

2.2. In case the retired employee has furnished his Bank account number the Pay Order should be so endorsed to authorize the Bank to pay by Credit in his account.

2.3. In other cases, the amount should be paid by Bank by way of DD/Banker's Cheque as per the convenience of the pensioner.

3. The fact of issue of Pay Order on the Bank should be recorded on the Pensioner's copy of Death-cum-Retirement Gratuity/commuted value of Pension surrendered by the Pensioner before District Treasury Officer/Sub-treasury Officer for claiming payment and it should be retained in the records of Treasury/Sub-treasury. Since the Pay Order will be recorded on the original authority of Accountant-General, there is no need to prepare a separate bill for this category of payments.

4. All the Dist. Treasury Officers are requested to enforce these instructions strictly and also ensure that payment to the retired employees are made promptly without giving scope for complaints or delays.

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

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Instructions under Treasury Rule 16 — contd.

Instrn. 66. *Political pensions* :—The provisions of Subsidiary Rule 93 should be followed, mutatis mutandis, in regard to Political Pensions also.

Instrn. 67. (a) The Post Office may act as a collecting agency for the claims referred to in Note 2 below S.R. 2(q). The Post Master/Sub-Post Master concerned shall send his specimen signature to the Treasury Officer to whom the claims are presented. Whenever there is change of Post Master/Sub-Post Master, a fresh specimen signature shall be sent to the Treasury Officer duly attested by an Officer whose signature is already available in the Treasury and intimating the necessity of the change in the forwarding letter.

(b) The bills for collection shall be sent to the Treasury along with a list in duplicate through an official of the Post Office, the Treasury shall retain the bills and the original copy and shall return the duplicate copy acknowledged.

(c) After the bills are passed for payment, the 'Credit Slip' for the amount adjusted to Posts & Telegraphs Department shall be collected by the official of the Post Office. The bills returned with objection shall also be collected in the same manner by the Post Office.

(G.O.Ms.No. 23, Fin. & Plg., Dt. 29-1-1977)

SPECIAL INSTRUCTIONS TO TREASURY OFFICERS

Instructions under Treasury Rule 17

Authority of Treasury Officer to make Payment

Instrn. 1. A Treasury Officer should not refuse to pay a bill merely on the ground that the Drawing Officer has not complied with the financial rule requiring that the particulars of the order sanctioning a charge of a certain kind should be quoted on the bill [see Subsidiary Rule 3(j) under Treasury Rule 16]. If the Drawing Officer fails to obtain sanction before incurring a charge when the rules require him to obtain sanction, he alone is responsible.

"In the case of Gazetted Officers who countersign their own T.A. Bills, the declaration shall be countersigned by the next higher competent authority".

(G.0.Ms.No. 107, F. & P. (FW.Accts. II) Dept., Dt. 7-4-1979)

Note :—A Treasury Officer is authorized to pass upto a, period of three months pay bills of Gazetted Officers and Non-gazetted establishment which involves payment not covered by sanction when temporary establishments have actually been continued beyond the period covered by the original sanction, provided the Head of the Office attaches to the pay bill of Non-gazetted establishment a certificate duly countersigned by the controlling officer empowered to sanction the T.A. Bill to the effect that "certified that the sanction to the temporary establishment had expired on further continuance has been applied for and is awaited. Pay and Allowances have been claimed in this bill at the same rate as drawn previously". The Gazetted Officers availing of the facility should attach to the bill a declaration countersigned by the controlling officers empowered to sanction the T.A. bill to the effect "I am holding the post of originally sanctioned upto The sanction for the further continuance of the post has been applied for pay and allowances at the same rate as I was drawing previously in the post have been claimed in this bill".

(G.O.Ms.No. 136, Fin & Plg. (A&L) Dept., Dt. 29-3-1976)

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Instrn. 2. "When the Government or an authority subordinate to the Government under the powers delegated to it by the Government, sanction a grant-in-aid to a local body or a private institution etc., or a contribution towards the cost of a public exhibition or fair, or compensation to a Government Servant for accidental loss etc., the Treasury Officer should not disburse the amount until he has received the sanction order from the sanctioning authority and until the grantee encloses to the bill the original sanction order received by him".

(Memo. No. 1 124/A/28/Accts 64-6, Dt. 30-4-1965)

Note :-Under the above delegation the Director of Medical Services may release grant-in- aid to Panchayat Samithis in Stage II Blocks at the rate of Rs. 20,000/- for each Primary Health Centre and Rs. 18,600/- for each Medical and Health Unit without obtaining the previous sanction of Government subject to the following conditions :—

(1) The grant-in-aid should be released in the month of June every year.

(2) The Block Development Officer should submit returns in the proforma annexed to this order, showing the actual expenditure in the preceding financial year, so as to reach the Director of Medical Services not later than end of May.

(3) If the actual expenditure is less than Rs. 20,000/- and Rs. 18,600/- in respect of Primary Health Centres and Medical Health Units respectively, in the preceding year, the Director of Medical Services will adjust the balance by deducting it in the grant-in-aid of the succeeding year.

(4) No additional posts should be created at the Primary Health Centres/Medical and Health Units, without the sanction of the Government.

(5) Proposals for sanction of additional grant-in-aid, if justified in special cases, should be submitted to Government through the Director of Medical Services.

(Memo. No. 33105/101 llAccts/62-l, Dt. 21-5-1962)

Note :—A Treasury Officer is authorized to pass pay of establishment for one month which involves payment not covered by sanction where temporary establishments have actually been continued beyond the period covered by the original pension in respect of Non-gazetted Government Servants.

(Govt. Memo. No. 4411 8/AlAccts/62-l, Dt. 22-8-1962)

Note :—The District Agricultural Officers, Special District Agricultural Officers and Agency Agricultural Officers in the Agriculture Department can sanction Agricultural Loans and release grant-in-aid to Panchayat Samithis in their respective jurisdiction. The loans sanctioned or grants released, within the provision allotted to the District by the Director of Agriculture and in accordance with the allocation sanctioned by the concerned zilla parishads.

(Memo. No. 31 294/558/Accts/70-5, Dt. 19-3-1971)

Instrn. 3. When a competent authority sanctions as advance to a Non-gazetted Government Servant for the purchase of a conveyance under Art. 228 of the A.P. Financial Code and House Building Loans to Non-gazetted Govt. Servants and sends a copy of the sanction order to Treasury Officer with an express order to him to disburse the amount the Treasury Officer should do so and no special order from the Accountant-General is necessary.

(Memo. No. 73755/Accts/ Dt. 5-12-1961
and Memo. No. 7773/Accts/62-1, Dt. 21-5-1962)

Instrn. 4. (i) Advances from General and other Provident Funds if permissible under the Rules of the Fund, may be drawn by Gazetted Government Servant on Form 40-A

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the bill being supported by a duly certified copy of the order sanctioning the advance. In the case of Non-gazetted Government Servants, the advance, if admissible, may be drawn on Form 40-A the bill being supported by a copy of the sanction duly attested by the head of the office.

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

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

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

(iv) The bill in which final withdrawal of General and other Provident Funds is made shall not contain the claims of more than one subscriber to the fund.

(Memo. No. 46249/864/Accts/72-4, Dt. 20-8-1973)

Instrn. 5. (a) In cases payments made with reference to the authorization issued by the Accountant-General whether relating to General Provident Fund, Grants-in-aid, or other payments the fact of payment and the details thereof should be noted on the authorization order itself received by the Treasury Officer in Red Ink by Crossing it out, as is done in the case of cheques after payment under the attestations of the Treasury Officer or the Sub-treasury Officer, as the case may be.

(b) Such payments should be made only on production in original copy of the authorization endorsed to the party concerned which should be attached to the paid voucher after endorsing therein the fact and details of payment under the attestation of the Treasury Officer or Sub-treasury Officer as in (a) above.

(c) The Treasury Officer should note, all authorization received from the Accountant-General in a separate Register viz, Register of Authorizations received from the Accountant-General and the fact of the payment should be noted against the relevant items over the initials of the Treasury Officer/Sub-treasury Officer before payment is actually made.

(d) In the event of loss of the original authorization issued to the party, or the Treasury Officer, the matter should be referred to the Accountant-General for the issue of duplicate authorization on furnishing a certificate of non-payment or non-drawal, as the case may be.

(e) In the event of the authorization being lost by the payee, he should also attach a Certificate of Non-payment by the Treasury to his application to the Accountant-General for Duplicate Authorization.

(Memo. No. 21190/Accts/40-3, Dt. 25-4-1960)

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Instrn. 6. "When a subscriber to a Provident Fund is about to retire under the rules of the fund the money lying at his credit in Fund becomes payable to him, he shall place himself in communication with the Accountant-General by whom his fund account is maintained giving the date of his retirement and requesting steps be taken to close his account and pay him the amount due. The Accountant-General, being satisfied of the correctness of the claim, and on ascertaining the date upto which at the credit of the subscriber in account subscription has been paid, will arrange for the payment of the amount of the Fund. The credit of the subscriber in the account of bills may be prepared in the same Form A.P.T.C. 40-A as prescribed under Instruction 4(1) above, the procedure prescribed in this rule shall apply mutatis mutandis to all other cases in which the amount lying at credit of subscriber in his Provident Fund account becomes payable to him on finally quitting the service.

So far as the provisions of this rule relate to preparations, signing and presentation of bills, these will not apply to access in which the Accountant-General makes final payment of the Provident Fund balance outside his jurisdiction under Instruction 6-A below.

Instrn. 6-A. When the final payment of the balance at the credit of a subscriber (other than class IV Government Servant) to a Provident Fund is to be made outside jurisdiction of the Accountant-General who maintains the Provident Fund account of the subscriber, that Accountant-General, will instead of issuing a special seal authority on another Accountant-General for arranging the payment, make payment to the payee by a Crossed Bank Draft. For this purpose, the Accountant-General will intimate the amount payable to the payee and also send a form of receipt to be filled in by him which is given below. On return of the form of receipt duly signed by the payee, a Bank Draft will be purchased by the Accountant-General and sent to the payee by Registered Post.

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

Station : ***Signature***
Date : Address

Please pay by Bank Draft.

Signature
Address

(6 & 6-A added by Memo. No. 64-A/10/Accts/72-8, Dt. 19.10-1973)

Instruction under Treasury Rule 18

Disputable Claims

A Treasury Officer should not undertake on behalf of the claimant any correspondence with any authority in regard to a claim which he considers to be disputable.

Instructions under Treasury Rule 19

Place of Payment

Instrn. 1. *General* :—(a) A Gazetted Government Servant whose pay is not less than Rs. 5 00/- a month may, if there is no Branch or Pay Office of the State Bank of India

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at his headquarters, draw his pay, if he so desires, partly at the headquarters of the District in which he is serving or at his own headquarters if it be different from the District headquarters, and partly in Hyderabad City. If he chooses to draw any amount each month in Hyderabad City, it must be Rs. 100 or a multiple of Rs. 100 and must not be altered at intervals of less than three months.

A Gazetted Government Servant may, at his option, draw his pay at the District Treasury instead of at the Sub-treasury at his headquarters.

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

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

(d) When any pay is due in India to a Government Servant who is absent from India, he should make his own arrangements to receive it in India:
Provided that when the Government Servant has finally quit India and it is not possible for him to make his own arrangements for receiving his pay and allowances in India, payment may be made to him through the High Commissioner for India or through the India Office.

(e) When a Government Servant is transferred from one District to another within the same Audit Circle, the Last Pay Certificate granted to him should specify the last regular monthly payment and his entire pay for the month in which the transfer takes place should be paid in the new District, except as provided in Art. 72(d) of the Andhra Pradesh Financial Code. Payment on account of his claims for travelling allowances arising in the old District in respect of journeys performed before the transfer may also be made in the new District, provided that the controlling officer for the old post certifies that the claims are correct.

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

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

(f) A Government Servant who is transferred may be allowed to draw an advance of pay on transfer at his new station within a month of his arrival there, if his Last Pay Certificate shows that he did not draw any such advance a his former station. A Government Servant, who is drawing Leave Salary from a Treasury in the State and receives an order

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of transfer during his leave, may draw an advance of pay and travelling allowance from that Treasury.

(g) A Government Servant whose duty requires him to travel on inspection may draw his pay and allowances at any Treasury within his circle of jurisdiction. (See also Instruction 4 under Treasury Rule 23).

(h) "When a Gazetted Government Servant who is permitted to draw his own bill and whose duty requires him to travel about on inspection, desires to receive payment of his claims at a place where he is on tour, he shall send his bill to the Treasury Officer at his headquarters duly receipted and stamped and endorsed as "Pay by Bank Draft encashable at..." to be sent by Registered Post. He shall also make an application to the Treasury Officer along with the bill, inter alia specifying therein the address to which the bank draft may be sent by the Treasury Officer. The Treasury Officer shall then arrange to send the Bank Draft by Registered Post, expenses incurred on postages (including registration charges, being treated as normal expenditure on correspondence of the Treasury. The Drawing Officers shall follow a similar procedure in respect of Gazetted Officers whose claims are drawn on Non-gazetted establishment bill forms".

(Ins, by G.O. Ms. No. 298, Fin. & Plg. (Accts-II) Dept., Dt. 27-1 1-1981)

Instrn. 2. *Secretariat Staff* :—When a Government Servant attached to the Secretariat or on the Personal Staff of the Governor spends a part of the year at Waltair on duty, part of his pay may be drawn on a simple receipt at the Visakhapatnam Treasury and the remainder in Hyderabad City.

Staff of the Military Secretary to Governor :—The Military Secretary to Governor may encash the pay, travelling allowance and contingent etc., bills of the establishment under his control at the District Treasury at Visakhapatnam during the period of the Governor's residence at Waltair.

Staff of the Secretary to the Governor :—The Secretary to the Governor may encash the pay, travelling allowance and contingent, etc., bills of the establishment under his control at the Visakhapatnam Treasury during the period of the Governor's residence at Waltair.

Instrn. 3. *Police Department* :—(a) The pay and allowances of Shorthand Sub-Inspector of Police from the Shorthand Bureau, Ananthapur who are attached to the City Police should be drawn in Hyderabad City.

(b) The pay and allowances of the Inspector of Police attached to Government House may be drawn by the District Superintendent of Police, Visakhapatnam at the Visakhapatnam Treasury during the period of the Governor's stay at Waltair. The pay and allowances of the Head Constables and Constables of the Government House Guard who belong to the District Police may be drawn by the Commissioner of Police in Hyderabad City during the period of the Governor's stay at Waltair.

(c) The pay bills of the Railway Police, Secunderabad are payable at the Accountant-General's Office, Hyderabad, and those of the Railway Police, Vijayawada are payable at the Vijayawada Treasury. All other bills of any description are payable at the Treasury or Sub-treasury nearest to the Railway Police Station or Stations to which the bills release.

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(d) The pay bills of the C.I.D., Hyderabad, are payable at the Accountant-General's Office, Hyderabad. All other bills of any description are payable at the Treasury or Sub- Treasury nearest to the place where the C.I.D. staff is stationed or working.

Instrn. 3-A. *Deleted*

Instrn. 3-B. *Deleted*

Instrn. 4. *Deleted*

Instrn. 5. *Deleted*

Instructions under Treasury Rule 20

Instrn. 1. *Leave salary* :—The detailed procedure to be followed in the payment of leave salary in India is laid down in the Subsidiary Rules under Fundamental Rule 74(a).

Instrn. 2. Subject to any orders or procedures that may be prescribed by Government in the case of a Gazetted Government Servant and in the Departmental Regulations in the case of a Non-gazetted Government Servant, the leave salary of a Government Servant when payable in India, shall be drawn from the Treasury or Office of Disbursement from which his pay was being drawn immediately before proceeding on leave. Normally, the Government Servant must make his own arrangements for getting his leave salary remitted to him. However, if the Gazetted officer during the period of earned leave exceeding a month specifically requests the Treasury Officer for the remittance of his net dues by means of a demand draft, the Treasury Officer shall arrange to send him a demand draft at par by Regd. Post and the provisions of Item (h) of I General Instructions under T.R. 19 - would apply mutatis mutandis. In the case of the Gazetted Officers whose leave salary is drawn on Non-gazetted Bill Forms or the Non-gazetted Establishment in similar circumstances their net dues may, on specific request, be remitted by means of demand draft, at pay by their drawing and disbursing officers and the charges may be debited to office contingencies. In a case where a period of leave is followed by transfer, such portion of leave salary as could not be drawn at the old station may, however, be drawn at the Treasury or Office of Disbursement from which the pay in respect of new post is drawn. (G.O. Ms. No. 289, Fin. & Plg. (Accts-II) Dept., Dt. 27-11-1981)

Instruction under Treasury Rule 21

Pensions :—As regards the payment of pensions, see Subsidiary Rules 64-94 and Instructions 59-66 under Treasury Rule 16.

Instructions under Treasury Rule 22

Payments to Gazetted Government Servants

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

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The District Treasury Officers shall act on the general letter of authority issued to them by the Accountant-General as a result of orders of Govt. modifying/revising the rates of D.A. and City Compensatory Allowances to all Gazetted Government Servants. Such payments will be provisional subject to adjustment where necessary after the specific authority is issued by the Accountant-General in due course in respect of the allowances covered by the general authority.

(G.O.Ms.No. 294, Dt. 31-10-1975 and as amended in G.O.Ms.No. 288, Fin. & Plg., Dt. 10-7-1976)

Note (1) :—When a Gazetted Government Servant is promoted or transferred to a new post and in whose cases the issue of a regular authority for pay is likely to take sometime resulting in delay in authorization of the salary to the Officer of the Administrative Department of the Secretariat or Head of the Department as the case may be authorize provisional payment of pay upto the extent and subject to the condition mentioned in note below instructions under Treasury Rule 23.

(Govt. Memo. No. 39757/Accts/62-1, Dt. 4-7-62)

Note (2) :—No bill shall be drawn by a Gazetted officer who has relinquished charge of his post consequent on his proceeding on leave promotion, reversion or transfer beyond the date of making over charge without a fresh authority from the Accountant-General. In case any bill presented at the Treasury includes pay or leave salary for any period beyond that date, the Treasury Officer should, instead of returning the bill for amendment by the officer, pass such portion of the claim as covered by the existing authority: (Memo. No. 57IAcctsI59-5, Fin. Dept., Dt. 6-11-1959)

"Provided that in the case of transfers within the same audit circle and not involving any change in designation or emoluments of the officer concerned, the Treasury from which the officer concerned draws his claims after transfer, shall commence making payments on the basis of Last Pay Certificate issued by the Transfer Officer who last disbursed the claims of the officer. For this purpose, the Treasury Officer, issuing the Last Pay Certificate should clearly indicate therein complete information given in the authority of the Accountant-General in his possession particularly the date, if any, upon which it is effective".

(Memo. No. 29488/796/Accts/1662, Dt. 28-3-1967)

Instrn. 2. Every Treasury should keep a register showing the names of all Gazetted Government Servants who draw their pay from it. As soon as each pay slip issued by the Accountant-General is received, the amount stated in it should be entered against the name of the Government Servant concerned. Whenever the pay bill of a Gazetted Government Servant is presented for payment, reference should be made to this register to see that the rate claimed does not exceed the sanctioned rate. Whenever a Last Pay Certificate is issued to a Gazetted Government Servant the word 'nil' together with the date from which payment at the Treasury has ceased, should be written in the money column of the register against his name and the number and date of the Last Pay Certificate should be quoted. Every entry made in this register should be submitted immediately to the Treasury Office for attestation by his dated initials.

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

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Instrn. 4. As regards pensions, see Subsidiary Rules 64-94 and Instructions 59-66 under Treasury Rule 16.

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

Instrn. 6. Remuneration to examiners sanctioned by the Commissioner for Government Examinations and the Director of Technical Education, may be paid without authorization by the Accountant-General. (Memo. No. 21 948/Accts/6 1-3, Dt. 5-7-1961)

Instrn. 7. Remuneration to the Examiners (either officials or non officials) appointed by the Commission for all the examinations conducted by that body, may be paid without authorization from the Accountant-General.

(Memo. No. 47162-B/31/62-17/Accts., Dt. 13-5-1965)

Instrn. 8.

Instrn. 9. Remuneration of members or co-opted members of the Andhra Pradesh State Text Book Committee or who are reviewers or final scrutinizers, may be paid without authorization from the Accountant-General provided their remuneration bills are countersigned by Deputy Director, Secondary Education or by an authority specially empowered to do so under the orders of Government.

Instrn. 10. Remuneration to the Writers, Editors, Copy right holders and Artists of Nationalized Text Books/Departmental Publication may be paid without authorization from the Accountant-General provided their remuneration bills are countersigned by the Secretary, Book Publication Committee for Nationalization of Text Books as by any authority specially empowered to do so under the orders of Government.

Instrn. 11. Honorarium of non-recurring nature to Gazetted Government Servants may be paid without authorization from the Accountant-General. The Gazetted Government Servants themselves may draw such honorarium by attaching to the bill the sanction issued by the competent authority or a copy thereof duly attested by another Gazetted Government Servant whose specimen signature is on record with the Treasury at which the claim is made.

(Subs. by G.O. Ms. No. 124, Dt. 19-3-1976)

Instrn. 12. Interest bearing advances sanctioned to the Gazetted Officers viz., (i) House Building Advance, (ii) Advances for purchase of Conveyances, (iii) Tentage advances etc., may be paid without authorization from the Accountant-General and in such cases the grantee/loanee should enclose the original sanction orders to the bills so that the expenditure may be admitted in audit. The Gazetted Officers/Heads of Departments concerned are responsible for the correct drawal of the advances and for ensuring that the conditions for their drawal are fulfilled. The Treasury Officer should also ensure before payment that the conditions prescribed for the drawal of the amount sanctioned in the Govt. Order have been fulfilled.

(Memo. No. 63566/1 586/Accts/69-70, Dt. 4-5-1970)

EXECUTIVE INSTRUCTION

Travelling Allowance claims of Non-gazetted Officers Promoted as Gazetted Officers - Travelling Allowance Bill Forms - Regarding.

(Memo. No. 74961 -D/Accts/64-8, Fin. Dept., Dt. 7-11-1964)

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Ref :—From the Accountant-General, A.P. Hyderabad, letter No. G.A./Genl./63-641 366, dated 18-1-1964.

According to Instruction 8 under T.R. 22 of Andhra Pradesh Treasury Code, Volume I as introduced in Government Memo. No. 38306/1323/Accts-63-2, dated 29-8-1964, the transit pay and allowances of a Government Servant on the occasion of his promotion from a Non- gazetted to a Gazetted post shall be drawn and paid only with the prior authorization of the Audit Officer concerned. The Accountant-General has now brought to the notice of the Government that the claims for the transit pay and allowances are made in the Gazetted bill forms by such officers enclosing the authorization issued by this office whereas the Transfer Travelling Allowance claims of such officers are preferred in the Non-gazetted T.A. Bill Forms. The Accountant-General has suggested that even though under Rule 10 of Andhra Pradesh Travelling Allowance Rules, the officers are entitled to the rates as admissible to Non-gazetted Officers, yet, it would be desirable if the transfer T.A. claims are made in the Gazetted bill forms for the following reasons :—

1. The Officer will be a Gazetted officer at the time of drawal of the T.A. Bills and all other T.A. Bills for the tours performed by him, in that capacity are preferred in Gazetted bill forms.

2. Since the Officer, has taken charge as Gazetted officer would not be technically correct for some officer to draw transfer travelling allowance and disburse the same to him.

3. Transfer T.A., is debitable to the office to which he has been posted on promotion, and that office, will be in a position to which the recovery and ensure correct classification of the charge.

4. Since the transit pay and allowances are debitable to “Pay of Officers”, it may not be correct to draw the T.T.A. in Non-gazetted bill form and classify it to T.A. of Gazetted Officers.

A register in Form 32 is maintained in respect of Gazetted Officers, for recording the T.A. claimed by them. Claiming T.T.A. in the Gazetted bill from, would ensure, the noting of the claim in the register and this would avoid double claims in respect of such officers.

5. Transit pay and allowances are drawn in the Gazetted bill form, and as such transfer T.A. should also be drawn in Gazetted bill form.

The Government accept the suggestion of the Accountant-General and direct that the transfer T.A. claims of Non-gazetted Officers promoted to Gazetted posts should be preferred in Gazetted Forms only.

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Instructions under Treasury Rule 23

Rules regarding Last Pay Certificates

Instrn. 1. The form prescribed for last pay certificates and the rules, according to which they should be prepared, are contained in Appendix 18. A Treasury Officer (or the head of the office in the case of Non-gazetted Government Servant) should on no account disburse any pay or allowances to Government Servant to whom he has granted a last pay certificate, unless the certificate is first surrendered.

Note (1) :—In the case of arrears due to Government Servant at the old office the Drawing Officer at new office shall prepare a due and drawn statement based on last pay certificate and send

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the same to the earlier/parent officer. The parent officer shall check the correctness of the statements and return it to the Drawing Officer at the new office duly recording a certificate to the effect that a note of arrears has been taken in the office copies of the bills and other records. The Drawing Officer at the new office shall prefer the claim duly debiting/the provision to the new office. In the case of Non-gazetted Officers transferred to Commercial Departments/Departmental undertakings the expenditure on such claims shall be debited to the earlier/parent office.

Note (2) :—In case of Non-gazetted Officers transferred to foreign service/public sector undertaking/Government autonomous bodies, the arrears are to be drawn and disbursed by the earlier parent office. The parent office shall inform the foreign employer the change, if any, in the rate of pay and allowances and the voucher number in which the claim was made at a lower rate for. regularizing the subsequent claims.

Note (3) :—In case of Gazetted Government Servants or self Drawing Officers the arrears shall be drawn on the authorization of the Accountant-General from the provision in which the Government Servant is working on the date of such drawal. In the case of Gazetted Officers whose pay and allowance are drawn by the head of the office the earlier/parent office shall furnish the due and drawn statement and the Certificate of Payment to the new office.

(G.O. Ms. No. 50, Fin. (A&L) Dept., Dt. 22-2-1977)

Instrn. 2. If the emoluments of a Government Servant upto the date of his transfer to a new post are not drawn before the proceeds to the new post [See Sub-clause (2) of Clause (d) of Art. 72 of the Andhra Pradesh Financial Code] and his emoluments for the whole month are therefore drawn together in the new post the allocation of the charge between the old post and the new post should be clearly indicated in the bill. The last pay certificate of a Non-gazetted Government Servant should give the information necessary to enable the Drawing Officer to note the allocation correctly in the bill of the new office. A Gazetted or other Government Servant who draws his own bills is himself responsible for showing the correct allocation of the charge in any bill relating to service in more than one post.

Instrn. 3. *Forest Department* :—The rules regarding last pay certificates apply generally to Government Servants of the Forest Department, but the District Officer or other Disbursing Officer concerned will issue the last pay certificate.

Instrn. 4. *Inspecting officers and their establishments* :—A Government Servant who has to travel on inspection duty in more than one revenue District and has to be continuously absent from his headquarters for more than a month at a time may, if he wishes, draw outside his headquarters the whole or part of any pay which falls due for payment to him during any such absence. If he wishes to do so, he should take with him a last pay certificate to enable him to draw from the nearest Treasury, within his jurisdiction such portion of his pay as may be entered in it at his request and the balance, if any, should be drawn at headquarters. He may draw his travelling allowance on the prescribed bill form with the necessary certificates, countersigned by the controlling authority, if any, at any Treasury within his jurisdiction, but he may not draw any advance on account of travelling allowance. When any establishment accompanies such a Government Servant, the head of the office may grant a last pay certificate for that portion of the establishment so as to enable the Government Servant to draw from another Treasury such portion of the pay of the establishment as may be desired and specified in it, and the balance, if any should be drawn at headquarters.

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In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Gazetted Government Servant under his control who is obliged to be continuously absent from his headquarters for more than a month at a time. Whenever, a Superintending Engineer passes an order admitting a Gazetted Government Servant to the benefit of this rule, he should communicate copies of the order to the Accountant-General and the Treasury Officer concerned.

Instrn. 5. *Pensioners* :—A Government Servant who retires on a pension is required to produce a last pay certificate before he can draw his pension for the first time. A last pay certificate should therefore be granted to every Government Servant who retires on a pension. He should submit this along with his application for pension, unless he makes the application whilst he is still in service, in which case the Accountant-General will direct, when he issues the order for the payment of the pension, that no payment be made until a last pay certificate has been produced.

PAYMENTS UNDER SPECIAL AUTHORIZATION

Instruction under Treasury Rule 27

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

INSTRUCTIONS TO DRAWING OFFICERS

Instruction under Treasury Rule 28

A Government Servant who is authorized to draw moneys by means of cheques should notify to the Bank or the Treasury upto which he draws the numbers of cheque books withdrawn from use and numbers of cheques they contain, immediately after their withdrawal.

Instructions under Treasury Rule 29

Instrn. 1. A Government Servant who is authorized to draw or countersign bills, cheques or other vouchers payable at more than one Treasury should send specimen of the relieving Government Servant's signature to the Treasury Officer or the Bank, as the case may be, at each of them.

Instrn. 2. In cases where the relieved officer who draw bills on Treasury relinquishes charge before arrival of the Relieving Officer who is to draw Bills on a Treasury, the later shall send his specimen signature to Treasury/Bank/Pay and Accounts Officer duly attested by any Drawing Officer, not lower in rank to the Officer whose signature is being attested, whose specimen signature is already recorded in the Treasury/Bank/Pay and Accounts Office.

(G.O.Ms.No. 49, F&P (A&L) Dept., Dt. 22-2-1977)

Instrn. 3. The Treasury Officer would keep the specimen signature slips of Government Servants, who draw on his Treasury or countersign bills drawn on it, posted in a register for reference.

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Chapter VI

Transfer of Moneys standing in the Government Account

Subsidiary Rules under Treasury Rule 30

General

S.R. 1. This section deals mainly with transfers of Government moneys—

(a) from one Treasury to another,

(b) from the Treasury balance to the Currency Chest balance in a Treasury or vice versa, and

(c) from a Treasury to the Bank or vice versa.

Such transfers are made to prevent any unnecessary locking of moneys in Treasuries and to replenish Treasuries in which the cash balance has run short. The transfers are facilitated by the maintenance of Currency Chests in such District Treasuries as do not transact their cash business through the Bank and in most of the Sub-treasuries which do not transact their cash business through the Bank [See instructions 5 and 6 below].

The detailed procedure to be followed in regard to transfers of funds of the kinds mentioned above is indicated in the Subsidiary Rule and Instructions below.

Instructions under Treasury Rule 30

I— RESOURCE

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

The actual cash balance of a District or a Treasury should ordinarily be kept much below the maximum normal balance prescribed for it. The cash balance in Treasuries (including the small coin and uncurrent coin held in them) should be kept at a minimum at all times, so that the Government's credit balance with the Reserve Bank may be as large as possible. The Treasury and Sub-treasury Officers should, therefore, promptly transfer any Treasury balances in the form of notes and rupees which are in excess of requirements by making deposit in their Currency Chests. When a surplus of small coin accumulates in any Treasury in his District, the Treasury Office should, if possible, order that it be remitted within the District to another Treasury which needs it or to the Bank; when that is not possible, he should request the Currency Officer, Madras, to order the

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remittance of the surplus to some place outside the District.

(See Subsidiary Rules 2 to 4 and 11-8 below).

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

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

Instrn. 3. *Monthly cash balance report* :—On the first working day of each month except April, the Treasury Officer should send a cash balance report in Form I to the Currency Officer, Madras. The report for March should be despatched .not later than the fourth working day of April.

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

In a District where any Treasury transacts its cash business through the Bank, the report should show only the details of the balances at places at which the Treasury does not transact its cash business through the Bank, but a separate memorandum should be attached showing the amount of small coin of each denomination and the amount of uncurrent coin of each class held by the Bank, as reported by the Agent or Agents on the last day of each month.

The memorandum on the reverse of Form I should show—

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

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

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

(1) Currency remittances i.e., remittances between two Currency Chests or between Currency Chest and the Issue Department of the Reserve Bank of India, Madras, which do not effect the Treasury account.

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

(3) Exchange of one kind of money held in the Treasury balance for another kind taken from the Currency Chest. (The deposit of money into an4 withdrawal of money from the Currency Chest on account of any such exchange should be done on the same day, and should not be shown in the Treasury account).

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

Instrn. 4. On the 1st of each month the Treasury Officer should telegraph to the Currency Officer, Madras—

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

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

No telegram need be sent when the monthly cash balance report itself (see the preceding instruction) will reach the Currency Officer in the ordinary course by the 3rd of the month.

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

SUPPLY OF FUNDS TO TREASURIES AND SUB-TREASURIES

General

Instrn. 5. The Currency Chest maintained at Treasuries contain rupees and notes which belong to the Reserve Bank of India.

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

When a Sub-treasury has no permanent Currency Chest a temporary Currency should ordinarily be opened during the land revenue collecting season in order that money received in excess of requirements may be transferred immediately to the Government's account with the Reserve Bank by making deposits in the Currency Chest. Temporary Currency Chest for purposes other than meeting the requirement of the revenue collecting season may also be opened at Sub-treasuries for the periods not exceeding six months. The Treasury

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Officer has power to order the opening of a Temporary Currency Chest at a Sub-treasury in his District when necessary. He should report the opening of a temporary Chest and the month of the first deposit into it by telegram to the Currency officer.

(Govt. Memo. No. 80529/Accts/62-1, Dt. 29-11-1962)

Instrn 6. Under the provisions of the Reserve Bank of India Act, 1934 (India Act II of 1934) the total amount of the Currency and Bank notes in circulation which constitute the liabilities of the Issue Department of the Bank should not exceed the assets held by the Issue Department in gold, sterling securities, rupee coin. and rupees securities. A part of these assets is held in the Currency Chests in the various Treasuries in the form of rupee coin. The notes held in Currency Chests are not notes in circulation and pass into circulation only when they are transferred to the Treasury balances. The deposit of notes into a Currency Chest decreases the amount of notes in circulation i.e., the liabilities of the Issue Department of the Bank and the deposits of rupees into a Currency Chest increases the assets of the Issue Department of the Bank. A deposit of notes and or rupees into a Currency Chest thus enables the bank to issue notes and/or rupees from a Currency Chest elsewhere upto the amount deposited without affecting the adequacy of the assets of the Issue Department of the Bank in relation to its liabilities. Similarly, the effect of a withdrawal from a Currency Chest may be cancelled by an equal deposit into another Currency Chest.

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

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

Treasuries which does not transact their cash business through the Bank

Instrn. 7. The Treasury Officer is responsible for keeping sufficient funds to meet disbursements at each Treasury in his District which does not transact its cash business through the Bank and for seeing that the Treasury balance at each Treasury is kept as low as possible at all times so that no money is locked unnecessarily and the Government's balance with the Reserve Bank is always as high as possible.

As far as possible, all transfers of funds from and to the Treasury balance at a Treasury which has Currency Chest should be made only through the Currency Chest and actual remittances should be limited to remittances of small coin and uncurrent coin. (See Subsidiary Rules 11-15 below).

Treasuries which transacts their cash business through the Bank

Instrn. 8. At a District Treasury which transacts its cash business through the Bank, the Manager or Agent of the Bank, as the case may be, is responsible for the

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provision of funds to meet disbursement on account of Government transactions. In order to enable him to make the necessary provision, the Treasury Officer should send him on each Saturday a statement showing as accurately as possible for each of the following two weeks

(i) the probable receipts and disbursements on Government account at the District Treasury, and

(ii) the probable receipts from or remittances to Sub-treasuries at the District Treasury.

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

This instruction applies mutatis mutandis to Sub-treasury which transact their cash business through the Bank.

Subsidiary Rules under Treasury Rule 30 — contd.

II — REMITTANCES

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

A. Transfers through Currency :—A transfer through Currency is a transfer of money between Treasury balance and the Currency Chest at one place in consideration of an opposite transfer of the same amount at another place, e.g., a transfer at a District Treasury against an opposite transaction at a Sub-treasury in the same District, and a transfer at a Treasury against an opposite transaction at the Reserve Bank in Madras under the instruction of the Currency Officer.

B. Remittances of coins notes :—These comprise—

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

(ii) Remittances between Treasuries, i.e., remittances from the Treasury balance at one Treasury to the Treasury balance at another Treasury.

Note :—This method of remittance applies only to remittances to and from Sub-treasuries where there is no Currency Chest, and to the remittances of small coin, uncurrent coin and foreign notes and coin between Treasuries.

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

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

(iv) Mint remittances, i.e., remittances of uncurrent coin, or coin withdrawn from circulation, from a Treasury to a Mint.

Instructions under Treasury Rule 30 — contd.

Instrn. 9. Currency remittances i.e., remittances of notes or rupees from the Currency Chest to another or between a Currency Chest and the Issue Department of the

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Reserve Bank of India, Madras, do not affect the Government Account since the contents of the Currency Chests are the property of the Reserve Bank of India. A remittance of this kind does not involve locking up any Government funds, and remittances of notes or rupees should therefore be sent, wherever possible, as Currency remittances. Subject to any general or special instructions that may be issued in this behalf by the Currency Officer, Madras, the provisions of Subsidiary Rules 9-42 and Instructions 10-22 below regarding remittances of coin and notes should be followed in regard to Currency remittances also.

Subsidiary Rules under Treasury Rule 30 — contd.

A. — TRANSFERS THROUGH CURRENCY

(a) In a District where there is no Treasury which transacts its cash business through the Bank

S.R. 3. *Transfer of funds between the Treasury balance and the Currency Chest at a District Treasury* :—The Treasury Officer may, at any time, deposit surplus funds into the Currency Chest, and shall so deposit the surplus notes and rupees wherever the Treasury balance is larger than is necessary. Whenever net receipts cause the Treasury balance to exceed the maximum normal balance prescribed for it (see Instruction 1 above), the Treasury Officer shall deposit the amount in excess of immediate requirements into the Currency Chest. When additional funds are required to meet net disbursements, the Treasury Officer shall withdraw from the Currency Chest the funds needed to replenish the Treasury balance by preparing a bill in Form 37-A.

(G.O.Ms.No. 318, Fin & Plg. (Accts.II) Dept., 14-12-1978)

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

S.R. 4. *Transfer of funds between the Treasury balance and the Currency Chest at a Sub-treasury* :—(i) The Sub-treasury Officer may, at any time, deposit surplus funds into the Currency Chest, and shall so deposit the surplus notes and rupees whenever the Sub-treasury balance is larger than is necessary. Whenever net receipts cause the Sub-treasury balance to exceed the maximum normal balance prescribed for it (see Instruction 1 above), the Sub-treasury Officer shall deposit the amount in excess of immediate requirements into the Currency Chest, unless he expects that heavy net disbursements will absorb it within the next two or three days by preparing a bill in Form 37-A.

(G.O. Ms. No. 318, Fin & Plg. Dept., Dt. 14-12-1978)

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

(iii) When the Sub-treasury Officer requires funds to replenish the Sub-treasury balance, he shall apply to the Treasury Officer for sanction to a transfer from the Currency Chest in the Sub-treasury. If the Treasury Officer is satisfied that the transfer of

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funds is necessary, he shall transfer the amount required from the Treasury balance to the Currency Chest at the District Treasury and authorize the Sub-treasury Officer to make a corresponding transfer from the Currency Chest to the Treasury balance at the Sub-treasury.

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

(b) In a District where there is atleast one Treasury which transacts its cash business through the Bank

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

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

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

S.R. 6. *Transfers of funds between the Treasury balance and the Currency Chest at a Treasury (i.e., a Treasury which does not transact its cash business through the Bank)*:—At a District Treasury the Treasury Officer shall follow the procedure prescribed in Subsidiary Rule 3.

At a Sub-treasury the following procedure shall be observed

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(i) In regards to deposits into the Currency Chest the Sub-treasury Officer shall follow the procedure prescribed in Subsidiary Rule 4(i).

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

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

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

(iii) The 6ub-treasury Officer shall report every transfer of funds from the Treasury balance to the Currency Chest or vice versa at once to the Currency Officer by telegram, or by letter if a letter will reach Madras within 24 hours, and shall also send the necessary chest slip in Form 37 [see Instruction 14 (v) under Treasury Rule 11].

B. — REMITTANCES OF COIN AND NOTES

S.R. 7. *Transfer of funds from and to a Sub-treasury where there is no Currency Chest* :—Funds shall be transferred from and to a Sub-treasury which has no Currency Chest by the actual remittance of coin and notes. The Treasury Officer is authorized to order such remittances within the District from and to such Sub-treasuries, if any and no such remittance within the District shall be made without his sanction.

General

S.R. 8. The provisions of Subsidiary Rules 9-42 and Instruction 10-22 shall apply primarily to remittances to and from Treasuries which do not transact their cash business through the Bank. At places where the Treasury transacts it cash business through the Bank, these rules shall be subject to the provisions of Instructions 23-30 and such other instructions as may be issued by the Reserve Bank.

Despatch of Remittances

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

(b) The Treasury Officer shall be responsible for remittances within the District, i.e., between the District Treasury and Sub-treasury subordinate to it or between two Sub-treasuries in the District. He shall order such remittances to be made when necessary, and need not obtain the sanction of any higher authority for them. He shall not, however, order any remittance between two Treasuries both of which transact their cash business through the Bank.

(c) In regard to remittances to and from Sub-treasuries in the Kurnool District from and to the branches of the State Bank of India at Kurnool and Nandyal, the arrangement should be as shown below :-

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Name of the branch to and from which remittances should be arranged	Names of Sub-treasuries served by the branch.
Kurnool	Dhone, Kurnool, Nandikotkur and Pattikonda.
Nandyal	Allagadda, Atmakur, Giddalur, Koilkuntla and Markapur.

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

(b) Immediately on receipt of a remittance order from the Currency Officer or as soon as the Treasury Officer decides to order a remittance within the District, the Police Department shall be informed of the kind and amount of the treasure to be remitted and asked for a sufficient escort. The Police Department shall supply the necessary escort according to the scale laid down by the Government. The officer despatching the remittance shall send an intimation to any office from which assistance will required en-route.

(c) The officer despatching the remittance shall inform the receiving office in advance in Form 3 of the particulars of the remittance to be despatched in order that arrangements may be made for receiving it. A remittance shall not be sent at such time that it will be in transit at the end of a month or will reach its destination on a Sunday or other authorized holiday. The attention of the Government servant in charge of the escort shall be specially drawn to Paragraph 3 of the Instructions in Appendix 19.

Instructions under Treasury Rule 30 — contd.

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

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

Subsidiary Rules under Treasury Rule 30 — contd.

Remittance of Coin

S.R. 11. (a) Coin shall be packed for remittance in stout bags. A slip in Form 27 shall be placed in each bag, and it shall then be tied and sealed. The Treasury or Sub-treasury Officer shall satisfy' generally as to the contents of the bags. When a remittance is to be sent without a Shroff, the despatching officer shall examine a percentage of the contents himself and place a private mark upon the slips placed in the bags so examined, and shall also request the receiving officer to take special care to guard the interests of the

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remitting officer. For journeys by rail or boat, and also for journeys by road if convenient, the bags shall be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops shall be riveted or nailed together where they cross. Every box shall bear the name of the despatching Treasury cut into it, or painted on it, with a number. For journeys by road for which the above methods of packing is not convenient, the bags may be packed in treasure tumbrils or in large Chests placed in carts at the door of the Treasury in the presence of the Treasury Officer.

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

(b) For remittances of withdrawn and uncurrent coins to the Calcutta, Bombay and Hyderabad Mints, the following rates of bagging shall be applicable

Each denomination of coin must be in separate bags

Denomination	***Withdrawn***		***Un-current***	
	Value per Bag.	***Tale per Bag.***	***Value per Bag.***	***Tale per Bag.***
(1)	(2)	(3)	(4)	(5)
	Rs.	*Rs.*	*Rs.*	*Rs.*
One Rupee	2,000	2,000	2,000	2,000
50 Paise	2,000	4,000	”	”
25 Paise	500	2,000	2,000	2,000
20 Paise	400	2,000	”	”
10 Paise	200	2,000	”	”
5 Paise	100	2,000	”	”
3 Paise	75	2,500	”	”
2 Paise	50	2,500	”	”
(Bronze and Nickle Brass)				
1 Paise	20	2,000	”	”
(Aluminium Magnesium)	50	5,000	”	”
Half Rupee	2,000	4,000	2,000	2,000
Quarter Rupee	500	2,000	500	2,000
2 Annus	”	”	500	4,000
1 Anna	”	”	250	4,000
½ Anna	”	”	100	3,200
Single Pice	”	”	50	3,000

(Govt.Memo. No. 39102-A/193/Accts. & 1173-4, Dt. 10-9-1974)

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

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

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

Note :—Separate invoices shall be prepared for Treasury and Currency remittances, the words ‘Treasury Remittance’ or ‘Currency Remittance’, as the case may be, being written on the top.

In the case of Treasury remittances, the invoices shall show separately uncurrent (1) silver, (2) nickel, and (3) copper or bronze coins, giving separate totals for each group of coins.

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

Remittance of Uncurrent Coin

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

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

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

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

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

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(v) When the proportion of current weight rupees fit for circulation found in such a remittance, whether or not cut or broken, exceeds five percent of the whole, the Mint Master shall make a special report to the District Treasury Officer or the Madras Local Head Office of the State Bank of India or the Hyderabad Local Head Office of the State Bank of Hyderabad, according as the remittance is received from a Treasury or a branch of the State Bank of India or a branch of the State Bank of Hyderabad for such disciplinary action as may be considered necessary to improve the quality of shroffing in the remitting office.

Remittance of Notes

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

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

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

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

instructions under Treasury Rule 30 — contd.

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

Subsidiary Rules under Treasury Rule 30 — contd.

Duties of the Officer-in-charge of the Escort for a Remittance

S.R. 19. (a) The escort officer shall be present when the boxes of notes and coin are weighed. In the case of Chests or tumbrils containing bags of coin, the escort officer shall count the number of bags. He shall sign the receipt at the foot of each copy of the invoice. The blanks shall be filled up in words and, if the escort officer does not know English, he shall be required to write the numbers of the bags or boxes which he has

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received in an Indian language used in the District on the copy of the invoice to be retained by the remitting officer.

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

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

Shroffs accompanying Remittances

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

(i) for coin remittances—

1 shroff up to Rs. 10 lakhs

1 shroff for every additional Rs. 10 laths or fraction of that amount upto a maximum of 3 shroffs in all

(ii) for note remittances—

1 shroff

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

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

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

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

S.R. 21. If any Chest, tumbril or wagon containing a remittance or part of one is secured by double locks, one key shall be held by the shroff and the other by the escort officer. If there is only one lock, the key shall be held by the shroff but the escort officer shall be responsible for not allowing the Chest or wagon to be opened before arrival at the destination save in the care of a breakdown when the treasure shall be removed to another Chest or wagon in his presence. When a remittance is sent in charge of a police guard but without a shroff, single locks shall be used and the keys shall be entrusted to the escort officer in a sealed cover, which he shall not open except when absolutely necessary, e.g., in the case of a breakdown enroute.

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Note :—A "private" seal should not be used for sealing the cover containing the keys to be entrusted to the escort officer. Only the official seal should be used for, the purpose.

S.R. 22. (i) Except in case of remittance not at Railway risk a shroff shall on account be sent either to accompany a remittance or nickel, bronze or copper corn or to watch the examination of such corn at the relieving office.

When the remittance is not at railway risk, a shroff may accompany a remittance of nickel, bronze or copper coin but he should not be required to watch the detailed examination of such remittance. On receipt of the remittance, the boxes shall be opened immediately and the bags taken out, after which the shroff should be relieved. If however, any bag containing coins shows signs of damage or having been tampered with, it should be opened and it contents examined in his presence.

(ii) Shroffs accompanying remittances of withdrawn silver coin and remittances for special examination to the Mints shall be released by the Mint authorities as the numbers of sealed boxes in the remittances have been checked with the relative invoices and found satisfactory and correct; on no account, shall they be detained to watch the examination of any remittance at the Mints.

Receipt of Remittances

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

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

S.R. 24. After the preliminary examination of the particulars given in the invoices has been completed, the boxes shall all be opened (if they have not already been opened) whether the remittance, it accompanied by a shroff or not. When a shroff has accompanied the remittance, the boxes shall be opened in his presence. If the detailed examination of the whole remittance is not to be proceeded with immediately, the bags of coin or parcels of notes shall be deposited in the strong-room under double locks, care being taken, as far as practicable, to place them apart from other treasure. When a remittance is expected to remain unexamined in a strong-room for some time and it cannot be separately secured in a Chest or Chests, steps shall be taken to guard against any abstraction of coin from the remittance. In such a case if the amount of the remittance does not exceed Rs.5 lakhs and the procedure will not cause practical inconvenience the entire contents of each bag shall be weighed under the supervision of the Treasury Officer before the remittance is deposited in the strong-room. It may not be possible to weigh the contents of each bag

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when the amount of such a remittance exceeds Rs. 51 lakhs. When a remittance remains unexamined for some time and the contents of each bag are not weighed the Treasury Officer shall satisfy himself that the remittance has not been tampered with by picking out a number of boxes and bags from time to time and having their contents weighed under his supervision. In such cases care shall also be taken to cover completely with tarpaulins all bags forming part of the remittance and to secure any notes which have been unpacked in a Chest or Chests replace them in the original boxes and fasten the lids securely.

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

Exception 2 :—New nickle or bronze coin received either directly from the Mint or from any other Treasury in the original Mint boxes may be accepted as correct without opening the boxes provided that the boxes are numbered and the seals bear a distinct impression and that both boxes and seals are intact at the time of receipt.

S.R. 25. The detailed examination of the contents of the remittance shall be conducted in the presence of shroff who accompanied the remittance, and under the supervision of the Treasurer of the receiving Treasury or some responsible person acting on his behalf. If, however, no shroff has accompanied the remittance from the remitting Treasury or if the shroff has been discharged in accordance with the Subsidiary Rule 22 (i) the detailed examination shall be conducted in the immediate presence and under the personal supervision of the Treasurer of the receiving Treasury, who shall see that the interest of the remitting Treasury are adequately safeguarded.

(Memo. No. 667l4/Exp.c/55-I, Fin., Dt. 15-2-1955)

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

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

S.R. 27. The notes and coins contained in a remittance shall be counted and examined in detail, so as to ensure not only ‘that they are all genuine but also that each bundle of notes or bag of coin contains the alleged number. In the case of remittances of fresh notes sent from the Issue Department of the Reserve Bank of India in bundles of 1,000 pieces, the bundles shall be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a

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remittance of current coin shall be separated and dealt with in accordance with the rules in Chapter II in Part III. Deficiencies, whether in numbers or due to counterfeit notes or coin, shall be dealt with according to the procedure laid down in Subsidiary Rule 31.

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

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

S.R. 30. The examination of a remittance shall be conducted as expeditiously as possible in order that the shroff who accompanied the remittance may be relieved as early as possible and unnecessary expenditure on his daily allowance avoided, and also in order that any deficiency may be recovered from the Treasurer of the remitting Treasury. For the examination of heavy remittances of coin additional shroffs may be engaged with special sanction of the District Treasury Officer. The minimum amount of coin or notes of any one denomination to be examined by a shroff in a day is specified in Appendix 20.

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

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

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

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

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

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

S.R. 34. When the number of rupee or half-rupee coins which have lost more than 2 percent in weight but not more than 6-¼ per cent or 12- ½ per cent respectively (see instructions in Chapter II in Part — III) detected in any bag during examination of a remittance exceeds half of one percent of its contents ; the number of such coins found in the bag shall be noted on the slip relating to it and; the slip shall be sent to the remitting office with a report in the manner laid down in Subsidiary Rule 33.

S.R. 35. When new copper, nickel or bronze coin is received either directly from the Mint or from another Treasury in the original Mint boxes, any excess or deficiency found on examination of any box shall be immediately reported and the printed slip of contents shall be forwarded to the Mint Master concerned. The report shall state the number of the box in which the excess or deficiency was found and the condition of the box on delivery.

Instructions under Treasury Rule 30 — contd.

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

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

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Instrn. 14. All charges incurred in connection with remittances of coin and notes to and from Treasuries, whether as Currency remittances or as Treasury remittances, are borne b the Reserve Bank, subject to the conditions and exceptions mentioned in Instructions 15 to 17.

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

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

Travelling Allowance of Shroffs, Clerks, etc., who accompany Remittances

Instrn. 17. (a) When shroffs or clerks are sent with Treasury or Currency remittances, the remitting Treasury Officer should furnish them with certificate in Form 86 with Columns I to 8 filled in. The Officer receiving the remittances should estimate, with reference to the amount and kind of the remittance received and the number of men available at his office for examining it, the period for which the shroff, or clerks accompanying it are likely to be detained at the receiving office, and intimate it to them in writing so as to enabling them to make suitable arrangements for their stay in the station. After finishing the examination of the remittance, the receiving officer should complete the certificate in Form 86 and return it to the remitting Treasury. If the halt has exceeded ten days, he should state in Column 12 the daily allowance which he recommends for the period in excess of ten days and explain the reasons for his recommendation on the reverse of the certificate. A certificate in Form 86 should be attached to every bill for the travelling and other allowances of shroffs or clerks deputed to accompany a remittance.

(b) When a halt exceeds ten days, the Officer of the Reserve Bank of India authorized for the purpose, or when the charges are debited to the Government, the Treasury Officer will decide whether full daily allowance should be granted for the period in excess of ten days or whether a reduced rate should be allowed. In the case of charges debitable to the Bank, the Currency Officer will deal with claims relating to halt exceeding ten days but not exceeding one month, and the Chief Accountant of the Reserve Bank will deal with claims relating to a half exceeding one month. On receipt of the shroff's certificate (Form 86) from the receiving officer, the Treasury Officer should forward it to the Currency Office for necessary action if there has been a halt in excess of ten days and the charges are debitable to the Reserve Bank. The authority competent to deal with the claim should indicate in Column 13 of the certificate at the rate at which daily allowance may be drawn for the period in excess of ten days compromised in any one halt.

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(c) When a person from outside the District is engaged as a temporary shroff under Subsidiary Rule 20(d), travelling allowance should be paid at the ordinary rates for his journey from his residence to the place of appointment.

Instrn. 18. The Treasury Officer who despatches a remittance may grant to a shroff or other Treasury official who is to accompany it an advance of travelling allowance upto the amount likely to be incurred for his journey. i, in any case the amount advanced proves insufficient, the receiving Treasury may, on the application of the shroff or other Treasury official concerned, pay him such further advance as may be necessary. An advance made by the receiving Treasury should not be met from the District Treasury Officer's permanent advance but should be drawn from the Treasury and charged in the accounts, and the particulars should be reported to the remitting Treasury at once, so that the latter may recover the amount from the travelling allowance bill to which it relates.

A Treasury Officer is not authorized to make any advance of travelling allowance to a clerk or shroff of the Reserve Bank who accompanies a remittance.

If a Currency Officer receiving a remittance from a Treasury grants an advance of travelling allowance to a Treasury official accompanying the remittance, the amount of the advance will be noted on the Treasury official's certificate with the Currency Officer's signature. The remitting Treasury should deduct this amount from the travelling allowance bill of the Government servant concerned. Such advances will only be made by a Currency Officer in exceptional circumstances.

Instrn. 19. All contingent charges incurred at the station where a remittance is received, such as coolie, cart or boat hire, should be paid by the receiving officer and charged in his accounts. The remitting officer should not meet such charges.

Subsidiary Rules under Treasury Rule 30 — contd.

Additional Rules for Remittances by Railway

S.R. 36. When a large remittance is to be despatched by railway, notice shall be given beforehand to the railway authorities at the station of despatch, so that a wagon or wagons of convenient size may be made available at the right time.

S.R. 37. When treasure is loaded for despatch by railway, the doors on the side of the wagons shall, if possible, be secured from inside and all doors that can be opened from outside shall be secured by good padlocks. The Treasury Officer shall supply the padlocks and take an acknowledgment from the escort officer for them. A sufficient stock of padlocks shall be maintained in each Treasury from which remittances are sent by railway.

S.R. 38. Small remittances need not be sent by wagon, but may be sent in the same compartment in which the escort in charge of the remittance travels. An escort travelling in charge of Currency or Bank notes not sent by wagon shall have the box in the same carriage and shall sit in the end compartment of the carriage with the box under the seat against the outer planking. If the box is too large to go under the seat, the use of a whole compartment shall be reserved on the usual terms.

S.R. 39. The Treasury Officer (or a responsible Government servant deputed by him for the purpose) shall, jointly with the Police Officer deputed to travel in charge of the

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escort by railway, superintend the loading of the wagons. He shall also hand over to that officer a copy of the memorandum of instructions printed in Appendix 18 and as many blank receipts as there will be reliefs on route and shall take his receipt for these documents.

S.R. 40. The strength of the escort deputed to accompany a remittance to the railway station of despatch and to protect the loading shall be determined in accordance with the general or special orders of the Government regarding the escorting of such a sum by road. The receiving officer shall arrange for a fresh escort of a strength determined in the same way to meet the remittance at the railway station where it is to leave the railway. During the railway journey, the treasure shall be protected by a guard of reduced strength fixed in accordance with the general or special orders of the Government. The guard shall be accommodated in an adjoining brake van if the remittance is carried by goods train, and otherwise in the end compartment of the carriage next adjoining the wagon containing the treasure. Neither door of the compartment occupied by the escort shall be locked. The general principle to be observed in fixing the strength of the guard for a railway journey is that ordinarily it shall never be less than a petty office with two men and that, when the remittance is loaded in more than one wagon, two men shall be allowed to each wagon. When a wagon containing treasure is to be detached from the train for any reason, the station-master or the guard in charge of the train will warn the Police guard in charge of the treasure in order that the necessary arrangements may be made to guard it.

S.R. 41. As the members of the Police guard in charge of a remittance have to be constantly on duty, the Police Department shall arrange to relieve them at convenient points on the journey, allotting to each party a stage of about twelve hours with due regard to any general or special instructions that have been issued as to the exact length of particular stages. When an escort officer starts a railway journey in charge of a remittance, he shall telegraph to his receiving officer the probable time of his arrival at the station where he is to be relieved.

Instructions under Treasury Rule 30 — contd.

Instrn. 20. (a) The receiving officer should make the necessary arrangements for the transport of the treasure at the destination so as to avoid delay at the railway station and inconvenience to the Police Department.

(b) The receiving officer should return the padlocks which were used on the doors of the railway wagons to the remitting Treasury through the escort officer if he is returning to the station where the remitting Treasury is situated. Otherwise, the receiving officer should give the escort officer a receipt for these padlocks and return them as soon as possible through the shroff of the remitting Treasury or, if no shroff accompanied the remittance, by parcel post or railway parcel.

Instrn. 21. *Payment of freight, etc.* :—(a) The railway fares for the Police guard should be paid in cash or by railway warrant according to the local practice. The freight on the remittance should be paid by credit note. If the expenditure on railway fares is to be incurred in cash, the Police or other officer who is to make the payment may draw a sufficient amount of money from the Treasury as an advance to be accounted for afterwards. The treasure should always be booked through to the final station.

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(b) The railways mentioned in Appendix 21— Section A have agreed to carry consignments of treasure belonging to the Reserve Bank of India at the concessional rates available, to the Government under the Indian Railway Conference Associations Coaching Tariff. These concessional rates are specified in Appendix 21- Section B.

(c) Remittances of nickel, bronze or copper coins should be booked at railway risk as far as possible. (Memo. No. 66714 Exp. /C./55-l, Fin., Dt. 15-2-1955)

Instrn. 22. *Requisition for despatch* :—The remitting officer or the office arranging the remittance should ascertain the nature and extent of the accommodation required for the remittance and prepare a formal requisition for the conveyance of the remittance, stating the value of the treasure, the number of wagons in which it is loaded, the station to which it is to be despatched, and the stations at which a fresh Police guard will take over charge. (This formal requisition is different from the notice to be given to the railway authorities beforehand under Subsidiary Rule 36). The requisition should be given to the station master as soon as the treasure has been loaded, and the station master will then give the Police Officer in charge of the escort a paper stating that he (the escort officer) is in charge of treasure loaded in certain specified wagons.

Subsidiary Rules under Treasury Rule 30 — contd.

Additional Rules for Remittances by Steamer

S.R. 42. (a) A remittance of Currency or Bank notes by sea shall be sent in the charge of an escort, if freight is paid at cargo rates ; in that case, the value of the notes shall not be entered in the bill of lading but only the number of pieces. If it is cheaper to pay freight at the rate for specie and the steamer company will then accept responsibility for the face value of the notes, the freight shall be paid at the rate for specie and no escort need be sent. If, however, in any case the steamer company will not accept responsibility for the face value of the notes even if freight is paid at the rate for specie, the remittance shall be sent as ordinary cargo at cargo rates incharge of an escort, although this course may entail some additional expense.

(b) Remittance of coin by sea shall ordinarily be sent insured or at the shipping company’s risk without an escort.

(c) Remittances of notes or of silver coin of any description by inland steamer shall be sent uninsured under the protection of an adequate escort.

(d) The consignee shall arrange to take delivery of the treasure on arrival at the station to which it is booked ; otherwise it will be carried on to the next station at the consignee’s risk and the consignee will have to pay the demurrage charges.

Instructions under Treasury Rule 30 — contd.

Remittances to and from Branches of the State Bank of India

Instrn. 23. Subsidiary Rules 9-42 and Instructions 10-22 apply mutatis mutandis to remittances to and from a branch or Treasury Pay Office of the State Bank of India transacting the cash business of a Treasury, subject to the modification indicated in the following instructions and to any instructions issued by the Reserve Bank.

Instrn. 24. When the Agent of a branch of the State Bank wishes to remit surplus notes or coin from the Currency Chest or surplus small coin from his balance, or desires

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that a remittance of notes and coin be sent to his branch, he will report the particulars to the Madras Local Head Office of the State Bank of India or the Hyderabad Local Head Office of the State Bank of Hyderabad as the case may be. The Local Head Office will communicate with the Currency Officer and issue orders to the Agent regarding the remittance; if the remittance concerns the Treasury Officer, the Currency Officer will issue orders to him simultaneously.

Instrn. 25. The Agent of a branch of the State bank will supply the Treasury Officer of the District on request with any coin and notes required for remittance to a Sub- treasury in the District (whether as a Treasury or a Currency remittance), except when the Currency Officer has decided that it is more convenient to supply coin and notes direct to a Sub-treasury from the Issue Department of the Reserve bank of India or from a Treasury or a branch of the State Bank in another District.

Instrn. 26. All charges incurred in connection with remittances of coin and notes to and from branches of the State Bank are met by the Reserve Bank.

Instrn. 27. The procedure prescribed in Subsidiary Rules 9-18 and Instructions 10.11 for the packing and despatch of remittances should be observed by the branches of the Bank, but in the absence of special arrangements to the contrary made with the Agent, the Treasury Officer should arrange for the actual conveyance and where necessary, for the escorting of the remittance. The State Bank should bear the cost of any shroffs engaged to deal with heavy receipts, but may engage temporary shroffs to accompany remittances at the cost of the Reserve Bank in accordance with the provisions of Subsidiary Rule 20 (a) after obtaining the sanction of the Currency Officer when it is required under that rule. The power vested in the District Treasury Officer by Subsidiary Rule 20(d) to employ additional shroffs does not apply to Treasuries which transact their cash business through the Bank. The provisions of Instruction 17 regarding halts by Treasury shroffs do not apply to shroffs employed by the State Bank; their daily allowance is regulated by the Bank rules.

Note 1 :—The Charges for remittance of the following kinds are done by Government

(i) Remittance to/form Currency Chests from/to Sub-treasuries having no Currency Chests;

(ii) Remittances between Sub-treasuries without Currency Chests at both ends;

(iii) When not sent separately, remittances of uncurrent coins between Treasuries and Sub- treasuries without Currency Chests at both ends; and

(vi) Remittances of small coin between regular small coin deposit and Treasuries or Sub- treasuries with no Currency Chests.

Note 2 :—In the following cases, the charges for remittances of Treasuries (including costs of police escorts) are borne by the Reserve Bank

(i) Remittances to/from Currency Chests from/to Treasuries or Sub-treasuries having Currency Chests;

(ii) Remittances of small coins between regular small coin depots and Treasuries or Subtreasuries having Currency Chests;

(iii) Remittances of uncurrent coins between Treasuries and Sub-treasuries whether within or outside the District sent separately ; and

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(iv) All remittances made under the orders of the Currency Officer, provided such remittances are between Treasuries and Sub-treasuries having Currency Chests or between small coin depots and such Treasuries and Sub-treasuries.

Note 3 :—The Officers-in-charge of the Bank conducting despatch of Government Treasury are competent to place requirements for police escorts directly on police authorities.

(Govt. Memo. No. 415 14/68-10, Dt. 14-8-1969)

Instrn 28. The following rules should be observed in the examination of the remittance of coin or notes made to the Bank from a Treasury. They should be filly explained to every shroff who accompanies a remittance made to the Bank :—

(a) All boxes should be weighed on receipt of a remittance. The result of the weighment should be entered on the receipt given to the officer or shroff in charge of the remittance.

(b) The remittance should be examined in a room separate from the general business of the Bank, o, if a separate room cannot be made available, at some distance away from the place where the ordinary banking transactions are taking place.

(c) The contents of each bag of coin should be emptied into another and passed through the scales. The shroff should see that the index of the scales is steady before the contents are thrown out.

(d) The treasure should then be secured in separate Chests and kept distinct from other treasure under the joint key of the Manager or Agent of the Bank and of the shroff of the remitting Treasury until regularly examined and brought to account.

(e) Nothing should intervene between the shroff of the remitting Treasury and the Bank’s examining shroffs, so that an uninterrupted view maybe obtained by the former of the examination of the treasure. The shroff of the remitting Treasury should sit within the railed encloser along with the Bank’s examining shroffs.

(f) As soon as the detailed examination of the remittance is completed, lightweight coin should be weighed against full-weight coin and a certificate of the result granted on the spot to the shroff of the remitting Treasury.

(g) The weighment and the detailed examination of remittance should be conducted separately, not simultaneously; and weighment should be completed before the detailed examination is begun.

(h) If the work of weighment or detailed examination be not finished within the day, the bags of coin or bundles of notes not finally taken over by the Bank should be placed in Chests under double locks ; the key of one of the locks should be retained by the shroff of the remitting Treasury and the key of the other by the Bank authorities.

(i) The Bank’s shroffs who begin the weighment and examination of a remittance should continue at the same duty until they have completed the examination of the remittance, or such portion of it has been taken over for examination; they should not be replaced by others except when that is unavoidable owing to sickness.

(j) When the remittance is not accompanied by a shroff, the Manager or Agent of the Bank should proceed with the examination only after asking the local Treasury Officer to depute a subordinate to be present at the examination and see that it is carried

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out by the Bank with sufficient precautions. The Treasury Officer should depute for the purpose a subordinate of some standing and not a low-paid clerk. The charges actually incurred in connection with the deputation of such a subordinate should be debited to the Reserve Bank.

(k) The shroff or shroffs accompanying the remittance should, before finally leaving the Bank, sign in a book kept for the purpose a memorandum of the uncurrent and spurious coins and of any deficiency found in the remittance.

(1) If a shroff accompanying a remittance finds that any of the above rules is not complied with or that impediments of any kind are placed upon a free and open scrutiny of the proceedings during the examination by the Bank's Officers or Shroffs, he should immediately report the facts to the Manager or Agent of the bank.

Remittance to and from Treasury Pay Offices of the State Bank of India

Instrn. 29. The Treasury Pay Office is responsible for all the work connected with the receipt, examination and despatch of all remittances. Subject to the provisions of Subsidiary Rule 9(c) above, the detailed procedure to be followed is as follows :—

(i) Currency remittance

(a) All Currency remittances sent for deposit into the Currency Chest, including withdrawn Victoria rupees, should be sent direct to the Treasury strong-room (and not to the Treasury Pay Office first and then to the Treasury strong-room). Since the Treasury Officer and the two officials of the State Bank in charge of the Treasury Pay Office are in joint charge of the Currency Chest, Currency, remittances should be addressed to them jointly. The escort should wait at the Treasury strong-room till the Treasury Pay Office officials come there, when the Treasury Officer and the Treasury Pay Official should weigh the sealed boxes containing the remittance, give the escort a joint receipt for them and place them in the strong-room to be kept there under double locks until the remittance can be examined. The examination should be done without avoidable delay.

(b) Remittance of treasure from the premises of the Treasury Pay Office to the Currency Chest and vice versa will be made on the Bank's responsibility. For Currency remittances from the Currency Chest at the Treasury Pay Office to the parent branch of the State Bank or vice versa or to or from Sub-treasury Chests, the Government will provide the police escort, and the cost should be debited to the Reserve Bank.

(c) A Currency remittance should be counted in the presence of the Treasury Officer and of the Clerk-in-charge and the Treasurer of the Treasury Pay Office in the manner laid down in Subsidiary Rule 15 (ii) under Treasury Rule 11 and the Clerk in-charge and the Treasurer of the Treasury Pay Office should attend at the strong-room for this purpose when required. The Treasury Officer should arrange for the counting to be done at a convenient time by agreement with the Clerk-in-charge of the Treasury Pay Office. In order that the counting of Currency remittances may be done, as far as possible, by the normal staff of the Treasury Pay Office, the Treasury Officer and the officials of the Treasury Pay Office should, when necessary, make suitable arrangements, in consultation, for the work to be done at times outside the office hours of the Treasury Pay Office on its working days and/or on Bank holidays. The parent branch of the State Bank of India should make special arrangements to depute additional staff to Treasury Pay Office to deal

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with the examination or despatch of Currency remittances within the prescribed time when, in unavoidable circumstances, such a course becomes necessary.

(ii) Treasury remittances

All Treasury remittances should be sent to the Treasury Pay Office, which should make the necessary arrangements for examining them and making the necessary remittances to the Mint. There is, however, no objection, if the State Bank of India so desires, to the Treasury Officer's allowing such remittances to be kept temporarily in the Currency Chest strong-room in separate receptacles on the sole responsibility of the Bank's officials in charge of the Treasury Pay Office and on the distinct understanding that neither the Government nor the Treasury Officer will have any responsibility whatever for any such receptacle or its contents or for any loss.

Remittances of Surplus Funds from a Sub-treasury to a Pay Office or Out-station of the State Bank of India

Instrn. 30. When a Sub-treasury is authorized to remit surplus funds to a Pay Office or Out-station of the State Bank of India one key of the remittance box to be used for this purpose should be retained at the Pay Office or Out-Station and the second key should be in the custody of the Sub-treasury Officer and neither key should be taken by member of the escort. The Government will not, however, be responsible for the remittance once it is handed over to the State Bank's messenger.

Certain Sub-treasuries have been authorized to receive surplus funds from the adjacent Pay Offices or Out-stations of the State Bank of India. Such surplus funds should be received only when the Sub-treasury is in need of funds and should be in round hundreds of rupees in Currency notes and rupee coins. The amounts so received in a Sub-treasury should be deposited in the Currency Chest and intimation slip sent in the usual manner giving clear indication that the deposit is from the funds of the State Bank. Separate Currency Chest slip should also be sent giving indication that the amounts deposited were received from the Pay Office or Out-station of the State Bank of India.

Note :—No Treasury or Sub-treasury Officer should, under any circumstances, either receive funds from a Pay Office or Out-station of the State Bank of India when that would necessitate his sending a remittance, or pay funds to a Pay Office or an Out-station of the State Bank of India that would necessitate his obtaining a remittance from elsewhere.

C. — RESERVE BANK OF INDIA REMITTANCES

Subsidiary Rules under Treasury Rule 30 — contd.

Introductory

S.R. 43. These rules are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from Treasuries in connection with the facilities afforded by the Reserve Bank to Government Officers and others for the remittance of moneys from one place to another. These remittances are arranged for by the issue of Telegraphic Transfers, Drafts, etc., on the Reserve Bank account.

S.R. 44. Remittances between places where the Reserve Bank has its own offices or is represented by its State Bank agencies, having full Currency Chest facilities, will not pass through the Government Account. At places where the Reserve Bank is not so

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represented, all Treasuries and Sub-treasuries in India with Currency Chest facilities and such other Treasuries or Sub-treasuries as may be nominated by the Reserve Bank in this behalf, will be regarded as 'Treasury Agencies' of the Reserve Bank for issue and payment of Telegraphic Transfers and Drafts drawn by or upon them. The connected debits and credits in the Treasury accounts, which will be carried initially against the balance of the Government owing the Treasury or the Sub-treasury, as the case may be, will be cleared by the Accountant-General by daily adjustments advised to the Central Accounts Office of - the Reserve Bank in accordance with such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

Note 1 :—At places where the cash business of the Treasury is conducted by sub-offices of the State Bank of India or State Bank of Hyderabad having limited Currency Chest facilities (i.e. Treasury Pay Offices), Reserve Bank remittances will be drawn by or upon the Treasury or Sub-treasury as such places acting as Treasury Agencies of the Reserve Bank and not the Treasury Pay Office of the State Bank, though, the cash and clerical work in connection therewith will be transacted by the latter on the orders of the Treasury or the Sub-treasury Officer, as the case may be.

The names of Treasuries and Sub-treasuries which, for the purpose of this rule, are regarded as Treasury Agencies of the Reserve Bank will be found in the separate publication 'List of Treasuries and Sub-treasuries in India' issued by the Central Government.*

*. In the State of Andhra Pradesh, all Sub-treasuries except that at Addanki in the Prakasam District have Currency Chest facilities and are regarded as Treasury Agencies of the Reserve Bank.

Note 2 :—For the purpose of the rules in this section, the term 'Draft' includes also Reserve Bank dividend payment orders referred to in Subsidiary Rule 45 below.

S.R. 45. The various types of remittances between one 'Treasury Agency' and another or between Treasury agencies and places where the Reserve Bank is represented, will consist of—

(i) For Scheduled Banks, Approved non-Scheduled Banks, Indigenous Bankers, Co-operative Banks and Societies and for the general public—

(1) Telegraphic Transfers,

(2) Reserve Bank Drafts.

(ii) On Government Account—

Reserve Bank of India Government Drafts to be superscribed "On Government Account only".

(iii) For the Reserve Bank's domestic purposes—

(1) Security deposit interest Drafts,.

(2) Dividend Warrant Payment Orders.

The rates at which and the conditions and limitations under which Telegraphic Transfers and Drafts on the several accounts can be issued by Treasury Agencies, will be regularly by such general or special instructions as may be issued by the Reserve Bank with the approval of the President.

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Note 1 :—Government Drafts at par will be granted with prescribed limits to Govt. Officers and others at and on all offices and agencies (including Treasury Agencies) of the Reserve Bank for remittances on behalf of the Government and for other quasi public purposes set forth in Appendix 22. These remittances at par will be granted only for transfer of funds within the State. Extra-State transfers will be subject to exchange charges at the rates prescribed by the Reserve Bank.

Note 2 :—Drawings on behalf of the Government of Andhra Pradesh effected by the Treasury Agencies in Andhra Pradesh on the Coorg Mercara Treasury and on the Sub-treasuries at Sanwarpett and South Coorg taluk Virajpet in Coorg should be treated as extra-State and charged accordingly.

S.R. 46. The procedure to be observed by Treasury Officers. in respect of the issue and payment of Telegraphic Transfers and Drafts on the Reserve Bank account will be governed by the following rules, but the Treasury Officer shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

S.R. 47. Subject as hereinafter provided, the various forms to be used in connection with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them and the methods by which accounts of such remittances are to be rendered by them to the Accountant-General will be governed by such directions as may be given by the Comptroller and Audior-General with the approval of the President. (See Articles 78-85 of the Andhra Pradesh Accounts Code, Volume II).

Telegraphic Transfers

Issues and Encashments

S.R. 48. A person applying for a Telegraphic Transfer must pay the amount of such transfer together with the prescribed charges including the cost of telegram before the Telegraphic Transfer is issued.

The application must be made in the forth prescribed by the Reserve Bank which may be obtained from the Treasury. The application form duly filled in will serve as a challan for the money tendered. The Treasury Officer shall retain the application for transmission to the Accountant-General along with the daily “Schedule of Reserve Bank of India Remittances Drawn” (Instruction 33 below) and grant the remitter a receipt in the form prescribed by the Reserve Bank for the purpose.

S.R. 49. In issuing a Telegraphic Transfer, the following rule shall be observed by the Treasury Officer :—

(i) The telegram to the office making payment of the Transfer should be sent in Reserve Bank Cypher Code authenticated by the Reserve Bank of India Treasury Agencies Private Check signal.

(ii) A post copy of the telegram should be despatched to the Paying Office at the same time as the telegram is issued.

S.R. 50. In paying a Telegraphic Transfer the following precaution shall be observed :—

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(i) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

(ii) If the person whom the Transfer is payable is not known to him the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.

(iii) The payment of the Transfer should be reported at once by a letter to the issuing officer.

(iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it he should telegraph to the issuing office for confirmation.

(v) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

S.R. 51. Remittances will be payable in legal tender Currency i.e., notes or coins at the convenience of the officer making payment. In other words the payee will have no right to demand payment in any particular form of Currency though in practice his requirements will be met as far as possible.

S.R. 52. The provisions of Subsidiary Rule 72 below apply mutatis mutandis to payments of Telegraphic Transfers as they apply to payments of Drafts.

Drafts — Drawings and Encashments

Explanations

S.R. 53. The person or office that draws (i.e., issues or grants) a Draft is called the drawer, the person or officer on which it is drawn and by which it is called the drawee, the person or the party to whom a Draft is granted is called the remitter and the person or party to whom it is payable to the payee.

S.R. 54. A Draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other Drafts, unless the contrary intention appears from the form itself, are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature. “Pay to C.D.” or “Pay to C.D. or order” in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an endorsement, the endorsement to “C.D. or order” is a special endorsement, and the persons to whom a Draft is successively transferred are endorsees, and the person in rightful possession of a Draft is the holder.

Form of Drafts

S.R. 55. Drafts shall be issued in special forms to be obtained from the Currency Office under Instruction 37 below.

S.R. 56. Immediately on receipt of a parcel of forms of Drafts, they shall be carefully examined by the Treasury Officer and a groper acknowledgment sent to the Currency Officer. The acknowledgment shall certify that the forms have been counted and found correct.

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S.R. 57. The forms of Drafts and of Advices (Subsidiary Rule 61 below) shall be placed in store under the key of the Treasury Officer who should each morning issue the book or books containing Draft Forms and the Advice Forms, for day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this service is unbroken, that no form kept back unissued unless it to be spoilt and that the number of Draft Forms expended in the day agrees with the total number listed in the "Schedule of Reserve Bank of India Remittances Drawn" for the day. (Instruction 33 below)

Officers signing Drafts shall destroy spoilt draft forms after noting in the remarks column of the "Register of Reserve Bank of India Remittances Drawn" (Form T.A. 25 in the Andhra Pradesh Accounts Code, Volume II) under their full signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

Issue of Drafts

S.R. 58. A person requiring a Draft shall tender with the money a formal application in prescribed form, which may be obtained from the Treasury. The application form duly filled in will serve as a challan for the money tendered. The application shall be retained by the Treasury Officer for transmission to the Accountant-General along with the daily "Schedule of Reserve Bank of India Remittances Drawn." (Instruction 33 below).

Note 1 :—A person applying for a "Government" Draft should certify on the application that the draft is wanted for bonafide public purposes and describe the object of the remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant. Questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

Note 2 :—When the purchaser of the Drafts demands a receipt for the amount of Draft and the exchange charges thereon, the Treasury Officer may grant the purchaser a receipt in the form prescribed by the Reserve Bank for the purpose.

S.R. 59. Drafts shall be prepared and signed from time to time as they are applied for immediately on the receipt of cash or its equivalent ; the business of signing them must not be postponed till the close of office, and on no account may the office be closed till all Drafts applied for have been issued. Each must be signed legibly with the full signature of the Treasury Officer.

S.R. 60. At the time of signature of a Draft, the Register (Form T.A. 25 in the A.P. Accounts Code, Volume II), together with the application for the Draft, the advice (Subsidiary Rule 61 below) and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer shall initial each entry in the Advice and the corresponding entry in the register at the same time as he signs the Drafts after he has satisfied himself that—

(i) the several documents agree,

(ii) the authority for issue is sufficient,

(iii) the date and the office of issue and the name of the payee are legibly and distinctly entered in the body of the Draft,

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(iv) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fractions of a rupee in words or figures ; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word 'only', and

(v) a sum a little in excess of that for which the Draft is granted is entered in words across the Draft at right angles to the type.

Note 1 :—"Under thirty rupees" will mean that the Draft is for a sum not less than Rs. 20 but less than Rs. 30, and similarly, "under eight hundred rupees", will mean that it is for less than Rs. 800, but not less than Rs. 700.

Note 2 :—The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

Advice of Remittances drawn

S.R. 61. An Advice on all drawings affected on a particular Treasury or the Bank on any particular due shall be sent to the Treasury or the office drawn upon in the special form prescribed by the Reserve Bank. The Advices shall be completed, signed and despatched by the Treasury Officer before the Treasury closes on the day of issue.

Advices of Drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

Note :—Whenever two or more sheets are used for advising the issue of Drafts, each such sheet should be signed by the Treasury Officer.

S.R. 62. If alterations be made in a Draft prior to issue, the corrections shall be noted in the Advice, and each alteration, both in Draft and Advice, shall be authenticated by the drawer's full signature in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him by these rules.

Regularity of Signature

S.R. 63. Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for inconvenience or delay which may be caused to individuals in consequence of change in, illegibility of his signature, or other serious irregularity on the face of the draft, as the drawee would be justified in suspending payment in cases of doubt arising from such cases. An Indian Officer in charge of a Treasury shall sign his name in English, or have it written in English characters below the signature in any Indian script.

S.R. 64. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the out-going officers usually drawn on. The following form will be convenient :-

"The undersigned begs to notify to ……. that he has on this day been relieved of the executive charge of the Treasury at ……. By …… a specimen of whose signature is annexed.

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……..
Relieved Officer."

……
Relieving Officer.

The …….. 19 …….

Note 1:- If it should be necessary for a Treasury Officer to draw on a Treasury or an office not usually drawn upon, to which a specimen of his signature not been sent under the provisions of this rule, he should, at the time of issue of a draft, also forwarded a specimen of his signature under a special forwarding letter duly stamped with the seal of the Treasury, which should be posted on the same day in a separate cover and not in the cover containing the Advice.

Note 2 :— In the case of an Indian Officer who signs in any Indian script, his name should also be written in English characters in the notice, as well as after his signature.

Note 3 :— When an officer who was formerly in charge of a Treasury resumes charge of it after lapse of time, his signature need not again be circulated among Treasury and other offices.

Encashment of Drafts

S.R. 65. The Advices received from the issuing Treasuries or the Bank shall be opened in the presence of the Treasury Officer, and such dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They shall then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices received from each drawing office may be kept together. These files shall be kept under lock and key.

Note 1 :—The Treasury Officers should particularly guard against the possibility of the fraud of altering after signature the amount shown in the advice, by a comparison of the total amount reported in words in heading with the real total of the figure amounts of an advice. Any alteration of any entry, whether of names or figures, in an Advice require the drawer's full signature, so that it is scarcely possible that any fraud should be attempted by altering the Advice before he has signed it, since at the time of signing he would notice any uncertified correction.

Note 2 :—All covers containing "Advices of remittances sold" received from the issuing Treasuries or the Bank shall be superscribed with the words "Remittance Advice".

S.R. 66. The Advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of Drafts, etc., presented for payment. The entries made in Advice should be such as to place sufficient obstacle to the encashment of Drafts forged or fraudulently altered, and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the Advice where a high number follows a low one.

Necessary notes of references touching irregularities of cancellation, issue of certificates of non-payment, Advices of seconds or thirds, and of any other points of importance shall be made on the Advice.

S.R. 67. (a) On a Draft being presented for encashment, the Treasury Officer shall compare it with the Advice, and satisfy himself carefully that it is in order and that it is receipted on the back by a person able to give a legal acquittance. It must be borne in mind that in the case of Draft on Government account the liability to the payee named in the Draft can only be discharged by payment to—

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(1) the payee's or his lawful agent on identification, or

(2) the payee's banker who should certify that the amount has been placed to the payee's credit, or

(3) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer and if the letter directs the Treasury Officer to pay the money to a certain named person that person must be identified to the Treasury Officer before payment can be made. -

The only endorsement on such a Draft should be Payee's receipt or that of his lawful agent.

(b) In all other cases where payment is not made on an endorsement in favour of a recognized Bank, the Treasury Officer shall not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of Draft but, if the claimant himself is not in attendance, he must assure himself that the presenter of the Draft is the agent or messenger of the legal holder, duly authorized to receive the payment. If the presenter is known to the Treasury officials, or if known, should there be reasonable grounds for questioning his being in lawful possession of the Draft, the Treasury Officer shall demand a letter from the legal holder, authorizing the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a recognized Bank, the Treasury Officer must assure himself that the presenter of the Draft is the authorized agent, messenger of the Bank.

Note 1 :—The term "Recognized Bank" referred to in the Subsidiary Rule includes a Scheduled Bank under the Reserve Bank of India Act, 1934, or a Bank or Firm mentioned in Appendix 12.

Note 2 :—The letter of authority for receiving payment at the Treasury referred to in the rule is not liable to stamp duty.

S.R. 68. Drafts payable at the District Treasury cannot be endorsed for payment at a Sub-treasury. But if the money payable on a Draft is required at a Sub-treasury, and the remittance cannot be effected in accordance with the procedure laid down in Subsidiary Rule 79 below, a cash order may be issued to the payee for presentation at the Subtreasury. In such a case the payee must receipt the Draft as "Received payment by a cash order on …….. Sub-treasury", and the Treasury Officer at the District Treasury shall finally deal with the Draft and take the same precautions regarding the delivery of the cash order as are prescribed in Subsidiary Rule 69 below for payment in cash.

S.R. 69. Before issuing pay orders on a Draft, the Treasury Officer shall satisfy himself that the Draft has been advised; that it corresponds in all particulars with the Advice ; that it bears the genuine signature of the drawer ; that it has not been tampered with; and that it is not a cancelled or a lapsed Draft or one of which a duplicate has been paid. A Draft may be paid—

(i) without Advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary Advice without delay ;

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(ii) even though differing from the Advice, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the Draft, Special caution, should be exercised before paying on a Draft an amount larger than that named in the Advice.

S.R. 70. As each Draft or Telegraphic Transfer drawn by the Treasury is paid must be stamped "paid", the date of payment being at the same time noted in the Advice under the initials of the Treasury Officer.

Doubtful Drawings

S.R. 71. In case of erasure, alteration or other serious cause for suspicion, the Treasury Officer shall, before payment, refer to the drawer, the post office, or the Currency Officer, as the case may require. Any material alteration of a Draft, after it has been drawn or endorsed, affecting the date, sum, or time or place of payment, will invalidate it, but the mere correction of a mistake, such as by inserting the words "or order" in the endorsement of a Draft will have no such effect.

Form of Receipt

S.R. 72. For the sufficiency of the receipt, it is necessary to e that it is not for a part only of the Draft, and that it is given by the legal holder. On no account may a Draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid—

(a) If the legal holder be dead, payment can be made only to his legal representative; a Draft for less than Rs. 100/- may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the Treasury, of the power of attorney, should be made on the Draft.

(c) If more than one person be named in a Draft, all must join in order to give a valid endorsement or receipt.

(d) A Draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney a bill payable to A.B. and Co. can be paid on the receipt as A.B. and Co. of any member of the firm.

(e) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of Drafts payable to incorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer shall first satisfy himself that the authority has been duly conferred.

(f) A Government Officer when he sends a Draft to a Treasury, not for cash payment, but for credit of its amount in the Treasury accounts, must, before he signs the receipts, add to the words "Received payment" the further words "by transfer credit". Omission to do this facilitates fraudulent appropriation of the money.

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Instructions under Treasury Rule 30 — contd.

Record of Drawings and Encashments

Instrn. 31. A record of Telegraphic Transfers and Drafts drawn by the Treasury will be kept in a register (Form T.A.25) in accordance with the directions contained in this behalf in the Andhra Pradesh Accounts Code, Volume II.

Instrn. 32. As each Draft or Telegraphic Transfer is paid, entry must be made in the Register of Reserve Bank of India Remittances Encashed (Form T.A. 26, in the Andhra Pradesh Accounts Code, Volume II).

Instrn. 33. At the close of each day separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant-General in accordance with the directions contained in the Andhra Pradesh Accounts Code; Volume II. The application forms for remittances drawn and also the receipted Drafts and the payees receipts in respect of Telegraphic Transfers encashed shall accompany the schedules mentioned above.

Instrn. 34. The following are the cross-checks with the Treasury Officers shall each evening, apply to the several documents connected with remittances drawn and encashed. The Registers of Remittances drawn and encashed and the connected schedules check one another directly, the total of each schedule must agree with total receipts or total payments for the day as booked under the head "Reserve Bank of India Remittances" in the Cash Book, after allowing for receipts and payments, if any, at Sub-treasuries which will be entered under a separate sub-head. The total of the Several Advices for the day must also agree with the total in the column "Amount" in the schedule of drawings, and the agreement shall be, at time, checked by the Treasury Officer himself

Instrn. 34-A. Where the name of the payee and/or endorsee appears on the instrument in English and the signature is made in English, the Treasury Officer should, in addition to the precautions prescribed in the Treasury Rules for making payment to the proper person on identification see that the signature letter for letter with the name as spelt on the instrument. Where the name of the payee or endorsee is spelt incorrectly, the spelling of the endorsement must correspond with that of the mis-spelt name, but if the payee wishes, he may add his correct name in brackets.

Instructions under Treasury Rule 30 — contd.

Other Rules

Issue of Duplicates

S.R. 73. When satisfactory evidence has been given that a Draft has been either lost or destroyed, and application is made within a reasonable period after issue but before it has elapsed (Subsidiary Rule 81 below), a duplicate may, without reference to the Currency Officer, be granted to the party who obtained the original, or to the payee, or to the legal representative of either but to no other person. If the Draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee but the issue of this certificate will be no bar to the payment of the lost Draft, if presented before the duplicate is paid.

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In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer, if the Draft has lapsed (Subsidiary Rule 61 below). Issues of duplicate or triplicate shall be promptly advised to the drawee, in order that proper note may be made on the advice originally received.

S.R. 74. The duplicate and triplicate shall be drawn in exactly the same terms as the original instrument with the same date, the same number, the same amount and the name of the same payee; so that, if a lost Draft has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the Treasury at the tune, although he is not the person who signed the original Draft.

S.R. 75. No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.

Cancellation and Refund

S.R. 76. No Draft can be cancelled without surrender of the whole set. Thus, if a duplicate or triplicate has been issued, the Draft can be cancelled only if the original together with the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost Draft; a duplicate must be obtained and payment taken at the Treasury or office drawn on.

S.R. 77. All parts being surrendered, a Draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a Draft on Government account, and of the payee in the case of other Drafts. If, in the latter case, the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, shall be submitted for orders of the Currency Officer. Although no difficulty should be made about cancellation of Drafts on Government account, it must be clearly understood that other classes of Drafts can be cancelled only as an indulgence, and for sufficient cause shown. No exchange which has been levied can be refunded.

Note :—lf alteration of the name only of the payee is required by remitter, it will suffice for the drawer to alter the name in the Draft under his full signature and to advice the drawee.

S.R. 78. When a Draft is cancelled, the fact of cancellation shall be conspicuously noted across the face of the Draft; at the same time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled Draft. The cancelled Draft shall be duly receipted by remitter or the payee, as the case may be.

Instructions under Treasury Rule 30 — contd.

Instrn 35. The amount refunded will be entered in the "Register of Reserve Bank of India Remittances Encashed" and also in the proper columns of the schedule on such encashments for the day on which the cancellation takes place, in accordance with the directions contained in this behalf in the Andhra Pradesh Accounts Code, Volume II.

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Subsidiary Rules under Treasury Rule 30 — contd.

S.R. 79. A Treasury Officer may issue a Draft in exchange for one drawn on him—

(i) If on Government account :—Only if the payee be a Government officer and requires the Draft to be exchanged for reasons to be stated in his application.

(ii) In other cases :—Only if the holder has been removed to the neighbourhood of another Treasury or of an officer or agency of the Bank.

Exchange of Drafts

Note :—A Draft is said to be exchanged when the holder being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by Draft on ……".

If he can appear and take payment in cash, his obtaining a new Draft with the cash paid on the old one is a matter to be disposed of under ordinary rules:

Instructions under Treasury Rule 30 — contd.

Instrn. 36. When a Draft is exchanged for another, the original Draft will be treated and entered as a Draft presented for encashment and the amount again credited as received for the issue of a new Draft.

Subsidiary Rules under Treasury Rule 30 — contd.

Unpaid Drafts

S.R. 80. Drafts which are outstanding for more than six months can be paid duly after obtaining the necessary confirmation from the drawing office.

Lapse of Drafts

S.R. 81. Drafts which are not paid before the end of the third account year after that in which they are issued, shall be treated as lapsed and shall be so marked in the Advice. Should any one apply for payment of a lapsed Draft, he should be directed to address the Currency Officer for orders.

Instructions under Treasury Rule 30 — contd.

Supply of Forms

Instrn. 37. Forms of Drafts and all other forms prescribed by the Reserve Bank for use in connection with the remittances dealt with in this Section will be supplied to the Treasury Officer by the Currency Officer under whose jurisdiction the Treasury is situated. Indents for such supplies will be in Form 87 or in such other form as the Reserve Bank may prescribe and will ordinarily be twelve months' supply.

Subsidiary Rules under Treasury Rule 30 — contd.

Special Rules for Remittances of Policemen

S.R. 82. In the case of policemen's remittances, the District Superintendent of Police concerned shall forward the Drafts to the payee direct. There is no objection, if such a course is preferred, or is required by departmental regulations, to his sending the Draft to the District Superintendent of Police of the District in which the payee resides, who will

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deliver it to the payee after satisfying himself as to his identity. Descriptive rolls of the payee duly filled in and signed shall, at the same time, be sent to the Treasury Officers concerned.

S.R. 83. The Drafts are payable to the parties described in the roll. In the case of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

S.R. 84. These Drafts, not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A Draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh Draft or for the refund of the amount, as may be required.

Should such a Draft, whether original or duplicate, be lost in transit, the District Superintendent of Police will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the Draft of six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the Treasury or office on which it was drawn.

Note :—These Drafts may also be cancelled as provided for in Subsidiary Rule 77 above.

Chapter VII

Responsibility for Moneys withdrawn

TREASURY OFFICER

Instructions under Treasury Rule 31

Responsibility of Treasury Officer in Recovering Accounts Disallowed by the Accountant-General

Instrn. 1. When the Accountant-General disallows a payment as unauthorized, the Treasury Officer should promptly recover the amount disallowed without regard to any representation or protest and, if the item is a recurring one, should also refuse to make similar payments in future until the Accountant-General authorizes him to do so. The Treasury Officer should not enter into any correspondence regarding any such recovery.

If a Treasury Officer receives an order to make a recovery from a Government servant who has been transferred to another District, he should immediately forward it to the Treasury Officer of that other District.

Note :—A recovery should, when necessary, be made in instalments, as prescribed in Article 58 of the Andhra Pradesh Financial Code.

Instrn. 2. (a) The Treasury Officer should invariably recover from the next contingent bill or the office concerned any amount which the Accountant-General orders him to recover on account of contingencies.

(b) The Treasury Officer should ordinarily recover from the next pay bill of the Government servant concerned any amount of which the Accountant-General orders him

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to recover on account of pay, and similarly from the next travelling allowance bill any recovery ordered on account of travelling allowance. When, however, a recovery has to be made on account of travelling allowance and the Government servant concerned does not present a travelling allowance bill within a month, he should be requested to refund the amount at once in cash and, if he fails to do so, it should be recovered from his next pay bill.

(c) If a recovery has to be made but no bill from which it can be made is likely to be submitted in the near future and the Government servant who has to made good the amount does not refund in cash when requested to do so, the Treasury Officer should report the circumstances to the Accountant-General and ask for his orders.

(d) A recovery should be shown distinctly at the foot of the bill (not on a sub-voucher), and the number and date of the objection statement or other authority should distinctly be quoted.

Instrn. 3. Objections and orders which arise out of the examination by the Accountant-General of the Treasury accounts are communicated to the Treasury Officer by letters, audit memorandum, or periodical objection statement. To those, the earliest attention should be given and it is most important that the objection statements should be returned punctually within fortnight of receipt and also that the replies to them should be such as will enable the Accountant-General to adjust the items under objection without further correspondence. When it is necessary to communicate objections to other officer as in the case of officers subordinate to the Collector, it should be done immediately on receipt of the objection statement and early replies should be asked for. If these are not received in time or the return of objection statement to the Accountant-General, the fact should be noted in the reply column of the statement and the receipt of the reply and its transmission to the Accountant-General should be carefully watched. A copy of the objection statement be kept in the Treasury.

Instrn. 4. *Register of Recoveries* :—Every Treasury should maintain a register of recoveries, in which separate pages should be set apart, as may be convenient, for each Government servant or department entitled to draw bills, etc., on the Treasury. As soon as any order to make a recovery is received, whether through an objection statement or a separate slip, an entry should be made in the register. Before any bill is passed for payment, the register should be consulted to see whether any recovery has to be made. When any amount is recovered, it should be duly noted in the register with the number and date of the voucher.

DRAWING OFFICERS

Subsidiary Rules under Treasury Rule 32

General Rules regarding the Form of Vouchers for Disbursements made, etc.

S.R. 1. A Government servant is responsible for the safe custody of moneys received by him from the Treasury for expenditure on behalf of the Government and shall maintain the prescribed accounts for watching the correct disposal of the money (e.g., by disbursement of pay, allowances, etc., among the staff) and for checking the cash balance in the office.

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S.R. 2. (a) Subject to the provisions of Clause (b) below, a Government servant shall obtain, for every disbursement which he makes on behalf of the Government including every repayment of moneys which have been deposited with the Government, a voucher setting forth full and clear particulars of the claim, using as far as possible the particular form, if any, prescribed for the purpose, and shall obtain at the time of making payment, either on the voucher or a separate paper to be attached to it, an acknowledgment of the payment signed by the payee by hand and in ink. In doing so, he shall observe carefully the directions in Subsidiary Rule 2 under Treasury Rule 16 in regard to the preparation of vouchers and the stamping of receipts. When possible, he shall require the payee to note the actual date of payment in his acknowledgment. When it is not possible, for the payee to note the actual date of payment either because he is illiterate or because he is required to present a signed receipt before payment is made, the disbursing officer shall enter the actual' date of payment on the relevant voucher with his initials either separately for each payment or for groups of payments, as may be found convenient.

If a payee is not able to write, his signature on the acknowledgment shall be taken in the form of his mark or preferably his thumb-impression, attested invariably by some known person. (See Subsidiary Rule 2(h) under Treasury Rule 16).

If a payee signs his acknowledgment in a language other than English he shall be required to write also the amount acknowledged in words in that language in his own handwriting. His acknowledgment including the amount acknowledged and any remark made by him, shall be translated into English and his signature shall be transliterated in Roman characters. If a payee cannot sign his name in a script known to the disbursing officer or a member of his staff, or if he can sign a script known to one of them but cannot write the amount acknowledged in words in it, the procedure applicable when a payee is not able to write shall be followed.

A cash memorandum shall not be treated as a proper voucher (or a valid receipt) unless it contains a specific signed acknowledgment of the receipt of the moneys by the signatory from the Government Servant concerned and is duly stamped with [one Rupee stamp if the amount paid exceeds Rs. 500/-], or, in cases where this is not practicable, the cash memorandum is stamped "paid" initialled by the drawing and disbursing officer duly entering the actual date of payment thereon.
(Memo.No. 2808/56/Accts.170-7, Dt. 3-7-71 & G.O.Ms.No. 36, Fin. & Plg., Dt. 24/2/96)

Exception 1 :—A special procedure is prescribed for obtaining the payees acknowledgment of payments on account of the pay and allowances of Government servants. (See Subsidiary Rule 4 below).

Exception 2 :—The facsimile signature of the executive authority of a municipality may be accepted as the payee's signature on an acknowledgment of the payment of a municipal tax on a Government building.

Exception 3 :—The cash memoranda submitted in support of the claims for reimbursement of the cost of medicines purchased from the market under the Medical Rules, need not, however be stamped or bear the suppliers acknowledgment
(Memo. No. 24327/Accts/62-12, Dt. 25-4-1963)

Exception 4 :—If the payee signs his acknowledgment in Telugu provisions of Subpara 3 above need not be followed.
(G.O. Ms. No. 159, Fin. & Plg., Dept., Dt. 8-7-1981)

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(b) If, in every exceptional circumstances, it is quite impossible to furnish a proper voucher with the payee's acknowledgement in support of a payment a certificate of payment showing the particulars of the claim, signed by the disbursing officer and endorsed by his immediate superior, shall be placed on record.

(c) If disbursing officer anticipates any difficulty in obtaining an acknowledgment in the proper form from a person to whom any moneys are due, he shall decline to deliver the cheque or cash to him or to make a remittance to him, as the case may be, until he receives a proper acknowledgment of the payment with all the necessary particulars.

Whenever a payment is made by remittance a note of the date and mode of remittance shall be made on the bill or voucher at the time of remittance. When a remittance is made by postal money order, its purposes shall be briefly stated in the acknowledgment portion of the money order form in continuation of the entry "Received the sum specified above on ……", and sufficient space shall be left below the manuscript addition for the signature or thumb-impression of the payee.

Whenever a disbursing officer of the Public Works, Electricity or Forest Department tenders money orders to the Post Office for issue with a cheque in lieu of cash, he shall demand on an individual receipt for each such money order.

(d) When an article is obtained by value payable post, the value payable cover together with the invoice or bill showing full details of the items paid for shall be treated as a voucher, and the disbursing officer shall note on the cover that the payment was made through the Post Office and includes the postal commission.

(e) A disbursing officer may retain a certified copy marked 'Duplicate' of a receiving voucher, when this is necessary in order to complete the record in his office, but the payee shall not be required to sign any such copy or to give a duplicate acknowledgment of the payment.

S.R. 3. No Voucher shall be treated as a valid voucher unless it bears a distinct pay order, specifying the amount payable both in words and in figures separately and signed or initialled, and dated, by hand and in ink by the responsible disbursing officer. Cashiers and other Government servants who are authorized to make payments on passed vouchers shall not make any payment on a voucher unless it bears pay order specifying these requirements.

Disbursement of pay and allowances of Government Servants

S.R. 4. (a) The head of an office is personally responsible for all moneys drawn as pay, leave salary, allowances, etc., on an establishment bill signed by him or on his behalf until he has paid them to the persons who are entitled to receive them and has obtained their dated acknowledgments, duly stamped when necessary. These acknowledgments shall be taken as a rule on the office copy of the bill. When the head of the office concerned considers that an establishment is so large or scattered that the payee's acknowledgment cannot, without undue inconvenience, be obtained on the office copy of the bill, he shall maintain a separate acquittance roll in Form 88 and obtain the payee's acknowledgments in it.

The leave salary of a Non-gazetted Government Servant who is oh leave in India shall be drawn in the District in which he was last on duty and he must make his own

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arrangements for having it remitted to him when necessary. As an exception to the procedure prescribed in the preceding paragraph, when a Government servant is on casual or other leave, any moneys due to him may be remitted to him by postal money order at his expense, if he has made a written request for this to be done; in that case, the receipt given by the Post Office and the payee's receipt shall be attached to the office copy of the bill or to the acquittance roll, as the case may be. Alternatively, a Government servant who is on casual or other leave may make a written request that any moneys due to him be paid to a specified Government servant belonging to the same office ; payment shall then be made accordingly, provided that the Government servant nominated produces an acknowledgment signed by the absentee (and stamped when the amount exceeds Rs. 20) and that the disbursing officer is satisfied that the absentee's written request and acknowledgment of the payment may be accepted. The same procedure may be followed also for the disbursement of moneys due to a Government Servant when he is in camp. The Government Servant who receives the moneys shall sign on the back of the absentee's acknowledgment in token of his having received the moneys on the absentee's behalf. The acknowledgment shall be attached to the office copy of the bill or to the acquittance roll, as the case may be, and the remark "separate receipt attached" shall be entered in the appropriate place in the office copy of the bill or in the receipt column of the roll. Any such payment is made entirely at the risk of the Government servant to whom the amount is due, and no claim shall lie against the Government under any circumstances on account of any loss which he may suffer in connection with it.

If a Government servant who is entitled to receive any moneys drawn from the Treasury on his behalf fails to claim payment in person or in accordance with the preceding paragraph before the end of the month in which they are so drawn the moneys drawn for him shall ordinarily be refunded by short drawal in the next bill, and drawn afresh when he claims them, if the rules regarding arrear claims permit it. When the drawing officer considers that the earlier refunding of any such moneys would cause undue inconvenience, he may retain them for any period not exceeding three months, but he will continue to be held personally responsible for them and must make satisfactory arrangements for keeping them safely. Undisbursed pay, allowances and leave salary shall not, under any circumstances, be placed in deposit.

(b) As far as possible, a clerk who has helped to prepare a bill for establishment pay, etc., shall not be allowed to have anything to do with the disbursement of the pay, etc.

(c) A large office in which it would be convenient to watch the disposal of undisbursed pay and allowances through office copies of bills or the acquittance rolls shall maintain a register in Form 20 for the purpose. The same register shall also be used, when necessary, for watching the disposal of the undisbursed balances, if any, of amounts drawn on contingent bills in excess of the permanent advance.

(d) The drawing officer shall either check cash acquittance roll himself by adding up the items, comparing the total with the total of the corresponding establishment bill and the money received from the Treasury, and seeing that any difference between the totals is properly accounted for, or have it so checked by a responsible Government Servant. The Government Servant who checks an acquittance roll shall sign a statement at the foot of it as follows :-

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"Checked in accordance with Subsidiary Rule 4 (d) under Treasury Rule 32".

(e) A disbursing officer shall not make the last payment of pay, allowances, etc., to a Government servant who is finally leaving the service of the Government on retirement, resignation or dismissal or is placed under suspension, until he has satisfied himself that no amount is due to the Government from the Government servant. In regard to the recovery of over-payments, etc., from any such Government servant, he shall follow the detailed procedure laid down in Subsidiary Rule 34 under Treasury Rule 16. A Disbursing Officer shall also not pay any pay, allowances, etc., due to a deceased Government Servant to the heirs of the Government Servant after his death, until he has satisfied himself that no amount is due to the Government from the Government Servant.

Disbursements out of the Permanent Advance

S.R. 5. Every Government servant who has been granted a permanent advance shall regularly check the correctness of the balance with the help of his contingent registers or, if the advance is used for other purposes besides meeting contingent expenditure, with the help of a register in Form 89, which he shall maintain for the purpose.

Instructions under Treasury Rule 32

Applicable to Departments Generally

Instrn. 1. *Custody of vouchers and acquittances* :—All vouchers and acquittances are important documents and should be filed and preserved carefully in the office concerned, when they are not sent elsewhere for audit in accordance with the rules.

Instrn. 2. *Cancellation and destruction of sub-vouchers to contingent bills* :—(a) Sub-vouchers to contingent bills should be "cancelled" in such manner that they cannot subsequently be used fraudulently to claim or support a further payment.

(b) Whenever drawing officer signs a fully-vouched contingent bill for presentation at the Treasury for payment or a detailed contingent bill for submission to the controlling authority, he should at the same time cancel all the sub-vouchers which relates to the bill. He should endorse the word "cancelled" across each of such sub-vouchers in red ink or by a rubber stamp, and initial it with the date. He should certify on the bill that all the sub- vouchers relating to it have been cancelled that they cannot be used again. When the amount of a sub-voucher exceeds the permanent advance, it should be cancelled in the manner described above, as soon as the payment has been made and entered in the contingent register.

(G.O.Ms.No. 341, F& P, (Accts II) Dept., Dt. 23-12-1983)

Whenever a controlling authority forwards a detailed contingent bill to the Accountant- General he should verify that all the sub-vouchers attached to it have been cancelled and should certify on the bill that all sub-vouchers have been so cancelled that they cannot be used again.

(G.O.Ms.No. 341, Fin. & Plg., Dept., Dt. 23-12-1983)

Exception :—In the Electricity Department a drawing officer may authorize the Divisional Accountant to cancel the sub-vouchers to be retained for record in his office. After obtaining a certificate from the Divisional Accountant that he has duly cancelled all such sub-vouchers relating to a bill, the drawing officer may certify on the bill that all such sub-vouchers have been cancelled.

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(c) Deleted by G.O.Ms.No. 341, Fin. & Plg., Dt. 23-12-1983.

(d) No sub-voucher should be destroyed until three years have elapsed from the date of the payment. (See Article 326 of the Andhra Pradesh Financial Code).

Special to the Public Works Department

Instrn. 3. In the case of the Public Works Department, every voucher should be enfaced with the word "checked" over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to audit (See Article 232 of the Andhra Pradesh Accounts Code, Volume III) should be 'cancelled' by means of perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by the Accountant-General.

Stamps affixed to voucher should be so cancelled that they cannot be used again, and, if with this object they are punched through, care should be taken that this acknowledgment of the payee is not destroyed thereby.

Voucher relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the Articles acquired were brought on the Account of Receipts of Tools and Plant (Form P.W.A. I in Volume III of the Andhra Pradesh Accounts Code).

Special to the Public Works and Electricity Department

Instrn. 4. Government Servants should encourage contractor, suppliers of stores and other persons making claims against the Government to submit their bills and claims on the proper departmental forms. A disbursing officer should not however, reject a bill prepared in another form if it contains all the necessary details of the claim, but should add any additional particulars that are required.

Instrn. 5. When a contractor or supplier endorses in favour of a Bank a bill payable by the Government, payment should be made to the Bank only if he also receipted the bill and after verifying the genuineness of the signature in both the receipt and the request to pay the amount to the Bank. For this purpose the disbursing officer should require the contractor or supplier to furnish a specimen signature in his presence. If the contractor or supplier has authorized an agent to draw bills or receive payment on his behalf, the disbursing officer should require the agent to furnish a specimen signature in his presence and the contractor or supplier to attest in his presence. Before paying the amount to the Bank, the disbursing officer should compare the signature on the receipt and the request to pay the amount to the Bank with the specimen signature furnished separately in his presence and satisfy himself that they are genuine. The disbursing officer should keep a file of the specimen signatures of contractors or suppliers and their agents for reference.

Instrn. 6. The disbursing officer should see that in every voucher relating to charges for works, the following particulars are prominently specified :—

(1) the full name of the work as given in the estimate,

(2) the name of the component part (or sub-head) of it, if separate accounts are kept for the several component parts,

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(3) the charges, if any, which are of the nature of recoverable payments and the names of the contractors or others from whom they are recoverable, and

(4) the head of account to which the charges are to be debited and that to which any deduction made in the voucher is to be credited.

Instrn. 7. When a voucher or account exhibits any expenditure from which revenue may prima facie be expected to accrue, e.g., when a bill includes a charge for removing material from a building or other work which is being dismantled or is undergoing repairs or for clearing Jungle or cutting trees in the compound of a building or on the bank of the canal, the account or voucher should show how the old materials removed or the trees cut have been disposed of, and , if they have been sold, the approximate date when the sale- proceeds will be credited in the accounts. The Divisional Officer should make a note on each voucher which includes a charge of this kind as to whether the timber, etc., has any sale value and if so, by what approximate date the value realized by sale in auction or otherwise will be credited in the account.

Instrn. 8. The disbursing officer should deal with bills received from firms for the supply of stores in original and submit them to the Accountant-General as vouchers. He should not keep a copy of any such bill in his office, except as provided for under Subsidiary Rule 2 (e).

Special to the Forest, Public Works and Electricity Departments

Instrn. 9. When any money due by the Government to any person otherwise than as pay and allowances of a Government servant and payable by means of a departmental cheque (i.e., amounts due on work bills in the Public Works and Electricity Departments and all bills in the Forest Department) are attached by a prohibitory order of a Court of law, the disbursing officer should give effect to the Court's order unless he has reason to think that the amount payable is exempted from attachment, in which case he should report the matter to the Government for orders before making the payment. In giving effect to the Court's order, he should deduct the attached amount from the bill and pass it for the net amount only; if the prohibitory order was issued by a Court not situated at his headquarters, he should also deduct from the bill the money order commission required for remitting the amount to the Court. If the Court which issued the prohibitory order is situated at his headquarters, he should remit the attached amount deduced from the bill to the Court by drawing a cheque in its favour on the Treasury and sending it to the Court; if the Court is not situated at his headquarters, he should draw the amount from the Treasury on a cheque and send it (less the money order commission) to the Court by money order. He should invariably obtain a receipt for the attached amount from the Court either before or after remitting the amount to the Court. The receipt should show that the payment is on account of an attached debt and should set forth inter alia the name and capacity of the actual creditor to whom the amount is due from the Government and on what account it is due and the number and date of the Court's attachment order in accordance with which the amount is paid to the Court. If the attached amount relates to a disbursement in respect of which the rules require that sub-vouchers for amounts in excess of Rs. 25 should be sent to the Accountant- General, the Court's receipt should, if it is for an amount of Rs. 25 or more, be attached to the relevant bill in which the particulars of the credit's claim are recorded (or

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sent to the Accountant-General later on to be attached to that bill), and a reference to that bill should be enfaced on it in red ink. A reference to the Court's receipt should be similarly enfaced on the bill, if possible.

When the attachment relates to an amount for which a bill has to be drawn on the Treasury, the procedure laid down in Subsidiary Rule 33 under Treasury Rule 16 should be followed. (See also Articles 87-88 of the Andhra Pradesh Financial Code).

Instrn. 10. Payments due to a contractor may be made direct to a financing Bank, provided that the department concerned has obtained (1) a legally valid document, such as a power-of-attorney or transfer deed, signed by the contractor and authorizing the Bank to receive the payments due to him by the Government, and (2) the contractor's written acceptance of the correctness of the account prepared to show what is due to him by the Government or his signature on the bill or other claim preferred against the Government on his behalf settlement of the account or claim by payment to the Bank. A receipt given by a Bank in favour of which a contractor has executed a power of attorney or transfer deed authorizing it to receive payments due to him by the Government constitutes a valid discharge for the payment due to him, but contractor should as far as possible, be induced to present their bills duly receipted and discharged through their Bankers.

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Chapter VIII

Inter-Government Transactions

Instructions under Treasury Rule 33

Procedure for making adjustment between the Andhra Pradesh Government and other Governments

Instrn. 1. The Andhra Pradesh Accounts Code and Volume IV of the Comptroller and Auditor-General's Account Code contain full instructions as to the procedure prescribed for making the necessary adjustments on account of the transactions between this Government and other Governments.

Instrn. 2. When a transaction relating to the Government arises in a Union Treasury under the control of the Accountant-General, Central Revenues, the name of the State should be noted prominently in red ink at the top right hand corner of every challan, bill or other form used in that connection in order to enable him to classify the transaction correctly.

Instructions under Treasury Rule 34

Receipt and Disbursement of Moneys relating to the Union Government in the Treasuries of the State of Andhra Pradesh

Instrn. 1. *General* :—Under Article 25 8(1) of the Constitution, the President with the consent of the Andhra Pradesh Government has entrusted Government Servants in charge of the State Treasuries and Sub-treasuries in the State of Andhra Pradesh with the functions of receiving, disbursing and authorizing the Bank to receive and disburse moneys of the Union Government. In respect of the transactions, the Treasury and Sub-treasury

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Officers should act in accordance with the Treasury Rules made by the President under Article 283(1) of the Constitution and the executive instructions on the subject issued by him insofar as these rules and instructions are special to Union transactions and do not refer to procedure already provided for in the rules of the Government of Andhra Pradesh. All Government Servants (other than Treasury and Sub-treasury Officers) should also observe the rules and instructions of the Union Government mentioned above when paying moneys into the Treasury or withdrawing moneys from the Treasury and disbursing them as agents of the Union Government.

Instrn. 2. *Deposits* :—Tea cess fund deposits are dealt with separately from other deposits in the office of the Accountant-General. When the Treasury Officer remits an amount to the Secretary, Tea Cess Committee, Calcutta, by means of a Government Draft, he should obtain the Secretary's acknowledgment and forward it to the Accountant- General.

Instrn. 3. The leave salary of a Gazetted Government Servant of the Union Government and the pension of any employee of the Union Government may be drawn from any Treasury in the State of Andhra Pradesh. The Union Government have agreed that the leave salary of a Gazetted Government Servant of the Andhra Pradesh Government and the pension of any employee of the Andhra Pradesh Government may be drawn from any Union Treasury.

Instrn. 4. The detailed procedure for the adjustment of Union transactions which are initially included in the State Government Account is laid down in the Andhra Pradesh Accounts Code and Volume IV of the Comptroller and Auditor-General's Account Code.

Instructions under Treasury Rules 35 and 36

Receipt and Disbursement of Moneys relating to other State Government in the Treasuries of the State of Andhra Pradesh

Instrn 1. The Andhra Pradesh Accounts Code and Volume IV of the Comptroller and Auditor-General's Account Code contain full instructions regarding the procedure prescribed for making the necessary adjustments on account of transactions which carried out in the Treasuries of the State but relate to another State.

Instrn 2. The leave salary of a Gazetted Government servant and the pension of any Government servant belonging to other State Governments or the Government of Burma may be paid at any Treasury in the State of Andhra Pradesh. Other State Government and the Government of Burma have agreed to similar payments being made to Government servants of the Andhra Pradesh Government at Treasuries within their respective jurisdictions.

Instrn. 3. The leave salary of Gazetted Government Servant or the pension of any Government Servant may be drawn at any Treasury of any State in India in accordance with the arrangements made by the Government with the other State Governments in India.

Instrn 4. The Treasury Officer should receive moneys tendered with challans countersigned by Forest Officers of the Governments by Bombay and Madhya Pradesh for credit to those Governments in respect of Forest revenues.

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Chapter IX

Receipts and Disbursements of the State in the United Kingdom

Instruction under Treasury Rule 37

The detailed procedure for the adjustment of transactions relating to the Government Account in the United Kingdom is laid down in Volume 1V of the Comptroller and Auditor- General's Account Code.

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Chapter X

Supplemental

Instruction under Treasury Rule 40

The agreement between the Governor and the Reserve Bank of India is printed as Appendix I.

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PART III

Miscellaneous

Statutory Rules and Executive Instructions

Chapter 1

TUE INDIAN COINAGE RULES

[Rules made by the Union Government under Section 21 of the Indian Coinage Act, 1906 (Indian Act III of 1906)]

1. These rules may be called the Indian Coinage Rules.

2. In these rules , unless there is anything repugnant in the subject or context—

(a) the "Act" means the Indian Coinage Act, 1906 (India Act III of 1906); and

(b) the "Reserve Bank" means the Reserve Bank of India constituted under the Reserve Bank of India Act (India Act II of 1934).

3. A loss of 6-1/4 percent below standard weight in the case of the rupee and 12 ½ percent in the case of the half-rupee, quarter-rupee and eighth of a rupee shall be the limit of reasonable wear ; and a loss of 25 percent below standard weight shall be the further percentage referred to in Section 17 of the Act, in the case of silver coins.

4. Where a rupee or a half-rupee which has been diminished in weight so as to be more than 2 per cent but not more than 644 percent or 1244 percent, respectively below standard weight, and which has not been fraudulently defaced, is tendered to any person authorized to act under Section 16 of the Act, such person shall accept the coin at its nominal value, and the coin shall thereupon be withdrawn from circulation at the cost of the Central Government.

5. Where a rupee or a half-rupee which has been diminished in weight so as to be more then 6-¼ per cent or 12- ½ per cent, respectively but not more than 25 per cent below standard weight, and which has not been fraudulently defaced, in tendered to any person authorized to act under Section 16 of the Act, such person shall, if the tenderer so requests, instead of returning the cut coin, accept it at the following rates, namely :—

(a) rupees weighing between 15/l6ths and 7/8ths of their proper weight, at the rate of 14 annas ;

(b) rupees weighing between 7/8ths and 13/1 6ths of their proper weight, at the rate of 13 annas ;

(c) rupees weighing between 13/ l6ths and 3/4ths of their proper weight, at the rate of 12 annas ; and

(d) half rupees, at the rate of 6 annas.

6. Where a quarter rupee or an eighth of a rupee which has been diminished in weight so as to be more than 12- ½ per cent but not more than 25 per cent below standard weight and which has not been fraudulently defaced, is tendered to any person authorized to act under Section 16 of the Act, such person shall, if the tenderer

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requests, instead of returning the cut coin, accept it at its nominal value, and it shall there upon be withdrawn from circulation at the cost of the Central Government.

7. Silver coin received by Government Officers under these rules and withdrawn from circulation shall, whether or not it has been cut, or broken under these rules, be sent by the first convenient opportunity to the mint at Calcutta, Bombay or Lahore, or to any principal Treasury appointed by the Reserve Bank to receive such coin for remittance to the mint. Such coin will be credited in the officer's cash balances as 'uncurrent coin' at the actual value at which it has been received and on transfer to the mint will be credited as the rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the mint.

8. Silver coin received by a person other than Government officer under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent to the nearest Treasury, where it will be paid for at the rate respectively prescribed in these rules, and thereafter it will be dealt within the manner prescribed in Rule 7.

9. In cutting or breaking any diminished, defaced or counterfeit coin, Government Officers and other persons authorized in this behalf shall not, unless specially, empowered by the Central Government so to do, completely divide the coin.

10. Persons authorized under Section 20 of the Act to cut or break counterfeit silver coins should not receive and pay for the coin according to the value of the silver billion contained therein as permitted under that section, save where from the excellence of the execution or for any other cause it seems desirable that the coin should be acquired as a specimen. The cost of paying for the coin will be charged to the Central Government The broken pieces of coins so paid for should be forwarded to the mint at Calcutta, Bombay or Lahore.

11. In determining the loss of weight in the case of silver coins to which solder or other metal has been attached, the weight of such solder or other metal shall not be taken into account.

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Chapter II

COIN

Instructions issued by the Union Government

Kinds of Coin and Legal Tender

Instrn. 1. Under the Indian Coinage Act, 1906 (India Act III of 1906), as amended from time to time, the following coins have been issued

(a) Silver—Rupee, half-rupee, quarter-rupee and eighth-rupee. The standard weight of the rupee is 180 grains troy, eleven-twelfths fine, and the other silver coins are of proportionate weight;

Note :—Under Act IV of 1918, silver eighth-rupees are no longer coined and issued. Coins previously issued continue to be legal tender under the conditions specified in this chapter.

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(b) Nickel—Eight anna piece, four-anna piece, two-anna piece and one-anna piece, the standard weights of which are 120, 105, 90 and 60 grains troy respectively,

Note :—Nickel eight-anna pieces are not issued now. The coins already issued have been called in under Section 15-A of the Indian Coinage Act.

(c) Nickel Brass—Two-anna piece, one-anna piece and half anna piece, the standard weights of which are 90, 60 and 45 grains troy respectively.

(d) Bronze—Single pice or quarter-anna, half-pice or one-eighth of an anna, and pie or one-twelfth of an anna. The standard weight of the pice is 75 grains troy, and the other bronze coins are of proportionate weight.

The rupee and the silver half-rupee are legal tender to any amount, and the quarter- rupee and eighth-rupee for any sum not exceeding one rupee, provided they satisfy the conditions of currency laid down in instruction 10. Nickel four-anna, two-anna and one- anna pieces and bronze coins are legal tender for any sum not exceeding one rupee. Nickel eighth-anna pieces are now legal tender only at Currency Offices.

Instrn. 2. Silver coins of the denominations specified in Instruction 1(a) above (including silver eighth-rupees) coined and issued under the Coinage Act of 1835 and subsequent Acts, are legal tender for the amounts stated in Instruction 1 provided they satisfy the conditions of currency laid down in Instruction 10 below. All silver coins issued under these Acts bear as device the head of the then reigning sovereign (King William IV, Queen or Empress Victoria, Edward VII, King and Emperor, George V, King and Emperor, or George VI, King and Emperor) and no coin which does not bear such a device is legal tender.

Instrn. 3. Copper coin of the denominations specified in Instruction 1(d) and also double pice coined and issued under the Coinage Act of 1835 and subsequent Acts are legal tender for any sum not exceeding one rupee. All such coins bear as device the head of one of the then reigning sovereigns specified in Instruction 2.

Instrn. 4. (a) Under the Native Coinage Act (India Act IX of 1876) Government Mints may coin money for Indian States, such coin being identical in weight and fineness with the corresponding British Indian coin.

The following coins have been issued under the provisions of this Act :—

Alwar State	...Rupees.
Bikaner State	...Rupees and copper coin.
Dhar State	.. .Copper coin.
Dewas (Senior and Junior)	. . Lopper quarter annas and pies.
Sailana State	. . .Bronze quarter annas.

These coins are legal tender in British India to the same extent as British India coin of the same denominations;

(b) The orders regarding the conditions of currency and treatment of uncurrent coin applicable to British Indian coins apply to all coin of the same weight and value coined under the Native Coinage Act (India Act IX Of 1876).

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Receipt of Coin at Treasuries

Instrn. 5. The following instructions regulate the receipt at Treasuries and Sub-treasuries of small coin and of coin which is not legal tender

(a) Nickel four-anna, two-anna and one-anna pieces and copper, bronze and small silver coins should be received in payments to the Government to any amount, although they are legal tender only for a sum not exceeding one rupee.

(b) Silver coins issued before 1st September, 1835, that is to say, all silver coins issued by the East India Company bearing merely inscriptions in Indian characters (chief among which are the coins known as "Furrukhabad" and "Murshidabad" rupees) should be received at the Treasuries at the following rates :—

(1) at 8 annas a tola, for each tender of 500 coins or less; and

(2) for amounts in excess of this number, at bullion value calculated at the market rate of silver of the day, to be ascertained from the Manager, Reserve Bank of India, Bombay.

(c) Copper coin bearing any trace of mintage by the East India Company e.g., coin having as a device a pair of scale and XX cash (of which the value is one-third of an anna), should be received in payment of Government dues upto any amount.

(d) Gold mohurs coined under the Gold Coinage Act (India Act XIV of 1918) should be received for exchange at Rs. 15 each if they are not counterfeit, arid if not of less weight than 122-1/2 grains and if they have not been fraudulently defaced. A coin which does not fulfill these conditions should be returned to the tenderer. The coin thus exchanged should not be transferred to the currency chest but retained in the Treasury pending remittances to the currency office at the earliest opportunity.

(e) Sovereigns and half-sovereigns which have ceased to be legal tender — see Section 59 of the Reserve Bank of India Act, 1934 (India Act II of 1934) - should not be accepted either in payment or on account, but they should be received for exchange at offices of the Reserve Bank, any Treasury other than a Sub-Treasury, and branches of the Imperial Bank of India acting as an agency of the Reserve Bank other than branches conducting the cash business of a Sub-Treasury. The procedure for the receipt and disposal of these coins is laid down in the following paragraph.

Instrn. 6. (1) Each individual tender of sovereigns and half-sovereigns should be treated separately.

(2) A complete record of the various tenders received on each day should be maintained in a register in Form 90.

(3) (a) The tender should first be examined for counterfeits and these should be rejected.

(b) Coin to which solder or other metal has been attached should be returned to the tenderer for the complete removal of the solder, etc.

(c) All other genuine coins should be accepted even if they appear to be sweated or otherwise defaced.

(d) If the coins are very dirty, the tenderer should be asked to remove the

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dirt before they are accepted for exchange, or if the tenderer has no objection to the dirt should be removed at the Treasury.

(4) After examination, the coin accepted for exchange should be weighed in the sovereign scale against a special set of weights to be supplied by Mint. The weighment should be correct to a half-grain. If a tender consists of more than one coin, they should be weighed in bulk up to the maximum capacity of the scale in as many different operations as may be necessary. Coin should not be weighed individually.

(5) The tenderer should be given every opportunity to watch the weighment and examination of his tender.

(6) After weighment, payment should be made at the rate of 9.24559 grains of standard gold per rupee. Payment should be made to the nearest anna.

(7) The coin received from each tenderer should after weighment, be placed in a cover, which should be sealed and marked with the register number of the tender as given in the record mentioned in sub-paragraph (2) above. A slip showing the register number and signed by the Shroff who weighed the tender should be placed inside the cover.

(8) The sovereigns and half-sovereigns thus exchanged should be placed in the currency chest at the close of the day at the value paid for them to the tenders against the withdrawal of an equivalent amount in notes and coin from the chest. For this exchange, it will be permissible to keep the necessary amount of small coins in the currency chest. These transactions should not pass through the Treasury account at all.

(9) The coin should not be re-issued but should be dealt with under instructions from the Currency Officer.

Exchange of Small Coin

Instrn. 7. Nickel four-anna, two-anna pieces and bronze coins (and copper and small silver coins subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for them, either in payment of claims against the Government or in exchange for rupees, or for currency and Bank notes which the Treasury may be cashing. Treasury Officers are responsible for seeing that a sufficient stock of small coins is maintained to meet all such demands.

Instrn. 8. (a) Rupees and currency and Bank notes should be issued freely in exchange for legal tender copper, bronze or nickel coin in parcels of the value of not less than two rupees at every Treasury and sub-Treasury, and at the Bank conducting the cash business of a Treasury or sub-Treasury.

(b) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply on the spot notes and rupees in exchange for the legal tender copper, bronze or nickel coin which may be collected by the purveyors or foremen at such assemblages.

Instrn. 9. If the instructions in the preceding paragraph are carried out, legal tender copper, bronze and nickel coin should never circulate at a discount. If nevertheless such coin does, at any time, or anywhere, circulate at a discount or at a premium the

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circumstances should be immediately reported to the Currency Officer, with a full explanation of the supposed causes and of the remedial measures taken.

Conditions of Currency

Instrn. 10. The statutory rules issued under the Indian Coinage Act are printed in Chapter 1. The conditions of currency of the various coins under the Indian Coinage Act and the statutory rules are explained below :—

(a) No silver coin is legal tender if it has been defaced. Defacement includes clipping, filling, stamping or such other alteration on the surface or in the shape of a coin as readily distinguishable from the effects of reasonable wear.

(b) Silver coins which have not been defaced are legal tender as long as they have not diminished in weight by more than the amounts shown below :-

Rupee and half-rupee	….2 per cent below standard weight.
Quarter-rupee and eighth-rupee	...12- ½ per cent below standard weight.

(c) No conditions of currency have been prescribed for nickel, bronze, or copper coin. Such coins are, therefore, legal tender even if they are worn or defaced provided that they traces of Government.

Cutting or Breaking of Counterfeit and Diminished Coin

Instrn. 11. (a) Section 16 of the Indian Coinage Act (India Act III of 1906) as amended from time to time provides that, when any silver coin which has been coined and issued under the authority of the Governor-General-in-Council is tendered to any person authorized to act under the section and such person has reason to believe that the coin—

(i) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, or

(ii) has been defaced,

he shall, by himself or another, cut or break the coin.

A loss of 6-V4 per cent below standard weight in the case of the rupee, and of 12-V2 per cent in the case of the half, quarter and eighth rupee, has been prescribed as the limit of reasonable wear.

(b) Section 20 of the Act provides that, when any silver or nickel coin purporting to be coined or issued under the authority of the Governor-General-in-Council is tendered to any person authorized to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

Instrn. 12. A list of the persons authorized to act under Sections 16 and 20 of this Act by the Governor-General-in-Council is given in Appendix 23. A memorandum giving certain hints for the detection of counterfeit coins is printed in Appendix 24.

Acceptance and Disposal of Counterfeit, Diminished, Defaced, Shroff-marked and Soldered Coin

Instrn. 13. The rules in Chapter I regulate the cutting of counterfeit, diminished and defaced coin other than coins which have been fraudulently defaced and the rates at which diminished and defaced coins should be accepted and paid for. These rules should

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be strictly observed in dealing with such coins. A memorandum indicating the special characteristics which ordinarily distinguish fraudulently defaced coins is given in Appendix 25.

Instrn. 14. Any person authorized to cut or break counterfeit gold mohurs and silver or nickel coin may at his discretion either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking, or in the case of gold mohurs or silver coin, receive and pay for the coin according to the value of the bullion contained in it.

"Presenters of coins which have been cut or broken under Section 20 of the Indian Coinage Act, if they so wish, and send such coins at their own expense together with the particulars of the authority who has cut the coin proof of their having been cut by them, to the Mint at Bombay or Alipore, Calcutta, for expert opinion. On receipt of coins at the mint with the necessary details and proofs they will be examined and the Mint will issue to the presenters an out turn certificate for the face value of any/or all coins found to be genuine with instructions present the same for payment at the nearest Treasury. The Treasury would make payment on the outturn Certificate in the manner started in instruction 26 infra." .

(Added by Govt. Memo. No. 63573/Accts/61-1, Dt. 4-10-1961)

Instrn. 15. Any authorized officer to whom a counterfeit coin is tendered may purchase it from the tenderer at its bullion value, or at a suitable price, not exceeding it normal value, charging the cost to the Central Government, if from the excellence of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen. The officer purchasing the same should it to the Mint at Calcutta or Bombay, reporting to the Mint Master the grounds upon which its purchase was considered desirable. In the case of coins purchased by Treasury Officer and sent to the Mint, each coin should be sent in a separate wrapper bearing the name of the Treasury, a mark and a date whereby it may be subsequently traced in correspondence.

Instrn. 16. Judicial Officers may send counterfeit coins to Treasuries and Sub-treasuries for remittance to the Mint. With these coins a short description of the case should be furnished and any implements such as dyes, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from copies withdrawn by the Treasury Officers, etc., which have to be remitted in accordance with Instruction 14 above. Each remittance by a Judicial Officer should be put in to a separate wrapper with details of the source of the coins and other particulars. If the Provincial Government so direct, the Treasury Officer should send the counterfeit coins to the Mint through the Inspector- General of Police or other Office nominated by the State Government.

Instrn. 17. Counterfeit silver coin or gold mohurs found in a remittance should be broken and sent to the Mint in accordance with Instruction 15. Counterfeit nickel coins received in a remittance should be returned to the remitting Treasury, if the Treasury of the remitting Treasury wishes them to be returned and is willing to bear the cost of returning them; otherwise they should be sent to the Mint in accordance with Instrn. 15.

In the case of remittances to the Mints unaccompanied by Shroffs, the, rejected coins should not be sent back to the remitting Treasury except on a special application of their return, which must be made by the Treasury immediately after receipt of the Mint

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advice. The cost of returning the coins will be borne by the Treasurer of the remitting Treasury.

Note :—The rejected coins and slips from remittances received from the Offices of the Reserve Bank and branches of the State Bank of India will be collected by their local representative from the Mints periodically, preferably once a month. The representative will take with him to the Mint Master concerned, a letter authorizing him to receive the rejected coins and slips in respect of any particular Mint Outturn Certificate. The Mints reserve the right to destroy all rejected coins not asked for within three months of the date of issue of the outturn Certificate.

Instrn. 18. At places where there is neither a Currency Office nor a branch, sub-branch or Treasury Pay Office of the State Bank of India, Treasury and Sub-treasury officers are authorized to accept, for disposal in the usual manner, suspected coins tendered by Post and Telegraph Offices.

Diminished and Defaced Coin

Instrn. 19. When a. silver coin which has been diminished in weight so as to be more than 25 percent below standard weight is tendered to any person authorized to act under Section 16 of the Indian Coinage Act, such person shall cut or break such coin and return the Cut Coin to the tenderer who shall bear the loss caused by such cutting or breaking. Coins which have been set diminished in weight but not more than 25 percent of the standard weight should, when tendered, be disposed of in accordance with the rules in Chapter I.

Instrn. 20. Soldered and shroff-marked coins or defaced (but not fraudulently defaced) coins under the Indian Coinage Act should be received and paid for as coins which have been diminished in weight. In determining the weight of coin to which solder or other metal has been attached, the weight of such solder or other metal should not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solder at their own cost.

Instrn. 21. When silver coin which has been fraudulently defaced is tendered to any person authorized to act under Section 16 of the Indian Coinage Act, such person shall cut or break the coin and return the cut coin to the tender who shall bear the loss caused by such cutting or breaking. If the defacement is not fraudulent, the coin shall be received at rates prescribed in Chapter I for coins diminishing in weight but it shall not be re-issued.

Instrn. 22. The following instructions should be borne in mind in determining whether coin is fraudulently defaced. A liberal interpretation is given in the Mint to the orders for rejection of coin fraudulently defaced with combined objects of (1) protecting innocent holders, such as those who hold their savings in the from of coin made up into necklace and other ornaments, or those through whose hands defaced coin passes and who are unable to detect and refuse coins that have been defaced with fraudulent intent, and (ii) encouraging the return of defaced coin by the public, with a view to maintaining the standard of the coinage in circulation.

(a) A coin which bears on its surface radial strain shall be deemed to have been fraudulently defaced.

(b) Defaced coins bearing clear signs (i.e., such as must be obvious to the public) of defacing with fraudulent intent should be rejected as fraudulently defaced.

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(c) Coins from which silver has been deliberately removed by filing, clipping, scooping or punching, and coins other than soldered coins which have been remitted should be rejected as fraudulently defaced. Soldered coins having only a section of the milling unevenly field, where solder has been removed and the milling refiled should not be treated as fraudulently defaced.

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

(e) "P.M." marked coins should be accepted as defaced.

(f) "Sweated" coins that have been reduced by the action of acid are defaced but not fraudulently defaced unless the signs of sweating are clear enough to be obvious to the public.

(g) Cut or broken coin, that have been patched together with solder should be rejected as fraudulently defaced.

(h) Coins on which any part of the design on obseve or reverse has obviously been re-engraved by hand should be rejected as fraudulently defaced.

Instrn. 23. Soldered coins should be accepted provided that:

(i) They are in one piece.

(ii) They retain sufficient impression to admit of identification as genuine British India Coin. If unidentifiable they should be returned uncut as unacceptable coin.

(iii) The solder has been carefully and sufficiently removed by tools or by hear treatment.

(iv) They have not been reduced by sweating with acid.

(v) Silver has not to been scooped or filed from the coin under pretence of removing solder.

(vi) Pieces of the original coin have not been removed and replaced with solder or base metal.

Instrn. 24. Defaced nickel, bronze and copper coins are legal tender and should be accepted at Treasuries. But if they are soldered, or otherwise unfit for re-issue, they should not be issued to the public but should be dealt with like other uncurrent coin.

Acceptance of Burnt coin

Instrn. 25. (a) Burnt silver coins may be received at Treasuries if they are identifiable as genuine British India coins. When such coins have diminished in weight by more than 2 per cent below standard weight, payment should be made at the rate laid down in Chapter 1. All burnt coins accepted at Treasuries will be set apart for remittance to the Mint as uncurrent coins. Burnt coins which are not identifiable as genuine British India coins should not be accepted at Treasuries. The presenter should be directed to send them to the nearest Mint where, after coins have been melted and assayed, outturn

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certificates will be prepared and issued for payment as the local Treasury. Value for silver contents after assay will be given at the market rate on the date of receipt of the coins at the Mint.

(b) Burnt copper, bronze and nickel coins may be received at Treasuries at their face value provided they are identifiable as genuine British India coins. Such coins if unidentifiable will not be accepted at Treasuries or at the Mint.

Instrn. 26. Payment at Treasuries of outtrun certificates issued by a Mint Master on account of burnt, soldered, dumb or defective coins sent to the Mint should be passed on for adjustment to the Accountant-General, Bengal or Bombay, according as the outtrun certificate was issued by the Mint Master, Calcutta or Bombay. Outtrun certificates not exceeding one rupee, if uncashed for one whole account year, and whose above one rupee uncashed for three complete account years, will be credited to the Government at the end of each year.

Supply of Weights and Scales

Instrn. 27. (a) For testing silver coin, minimum weights of 15/16, 7/8, 13/16, 3/4, 7/16, 3/8, 3/16 & 3/12 tola a piece are obtainable from the Mint on application to the Mint Master. To enable a Treasury Officer to determine whether rupee, half-rupee, quarter- rupee or eighth-rupee is fit for re-issue or not, minimum weights of 176.4, 88.2, 39.375 and 19.6875 grains respectively, are also supplied by the Mint on indents.

(b) These weights are supplied by the Mint Masters, free of charge, to all Treasuries and to the Bank conducting the cash business of a Treasury. If they are supplied to replace weights lost, the person through whose default the loss has occurred will, if the District Treasury Officer in the case of Treasuries, or the Manager or Agent concerned in the case of branches of the Bank, so directs, pay a penal charge of one rupee for each weight lost, the recovery being credited to the Central Government in the account of Treasury or the branch concerned as a miscellaneous receipt. No adjustment in the Mints accounts is necessary.

(c) Weights other than minimum weights and scales of various sizes including minimum weights scales are supplied by the Mint, on payment. If any Treasury desires to purchase these from the Mint, it will send an indent for the supply to the Mint Master Calcutta or Bombay, direct.

(d) Worn out and surplus minimum weights should be returned to the Calcutta or Bombay Mint for disposal.

Weighment of Coin against Minimum Weights

Instrn. 28. (a) Coins should never be directly weighed against the minimum weight, that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other, as, if the arms of the scale are not ‘exactly the same length, the weighment is false. At the beginning of work, the minimum weights should be placed in one pan, and should be balanced exactly by pieces of metal in other pan. The minimum weight should then be removed from its pan and the coins to be tested should be placed one after another on the pan from which the minimum weight has bee removed. The minimum weight should only be put back in its pan to test the counter-pose occasionally during the day. If this method, which is the only correct one, be adopted, any error due to difference of length of arms

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of the balance, however minute, is avoided and wear and tear of the minimum weight will be greatly reduced.

(b) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid an abrasion.

Light Weight coin in Remittances

Instrn. 29. Uncut rupees and half rupees found in remittances from Treasuries, Currency Offices and branches of the Bank which have lost more than 6-¼ percent and 12- 1/2 per cent, respectively, but not more than 25 percent in weight, should be cut on receipt and credited at one rupee per tola on their total weight. Coins that have lost more than 2 percent, but not more than 6-¼ percent in the case of the rupee and 12- ½ percent in the case of the half-rupee, in weight through reasonable wear should be credited at their nominal value, but if their number exceeds ½ percent of the whole remittance, the fact should be reported to the District Treasury Officer, the Currency Officer or the Manager, as the case may be, of the Reserve Bank or the Local Head Office of the State Bank of India in whose jurisdiction the remitting office lies, according as the remittance is received from a Treasury, from an office of the Reserve Bank or from a Branch of the State Bank of India, for taking such disciplinary action as may be considered necessary to improve the quality of shroffing.

Light weight and other coin cut in certain Indian States

Instrn. 30. [***Omitted***].

Withdrawal of Coin from Circulation

Instrn. 31. The above instructions provide for the withdrawal of counterfeit, lightweight and defaced coin from circulation, but in order to maintain the currency in the hands of the public in as good as condition as possible, the following coins should also be withdrawn from circulation whenever they are received at a Treasury although they are legal tender :—

(a) Rupees and half rupees of the mintage of 1835, 1840 and 1911 and rupees (but not half-rupees) of the mintage of 1862, 1874, 1875 and 1876.

(b) Silver quarter-rupees which are worn to such an extent that the device is faint or obliterated.

(c) Silver coins of full weight which have any defect in coinage e.g., coins which are split or scaled or which bear the impress of one die only or ring badly.

(d) Nickel or bronze coin which are defaced or which are so worn that the denominations and date are not easily decipherable.

(e) Copper coins which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.

(f) All double pice.

(g) All silver eighth-rupees.

Instrn. 32. Treasury Officers should remember that t1ie state of the currency in the hands of the public is largely dependent on the strict observance at Treasuries of the above

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instructions for the withdrawal of coins which are unfit for circulation. Treasurer and Shroff's are primarily responsible for this work and should be required to keep a rough memorandum book showing the tale of the coin examined by each man per day and the number of light weight and other defective coins discovered per thousand rupees tested. Constant supervision should be maintained by the Treasury officers, and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the Treasury are probably shroffed.

Instrn. 33. All coins received by a Government servant under the instructions contained in the preceding paragraph and withdrawn from circulation should, whether or not it has been cut or broken, be sent at the first convenient opportunity to the Mint at Bombay or Calcutta, or to any principal Treasury appointed by the Currency Officer to receive such coin for remittance to the Mint. Such coin will be credited n the Government servant's cash balance as "uncurrent coin" at the actual value at which it has been received, and, on transfer to the Mint, will be credited at the Mint at the rates prescribed by the Central Government, any loss incurred in recoinage being adjusted in the Mint accounts.

Instrn. 34. Coin received by a person other than a Government servant and withdrawn from circulation under these instructions, should whether or not it has been cut or broken, be sent to the nearest Treasury where it will be paid for at the prescribed rates and remitted to the Mint in the usual course.

Instrn. 35. The procedure for the remittance into the Mint of coins withdrawn from circulation is laid down in Subsidiary Rule 15 under Treasury Rule 30.

Instrn. 36. (a) The following special instructions should regulate the receipt at the Mint from Railways in India of silver coins presented by Railway Officers at Treasuries and cut at the latter

(1) Remittances to the Mint, which may be made at such intervals as are found convenient, should, as far as possible, be in quantities weighing not less than 500 tolas at a time.

(2) A deduction of I per cent will be made by the Mint Master on account of melting charges subject to a minimum charge of Rs. 2

(3) The credit to be given to the Railways will be calculated at the market rate of the bullion on the day of receipt subject to a maximum. of one rupee per standard tola, and the Mint Master will, after the coin has been melted, prepare an outturn certificate showing the value payable to the Railway and forward it to the Chief Accounts Officer concerned for encashment at the local Treasury. A copy of the certificate will also be sent to the Accountant-General, Bengal, in the case of the Calcutta Mint, and to the Accountant General, Bombay, in the case of the Bombay Mint.

(b) The above instructions apply only to fraudulently defaced coin and coin which has been diminished in weight so as to be more than 25 percent below standard weight cut and returned to a Railway Administration and not to counterfeit coin. As regards the latter, Railways are merely in the position of private tenderers and are not entitled to receive credit from the Mint for the market value, or to have the coins assayed and reported on by the Assay Office. When, however, any unusually large amount of counterfeit coins is

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tendered to Railway Officers, or the existence of such coins in circulation in large quantities in any locality is otherwise brought to their notice, a special report on the subject should be submitted to the Central Government.

(c) Railway Administrations should send to the Mint, through the State Government (or the Inspector-General of Police, the Deputy Inspector-General of Police in charge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the State Government may designate) only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the Treasuries to be cut or broken. They should submit to the Mint quarterly, not later than the 10th of the month following the quarter to which it relates, a return showing the total number of counterfeit coins received in the previous quarter including both the coins sent to the Treasury and those sent to Mint. Copies of the statement should be sent to the State Government) or the Inspector-General of Police, the Deputy Inspector-General of Police in charge of the Criminal Investigation Department and Railways, or other officer whom the State Govt. may designate). Station Masters or other Railway Officials should also give the earliest possible information to the Police of the tender of any counterfeit coin.

Instrn. 37. [***Deleted***].

Returns of Coins cut or broken or withdrawn from Circulation

Instrn. 38. Uncurrent silver coin received at Treasuries under Instructions 5, 19, 20 and 29-31, should be entered in a separate register in Form 92 at the end of the day of their receipt, and the several kinds of coin kept in separate bags under double locks. A separate record of uncurrent silver coins cut under the rules, but not paid for should be maintained in Form 93 to assist' in the preparation of the annual return of uncurrent silver coins cut.

Instrn. 39. The total amount of 1835, 1840, 1862, 1874-1976, 1911, light-weight, shroff-marked, soldered and other defaced, uncurrent and defective coins as well as coins called in by proclamation, withdrawn from circulation and held in Treasury should be shown separately in the monthly cash balance report.

Instrn. 40. A return in Form 94 should be submitted to the Currency Officer with the Cash Balance Report showing the details and balances of all silver coins withdrawn from circulation.

Instrn. 41. Treasury officers should, on the 20th April each year, submit to the Currency Officer, a return in Form 95 showing genuine silver coins cut or broken during the previous year on account of being reduced in weight. They should also submit to the Mint quarterly not later than the 10th of the month following the quarter to which it relates, a return in Form 96 showing counterfeit coins received in the previous quarter excluding receipts from Railways but including receipts from Courts and from all other sources. The return should include the coins received by branches of the Bank conducting the cash business of a Treasury. The necessary figures will be furnished by the Bank to the Treasury Officer immediately after the close of each quarter.

Supply of Coin

Instrn. 42. (a) In Districts where the cash business of the Treasury is not conducted by the Bank, the Treasury Officer is responsible for maintaining at his Treasury a sufficient

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supply of all kinds of coin for issue to the public. He should, as far as possible, submit to the Currency Officer his requisitions for the supply of small coin and rupees with the Cash Balance Report. Ordinarily, remittances of coin will be sent to the District Treasury and distributed to Sub-treasuries from there by the Treasury Officer, but in certain cases e.g., when a Sub-treasury is on a Railway, it may be more economical to send remittances to a Sub-treasury and make the distribution from there.

(b) In Districts where the cash business of the Treasury is conducted by the Bank, the Manager or the Agent of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public at the District Treasury and also demand from the Treasury officer for supply to Sub-treasuries. When the Treasury Officer wishes to replenish the stock of coin at a Sub-directory he will obtain the necessary coin from the Bank unless the Sub-treasury requirements are large and it is more convenient and economical to obtain a direct remittance from the Currency Officer or a Small Coin Depot. In the case of branches of the State Bank of India, the Agents will submit their indents for supply of coin to the Local Head Office, which will arrange with the Currency Officer for the necessary remittances.

Foreign Coin

Instrn. 43. Save as hereinafter provided foreign coins and notes should not be received in Treasuries except under some general or special orders of the Government.

Instrn. 44. Troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the Treasury nearest the frontier (or at the next, on a certificate that the frontier Treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops should certify the rate and also the fact that the money has been issued as pay.

Instrn. 45. Foreign coins may, in special circumstances, be paid into a Treasury as part of as deposit, eventually to be made over to a third party. The disbursement will be of the same coins, and so it is immaterial whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

Procedure in Treasuries the cash business of which is conducted by the Bank

Instrn. 46. The instructions contained in this chapter apply mutatis mutandis to Treasuries the cash business of which is conducted by the Bank, except where special instructions are laid down. The manager or agent of the bank will supply the Treasury Officer with the information necessary for the preparations of the returns mentioned in Instructions 38-41.

Chapter III

CURRENCY AND BANK NOTES

Instructions issued by the Reserve Bank of India

Denominations of Notes

Instrn. 1. Under the provisions of the R.B.I. (India Act II of 1934), the sole right to issue Bank notes in India has been vested in the R.B.I. with effect from the 1st April,

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1935 and the Government of India have ceased to issue currency notes. The Reserve Bank has taken over the liability for the currency notes issued by the Central Government.

(Memo. No. 49693-Exp-C/55-1, Fin., Dt. 4-10-1955)

Instrn. 2. Currency notes of the denominational values of one rupee, two and a half rupees, five rupees, ten rupees, twenty rupees, fifty rupees, one hundred rupees, five hundred rupees, one thousand rupees and ten thousand rupees have been issued by the Government of India. Under the provisions of the Reserve Bank of India Act, these notes are legal tender throughout India. The issue of notes of the denominational value of two and a half rupees and twenty rupees has been discounted and currency notes of the other denominational value supplied by the Central Government have been issued by the Reserve Bank of India in addition to its own notes.

(Memo. No. 49693-Exp-C/55-l, Fin., Dt. 4-10-1955)

Instrn. 3. Bank notes issued by the Reserve Bank will be of the denominational value of two rupees, five rupees, ten rupees, one hundred rupees, one thousand rupees, five thousand rupees, and ten thousand rupees, unless otherwise directed by the Central Government on the recommendation of the Central Board of the Bank. Bank notes and Currency notes issued by the Bank are legal tender throughout India.

Note :—Bank notes and currency notes of the denominational value of five hundred rupees, one thousand rupees and ten thousand rupees issued prior to 12th January, 1946 were denomnetised with effect from that date and are no longer legal tender. Bank notes of the denominational value of one thousand rupees, five thousand rupees and ten thousand rupees in the Asoka Pillar design have been issued with effect from 1St April, 1954, and are legal tender.

(Memo. No. 49693/Expr.C/55-l, Fin., Dt. 4-10-1955)

Receipt and Issue of Notes

Instrn. 4. [***Deleted***].

Instrn. 5. No restrictions are imposed on the issue of notes at Treasuries in exchange for coin or for notes of other denominations.

Instrn. 6. Although no person has a legal claim to obtain coin for notes presented at Treasury, the accommodation should be given whenever possible, and all applications for exchange should be granted, provided that the coins or notes applied for are available, subject to any general or special limitations which the Reserve Bank or the Central Government find it necessary to impose from time to time.

Instrn. 7. Subject to any limitation which may be imposed in particular case the Treasury Officer should, whenever he is satisfied that no inconvenience will be caused to the Treasury, exhibit in some conspicuous place a placard in English and the Indian language in local notifying that he is prepared to give coin for notes.

Note 1 :—Notes to a limited extent may be cashed for the convenience of travellers when the Treasury is unable to cash them for the general public.

Note 2 :—Facilities should be given as far as possible for encashment of notes at Sub- treasuries.

Instrn. 8. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts the Treasury Officer should at once bring the fact to the notice of the Currency Officer.

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Instrn. 9. The ordinary exchanges with the public mentioned in Instructions 5-7 should be made from the Treasury balance. When, however, the amount of rupees or notes of any denomination in the Treasury balance is insufficient to meet the demand for exchanges, rupees or notes of the required denominations may be obtained from the currency chest in accordance with Instruction 14 (iv) under Treasury Rule 11.

Instrn. 10. It is desirable from the point of view of the popularity of the note issued that clean notes only should be put into circulation. This has, at the same time, the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of District Treasuries, however, it is not feasible entirely to discontinue re-issues, but Currency Officer will arrange to keep Treasuries in their jurisdiction supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled, defaced or torn should not in any case be re-issued to the public and cut notes should not ordinarily be reissued. Notes unfit for re-issue should be sent to the Issue Department of the Reserve Bank (or the Treasury named by the Currency Officer for the purpose) in the first remittance sent thither in accordance with Subsidiary Rule 16 under Treasury Rule 30.

(Memo. No. 49693, Exp.C/55-I, Fin., Dt. 4-10-1955)

Instrn. 11. Subject to the remarks in the preceding instruction, all note, if fit for issue, may be issued to the public irrespective of the circle from which they were issued or deposited in the currency chests under the relevant orders.

Notes of the denominational values of two and a half rupees and twenty rupees should not be issued to the public, but should be remitted to the Issue Department of the Reserve Bank (or the Treasury named by the Currency Officer for the purpose). See Subsidiary Rule 16 under Treasury Rule 30.

(Memo. No. 49693, Exp.C/55-1, Fin., Dt. 4-10-1955)

Instrn. 12. In order to prevent the older issues of notes being stored for an indefinite period in a Treasury, notes fit for re-issue should be arranged in the double lock Treasury balance and the currency chest balance in the order of receipt and should be re-issued from these balances in the same order. Notes received across the counter in the course of daily transactions may be re-issued at once provided that they are in good condition.

Instrn. 13. Notes unfit for issue should be kept separately in the Currency Chest balance pending remittance to an Issue Department of the Reserve Bank in accordance with Subsidiary Rule 16 under Treasury Rule 30.

(Memo. No. 49693, Exp.C/55-1, Fin., Dt. 4-10-1955)

Forged, Defective and Lost Notes

Instrn. 14. (a) In the event of a forged note being presented, the note and the presenter should be made over to the Police, if the Treasury Officer considers it advisable to do so. If however, the Treasury Officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note and take the name and address of the presenter and his statement regarding the person from whom he received the note. The forged note and presenters' statement should be sent to the Police for further enquiry. After the enquiry has been complete, the Police will forward the forged note to the issue-department of the Reserve Bank along with a report.

(Memo. No. 49693.Exp.C/55-l, Fin., Dt. 4-10-1955)

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Note :—When a forged note is impounded, it should be stamped with the word "forged" or the word "forged" should be written on it in red ink in large letters before it is sent to police for enquiry.

(b) Notes disfigured by oil or other substances should be scrutinized with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult.

(c) The Managers of certain Joint Stock Banks and Exchange Banks have instructions to send forged notes presented to them to the nearest Treasury for impounding. When a Treasury Officer receives a forged note from a Bank he should take action in accordance with Clause (a) above.

(d) The Bank has issued instructions to all the Scheduled Banks that when a forged note is presented to a Scheduled Bank, if the presenter is known to it should issue a receipt for the note and take from the presenter a statement as to how the note came into his possession. The statement along with the forged note should be forwarded to the nearest Treasury/Sub-treasury/Currency Officer for his information and action as in Sub-paragraph (1) above. If the presenter is not known and if suspected of being cognizant of the forgery, he should be handed over to the local police for investigation and a suitable report sent to the Circle Currency Officer. In either case the word "forged" should be written in red ink in large letters on the note before it leaves the custody of the Bank.

(Memo. No. 4063 lfAccts/6l-l, Dt. 24-7-1961)

(e) At places where there is neither an Issue Department of the Reserve Bank nor a Branch, Sub-branch or Treasury Pay Office or an Agency, Bank of India, Treasury and Sub-treasury Officers are authorized to accept, for disposal in the usual manner, suspected currency or Bank notes tendered by Post and Telegraph Offices.

(Memo. No. 49693/Exp.C/55-l. Fin., Dt. 4-10-1955)

Instrn. 15. No person is of right entitled to recover the value of any lost, stolen, mutilated or imperfect Currency or Bank notes, but rules have been framed under the Reserve Bank of India Act prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace. The rules are contained in Appendix 26.

Instrn. 16. Half, mutilated, mismatched or altered notes and notes disfigured by oil or other substances in such manner as to render their identification doubtful, should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with the rules in Appendix 25 for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

Note 1 :—Notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the Treasury and dealt with under Subsidiary Rule 16 under Treasury Rule 30. The features necessary for the identification of a note are, besides the number, which must, including the serial letters, be all intact, the denomination, the place of issue where indicated, the signature and the watermark.

Note 2 :—Defective notes should be stamped with "Half note payment refused", "Mutilated- Payment refused", "Mismatched-Payment refused" or "Altered-payment refused" as the case may be, or such words should be written in red ink in large letters before they are returned to the presenter.

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Instrn. 17. The value of lost, stolen or wholly destroyed notes of the denominations of Rupees 10 and below will not be refunded. Persons applying to a Treasury Officer for refund of the value of 1ost stolen or wholly destroyed notes of the denomination of Rs. 20 and above should be referred to the Currency Officer of any Office of Issue for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

(Memo. No. 49693, Exp-C/55-I, Fin., Dt. 4-10-1955)

Procedure in Treasuries the cash business of which is conducted by the Bank

Instrn. 18. The provisions in Instructions 1-17 apply mutatis mutandis to Treasuries the cash business of which is conducted by the Bank.

Indents for Notes

Instrn. 19. The Treasury Officer is responsible for keeping the currency chest and Treasury balances sufficiently stocked with all denominations of notes to provide for issue to the public in payments on behalf of the Government and in exchange for coins. He should, as far as possible, submit to the currency officer his requisitions for the supply of notes with the cash balance report. Ordinarily, remittances of notes will be sent to District Treasury and distributed to Sub-treasuries by the Treasury Officer, but in certain cases e.g., when a Sub-treasury is on a Railway it may be more economical to send remittances to a Sub-treasury for distribution.

(Memo. No. 49693-Exp-C/55-I, Fin., Dt. 4-10-1955)

Instrn. 20. At places where the cash business of the Treasury is conducted by the Bank, the Manager or Agent of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public as well as the District Treasury and also demands from the Treasury officer for supply to Sub-treasuries. When the Treasury officer wishes to replenish the stock of notes in a Sub-treasury, he will obtain the necessary supply of notes from the Bank unless the Sub-treasury requirements are large and it is economical and convenient to obtain a direct remittance from an Issue Department of the Reserve Bank. In the case of Treasuries the cash business of which is conducted by the State Bank of India, the Agent of the Bank will submit his indents for supply of notes to his Local Head Office, which will arrange with the Currency Officer for the necessary remittance.

(Memo. No. 49693, Exp-C/55-I, Fin., Dt. 4-10-1955)

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Chapter IV

MISCELLANEOUS SUBJECT

Local Funds

Instrn. 1. The expression ‘local fund’ covers-*

(1) the moneys received and administered by a body which, though not par of the Government’s departmental organization, has been placed under the control of the Government by a law or a rule having the force of law, whether in regard to its proceedings generally or to specific matters, e.g., budget, creation of particular posts in its service and appointments to such posts and the leave pension and other rules applicable to its servants;

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(2) the moneys received and administered by any other specified body when the Government have published a special notification to the effect that they constitute a local fund; and

(3) the moneys recovered from district boards for any specific purpose ad constituted into a separate fund under any law or rule having the force of law provided that the fund is specially notified by the Government as a "local fund".

** The transactions of local funds are not included as such in the Government Account except in so far as their cash balances are deposited with the Government under the rules and accounted for under the deposit head "Deposits of local funds" within the Public Account. The Government's function in regard to such deposits is that of a banker.

*• See Article 6, Andhra Pradesh Financial Code

** See Article 303 & 304, Andhra Pradesh Financial Code

Instrn. 2. The main classes of local funds are :—

(1) (a) District Funds [i.e., the moneys of District Boards governed by the Madras District Boards Act, 1920 (Madras Act XIV of 1950) as subsequently amended].

(b) Panchayat Funds [i.e., the moneys of Panchayats governed by the Madras Village Panchayats Act, 1950 (Madras Act X 1950), as subsequently amended].

(2) Municipal Funds [i.e., the moneys of Municipal Council governed by the Madras District Municipalities Act, 1920 (Madras Act V of 1920), as subsequently amended].

(3) Education Funds [i.e., the fee Funds of Universities, and the Elementary Education Funds of District Boards and Municipal Councils governed by the Madras Elementary Education Act, 1920 (Madras Act VIII of 1929), as subsequently amended].

(4) Port and Marine Funds which do not relate to major ports [including the Minor Ports Fund and the Minor Ports Pilotage Funds].

(5) Market Committee Funds [i.e., the moneys of Market Committees governed by the Madras Commercial Crops Market Act, 1933 (Madras Act XX of 1933).

(6) The Central Fund constituted to meet the leave salary and contribution towards provident fund in respect of Municipal Commissioners and the Panchayat Executive Officers during leave.

(7) Library Funds [i.e., the money of the Local Library authorities governed by the Madras Public Libraries Act, 1948 (Madras Act XXIV of 1948 as subsequently amended], and

(8) Funds of Andhra Pradesh Road Transport Corporation.

(G.O.Ms.No. 522, Fin., ,Dt. 16-5-1958)

Instrn. 3. *Local Bodies:- A. Zilla Parishads and Municipal Councils*.

(1) Banking account with the Government Treasury :—Every District board and every municipal council should keepa1l its funds (other than funds invested in accordance with this instruction) in a single banking account with the Government Treasury or Sub- treasury, if there is one at its headquarters, provided that a Municipal Council which had

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a current account with the state co-operative bank on the 5th April, 1939 may continue to have it.

A Municipal Council at the headquarters of which there is no Treasury or Subtreasury should keep its banking account with the nearest Treasury or Sub-treasury. If any such Municipal Council considers it absolutely necessary to keep a current account in Bank in addition to its account with the Treasury, it should apply to the Government for special permission to do so. The Government will not ordinarily give such permission unless there is a suitable Bank situated at the headquarters of the Municipal Council or nearer to it than the nearest Treasury or Sub-treasury, and the permission, if given, will be subject to such conditions as the Government may prescribe.

All moneys payable to a District Board or Municipal Council by the Government or through the agency of the Government will be paid into the local body's banking account with the Treasury.

The Administrators of Local Funds and Personal Deposit Accounts should send their pass books to the Treasury or Sub-treasury, as the case may be, regularly once in a week or ten days to be written up. The Treasury or Sub-treasury officer should see that the pass book is promptly returned to the Administrator concerned after the entries have been brought up-to-date. (Memo. No. I 1071/1278/Accts/69-15, Dt. 7-4-1971)

Note :—In places where the cash business of the Treasury or Sub-treasury is conducted by the Bank, the banking accounts will be kept at the Reserve Bank, Madras, or any branch of the State Bank of India or the State Bank of Hyderabad acting as the Agent of the reserve bank.

(2) *Investments outside the Government Treasury* :—A Zilla Parishad or Municipal Council may invest the whole or any portion of the undermentioned ear-marked funds in the manner indicated below :—

(a) Provident Fund,

(b) Railway Cess Fund,

(c) Water and Drainage Fund (including savings due to the provincialisation of hospitals, if any), and

(d) Endowment Funds.

(3) *Permissible forms of investment* :—Investments should be in the form of securities or deposits as specified below :—

(i) Andhra Pradesh Government Securities and securities guaranteed by the Andhra Pradesh Government as to payment to interest and repayment of principal;

(ii) non-terminable loans of the Union Government;

(iii) fixed deposits for periods upto three years in the Andhra Pradesh State Co-operative bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose;

(iv) Post Office Savings Bank Deposits (only in the case of Provident Fund balances likely to be required for yearly disbursement); and

(v) Defence Bonds, 1946 and Savings Certificates issued by the Government.

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An investment of the kind referred to in Item (iii) above shall be made only with the previous sanction of the Inspector-General of Local Administration if the amount, proposed for investment in any One of the Bank together with the amount, if any, already invested in that Bank exceeds Rs. 5,000. Every application to the Inspector for sanction to such investment or re-investment shall be submitted through the Registrar of Co-operative Societies.

Investments of the funds of local bodies should be made in Item (1) above, except when there are special reasons for considering that it would be more advantages to invest in one of the other permissible forms.

B. Panchayats :—As a general rule, all moneys received by Panchayats constituted under Section 3 (1) of the Madras Village Panchayats Act, 1950 (Madras Act X of 1950) should be lodged either in the nearest Government Treasury or in the nearest Post Office Savings Bank or in both. A Panchayat may, however, with the sanction of the Inspector- General of Local Administration, either lodge its moneys in a current account with a Bank or Co-operative Society or subject to such conditions as to security and otherwise, as the Inspector may lay down, leave its moneys in the custody of the President or any other respectable person. A Panchayat may, with the sanction of the Inspector, invest any sums not required for immediate use in any manner which the Government may by general or special order approve.

Instrn. 4. The balance at the end of the year at the credit of each local fund shall be verified by the Treasury Officer in consultation with the authority administering the fund. The Treasury Officer shall obtain from such authority, a certificate of balance as worked out in the accounts of the administrator by 30th June each year and record the same in his office duly reconciling the differences, if any, between the balances furnished by the administrator and the balance appearing in the Treasury account as corrected by adjustments in the accounts for march final. It is not necessary for the Accountant-General to maintain the detailed accounts of receipts and payments for such local funds except where the local fund has banking accounts with more than one Treasury and separate balances are not maintained by Treasuries. The balance on the Accountant-General's Book is the balance acknowledged by the Government.

(G.O.Ms.No. 297, Fin. & Plg. (Accts. II), Dt. 20-11-1978)

Public Debt

Permanent and Temporary Loans

Instrn. 5. When, under the terms of a Loan Notification issued by the Government, subscriptions to any new loan under the terms of the notification are receivable at the Treasury, the procedure to be observed by Treasury and Sub-treasury Officers in receiving such subscriptions and crediting them into the Government Account will be regulated by the provisions of Chapter VII of the Government Securities Manual and by such supplementary instructions, if any, as may be issued by the Government in this behalf.

Instrn. 6. The procedure to be followed by the Treasury and Sub-treasury Officers and the Public Debt Offices in making payments in respect of the principal of any loan when it falls due, will be governed by the rules contained in Chapter VIII of the Government Securities Manual and supplementary instructions, if any, issued by the Government in this behalf.

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Floating Debt

Treasury Bills

Instrn. 7. Unless the Government directs otherwise, Treasury Bills will be issued from and repaid at the offices of the Reserve Bank at Madras, Bombay and Calcutta. Subject as hereinafter provided, the procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

Instrn. 8. Treasury Bills can be paid on maturity only at the office or branch of the Reserve Bank from which they were issued. After payment, the discharged bill should be transmitted to the Accountant General in the same way as other paid vouchers.

Ways and Means Advances

Instrn. 9. When Ways and Means Advances are taken by the Government from the Bank, the request to the Bank will be accompanied by a demand promissory note for the amount on behalf of the Governor. At the same time, the particulars of the advance, that is, the amount and the interest payable thereon, should be communicated by the Government to the Accountant-General.

Instrn. 10. When notifying a repayment, a copy of the instructions to the Bank should be endorsed to the Accountant-General concerned. The Bank will cancel the promissory note for the advance repaid and make a note on the promissory note if it is a part payment. The note on final cancellation will be returned to the Government.

Instrn. 11. Interest on a Ways and Means Advance will be debited against the Government servants by the Bank at the time of repayment.

Transactions relating to Governments of other Countries

Instrn. 12. Unless the Government by any general or specific order direct otherwise a Treasury Officer may receive or authorize the Bank to receive moneys tendered on behalf of Government of other countries, nor make or authorize payment of any claims against each Government that be presented to him, except under the authority of the Accountant- General.

Instrn. 13. In receiving or authorizing the Bank to receive such money and in making or authorizing such payments as aforesaid, the Treasury officer will be guided generally by the provisions of the relevant subsidiary rules and instructions under Treasury Rules “10 and 16” except insofar as they may be supplemented or modified by any general or special instructions issued by the Accountant-General. In all cases of doubt, the Treasury Officer should take the orders of the Accountant-General.

Instrn. 14. Money received into or paid out of the State Government Account in respect of transactions with the Governments of other countries will be adjusted by payment to, or recovery from the Governments concerned, by the Accountant-General.

Destruction of Accounts Records

Instrn. 15. The general rules regarding the destruction of records appertaining to the accounts audited by the India Audit Department are contained in Article 326 of the

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Andhra Pradesh Financial Code. The preservation and destruction of Treasury records are regulated by those rules and the rules in Paragraph 6 of Standing Order No. 169 of the Board of Revenue and Appendices VIII and IX to Chapter XV of the Board's Standing Orders. No deviation from the periods laid down in these rules for the preservation of Treasury records is permissible without the concurrence of the Accountant-General, and no alteration should be made in these rules without his concurrence.

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The
Andhra Pradesh
TREASURY CODE

Volume II

PART I - Appendices

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THE ANDHRA PRADESH
TREASURY CODE

VOLUME II

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THE ANDHRA PRADESH TREASURY CODE

Volume II

Part-I

Appendix 1

[See Instruction under Treasury Rule 3 and the Instruction under Treasury Rule 401]

Agreement between the Governor of the State of Andhra Pradesh and the Reserve Bank of India

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

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

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

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

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

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say :—

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

2. The general banking business of the Government of Andhra Pradesh (hereinafter referred to as "the Government") including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to provisions of this agreement and of the Act and to such

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orders and directions as may from time to time by given to the Bank by the Government through any Government Officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.

3. The Government shall employ the Bank as the sole Banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Government in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.

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

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

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

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6. The Bank shall make ways and means advances to the Government if so required at such rate of Interest not exceeding bank rate as may be fixed by the Bank from time to time provided that the total of such advances outstanding at any onetime shall not exceed twice the amount of the minimum balance prescribed under Clause 5 and any subsidiary agreement provided under the clause and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months from the date of the initial advance.

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

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

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

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

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

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

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

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

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

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

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

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

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

11. The Bank shall 4Iot be at liberty to close any of its offices or branches except on days which are or are declared to be public holidays under the Negotiable Instruments Act, 1881 (Central Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on Sundays and on public holidays authorized by the Government with whose jurisdiction such agencies may be respectively situated.

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

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

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

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

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

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

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Appendix 2

[See Instruction I under Treasury Rule 3]

List of Offices of the Reserve Bank of India, Local Head Offices of the State of Bank of India and the State Bank of Hyderabad and Branches, Sub-branches and Pay Offices of the State Bank of India and the State Bank of Hyderabad

A. Offices of the Reserve Bank of India

(1) Calcutta

(2) Bombay

(3) Madras

(4) Delhi

B. (i) Local Head Offices of the State Bank of India

(1) Madras

(2) Calcutta

(3) Bombay

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(ii) Local Head Office of the State Bank of Hyderabad

Hyderabad

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

1. ANDHRA PRADESH STATE

1. Addanki
2. Adilabad (District Treasury)
3. Adilabad (Headquarters Sub-treasury)
4. Adoni
5. Alamur
6. Allagadda
7. Alur
8. Amalapuram
9. Anakapalli (East)
10. Anakapalli (West)
11. Andol
12. Anantapur (District Treasury)
13. Anantapur (Headqaurters Sub-treasury)
14. Armoor
15. Asifabad
16. Atchampet
17. Atmakur (Kurnool)
18. Atmakur (Mahaboobnagar)
19. Avanigadda
20. Badvel
21. Banaganapalle
22. Bangarupalem
23. Bandar
24. Banswada
25. Bapatla
26. Bhadrachalam
27. Bhainsa
28. Bheemunipatnam
29. Bhimavaram
30. Bhongir
31. Boath
32. Bobbili
33. Bodhan
34. Burgampahad
35. Chandragiri
36. Chilakalapudi (District Treasury)
37. Chinnoor
38. Chintalapudi
39. Chipurupalli
40. Chirala
41. Chittoor (District Treasury)
42. Chodavaram
43. Cuddapah (District Treasury)
44. Cuddapah (Headquarters Sub-treasury)
45. Cumbum
46. Devarakonda
47. Dharmavaram
48. Dhone
49. Eluru (District Treasury)
50. Ellanianchili
51. Gadwal
52. Gajapathinagarani
53. Gannavaram
54. Gazwel
55. Giddalur
56. Gooty
57. Gudivada
58. Gudur
59. Gurajala (Palnad)
60. Guntakal
61. Guntur (District Treasury)
62. Guntur (Headquarters Sub-treasury)
63. Hindupur
64. Huzurabad
65. Huzurnagar
66. Hyderabad (District Treasury)

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67. HYderabad (Headquarters Sub-treasury)
68. Ibrahimpatnam
69. Ichapuram
70. Jadcherla
71. Jaggayyapet
72. Jagtial
73. Janinialamadugu
74. Janagaon
75. Kadiri
76. Kagaznagar
77. Kaikalur
78. Kakinada (District Treasury)
79. Kakinada (Headquarters Sub-treasury)
80. Kalwakurthi
81. Kalyandurg.
82. Kamalapuram
83. Kamareddy
84. Kandukur
85. Kanigiri
86. Karimnagar (District Treasury)
87. Karimnagar (Headquarters Sub-treasury)
88. Kavali
89. Khammam (District Treasury)
90. Khammam (Headquarters Sub-treasury)
91. Khanapur
92. Kodangal
93. Koilkuntla
94. Kollapur
95. Kothagudem
96. Kothapeta
97. Kovur (Nellore)
98. Kovvur (West Godavari)
99. Kuppam
100. Kumool (District Treasury)
101. Kumool (Headquarters Sub-treasury)
102. Luxettipet
103. Macherla
104. Madakasira
105. Madhira
106. Madanapplle
107. Madnoor
108. Mahaboobabad
109. Mahaboobnagar (District Treasury)
110. Mahaboobnagar (Headquarters Sub treasury)
111. Makthal
112. Mancherial
113. Mangalagiri
114. Manthani
115. Markapur
116. Medak
117. Medchal
118. Metpalli
119. Miryalaguda
120. Mudhole
121. Mulug
122. Nagarkurnool
123. Nalgonda (District Treasury)
124. Nalgonda (Headquarters Sub-treasury)
125. Nandigama
126. Nandikotkur
127. Nandyal
128. Narasannapet
129. Narasaraopet
130. Narayankhed
131. Narasampet
132. Narsapur (Medak)
133. Narsapur (West Godavari)
134. Narsipatnam
135. Nellore (District Treasury)
136. Nellore (Headquarters Sub-treasury)
137. Nidadavolu
138. Nirmal
139. Nizamabad (District Treasury)
140. Nizamabad (Headquarters Sub-treasury)
141. Nuzvid
142. Ongole (District Treasury)
143. Ongole (Headquarters Sub-treasury)

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144. Palakol
145. Palakonda
146. Palamner
147. Palasa
148. Pargi
149. Parkal
150. Parvathipuram
151. Pathapatnam
152. Pattikonda
153. Peddapalli
154. Peddapuram
155. Penukonda
156. Piler
157. Pithapuram
158. Podili
159. Polavaram
160. Ponnur
161. Proddatur
162. Pulivendla
163. Punganur
164. Puttur.
165. Rajahmundry (North)
166. Rajahmundry (South)
167. Rajampet
168. Ramachandrapuram
169. Ramannapet
170. Rayachoti
171. Rayadurg
172. Razole
173. Repalle
174. Salur
175. Sangareddy (District Treasury)
176. Sangareddy (Headquarters Sub-treasury)
177. Sattenapalli
178. Shadnagar
179. Siddipet
180. Sircilla
181. Sirpur
182. Sompeta
183. Srikakulam (District Treasury)
184. Srikakulam (Headquarters Sub-treasury)
185. Srikalahasti
186. Srungavarapukota
187. Sullurupeta
188. Suryapet
189. Tadipatri
190. Tadepalligudem.
191. Tandur
192. Tanuku
193. Tekkali
194. Tenali
195. Tirupathi
196. Tiruvur
197. Tuni
198. Uravakonda
199. Utnoor
200. Vayalpad
201. Vijayawada (East) Gandhinagaram
202. Vijayawada (West)
203. Vinukonda
204. Vikarabad
205. Visakhapatnam (District Treasury)
206. Visakhapatnam (Headquarters Sub treasury)
207. Venkatagiri.
208. Venkatapuram
209. Vijayanagaram (East)
210. Vijayanagaram (West)
211. Vuyyur
212. Wanaparthi
213. Warangal (District Treasury)
214. Warangal (Headquarters Sub-treasury)
215. Yellandu
216. Yellareddy
217. Yemmiganur
218. Zahirabad

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2. CENTRAL

Ajmer
Bhuj (Kutch)
New Delhi
Rajkot
Sambhar
Trivandrum

3. OTHER STATES

Assam
Dibrugarh
Shillong
Tezpur

Bihar
Arrah (T.P.O.)
Bettaiah
Bhagalpur
Chaibassa
Chapra
Darbhanga
Dhanbad
Gaya
Jamshedpur
Monghyr
Muzaffarpur
Patna
Pumea
Ramgarh (Sub-Branch)
Ranchi

Bombay
Ahmedabad
Ahmednagar
Belgaum
Bhusaval
Broach
Deolali
Dharwar
Dhulia
Dohad
Gadag
Godhia
Hubli
Jalgaon
Koihapur
Nadiad
Nasik
Pachora
Poona
Sholapur
Surat
Thana (T.P.O)

Madhya Bharat
Gwalior
Indore
Ratlam
Ujjain

Madhya Pradesh
Akola
Amraoti
Bilaspur (T.P.o)
Bhopal
Chanda
Ellichpur
Gondia
Harda
Jubulpore
Katni
Khatngaon
Khandwa
Nagpur
Raigarh
Raipur
Rajnandgaon
Saugor
Wardha
Yeotmal

Madras
Cannanore
Cochin
Coimbatore
Cuddalore
Erode
Khozikode
Kumbakonatn
Mahurai
Mangalore
Nagapattanam
Ootacamund
Pollachi
Salem
Tanjore
Tellicherry
Tiruchirapalli
Tirunelveli
Tirupur
Tuticorin
Vellore
Mysore
Bellary

Orissa
Balasore
Berhampore (Ganjam)
Cuttack
Sambalpur

Punjab (India)
Abohar
Ambala City

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Amritsar
Fazilka (T.P.O)
Ferozepore
Gurdaspur
Hissar
Hoshiarpur
Jammu
Jullundur City
Kamal
Ludhiana
Pathankot
Rohtak
Simla
Srinagar
Uttar Pradesh
Agra
Aligarh
Allahabad
Azamgarh
Bahraich
Ballia
Banaras
Bareilly
Basti
Budaun
Bulandshahr
Dehra Dun
Etawah
Faizabad
Farrukhabad
Gonda
Gorakhpur
Hapur
Hathras
Thansi
Kanpur
Lakhimpur (Kheri)
Lucknow
Moinpuri
Mathura
Meerut
Mirzapur
Moradabad
Mussoorie
Muzaffarnagar
Naini Tal
Pilibhit
Pratapgarh (T.P.O)
Rampur
Roorkee (T.P.O.)
Saharanpur
Shajahanpur
Sitapur
West Bengal
Alipore (T.P.O)
Asansol
Bankura (T.P.O)
Berhampore(West Bengal)
Burdwan
Chinsurah
Darjeeling
Howrah
Jalpaiguri
Krishnagar
Midnapore (T.P.O)

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

I. BRANCHES OF THE STATE BANK OF INDIA

1. MADRAS CIRCLE

Allepppey
Bangalore
Bangalore City
Mount Road (Madras)
Palakol
Quilon
Trichur

2. OTHER CIRCLES

Bengal
Alwar
Ambala Cantonment
Ballygunge (Culcutta)
Bhowanipore (Culcutta)
Bumpur
Burra Bazar (Culcutta)
Chandausi
Delhi
Kanpur City
Netaji Subhas Road (Culcutta)
Park Street (Culcutta)
Shambazar (Calcutta)
Bombay
Ahmedabad Station
Byculla (Bombay)
Dadar (Bombay)
Hyderabad (Deccan)
Indore City
Jaipur
Jodhpur
Jubbulpore City
Mandvi (Bombay)
Nanded
Poona City
Porbandar
Sandhurst Road (Bombay)
Secunderabad

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II. SUB-OFFICES OF THE STATE BANK OF INDIA

1. MADRAS CIRCLE

Sub-Office	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***
Attur	Salem	Gudlavalleru	Gudivada	Namakkal	Salem	Tekkali	Vizianagarm
Avanigadda	Masulipatnam	Hospet	Bellary	Narasaraopet	Guntur	Telaprolu	Eluru
Bhavani	Erode	Idappadi	Salem	Nidadavol	Rajahmundry	Theni	Madurai
Chirala	Bapatla	Kaikaram	Eluru	Pattukkottai	Tanjore	Tirupattur	Vellore
Dharapuram	Turpur	Karur	Erode	Rajapalaiyam	Madhurai	Tiruvannamalai	Vellore
Dharmpuri	Salem	Mandapeta	Rajahmundry	Repalle	Bapatla	Tiruvarur	Nagapattinam
Dindigal	Madurai	Mannargudi	Tanjore	Samalkot	Kakinada	Tuni	Kakinada
Dronachalam	Kurnool	Marteru	Palakol	Sowcarpet	Madras L.H.O	Waltair	Visakhapatnam
Duggirala	Guntur	Madurai city	Madurai	Tadepalligudem	Bhimavaram		

2. OTHER CIRCLES

BENGAL

Sub-Office	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***
Agra City	Agra	Aonla	Chandausi	Baraut	Meerut	Bharthana	Etawah
Ahmadgarh	Ludhiana	Auraiya	Etawah	Bareilly City	Bareilly	Bhatinda	Forozepore
Aligarh City	Aligarh	Baheri	Bareilly	Batala	Amritsar	Bhiwani	Rohtak
Allahabad City	Allahabad	Bairangnia	Darbhanga	Begusarai	Monghyr	Bindki Mandi	Kanpur City
Allahabad University	Allahabad	Balrampur	Gonda	Berhampore Bazar	Berhampur	Biswan	Sitapur
Ambala City Mandi	Ambala City	Banaras City	Banaras	Bhadrak	Cuttack	Bolpur	Burdwan
Amroha	Moradabad	Banaras	Banaras Hindu University	Bhagalpur City	Bhagalpur	Budhlada	Hissar
Anandanagar	Gorakhpur		Banaras	Bharatpur	Mathura	Chittaranjan	Asansol

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Sub-Office	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***
Colgong	Bhagalpur	Horgaon	Sitapur	Khurja	Bulandshahr	Nawanshahr Doaba	Jullundur
Dabwali	Abohar	Harinagar	Muzaffarpur	Kishengunj	Purnea	New Delhi Parliament House	New Delhi
Dalmianagar	Gaya	Hissar Mandi	Hissar	Kosi Kalan	Mathura	Nilokheri	Karnal
Dankaur	Bulandshahr	Jadavpur College	Ballygunge	Kurali	Ambala City	Phagwara	Jullundur
Darbhanga Bazar	Darbhanga	Jagraon	Ludhiana	Kurukshetra	Karnal	Puri	Cuttack
Daurala	Meerut	Jahangirabad	Bulandshahr	Lakhisarai	Monghyr	Purulia	Jamshedpur
Delhi University	Delhi	Jaitu	Ferozepore	Lashkar	Saharanpur	Raneegunge	Asonsol
Deoband	Muzaffarnagar	Jakhal	Hissar	Ludhiana City	Ludhiana	Rohtak Mandi	Rohtak
Dibai	Aligarh	Jayanagar	Darbhanga	Majith Mandi	Amritsar	Rura	Kanpur City
Etawah Mandi	Etawah	Jullundur Cantonment	Karimganj	Malda Town	Abohar	Sahibgunj	Bhagalpur
Faridabad	Delhi	Jullundur	Kaithal	Malout	Ludhiana Mawana	Sainthia	Burdwan
Fentongunj	Jullundur	Farrukhabad	Kalna	Mandi phul	Moga	Samastipur	Darbhanga
Forbesganj	Purnea	Purnea	Kapurthala	Karnal	Pathankot	Saraya	Gorakhpur
Gauhati	Shillong	Kalna Burdwan	Kasganj	Meerut City	Abohar	Sasaram	Gaya
Ghaziabad	Meerut	Hathras	Kashipur	Ferozepore	Muzaffarnagar	Savan	Chapra
Giddarbaha	Abohar	Bareily	Katihar	Moradabad City	Muzaffarnagar	Seohara	Moradabad
Golagokarannath	Lakhimpur (Kheri)	Katwa	Muzzaffarnagar	Mukerian	Nabha	Shamli	Muzzaffarnagar
Gopalganj	Chapra	Burdwan	Khagaria	Abohar	Ludhiana	Shikohabad	Moinpuri
Gulmarg (Open June to Sept.)	Srinagar	Khanna	Ludhiana	Nawabgunj	Gonea	Sibpur	Howrah
Gunjdundwara	Hathras	Kherli	Alwar			Sikandrabad	Bulandshahr
Hansi	Hissar						

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Sub-Office	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***	***Sub-Office***	***Parent Branch***
Sindri	Dhanbad	Balaghat	Gondia	Dadarwara	Jubbulpore	Pachhar	Bhopal
Sirsa	Hissar	Basoda	Bhopal	Gategaon	Jubbulpore	Pandhurna	Nagpur
Sirsagunj	Manipuri	Belgaum Bazaar	Belgaum	Guna	Bhopal	Parbhani	Nanded
Sitamarhi	Darbhanga	Betul	Nagpur	Haveri	Hubli	Bipariya	Jubbulpore
Sultangunj	Bhagalpur	Bhatapara	Raipur	Itarsi	Bhopal	Pusad	Yeotmal
Tohana	Hissar	Bhilsa	Bhopal	Karanja	Amraoti	Ranebennur	Hubli
Ujani	Budaun	Bhind	Gwalior	Kereli	Jubbulpore	Savanur	Hubli
Uklana	Hissar	Chalisgaon	Dhulia	Ropargaon	Ahmednagar	Sehore	Bhopal
BOMBAY		Chhindwara		Laslalgaon		Seoni	
Akalkot	Sholapur	Jubbulpore	Dahanu	Nasik	Malkapur		Jubbulpore Shrirampur
Amalner	Dhulia	Damoh	Saugor	Morena	Gwalior		Ahmednagar Ujjain
Arvi	Wardha	Dhamtari	Raipur	Nandura	Khamgaon	Warora	Wardha
Bail-Hongal	Belgaum	Drug	Rajnandgaon	Narsinghpur	Jubbulpore	Wun	Yeotmal

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Appendix 3

[See Instruction 3 under Treasury Rule 4]

Instructions regarding the Training of Assistant Collectors, Probationary Deputy Collectors, Superintendents of the Finance Department and Officers of the Treasury and Accounts Department in Treasury Work

1. Every Assistant Collector should undergo a course of training in Treasury including training in a Sub-treasury for a period of two weeks. He should acquaint himself with the work branch by branch.

A Probationary Deputy Collector should undergo this training within the period of his probation.

Superintendents in the Finance Department should also undergo this training.

2. An Assistant Collector or a Probationary Deputy Collector who is undergoing Treasury training may be employed on other duty also if he can spare time for it.

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3. Officers of the Treasury and Account Service who have no previous experience of Treasury Work and Non-Gazetted Government Servants who have not worked as Sub-treasury Officers or Assistant Treasury Officers for a period of not less than two years, should undergo Treasury training for a period of six weeks (four weeks in a District Treasury and two weeks in a Non-banking Sub-treasury) before they are posted as District Treasury Officers.

4. As a general rule an untrained officer should not be placed in temporary charge of a District Treasury. Whenever the District Treasury Officer goes on inspection duly or otherwise absents himself from duty either on casual leave or due to other causes, the Assistant Treasury Officer of the District will hold independent charge of the Treasury during such absence and exercise full powers and discharge all the responsibilities the District Treasury Officer is vested with.

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Appendix 4

[See Instruction 7 under Treasury Rule 4 and Instructions 14 to 15 under Treasury Rule 5]

Instructions regarding the Inspection of Treasuries

Section I — District Treasuries

1. Inspection by an officer of the Indian Audit Department :—Each District Treasury will be inspected periodically by a Gazetted Officer of the Indian Audit Department, who will inform the Director of Treasuries and Accounts of any defects noticed and advice him as to suitable remedies. (See also Instruction 13 under Treasury Rule 4).

2. Inspection by the Director of Treasuries and Accounts or Deputy Director:— The District Treasury Officer is fully responsible for the general administration of the Treasuries in the district. The Director of Treasuries and Accounts or Deputy Director should inspect the District Treasury once a year, and prepare a note on the following matters :-

(1) Custody of cash and currency and Bank notes including the cash and notes in the currency chest,

(2) The condition of boxes and locks,

(3) The custody of the keys by the Treasury Officer and the Treasury,

(4) The guarding of the Treasury by the police sentries,

(5) The security furnished by the Treasurer and the Shroffs,

(6) The amount of cash kept in the sole custody of the Treasury,

(7) The custody of Reserve Bank Drafts forms, cheque books, etc.,

(8) Whether the stock of stamps, especially those of denominations for which there is no demand or only occasional demand, is appropriate and not excessive.

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(9) Whether the more important registers are in good order and kept uptodate, and the circulars of the. Accountant-General and the district standing orders relating to Treasury administration, if any, filed uptodate, and

(10) Whether the Treasury Officer has been systematic and punctual in the despatch of vouchers and returns to the Accountant-General and other authorities and in answering the Accountant-General's objection memoranda

The Director of Treasuries and Accounts or Deputy Director should also state in his report whether he has found all the padlocks and keys to be correct according to the Register in Form 26, and held in the correct custody in accordance with the rules. He should see, in the course of his inspection, that a Public Works Officer not lower in rank than an Executive Engineer has certified that the strong-room is secure and fit for use and that copies of the Public Works Officer's certificate and of the order of the District Superintendent of Police as to the positions of the sentires, etc., are hung up in a conspicuous place inside the strong-room. He should answer in the course of his inspection the questions contained in Annexure I, which will serve as a useful guide in the work of inspection but should not be regarded as exhaustive. He should issue his own orders at once for the correction of any mistakes or errors of procedure which he may discover.

Section II — Sub-treasuries

3. ***[Deleted]***.

4. Technical examination by the District Treasury Officer :—The Director of Treasuries and Accounts should also depute the District Treasury Officer for the technical examination of the Sub-treasuries of the district and the accounts maintained there, making temporary arrangements for the charge of the District Treasury during his absence. He should arrange for every Sub-treasury to be so examined in each Calendar year. The District Treasury Officer should visit the Sub-treasuries for this purpose without notice. The annual report prescribed in Paragraph 6 below should show the number of Sub- treasuries examined by the District Treasury Officer in the year and contain information as to the general state in which he found their accounts. The District Treasury Officer should answer in the course of his examination the questions contained in Annexure II. He should examine any unshroffed coin found in the. Sub-treasury at the time of inspection, and should despatch a report of the cash balance or the Sub-treasury including such coin to the District Treasury on the day or inspection, so as to serve as a check on the corresponding daily report submitted by the Sub-treasury Officer.

There is no objection to the District Treasury Officer being accompanied by a clerk and a peon when he visits Sub-treasuries to conduct this technical examination but the entire responsibility for the examination of the Sub-treasury rests on the District Treasury Officer alone, and the answers to all the prescribed questions should be in his handwriting.

The District Treasury Officer should report to the Currency Officer of the Reserve Bank of India, Madras, the balance in the currency chest as shown in the chest book on (the date of inspection and also the number and date of the last chest slip recorded in the currency chest register. He should send the report direct to the Currency Officer without the intervention of the Sub-treasury staff. The Currency Officer will verify the balance with his accounts and confirm it in a communication addressed to the District Treasury Officer

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by name to enable the latter to satisfy himself by this independent check that the currency chest accounts are properly kept at the Sub-treasury. Whenever a District Officer sends such a report to the Currency Officer, his full name with titles, if any, should be written in block letters or typed either below his signature or prominently at the head of the report.

5. ***[Deleted]***.

6. Annual report of inspection :—The District Treasury Officer should prepare an annual report recording the inspection of all the Sub-treasuries in the district during the calendar year and submit it to the Director of Treasuries and Accounts so as to reach him by the 20th January following. The report should contain the following particulars arranged in tabular form :—

(1) Name of Sub-treasury,

(2) Date of last preceding examination by the District Treasury Officer,

(3) Deleted,

(4) Date of examination in the year under report,

(5) Name of examining officer,

(6) Result of examination of the cash and cash accounts,

(7) Result of examination of the stock of stamps ; and

(8) Remarks.

Section III — Collecting Depots

7. When technical inspection of a collecting depot is conducted by the Treasury Officer (see Instruction 15 under Treasury Rule 5) the questionnaire contained in Annexure III may be used.

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ANNEXURE I
(TO. APPENDIX 4)

List of questions to be answered by the Director of Treasuries and Accounts or Deputy Director when Inspecting a District Treasury.

Strong-Room

1. Are there two locks to the outer door of the strong room ? Who keeps the keys ? [Subsidiary Rule 3 (a) under Treasury Rule 11].

2. (a) Is a copy of the latest certificate of the Executive Engineer or other inspecting officer of the Public Works Department that the Strong-room is secure and fit for use, hung up in a conspicuous place ? [Instruction 4 (e), under Treasury Rule 11].

(b) What s the date of the Public Works Officer’s certificate and is it still in force ? [Instruction 4 (e) under Treasury Rule 11].

(The Certificate of the Executive Engineer or other Inspecting Officer of the Public Works Department remains in force only for 12 months)

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3. Is a copy of the order of the Superintendent of Police prescribing the position of the sentries hung in a conspicuous place 7 [Instruction 4(e) under Treasury Rule 11].

4. Are the sentries adequate and posted in accordance with the orders of the Superintendent of Police ? [Instruction 4 (b) under Treasury Rule 11].

5. Does the strong-room contain the following and are they kept under double locks ?

(a) Chests containing valuable deposits for safe custody ? [Instructions 20-22 under Treasury Rule 11].

(b) Cash chests of other officers [Instruction 21 under Treasury Rule 11].

6. (a) Are registers kept to show the several chests deposited in the Treasury under items (a) and (b) in question 5 and are the registers properly maintained? [Instruction 20 under Treasury Rule 11].

(b) Are the counterfoils of the receipts issued when acknowledging receipt of a sealed cash chest or packet for safe custody, got back signed and posted on its original when the sealed cash chest or packet is returned 7 [Instruction 20 under Treasury Rule 11]. -

7. In the case of every department cash chest which is periodically deposited in and taken back from the Treasury, is a separate register maintained for noting the particulars of deposit and return ? [Instruction 21 under Treasury Rule 11].

8. Is the receipt or each department cash chest authorized by a specific order of the District Treasury Officer and is each cash chest sealed before being deposited ? [Instructions 19 & 21 under Treasury Rule 11].

9. Does the Treasury contain any cash under any of the following classes, not forming part of the general treasury balance ? :—

(a) Undisbursed pay.

(b) Balance of permanent advance.

(c) Imprest money drawn for payment of pensions.

(d) Other items.

Where are these items kept and in whose custody ?

9-A. (a) How is the disposal of undisbursed balances of pay and allowances watched ? [Subsidiary Rule 4(c) under Treasury Rule 32].

(b) Is a separate register maintained for each class of undisbursed balance or is a combined register in form No. 20 maintained for watching the undisbursed balances ?

(c) Does the Treasury Officer verify every day that the closing balance under each class of undisbursed balances as shown in the registers of undisbursed balance agrees with the balance as shown in the amanath balance register in Form No. 16 ? [Instruction 26 under Treasury Rule 10].

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(d) Are all items of pay, leave salary or allowances not disbursed within three months refunded at the end of the third month? [Subsidiary Rule 4(a) under Treasury Rule 32].

10. (a) Are the boxes and safes in good order ?

(b) Are there two padlocks to each?

(c) Who keeps the keys ? [Subsidiary Rule 3 under Treasury Rule 11].

11. (a) Is a register of all padlocks and keys belonging to the District Treasury and Sub-treasuries kept in the strong-room and it is properly maintained?

(b) Is a separate register kept in the form prescribed by the Reserve Bank showing the locks and keys which are the property of the Reserve Bank in the custody of the District Treasury and Sub-treasuries and is it properly maintained ?

12. Are the duplicate keys kept in the strong-room of the District Treasury ? [Instruction 5 (f) under Treasury Rule 11].

13. How many spare Chubbs, or Hobbs, or Dindigul, or Sparling, patent locks are there in store ?

14. Are all the locks in use and in store, good lever locks and are they kept in good condition?

15. Are any cheap and unsuitable locks in use?

16. (a) Where were the duplicate keys of the District Treasury strong-room at the time of inspection ? [Instruction 5 (g) under Treasury Rule 11].

(b) Were they re-examined by the Collector in April last and did he make a note in the register of padlocks and keys stating that he examined the keys and found them to be correct ? [Instruction 5 (g) under Treasury Rule II].

Cash and Cash Accounts

Receipts

17. (a) From an examination of the Day Book does it appear that all transactions for which no subsidiary register is maintained are entered in detail in the Day Book and that in regard to receipts for which subsidiary registers are maintained, only totals without details are brought on the Day Book? [Local Ruling under Art. 41, Andhra Pradesh Accounts Code, Volume II].

(b) What subsidiary registers are maintained and are they maintained properly ? [Local Ruling under Art. 41, Andhra Pradesh Accounts Code, Volume II].

(c) Is a daily classified list of receipts prepared from the Day Book? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(d) Does the Huzur Head Account sign this classified sheet and then hand it over to the posting clerk to post in the posting register? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(e) Are the totallings in the classified sheets correct? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

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(f) Do the totals in the classified sheets agree with the total in the Day Book and are the differences, if any, accounted for by refunds of revenue? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(g) On checking the entries in the classified sheets with the corresponding entries in the posting ledger, is each entry checked found to be correctly posted?
Charges

(h) From an examination of the Day Book, does it appear that all transactions for which no subsidiary register is maintained, are entered in detail in the Day Book and that in regard to charges for which subsidiary registers are maintained, only totals without details are brought on the Day Book ? [Local Ruling I under Arts. 32-34, Andhra Pradesh Accounts Code, Volume II].

(i) What subsidiary registers are maintained and are they maintained properly ? [Local Ruling 1 under Arts. 32-34, Andhra Pradesh Accounts Code, Volume II].

(j) Is a daily classified sheet of charges prepared from the Day Book ? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(k) Does the Huzur Head Accountant sign the classified sheet and then hand it over to the posting clerk to post in the posting ledger? [Local Rulings 2-3 under Arts. 95- 99, Andhra Pradesh Accounts Code, Volume II].

(1) Are the totallings in the classified sheets correct? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(m) Do the totals in the classified sheets agree with the total in the Day Book and are the differences, if any, accounted for by cash recoveries taken as abatement of charges ? [Local Ruling 2 under Arts. 95-99, A. P. Accounts Code, Volume II].

(n) On checking the entries in the classified sheet with the corresponding entries in the posting ledger, is each entry checked, found to be correctly posted?

(o) Does the Treasury Officer reconcile the departmental figures of his unit i.e., (District Treasury and Sub-treasuries in the District) every month ? What is the date fixed and the date on which the reconciliation was done ? Furnish statement showing the details for the preceding twelve months.

18. Has the amount of stamps, opium, undisbursed pay, etc., in the hands of the Treasurer been so regulated as not to exceed on any evening the amount of the security furnished by him?

19. What was the amount of cash (including undisbursed pay, etc.) stamps, opium etc., under single lock on the night before the inspection? Does it agree with the book balance ?

Government Securities

20. Are there any Government Securities deposited by a Government Servant in the Treasury that have been in deposit for more than 12 months ? If so, has any interest been paid on them ? [Paragraph 107 (a), Government Securities Manual].

21. (a) Is a register in Form 9 of Promissory notes enfaced for payment of interest maintained ?

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(b) Is it maintained separately for Union and State Promissory Notes?

(c) Are payments of interest made both at the Huzur Treasury and the Sub-treasuries duly noted in the cases and duly attested by the District Treasury Officer ?

(d) Is a Subsidiary register in Form No. 14, of Government Securities Manual maintained and entries made from day to day?

(e) Are the cancellation advices and advices of enfacement on Sub-treasuries received from the Reserve Bank of India issued to the Sub-treasuries pending?

(f) Is the register of interest warrants maintained properly?

22. (a) Is a register in Form 16 of the Government Securities Manual kept of powers of attorney, probate certificates and other documents connected with the transfer of, or drawing of interest on Government Securities ? [Paragraph 57, Government Securities Manual].

(b) (i) Is the register maintained upto date ?

(ii) Have the entries relating to persons who have ceased to act under the powers of attorney etc., been cancelled with authority for such cancellation duly noted ?

(iii) Have the entries been duly attested by the Treasury Officer ?

(iv) Have all fresh entries been made, quoting the resolution of the institution and duly attested by the Treasury Officer?

Stamps and Opium

23. Is the stock of stamps in excess of the requirements under any denomination? If so, what orders are passed regarding the disposal of the surplus ?

24. Is the direction contained in the concluding sentence of Rule 25 of the Rules for the Supply and Distribution of Stamps in the Stamp Manual invariably followed?

25. Is the store account of stamps kept regularly up to date ?

26. Does the District Treasury Officer date and initial the entries in the single lock registers at the end of every day when stamps are issued from double locks, etc., in token of verification ?

27. Are the correct rates of discount, taking into account both the denominations of stamps purchased and the distance of the vendor's station from the Treasury applied in calculating the discount allowed to stamp vendors on the stamps purchased from the Treasury ?

Note :—Before answering this question the Director of Treasuries and Accounts or Deputy Director should scrutinize a fair percentage of the indents and satisfy himself as to the correctness of the discount allowed.

28. Is the District Posting Register of stamps regularly posted and maintained?

29. Are the Plus and Minus Memoranda of all kinds of Stamps sent to the Accountant-General every month on the due date?

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30. Are the half-yearly physical verification certificates and stamp account sent to the Accountant-General for the half-year ending 30th September, 31st March in time?

31. Are the store accounts of opium in Forms 0.11, 0.12, and 0.13 maintained correctly by the Treasury and kept upto date?

Reserve Bank Remittances Draft Forms

32. (1) Is the stock of Reserve Bank of India Remittances Draft Forms kept in store under the key of the Treasury officer? [Subsidiary Rule 57 under Treasury Rule 30]

(2) Is it sufficient to meet the demands of the sub-treasuries ?

(3) Are the demands of the Sub-treasury Officer for these forms promptly met with?

Cash Orders

33. Is the register of cash orders, in form Treasury Account 23, Andhra Pradesh Accounts Code, Volume II, correctly maintained?

Letters of Credit

34. Are the registers of letters of credit (from Treasury Account 11 in the Andhra Pradesh Accounts Code, Volume II) correctly maintained for each of the departments in regard to which the system of letters of credit is in force, e.g., the Post and Telegraphs Department and the Public Works Department when the Executive Engineer has prescribed a limit up to which a Sub-divisional Officer may draw cheques?

35. (a) (i) Mention the departments in respect of which the system of letters of credit is in force ?

(ii) Is there a prescribed limit upto which an officer of the department may draw cheques?

(iii) Has the limit been exceeded at any time ?

(iv) If so, is any explanation forthcoming?

(b) State the designation of the Government servants (of other departments i.e., departments other than the Public Works, Defence and Posts and Telegraphs Departments) who draw funds on cheques.

Pensions

36. Are two registers in Form 81 maintained of the pension payment orders payable at the Treasury, one for political and one for service pensions and are they posted up-to- date ? [Instruction 64 under Treasury Rule 16]

37. Do the files of pension payment orders appear to be complete according to these registers and are they kept in the personal custody of the Treasury Officer? [Instruction 63 under Treasury Rule 16]

38. (a) Are payments of pension made at the Huzur Treasury ? If so are amounts required for payment of pensions in each week drawn on simple receipts and the undisbursed amounts remitted back into the Bank at the end of the week?

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(b) Does the Treasury Officer note every payment of pension on both the pensioner's half and the disburser's half of the Pension Payment Order? [Subsidiary Rule 72(b) under Treasury Rule 16]

(c) Is any of the Pension Payment Order over-full of notes of payment ? [Subsidiary Rule 85 (a) under Treasury Rule 16]

(d) Are the disburser's halves filed in serial order and kept in a locked box in the Double lock-strong-room when not actually in use ? [Instruction 63 under Treasury Rule16]

(e) Is a proof (Independent of the life certificate-furnished when payments are made) obtained every year and recorded, of the continued existence of each pensioner who is permanently exempted from personal attendance ? [Subsidiary Rule 71(a) and (c) under Treasury Rule 16]

(f) Does the Treasury Officer initial the column 'name of the pensioner' in the register and is a red ink line drawn below each entry? [Instruction 64 under Treasury Rule16]

(g) Have both halves of the Pension Payment Orders been sent to the Accountant General in respect of deceased pensioners ? [Subsidiary Rule 89 under Treasury Rule 16]

39. Are notices in the language or languages of the district exhibited conspicuously at the Treasury explaining the rules regarding the payment of pensions to severely wounded and the infirm Indian Military Pensioners and to Female Pension who are not accustomed to appear in public?

40. Are notices in the language or languages of the district exhibited conspicuously at the Treasury explaining the decision of the Government of India that a person must ascertain the facts before signing a certificate of widowhood and that the plea of ignorance of a widow's remarriage will not be accepted as a sufficient or valid ground for waiving recovery from him of any sum overpaid as a direct result of his signing a false certificate of widowhood.

41. Are the check-registers for military pensioner properly maintained for all classes of such pensioners and are they regularly posted and initialed by the Treasury?

Security furnished by Treasury staff

42. What is the amount of security furnished by the Treasurer?

43. How many Shroffs are employed in the District Treasury?

44. What is the form of the security furnished by each Government servant employed in the Treasury?

45. If the Treasurer or the Shroff has furnished personal security or security in the form of immovable property, has the special sanction of the Director of Treasuries and Accounts been obtained for its acceptance?

(Quote the number and date of the Director of Treasuries and Accounts Order)

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46. If personal security has been accepted in any case, is it for double the amount?

47. (a) What is the procedure adopted for the periodical testing of the sufficiency or solvency of the Treasury?

(b) In cases of fresh appointments, are necessary securities furnished promptly? If not, is the pay of the incumbents withheld till the securities are furnished?

48. If personal security or security in the form of immovable property has been furnished in any case, when was the sufficiency or solvency of the security last tested? [Art. 288 of the Andhra Pradesh Financial Code]

49. If security has been furnished in the form promissory notes of the Government, the Central Government, or any other State Government, Municipal Debentures or Port Trust Bonds, have these securities been accepted at their face value or 5 percent below the market price, whichever is less? Give particulars of such securities that have been accepted as security and their market value on the date of inspection. [Art. 289 of the Andhra Pradesh Financial Code]

50. If security has been furnished in the form of a deposit-receipt of the State Bank of India or a Central Co-operative Bank approved by the Registrar of Co-operative societies in any case—

(i) Has deposit been made in the name of the District Treasury Officer?

(ii) If the deposit is in the name of the pledger, has the Bank certified on the deposit receipt that the deposit can be withdrawn only on the demand or with the sanction of the District Treasury Officer.

(iii) Has the Government servant who furnished the security in this form agreed in writing to undertake the risks, if involved in the investment? [Art. 279 (5) of the Andhra Pradesh Financial Code]

(iv) Has the bank agreed that on receiving a signed treasury chalan and a withdrawal order from the District Treasury Officer in respect of the deposit or any part of it, it would at once remit the amount specified into the nearest Treasury along with the chalan and send the Treasury receipt to the district Treasury Officer.

51. If a fidelity bond furnished by an approved firm has been accepted as security in any case, has the Head of Department given its specific approval to the form of bond adopted in the case? [Art. 279 (6) of the Andhra Pradesh Financial Code]

52. Where are the security bonds kept? [Art. 285 of Andhra Pradesh Financial Code]

53. If security has been furnished in the form of a pass book for a Post Office Savings Bank Deposit in any case, has the depositor signed and delivered to the Postmaster a letter in the form prescribed for the purpose in the Post Office Savings Bank Rules? [Art. 279(3) of the Andhra Pradesh Financial Code]

54. If security has been furnished in the form of Post Office Cash Certificates or Savings Certificates issued by the Government in any case, have the certificates been transferred to the name of the District Treasury Officer with the sanction of the Head Postmaster under the Post Office Cash Certificate Rules, and have they been accepted at

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their surrender value at the time of tender ? [Art. 279(4) of the Andhra Pradesh Financial Code]

Procedure

55. Does the Bank despatch the pen carbon copy of the scroll cash book to the District Treasury Officer regularly on the morning following the date to which it refers? [Local Ruling 3 under Art. 42-43 in Volume II of the Andhra Pradesh Accounts Code]

56. Does the Bank forward the register of daily receipts and payments duly written up to the District Treasury Officer along with the pen carbon copy of the scroll cash book? [Local Ruling 5 under Arts. 42-43 in Volume II of the Andhra Pradesh Accounts Code]

57. Does the Bank send these documents to the District Treasury Officer in a locked box ? Are any reasonable precautions taken to prevent alteration or abstraction of any papers before the box reaches the District Treasury Officer? (Local Ruling 3 under Arts. 42-43 in Volume II of the Andhra Pradesh Accounts Code]

(a) Does each Sub-treasury send a daily sheet in the prescribed form to the District Treasury for every working day ? [Local Ruling 2 under Article 47, Andhra Pradesh Accounts Code, Vol. II). Is a register maintained to watch the receipts of the daily sheets ?

(b) Is there any delay in the receipts of daily sheets from the sub-treasuries ? If so, has any action been taken to prevent such delays?

(c) Are the paid vouchers and Miscellaneous chalans received with the daily sheets for every working day?

(d) Are they checked and distributed to the several Accountants promptly?

(e) Was any voucher or chalan found missing and was action taken promptly to call for it?

59. Does each Sub-treasury Officer send monthly certificate of personal verification of the Sub-treasury balance?

60. Is the balance at each Sub-treasury verified whenever the District Treasury Officer inspects the Sub-treasury?

61. Give a list showing the last occasion on which each Sub-treasury was inspected and the name of the inspecting officer.

Deposits

62. What was the result of the last half-yearly inspection of the registers of revenue deposits, Civil and Criminal Courts Deposits and Personal Deposits? Did the registers appear to have been properly maintained? [Instruction 5 under Treasury Rule 4].

Civil Deposits

63. (a) Are separate registers of receipts of deposits maintained in Form T&A 20, in respect of all Civil Deposits (Revenue Deposits, Civil Court Deposits, Criminal Court Deposits, Election Deposits, Deposits for work done for individual or public bodies, Union deposits). [Art. 64 and local ruling 2 under 75-77, A.P. Accounts Code Volume II]

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(b) Is each receipt entry initialled by Treasury Officer ? [Art. 61, Andhra Pradesh Accounts Code, Vol. II]

(c) Are entries made in this register for each deposit paid whether in cash or by transfer ? If in any case repayment is not made on the date of the order on the Bank, is the actual date of repayment noted in this register just below the entry of the date of order ? [Note under Art. 66, Andhra Pradesh Accounts Code, Vol. II]

(d) Is a register of repayment of deposits maintained ?

(e) Are plus and minus memoranda prepared every month?
Do they show the actual amounts deposited and repaid during the month as entered in the register of receipts and repayments ? [Art. 110, Andhra Pradesh Accounts Code]

(f) On checking a few deposits said to have been repaid by transfer into the day book, does it appear that the corresponding debit and credit entries have been duly made in the transfer column of the Day Book?

(g) Is an extract from the register of receipts in respect of each civil deposit sent to the Accountant-General punctually every month?

(h) Is an extract from the register of repayments in respect of each Civil Deposits sent to the Accountant-General punctually with all the vouchers ?

(i) Is a list of deposits or balances which lapse under the rules of Government prepared in form T.&A. 49 and sent to the Accountant-General punctually ? If not, is any explanation forthcoming for the delay? [Art. 127, Andhra Pradesh Accounts Code, Vol. II]

(j) Are any items such as receipts on account of demand not yet due, fine, pay and allowances of Government servant, sale proceeds of unclaimed property etc., placed in deposits in contravention .f the provisions of Art. 267 of Andhra Pradesh Financial Code, Vol. I?

(k) If any sale proceeds of unclaimed property have been placed in deposit in accordance with Art. 267 and Appendix 21 of Andhra Pradesh Financial Code have they subsequently adjusted to the proper head of account soon after the expiry of six months from the date of deposit?

(l) Are the Huzur deposit numbers communicated to the Sub-treasury Officers regularly every month?

(m) Are the quarterly lists of outstanding items received from the Sub-treasuries and are they reconciled with Huzur ledgers?

(n) Are the weekly statements of Civil Court Deposits sent to the Banking Courts concerned promptly?

(o) Is the clearance register in respect of each of the civil deposit sent to Accountant-General on the due date? Does the total of the clearance register agree with the closing balance in the plus and minus memo for March?

Personal Deposit

64. (a) Are the Personal Deposit Accounts maintained in Form T.A. 22 and posted up to date?

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(b) Me the transactions posted in the Chronological order as and when they occur?

(c) Is a monthly plus and minus memorandum in Form C.F. 45 sent to the Accountant-General along with the paid cheques on the due date ?

(d) Me there any overdrawals ? If so what is the explanation of the District Treasury Officer ?

(e) Are the certificates of acceptance of balances as on 31St March obtained from the Administrators and sent to the Accountant General on the due date ?

Local Fund Deposits

65. (a) What are the different kinds of deposits for which accounts are maintained? Are the ledgers maintained in Form T.A. 22?

(b) Me the transactions posted in the chronological order as and when they occur?

(c) Is the closing balance shown at the end of each day's transactions ?

(d) Me advices of adjustments proposed to be made to the credit or debit of the deposit account, sent to the Bank in advance and the Bank's acknowledgment obtained before final adjustments are made ?

(e) Are weekly statements obtained from the Bank and reconciled?

(f) Are these overdrawals ? If so, what is the explanation of the District Treasury Officer ?

(g) Are the chalans and cheques received from the Sub-treasuries along with the daily sheets posted in the Huzur ledgers properly and promptly ?

(h) Me the plus and minus memoranda in respect of all Local Fund Deposits sent to the Accountant-General along wit Form S.A. 27-A?

(i) Are the certificates of balances as on 31st March obtained from the administrators and sent to the Accountant-General on the due date?

Education Funds

66. (a) Are the ledgers in respect of University Fee Fund maintained separately for receipts and payments ?

(b) Me the monthly statements of challanwar details furnished to the Registrar of the University concerned and to the Accountant-General?

Postal Ledger

67. (a) Are the ledgers maintained in Form T.A. 22?

(b) Are the chalans and vouchers posted regularly and totals verified with the total in the Day Book ?

(c) Are there any overdrawals in the District Treasury ? If so, what is the explanation of the Treasury Officer ?

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(d) Are there any overdrawals in the Sub-treasury ? If so, what action was taken ?

Miscellaneous

68. Does the Treasury maintain the Amanath Register properly? (Subsidiary Rules 15 and 21 under Treasury Rule 10.)

69. Does an examination of the Amanath Register show that any item is unnecessarily placed or kept in amanath?

Permanent Advance Register

70. (a) Is the permanent advance register maintained in the form prescribed? (S.R. 5 under T.R. 32.)

(b) Are all items of expenditure supported by proper sub-vouchers and are cancelled vouchers kept serially arranged for each month ?

(c) What is the balance on hand and are vouchers present for the remainder of the permanent advance ? If the vouchers have been sent to the Accountant-General, along with the contingent bill, is the office copy of the contingent bill present ?

(d) Have the acknowledgments of permanent advance been sent to the Accountant-General on the 1st April?

71. (a) Does the Treasury maintain the Register of Retrenchment order received from the Accountant-General property ?

(b) Is the register checked periodically and if so, when and by whom?

(c) Are there any amounts retrenched but remaining uncollected? It is covered by any corresponding? If not, what is the cause of delay?

72. (a) Does the Treasury keep a complete record of the specimen signatures of all Government servants who draw bills on it? Is the drawing officer's specimen signature compared with the signature on each bill before it is passed for payment ? [Instruction 2 under Treasury Rule 29].

(b) Are the specimen signature of Government servants having jurisdiction over more than one district been countersigned by the Treasury Officer of the District concerned?

73. (a) Is a register showing the names of all Gazetted Government Servants, who draw their pay from the Treasury, maintained and are the entries made therein upto date and attested by the District Treasury Officer?

(b) Whenever a Last Pay Certificate was issued to a Gazetted Officer, was the word 'nil' together with the date from which payment at the Treasury has ceased, written in the money column of the register and attested by the District Treasury Officer?

(c) Are the number and date of Last Pay Certificate issued quoted?

74. Are the corrections to all the books and manuals in use in the Treasury posted uptodate?

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75. Does the Treasury keep a file of all circular letters issued by the Accountant-General, and another of the Director of Treasuries and Accounts? Are they kept uptodate and in good condition?

76. Are you satisfied that the directions regarding the safe custody and use of (i) the Cypher Code of the Reserve Bank of India, and (ii) the Treasury Agencies Private Check Signal Book contained in Instruction 4 under Treasury Rule 3 are observed carefully?

77. (a) Is the Treasury being inspected once a year regularly by the Director of Treasuries and Accounts or Deputy Director? And what is the date of last inspection?

(b) Have the defects pointed out in the previous notes of inspection received prompt attention? Are there any items still pending rectification? If so, why?

78. (a) Is a periodical register showing the receipt of accounts, returns and vouchers from the Sub-treasuries and despatch of various returns and vouchers from the District Treasury to the Accountant-General and other authorities maintained uptodate?

(b) Have the returns and vouchers been sent on the due dates ?

(c) What is the action taken in case of delays noticed to avoid a recurrence?

79. (a) Have all the objections received from the Accountant-General been replied to promptly by the District Treasury ?

(b) What are the various sub-accounts on which the Accountant-General has raised audit objections?

(c) How are the audit objections dealt with ? Are they registered in separate registers?

(d) Do the separate registers show the nature of objection raised, replies given and final orders passed by the Accountant-General raising the objection in respect of each?

(e) Give details of pendency as on the date of inspection with reasons for the delay

(i) Pending for more than 1 month but less than three months;

(ii) Pending for more than 3 months but less than six months;

(iii) Pending for more than six months but less than one year;

(iv) Pending for more than one year.

(f) Are the objections raised by the District Treasury Officer on the Subtreasury-accounts and vouchers answered promptly?

(g) Are separate registers showing the objections raised maintained for each sub-account?

(h) Give the duration and reasons for pendency as on the date of inspection.

(i) Does the Huzur Head Accountant attest in the remarks column whenever an objection is satisfactorily answered and the objections raised?

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80. Has the outgoing Treasury Officer left to the succeeding Treasury Officer a note on the state of affairs in the Treasury and how far steps have been taken to remedy the defects, if any, pointed out?

81. Does the Treasury insist on the production of the Treasury bills book in Form 70 and see if all the columns in it are properly filled in, when bills are presented for payment by the drawing/disbursing officers?

Note 1 :—If no Treasury bill books are available at the Treasury at the time of inspection. They may be obtained from selected officers and returned.

Note 2 :—Column (11) of the register should be attested by the drawing or disbursing officer in respect of bills previously passed before presenting fresh bills for encashment at the Treasury.

82. Is there any delay in checking the bills presented at the Treasury for pre-audit?
[Memo. No. 42628/B/Accts.-61-1, Dt. 26-8-1961]

83. What is the general result of the inspection of the treasury registers and records?

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ANNEXURE H - A to APPENDIX 4

List of Questions to be answered by the Treasury Officer when Inspecting a Banking Sub-Treasury

Strong Room

1. Are all openings to the strong room barred? [Instruction 4(f) and Subsidiary rule 8 under Treasury Rule 11]

2. Are there any shutters or doors over my of the openings? If so, are they simple shutters or venetian shutters?
[Instruction 4(f) and subsidiary rule 8 under Treasury Rule 11]

3. Who are the officers holding the keys of the two locks of the strong room?

4. Are the bags, in which the keys are kept made of leather and stitched on the inside, so that they cannot be opened and sewn up again from the outside, without the fact being obvious?

5. Is a register of all persons who enter the strong room maintained in the Sub-treasury and are the instructions in Subsidiary Rule 8 (a) under Treasury Rule 11 observed?

6. (a) Is there a certificate signed by a Public Work, officer that the strong room is safe? [Instruction 4(a) under Treasury Rule 11]

(b) Who signed it? [Instruction 4(a) under Treasury Rule 11]

(c) What date does it bear? [Instruction 4(a) under Treasury Rule 11]

7. (a) Is a copy of the order of the Superintendent of Police containing instructions as to the guarding of the Sub-treasury hung by in a conspicuous place in the strong-room? [Instruction 4 and (d) and (e) under Treasury Rule 11]

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(b) Are the Police Guards placed accordingly? How many constables are on duty by right and how many by day? [Instructions 4(d) under Treasury Rule 11]

Weight and Scales

8. Is there a weighing machine? Is it in good condition? [Instruction 27 in Chapter II in Part III]

9. (a) Is there a pair of scales weighing upto Rs. 1,000/- ? Is it in good condition?

(b) Is there a set of weighing upto P.s. 1,000/-, Rs. 500/-, P.s. 200/-, Rs. 100/ -, Rs. 50/-, Rs. 10/-, Rs. 5/- and P.s. 2/-?

10. Is the stock of (i) weighting machine, (ii) pair of scales weighing upto Rs.1,000/-, and (iii) balance for weighing single coins and the weights supplied to each, entered in the general stock register ? Are they properly cleaned and oiled periodically? Are they in good condition?

11. Is there a absence for weighing single coins? Is it in good conditions? [Instruction 27 in Chapter II in Part III].

12. Is there a set of minimum weights of 15/16, 7/8, 13/16, 3/4, 7/16, 3/8, 3/16, 3/32, 49/50, (176.4 grains), 49/100 (88.2 grains) and 7/32 (39.375 grains) of a total. Are they in good condition? [Instruction 27 in Chapter II in Part III]

13. (a) Is any undisbursed pay of the establishment, etc., kept inside the strong room? [Subsidiary Rule 15 under Treasury Rule 10 and Subsidiary Rule 4(c) under Treasury Rule 32]

(b) Is the unspent portion of the advance kept inside permanent the strong room? [Subsidiary Rule 15 under Treasury Rule 10 and Subsidiary Rule 4(c) under Treasury Rule]

(c) Are these amounts kept in a locked box? Who keeps the keys of the box?

(d) Is any other cash (e.g.,) imprest balance kept inside the strong room?

Village Remittances

14. (a) Is the register in Form 26 properly maintained? [Subsidiary Rule 22 under Treasury Rule 19]

(b) Does the Sub-treasury Officer examine the cash balance every evening by comparing the entries in the shroff's cash book with those in Form 25 and certify to that effect? [Subsidiary Rule 22 under Treasury Rule 101

Amanath Balance Register

15. Is a register maintained in Form 16 with a separate column for each class of amanaths, e.g., 'unshroffed, village remittances' unshroffed Treasury and currency remittance", 'other moneys received when the Treasury is not open for transactions,' etc.? [Subsidiary Rule 10 under Treasury Rule 10]

16. Does the Sub-treasury Officer check the register every evening, verify the closing balance under each class of amanaths with the actual cash, bags of coins and cash

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chests, etc., in the strong room and initial the register in token of the correctness of the entries? [Subsidiary Rule 15 under Treasury Rule 10]

17. Is the closing balance for each class of amanaths under which there is any item outstanding in the register entered at the close of the day in the following places?

(a) Shroff's daily balance sheet (Form 32).

(b) Accountant day book (Form T.A. III in the Andhra Pradesh Accounts Code, Volume III).

(c) Daily sheet (Form T.A. VIII in the Andhra Pradesh Accounts Code, Volume II.) [Instruction 25 under Treasury Rule 10]

Other Office Cash Boxes

18. What cash chests of other offices are kept in safe custody in the strong room? [Instruction 19 under Treasury Rule 11]

19. (a) Does the sage custody register contain one entry, and no more than one, for each cash chest of another office that is periodically deposited in the Sub-treasury for safe custody? [Instruction 21 under Treasury Rule 11]

(b) Are the particulars of the order under which the cash chest is received noted against each such entry? [Instruction 21 under Treasury Rule 11]

20. (a) Is a separate register (Form 39) maintained for each departmental cash chest for recording the acknowledgment of the head of the office on return of the chest by the Sub-treasury Officer on the deposit of the chest in Sub-treasury? [Instruction 21 under Treasury Rule 11]

(b) When the head of the office concerned requires the cash chest, does he acknowledge its receipt in this register and send the register to be kept in the Sub-treasury? [Instruction 21 under Treasury Rule 11]

(c) When the head of the office returns the chest for deposit in the Sub-treasury, does the Sub-treasury Officer acknowledge its receipt in this register and return the register? [Instruction 21 under Treasury Rule 11]

Valuables deposited for safe custody

21. Is a safe custody register (Form 19) maintained for recording the deposit of all valuables deposited in the Sub-treasury for safe custody? Is the signature of the person through whom each article is returned to the depositor taken in the column provided for that purpose? [Instruction 20 under Treasury Rule 11]

22. Is the register used solely for recording the deposit of valuables in the Sub-treasury for safe custody with reference to Instruction 20 under Treasury Rule 11.

23. Is the register maintained with great care, and is every entry in it initialled with the date by the Sub-treasury Officer?

Undisbursed Balances

24. How is the disposal of undisbursed balances of pay and allowances watched? [Subsidiary Rule 4(c) under Treasury Rule 32]

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25. Is a separate register maintained for each class of undisbursed balances such as those relating to amounts payable for the acquisition of land, cash orders or military pensions, or is a combined register in Form 20 maintained for watching undisbursed balances? [Instructions 26 under Treasury Rule 10]

26. Does the Sub-treasury Officer verify' every day that the closing balance under each class of undisbursed balances, as shown in the register of registers of undisbursed balances agrees with the balances as shown in the amanath balance register (Form 16)? [Instruction 26 under Treasury Rule 10]

27. Are all items of pay, leave salary or allowances not disbursed within three months refunded at the end of the third month? [Subsidiary Rule 4(a) under Treasury Rule 32]

Miscellaneous

28. Are the locks used in the sub-treasury all good level locks?

29. Are there any cheap unsuitable locks on the boxes in the strong room?

30. Are the cash chests and safes in good condition?

31. Is a register kept in Form 26 showing all the locks and keys in the Sub-treasury? Do the entries in this register agree with the list of locks and keys maintained in the District Treasury? [Instructions 5(a) under Treasury Rule 11]

Note :—The Treasury Officer should take with him the register maintained in the District Treasury or an extract from it relating to the Sub-treasury so that he may be able to answer this question.

32. Are there two keys for every lock ? Where are the duplicate keys? [Instructions 5(1) and (g) under Treasury Rule 11]

33. Are all the remittance boxes in the Sub-treasury in good condition?

34. Is a register kept in the form prescribed by the Reserve Bank showing all padlocked boxes, locks and keys which are the property of the Reserve Bank in the custody of the Sub-treasury? Are they all forthcoming in good condition ? Are the boxes marked R.B.M. ? [Instruction 5(a) under Treasury Rule 11]

35. Are they in your opinion safe for remitting coin?

36. The two things at the back of remittance box and the hasp in the front contain pins on which the hinges turn when the box is opened. These pins should be hammered until a large head is produced at each end. The hinges and the hasp should be so sunk into the wood of the lid that the pin could not in any case be extracted without cutting away the wood).

(a) Is the head at each end of each pin on each box so large that the pin could not be removed without considerable trouble ?

(b) Are the pins on the hinges sunk into the wood of the lid?

(c) Is the pin of the hasp sunk into the wood of the lid?

(d) Are the two ends of the staple on which the padlock well turned over or reverted in each box ?

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37. Are the corrections to the several Financial Codes and Departmental Manuals and Orders in use in the Sub-treasury posted uptodate ?

38. (a) What is the stock of bandrols under single lock? [Instruction 17 under Treasury Rule 11]

(b) Has it ever exceeded the limit fixed by the District Treasury Officer ‘under Instruction 17 under Treasury Rule 11 ?

Stamps (Main Store Under Double Locks)

39. Where are the stamps under double locks kept ? Are they free from injury? [Instruction 16 under Treasury Rule 11]. Are the almirahs in which stamps are stored tin lined?

40. Are stock registers maintained for stamps under double locks ? [Article 81, Volume II of the Andhra Pradesh Accounts Code]

41. (a) Are the Double Lock Stamps Registers invariably placed in the double locks receptacles in the strong room ?

(b) Is the direction contained in the concluding sentence of Rule 25 of the rule for the supply and distribution of stamps in the Madras Stamp Manual invariably followed ? [Memo.No. 42628/B/Accts/61-1, Dt. 26-9-1961]

42. Are entries made in the stock register of all stamps received from the District Treasury (or other Sub-treasuries, if any) ? Do these entries agree -with the invoices?

43. Are entries made therein of all stamps issued to single lock (or to the District Treasury or to other Sub-treasuries, if any) ? In a few instances taken at random, do the entries agree with the entries on the indents.

44. Is the total value of each receipt or issue and balance entered in the last column of each stock register, and the entry initialled by the Government servant in charge ?

45. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the “Total Value” column of the register for each kind?

46. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy of the monthly account submitted to the District Treasury ?

Note :—The Treasury Officer should take with him the last monthly account submitted to the District Treasury for reference during his inspection.

47. (a) What is the stock of stamps under double locks?

(b) Does the stock agree with the Balances shown in the registers ?

48. Are there any torn or spoiled stamps in store?

49. Do the Double Lock officers verify the stock each time they take charge and record a certificate or verifications as required in Subsidiary Rule 8 under Treasury Rule 5 and Subsidiary Rule 8(d) under Treasury Rule 11 ?

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Stamps (Current Store and Single Lock)

50. What is the procedure observed when stamps are sold? Is the money received into the general Treasury balance at once and is the challan receipt issued before the stamps are issued ?

51. Are the single lock registers in respect of Special Adhesive stamps properly and neatly maintained ? [G.O.Ms.No. 115, Fin. & Plg. (F.W. Acct. II) Dept., Dt. 20-5-81]

52. Are all receipts from the double lock store entered in them as soon as they are received ?

53. Are separate entries made in the sale register for sale to different parties, whether private parties or vendors ?

54. (a) Is the total value of each receipt or issue and balance entered in the penultimate column of each stock register and the entry initialled by the Government Servant incharge in the last column ?

(b) Does the Sub-treasury Officer or Government Servant holding his keys in his absence examine the stock under single lock every day before he signs the single lock register C.S.R. 8 (g) under Treasury Rule 11.

[Memo.No. 42628/B/Accts/61-1, Dt. 26-9-1961]

55. Are the values entered against quantities of stamps correct and do they bring out aggregate value entered in the 'Total Value' column of the register of each kind?

56. Are the sales totalled every evening and progressive total struck?

Are the total sales of each denomination carried to the single lock stock registers, and subtracted from the opening balances ?

57. Are the grand totals of the sales in each sale register taken to the total columns of the stock registers ?

58. Are the gross values of the sale of each kind of stamps and the totals of the discount allowed carried to the Account's day book ?

59. Do the monthly sale of each denomination as shown in the sale registers agree with the totals of the entries in the column 'Sale with discount' and 'sale without discount' in the monthly stamps account?

60. Are the instructions in Standing Order Nos. 54 and 56 in the Stamp Manual and referred to in Standing Order No. 64 in regard to the minimum quantity of stamps to be sold at one time strictly followed, or has there been any breach of these rules ?

61. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy and the monthly account submitted to the District Treasury ?

62. (a) What is the stock of stamps under single lock? [Instruction 16 under Treasury Rule 11].

(b) Does the stock agree with the balance shown in the Registers ?

63. Are the provisions of Note 1 under Standing Order No. 63 (Stamp Manual 4th Edition) as amended by B.P.R. Miss. No. 211 Separate Revenue, dated 23rd August, 1933,

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observed? Has the amount placed under double lock every evening been so regulated that the actual cash balance under sole charge of the Sub-treasury Officer together with the value of stamps, opium, etc., under his sole charge did not exceed the amount fixed by the District Treasury Officer under Subsidiary Rule 8(b) under Treasury Rule 11.

64. Are stamps always supplied to vendors and others on the same day on which they paid for them?

65. Is every alteration or erasure in the registers attested by the Sub-treasury Officer?

66. Are the Sub-treasury Stamps indents, as passed by the Treasury Officer regularly filed?

67. Is the table showing the discount on the several classes of stamps corrected uptodate ? Are the correct rates of discount, with reference to both the denominations of stamps purchased and the distance of the vendor's station from the Sub-treasury applied in calculating the discount allowed to stamp vendors on stamps purchased?

Note :—For the purpose of answering this question the Treasury Officer should scrutinize a fair percentage of the indents and satisfy himself as to the correctness of the discount allowed.

Opium (Main Store under Double Locks)

68. Where is the double lock store of opium kept? [Instruction 18 under Treasury Rule 11].

69. Is the opium stored in a cool room in accordance with the Commissioner's Proceedings, R.No. 916, Abkari, dated 19th July, 1924?

70. Are the stock registers properly maintained? [Article 31, Volume II, Andhra Pradesh Accounts Code.]

71. Do the entries made in the stock register agree with the quantities shown in the Treasury Officer's letters of advice and those issued for sale ?

72. Does the stock found at inspection agree with the balance shown in the register ? What is the stock ? Is it inadequate or- excessive ?

73. Does the Double Lock Officer verify each consignment soon after its receipts? Are any delays noticed?

74. What is the condition of the opium cakes and the outer covers?

75. Are they issued in order of receipt?

76. Is every transaction that efforts the double lock store recorded in the double lock register under the initials of both the Government Servants holding the keys of the double locks ?

Opium (Current Store under Single Lock)

77. What procedure is followed when opium is sold?

78. Is the single lock register properly and neatly maintained? [Article 31, Volume II, Andhra Pradesh Accounts Code].

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79. (a) Are receipts from the double lock store entered in the single lock register as soon as they are received ?

(b) Does the Sub-treasury Officer or Government Servant holding his keys in his absence examine the stock under single lock every day before he signs the single lock register ?

80. (a) What is the stock of opium under single lock?

(b) Does the stock found at inspection agree with the balance shown in the register ?

81. Does it ever exceed the limit fixed by the District Treasury Officer? [Instruction 18 under Treasury Rule 11].

82. Are issues made in the order of receipt ?

83. How is opium sold at the Sub-treasury, i.e., whether sales are conducted by a seller or by the shroff or clerk ?

84. Are the following registers also maintained properly and up-to date ?

(a) Register showing the name of addicts and address.

(b) Register showing the daily sales of opium.

(c) Ledger showing the opium issues to permit-holders.

85. Is the shortage due to dryage and wastage noted every month in 0.13 register? Is the shortage within 2 percent and is it bonafide?

86. Has the shortage exceeded 2 percent in any month? If so has the excess been investigated and reported to the Board of Revenue for write off?

87. Have orders been obtained in due time from the Collector or the Board of Revenue, as the case may be, sanctioning the write off of the excess shortage ? If not, why not?

Revenue Deposits

88. Is a register of receipts of deposits maintained? [Article 64 and Local Ruling 2 under Article 75-77 in the Andhra Pradesh Accounts Code, Volume II].

89. Is each receipt entry dated and initialled by the Sub-treasury Officer at the time of receipt ? [Article 66 in Volume II, Andhra Pradesh Accounts Code].

90. From a comparison of a few items of daily totals with the day book, does it appear that every credit passes correctly into the day book?

91. Are entries made in this register for each deposit paid, whether in cash or by transfer?

92. Is a register of repayment of deposits at Sub-treasuries in Form T.A. VI maintained? [Article 66 and Local Ruling 2 under Article 75-77 in the Andhra Pradesh Accounts Code].

93. Do you find that there is an entry of disbursement in the register of receipts and repayments for each selected entry in the disbursement register ?

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94. (a) Are plus and minus memoranda prepared every month and despatched to the District Treasury ?

(b) Do they show the actual amounts deposited and repaid during the month as entered in the register of receipts and repayments ? [Article 110 in Volume II, Andhra Pradesh Accounts Code.]

95. Are monthly extracts of receipts of deposits sent to the District Treasury and are the H.D. numbers communicated by the District Treasury Officer entered in the Register of Receipts ?

96. Is a list of the outstanding items of deposit prepared at the close of each quarter? Does it agree with the balance shown in the plus and minus memorandum? [Local Ruling 2 under Article 111 in Volume II, Andhra Pradesh Accounts Code]

97. Does an examination of the registers of receipts and repayments, indicate that all items which have been in deposit for three account years have lapsed and been credited to the Government ?

98. Were necessary entries made in the Register of receipts in respect of the lapsed deposit items communicated by the District Treasury Officer in April Last ?

99. On checking a few deposits said to have been repaid by transfer into the day book, does it appear that the corresponding debit and credit entries have been duly made in transfer column of the day book.

Other Deposits

100. Are the registers for Civil Courts' Deposits, Criminal Courts' Deposits, Election Deposits and Deposits for Work done for individual or public bodies properly maintained in the manner indicated in detail above for revenue deposit?

101. Are any items such as receipts on account of demand not yet due, fines, pay and allowances of Government Servants, sale proceeds of unclaimed property, etc., placed in deposit in contravention of the provisions of Article 267 of the Andhra Pradesh Financial Code, Volume I?

102. If any sale proceeds of unclaimed property have been placed in deposit in accordance with Article 267 and Appendix 21 of the Andhra Pradesh Financial Code, have they been subsequently adjusted to the proper head of account after the expiry of six months from the date of deposits ?

103. From an examination of the register of receipts and repayments of Criminal Courts' Deposits, does it appear that all items representing the sale proceeds of impounded cattle are credited to the Government after three months?

104. Is a weekly statement in the form prescribed in Local Ruling 1(b) and under Article 71 of Andhra Pradesh Accounts Code, Vol. II sent regularly to the mufassal Civil Court dealing with the Sub-treasury which transacts its cash business through the bank?

Cheques and Letters of Credit

105. State the designations of all the officers of Public Works department, Post and Telegraphs Department and other departments who draw cheques on the Sub-treasury against letters of credit.

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106. Is every payment made on the authority of a letter of credit noted thereon or in a register similar to Form TA. 11 in the Andhra Pradesh Accounts Code, Volume II at the time of payment?

107. Has the Sub-treasury Officer affixed his initials against each entry.
[Memo. No. 53218/1428/Accts., Dt. 6-12-1969]

108. Is the balance struck each time a cheque is passed for payment?

109. Is a separate register in Form T.A. 11 in the Andhra Pradesh Accounts Code, Volume II, maintained, for the transactions relating to each Government servant who draws cheques against letters of credit?

110. Are the amounts of credits intimated by the Treasury Officer entered then and there in these registers ?

Cash

111. Does Sub-treasury Officer check all the debit items with the vouchers ticking off the entries in the day book through the subsidiary register, if any and examine the totals of a page or two at random after closing the daily transactions?

112. Are moneys debited and credited shown in the day book under the appropriate heads? Are the particulars required by the headings properly stated?

113. Are the black spaces at the top of every page duly filled up?

114. Is there any counterfeit coin received in the Sub-treasury from judicial Officers ? If so, is each item kept in a separate wrapper with details of the source of receipt and other particulars? [Instruction 16 in Chapter II in Part III].

Shroff

115. What security has each shroff furnished ? Is it for the amount fixed by the rules ?

116. (a) If personal security has been accepted in any case, is the solvency of the sureties tested every year ? [Article 288, Andhra Pradesh Financial Code, Volume I].

(b) If immovable property has been accepted as security in any case, is the value of the property tested every year ? [Article 288, A.P. Financial Code, Vol. I].

117. Is the sample copy of the District Treasury Account Form kept at the Sub-treasury carefully up-to-date ?

118. Have the corrections communicated from the District Treasury been made regularly in the Sub-treasury copy of the District Treasury Account Form under the initials of the Sub-treasury Officer and is an index of the corrections maintained?

119. Are the memoranda received from the District Treasury duly returned with the necessary replies ? Are there any still to be sent ?

120. Does the total of payments by transfer agree everyday with the total of receipts by transfer in the day book?

121. Are the certificates furnished by the Sub-treasury Officer of disbursement of land cess amount and fishery rentals to presidents of Panchayats whether in person or by money orders or by adjustment correct ?

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Payment of interest on Government Securities

122. Are the Treasury Officer's pay orders retained in special files and kept in safe custody? Are they forthcoming in respect of all Government Securities on which interest is payable at the Sub-treasury?

123. Is a separate file kept for each loan? [Paragraph 39 of the Government Securities Manual].

124. Are the payments made regularly recorded on the Treasury Officers Pay Order? [Paragraph 42 (d) of the Government Securities Manual].

Pensions (Civil and Military)

125. Does the Sub-treasury Officer note every payment of pension on both the pensioner's half and the disburser's half of the pension payment order? [Subsidiary Rule 72(b) under Treasury Rule 16].

126. Is any pension payment order over full of notes of payments? [Subsidiary Rule 85(a) under Treasury Rule 16.]

127. Are the disburser's halves filed in serial order and kept in a locked box in the double lock strong room when not actually in use? [Instruction 63 under Treasury Rule 16]

128. Are photographs and finger prints of the pensioners forthcoming whenever necessary?

129. Is proof (independent of the life certificates furnished when payments are made) obtained every year and recorded of the continued existence of each pensioner who is permanently exempted from personal attendance ? [Subsidiary Rule 7 1(a) and (e) under Treasury Rule 16]

130. Are all pensioners mustered in April every year or as soon as possible afterwards ? Are notes made of mustering on the Pension Payment Orders?

131. Are two registers of pension payment orders maintained, one for political pensioners and one for service and other classes of pensioners, each class being shown in separate section ? [Instruction 64 under Treasury Rule 16].

132. Do the entries in the Pension Payment Order Register agree with those in the District consolidated Register ? Note Variations, if any.

133. Does the Sub-treasury Officer initial the column 'Name of pensioner' in the register and is a red ink line drawn below each entry? [Instruction 64 under Treasury Rule 16]

134. When both halves of a pension payment order are returned to the District Treasury owing to the death or transfer of the pensioner, is the cause noted in the last column with the. Sub-treasury Officer's initials and the date? [Instruction 64 under Treasury Rule 16].

135. Is the register in Form 77 maintained and attested by the disbursing officer? [Subsidiary Rule 77 (i) under Treasury Rule 16.]

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136. When a pension payment order is returned to the District Treasury for renewal or the issue of a duplicate, is a note made in pencil in the remarks column of the register of pension payment orders and struck out after the receipt of the new pension payment order ? [Subsidiary Rule 85(a) under Treasury Rule 16.]

137. Are notices in the principal language of the district posted in a convenient place to which pensioners have access at the Sub-treasury giving information as follows—

(1) The death of a pensioner should be immediately reported and the arrears of pensions claimed by heirs, and all arrears of pension lapse to the Government concerned three years after the pensioner's death.

(2) In regard to military pensioners, the Government of India have decided that a pensioner must ascertain the facts before signing a certificate of widowhood and that the plea of ignorance of a widow's remarriage will not be accepted as a sufficient or valid ground for waiving recovery from him of any sum over paid as a direct result of his signing a false certificate of widowhood.

138. Is the check register maintained for military pensioners ?

139. Do the entries in this register tally with the consolidated District Check Register ? Note variations, if any ?

140. Are descriptive rolls forthcoming for all pensioners and are they kept in locked boxes in the strong room?

141. Are the entries in the check register relating to names of pensioners, dates and period of payment and special conditions if any, duly attested by the Sub-treasury Officer?

142. Are photographs of Military Pensioners forthcoming wherever necessary? [Memo. No. 42628/B/Accts/61-l, Dt. 26-9-1961]

143. Is mustering of Military Pensioners done in April of each year or as soon as possible afterwards 7 [Memo. No. 42628/B/Accts/61, Dt. 26-9-1961]

144. Are there any cases of pensioners not receiving pensions for long periods and are the instructions in Clauses 1 and 3 of Article 135 of the 'Head Book of Instructions for the Payment of Military Pension' followed in such cases ?

Accounts

(a) Receipts

145. From an examination of the day book, does it appear that all transactions, for which no subsidiary register is maintained, are entered in detail in the book and that, in regard to receipts for which subsidiary registers are maintained, only totals without details are brought on the day book ? [Local Ruling 1 under Articles 32-34 in Volume II, Andhra Pradesh Accounts Code].

146. What subsidiary registers are maintained ? [Local Ruling under Article 41 in Volume II, Andhra Pradesh Accounts Code].

Are they maintained properly ? Note the defects and omissions, if any.

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147. Is a daily classified list of receipts prepared from the day book ? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

148. Does the Sub-treasury Officer sign this classified sheet and then hand it to the posting clerk to post in the posting ledger ? [Local Rulings 2 and 3 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

149. Are the totallings in the classified sheets correct? [Local Ruling 2 under Articles 95-99 in Volume 11, Andhra Pradesh Accounts Code].

150. Do the totals in the classified sheets agree with the totals in the day book and are the differences, if any accounted for by refunds of revenue ? [Local Ruling 2 under Articles 95-99 in Volume [I, Andhra Pradesh Accounts Code].

151. On checking the entries in the classified sheets with the corresponding entries in the posting ledger, is each entry checked found to be correctly posted ?

(b) Charges

152. Form an examination of the day book, does it appear that all transactions for which no subsidiary register is maintained are entered in detail in the day book and that in regard to charges for which subsidiary registers are maintained only total without details are brought on the day book ? [Local Ruling 1 under Articles 32-34 in Volume II, Andhra Pradesh Accounts Code].

153. What subsidiary registers are maintained ? [Local Ruling under Article 41 in Volume II, Andhra Pradesh Accounts Code].

Are they maintained properly ? Note the defects, if any.

154. Is a daily classified sheet of charges prepared from the day book ? [Local Ruling under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code]

155. Does the Sub-treasury Officer sign this classified sheet and then hand it to the posting clerk to post in the posting ledger ? [Local Rulings 2 and 3 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

156. Are the totallings in the classified sheet correct? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

157. Do the totals in the classified sheets agree with the totals in the day book and are the differences if any, accounted for by cash recoveries taken as abatement of charges ? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

158. On checking the entries in the classified sheets with corresponding entries in the posting ledger, is each entry checked found to be correctly posted?

(c) Receipts and Charges

159. Are the memoranda showing alterations ordered by the Treasury Officer in the monthly Sub-treasury accounts of receipts and charges numbered and filed? [Local Ruling 8 under Article 95-99 in Volume II, Andhra Pradesh Accounts Code].

160. Are the registers of chalans issued and orders for payment issued properly maintained ? [Instructions 33 under Treasury Rule 10 and Subsidiary Rule 5 7(b) under Treasury Rule 16].

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(d) Daily Sheets

161. (a) Is a daily sheet in the prescribed form sent to the District Treasury on every working day? [Local Ruling 2 under Article 47 in Volume II, Andhra Pradesh Accounts Code].

(b) Is there any delay in the despatch of daily sheets and if so, what are the reasons therefor and what remedies have been taken to avoid such delays ?

162. Is a certificate of posting obtained for the despatch of the daily sheets with chalans and voucher to the District Treasury?

163. (a) Have challan numbers and voucher numbers with amounts been noted in the last column of the daily sheets ?

(b) Are particulars of Treasury Cash Balance and the maximum normal balance furnished in the daily sheets ?

Note :—The Treasury Officer should take with him the daily sheets of the Sub-treasury for the month so that he may answer this question.

164. Are remittances charged off in the Sub-treasury daily sheets on the very date on which they are actually despatched ?

165. Are the total receipts charged under each head, as noted in column (3) of the classified list in T.A. VIII in the Andhra Pradesh Accounts Code, Volume II copied into the daily sheet to the District Treasury? [Local Ruling 2 under Article 47 in Volume II, Andhra Pradesh Accounts Cole.]

166. Are the paid vouchers sent daily to the District Treasury? [Local Ruling under Article 47 in Volume II, Andhra Pradesh Accounts Code].

167. Are the miscellaneous challans sent daily to the District Treasury ? [Local Ruling 2 under Article 47 in Volume II, Andhra Pradesh Accounts Code]

168. What challans are permanently retained in the Sub-treasury?

(e) Closing the Monthly Accounts

169. On what date are the monthly accounts closed ?[Local Ruling I under Articles 55-56 in Volume II, Andhra Pradesh Accounts Code.]

170. a) On what date is the monthly Sub-treasury account despatched to the District Treasury ? (Local Ruling 1 under Articles 55-56 in Volume II, Andhra Pradesh, Accounts Code].

(b) If there is any delay, what steps have been taken to avoid such delays?

171. Are all vouchers paid in March and all sums received in March brought on to the March accounts ? Are the March accounts kept open till the last day of March? [Local Ruling 1 under Articles 55-56 in Volume II, Andhra Pradesh Accounts Code].

172. Are the columns of the posting ledger totalled?

173. Under heads for which subsidiary registers are maintained, do the monthly totals obtained from the subsidiary registers agree with the totals in the posting ledgers? Give a list of all the subsidiary registers to which this check was applied.

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174. From a careful examination of the totals in the posting ledger and on comparing them with the entries in the Monthly Sub-treasury Account for any specified month how many of the receipt totals and how many of the charge totals are found to have been altered or corrected before posting into the monthly Sub-treasury amount?

175. Is every one of the corrections effected in the posting ledger by adding or subtracting a sum from the original total?

176. When the corrections in the posting registers are numerous, is a consolidated transfer slip prepared for all pairs of corrections and signed by the Sub-treasury Officer, and are satisfactory reasons given for the transfers ? [Local Ruling 7 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code.]

177. When the corrections are not numerous, does every correction of a total in the posting register bear the initial of the Sub-treasury Officer with a short note of the reason for the correction? [Local Ruling 7 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

178. Have any corrections been made in the figures in the Sub-treasury monthly account after it has been posted from the posting ledger? Are these corrections supported by serial numbers and the initials of the Sub-treasury Officer, and do these serial numbers refer to transfer slips properly prepared ?

179. Were the corrections or alterations made in the monthly Sub-treasury account by the District Treasury Office, at the time of compilation of District Treasury Account, communicated to the Sub-treasury Officer and were necessary corrections made in the office copy of the Sub-treasury Account?

180. Do all the entries in the copy of the Sub-treasury monthly account brought from the District Treasury agree with the entries in the corresponding office copy kept in the Sub-treasury?

Note :—For the purpose of answering this question the Treasury Officer should take with him the copy of the Sub-treasury monthly account received in the District Treasury for a particular month chosen by random.

181. Is the permanent advance register maintained in the form prescribed ? [Subsidiary Rule 5 under Treasury Rule 31].

182. What is the balance on band and are vouchers present for the remainder of the permanent advance ? If the vouchers have been sent to the District Treasury along with the contingent bill, is the copy of the contingent bill present?

183. Are recoupments duly noted against each item of expenditure and is the mode of recoupments duly specified ; that is, whether it is by passing contingent bills or by recovery from specified individuals?

184. Is the balance of permanent advance and undisbursed pay separately noted in the Account's Day Book at the close of each day so that Sub-treasury Officer, may at the close of each day examine the general balance but also the balance under the above two heads. Do the balances agree with those noted in the shroff's amanath register?

185. Does each voucher on which payment is made out of the permanent advance bear a payment order of the Sub-treasury Officer?

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Miscellaneous

186. Does the Sub-treasury insist on the production of the Treasury Bill Book in Form 70 and see if all columns in it are properly filled in when bills are presented for payment by the drawing/disbursing officers?

Note (1) :—If no Treasury bill books are available of the Treasury at the time of inspection they may be obtained from selected officers and returned.

Note (2) :—Column (11) of the register should be attested by the Drawing or Disbursing Officer in respect of bills previously passed before presenting fresh bills for encashment at the Treasury.

187. Is a separate register maintained for retrenchments ? Are there delays in effecting recoveries, if so, what explanation is forthcoming ?

188. Is a register maintained for advances of pay and travelling allowances granted to Government Servants on transfer and are the recoveries regularly made ? Are any such advances pending? How long and why?

189. Is a complete record kept of the specimen signatures of all the officers who draw bills on the Sub-treasury and is the signature in each bill compared with the specimen signature of the drawing officer before the bill is passed for payment? [Instruction 2 under Treasury Rule 29]

190. Is a register showing the names of all Gazetted Government Servants, who draw their pay from the Sub-treasury maintained and are the entries made therein up-to-date and attested by the Sub-treasury Officer?

Small Savings Schemes

191. (a) Is the monthly schedule showing the total value of the certificates in the month on each receipt book handed in the month by authorized agents and the total amount of commission paid in respect thereof maintained ? Has the monthly schedule been submitted to the Treasury Officer regularly with the necessary certificate ? [Paragraph No. 12 of Executive instructions in Annexure Ii to G.O.871, Finance, dated 11th September, 1950].

(b) Is the Sub-treasury Officer sending regularly at the beginning of each month to the Assistant National Savings Circle Officer concerned a certificate showing the total amount of commission paid to the agents in respect of sales of National Savings Certificates during the previous month in his Sub-treasury?

192. Is the commission due to the authorized agents who are permitted to draw the commission at the Sub-treasury correctly worked out and paid? Have the used receipt books at the Sub-treasury been checked against the Treasury schedules for the sale of certificates and grant of commission thereon ? Has there been any inordinate delay in claiming the Commission or in paying it?

193. Have the counterfoils of the completed receipt books been obtained and carefully preserved at the Sub-Treasury?

Procedure

194. Does the Bank despatch the pen carbon copy of the scroll cash book to the Sub-treasury Officer regularly on the morning following the date to which it refers? [Local Ruling 6 under Articles 42-43 in Volume II of the Andhra Pradesh Accounts Code]

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195. Does the Bank forward the register of daily receipts and payments duly written up to the Sub-treasury Officer along with the pen carbon copy or the scroll cash book ? [Local Ruling 6 under Articles 42-43 in Volume ii of the Andhra Pradesh Accounts Code]

196. Does the l3ank send these documents to the Sub-treasury Officer in a locked box? Are all reasonable precautions taken to prevent alteration or abstraction of any papers before the box reaches the Sub-treasury Officer ? [Local Ruling 6 under Articles 42-43 in Volume II of the Andhra Pradesh Accounts Code].

197. Are the net differences between the total receipts and payments in the scrolls posted correctly in the register of Reserve Bank Deposits separately for Union and State transactions ?

198. Is a register in Form T. & A.7 for misclassification by the Bank maintained?

199. Is a periodical register showing the despatch of various returns and vouchers to the District Treasury Officer and other authorities maintained up-to-date ? Have the returns and vouchers been sent on the due dates ? What is the action taken in cases of delays of noticed to avoid recurrence ?

(C.S. No. 9 to A.P.T.C., Vol. II/M.4268-B Accts./61-I. Dt. 26-9-61)

General

200. Is a register of all objections received from the District Treasury Officer maintained and have all been replied to promptly? [Give reasons for pendency with duration]

201. What is the general result of the inspection of the Sub-treasury registers and records ?

Note :—In the case of non-banking Sub-treasury, the general remarks should be given at the end of the questionnaire in Appendix II-B.

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ANNEXURE H-B to APPENDIX 4

List of additional questions to be answered by the Treasury Officer when inspecting a Non-Banking Sub-treasury

1. Are placards in English and the principal language of the district in regard to the following matters exhibited in a conspicuous place ?

(a) Treasury hours.

(b) Exchanges of decimal coins.

(c) Encashment of currency and Bank Notes.

[Subsidiary Rule 6 under Treasury Rule 4 and Subsidiary Rule 6 under Treasury Rule 5]

2. (a) What is the Treasury cash balance found in the Sub-treasury at the time of inspection?

(b) Does it agree with the balance as shown in the last entry in the Shroff's Balance sheet (Form 32) and the Accountant's Pay Book (Form T.A. in the Andhra Pradesh Accounts Code, Vol. II) ? [Subsidiary Rule 8 (f) under Treasury Rule 11.]

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Weights and Scales

3. Do the Government servants employed in the Sub-treasury including Sub-treasury Officer understand how to use the weighing machine?

4. What is the maximum weight that can be weighed on it at one time?

5. Is there a set of metric weights and are they in good condition?

6. Are all the remittance boxes that are received in or sent from, the Sub-treasury weighed by means of the weighing machine ? [Subsidiary Rule 23 under Treasury Rule 30]

7. Does an examination of some of the invoices show that the weights are noted on the invoice ? [Subsidiary Rule 23 under Treasury Rule 30]

Main Store (Double Lock Balance)

8. Is there a main store of cash comprising the bulk of the money in the Treasury balance ? [Subsidiary Rule 8(b) under Treasury Rule.]

9. Is it in a safe, a box or a hole in the ground? [Subsidiary Rules 6 and 8 (b) under the Treasury Rule II].

10. Is it under double locks ? [Subsidiary Rule 8(b) under Treasury Rule 11].

11. What is the name of the marks of the locks ? Are they of approved pattern? Where are the duplicate keys? [Instructions 4(g) and 5(1) and Subsidiary Rule 8 under Treasury Rule 11.]

12. Who are the officers holding the keys of the Double lock receptacle?

13. Are the locks sealed in leather bag?

14. When any money is issued from, or placed in the double lock main store, is the amount registered by the Double Lock Officer with his own hand in the Shroff's balance sheet (Form 32)? [Subsidiary Rule 8(f) under Treasury Rule 11].

15. Is a register (Form 33) maintained and kept inside the main store besides the memorandum in Form 29 and Form 30 ? Is the amount placed in or taken out on each occasion recorded in them by the Double Lock Officer and the balance struck by him in his own handwriting and signed with date ? [Subsidiary Rules 7 (g) and 8(g) under Treasury Rule 11].

16. Does an examination of the register in Form 33 show that, on any occasions when the main store was opened, it was initialled by the Sub-treasury Officer only and not by the Government servant holding double lock keys ? [Subsidiary Rule 8 (g) under Treasury Rule 11].

17. Are the different kinds of coins kept apart? [Subsidiary Rules 6, 7(a) and 8 under Treasury Rule 11].

18. Does each bag of coin contain a slip showing the names of the counter and the examiner with dates ? [Subsidiary Rules 7(a) and 8 under Treasury Rule 11].

19. Does the main store contain anything besides whole rupees, small silver coin, decimal coins and notes?

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20. Is there sufficient small silver decimal coin to meet the current demand ? [Instructions 7 and 42(a) in Chapter II in Part III].

21. What is the maximum amount that is ever kept in the main store?

22. (a) When the balance in the main store exceeds a certain amount, is the excess remitted elsewhere ?

(b) What is that amount?

(c) Where is the excess remitted ?

Current Store (Single Lock Balance)

23. Is there a separate chest containing the current store of cash under single lock? [Subsidiary Rule 8(b) under Treasury Rule 11]

24. (a) Is the amount that is left in the single lock chest at night always less than the sum fixed by the District Treasury Officer under Subsidiary Rule 8(b) under Treasury Rule 11?

(b) What is the sum fixed by the District Treasury Officer? [Subsidiary Rule 8(b) under Treasury Rule 11]

25. On days when heavy disbursements have to be made, are special precautions taken by opening the main store as often as is necessary ?

26. (a) On days when large receipts received or large remittances shroffed, so that sums have to be left temporarily in the sole custody of the Sub-treasury Officer and the Shroff are special precautions taken to transfer the excess inside the strong room for eventual transfer to the currency chest at the close of the day?

(b) Is the special register prescribed by the Director of Treasuries and Accounts maintained and are entries made in it correctly?

(c) What is the maximum sum that remained in the sole custody of the Sub- treasury Officer and the Shroff at any time?

27. Does the single lock chest contain anything besides the coin and notes shown in the shroff's daily balance sheet as being under single lock?

Currency Chest

28. (a) Is the currency chest balance kept under double locks and separate from the Treasury balance? [Instruction 12 under Treasury Rule II]

(b) What is the currency chest balance found in the Sub-treasury at the time of inspection ?

(c) Does it agree with the balance as shown in the last entry in the currency chest book?

29. Are the keys of the double lock receptacles containing the currency chest balance held in the same manner as the keys of the double locks place4 on the receptacles used for the double lock Treasury Balance? [Instruction 12 under Treasury Rule II]

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30. (a) Are the currency chest transactions conducted according to the rules prescribed in Instruction 14 under Treasury Rule 11?

(b) Is the currency chest book kept inside the chest in accordance with Instruction 14(iii) under Treasury Rule 11?

(c) Has the Sub-treasury Officer any access to the currency chest otherwise then in the presence of the other double lock officer? [Instruction 14 (iii) under Treasury Rule 11]

(d) Are the currency chest slips submitted to the currency officer serially numbered in accordance with the Instruction 14(v) under Treasury Rule 11 and is the number of each slip recorded in a suitable column in the currency chest book?

(e) Are operations on the currency chest carried out in order to keep the Treasury cash balance at the lowest amount possible? On how many days during the period covered by the inspection did the closing Treasury balance exceed the prescribed maximum normal balance, and are the explanations furnished by the Sub-treasury Officer for the excess satisfactory in each case?

Unshroffed Village Remittances

31. Is there a separate box in the strong room in which unshroffed village remittances are kept? [Subsidiary Rule 15 under Treasury Rule 10]

32. Is it under single lock or double lock?

33. Is a register in Form 17 maintained for recording the receipt and return of the bags? [Instruction 32 under Treasury 10]

34. Does the Sub-treasury Officer initial the register in token that each bag is received, at the time of placing the bag in the box? [Instruction 22 under Treasury Rule 10]

35. Does the Village Official sign the register in acknowledgment of the return of the bag, when it is returned to him?

36. Does the Sub-treasury Officer initial the register against each late village remittance when it has been finally shroffed and entered in the Sub-treasury Accounts? Where the remittances credited the next day in account. If not, is satisfactory explanation forthcoming for the delay? [Instruction 22 under Treasury Rule 10]

37. Is a preliminary receipt given to the village official whenever a bag is placed in the late remittance box? [Instruction 22 under Treasury Rule 10]

38. (a) Are these receipts pasted with counterfoils and bound into books?

(b) Are the receipts in the book consequently numbered before a new book is brought into use? [Instruction 22 under Treasury Rule 10]

39. Are the numbers on the receipts granted entered in the register of unshroffed village remittances in Form 17? [Instruction 22 under Treasury Rule 10]

40. Does it appear that preliminary receipt was granted for each late remittance entered in the register? [Instruction 22 under Treasury Rule 10]

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41. Is each preliminary receipt taken back and pasted in the counterfoil when the bag is taken out of the late remittance box and returned to the village official? [Instruction 12 under Treasury Rule 10].

Unshroffed Treasury and Currency Remittances

42. Is a separate register (Form 18) maintained for recording Treasury and Currency remittances :-

(i) Which arrive at the Sub-treasury when it is open for transactions but cannot be shroffed completely on the day of receipt, and

(ii) Which arrive at the Sub-treasury when it is not open for transaction? [Instruction 23 under Treasury Rule 10]

43. (a) Are there any entries in the register?

(b) If so, are the remittances received when the Sub-treasury is open for transactions on the day of receipt, and those received when the Sub-treasury is not open for transactions, credited as soon as it reopens? [Instruction 23 under Treasury Rule 10]

Money received when the Treasury is not open for transactions

44. Are all moneys sent by postal money order, or by a Tahsildar whilst in camp, or by any other Government servant from a distance for payment into the Treasury which arrive at the Treasury when it is not open for transactions recorded in the register in Form 16 and placed in the strong room in sealed bags as soon as possible? [Instruction 24 under Treasury Rule 10]

45. Are such moneys brought to account as soon as the Treasury open on the next working day? [Instruction 24 under Treasury Rule 10]

Cheques and Letters of Credit

46. Is the stock of Reserve Bank of India Remittance Draft Forms kept in store under the key of the Treasury Officer ? [Subsidiary Rule 57 under Treasury Rule 30]

47. Do you find any case in which Drafts were not issued on the same day on which they were applied for ? [Subsidiary Rule 59 under Treasury Rule 30]

48. Are the register of the Reserve Bank of India Remittances Drawn (Form T.A. 25) and the subsidiary register of the Reserve Bank of India Remittances Drawn (Form T.A. 25-A) maintained? [Art. 78 of the Andhra Pradesh Accounts Code, Vol. II, and Instruction 31 under Treasury Rule 30]

49. Is the register of the Reserve Bank of India Remittance encashed (Form T.A. 26) maintained ? [Instruction 32 under Treasury Rule 30]

Cash

50. Does the Sub-treasury Officer examine the balance in the Sub-treasury every evening and sign the shroff's cash balance register? [Subsidiary Rule 8(f) and (g) under Treasury Rule 11]

51. Is the cash book signed by the Shroff and the Sub-treasury Officer?

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52. Does the incoming Government Servant verify the currency chest balance as prescribed in Instruction 15 (v) under Treasury Rule 11 at every change of incumbency of the immediate charge of the currency chest if there is one in the Sub-treasury, and submit a report of verification to the District Treasury Officer in Form 38?

53. (a) Does the Sub-treasury Officer or the Government Servant holding his keys note hour at which the Sub-treasury closes every evening in the day book with an explanation whenever it is closed after sunset?

(b) Are directions in the Note under Instruction 22 under Treasury Rule 10 strictly followed and are the last operations for the day on the double lock receptacles and the currency chest carried out soon after 3 p.m.?

54. Are disbursements ever made after sunset ?

55. Are there any Treasurers in the Shroffs cash book or in the day book?

56. Have all the corrections or interlineations in the Shroff's cash book and the day book been initialled by the Sub-treasury Officer?

57. Is there any light or counterfeit coin in the Sub-treasury ? If so give details, and state how it should be disposed of.

Miscellaneous

58. When a village pound-keeper has to remit collections and also to cash a bill, are the two transactions kept separate and each recorded in full in the Shroff's cash book?

59. (i) Are you satisfied that the directions regarding the safe custody and use of (i) the Cypher Code of the R.B.I. and (ii) the Treasury Agencies Private Check Single Book contained in Instruction 4 under Treasury Rule 3 are observed carefully?

(ii) Does the Sub-treasury Officer know how to make use of check Signal and Cypher Code?

60. What is the general result of the inspection of the Sub-treasury registers and records?

———

ANNEXURE III to APPENDIX 4

List of Questions to be Answered by the District Treasury Officer when inspecting a Collecting Depot

Cash

1. Does the amount of cash in the depot including the currency notes agree with the balance as shown in the last entry in the cash book?

Miscellaneous

2. Are all the locks used in the Collecting Depot good lever locks?

3. Are there any cheap unsuitable locks on the boxes in the collecting depot?

4. Is a register Form 26 showing all the locks and keys in the collecting depot maintained? Do the entries in this register agree with the list of locks and keys maintained in the District Treasury ?

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5. Are there two keys for every lock? Where are the duplicate keys?

6. Are all remittance boxes in the collecting depot in good condition?

7. Are they safe for remitting coin?

Stamps (Main Store - Double Locks)

8. Where are the stamps under double locks kept? Are they free from injury? [Instruction 16 under Treasury Rule 11]

9. Are stock registers maintained for stamps under double locks ? [Art. 31, Vol. II of the Andhra Pradesh Accounts Code]

10. Is the direction contained in the concluding sentence of Rule 25 of the Rules for the supply and distribution of stamps in the Stamp Manual invariably followed?

11. Are entries made in the stock registers of all stamps received from the District Treasury (or other Sub-treasuries, if any) ? Do these entries agree with the invoices ?

12. Are entries made therein of all stamps issued to single lock (or to the District Treasury or, other Sub-treasuries, if any) ? In a few instances taken at random, do the entries agree with the entries on the indents?

13. Is the total value of each receipt or issue :.id balance entered in the last column of each stock register, and the entry initialled by the Government servant in charge ?

14. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the 'Total value' column of the register of each kind?

15. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy of the monthly account submitted to the District Treasury?

Note —The Treasury Officer should take with him the last monthly account submitted to the District Treasury for reference during his inspection.

16. What is the stock of stamps under double locks?

17. Does the stock agree with the balances shown in the registers ?

18. Are there any torn or spoiled stamps in store ?

19. Are the almyrahs in which the stamps are stored tin-lined?

20. Do the Deputy Tahsildar and the Government servant who holds the Deputy Tahsildar's keys during his absence verify the stock each time they take charge and record a certificate of verification as required in Subsidiary Rule 8 under Treasury Rule 5 and Subsidiary Rule 8(d) under Treasury Rule 11.

Stamps (Current Store under Single lock)

21. What is the procedure observed when stamps are sold ? Is the money received into the general Treasury balance at once, and is the challan receipt issued before the stamps are issued ?

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22. Are the single lock stock registers properly and neatly maintained ? [Art. 31, Vol. II of the Andhra Pradesh Accounts Code]

23. Are all receipts from the double lock store entered in them as soon as they are received ?

24. Are separate entries made in the sale registers for sales to different parties, whether private parties or vendors ?

25. Is the total value of each receipt or issue and balance entered in the penultimate column of each stock register and the entry initialled by the Government servant incharge in the last column ?

26. Are the values entered against quantities of stamps correct an do they bring out the aggregate value entered in the 'total value' column of the register for each kind?

27. Are the sales totalled every evening ?

28. Are the total sales of each denominations carried to the single lock registers, and subtracted from the opening balances ?

29. Are the grand totals of the sales in each sales register taken to the total columns of the stock registers ?

30. Are the gross values of the sales of each kind of stamp and the totals of the discount allowed carried to the Accountant's day book ?

31. Do the monthly sales of each denomination as shown in the sale registers agree with the totals of the entries in the columns 'Sale with discount' and 'Sale without discount' in the monthly stamp account?

32. Are the instructions in Standing Orders No. 54 and 56 in the Stamp Manual and referred to in Stating Order No. 64 in regard to the minimum quantity of stamps to be sold at one time strictly followed, or has there been any branch of these rules ?

33. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy of the monthly account submitted to the District Treasury ?

34. Does the Deputy Tahsildar regularly examine the stock in the single lock as required by Standing Orders No. 77(1)(ii) of the Stamp Manual at the end of each month, or if he is absent from headquarters at to the time of submission of the monthly accounts, immediately on his return to headquarters, and has he signed the single lock stock register in token of it?

35. What is the stock of stamps under single lock? [Instruction 16 under Treasury Rule 11]

36. Does the stock agree with the balances shown in the registers?

37. Are stamps always supplied to vendors and others on the same day on which they paid for them?

38. Does the deputy Tahsildar or the Government Servant holding his keys in his absence examine the stock under single lock every day before he signs in the single lock register? [Subsidiary Rule 8(g) under Treasury Rule 11]

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39. Is every alteration or erasure in the registers attested by the Deputy Tahsildar or the Accountant?

40. Are the stamp indents, as passed by the Treasury Officer, regularly filed?

41. Is the table showing the discount on the several classes of stamps corrected uptodate? Are the correct rates of discount, with reference to both the denominations of stamps purchased and the distance of the vendors station from the collecting depot, applied in calculating the discount allowed to stamp vendors on stamps purchased ?

Note :—For the purpose of answering the question the Treasury Officer should scrutinize a fair percentage of the indents and satisfy himself as to the correctness of the discount allowed.

Opium (Main Store under double locks)

42. Where is the double lock store of opium kept? [Instruction 18 under Treasury Rule 11]

43. Is the opium stored in a cool room in accordance with the Commissioner's Proceedings ? [R.No. 916, Abkari, dated 18th July, 1924]

44. Are the stock registers properly maintained? [Article 31, Vol. II, Andhra Pradesh Accounts Code]

45. Do the entries made in the stock register agree with the quantities shown in the Treasury Officers letters of advice and those issued for sale ?

46. Does the stock found at inspection agree with the balance shown in the register ? What is the stock? Is inadequate or excessive ?

47. Does the Deputy Tahsildar or the Government servant holding his keys verify each consignment soon after is receipt ? Are any delays noticed ?

48. Does the Deputy Tahsildar, or the Government Servant who holds his keys during his absence, and the Taluk Head Clerk verity the stock on each occasion when the Deputy Tahsildar leaves and returns to headquarters and record a certificate of verification as required in Excise Standing order No. 229(7) in Volume II of the Excise Manual?

49. What is the condition of the opium cakes and the outer covers?

50. Are they issued in the order of receipt?

51. If every transaction that affects the double lock store recorded in the double lock register under the initials of both the Government servants holding the keys of the double locks ?

Opium (Current Store under Single lock)

52. What procedure is followed when opium is sold?

53. Is the single lock stock register properly and neatly maintained? [Art. 31, Vol. II, Andhra Pradesh Accounts Code]

54. Are receipts from the double lock store entered in the single lock register as soon as they are received?

55. What is the stock of opium under single lock?

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56. Does it ever exceed the limit fixed by the District Treasury Officer? [Instruction 18 under Treasury Rule 11]

57. Does the stock found at inspection agree with the balance shown in the register ?

58. Does the Deputy Tahsildar or the Government servant holding his keys in his absence examine the stock under single lock every day before he signs the single lock register ?

59. Are the issues made in the order of receipt?

60. How many opium sold at the Collecting Depot, i.e., whether sales are conducted by a seller or by a shroff or clerk ?

61. Are the following registers also maintained properly and upto date?

(a) Register showing the names of addicts and their addresses.

(b) Register showing the daily sales of opium.

(c) Such other Register or registers ordered to be maintained by the collector.

62. What is the stock of opium with the seller at the time of inspection?

63. Is the stock entrusted to him far in excess of the needs of the day?

64. Is the stock left unsold with the seller taken back by the Taluk Officer at the end of the day and accounted for correctly ?

65. Is the shortage due to dryage and wastage noted every month in 0.13 register? Is the shortage within 2 percent and is it bonafide?

66. Has the shortage exceeded 2 percent in any month ? If so has the excess been investigated and reported to the Board of Revenue for write off?

67. Have orders been obtained in the due time from the collector or the Board of Revenue, as the case may be, sanctioning the write off of the excess shortage ? If not why not?

Appendix 5

[See Instruction I under Treasury Rule 5]

List of Treasuries and Sub-treasuries in the State

Note 1 :—The names of the District Treasuries are arranged alphabetically and noted in brackets. The names of Sub-treasuries are given immediately below the District Treasury concerned. The entry (S.B.I.), or (Y.P.O.) after the name of a District Treasury, or Sub-treasury indicates that its business is transacted through a Branch or Sub-branch of the State Bank of India, or Hyderabad as the case may be (S.B.I.), (S.B.H.) or a Treasury Pay Office of the State Bank of India or Hyderabad, as the case may be (T.P.O.).

Note 2 :—All names are spelt as far as possible in the same way as in the Post Office Guide.

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The names of Sub-treasuries are those of the places at which they are located. If the name of a taluk differs from that of the place at which a Sub-treasury is located, the name of taluk is shown within brackets after the name of the Sub-treasury.

Note 3 :—The entry (I.D.T.) after the name of a Sub-treasury indicated that it is in the charge of an independent Deputy Tahsildar and the entry (D.D.T.) that it is in the charge of a dependent Deputy Tahsildar.

Note 4 :—There is a Currency Chest at Medak District Treasury at Sangareddy and at each Non-banking Sub-treasury except at Addanki in Prakasham district in Andhra area and at each of the Sub-treasuries at Devarakonda in Nalgonda district, Mahaboobabad in Warangal district, Alampur and Kodangal (Memo.No.1374/Accts/62-2, Dt. 23-2-1962) in Mahaboobnagar district, Sultanabad, Huzurabad, Sircilla and Manthani (Memo.No.52305-A/Accts/6l-1, Dt. 21-8-1961) in Karimnagar district, Armoor and Banswada in Nizamabad district in Telangana area. All Treasuries and Sub-treasuries with Currency Chest facilities at places where the Reserve Bank of India is not represented, will be regarded as Treasury Agencies of the R.B.I. for issue and payment of Telegraphic Transfers and Bank Drafts — See Appendix 22 in regard to limits for drawing, etc.

[Memo. No. 103220, Exp. III-A/57-1, Dt. 23-12-1957 and
Memo.No. 13991/Accts/59-2, Dt. 29-3-1958]

Explanation of Abbreviations

D.D.T…	Dependent Deputy Tahsildar.
S.B.I…	Branch of the State Bank of India.
S.B.H…	Branch of the State Bank of Hyderabad.
S.B.M…	State Bank of Mysore.
I.D.T…	Independent Deputy Tahsildar
O.C…	Officer Incharge.
T.P.O…	Treasury Pay Office of the State Bank of India or Hyderabad, as the case may be.
T.T…	Telegraphic Transfer.

List of Treasuries and Sub-treasuries in the State

Sl.No.	**Name of Treasuries and Sub-treasuries**	**Officer, if any, on when Reserve Bank Drafts may be drawn and T.Ts issued**
(1)	(2)	(3)
1.	Adilabad (District Treasury)	S.B.H.
2.	Addanki	do
3.	Asifabad	do
4.	Bhainsa	do
5.	Boath	do
6.	Chinnoor	do
7.	Kagaznagar	do
8.	Khanapur	do
9.	Luxettipet	do

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(1)	(2)	(3)
10.	Mudhole	do
11.	Mancherial	do
12.	Nirmal	do
13.	Sirpur	do
14.	Utnoor	do
15.	Anantapur (District Treasury)	do
16.	Anantapur (G.O.Ms.No.75, Fin & Plg. (Fin.Wing. W&M) Dept., Dt.10-3-1980)	do
17.	Dharmavaram	do
18.	Gooty	do
19.	Guntakal	do
20.	Hindupur	do
21.	Kadiri	do
22.	Kalyandurg	do
23.	Madakasira	do
24.	Penukonda	do
25.	Rayadurg	do
26.	Tadipatri	do
27.	Uravakonda	do
28.	Chittoor (District Treasury)	do
29.	Bangarupalem	do
30.	Chandragiri	do
31.	Chittoor	O.C.
32.	Kuppam	S.B.M
33.	Madanapalle	S.B.I
34.	Palamner	do
35.	Piler	do
36.	Punganur	S.B.M
37.	Puttur	S.B.I
38.	Satyavedu	O.C
39.	Srikalahasti	S.B.I
40.	Tirupati	do
41.	Vayalpad	do
42.	Cuddapah (District Treasury)	do
43.	Badvel	do
44.	Cuddapah	do
45.	Jammalamadugu	do
46.	Kamalapuram	do
47.	Proddatur	do
48.	Pulivendla	do
49.	Rajampeta	do
50.	Rayachoti	do

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(1)	(2)	(3)
51.	Sidhout	O.C.
52.	Lakkireddipalli	do
53.	East Godavari (Kakinada) (District Treasury)	S.B.I
54.	Alampur	O.C
55.	Amalapuram	S.B.I
56.	Kakinada	do
57.	Mummidivaram	O.C
58.	Peddapuram	S.B.I
59.	Kothapeta	do
60.	Pithapuram	do
61.	Prathipadu	O.C
62.	Rajahmundry (North)	S.B.I
63.	Rajahmundry (South)	do
64.	Ramachandrapuram	do
65.	Razole	do
66.	Tuni	do
67.	Rampachodavaram (Upgraded into a Sub-treasury vide G.O.Ms.No.226, Fin. & Plg. (Admn.) Dept, Dt.31-8-1976)	O.C.
68.	West Godavari (Eluru) (District Treasury)	S.B.I
69.	Bhimavaram	do
70.	Chintalapudi	do
71.	Eluru	O.C.
72.	Kovvur	S.B.I
73.	Narsapur	do
74.	Nidadavolu	do
75.	Palakol	do
76.	Polavaram	do
77.	Tadepalligudem	do
78.	Tanuku	S.B.I
79.	Guntur (District Treasury)	do
80.	Bapatla	do
81.	Guntur	do
82.	Gurajala (Palnad)	do
83.	Macherla	do
84.	Mangalagiri	do
85.	Narsaraopet	do
86.	Ponnur	do
87.	Repalle	do
88.	Sattenapalli	do
89.	Tenali	do
90.	Vinukonda	do

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(1)	(2)	(3)
91.	Rangareddy District (District Treasury)	S.B.H.
92.	Chevella (Sahabad)	O.C.
93.	Hyderabad	S.B.H
94.	Ibrahimpatnam	do
95.	Medchal	do
96.	Pargi	do
97.	Tandur	do
98.	Vikarabad	do
99.	Karimnagar (District Treasury)	do
100.	Huzurabad	do
101.	Jagtial	S.B.I
102.	Karimnagar	do
103.	Manthani	do
104.	Metpalli	do
105.	Peddapalli	do
106.	Sircilla	do
107.	Khammam (District Treasury)	do
108.	Bhadrachalam	do
109.	Buragampahad	do
110.	Khammam	do
111.	Kothagudem	do
112.	Madhira	do
113.	Sattupalli	O.C.
114.	Venkatapuram	S.B.H.
115.	Yellandu	do
116.	Krishna (at Masulipatnam) (District Treasury)	S.B.I
117.	Avanigadda	do
118.	Bandar	do
119.	Gannavaram	do
120.	Gudivada	do
121.	Jaggayyapet	S.B.H
122.	Kaikalur	do
123.	Nandigama	do
124.	Nuzvid	do
125.	Tiruvur	do
126.	Vijayawada (East) Gandhinagaram	do
127.	Vijayawada (West) Governorpet	do
128.	Vuyyur	do
129.	Kurnool (District Treasury)	do
130.	Adoni	do
131.	Allagadda	do

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(1)	(2)	(3)
132.	Alur	do
133.	Atmakur	do
134.	Banganapalle	do
135.	Dhone	do
136.	Koilkuntla	do
137.	Kurnool	do
138.	Nandikotkur	do
139.	Nandyal	do
140.	Pattikonda	do
141.	Yemmiganur	do
142.	Mahaboobnagar (District Treasury)	S.B.H
143.	Atchampet	do
144.	Atmakur	S.B.H
145.	Gadwal	do
146.	Atmakur	do
147.	Jadcherla	do
148.	Kalwakurthi	do
149.	Kodangal	do
150.	Kollapur	do
151.	Mahaboobnagar	do
152.	Makthal	do
153.	Nagarkurnool	do
154.	Shadnagar	do
155.	Wanaparthi	do
156.	Medak (At Sangareddy) (District Treasury)	do
157.	Andol	do
158.	Gazwel	do
159.	Medak	do
160.	Narayankhed	do
161.	Narsapur	do
162.	Sangareddy	do
163.	Siddipet	do
164.	Zahirabad	do
165.	Nalgonda (District Treasury)	do
166.	Bhongir	do
167.	Devarakonda	do
168.	Huzurnagar	do
169.	Miryalaguda	do
170.	Nalgonda	do
171.	Ramannapet	do
172.	Suryapet	do

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(1)	(2)	(3)
173.	Nellore (District Treasury)	S.B.I
174.	Atmakur	O.C
175.	Buchireddipalem	do
176.	Gudur	S.B.I
177.	Kavali	do
178.	Kovur	do
179.	Nellore	do
180.	Rapur	O.C
181.	Sullurpeta	S.B.I
182.	Udayagiri	O.C.
183.	Venkatagiri	S.B.I
184.	Niazmabad (District Treasury)	S.B.H
185.	Armoor	do
186.	Banswada	do
187.	Bodhan	do
188.	Kamareddy	do
189.	Madnoor	do
190.	Nizamabad	do
191.	Yellareddy	do
192.	Prakasam (At Ongole)	S.B.I
193.	Addanki	do
194.	Chirala [Vide G.O.Ms.No.209, Fin.&Plg. (W&M) Dept, Dt.22-10-1979]	do
195.	Cumbum	do
196.	Darsi	O.C
197.	Giddalur	S.B.I
198.	Kandukur	do
199.	Kanigiri	do
200.	Markapur	do
201.	Ongole (District Treasury)	do
202.	Podili	do
203.	Yerragondapalem	O.C
204.	Srikakulam (District Treasury)	S.B.I
205.	Bobbili	do
206.	Chipurupalli	do
207.	Ichapuram	do
208.	Narasannapet	do
209.	Palakonda	do
210.	Parvathipuram	do
211.	Pathapatnam	do
212.	Salur	do
213.	Sompeta	do

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(1)	(2)	(3)
214.	Srikakulam	do
215.	Tekkali	do
216.	Palasa	do
217.	Rajam	do
218.	Ponduru	do
219.	Kothur (Hiramandalam Taluk)	do
220.	Kurupam	do
221.	Visakhapatnam (District Treasury)	S.B.I
222.	Anakapalli (East)	do
223.	Anakapalli (West)	do
224.	Beemunipatnam	do
225.	Chintapalli	O.C.
226.	Chodavaram	S.B.I
227.	Ellamanchili	do
228.	Gajapathinagaram	do
229.	Madugula	O.C.
230.	Narsipatnam	S.B.I
231.	Paderu	O.C
232.	Srungavarapukota	S.B.I
233.	Visakhapatnam	do
234.	Vijayanagaram (East)	do
235.	Vijayanagaram (West)	do
236.	Warangal (District Treasury)	S.B.H
237.	Janagaon	do
238.	Mahaboobabad	do
239.	Mulug	do
240.	Narasampet	do
241.	Parkal	do
242.	Warangal	do
243.	Wardhannapet	O.C

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Appendix 6

[As amended in G.O.Ms.No.73, Fin. & Plg. (Accts. II), Dt.31-3-1981]

[See Instruction 3 under Treasury Rule 5]

List of Collecting Depots in the State

[All items except item Addatigala are deleted by G.O.Ms.No.73, Fin. & Plg. (Accts-II), Dt.31-3-1981]

District and name of collecting depot	**Sub-treasury, etc., into which collections are remitted**
East Godavari District.	
Addatigala (Yellavara)	Peddapuram

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Appendix 7

[Deleted]

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Appendix 8

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

List of Banks which are Members of the Clearing House in Hyderabad City

1. Andhra Bank, Ltd.
2. Bank of Baroda, Ltd.
3. Bank of India, Ltd.
4. Bank of Maharashtra, Ltd.
5. Canara Bank, Ltd.
6. Canara Banking Corporation, Ltd.
7. Canara Industrial Banking & Syndicate, Ltd.
8. Central Bank of India, Ltd.
9. G. Raghunathmull Bank, Ltd.
10. Hyderabad Co-operative Apex Bank, Ltd.
11. Indian Bank, Ltd.
12. Indian Overseas Bank, Ltd.
13. Punjab National Bank, Ltd.
14. State Bank of Hyderabad, Ltd.
15. State Bank of India.
16. Union Bank of India, Ltd.
17. United Commercial Bank, Ltd.

SUB-MEMBERS

1. The Bank of Bikaner.
2. The Prudential Co-operative Central & Urban Bank, Ltd.

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Appendix 9

[See Instruction 2 under Treasury Rule 10]

List of villages of the Kurnool District, the Headmen of which are authorized to receive Forest Revenues from Government Servants of the Forest Department for Remittance into the Treasury

Sl.No.	*Name of Village*	*Taluk*	*Sl.No.*	*Name of Village*	*Taluk*
1.	Uyyalavada	Cumbum	8.	Ambavaram	do
2.	Sanjeevaraopet	do	9.	Krishnamsettipalle	do
3.	Kothakota	do	10.	Akividu	do
4.	Allinagaram	do	11.	J.Pullalacheruvy	do
5.	Chintalapalle	do	12.	Konapalle	do
6.	Nallagunta	do	13.	Galizerugulla	do
7.	Thaticherla	do	14.	Pitikayagulla	do

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Sl.No.	*Name of Village*	*Taluk*	*Sl.No.*	*Name of Village*	*Taluk*
15.	Turimella	Cumbum	33.	Owk	do
16.	Mohidinipuram	do	34.	Ramavaram	do
17.	Papinenipuram	do	35.	Mahadevpuram	Sirvel
18.	Racherla	do	36.	Srirangapuram	do
19.	Yerragondapalem	Markapur	37.	Rudravaram	do
20.	Venkatadripalem	do	38.	Chitrenipalle	do
21.	Pullalacheruvu	do	39.	Bachepalle	do
22.	Virabhadrapuram	do	40.	Dantlavanipenta	do
23.	Yeguvacherlopalle	do	41.	Peddu Vengali	do
24.	Pedda Dornal	do	42.	Racherla	Dhone
25.	Kolukula	do	43.	Chendrapalle	do
26.	Bommalapuram	do	44.	Jaladurgam	do
27.	Thimmapuram	do	45.	Utukonda	do
28.	Panyam	do	46.	Kommemarri	do
29.	Narayanapuram	do	47.	Betamcherla	do
30.	Gani	do	48.	Velgod	Nandikotkur
31.	Ernipad	do	49.	Nallakalwa	do
32.	Gullasingavaram	Koilkuntla	50.	Siddapalle	do

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Appendix 10

[See Instruction 14(v) under Treasury Rule 11]

Instructions regarding Currency Chest Transactions and Currency Chest Slips

1. The accounts of all currency chests in the State of Andhra Pradesh are maintained at the Issue Department of the R.B.I., Madras. As that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted, when necessary, by an opposite transfer of an equivalent amount and that the balance shown in the accounts agree with the balances reported in the verification statements, it is essential that opposite transfers should be correctly made and that the transactions should be reported promptly and accurately. The following instructions have been framed with this object, and failure to observe them will in each instance be created as at Treasury irregularity.

2. Currency chest transactions at Treasuries fall into the following categories

A. Not involving opposite transactions :—

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

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B. Involving opposite transactions within the district :—

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

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

C. Involving opposite transactions at Madras :-

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

3. Every currency transaction should be reported on a currency chest slip as describe in Instruction 14(v) under Treasury Rule 11. These slips should be numbered serially for each financial year to facilitate reference. Each transaction should be classified in one of the categories described in Instruction 2 above. Transactions of the same class taking place on the same day may be entered in one slip but transactions of different classes should always be recorded in separate slip.

The following instructions should also be carefully followed when preparing these slips:

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

(d) Local exchanges should not be confused with local or Treasury (or Bank) transfers should be promptly reported.

(e) In the case of local or intra-district transfer, the place where the opposite transfer takes place should be stated.

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

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5. (a) The Treasury or Sub-treasury Officer or the Bank, as the case may be, should send slips for actual remittances of treasure, local transfers, local exchanges and Treasury (or Bank) transfers direct to the Currency Officer. A Sub-treasury Officer should also send copies of such slips, except relating to local transfers, simultaneously to the Treasury Officer in order to enable the latter to incorporate the transactions in the accounts of the district.

(b) Slips for local transfers should always be sent by the Sub-treasury Officer in duplicate to the Treasury Officer who after making the necessary opposite transfer, should retain one copy of the Sub-treasury chest slip and forward the other copy to the Currency Officer along with the District Treasury chest slip reporting the corresponding transfer. The number and date of the District Treasury chest slip should be noted on the accompanying Sub-treasury chest slip or slips, as the case may be. In such cases, however, the Sub-treasury Officer will intimate the transfer by letter in Form 79 to the Currency Officer in order to advise him of the change in the balance and also to enable him to watch the adjustment at the District Treasury.

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

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

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

Note :—The above instructions insofar as they apply to currency chests to the custody of the Bank, should be deemed to be instructions issued by the Reserve Bank of India.

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Appendix 11

[See Subsidiary Rule 2(s) under Treasury Rule 16]

Rules regarding the Stamping of Receipts

1. Every receipt for a sum exceeding Rs. 20/- should be stamped unless it falls within a class of receipts specifically exempted. The following are exempted

(a) Receipts given by, or on behalf of the Government.

(b) Receipts on Cheques.

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(c) Receipts for interest on Government Securities.

(d) Receipts on Postal Money Orders.

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

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

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

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

(i) Receipts for any payment of money without consideration within the meaning of exemption (b) under Art. 53 of Schedule I of the Indian Stamp Act (India Act II of 1899), such as receipts for grant-in-aid for compensation in lieu of magisterial fines paid to local authorities and private bodies and for land cess paid to Presidents of Panchayats.

Note :—Receipts given by Chairmen of Zilla Panshads and Chairmen of Municipal councils or by the Executive Authorities of such Local Bodies duly authorized on their behalf for amounts transferred from State to local funds by adjustments in the Treasury accounts in respect of payments without consideration referred to in this exemption are also exempt from stamp duty.

(j) Receipts for advances made by the Government under the Agriculturist's Loans Act, 1884 (India Act XII of 1884).

(k) Receipts for payments made on account of discharges of Post Office Five-year Cash Certificates.

(1) Receipts given by or on behalf of any society registered under the Cooperative Societies Act or by any officer or member of any such society and relating to the business of the society.

(m) Receipts for their maintenance allowances executed by interness and parolees confined in Internment Camps and Parole Centres in India.

(n) See also the list of exemptions relating to "receipts" in Item 53 of Schedule I of the Indian Stamp Act (India Act II of 1899).

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

(a) Receipts [other than the receipts mentioned in Rule 1(e) and (0 above] drawn by the Railway or by a Municipality.

Note :—This rule applies also to receipts drawn for claims, the adjustment of which may be made through settlement Accounts.

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(b) Receipts [other than those mentioned in Rule 1(i)] drawn on account of cantonment and other local funds including receipts signed by a Government Servant as the Executive Authority of a Municipality.

(c) Receipts for advances taken by Government servants.

"Note :—The Limit of Rs. 20 upto which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not the gross claim preferred therein.

As adjustment bills for 'Nil' amount involve on payment it is not necessary to insist upon any acknowledgment of payment in receipt of such bills".

[Subs. by G.O.Ms.No. 300, Fin. Accts., Dt. 18-4-1968]

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

(e) Receipts on acquittance rolls of establishments. A stamped receipt should be obtained when the gross amount of an individual payment exceeds of P.s. 20/- even though the net amount after deducting fund deductions, recoveries on account of advances, etc., is Rs. 20/- or less.

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

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

4. The receipts given by Official Receivers for sums in excess of Rs. 20/- paid to them in Insolvency Proceedings should invariably be stamped with a Twenty Paise stamp under Section 3b of the Indian Stamp Act, since their receipts for the moneys that they receive in the course of administering estates of insolvents are not receipts "given by or on behalf of the Government" within the meaning of the exemption in Rule 1(a) above.

5. The bills presented by a Departmental Officer, personal claims preferred by a Government Officer and all cheques tendered at the Treasury or at an authorized office of disbursement shall be duly receipted for payment and stamped where necessary, for all other payments made on bills shall be given at the time of payment.

[G.O.Ms.No. 34, Fin. & Plg. (A&L) Dept., Dt. 7-2-1977]

Appendix 12

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

A. List of agents who have executed general bonds of indemnity with the Government of Madras before 1st April, 1937 for drawing from any Treasury or disbursing officer the State of Madras pay, leave salary, pensions, etc., of Government servants of the Government of Madras and the Union Government who are their constituents, including pensions payable on behalf of other Governments. [These bonds continue to be valid of Andhra Pradesh under Subsidiary Rule 6(b) under Treasury Rule 16 and the State Reorganisatiq2 Act, 1956.]

(1) The Indian Bank, Limited.

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(2) The Bank of Hindustan, Limited.

(3) The Andhra Pradesh State Co-operative Bank, Limited.

(4) The Indo-Commercial Bank, Limited.

Note :—The Bank of Mysore, Limited have also executed a bond of indemnity with the Government of India before 1St April, 1937 which entitles them to draw from any Treasury under the jurisdiction of the Accountant-General, Andhra Pradesh, Pay, Allowances, Pensions, etc., of Government Servants of the Union Government and any State Government who are their constituents.

B. List of agents whose bonds executed with the Government of India before 1st April, 1937 for drawing from any Treasury or Disbursing Officer In India, pay, leave salary, pension, etc., of Government Servants of the Union Government or any State Government, who are their constituents, continue to be valid under Subsidiary Rule 6(b) under Treasury Rule 16.

Note :—The agents mentioned in Part I have also secured title to draw on behalf of their Constituents, Pensions Payable in India on behalf of their Governments e.g., Colonial Governments and the Government of Burma.

Part I

(1) The State Bank of India.

(2) The Allahabad Bank, Limited.

(3) The Grindlays Bank, Limited.

(4) Deleted by Memo. No. 53185/Accts. Dt. 25-9-1961.

(5) [The Mercantile Bank [of India] Limited, Delhi.

(The words in brackets are deleted by Memo.No. 4471/Accts/59-6, Dt. 20-7-1959)

(6) The Bank of Bihar, Limited.

(7) The Punjab Co-operative Bank, Limited.

Part II

(1) (Deleted by Memo. No. 4471/Accts/59-6, Dt. 20-7-1959).

(2) The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.

(3) The Bank of India, Limited.

(4) (Deleted by Memo. No. 4471/Accts./59-6, Dt. 20-7-1959.)

(5) Messrs. Binny and Company, Limited, Bankers and Army Agents.

(6) Messrs. Parry & Company, Limited.

(7) Messrs. Cowasjee Dinshaw and Brothers.

(8) The Central Bank of India, Limited.

(9) [The] Mercantile Bank [of India] Limited, Madras.

(The words in brackets are deleted by Memo. No.447l/Accts/59-6, Dt. 20-7-1959)

(10) The Punjab National Bank, Limited.

(11) The American Express Company, Incorporated, Bombay.

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(12) The United Bank of India, Limited.

(13) The Madhya Pradesh Co-operative Bank Limited, Nagpur.

(14) National Bank, National Limited.

C. List of agents who have executed general bonds of indemnity with the Government of Madras after 1st April, 1937 for drawing from any Treasury or Disturbing Officer within the State of Madras, pay, leave salary, pensions etc., of their constituents from funds administered by or on behalf of the Government of Madras Including pensions payable on behalf of other Governments. [These bonds continue to be valid under Subsidiary Rule 6(b) under Treasury Rule 16.

(1) The Nedungadi Bank, Limited, Kozhikode.

(2) The Indian Overseas Bank, Limited, Madras.

(3) The Central Bank, Limited, Mangalore.

(4) The Canara Banking Corporation, Limited, Udipi.

(5) Bharat Bank, Limited.

(6) The Andhra Bank, Limited.

(7) The Tanjore Permanent Bank, Limited.

(8) The Kumbakonam Bank, Limited.

(9) The Coonoor Co-operative Urban Bank, Limited.

D. List of agents who have executed general bonds of indemnity with the Government of India after 1st April, 1937 for drawing from any Treasury or Disbursing Officer in India, pay, leave salary, pension, etc., of their constituents from funds administered by or on behalf of the Government of India including pensions payable on behalf of other Governments.

(1) The Palai Central Bank, Limited.

(2) The Chartered Bank of India, Australia and China.

(3) The Indian Bank Limited.

(4) The Eastern Bank, Limited.

(5) The United Commercial Bank, Limited.

(6) The New Bank of India, Limited.

(7) The Punjab and Sind Bank, Limited.

(8) The Oriental Bank of Commerce, Limited.

(9) The Bank of Maharashtra, Limited.

(10) The Bank of Baroda, Limited.

(11) The Madras State Street Co-operative Bank, Limited.

(12) The United Industrial Bank, Limited.

(13) The Bank of Bikaneer, Limited.

(14) The Andhra Bank, Limited.

(15) The Bank of Jaipur. Limited.

(16) The Bank of Mysore, Limited.

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(17) The Bank of Patiala.

(18) The Canara Bank, Limited.

(19) The Indian Overseas Bank, Limited.

(20) The Laxmi Commercial Bank, Limited.

(21) The Travancore Bank, Limited.

(22) The Presidency Industrial Bank, Limited.

(23) The Vidarbha Co-operative Bank, Limited].

[Ins, by Memo.No. 447l/Accts/59-6, Dt. 20-7-1959]

(24) Vijaya Bank

[Ins, by G.O.Ms.No. 24, Fin. & Plg. (A&L), Dt. 12-1-1978]

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Appendix 13

[See Subsidiary Rules 7 and 18(b) under Treasury Rule 16]

List of Non-Gazetted Government Servants who Draw Bills on Treasuries

Note (1) :—This list relates only to Pay (including leave salary), travelling allowance and contingent bills. As regards refunds, loans, advances etc., the bills should be signed or countersigned by the authorities competent to sanction the charges or should be drawn by the Government servant concerned on the basis of the sanction accorded by the competent authority.

Note (2) :—The powers to draw contingent bills should be exercised only by a Non-gazetted Government Servant, who has got substantive appointment in Government service. A Non-gazetted Government Servant who has no substantive appointment shall get his bills drawn by his superior Gazetted Officer.

Class of Government Servants	***Class of bills drawn***	***Officer, if any, whose counter signature is required before payment***
(1)	(2)	(3)
1. Assistant Inspector of Excise	Pay bills of self	Inspector
2. Sub-Registrars	(a) Pay bills of self and Establishment (b) Contingent bills ***Note***:- The pay bills of Sub-registrars and their Establishment should be post audited by the District Registrars at the time of their annual inspection of the sub-registry Offices. [G.O.Ms.No.68, Fin (A&L) Dept., Dt.16-2-1976]	
3. Dy.Commercial Tax Officers and Asst.Commercial Tax Officers in independent charges	(a) Pay bills of self and Establishment (b) Travelling Allowance bills of self and Establishment (c) Contingent bills	

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(1)	(2)	(3)
	(d) Other miscellaneous bills.	
4. District Panchayat Officers.	(a) Pay bills of self and Establishment and of Deputy Panchayat Officers and their Establishment.	Regnl. Inspector of Local Administration.
	(b) (i) Travelling allowance bills of self.	Regnl.Inspector of Local Administration.
	(ii) Establishment bills of Dist.Panchayat Officer and of Deputy Panchayat Officers and their Establishment.	District Panchayat Officer.
	(c) Contingent bills of their offices and those of Deputy Panchayat Officers.	Regnl. Inspector of Local Administration
5. District Inspectors of Local Fund Accounts.	(a) Pay bills of self and establishment. (b) Travelling Allowance bills of self and establishment. (c) Contingent bills	Dy. or Asst. Examiner.
6. Tahsildars and Dy.Tahsildars.	a) Pay bills of self and establishment. (b) Travelling Allowance bills of self and establishment. (c) Contingent bills (d) Pay and traveling allowance bills of the Establishment for stamping weights and measures.	
7. Sarishtadars of District & Sessions Court in the absence of the Judge of the Court during the vacation.	(a) The Establishment…….. pay bills of the Court and the bills for final withdrawals of Provident Fund Deposits authorized by the Accountant-General, during the annual vacation in the following cases and subject to the following conditions: (i) In the case of District ……. Court, the Judge of which is permitted to take leave at the commencement of the vacation, but whose successor is not appointed until after the beginning of the vacation, the Sarishtadar will, until a successor to the District Judge is appointed, be considered to be the head of the office for the purpose of Subsidiary Rule 4 under Treasury Rule 32. (ii) When a District Judge is permitted ……. to leave India during the vacation of his Court preparatory to	

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(1)	(2)	(3)
	leave, or spend his vacation (not preparatory to leave) out of India, or when a District Judge spends the vacation in India but out of the District, the responsibility of the District Judge under Subsidiary Rule 4 under Treasury Rule 32 will continue during the recess. (b) The Establishment pay bills of District ……. Munsif's Court and the bills for final withdrawals of Provident Fund Deposits authorized by the Accountant-General when during the annual vacation, District Munsif, and when the District Judge of the district is also absent out of India with permission to avail himself of the vacation by itself or in conjunction with leave.	
8. Public Prosecutors.	Pay and traveling allowance bills of self.	District Magistrate.
9. Assistant Public Prosecutors, Grade I.	(a) Pay bills of self and Establishment and Assistant Public Prosecutors of Grade II and their Establishments.	
	(b) (i) Travelling allowance bills of self and establishment and of Assistant Public Prosecutors, Grade II, who work in two divisions and their Establishment.	Personal Assistant to the Collector.
	(ii) Travelling allowance bills of Asst.Public Prosecutors, Grade II and their establishment. [Memo.No.32675/Expr.C/55-2, Fin., Dt.4-7-1955]	Revenue Divnl.Officer.
10. Mufassal Govt.Pleaders.	Retaining fees	Collector.
11. Official Receivers.	Pay and Travelling allowance bills of self and Establishment and contingent bills.	District Judge.

Note:- When the District Judge is absent out of India with permission, to avail himself of the vacation either by itself or in conjunction with leave, the Senior Sub-judge in the district is authorized to countersign pay and contingent bills relating to Official Receiver's Establishment.

12. Stationery Sub-Magistrates.	(a) Pay bills of self and Establishment (including sub-jail Establishment)	Sub-divisional Magistrate and Agency Divisional Officer in the Scheduled areas.
	(b) Travelling allowance bills of self and establishment.	
	(c) Contingent bills.	

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(1)	(2)	(3)
13. Special Magistrates appointed under Sec.14(1) Criminal Procedure Code.	(a) Establishment pay bills. (b) Contingent bills.	Sub-divisional magistrate.
14. Magistrates appointed under Sec.12(1) Criminal Procedure Code.	Contingent bills for expenses of complaints and witnesses.	Sub-divisional Magistrate.
15. Presidents of Bench Courts.	Bills for charges on account of Bench Courts.	-do.-
16. District Probation Officers.	(a)Pay (including fixed travelling allowance bills of self) (b) Bills on account of contingent charges incurred on miscellaneous items.	Chief Probation Supdt.
16-A. Superintendent-Reception home for Boys, Vijayawada.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills. [G.O.Ms.No. 423, Fin. (A&L) Dept., Dt. 25-9-1976]	Chief Probation Supdt., Andhra Pradesh, Hyd.
17. Office Supdts. of the District Post Offices.	Advance travelling allowance bills of non-gazetted Police Officers subject to the conditions mentioned in Art. 83 of the A.P. Financial Code.	
18. Dy. Inspectors and Sub-Assistant Inspectresses of Schools.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dist. Educational Officer or Inspectresses of Schools, as the case may be. Agency Divisional officer in the scheduled areas.
19. Inspectors of Oriental Schools, Andhra	Pay bills of self and Establishment.	
20. Deputy Inspector of Schools.	Pay bills of the School masters in the scheduled areas except Golkonda.	Palkonda &Bhadrachalam
21. Headmasters and Headmistresses of Training Schools.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dist. Educational Officer or Inspectress of Schools, as case may be. Agency Divisional Officer in the Scheduled areas.
22. Headmaster of Govt. Secondary Schools in the Scheduled areas.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Agent to the Government.

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(1)	(2)	(3)
23. Headmasters and Headmistresses of schools (other than Hill Schools)	(a) Pay Bills of self and Establishment. (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dist. Educational Officer or Inspectress of Schools, as the case may be.
24. Head-teachers of Govt. Elementary Schools for Girls in the schedule areas.	Pay bills of self and Establishment	
Supdt. (Tech.) l.T.I. Dept. of Employment and Training, Andhra Pradesh.	(a) Pay bills of self & Establishment. (b) T.A. Bills of self and Estt. (c) Contingent bills. (d) Other miscellaneous bills. [Memo.No. 63261/ 1966/Accts./68-8, Dt. 14-10-1969]	Director Employment and Training.
25. Health Inspectors	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills. **Note** :—Whenever Health Inspectors are posted for plague duty or festival duty in municipalities, their pay and travelling allowance bills will be countersigned by Municipal Health Officer before payment.	District Health Officer.
26. Health Inspectors employed in the Special Tracts specified in Annexure V to the Andhra Pradesh Travelling Allowance Rules.	(a) Pay bills of self and vaccinators (b) T.A. Bills of self & vaccinators (c) Contingent bills.	District Health Officer or Regional Malariologist or First-class Health Officer.
27. Managers of Govt. Agricultural stations.	Contingent bills of farms.	
28. [Deleted].		
29. Co-operative Sub-registrars.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dy. Registrar of the Circle.
30. Honorary Arbitrators in the Co-operative Department.	Travelling allowance bills.	-do.-
31. Honorary Correspondent, Govt.	Bills for the allowance of the Honorary correspondent, pay of the	Collector in Krishna. **Note** :—The bills may also

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(1)	(2)	(3)
Higher Elementary School for the communities eligible for help by the Social Welfare Dept., Masulipatnam and the Honorary Supdt. Govt. depresed Classes Hostel, Masulipatnam.	Establishment, and mental staff and all contingent expenditure of the schools and the hostel.	be countersigned by any Gazetted Officer to whom the Collector has delegated this power under Articles 93(b) and 110 of the A.P. Financial Code.
32. District Welfare Officers.	(a) Pay bills of teachers in Social Welfare Department schools. (b) Travelling allowance bills of teachers in Social Welfare Department schools. (c) Contingent bills of Social Welfare Department schools.	Collector, except in the Krishna district where the Personal Assistant to the Collector will countersign the bills.
33. Managers of Govt. Habitual Offenders Settlements.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dy. Inspector-General of Police, Railways & C.I.D.
34. Yenadi Reclamation Inspector.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Collector, Chittoor.
35. Asst. Inspectors of Labour.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Regional Inspector or Inspector of Factories, as the case may be.
36. Engineers in the A.P. Municipal Engineering Subordinate service.	Pay bills of self.	
37. ***[Deleted]***.		
38. Sub-treasury Officers.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	District Treasury Officer.
39. Assistant District Fire Officer.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills. [Govt.Memo.No. 1 7437/Accts./61-2, Dt. 23-5-1961]	Regional Fire Officer.

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(1)	(2)	(3)
40. Asst. Woman Welfare Officer.	(a) Pay bills of self and Establishment (b) Contingent bills. [Govt.Memo.No. 19205/805/Accts./63-l, Dt. 10-4-1963]	
41. (i) All Municipal Secretaries	Pay bills of self and Establishment.	Director of Municipal Administration.
(ii) Secretaries of selection and Spl. Grade Municipalities	T.A. Bills	
(iii) Secretaries of first, second and third grade Municipalities.	T.A. Bills	Dy. Director of Municipal Administration.
42. Women & Child Welfare Officer.	(a) Pay bills of self and Establishment in her jurisdiction. (b) T.A. bills of self & Establishment (c) Contingent bills	Assistant Director of the Region. [G.O.Ms.No. 137, Fin., Dt. 29-3-1976]
43. Asst. Social Welfare Officers.		Pre-matric Scholarship bills of SC, ST & BC students." [Added by G.O.Ms.No. 165, Fin. & Plg., Dt. 304-1991]

Appendix 14

[See Subsidiary Rule 10 and 19(vi) under Treasury Rule 16]

List of Classes of Menial Servants whose pay should be drawn on Contingent Bills

Sl.No.	***Classes of Menial Servants***	***Department or Offices to which the servants are attached***
1.	Sweepers	All departments and offices
2.	Scavengers	-Do-
3.	Lamp-lighters or masalchis	-Do-
4.	Totis (except totis in Government hospitals who belong to a regular establishment)	-Do-
5.	Punkah-pullers	-Do-
6.	Cooks	-Do-
7.	Dhobies	-Do-
8.	Tailors	-Do-
9.	Gardeners	-Do-

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10.	Waterman (including watermen, water carriers, water Brahmans and punkalies)	All departments and offices
11.	Watchmen (including night watchmen or night peons).	All departments and offices except watchmen in the Secretariat offices.
12.	Lascars	Medical Department, Public Works Department, Stationery Office, Government Press, the Inspector-General of Registration and District Welfare Officers.
13.	Measurers	Survey Department.
14.	Chairman	Survey Dept. (Municipal Town Survey Establishment) and Revenue Department.
15.	Masalchis	Revenue Department.
16.	Sarangs attached to staff boats of the Collectors of the East and West Godavari districts.	-Do-
17.	Ward coolies	Jail Department.
18.	Chuckler	Police Training School, Anantapur.
19.	Farrier	-Do-
20.	Grass-cutters	-Do-
21.	Syces	-Do-
22.	Chokra	Government Museum
23.	Conductresses	Educational Department and Kallar Girls' Schools.
24.	Ayahs	-Do-
25.	Barbers	-Do-
26.	Bathmen	-Do-
27.	Bearers	-Do-
28.	Blacksmiths	-Do-
29.	Bricklayers	-Do-
30.	Butchers	-Do-
31.	Carpenters	Medical Department
32.	Cleaningmen	-Do-
33.	Coolies	-Do-
34.	Icemen	-Do-
35.	Kitchen women	-Do-
36.	Nurses headmen	-Do-
37.	Servants headmen	-Do-
38.	Ward Attendants in Veterinary Dispensaries	Animal Husbandry Department.
39.	Hand-cartmen	Public Works Department.
40.	Tinker, carpenter and his assistant marker	Stationery Office.
41.	Hammerman, bellows-boy, carpenters, carpenter-boys, glazier and cartmen.	Government Press.

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Note :—This list is not exhaustive. The procedure prescribed in Subsidiary Rule 19(vi) under Treasury Rule 16 should be followed for all menial servants of the same kind as those mentioned above, whatever designation they bear. That procedure does not, however, apply to the following classes of servants, and their pay should not be drawn on contingent bills :-

(1) Minor Irrigation lascars in the Revenue Department.

(2) Elephant servants employed in the scheduled areas of Visakhapatnam and East Godavari Districts.

(3) Ward and operation attendants in Government Hospitals.

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Appendix 15

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

List of Classes and Payments which may be made at Sub-treasuries without the Express Pay Order of the Treasury Officer

1. Bills signed by Gazetted Government Servants. Bills signed by the Assistant Inspectors of Excise for their own pay and allowances may also be cashed when countersigned by the Inspector.

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

(2) Bills on account of works expenditure of the Police Department signed by the District Superintendent of Police should not be paid without a pay order by the Treasury Officer. Bills of the Police Department on account of claims of bus owners and travelling allowances of the Railway Police and C.I.D. may be paid at Sub-treasuries without a pay order signed by the Treasury Officer.

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

3. Pay bills drawn by Second-class Municipal Health Officers for State staff posted on malaria or plague duty, except at headquarters Sub-treasuries.

4. Pay, travelling allowance and contingent bills of Agricultural Department farms.

5. Travelling allowance bills of members of the Andhra Pradesh Legislature countersigned by the Assistant Secretary to the Assembly or the Deputy Secretary to the State Legislature, as the case may be, and pay bills of the members.

6. Contingent bills drawn by Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, pay bills of taluk establishments and bills of all kinds.

Note :—The term ‘taluk establishments’ should be deemed to include—

(i) Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates,

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(ii) Clerical and menial establishments of Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, including Bench Clerks in Sub-Magistrates' Offices,

(iii) Revenue Inspectors, and

(iv) Minor Irrigation overseers and their lascars.

7. (a) *In areas where separation of judiciary has not been introduced* :- Travelling allowance bills of taluk establishments, when duly countersigned by the Revenue Divisional Officers and the travelling allowance bills of the Revenue Divisional Officer and Sub-divisional Magistrates, when duly countersigned by the District Collectors,

(b) *In areas where separation off judiciary is in force* :—Travelling allowance bills of Stationary Sub-Magistrates when duly countersigned by the Sub-divisional Magistrates, and the travelling allowance bills of the Sub-divisional Magistrates, when duly countersigned by the District Magistrates.

8. Bills for the remuneration of copyists in Taluk, Sub-taluk and Stationary Sub-Magistrates' Offices countersigned by the Revenue Divisional Officer.

9. Travelling allowance, remuneration and contingent bills on account of Government Examinations signed by the claimant countersigned by the Secretary to the Commissioner for Government Examinations.

10. Bills for educational grants countersigned by officers of the Education Department as required by the rules under which the grants are sanctioned.

11. Bills of pensioners authorized by the Collector to take payment at a Sub-treasury.

12. Cheques drawn by local bodies banking with the Sub-treasury.

13. Cheques drawn by officers of the Public Works, Telegraph, Forest and Postal Departments, who have been authorized to draw on Sub-treasuries.

14. Cheques drawn by Collectors or Administrators of wards' estates or attached estates.

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

16. Repayment of deposits made at Sub-treasuries.

17. Refunds of Magisterial fines.

18. Refunds of the Registration Department.

19. Refunds of the Commercial Taxes Department.

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

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

22. Pay Bills of Deputy Inspectors of Schools and their establishments; travelling allowance and contingent bills of Deputy Inspectors of Schools and their establishments, when countersigned by the District Educational Officer or the Inspectress of Schools as the case may be.

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23. Pay bills of District Welfare Officers and their establishments.

24. Bills for advance of pay or travelling allowance on transfers presented to Sub-treasuries specially authorized by the Collector to cash them. The Collector should not issue such authority, unless he is satisfied that the Sub-treasury concerned can be relied on to see that payments are made only on sanctions accorded by competent authority)

25. Payments by the Inspector-General of Local Administration of grants from the amount placed at his disposal for the improvement of communications and water-supply in Village Panchayat areas.

26. Bills presented by Presidents of Village Panchayats for grants-in-aid for elementary schools sanctioned by the Regional Inspectors of Local Administration.

27. Bills drawn by Co-operative Sub-Registrars when countersigned by the Deputy Registrar of Co-operative Societies concerned.

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

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

30. Pay bills of schoolmasters in the scheduled areas of the Visakhapatnam and East Godavari Districts (except the Palkonda, Golugonda and Bhadrachalam taluks) drawn by Deputy Inspector of Schools.

31. Pay, travelling allowance and contingent bills of headmasters and headmistresses of training schools and their establishments.

32. Pay bills of the headmaster and his establishment in the Government Secondary Schools in the scheduled areas of the Visakhapatnam and East Godavari districts, and their travelling allowance and contingent bills when countersigned by the Agent to the Government.

33. Pay, travelling allowance and contingent bills of headmaster and headmistress of schools (other than hill schools) and their establishments.

34. Pay bills of head teachers of Government elementary schools for girls in the scheduled areas of the Visakhapatnam and East Godavari districts and their establishments.

35. Bills on account of scholarships and other educational grants of the Social Welfare Department.

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

37. Bills relating to Police Department in the Visakhapatnam North district.

38. Bills relating to the Police Department in the West Godavari district.

39. Pay, travelling allowance and contingent bills relating to the habitual offenders settlements at Sitanagaram and Siddhapuram.

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40. Bills relating to the pay, allowances and contingencies of Deputy Panchayat Officers and their staff sanctioned at places other than district headquarters drawn by District Panchayat Officers and endorsed direct in favour of the Deputy Panchayat Officers concerned.

41. Pay bills of schools under the Social Welfare Department should be signed by the District Welfare Officers.

42. Pay, travelling allowance and contingent bills of the Fire Service Branch of the Police Department.

43. Bills of Educational stipends and scholarships countersigned by the Officer sanctioning the stipends or scholarships as the case may be.

Note :—In the case of scholarships and stipends sanctioned by the Director of Public Instruction, the Countersigning Officer will be the District Educational Officer or the Inspectress of Girls Schools as the case may be.

44. Travelling Allowance bills when duly countersigned by the District Treasury Officer, pay bills and contingent bills drawn by Sub-treasury.

45. All Bills of the Planning & Development Dept. relating to the execution of works under the various development programmes may be cashed at Sub-treasuries.

46. Bills for pay and allowances of the Block Development Officers and the staff working under their control and contingent bills drawn by the Block Development Officers.

47. Travelling allowance bills of the Block Development Officers and the staff working under their control when duly countersigned by the Secretaries to Zilla Panshads.

(Added by Memo.No. 10231 5/Accts/58-l 4, Dt. 19-2-1970)

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Appendix 16

[See Subsidiary Rule 5 7(a) under Treasury Rule 16]

List of Class of Bills or Cheques Payable or Adjustable at the Headquarters Sub-treasuries

1. Payment of salaries to Village Service Establishment.

2. Payment of Travelling Allowance and Jamabandy Allowance to Village Establishment.

Note :—In respect of Adilabad, Hyderabad, Karimnagar, Khammam (except Bhadrachalam and Venkatapuram Taluks) Medak, Mahaboobnagar, Nalgonda, (except Mungala Paragana), Nizamabad and Warangal the transaction at S.Nos. 1 to 2 above will be conducted at the D.T.O. and the Tahsildar shall present the bills at the District Treasury.

3. Payments relating to Civil Pensions (Central and State) inclusive of gratuities and communications, Military Pensions, Railway Pensions inclusive of gratuities, and commutation, political pensions, financial assistance to retired teachers of Aided Schools.

Note 1 :—At Visakhapatnam Military Pension Payments shall be made at the District Treasury.

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Note 2 :—The Headquarters Sub-treasury Officers shall draw the amount themselves for disbursement of pension.

4. Bills relating to refund of revenue which was originally remitted into Sub-treasuries.

5. Repayment of Civil Deposits which are originally remitted into the Sub-treasury inclusive of Earnest Money Deposit.

6. Payment of Panchayat Samithis Funds and Village Panchayat Funds for Banking accounts are kept in the Treasury.

7. Payment of Commission to stamp vendors.

8. Adjustment of Service Postage bills.

9. Adjustment of bills relating to land cess surcharge on stamp duty and net proceeds of Entertainment Tax to Village Panchayat Board Funds.

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Appendix 17

[See Subsidiary Rule 70 under Treasury Rule 16]

Instructions for the Payment of Pension to Leper Pensioner through the agency of Village Officers

1. On production of the life-certificate by a leper pensioner and if he has intimated his desire to be paid in his village through the Village Revenue Establishment, the District Treasury or the Sub-treasury where the leper pensioner has to be paid should prepare a pension bill separately for each pensioner. The bill together with the amount of the pension and a form of certificate of payment by the village headman referred to in the next paragraph should be handed over to the headman of the village where the pensioner resides, if the village headman happens to come in person to cash the salary bill of his village establishment or to the village menial who has come for the purpose. If the pensioner is paid from a District Treasury, the village headman or the village menial, as the case may be, should obtain the pension bill and the amount of the pension from the District Treasury ; the Sub-treasury Officer should instruct the village headman or menial to go over to the District Treasury for this purpose, if he has received a requisition to that effect from the Treasury Officer. When the payment to the village establishment has been made before the pension bill could be prepared, the pension bill should be sent on the next occasion when the village headman or a menial of the village happens to be in the taluk office.

2. A register of payments of pensions to leper pensioners through the village officers should be maintained in the paying Treasury in Form 98. Acknowledgments for the money paid and the bill handed over to the village headman or the village menial should be obtained in the column provided in the register for the purpose. If the menial is illiterate, the payment should be certified to by the disbursing officer in the remarks column of the register. The village headman should, on receipt of the money, pay it promptly to the pensioner in the presence of two respectable villagers and sign a certificate of payment of the pension in the following form on the bill or separately and get it attested by the same respectable witnesses

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I certify that I have today paid in person to …… the sum of Rs ……. (in Words …… being his pension for the month(s) of …….

Place : (Signed)

Date : Signature of Village headman.

Paid in our presence :-
1.

2.

Signature of the witnesses.

This Signature or the thumb impression of the pensioner should never be taken for the payment.

After the disbursement of the amount, the village headman should return the pension bill with the certificate referred to above to the Treasury which issued it, on the next occasion when a village officer or a menial of the village happens to go to the taluk headquarters. The payment should, however, be brought to account in the relevant monthly accounts of the Treasury concerned. Accordingly, when there is no likelihood of the return of the voucher with the certificate of payment to the Treasury in time through a Village Officer or a village menial, should be sent to the Treasury by post.

3. When the pension bill is received back after disbursement, the Treasury Officer should record the fact of payment in both halves of the pension payment order under his initials. Necessary entries should also be made in the register of payments of pensions in Form 98. In the case of payment by a Sub-treasury Officer, the paid pension bills and the certificate should be sent to the District Treasury along with the next batch of pension vouchers.

4. The amount handed over to the village headman, etc., for disbursement should be debited to "Suspense Payments" and the suspense item should be cleared on receipt of the pension voucher with the certificates of payment.

5. The ordinary procedure for the payment of pensions should be followed in all other respects.

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Appendix 18

[See Instruction I under Treasury Rule 23]

Rules Regulating the preparation of Last-Pay Certificates in cases of Transfers on duty or of return from leave.

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

1. *Transfer on duly may be of two kinds* :—

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

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

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

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

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

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

Exception :—As an exception to the preceding rules, the last-pay certificate of Non- gazetted Government Servants transferred from one State or Circle of audit to another may be given by the head office and need not be countersigned by the Accountant-General concerned; but in the case of transfers out of India, the last-pay certificate should be signed by the Accountant-General.

3. In the Second case of transfer the Government Servant should obtain a last pay certificate from the officer in charge of the Treasury from which he last drew pay, or, if he is a non-Gazetted Government Servant, from the head of the office whom he was last employed.

[Transfer within the same State or Circle of audit—See Rule 1 (ii) above.]

Rulings of the Government

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

(2) If the Government Servant who is transferred is a non-gazetted Government Servant who draw his own bills the last-pay certificates should be countersigned by his immediate superior departmental officer in the district or circle in which he last drew pay.

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

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

In the case of Gazetted Government Servant who has been reverted to non-Government Post, the Treasury Officer should send a copy of the last pay certificate to the Audit Officer concerned for countersignature and onward transmission to the Drawing Officer. (Memo.No. 34982/1299/Accts/64-5, Dt. 13-5-1965)

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

Whenever a Gazetted Officer is transferred to or form the Pay and Accounts Officer payment circle, the Officer incharge of the Treasury or Pay and Accounts Office, as the case may be, should prepare the last pay certificate in duplicate and give one copy to the Officer and forward the second copy to the Accountant-General for countersignature and transmission to the Pay and Accounts Officer incharge of the Treasury concerned.

(Govt. Memo. No. 8082/Accts/145/72-9, Dt. 1-5-1974)

6. In all cases of transfers from one district to another within the same audit circle, the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the financial rules of a Government provide to the contrary.

Last Pay Certificate

Last - pay Certificate of the …….. Proceeding on …… to …….

2. He has been paid upto …… at the following rates :

Particulars	**Rate**
Substantive pay	
Officiating pay	
Allowances, etc.	
…….	
Deductions—	
…….	
……	

3. He made over charge of the office of …….. on the ……. noon of ……

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4. Recoveries are to be made from the pay of the Government Servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period	Rate	Amount
From …….. to……..	at Rs ……..	a month…….
From …….. to……..	at Rs ……..	a month…….
From …….. to……..	at Rs ……..	a month…….

6. He is entitled to draw the following :—

7. He is also entitled to joining time for ……. days.

8. The details of the Income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

(Signature)

(Designation)

Dated :…….. 19…

Reverse

Details of Recoveries

Nature of recovery

Amount Rs……..

To be recovered in…… instalments

Deductions made from leave salary

From …….. to…….. on account of …….. Rs.…….

From …….. to…….. on account of …….. Rs.…….

From …….. to…….. on account of …….. Rs.…….

Name of months	Pay	Gratuity, fees, etc.,	Funds and other deductions	Amount of income tax recovered	Remarks
April 19….					
May, 19….					
June, 19….					
July, 19….					
August, 19….					
September, 19….					
October, 19….					
November, 19….					
December, 19….					
January, 19….					
February, 19….					
March, 19….					

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Appendix 19

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

Memorandum of Instructions to be observed by the Police Officer in charge of a Remittance sent by rail

(These instructions should be printed in English and the principal language of the district in which they may be required. A copy containing both the English Version and a version in the principal language of the district, together with as many blank receipts as there will be reliefs, must be handed over by the Treasury Officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure. This should be done after the Treasury Officer superintends the loading of the vans personally or by a substitute and he must take a receipt for these documents with the full signature of the police officer in a special register maintained for the purpose. The officer commanding the guard will transfer the copy of the instructions to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.

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

Instructions

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

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

3. The Officer-in-charge of such a guard should write to the receiving office the number of the train (passengers or goods) conveying the remittance and its hour of departure, and should also write again en route if any change in the train has been made or anything has occurred to delay its arrival.

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

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

6. In case of break-down separating convoy, the officer-in-charge of the guard should separate his party, attaching himself to the disabled portion.

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7. On delivering the boxes at the Treasury to which they are addressed, the officer-in-charge of the guard should obtain a receipt in the form annexed. If any box be short in weight or show signs of having been tampered with, it should be opened and the contents examined in the presence of the officer-in-charge of the guard ; otherwise he should be allowed to return at once. If any box is so opened, the fact shall be entered on the receipt together with particulars of the contents of the box as ascertained by counting.

8. The following form of receipt should be used by the officer commanding relieving guard

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

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

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

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

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

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

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ANNEXURE

DISTRICT TREASURY No……..	FOR THE POLICE ESCORT	FOR THE TREASURY CONCERNED
Dated……19…	No……. Dated……19…	No…… Dated……..19…
ORIGINAL	**DUPLICATE**	**TRIPLICATE**
Preliminary receipt	*Preliminary receipt*	*Preliminary receipt*
Received from the Police Excost Officer……. bags/boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs…. as per…….. officer's invoice No……. Date:…….19…	Received from the Police Excost Officer……. bags/boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs…. as per…….. officer's invoice No……. Date:…….19…	Received from the Police Excost Officer……. bags/boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs…. as per…….. officer's invoice No……. Date:…….19…
(*This is subject to detailed examination.)*	(*This is subject to detailed examination.)*	(*This is subject to detailed examination.)*
Rs.nP.	**Rs.nP.**	**Rs.nP.**
Soveriengs -	Soveriengs -	Soveriengs -
Notes -	Notes -	Notes -
Silver -	Silver -	Silver -
Nickel -	Nickel -	Nickel -
Copper -	Copper -	Copper -
Total –	Total –	Total –
Treasury Officer.	*Treasury Officer*.	*Treasury Officer*.
To The…… ……	To The…… ……	To The…… ……

Appendix 20

[See Subsidiary Rule 30 under Treasury Rule 30]

The Minimum Account of Coins and Notes in a remittance which a Shroff should examine in a day

Coins	***Rs.***
New rupees of the value of……	2,00,000
Old rupees of the value of……..	8,000

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New half-rupees of the value of ……50,000

Old half-rupees of the value of ……....4,000

New quarter-rupees of the value of…….. ..24,000

Old quarter-rupees of the value of ……2,000

Old one-eighth rupees of the value of ……..1,000

New four-anna nickel of the value of ……18,000

Old four-anna nikel of the value of ……..2,500

New two-anna nickel of the value of ……7,000

Old two-anna nickel of the value of …….2,000

New one-anna nickel of the value of ……8,500

Old one-anna nickel of the value of …….1,000

New half-anna nickel brass of the value of ……..1,750

Old half-anna nickel brass of the value of ……...……500

New single pice of the value of ……...…750

Old single pice of the value of …….400

New half pice of the value of ……...500

Old half pice of the value of …….250

New pie pieces of the value of …….200

Old pie pieces of the value of ……..150

Decimal Coins Rs.

New 50 nP. pieces of the value of ……1,00,000

Old 50 nP. pieces of the value of ……12,000

New 25 nP. pieces of the value of ……..96,000

Old 25 nP. pieces of the value of ……12,000

New 10 nP. pieces of the value of ……..56,000

Old 10 nP. pieces of the value of ……18,000

New 5 nP. pieces of the value of …….56,000

Old 5 nP. pieces of the value of ……..20,000

New 2 nP. pieces of the value of …….24,000

Old 2 nP. pieces of the value of ……..16,000

New I nP. pieces of the value of …….38,400

Old I nP. pieces of the value of ……..28,800

Notes Pieces

New notes of all denominations …….15,000

Old Re. 1 and Rs. 2 Notes ……8,000

Old Notes of higher denominations …….2,500

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Appendix 21

[See Instruction 21(b) under Treasury Rule 30]

A. List of Railways which have agreed to charge freight on consignments of treasure belonging to the Reserve Bank of India at the concessional rates available to the Government

1. Government Railways —

Central Railway.

Eastern Railway.

Northern Railway.

North-Eastern Railway.

Southern Railway.

Western Railway.

2. Non-Government Railways —

Barsi Light Railway.

Shahdara (Delhi) Saharanpur Railway.

Ahmadpur Katwa Railway.

Arrah Sasaram Railway.

Bankura Damodar River Railway.

Barset Basirhat Railway.

Bengal Provincial Railway.

Bukhtiarpur Bihar Railway.

Burdwan Katwa Railway.

Futwah Islampur Railway

Howrah Sheakhala Railway

Nowrah Amta Railway.

Jagadhri Light Railway.

Kalighat Falta Railway.

B. Concessional Rates charged by all Railways on consignments of treasure belonging to the Government and by the Railways mentioned in Sec. A on Consignments of treasure belonging to the Reserve Bank of India

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

(a) Specie, bullion, gold and silver coins, uncurrent silver notes, currency notes and Bank notes signed or unsigned, defaced currency notes and Bank notes, etc.

Amount	***Rate***
Upto 27 maunds	2 pieces per maund per mile.
Above 27 and upto 81 maunds	1-2/3 pies per maund per mile.
Above 81 and upto 270 maunds	1-1/3 pies per maund per mile.
Over 270 maunds	1 pie per maund per mile.

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These rates are subject to the proviso that the charge for any quantity shall not be less than for a smaller quantity according to the above scale.

Escort :—When Treasurer is sent under Escort and is conveyed in separate railway vehicles (i.e., wagons other than in a passenger carriage) from conveyance of the Escort, is allowed and the following scale both on outward and return Journey :—

(i) One man to travel free as a third class passenger when the consignment of Treasury is over 20 and under 50 quintals.

(ii) Two men, when the consignment is not less than 50 and under 100 quintals.

(iii) Four men, when the consignment is 100 quintals and over. [Govt. Memo.No. 2775/1 335/Accts./68-l 0, 31-7-1969]

(b) The minimum charges for the consignment of treasure are the same as per luggage. The minimum weight for charge for treasure will be as for one maund, and a fraction of a maund above one maund will be charged as follows :—

Not exceeding 5 seers as 5 seers.

Exceeding 5 seers but not exceeding 10 seers as 10 seers.

Exceeding 10 seers but not exceeding 15 seers as 15 seers.

Exceeding 15 seers but not exceeding 20 seers as 20 seers.

Exceeding 20 seers but not exceeding 25 seers as 25 seers.

Exceeding 25 seers but not exceeding 30 seers as 30 seers.

Exceeding 30 seers but not exceeding 35 seers as 35 seers.

Exceeding 35 seers but not exceeding 40 seers as 40 seers.

(c) The rates charged for consignments of copper, bronze and nickel coins (current and uncurrent) are as follows :—

In quantities of 5 maunds and under — 1-2/3 pies per maund per mile.

In quantities over 5 maunds—pie per maund per mile.

The minimum charge for a consignment of 5 maunds and under is 6 annas and that for a consignment of over 5 maunds and upto 10 maunds is as for 10 maunds.

When an escort accompanies a consignment of these coins it will be carried free in accordance with the scale laid down in Sub-paragraph.

(d) Crushed and defaced copper coins carried by a passenger train will be charged at full parcel rates.

(e) When patent treasure boxes belonging to the Government or the Reserve Bank are despatched empty from any station consigned to a Currency Office, a Treasury or the Bank, they will be charged at quarter parcel rates, provided a certificate is produced from the despatched officer that they are empty treasure boxes of the Government or the Reserve Bank.

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Appendix 22

[See Note I to Subsidiary Rule 45 under Treasury Rule 30]

Reserve Bank of India Remittances - Remittances on Government Account

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

In regard to remittances within the district for the purposes referred Subsidiary Rule 35 under Treasury Rule 16 the conditions imposed by Subsidiary Rule 35(a)(i) and (ii) and 3 5(b) for the issue of cash orders apply mutatis mutandis to the issue of Government drafts.

2. Two forms of "Government" drafts will be issued —

(i) *Reserve Bank of India Government drafts* :—To be drawn by or on places where the Reserve Bank is represented by its Treasury Agencies and drafts to be drawn by the Reserve Bank on its own offices and branches of the State Bank of India or the State Bank of Hyderabad, and

(ii) State Bank of India or State Bank of Hyderabad Government drafts To be drawn on its own offices and branches.

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

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

[Govt. Memo.No. 780281/l265/Accts/73-4, Dt. 28-1-1974]

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

At or on a Sub-treasury	Rs. 5,000
At or on a Treasury (not being a Sub-treasury) except on the Reserve Bank	Rs. 25,000
At a Treasury on the Reserve Bank	Without limit.
By and on offices of the Reserve Bank	Do.
By and on offices and branches of the State Bank of India or the State Bank of Hyderabad mentioned in Schedule to this Appendix	Do.

4. This issue of "*Government*" draft at par is authorized in the following cases—

(1) *General* :—To a Government officer for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official

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duties. The purpose for which the drafts are required must be clearly stated in the application.

Note 1 :—The facility of remittance by "*Government*" drafts at par is also permitted to the Local Funds named in Schedule I to this Appendix and to such additional funds as may be determined from time to time by the Government in consultation with the Reserve Bank subject to the condition that the remittances are for bonafide public purposes.

Note 2 :—The Treasury of Charitable Endowments, is permitted to effect extra State remittances on behalf of Charitable Endowments by 'Government' drafts at par.

Note 3 :—The facility of remittance by Government drafts at par is permitted for bonafide remittances on behalf of the Employees Provident Fund.

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

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

(4) *Payment of passages of Civil Officers* :—The Accountant-General, for the payment of passage booked by Shipping Company and Agents.

(5) *Workmen 's Compensation* :—To a Commissioner for Workmen's Compensation in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with Section 2 1(2) of the Workmen's Compensation Act, 1923 (India Act VIII of 1923).

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

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

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

(9) *Subscription for a public or quasi Public purpose* :—The Government desiring to facilitate the collection of subscriptions for any public or quasi public purpose may allow the issue of one draft a month from any District Treasury to the local Secretary or Treasurer of the fund or institution for the purpose of remitting Subscriptions to the Central body.

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(10) *Local Funds* :—(i) To any local boards for investment of their surplus funds in an office of the Reserve Bank or a branch of the State Bank of India or the State Bank of Hyderabad or in any Co-operative Bank authorized by the Government for this purpose. Moneys relating to the Provident Fund of local board employees maintained by the district board should be deemed to be part of the funds of the district board for this purpose.

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

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

(iv) To district board and municipalities for all bonafide remittances to Government institutions within the State.

(v) To the local library authority set up under the Madras Public Library Act, 1948 or under corresponding law if any in force in Telangana area for payment of travelling allowance to its members.

Note :—Government drafts should not be issued for (a) remittances relating to University Fee Fund and (b) remittances of Provident Fund amounts of local fund employees on transfer from one local body to another.

(11) *For remittance by Public Debt Office of interest on Govt. Promissory Notes:*—For remittance by the Public Debt Office :—(i) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Treasury other than that on which they are enfaced for payment of interest

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

(12) *General Public* :—At Treasury Agencies for remittance to the Office of the Reserve Bank at Calcutta, Madras or Bombay, for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Rs. 5,000/-.

Note 1:- In order to ensure that "Government" drafts are used for the purpose for which they are taken, they should be issued payable to the Office of the Reserve Bank of India at Calcutta, Bombay or Madras and marked " for investment in Government Securities".

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

SCHEDULE 1

1. District Board Funds.
2. Minor Pilotage Fund.
3. Landing and Shipping Dues Fund.
4. Irrigation Cess Fund.
5. Employees State Insurance Corporation Fund.
6. Funds of the Andhra Pradesh Road Transport Corporation.
7. Funds of the Andhra Pradesh State Electricity Board.

(G.O.Ms.No. 240, Dt. 22-3-1963)

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SCHEDULE 1

List of Offices of the State Bank of India in India or the State Bank of Hyderabad included in the Reserve Bank's Remittance Facilities Scheme

Note :—In this list, the term '*Office*' means a Local Head Office (marked L.H.O.) Branch or Sub-branch (marked SB), but not a Treasury Pay Officer or Sub-pay Office which are classified as Sub-offices. Offices marked with an asterisk do not transact Government business.

A.—(i) *Offices maintaining currency chests, drawing by or on which may be made without restriction as to amount.*

Ajmer—
Ajmer
Andhra Pradesh—
Adoni
Amalapuram
Anakapalle
Anantapur
Bapatla
Bhimavaram
Bobbili
Chittoor
Cuddapah
Eluru
Gudivada
Guntur
Hindupur
Kadiri
Kakinada
Kalahasti
Kandukur
Kavali
Kurnool
Markapur
Masulipatnam
Nandyal
Narasapur
Narsaraopet
Nellore
Nuzvid
Ongole
Palakol
Peddapuram
Proddatur
Rajahmundry
Rajampeta
Ramachandrapuram
Salur
Sattenapalli
Srikakulam
Tadepalligudem
Tanuku
Tenali
Tuni
Vijayawada
Visakhapatnam
Vizianagaram
Yemmiganur
Assam—
Dibrugarh
Shillong
Tezpur
West Bengal—
Calcutta L.H.O.
Asansol
Berhampore
Burdwan
Burnpur
Chinsurah
Darjeeling
Howrah
Jalpaiguri
Krishnagar
Bhopal—
Bhopal
Bihar—
Bettiah
Bhagalpur
Chaibassa
Chapra
Darbhanga
Dhanbad
Gaya
Jamshedpur
Monghyr
Muzaffarpur
Patna
Pumea
Purulia
Ramgarh SB
Ranchi
Bombay—
Bombay L.H.O
Ahmedabad
Ahmednagar
Amalner
Baroda
Belgaum
Bhusaval
Broach
Deolali
Dharwar
Dhulia
Dohad
Gadag
Godhra
Hubli
Jalgaon
Koihapur
Nadiad
Nasik
Pachora
Palanpur
Poona
Sholapur
Surat
Tahana
Delhi—
Delhi
New Delhi
Jammu & Kashmir—
Jammu
Srinagar(Kashmir)
Kutch—
Bhuj
Madya Bharat—
Gwalior
Indore
Ratlam
Ujjain
Madhya Pradesh—
Achalpur(Ellichpur)
Akola
Amraoti
Chanda
Gondia
Harda
Jubbulpore
Katni
Khamgoan
Khandwa
Nagpur
Raigarh

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Raipur
Rajnandgaon
Saugar
Seoni
Wani
Wardha
Yeotmal

Madras—
Madras L.H.O.
Cannanore
Cochin
Coimbattore
Cuddalore
Erode
Kozhikode
Kumbakonam
Madurai
Managalore
Nagapattinam
Otacamund
Pollachi
Salem
Tanj ore
Tellicherry,
Tiruchirapalli
Tirunelveli
Tirupur
Tuticorin
Vellore

Mysore—
Bangalore

Orissa—
Balasore
Berhampore
(Gijam)
Cuttack
Sambalpur

Punjab—
Abohar
Ambala Cantt.
Ambala City
Amristar
Ferozepur
Gurdaspur
Hissar
Hoshiarpur
Jullundur
Karnal
Ludhiana
Pathankot
Rohtok
Simla

Rajasthan—
Alwar
Jaipur
Jodhpur
Sambhar
Saurashtra
Rajkot

Travancore - Cochin—
Alleppey
Quilon
Trichur
Trivandrum

Uttar Pradesh—
Agra
Aligarh
Allahabad
Azamgarh
Bahraich
Ballia
Banaras
Bareilly
Basti
Bijnor
Budaun
Bulandshahr
Chandausi
Dehra Bun
Etawah
Faizabad
Farrukhabad
Gonda
Corakhpur
Hapur
Hathras
Jhansi
Kanpur
Lakhimpur (Kheri)
Lucknow
Mainpuri
Mathura
Meerut
Mirzapur
Moradabad
Mussoorie
Muzaffamagar
Naini Tal
Pilibhit
Rampur
Roorkee
Saharanpur
Shahjahanpur
Sitapur

Vindya Pradesh—
Rewa
Satna

(ii) *Offices of the State Bank of Hyderabad maintaining currency chests, drawings by or on which may be made without restriction as to amount.*

Adilabad
Bhongir
Bodhan
Burgampad (Bank at Kothagudem).
Gadwal
Hyderabad L.H.O.
Jagtial
Jangoan
Kareemnagar
Khammam
Mahaboobnagar
Nalgonda
Nizamabad
Suryapet
Tandur
Warangal
Zahirabad

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B.—*Offices not maintaining currency chests drawings by or on which may be made without restriction as to amount*.

West Bengal—
Ballygunge, Calcutta
Bhowanipore, Calcutta
Burra Bazzar, Calcutta
Netaji Subhas Road, Calcutta
Park Street, Calcutta
Shambazaar, Calcutta
Bombay—
Byculla, Bombay
Dadar, Bombay
Mandvi, Bombay
Sandhrst Road, Bombay
Ahmedabad Station
Poona City
Madhya Bharat—
Indore city
Madhya Pradesh
Jubbulpore City
Madras—
Mount Road, Madras
Mysore—
Bangalore City
Uttar Pradesh—
Kanpur City

———

Appendix 23

[See Instruction 12 in Chapter II, Port III]

List of Persons authorized to cut coin under Sections 16 and 20 of the Indian Coinage Act

Note :—Under the Indian Coinage Act, 1906 (India Act III of 1906), State Government do not have any power under Sections 16 and 20 of the said Act.

The Union Government have authorized the officials specified in Part I of the Schedule appended hereto, and the Manager, Agent, Secretary or the principal officer of the Banks and firms specified in Parts II and V the said schedule to cut or break silver and nickel coins.

THE SCHEDULE

Part I — Government Department — Reserve Bank of India and State Bank of India and State Bank of Hyderabad

1. Every Officer-in-charge of a District Treasury, Sub-treasury or Military Treasury Chest.

2. The Secretary and Treasurer of each of the Head Offices of the State Bank of India and the State Bank of Hyderabad, every Agent or Sub-agent in charge of a branch or Sub-branch and every employee in charge of a Treasury Pay Office of the said Banks.

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

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

5. The Collectors of Customs at Calcutta, Bombay and Madras.

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

7. The Presidency Postmasters at Calcutta, Bombay and Madras.

8. The Chairman and Vice-Chairman of the Commissioners for the Port of Calcutta, the Chairman of the Trustees of the Port of Bombay and of the Trustees of the Port of Madras.

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9. The Judges of the Courts of Small Causes at Calcutta and Sealdah.

10. The Cashier of the Court of Small Causes, Bombay.

11. The Commissioner of Police, Calcutta, the Chief Presidency Magistrate, Calcutta.

12. The Chief Executive Officer, Deputy Executive Officer, and the Secretary of the Municipal Corporation of Calcutta, the Commissioner and the Chief Accountant of the Municipal Corporation of the City of Bombay and the Commissioner of the Municipal Corporation of Madras.

13. The Chief Accounts Officer, Deputy Chief Accounts Officer, the Accounts Officer, or the Assistant Accounts Officer in charge of the cash offices or when the Chief Cashier is a gazetted officer, the Chief Cashier of the Railway, on railways worked by the State.

14. The Chief Auditor or the Deputy Auditor or the Assistant Auditor in charge of cash offices on railways worked by Companies.

Part II— Scheduled Banks

1. Allahabad Bank, Limited.
2. Bank of Baroda, Limited.
3. Bank of India, Limited.
4. Central Bank of India, Limited.
5. Chartered Bank of India, Australia and China.
6. Comptoir National De Escompte De Paris.
7. Eastern Bank, Limited.
8. Grindlay and Company, Limited.
9. Hongkong and Shanghai Banking Corporation.
10. Lloyds Bank, Limited.
11. Mercantile Bank of India, Limited.
12. National Bank of India, Limited.
13. National City Bank of New York.
14. Punjab National Bank, Limited.
15. Sangli Bank, Limited.
16. Union Bank of India, Limited, Bombay.

Part III — Non-Scheduled Banks

1. Andhra Bank, Limited, Masulipatnam.
2. Bank of Indore.
3. Bareilly Corporation (Bank), Limited, Bareilly, Budaun, Haidwani, Pilibhit, Shahjahanpur, Sambal (District Moradabad) and Amroha.

Part IV — Cooperative Banks

1. Bombay State Co-operative Bank.
2. Broach Co-operative Bank, Limited, Broach.

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3. District Co-operative Bank, Azamgarh (Uttar Pradesh).

4. Poona Central Co-operative Bank, Limited.

5. Sholapur District Central Co-operative Bank, Limited.

Part V — Firms and Others

1. Diwan Bahadur Seth Ballabhadass Mannoo Lall Kanhaiya Lal, Jubbulpore.

2. The Treasury Officer of the Balrampur Estate Treasury in the Gonda District.

3. Messrs. Rai Bahadur Bansilal Ramratandas), Jabbulpore.

4. Messrs. Basant Lal Dharma Lal, Aligarh.

5. Burmah Shell Oil Storage and Distributing Company of India, Calcutta.

6. Calcutta Tramway Comapany, Limited.

7. Kanpur Woollen Mills Company, Kanpur.

8. Rai Saheb Din Dayal Sahu, Deogaram Tahsil, Azamgarh.

9. The Managing Director of Edward Mills Company Limited, Beawar.

10. Ellermans Arracan Rice and Trading Company, Limited.

11. Ganga Ram and Company, Ambala City.

12. Raja Seth Gokuldas Jiwandas Gobindas, Jabbalpore.

13. Messrs. Gopal Lal Giridhari Lal Shah and Brothers, Bahraich and Gonda.

14. Messrs. Jawaharmal Gambirmal, Ajmer.

15. Rai Bahadur Kundanmal Lalchand, Beawar.

16. Messrs. Lajja Ram Kundan Lal, Bankers, Ferozepore.

17. Lala Purushottam Das Rastogi of Messrs. Madan Mohan Brothers, Lucknow.

18. Lalla Mal Hardeo Das, Aligarh.

19. Messrs. Meckinnon Mackenzie and Company.

20. The Manager, Marungapuri Estate. Thiruchirapalli District.

21. Messrs. Sir Sarupchand Hukumchand and Company, Calcutta.

22. Messrs. Spencer and Company, Calcutta.

23. Rai Bahadur Seth Tarachand, Agra.

24. Thomas Cook and Son, Limited.

Appendix 24

[See Instruction 12 in Chapter IL Part III]

Hints on detecting counterfeit coins

PART - I

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

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

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

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

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

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

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

8. The rims of genuine rupees 1/2 rupees and silver 1/4 rupees are regularly milled all round with straight indentations at right angles to the faces. In counterfeits of these coins, the milling is often at a slant, the space between the indentations irregular, and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good ones of the same description, when defects can readily be detected. A coin showing good milling is seldom counterfeit, but genuine coins occur of which the milling has become much worn, or which have been much used as ornaments or frau4ulently dealt with and filed or otherwise touched up, so that a coin should not ordinarily be classed as a counterfeit solely on account of bad milling.

9. The beading on the inner side of the rim of silver coins should be even and regular all round, the pearls being uniform in size and shape, and equidistant from each other. On counterfeits, the pearls are often badly shaped and uneven in size ; the enclosed spaces of letters and figures such as O, P, A, R, D, 8, 6, 9, 4 in cast counterfeits are

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sometimes filled with metal. In struck counterfeits, the pearls are often spaced at irregular intervals, and are sometimes very small and far apart.

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

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

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

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

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

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

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

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

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

PART - II

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

2. Cast counterfeits are the most easily made and therefore more usually found. The mould into which the molten metal is poured, may be made of sand clay, powdered burnt brick, plaster of paris or similar material, and the impression on the mould is taken from a genuine coin. The mould has a small hole or ‘gate’ cut in the rim, through which the molten metal is poured. The metal which fills this hole and solidifies with the rest of

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the casting forms a projection on the rim of the cast coin, which must be cut off to enable the rim at this point to be furnished and milled by hand, and the security groove put in. Signs of this hand furnishing can usually be detected on the rim of cast counterfeits.

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

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

5. When rung on a hard surface, genuine coins should give a clear sound, counterfeits, as a rule, do not produce a clear ring if made of base metal. Others may contain more silver than the genuine coin which contains 50 percent silver and in this case the ring may be clear, but will give a lower tone that the genuine alloy.

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

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

7. The rim of genuine rupees, half rupees and quarter rupees are regularly milled all round with straight indentations at right angles to the faces but rupees of 1940 and onwards, and half rupees of 1941 onwards have also a security device in the centre of the milled edge. This device consists of a shallow groove containing alternate beads and diagonal lines, in two sections, separated by the blank spaces. The blank portions on rupees of 1940 are about twice the length of those on rupees or half rupees bearing the date 1941. In counterfeits of these coins, the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good coins or the same description, when defects can readily be detected.

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

8. The beading on the face of the rim of genuine coins should be even and regular, the pearls being uniform in size and shape and evenly spaced. The enclosed spaces of letters and figures such as O.P.A.R.D. 4,9,0, in cast counterfeits are sometimes filled with metal. In struck counterfeits, the pearls are often spaced at irregular intervals and are sometimes very small and far apart.

9. The beads and diagonal lines, which appear alternately in relief inside the security groove, should be clear-cut, well defined, and uniform in size and shape. The balk

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portions of the groove should be equal in length. In counterfeits, the beads and diagonal lines are often badly shaped and uneven in size, the intervening spaces sometimes filled with metal. The blank portions usually show signs of metal having been scooped out by hand, resulting in broken milling on either side of the blank portion, and possibly a wider groove than in genuine coins.

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

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

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

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

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

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

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

17. A counterfeit will usually be found to exhibit atleast two or more of the foregoing faults. A coin should ordinarily be condemned for only one fault, unless it is very marked.

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

The margin and the devices of quarternary coins of 1942 have been slightly improved to increase resistance to wear compared with coins of 1940 and 1941. Such coins should

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not be looked upon with suspicion in determining their genuineness, unless two or more of the faults described in paragraphs I to 8 are readily detected.

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Appendix 25

[See Instruction 13 in Chapter II, Part III]

Memorandum on the Distingui3hing Features which would constitute the "Fraudulent Defacement" of a coin

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

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

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

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

Coins from which silver has been deliberately removed by filing clipping, scooping or punching are rejected as fraudulently defaced.

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

3. Remilled coins :—Coins which have been remilled are rejected as fraudulently defaced, but coins used as ornaments of which a section only has been remitted to restore the milling unevenly filled in the process of removing the solder should not necessarily be regarded as fraudulently defaced.

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

5. Striated coins :—These coins have striations radiating from the centre of either side of the coin towards the edges, commonly on the observe, the side bearing the Royal Effigy.

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

Coins with slight scratches are not fraudulently defaced.

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

7. Patched coins :—Cut or broken coins that have been patched together with solder are rejected as fraudulently defaced.

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8. Soldered coins :—Soldered corns are accepted provided that—

(i) They are in one piece.

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

(iii) The solder has been carefully and sufficiently removed by tools or by heat treatment.

(iv) They have not been reduced by sweating with acid.

(v) Silver has not been scooped or filled from the coin under pretence of removing solder.

(vi) Pieces of the original coin have not been removed and replaced with solder or base metal.

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Appendix 26

[See Instruction 15 in Chapter III, Part III]

The Reserve Bank of India (Note Refund) Rules, 1935

In exercise of the powers conferred by the proviso to Section 28 of the Reserve Bank of India Act, 1934 (II of 1934), the Central Board of Directors of the Reserve Bank of India by virtue of the power conferred by Section 7 of the said Act, and with the previous sanction of the Central Government, makes the following rules prescribing the circumstances in, and the conditions and limitations subject to, which the value of any lost, stolen, mutilated or imperfect currency note of the Government of India or Bank note may be refunded as of grace.

1. Short title :—These rules may be called the Reserve Bank of India (Note Refund) Rules, 1935.

1-A. Extent clause :—These rules extend to the whole of India (except the State of Jammu and Kashmir).

2. Definitions :—In these rules, unless there is anything repugnant in the subject or context :

(a) "*altered note*" means a note in which an alteration has been made in the number, date, signature or value or in any other respect;

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

(c) "*half note*" means a half of a note which has been divided vertically through or near the centre;

(d) "*mismatched note*" means an imperfect note formed by joining a half note of one note to a half note of another note;

(e) "*mutilated note*" means a note of which a portion is missing: Provided that the portion presented is clearly more than a half note and that if the portion presented consists

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of parts of a note joined together each part of such portion is identifiable as part of the same note;

(f) "*note*" means a note of the Reserve Bank of India, including a currency note of the Government of India issued either by the Central Government or by the Bank;

(g) "*number*" includes the letters of the series to which the note belongs;

(h) "*obliterated note*" means a note, not being a mutilated or altered note, of which a portion has become or has been rendered undecipherable;

(i) "*office of issue*" means the office of the Issue Department of the Bank of Bombay, Calcutta, Delhi or Madras or the Branch of the Issue Department of the Bank at Kanpur;

(j) "*prescribed officer*" means the officer in charge of an office of issue.

3. Presentation of claims :—A claim in respect of a note may be presented to the prescribed officer at any office of issue irrespective of denomination of the note.

4. Time limit to claims :—(l) If it appears to the prescribed officer authorized to entertain the claim that any clam was not made by the claimant within 12 months of the time when it might first have been made by him, the prescribed officer shall not entertain the claim.

(2) A claim shall not be entertained in respect of a note which, on examination, cannot be identified with certainty by the prescribed officer as one for which the liability for payment on the date of presentation of the claim is that of the Bank.

5. Value limit to claims :—(l) No claim in respect of a note alleged to have been lost, stolen or wholly destroyed, or of which the portion presented is neither a half note nor a mutilated note, shall be entertained unless the denomination of the note exceeds ten rupees.

(2) No claim in respect of a half note or a mismatched note shall be entertained unless such half note or one of the half notes comprising the mismatched note is part of a note of which the denomination exceeds ten rupees.

5-A. Disposal of fraudulent claims :—If the prescribed officer is of the opinion that a note presented under these rules in prosecution of a claim or any portion of such note, has been deliberately cut, iron, defaced, altered or dealt with in any other manner with a view to establishing a false claim under these rules or otherwise to defraud, he shall, notwithstanding anything to the contrary in any of these rules, reject the claim.

6. Enquiry into claims :—(l) Where any claim is made under these rules, the prescribed officer authorized to entertain the claim shall hold an enquiry unless the claim relates to a note alleged to have been stolen, in which case he may reject the claim without holding any enquiry.

(2) If in the course of the enquiry referred to in Sub-rule (1) the claimant fails without reasonable cause in the opinion of the prescribed officer to furnish within three months any information called for by the prescribed officer, the prescribed officer may reject the claim.

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7. Rejection of clam concerning half note :—A claim for the value of a half note shall be rejected unless the number of the note is identified by the prescribed officer on the half note and the half note is entire and has not been divided and rejoined.

8. Rejection of claim concerning mutilated note of ten rupees and under :- A claim for the value of a mutilated note of a denomination not exceeding ten rupees shall be rejected unless in the opinion of the prescribed officer the portion is presented clearly forms part or a genuine note and the missing portion is too small to be used in support of any other claim under these rules.

9. Rejection of claim concerning mutilated note of more than ten rupees :—(1) A claim for the value of a mutilated note of denomination exceeding ten rupees shall be rejected unless the number of the note on examination is identified with certainty by the prescribed officer as one of not more than six numbers;

Provided that, if the number of the note though not capable of such identification is declared by the claimant, the claim shall be dealt with under Rules 13 and 15 as a claim to the value of a wholly destroyed note;

Provided further that, where the claimant is unable to declare the number, if the prescribed officer is of opinion that the number may be identified with certainty within a reasonable period, he may permit the claimant to leave the note in deposit with a view to future identification.

(2) Where a claim is rejected under Sub-rule (1) the notes shall be stamped by the prescribed officer and returned to the claimant.

(3) If a mutilated note of a denomination exceeding ten rupees has been identified with certainty by the prescribed officer as one of not more than six numbers he may order the claim to be paid at once.

10. Deposits of mutilated notes :—(1) The prescribed officer shall enter the particulars of any mutilated note placed n deposit under the second proviso to Sub-rule (1) of Rule 9 in a register to be maintained in this behalf and shall give receipt to the claimant for such note.

(2) Where the number of a note so placed in deposit is not identified within a period of three years to the extent specified in Sub-rule (1) of Rule 9 the claim shall be rejected and the note shall be destroyed.

11. Disposal of claims concerning half notes :—(1) A claim for half the value of a note of which a half note only is presented by the claimant shall be dealt with as follows:

(a) If a counter claim for the full value of the note has not been received at the office of issue before the presentation of the claim or within a period of fourteen working days thereafter, half the note may be. paid to the claimant on the expiration of such period.

(b) If the full value of the notes has already been paid on a claim under Rule 14, the claim shall be rejected.

(c) If a counter claim for the full value of the note has been received before the presentation of the claim or is received before payment of half the value of the note

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is made under Clause (a), the prescribed officer may order that one claimant be paid forthwith the full value of the note or that one or both claimants be paid forthwith half the value of the note or that both claims be rejected.

(2) Claims in respect of a mismatched note shall be deemed to be separate claims in respect of each half note thereof shall be dealt with as provided in sub-rule(l).

12. Obliterated and altered notes :—A claim in respect of an obliterated or altered note or half note shall be rejected unless the prescribed officer is satisfied as to the identity of such note or half note and that the note or half note has been fraudulently altered so as to be of a higher denomination.

13. Method of presenting certain claims :—(l) A claim for the full value of a note—

(a) Where a half note only is presented by the claimant, or

(b) Where the note is alleged to have been lost or wholly destroyed, or where the portion of the note presented is neither a half note nor a mutilated note, shall be accompanied by a signed statement (or if the prescribed officer so requires as affidavit) ascertaining that the claimant was the last lawful holder of the entire note and detailing the circumstances attending the loss or destruction of the missing half note or note as the case may be, and by a statement obtained from the police or postal authorities of the result of the enquiry, if any, held by them.

(2) The prescribed officer shall consider the statements furnished and affidavit, if any, and shall make such further enquiry, if any, as he may consider necessary.

14. Disposal of claims under Rule 13(1)(a) :—(l) Where a claim is made under Clause (a) of Sub-rule (1) of Rule 13 and a counter-claim has been presented in respect of the counterpart of the half note—

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

(b) if half the value of the note has been paid, the prescribed officer may order half the value of the note to be paid to the claimant forthwith;

(c) if the counter-claim is pending, the prescribed officer may order that one claimant be paid forthwith the full value of the note or that each claimant be paid forthwith half the value of the note or that both claims be rejected.

(2) Where a claim is made under Clause (a) of Sub-rule (1) of Rule 13 and the counterpart of the half note has not been presented—

(a) if the prescribed officer is not satisfied that the counterpart of the half note has been lost or destroyed in such circumstances that there is no probability of its being presented at some future date, he may order payment of half the value of the note forthwith;

(b) if he is so satisfied and is also satisfied that the claimant was the last lawful holder of the whole note he shall cause to be published in the Gazette of India and in three successive issues of the local Official Gazette a notification setting forth, the particulars of the note of which one half is alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith;

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(c) if on the expiration of two years from the date of the first publication under Clause (c) the counterpart of the half note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the full value of the note;

(d) if on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs shall not be less than five years from the date of the first publication referred to in Clause (b) the counterpart of the half note has been presented, he shall deliver the securities or deposit referred to in Clause (c) with any interest which has in the meantime accumulated thereon to the claimant, or if the claimant is dead, to his legal representative, on such claimant or representative executing a bond with or without sureties in the form set forth in Schedule I or II;

The Schedule containing these forms are not printed in this Appendix. The Reserve Bank will supply copies of the forms when necessary — See Rule 16;

(e) if before the expiration of such period the counterpart is presented with a claim for the full value or for half the value of the note, the proceedings under Clauses (b), (c) and (d) shall be cancelled and the two claims shall be dealt with under Sub-rule (1).

15. Disposal of claims under Rule 13(1)(b) :—Where a claim is made under Clause (b) of Sub-rule (1) of Rule 13 :—

(a) if the prescribed officer is not satisfied that the note or the unpresented portion of the note has been wholly destroyed or lost in such circumstances that there is no probability of its being presented at some future date, he shall reject the claim;

(b) if he is so satisfied and he also satisfied that the claimant was the last lawful holder of the whole note, he shall cause to be published in the Gazette of India and in three successive issues of the local Official Gazette a notification setting forth the particulars of the note alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith;

(c) if on the expiration of two years from the date of the first publication under clause (b) the note has not been presented, he may invest in Government securities on deposit in the Post Office Savings Bank an amount equivalent to the value of the note;

(d) if on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs shall be not less than five years from the first publication referred to in Clause (b) the note has not been presented and no subsequent claim in respect thereto has been substantiated, he shall deliver the securities or deposit referred to in Clause (c) with any interest which has in the meantime accumulated thereon to the claimant, or if the claimant is dead, to his legal representative, on such claimant or representative executing a bond with or without sureties in the form setforth in Schedule III or IV;

(e) if before the expiration of such period a subsequent claim in respect of the note is substantiated, the sureties or deposit referred to in Clause (d) shall be delivered in the manner provided in that clause to the person making such subsequent claim, or if such person is dead, to his legal representative;

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(f) if before the expiration of such period the note alleged to have been lost or destroyed is produced by the claimant or any other person, the proceedings under this rule in respect of such note shall be cancelled.

16. Bonds :—Printed forms, to be supplied by the Bank, shall be used in the execution of any bond required in pursuance of Clause (d) of Rule 14 or Clause (d) of Rule 15 and the value of the stamp on any such forms shall be recovered from the person executing the bond.

[The Schedules containing these forms are not printed in this Appendix. The Reserve Bank will supply copies of the forms when necessary - See Rule 16].

17. Retention and destruction of notes :—(l) Save as otherwise provided in Rule 9 and Rule 10, any note presented in prosecution of a claim under these rules shall be retained by the bank whatever be the decision on the claim and may be destroyed or otherwise disposed of by the Bank in such manner as it may deem fit;

Provided that a note, a claim in respect of which has been rejected by the prescribed officer, shall not be destroyed or otherwise disposed of until the expiry of six months from the date of the decision of the prescribed officer.

(2) No request for reconsideration of a rejected claim in respect of a note presented under these rules shall be entertained after the expiry of the period of six months referred to in the proviso to Sub-rule (1).

18. Procedure when payee is untraced :—Where as the result of a claim under these rules the value or part of the value of a note is payable to a claimant, and such claimant, or if he is dead his legal representative, cannot be found or fails within a period of three months from the communication to him of the decision to take steps to receive payment, the amount payable shall be paid by the Issue Department of the Bank in the case of a currency note of the Government of India to the Central Government and in the case of a Bank note to the Banking Department of the Bank.

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Appendix 27

Form of Reconveyance of Property

(Form in which reconveyance of immovable property should be executed)

THIS INDENTURE made the…… day of……. 19…. BETWEEN the Governor of Andhra Pradesh (hereinafter called the mortgagee which expression shall, where the context admits, include his successors in office and assigns) of the first part, and…… (hereinafter called the mortgagor) of the second part and …… and of …….. the third part ……..

WHEREAS on the…… day of……. 19…. the mortgagor retired (or was dismissed') from the service of the State under the Government of Andhra Pradesh (hereinafter called the Government).

AND WHEREAS it has been agreed by and between the parties hereto that the immovable property in the first schedule to the within-written bond or obligation and particularly mentioned and described in the schedule hereunder written shall be released

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from all further liability or charge under or by virtue of the within-written bond or obligation AND WHEREAS in part-performance of the said agreement, the several instruments of title and documents specified in the second schedule to the within-written bond or obligation have been returned and delivered up by the Government to the mortgagor. NOW THESE PRESENTS WITNESS that in pursuance of the said agreement and in a consideration of the premises he, the mortgagee, both hereby release unto mortgagor his executors, administrators, legal representatives, and assigns ALL and singular the messuages, lands and premises in the first schedule to the within-written bond or obligation and particularly mentioned and described in the schedule hereunder written or which now by any means are subject to redemption under or by virtue of the within-written bond or obligation with their rights, easements and appurtenances AND all the estate, right, title, interest, claim and demand whatsoever of the State into and upon the same premises TO HAVE and to hold the said premises hereinbefore expressed to be hereby released upto the mortgagor, his executors, administrators, legal representatives, and assigns discharged from all moneys intended to be secured by the within-written bond or obligation and from all claims and demands for or in respect of the said moneys or any part thereof or of the within-written bond or obligation. PROVIDED ALWAYS and it is hereby agreed and declared that nothing herein contained shall be deemed to release or discharge mortgagor, and

and or any or either of them or any or either of their executors, administrators or legal representatives from any liability under or by virtue of the within-written bond or obligation incurred prior to the date of these presents AND the mortgagee doth hereby covenant with the mortgagor, his executors, administrators, legal representatives, and assigns, that he the mortgagee, has not done or knowingly suffered or been part er privy to anything Whereby the said premises hereinbefore expressed to be hereby released or any part thereof are, is, or, may be, impeached, affected or encumbered in title estate or otherwise howsoever, or whereby he the mortgagee, is in anyway hindered from releasing the said premises or any part thereof in manner aforesaid. In WITNESS whereof ……. acting on behalf of and by the order and direction of the Governor of Andhra Pradesh …… has hereunto Let his hand and seal the day and year first above written.

The schedule above referred to.

SIGNED, sealed and delivered by …… the above named in the presence of

[G.O.No. 1840, Rev., Dt. 2-8-1940, B.P. Press No. 125, Dt. 5-12-1940
& G.O.Ms.No. 1804, Rev., Dt. 29-4-1957]

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