



TAMIL NADU TREASURY CODE

VOLUME I

SEVENTH EDITION

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Government of Tamil Nadu

2014

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PREFACE TO SEVENTH EDITION

Since the issue of Sixth Edition, several changes have been introduced in the treasury administration such as conversion of non-banking sub treasuries as banking sub treasuries, introduction of electronic clearing system, settlement of payment by Cheques by the treasuries and sub treasuries, introduction of automated treasury bill passing system and involvement of various nationalized banks as agency banks of the Reserve Bank of India. This edition has been comprehensively revised with reference to the above developments. Amendments issued upto 30th April 2013 have also been incorporated in this edition. The Government wish to acknowledge the valuable help rendered by the Principal Accountant General (Accounts and Entitlement), Tamil Nadu and his staff in bringing out the revised edition of the Tamil Nadu Treasury Code, Volume I and the Tamil Nadu Treasury Code, Volume II.

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

**K.Shanmugam,
Principal Secretary to Government,
Finance Department,**

**Secretariat,
Chennai – 600 009,
June 2014.**

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TAMIL NADU TREASURY CODE

VOLUME I

PART I

TAMIL NADU TREASURY RULES

Section I – Short title and commencement

Treasury Rule 1

1(a) These rules may be called the “Tamil Nadu Treasury Rules” and they shall come into force on the 1st April 1937.

1(b) With coming into force of the Constitution of India, these rules shall be deemed to have been made by the State Government in exercise of the powers conferred under **Article 283(2)** of the Constitution of India.

1(c) If the Government consider it necessary or expedient so to do for avoiding any hardship or removing any difficulty that may arise as a result of application of these rules, they may subject to such restrictions and conditions, if any, as they may think fit to impose, dispense with or relax the provisions of any of these rules in any case or class of cases.

Section II - Definitions

Treasury Rule 2

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

- i) **“Accountant General”** means the head of office of a State Unit under Indian Audit and Accounts Department, 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
- ii) **“Bank”** means the Reserve Bank of India or any Office or agency of the Reserve Bank of India and includes any branch of the State Bank of India or any branch of the subsidiary Bank of State Bank of India as defined in Section 2 of the State Bank of India (Subsidiary Banks) Act 1959 (No 38 of 1959) or a branch of any nationalized bank authorised to transact Government business as agent of the Reserve Bank of India.
- iii) **“Banking Treasury”** means a treasury, the cash business of which is conducted by the bank

Tamil Nadu Treasury Rules

[T.R. 2]

- iv) "**Cheque**" means a written order (not expressed to be payable otherwise than on demand) addressed by a person called the drawer to a bank to pay a specified sum of money to himself or a third party known as payee and includes a demand draft drawn on any specified bank including the Reserve Bank of India.
- v. "**Collector**" means the Chief Officer in charge of the revenue administration 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.
- vi. "**Constitution**" means the Constitution of India
- vii. "**Director**" means the head of the department of Treasuries and Accounts and includes any other Officer for the time being authorized to discharge the duties of the Director for the purpose of these rules.
- viii. "**Divisional Forest Officer**" means any one of the following Officers:-
- a) District Forest Officer
 - b) Working Plan Officer
 - c) State silviculturist
 - d) Forest utilization Officer
 - e) State Wild Life Officer
 - f) Officers in charge of survey and demarcation work
 - g) Officers in charge of special mobile patrol parties
 - h) General Manager, Government Rubber Plantation
 - i) Forest Engineer
 - j) Principal, Tamil Nadu Forestry Training School.
- ix) "**Government**" means the Government of Tamil Nadu
- x) "**Government Account**" means the total of the Consolidated Fund Account of the State, the Contingency Fund Account of the State and the Public Account of the State as defined in Articles 266 and 267 of the Constitution.

Tamil Nadu Treasury Rules

[T.R. 2 – 3]

xi) “Government Servant” means any person serving in connection with the affairs of the State whether remunerated by salary or not and includes every person who is authorized to receive , keep, carry or spend moneys on behalf of the Government.

xii) “Governor” means the Governor of Tamil Nadu

xiii) “Indian Audit and Accounts Department” means the Officers and establishment subordinate to the Comptroller and Auditor General of India who 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.

xiv) “Joint Director” means the Joint Director of Treasuries and Accounts and includes the Regional Joint Director of Treasuries and Accounts

xv) “Self Drawing Officer” means the Officer who draws his claims on the authorization (pay slip) issued by the Accountant General or the Pay Accounts Officer, as the case may be.

xvi) “State” means the State of Tamil Nadu

xvii) “Treasury” means a District Treasury , a sub treasury subordinate to a district treasury, a Pay and Accounts Office, a Sub Pay Accounts Office and the Pension Pay Office.

xviii) “Treasury Officer” means the Chief Officer in charge of a district treasury and includes Assistant Treasury Officer or any other Officer for the time being authorized to discharge the duties of the Treasury Officer in respect of the work entrusted to him in the Treasury concerned. Treasury Officer shall include the Pay and Accounts Officer, Assistant Pay and Accounts Officer and Sub Treasury Officer as the case may be.

Section III – Location of Moneys standing in the Government Account

Treasury Rule 3

3. Save as provided in sub rule (2) of Rule 7, moneys standing in the government account must be held in the bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the bank on behalf of the State. The deposit of such moneys shall be governed by the agreement made between the Governor and the Reserve Bank of India under Section 21 of the Reserve Bank of India Act, 1934(Act II of 1934).

Tamil Nadu Treasury Rules

[T.R. 4]

Section IV – General System of Control over treasury - District Treasuries

Treasury Rule 4

4(1) Unless the Government, after consultation with the Accountant General , otherwise direct in any special case there shall be district treasury in every district head quarters.

4(2)(i) The general administrative control of the Treasuries and Sub-Treasuries shall be vested with the Director of Treasuries and Accounts. The immediate executive control of the District Treasury shall be vested with the Treasury Officer. The Treasury Officer shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required by the Government, the Accountant-General and the Reserve Bank of India.

4(2)(ii) The District Collector may call for any paper from the treasuries on matters connected with general administration and report his recommendation to the Director of Treasuries and Accounts.

4(2)(iii) Subject to provision of these rules, the respective responsibilities of the collector and the Treasury Officer for business of the treasury shall be defined in accordance with such rules as the Government may approve after consultation with the Accountant General.

4(3) Deleted

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

4(5) No portion of the responsibility for the proper management and working of treasuries shall devolve upon the officers of the Indian Audit and Accounts Department. The inspection of treasuries by officers of the Indian Audit and Accounts Department shall not relieve the Director of Treasuries and Accounts of his responsibilities for management and inspection.

Tamil Nadu Treasury Rules

[T.R 4 – 7]

4(6) The respective Regional Joint Directors of Treasuries and Accounts shall attend to the inspections of the offices under their jurisdiction besides attending to the other functions delegated to them from time to time by the competent authorities.

5. If the requirement 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 Government after consultation with the Accountant General. The accounts of receipts and payment at a sub treasury must be included monthly in the accounts of the district treasury.

6. Pay and Accounts Offices in Chennai and Madurai and Sub pay and Accounts Office in Chennai, Madurai and New Delhi may, with the consent of and subject to such conditions as may be prescribed by the Comptroller and Auditor General of India, perform the preaudit functions of the Accountant General in respect of claims against the Government that may fall due for disbursement and may perform all or any prescribed part of the duties of a treasury against such claims.

Section V – Payment of moneys into the Government Account

Treasury Rule 7

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

7(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 provided it shall not be construed as an authority to keep the departmental receipts and the expenses defrayed there from, outside the account of payments into and the withdrawals from the Government account.

Tamil Nadu Treasury Rules

[T.R. 7]

- a) Moneys received on account of the service of summons diet money of witnesses and similar purposes in civil. revenue and criminal cases and in the' Registration Department. for payment of charges for which the moneys have been received
- b) Maintenance amounts deposited in court under section 488 of the Code of criminal Procedure. 1898 (V of 1898), for payment to the parties concerned.
- c) Fees received by Government servants appointed as Notaries Public under the Negotiable Instruments Act. 1881 (XXVI of 1881). to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public.
- d) Deleted
- e) Deleted
- f) Deleted
- g) Deleted
- h) Village collections for disbursing allowances to temples treated as beriz deductions
- i) Cash receipts of Range Officers in the Forest Department. to meet immediate local expenditure when there is no treasury at the range headquarters. and the Assistant Conservator of Forests considers it necessary to permit appropriation of receipts.
- j) Deleted.
- k) Deleted.
- l) Deleted

- m) Initial deposits made by intending bidders at auction sales of fishery rentals in the Revenue Department, and at all auction sales in the Forest Department. for returning the deposits of unsuccessful bidders at the close of the sale on each day
- n) Deposits made by intending bidders to all auction sales in the Jail Department, for the return of the deposits of unsuccessful bidders at the close of the sale on each day
- o) Moneys received by jail authorities for the subsistence allowance of civil debtors.

Tamil Nadu Treasury Rules

[T.R. 7]

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

q) **deleted**

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

s(i): Deleted

s(ii): Deleted

s(iii): Deleted

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

Note: The term " Hospital Stoppage" means the collections made in Government Medical Institutions from the patients towards diet, medicine and rent and includes also the cost of special and expensive drugs, X-ray charges, blood charge, dental charges, operation and confinement charges, charges for bacteriological, pathological, bio-Chemical examination, Radium and Electric treatment etc.

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

u) Deleted

v) Deleted

w) Sale proceeds of finished products manufactured In the subsidiary cottage industries of the Social Welfare Department for the purchase of more raw materials, Payment of wages etc.

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

Tamil Nadu Treasury Rules

[T.R. 7 – 9]

y) Deleted

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

z1) Gross sale proceeds of copies of the Family Planning Manual to meet the Commission allowed to Family Planning Staff. etc.

z2) Deleted

z3) Moneys received on account of Band hire charges collected in the Government approved Schools for boys at Chengalpattu, Tattaparai, Ranipet and Thanjavur under the Department of Approved -Schools and Vigilance Service, shall be allocated as follows: **(a)** 40 per cent to the Government after deducting an amount of Re. 1 (rupee one only) per hour to the Band Master in charge of Bandtroupe in the Government Approved Schools for boys, **(b)** 50 per cent to the personal accounts of the pupils deputed for the band engagements, **(c)** 10 per cent to the Common Good Fund which is to be spent for giving treats to all pupils of the respective Government Approved Schools for boys on Festival occasions and on the School- annual day.

Z4) Moneys received from the officers and staff of the National Cadet Corps Camps by the Director of National Cadet Corps and the Officers in charge of National Cadet Corps Camps towards messing charges.

Govt. memo No.118203/T & AJ77-6, dated 27th April 1978.

Z5) Receipts of the Tamil Nadu House, New Delhi for Departmental expenditure.

Govt. Memo. No.65245/T & A/77-7, dated 28th April 1978.

Treasury Rule 8

8. Deleted

Treasury Rule 9

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

Tamil Nadu Treasury Rules

[T.R. 10 – 11]

Treasury Rule 10

10(a) The procedure to be adopted by Government servants in receiving moneys on account of the revenues of the State, granting receipts for such moneys and paying them into Government accounts and by the bank in receiving such moneys and granting receipts for them shall be such as may be prescribed by the Government after consultation with the Accountant General.

10(b) The procedure so prescribed shall among other matters, contain provision so as to secure that--

(i) Any person paying money into the bank on Government Account shall present with a chalan in the prescribed form with necessary details of nature of payment, the person /Government servant on whose account it is made, with account classifications and by whom it is remitted. On receipt of the payment, the bank shall grant a receipt.

(ii) Deleted

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

(iv) at places where the moneys is to be deposited in the Bank the advices of receipts which, according to any provision made under this rule, have been sent to public officers or departments and consolidated receipts or certificates of receipts: required by any such provision given to any public officer or department shall be given by the treasury and not by the Bank except in special cases. with the concurrence in each case of the Bank.

Section VI – Custody of moneys relating to or standing in the Government account

Treasury Rule 11

11. (i) The procedure for safe custody of moneys in the hands of Government servants shall be as prescribed by the Government after consultation with the Accountant – General.

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

Tamil Nadu Treasury Rules

[T.R. 12 – 15]

Section VII – Withdrawal of moneys from the Government Account –Definition

Treasury Rule 12

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

Treasury Rule 13

General Rule

13. Unless the Government, after consultation with the Accountant General otherwise directs in any case, moneys may not be withdrawn from the Government account without the written permission of the Treasury Officer or of an Officer of the Indian Audit and Accounts Department authorized in this behalf by the Accountant –General.

Power of the Accountant General

Treasury Rule 14

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

Treasury Rule 15

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

(iv) To pay direct from the bank sums due by the Government to a private party

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

Tamil Nadu Treasury Rules

[T.R. 15 – 16]

- (vi) to pay sums on account of grants-in-aid. contributions, etc,
- (vii) to pay sums on account of loans and advances: and
- (viii) to pay sums to the drawing officer on account of permanent advance sanctioned to his office

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

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

Treasury Rule 16

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 in such form and has been satisfactorily submitted to the treasury Officer to such checks as the Government after consultation with the Accountant General may prescribe. The procedure so prescribed shall among other matters contain provisions so as to secure.

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

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

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

Tamil Nadu Treasury Rules

[T.R. 17 – 22]

Treasury Rule 17 – Special Instruction to Treasury Officers

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

Treasury Rule 18

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.

Treasury Rule 19

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.

Treasury Rule 20

20. The leave salary or subsistence allowance of a self drawing Government servant or subsistence allowance in India may be paid in any district of the State. The leave salary or subsistence allowance of a non self drawing Government servant may be paid in that district in which his pay would be drawn had he been on duty.

Treasury Rule 21

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

Treasury Rule 22

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

Tamil Nadu Treasury Rules

[T.R. 23 – 27]

Treasury Rule 23

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 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.

Treasury Rule 24

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.

Treasury Rule 25

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

Treasury Rule 26

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

Treasury Rule 27

Payments under Special Authorisation of the Collector

Relief on account of natural calamities

27. (a) The following authorities may in circumstances of urgency, by an order in writing, authorise and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules, for extending relief on account of natural calamities such as fire, flood and cyclone and the like, upto the monetary limit indicated below:

Tamil Nadu Treasury Rules

[T.R. 27 – 29]

Authority	Monetary Limit in each case
1. Tahsildar	Upto Rs 2 lakhs
2. Revenue Divisional Officer / Sub-Collector	Upto Rs 3 lakhs
3. Collector	Upto Rs 20 Lakhs
4. Commissioner of Revenue Administration	Upto Rs 50 lakhs

The above authorities shall at once forward a copy of order under statement of the circumstances requiring the payment and the Treasury Officer shall at once report the payment to the Accountant-General.

(b) The District Collectors may draw and disburse relief assistance upto Rupees Ten lakhs at a time for the crops damaged more than 50% as per existing norms and after conducting joint inspection by Officials of the concerned Departments.

Note 1: The withdrawals of money under this rule should as far as possible exclude all personal claims of Government servants.

Note 2: The claims will be admitted by the Treasury Officer only till the urgency exists. After the urgency ceases, the claims shall be admitted only after allocation of sufficient funds by the competent authorities under appropriate heads of account.

Treasury Rule 28

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

Treasury Rule 29

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.

Tamil Nadu Treasury Rules
[T.R. 30 – 32]

Section VIII – Transfer of moneys standing in the Government Account
Treasury Rule 30

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

Section IX - Responsibilities for moneys withdrawn – Treasury Officer

31. **a)** If a Treasury Officer receives intimation from the Accountant-General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer: he shall effect the recovery without delay and without regard to any correspondence 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.

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

Drawing Officers - Treasury Rule 32

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

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

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

Tamil Nadu Treasury Rules
[T.R. 33 – 34]

Section X – Inter Government Transactions
Treasury Rule 33

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

(2) A Money 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.

Treasury Rule 34

34. (1) where such a course is authorized in consequence of a delegation of functions made under Article 258(1) of the Constitution, the Treasury Officer may authorize the bank to receive moneys tendered on behalf of the Union Government and may authorize the bank to make disbursements on behalf of the Union government in accordance with such procedure as maybe specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Union Government shall be adjusted, as far as practicable directly against the balance of the Union Government held by the bank. But where such transactions are temporarily taken into account against the balance of the Government Account, the Accountant -General will on receipt of intimation from the treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Section of the Reserve Bank of India, against the balance in the Government Account of the Union Government held by the Bank.

Tamil Nadu Treasury Rules
[T.R. 35 – 37]

Treasury Rule 35

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

(b) 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.

Treasury Rule 36

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

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

Section XI – Receipts and Disbursements of the State in the United Kingdom
Treasury Rule 37

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

Tamil Nadu Treasury Rules
[T.R. 38 – 41]

Section XII – Supplemental

Treasury Rule 38

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

Treasury Rule 39

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 and Accounts Department of the accounts kept in the treasuries or in the departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor-General may require for purpose of audit.

Treasury Rule 40

40. The **Government** may not exercise any power conferred upon them by these rules so as to impose upon the Reserve Bank of India in connection with the business of the Government, any responsibility not imposed on the Reserve Bank of India by the terms of its agreement with the Governor.

Treasury Rule 41

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

Tamil Nadu Treasury Rules

[T.R. 3 INSTNS. 1 – 7]

PART II

SUBSIDIARY RULES AND INSTRUCTIONS UNDER THE TAMIL NADU TREASURY RULES

**Chapter 1 – Location of Moneys standing in the Government Account
(Instructions Under Treasury Rule 3)**

1. (a) The agreement between the Governor of Tamil Nadu and the Reserve Bank is printed as **Appendix I**. In terms of the above agreement, the Government shall employ the Reserve Bank of India, constituted, incorporated and regulated by the Reserve Bank of India Act 1934 (Act II of 1934) as the sole banker. The general banking business of the Government shall be carried on by the Reserve Bank of India at any of its Offices or branches or its agencies. The banking transactions of the Government are accordingly carried on by the Reserve Bank of India, Chennai and by the following banks acting as agency of the Reserve Bank of India:-

- i) State Bank of India
- ii) Bank of Baroda
- iii) State Bank of Mysore
- iv) Indian Bank
- v) Indian Overseas Bank
- vi) Bank of India
- vii) Canara Bank
- viii) State Bank of Travancore
- ix) Central Bank of India

(b) Deleted

2. A branch of an agency bank which conducts treasury business should be kept open for the transactions of the business on a recognized holiday, if the Collector requests the Manager of the bank branch 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 specified consecutive days for transacting military official business, the Collector shall ask the Manager of the bank branch to comply with the request and a report on such action should be sent to the Government.

Note 1: Deleted

Note 2: Chapter V of Part III of this volume contains the 'Detailed standing instructions regarding the procedure to be observed in the event of a strike in the Banks conducting the Government business prescribed by Government

G.O. Ms. No 295, Finance (T&A-II) Department, dated 29th April 1992.

3. Deleted

4. to 7 Deleted

Tamil Nadu Treasury Rules
[T.R 4 S.R . 1 – 6]

Chapter II – General System of Control Over Treasury
District Treasury
Subsidiary Rules Under Treasury Rule 4
Responsibilities of the Director

1. The Director of Treasuries and Accounts is responsible for the proper management and working of the treasuries. The Director of Treasuries and Accounts is the chief Controlling Authority of the treasuries in the State and their administration devolves on him. No part of such responsibility devolves on the Accountant General.
2. The Director of Treasuries and Accounts, through the Regional Joint Director of Treasuries and Accounts, should satisfy himself by periodical inspections at least once in a year that the actual stock of cash , stamps, opium and safe custody articles is kept under double lock and corresponds with the book balance.
3. The Director shall inspect each treasury once in five years and submit report to the Government to the Finance Department as to whether the rules of custody of treasuries and the transaction of treasury business are closely followed ,whether the registers are in good order and whether the prescribed accounts and returns are sent correctly and punctuality. The Director is responsible for securing prompt and implicit compliance by the treasury officers of the instructions issued by the Accountant General or other competent authority. The Regional Joint Director shall inspect each treasury annually and submit a report to the Director.
4. The Director is responsible for the immediate detection and rectification of any irregular practice observed on the part of subordinate officers. Reports of subordinate officers on irregularities pointed out by the Accountant General should be forwarded by the Director of Treasuries and Accounts only after he satisfies himself that the report furnished by subordinate officers is correct in all particulars and fully meets the observations made by the Accountant General. When a treasury irregularity is brought to the notice of the Director of Treasuries and Accounts by the Accountant General ,the Director shall make a personal investigation and his report shall be based on his own knowledge and the results of the investigation.
5. The District 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 rules and instructions issued by the Government, the Director and the Accountant General from time to time. He shall ensure that prescribed returns and vouchers are submitted to the Accountant General and other officers on the due dates in a complete and correct manner .He shall pay immediate attention to all communications from the Accountant General and implicitly obey the instructions issued by him.
6. The Treasury officer shall ensure

 - (i) that the notice board indicating the hours of business of the treasury is prominently displayed in the treasury premises.
 - (ii) that notices which he is required to exhibit under standing orders or instructions are exhibited conspicuously in places where the public enter freely
 - (iii) that no favoritism is shown to any one in regard to the facilities for doing business at the treasury.

Tamil Nadu Treasury Rules
General System of Control over Treasury
[T.R. 4 S.R. 6 INSTNS. 1 – 7]

6(A). The sub treasury officer shall hold the executive charge of the sub treasury. He is responsible for the thorough observance of all rules prescribed for his guidance in every branch of his duties and strict attention to all details of the daily routine work of the sub treasury .He is responsible for the recovery of any erroneous payment made by him or on his pay order. He is responsible for the safe custody of cash balance ,stamps, opium and other properties deposited for safe custody in the sub treasury .He is competent to deal with the day to day work including accounts, returns, correspondence etc relating to the sub treasury.

6(B). The Pay and Accounts officer shall discharge his duties as laid down in the “**Pay and Accounts Office Manual**”.

Instructions Under Treasury Rule 4

1. The District treasury shall consist of various sections such as Bill paying sections, deposit section, pension section ,administration section etc and a strong room. Each section will consist of a superintendent with certain number of accountants etc. The strong room section shall be attached to a superintendent or an Assistant Treasury officer called “Huzur Treasurer”. The access to strong room shall be restricted to the district Treasury Officer, the Huzur Treasurer and such other treasury staff who have official business to do in the strong room.

2. Deleted

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

4. Deleted

5. The deposit registers should be examined once a quarter by the treasury officer to ensure that they are kept in accordance with the rules prescribed. The Regional Joint Director of Treasuries and Accounts should examine them himself at least once in a half year.

6. The Regional Joint Director should examine the stock of bills and similar forms which are intended for use in monetary transactions at least once in a year and satisfy himself that the Treasury officer keeps them carefully under lock and key.

7.(a) (i) Deleted

(ii) Treasuries shall be kept open out of office hours and on holidays including Saturdays and Sundays for accepting for safe custody, sealed boxes or packets purporting to contain election materials for the General elections or bye elections and for delivery for which the Collector shall issue necessary authorisation and also for receipt and issue of materials for the conduct of examinations by the Tamil Nadu Public Service Commission.

(b) The Director or the Regional Joint Director should, during his inspection of the treasury, see that the stock of stamps especially those of denominations for which there is no demand or only occasional demand is not excessive. He should pass orders at the time of inspection regarding the disposal of such surplus stock of stamps.

**Tamil Nadu Treasury Rules
General System of Control over Treasury
[T.R. 4 S.R. 7 – 9 INSTNS 8 – 11]**

**Treasury Rule 4 – Subsidiary Rule 7
Verification and Certification of Monthly Cash Balance etc.,**

- 7. (a) (i) Deleted
- (ii) Deleted
- (iii) Deleted
- (iv) Deleted

7.(b) Deleted

- 7.(c) (i) Deleted
- (ii) Deleted

Treasury Rule 4 – Subsidiary Rule 8

8. Deleted

Treasury Rule 4 – Subsidiary Rule 9

9. Deleted

Instructions Under Treasury Rule 4

8. The Director / Regional Joint Director when present at the District headquarters at the time of submission of monthly account should verify and sign the monthly account. When neither of them is present, the Treasury officer shall verify and sign the accounts.

9. Deleted

10. Deleted

Monthly Accounts

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

(1) The monthly account is an account of the district comprising the opening balance of the 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. There should be a separate account of receipts and disbursements for each department or such group of departments as may be fixed by the Accountant - General from time to time and a separate account for the transactions relating to debt, deposit and remittance heads and the main treasury accounts should contain only the totals by major heads of revenues, service, debt, deposit and remittance etc. heads appearing in the separate departmental and debit head of accounts.

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General System of Control over Treasury
[T.R. 4 INSTNS 11 – 12 S.R. 10 INSTN. 13]

(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 their in posted into the main treasury account. the figures in the latter should be to tallied and the account closed by effecting an agreement between (1) the total opening balance of the month plus the receipts during the month and (2) the total of the disbursements plus the closing balance of the month. The Treasury Officer should see that the entries in the monthly account agree with the totals of the subsidiary registers wherever they are maintained. If at any time, the Treasury Officer is unable to compare all of them. he should at least compare some, and he should always compare the entries in the *plus* and *minus* memoranda relating to deposits. stamps, etc.. with the entries in the accounts.

12. At the end of the main treasury account, the cash balance certificate should be entered with the following additions :-

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

Note : Deleted

Subsidiary Rule under Treasury Rule 4
Monthly Accounts

10. When a new Treasury officer is appointed to a district, he shall submit to the Accountant. General a charge certificate in **Form 2**

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

Note 2: A Self Drawing Government Servant other than a Treasury Officer shall however submit the charge certificate in Form 2A (see Article 78 of Tamil Nadu Financial Code Volume I)

Instructions Under Treasury Rule 4

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

(1) Each District Treasury and sub treasury will be inspected periodically by an officer of **Indian Audit and Accounts Department.**

(2) A brief report of each inspection will be drawn up and sent to the Director.

Tamil Nadu Treasury Rules
General System of Control over Treasury
[T.R. 4 INSTN. 13 T.R. 5 S.R. 1-2 INSTNS 1 – 5]

(3) The Accountant General may refer to the Director any matter brought to notice in the report which in his opinion should receive the attention by the Director or in respect of which he considers that the action taken by the Treasury officer is inadequate. Points which cannot even then be settled and all important irregularities will be reported to the Government by the Accountant General.

(4) Deleted

(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.

Sub-Treasuries
Subsidiary Rule under Treasury Rule 5
Location of Sub-treasury

1. There shall be a sub - treasury at the headquarters of each Taluk. The Government may establish a sub treasury at such other places as they consider necessary.

2. Deleted

Instructions Under Treasury Rule 5

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

(ii) Sub-treasuries shall be kept open out of office hours and on holidays including Sundays for accepting the sealed boxes or packets purporting to contain ballot papers, metal seals and paper seals of the General Elections or Bye-elections or Biennial elections and for the purpose of receipt of ballot papers and their issue on holidays for which the Collector shall authorize when necessary and also for receipt and issue of materials for the conduct of examinations by the Tamil Nadu Public Service Commission"

1.(b) The list of district treasuries, sub treasuries, Pay and Accounts offices and the link bank are shown in Appendix 5.

2. The Junior Assistant (Security) 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 the room occupied by the Junior Assistant (security) should be separated by a partition from the rest of the room and the portion of the room so partitioned off should be provided with iron bars and a counter. No person unconnected with the sub treasury should be allowed admission on any pretence into the Junior Assistant's (security) room beyond the bar or counter.

3. Deleted

4. Deleted

5. Deleted

Tamil Nadu Treasury Rules
General System of Control over Treasury
[T.R. 5 S.R. 3 – 9]

Subsidiary Rule 3 under Treasury Rule 5
Officer in-charge of a Sub Treasury – Sub Treasury Officer

3. The sub treasury is in general charge of an Assistant Treasury Officer or a Sub-treasury Officer.

Subsidiary Rule 4 under Treasury Rule 5
Responsibilities of the Sub-Treasury Officer and the Double Lock Officers

4. The Sub Treasury will be headed by an Assistant Treasury officer who shall discharge the functions of the sub treasury officer under various rules or a Sub Treasury officer. When the sub treasury is headed by an Assistant Treasury officer, he will assisted by a Sub Treasury Officer and by one or two additional Sub Treasury Officers. The Sub Treasury officer will function as the Double Lock Officer. When the sub treasury is headed by a Sub Treasury Officer, the Senior most additional Sub Treasury officer will act as the Double Lock Officer, if there are more than one additional sub treasury officer. Where there is no additional sub treasury officer, the senior most Accountant will function as Double Lock Officer

Subsidiary Rule under Treasury Rule 5

5. The Accountant and where there are more than one Accountant, the senior most Accountant of the sub treasury having no additional sub treasury officer shall be the Double Lock officer of the sub treasury. In respect of sub treasures having Additional sub treasury officer, the Additional Sub Treasury officer shall be double lock officer of the Sub Treasury.

6. The duties of sub treasury officer are laid down in SR 6 (a) under TR 4. In addition, the duties laid down on the Treasury Officer in subsidiary rule 6 under Treasury Rule 4 shall apply *mutatis mutandis* to Assistant Treasury Officer / Sub Treasury officer also

7. The sub treasury officer shall sign pay orders on vouchers, sign cheques, sign electronic clearance system debit advice, posting in accounts and shall perform the executive duties relating to the sub treasury.

Periodical Examination of Cash Balances

8. (i) The Assistant Treasury Officer / Sub Treasury Officer and the Double Lock Officer shall verify the stock of stamps and opium securities and other properties in the sub treasury at least once a month.

(ii) When there is change of incumbent of the post of the Assistant Treasury Officer / Sub Treasury officer, the new incumbent shall verify the stock of stamps, opium, securities and other properties and submit a report to the Treasury officer.

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

9. Deleted

Tamil Nadu Treasury Rules
General System of Control over Treasury
[T.R. 5 INSTNS 6 -7 S.R.10 INSTNS. 8 – 10 S.R.11 INSTN. 12 S.R. 12]

Instructions under Treasury Rule 5

6. Deleted

7. When verifying the stamps kept under double lock, it will be sufficient for the Assistant Treasury Officer / Sub Treasury Officer or other Government servant holding his keys, personally to check ten percent of stock in each class of stamps and to supervise the checking of the remaining stock in each class by a reliable subordinate. The person who maintains the stamp account, Junior Assistant (Security) and office Assistants working in the Sub Treasury should not be allowed to assist in verifying the stamps. The result of verification should be recorded in the stock register of stamps and attested by the Government servants, who are required to be present during the verification.

Subsidiary Rule under Treasury Rule 5

10. Deleted

Instructions under Treasury Rule 5

8. A sub treasury which transacts its cash business through the bank should have no cash balance excepting the permanent advance and in rare case, the imprest drawn for any specific purpose. Any cash in hand other than the above item should be immediately remitted into the bank.

9. Deleted

10. Deleted

Subsidiary Rule under Treasury Rule 5

11. Deleted

Instructions under Treasury Rule 5 – Monthly Accounts

12. The accounts of all sub treasuries shall be compiled centrally in the District treasury concerned incorporating the transactions upto the last working day of the calendar month.

Subsidiary Rule under Treasury Rule 5 - Inspection of Sub-Treasuries

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

Tamil Nadu Treasury Rules
General System of Control over Treasury
[T.R. 5 INSTNS. 13 – 15 T.R. 6 INSTNS. 1 – 6]

Instructions under Treasury Rule 5

13. Deleted

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

15. Deleted

Instructions under Treasury Rule 6
Pay and Accounts Offices / Sub-Pay and Accounts Office / Pension Pay Office

1. The Comptroller and Auditor - General of India has given consent to the performance by the Pay and Accounts offices at Chennai, Madurai and New Delhi of the duties of treasury in respect of claims against the Government falling due for disbursement at Chennai, Madurai and New Delhi as the case may be, subject to such conditions as may be prescribed by him from time to time. A Sub Pay and Accounts office has been established at Chennai corporation. The Pension Pay Office has been established in Chennai with the concurrence of Comptroller and Auditor - General of India to deal with the claims of pension falling for disbursement at Chennai.

2. The Pay and Accounts Officer / Sub Pay and Accounts Officer / Pension Pay Officer will be the head of office and shall be personally responsible for the day to day administration of the office.

3. The strong room functions will be attended by the officers concerned as laid down in the Pay and Accounts Office Manual / Tamil Nadu Treasury Code.

4. The inspection of the above offices will be undertaken by the Director periodically.

5. The audit of the accounts of the above offices will be undertaken by the officers of the Indian Audit and Accounts Department and the audit report shall be forwarded to the Director.

6. The rules to be followed in transacting the business in the Pay and Accounts Office, as laid down by the Comptroller and Auditor - General of India are incorporated in the Pay and Accounts Office Manual in so far as they are not repugnant to the Tamil Nadu Treasury Rules.

Tamil Nadu Treasury Rules
[T.R. 7(1) INSTN. 7(1) T.R.7(2) INSTN. 1]

CHAPTER III
PAYMENTS OF MONEYS INTO THE GOVERNMENT ACCOUNT
Instructions under Treasury Rule 7(1) - Charitable Endowments

7(1) The following procedure should be followed in regard to funds of charitable endowments:-

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

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

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

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

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

Instruction under Treasury Rule 7(2)
Appropriation of Departmental Receipts for Departmental Expenditure

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

(1) Moneys received in civil courts on account of-

- (i) Commissioner's fees
- (ii) Fees for copying maps, plans and geological trees
- (iii) Judgment debtors subsistence money
- (iv) Petty items such as money-order commission for the transmission of Commissioner's fees, tom-tom charges, charges for the conveyance of attached property, charges for feeding attached cattle. postage and other charges for calling for records for reference and for the transmission of decrees to other courts for execution: and
- (v) Other similar items ordered by the High Court

(2) Deleted

Tamil Nadu Treasury Rules
Payments of Moneys into the Government Account
[T.R. 7(2) INSTNS. 1 – 2]

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

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

(5) Deleted

(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 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 Bank.

Exception 1 : Deleted

Exception 2: The Chief Judicial Magistrates may retain with them the witness batta and maintenance amount for a maximum period of three months after which time all undisbursed amounts should forth with be paid into the bank under "Criminal Court Deposits"

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

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

(iii) Deleted

(iv) With reference to clause (z) of sub-rule (2) of Treasury Rule 7, the officers concerned who are not empowered to draw money from bank by cheques should prepare a contingent bill for the amount of commission allowed for transfer payment by debit to the concerned expenditure head of account and per contra credit to the corresponding Revenue Head. Cheque drawing officers who are permitted to render monthly classified abstracts of accounts of receipts and charged to the Accountant -General should indicate the commission deducted as expenditure and the gross sale-proceeds as Revenue in their classified accounts. Heads of Department have been permitted to open a detailed head "**Commission on sale**" wherever necessary, under the sub-head of appropriation "Other charges" for this purpose. In certain cases where the products of commercial concerns are to

Tamil Nadu Treasury Rules
Payments of Moneys into the Government Account
[T.R. 7(2) INSTNS. 2 – 3 T.R. 9 INSTNS. 1 – 3]

-be delivered free on rail destination, as per the usual terms and conditions, the procedure followed is to allow credit for the railway freight by deducting the amount due from the sale value in the invoice and claiming the balance amount only as the consignments are ordinarily booked "Freight to pay" to facilitate quick despatch, In such cases also. the freight charges should be shown as expenditure under a detailed head "freight charges" under the sub-head "other charges" by *per contra* credit to the -Revenue Head concerned.

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

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

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

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

Instructions Under Treasury Rule 9
Investment of Moneys withdrawn from the Government Account

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

2. Deleted

3. Government dues shall be paid by any person in cash to the Departmental Officers upto all amount not exceeding Rs. 100/- (Rupees One Hundred only) in each case. Where there are provisions for acceptance by Departmental officers of Government dues tendered in cash without any limit, those provisions shall continue. The Departmental officers receiving this amount should follow the procedure laid down in S.Rs under T.R 10 and T.R.11.

Govt. Memo. 40504 / T & A / 77-12 dated 26/9/78

Tamil Nadu Treasury Rules

[T.R.10 S.R. 1]

**Receipt of Moneys by Government Servants (Otherwise than at a Treasury)
Applicable To Departments Generally
Subsidiary Rules Under Treasury Rule 10**

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

(i) Legal tender coin
(ii) Legal tender currency or Bank notes
(iii) Reserve Bank drafts duly endorsed by the party concerned for credit to the Government.

(iv) Crossed cheques, pay orders, demand drafts and deposit at call receipts drawn on a bank including State Bank of India, nationalised banks scheduled banks, and cooperative banks situated at the station of the Government servant on whom the instruments are drawn.

(v) Electronic payment of tax by a company or by a person other than a company.

Note : For the purpose of this rule, pay tax electronically shall mean payment of tax by way of

(a) internet banking facility of the authority bank **or**

(b) Credit or debit cards.

(vi) All kinds of revenues, other receipts and dues to Government shall be remitted electronically also (as and when the system of e-remittance is introduced)

Note 1: For the purpose of this rule e-remittance shall mean, remittance by way of

(a) internet banking facility of the authority bank

(b) credit or debit cards

Note 1: In respect of electronic remittance, the e-chalan shall be adopted.

(vii) Cheques written in regional languages may be accepted if the drawer of the cheque is unable to have it written in English.

(viii) 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.

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

Exception 1: Deleted

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 1 – 2]

x) All officers of the Commercial Taxes Department who are authorized to receive payments on behalf of the Government in connection with any of the commercial taxes may receive any such payment in the form of a crossed cheque drawn on one of the banks situated in Tamil Nadu. Particulars of every cheque received by the Commercial Tax Officers shall be entered in a register in **Form No.33** of the Commercial Tax Manual and a preliminary acknowledgement, as prescribed in the Commercial Tax Manual shall be given for the cheque only. A final receipt (**Form No.34** in the Commercial Tax Manual) should be issued to the payer after the amount has been realized. The date of realization of the cheque will be treated as the date of payment.

The cheques may be drawn by assessee in favour of the Reserve bank of India / agency bank and routed through the assessing officer concerned who will group them according to the head of account and prepare necessary chalangans before presentation at the bank concerned.

Govt. Memo 96150 * T&A / 77-18 Finance T&A. dated 17/5/1979

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

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

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

Exception 4: Deleted

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

No receipts need be given for-

- (i) Payments made by fish curers for salt bought from Government fish-curing yards
- (ii) Payments made on account of fines, fees, etc., levied by the Metropolitan Magistrate's Courts in **Chennai** City in night cases, when the payer does not demand a receipt or
- (iii) Payments made for sandalwood sold at fairs and festivals, when the purchaser does not demand a receipt.
- (iv) Payment made for career pamphlets purchased from the Employment Officers
- (v) Payments made for the purchase in person in the office of the Registrar of Firms, of the various printed forms prescribed in the Tamil Nadu Partnership (Registration of Firms) Rule 1932.
- (vi) it is not necessary to issue a receipt to a payer in the case of sale of Savings Boxes in the Small Savings Department

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 2 – 3]

- (vii) payments made by parties to the officers of Transport Department by Money order towards payments of permit fees and tax in respect of motor vehicles.
- (viii) payment made for the purchase of Service Registers
- (ix) In respect of remittance of Government dues electronically

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

Note: When a cheque is not honoured on presentation the chalan accompanying cheque 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 Government Press, Chennai, which receive numerous payments by cheque, a final receipt may be issued for the amount of a cheque received with the addition of the words "Subject to realization of Cheque" in the receipt. No further receipt shall be issued after the realization of the cheque. The person who paid the cheque shall however, be liable for the dues if any, if the cheque is dishonoured.

2.(c) All receipt should be written in figures and in words in the original and such other copies as are required to be given to the tenderer of money on chalans in the forms prescribed in **clause (c)** of Subsidiary Rule 10 below and signed in full over the "cash received / Received Payment Stamp". Other copies may however be written in figures only and initialed over the "Cash received / Received payment Stamp".

Subsidiary Rule 3 under Treasury Rule 10

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

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

Exception 2: Deleted

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 3]

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

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

Exception 5: Deleted

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

Exception 7- Deleted

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

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 3 – 4]

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

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

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

3.(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 bank with a chalan in triplicate and send the receipted chalan with full particulars to his next superior officer who maintains a cash book. The Officer who maintains the cash book shall on receipt of the chalan enter the amount in the cash book and send a final receipt to the subordinate who received the money on the first instance for delivery to the payer.

Subsidiary Rule 4 under Treasury Rule 10

4.(i) A Government servant who receives any money in the form of coin and notes on behalf of the Government shall remit it into the bank, with which he normally deals as soon as possible or if a superior authority has permitted him to make remittances at periodical intervals or when the balance in hand reaches a certain amount, in accordance with those instructions. A Government servant who receives a cheque including a Bank Draft on behalf of the Government shall remit it as soon as possible into the bank with which he normally deals.

(ii) As soon as the Bank's receipt on the chalan or pass books is received by the Government Servant who remitted the money, he shall compare it with the entry in the cash book and attest the entry in token of having satisfied himself that the amount has been actually credited into the Bank.

Exception: Deleted

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 5 – 6]

Special to the Public Works and Highways Departments

Subsidiary Rule 5 Under Treasury Rule 10

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

Applicable to Departments Generally
Subsidiary Rule 6 under Treasury Rule 10

6.(1) No Government servant may issue a duplicate or copy of a receipt granted for money received by him on the ground that the original receipt has been lost or is not available. A certificate may, when necessary be given that on a specified day a certain sum was received on certain account from a certain person and a fee fixed from time to time shall be levied for every such certificate issued to a *private party*. This prohibition extends only to the issue of a duplicate on the ground 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.

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

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

Note 2: The term "Private party" occurring in subsidiary **Rule 6 (1)** should be deemed to exclude only Government departments and local bodies like Municipalities, Panchayat Unions, Panchayats etc. Autonomous bodies like the State Electricity Board, the State Housing Board etc., which are of commercial nature will come within the definition of "Private Parties"

Note 3: Certificate of Credit shall be issued once only for remittance made by Tamil Nadu Wakf Board without collecting the required fee subject to the condition that the certificate shall be issued only on production of a certificate to the effect that the original chalan has been lost.

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 7]

Subsidiary Rule 7 under Treasury Rule 10

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

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

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

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

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

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

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 7 INSTNS. 1 - 3]

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

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

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

Instructions Under Treasury Rule 10

1. Deleted

2. Deleted

3. In all departments cheques accepted in payment of Government dues should be entered in the cash account as Receipts as and when received and as Disbursements when remitted into the treasury for encashment, just like moneys received by a Government servant [*Vide subsidiary rule 3 (a) and (4)*] If a large number of cheques are received daily, they should be initially entered in the register of cheques in **Form 14 for** watching the encashment of the cheques and only the daily total of receipts and remittances accounted for in the cash book.

A. When Government dues have to be paid by a fixed date and payment is made by cheques with reference to item (iv) in Subsidiary Rule **7(a)**. the payer should see that as far as possible the cheque reaches the Government servant authorized to receive it not later than the day before the fixed date. [**Vide Subsidiary Rule 9A under Treasury Rule 10**].

B. When a Government servant, who receives money on behalf of the Government, sends it to the bank through a clerk or other authorized person, he should record in a cash remittance book in Form 5A the particulars of the remittance and the person entrusted with it and obtain the acknowledgment of the persons concerned in that book. The clerk or other authorized person shall remit the money into the Bank without delay. The Government servant, who arranged for the remittance, should keep a watch for the bank receipt on the chalan and when received, shall compare it with the entry in the cash remittance book and attest the entry in token of having satisfied himself that the amount has been actually credited into the bank. While attesting the entry in the cash remittance book, he should also note in the book the number and date of the chalan received.

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 INSTNS. 4 – 5]

Special to the Judicial Department

4.(a) Receipt of moneys by mofussil Civil Courts.-

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

(b). Receipts of moneys by the Metropolitan Court of Small Causes – The procedure relating to the receipt of money in the Metropolitan Court of Small Causes is governed by the rules made by the High Court and approved by the Government under the Presidency Small Causes Courts Act, 1882 (Indian Act XV of 1882). These rules are embodied in the Pamphlet entitled "Rules pertaining to the accounts of the Presidency Court of Small Causes, Chennai".

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

Special to the Public Works and Highways Department

5. Receipt of Money by Government Servants in the Public Works and Highways Department - Only Divisional Officers, Sub-Divisional Officers and other Government servants specially authorized by the Government have power to issue receipts and acknowledgment for money received on behalf of the Government. The Head Clerk or Cahier 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 receipt and acknowledgment in Form 6 for the cash actually received by him and simultaneously enter the amounts in the cash book. A final receipt in Form 7 in confirmation of each temporary receipt should be signed by the Divisional or Sub-Divisional Officer, as the case may be , and issued to the payer as soon as that officer returns to headquarters.

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

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 INSTN. 5]

When a Section Officer collects revenue from parties to whom grass plots, fruit trees, padugai lands, canal berms, etc., are leased or receives money from the sale of materials, etc., and when any Government servant who is not in charge of a cash book similarly receives any money on behalf of the Government in exceptional circumstances, he should keep it separate from the imprest and any other cash in his charge and should remit it at the earliest opportunity direct into the Bank together with a chalan in triplicate in which case he should send the bank receipt to the nearest superior officer having a cash book. The Section Officer or other Government servant who receives the money in the first instance should also issue promptly to the payer a temporary receipt in **Form 6**. The Sub-Divisional Officer or other nearer superior officer who maintains a cash book should on receiving the bank receipt make the necessary entry in the cash book and send forthwith to the Government servant who collected the money a final receipt in **Form 7** for issue to the payer. If the final receipt is not received by the Government servant who collected the money within one week of his sending the bank receipt, he should forthwith report the fact in writing to the Sub-Divisional Officer by name and obtain it.

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

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

Certificate

“The acknowledgment / receipts in book no are complete and in consecutive order”

Signature.

Dated
Designation

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 INSTNS. 5(A) – 6 (A) S.R. 8]

Special to the State Transport Department

5.(A) Deleted

6. Deleted

6.(A) Deleted

Subsidiary Rule under Treasury Rule 10
General

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

- (i) Legal tender coin
- (ii) Legal tender currency or bank notes
- (iii) Reserve Bank Drafts duly endorsed by party concerned for credit to the Government
- (iv) Crossed cheques pay orders , demand drafts and deposit at call receipts drawn on a bank including State Bank of India, nationalized banks, scheduled banks and cooperative banks situated at the station of the district treasury / sub treasury with which the Government servant concerned deals.

Note 1: Deleted

Note 2: Deleted

(v) Electronic payment of tax by a company or by a person other than a company

Note : For the purpose of this rule pay tax electronically shall mean payment of tax by way of

- (a) internet banking of the authority bank **or**
- (b) credit or debit cards

(vi) All kinds of revenues, other receipts and dues to Government shall be remitted electronically also (as and when the system of e - remittance is introduced)

Note : for purpose of this rule e - remittance shall mean, remittance by way of

- (a) internet banking facility of the authority bank
- (b) credit or debit cards

Note 1: In respect of electronic remittance, the e - chalan shall be adopted.

(vii) Cheques written in regional languages may be accepted if the drawer of the cheque is unable to have it written in English.

(viii) 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.

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 8 – 9A]

8.(b) A Government servant who receives money on behalf of the Government under Subsidiary Rule 1 shall remit it into the bank on the day of receipt or as soon as afterwards as is possible, where necessary duly endorsing the cheques in the manner prescribed under subsidiary rule 9.

8.(c) Every payment into the bank for credit to the Government shall be accompanied by a chalan containing all the particulars necessary for crediting the amount correctly in the Government account. The bank should give the remitter copy of the chalan duly receipted to the payer. On receipt of the bank scroll along with the chalans, the treasury shall bring the credits into account in the prescribed registers.

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

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

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

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

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

Note 1: The provisions of Clause (2) above apply Mutatis Mutandis to payments made to the Government by Postal Money Order or by any other recognized mode of remitting money by post.

Note 2: Deleted

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 10]

Chalans

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

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

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

10.(c) The chalan shall be prepared in Form 9, or Form 9B or in such other form as may be prescribed under these rules or in a departmental manual or code.

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

RECEIPT OF MONEY BY THE BANK

10.e (i) Private parties making payment in Chennai, Madurai and New Delhi should remit the amount in triplicate chalan which should first be presented at the office of the departmental officer who is concerned with the item of credit for scrutiny and for affixing his initials on each of them as original, duplicate and triplicate and then taken to Reserve Bank of India / concerned branches of the State Bank of India where the original will be receipted and returned to the party and the duplicate and triplicate copies of chalans sent to the Pay and Accounts officer / Sub Pay Accounts officer concerned along with the credit scroll of the Bank. The Pay and Accounts officer / Sub Pay and Accounts Officer will hand over the triplicate copies of the chalans to the departmental officer concerned with a covering list by post. When the messengers of the departmental officers claim them in person, the triplicate copies of the chalans will be handed over to them more frequently. The duplicate copies of chalans will be retained by the Pay and Accounts Officer / Sub Pay and Accounts Officer for record. The departmental Officer making payment in Chennai, Madurai and New Delhi should also remit in triplicate chalan.

e (ii) Private parties and departmental officers making payment in Mofussil banks should remit the amount accompanied by triplicate chalan. The triplicate copies of the chalan should be sent by the treasuries to the departmental officers concerned with a covering letter.

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 10]

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

Note 2: The Treasury and Sub-Treasury Officer shall send the triplicate copies of a chalan to departmental officers concerned once a week, i.e. on Mondays by post. When messengers claim them in person these chalans can be handed over frequently than once a week. The triplicate copies which have not been claimed in person shall invariably be sent by post every Monday.

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

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

10.(f) The chalan in triplicate in Form 9 shall be presented with any money tendered for payment into the 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 in to the treasury or the bank along with a pass book or a remittance book in which the Bank is required to acknowledge the receipt of the moneys.

10.(g) (i) All remittances made by Departmental Officers / Private parties on account of Inter State Suspense Accounts and Exchange Accounts relating to other State Governments, shall be accompanied by the triplicate chalans.

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

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

Note 1: Deleted

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 10 INSTNS. 7 – 10]

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

10(i) Deleted

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

10.(k) In respect of electronic payment of tax in the commercial tax department, the e - chalan in Form VAT - 37 A shall be adopted for remittance of taxes.

10.(l) In respect of electronic remittance, the e-chalan shall be adopted.

Instructions Under Treasury Rule 10
APPLICABLE TO DEPARTMENTS GENERALLY

7. Chalans in the prescribed form should be obtained from the treasury.

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

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

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

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

Tamil Nadu Treasury Rules

Receipt of Moneys by Government Servants
[T.R. 10 INSTNS. 11 – 15]
Special to the Forest Department

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

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

13. When a subordinate Government servant belonging to the Forest Department hands over any forest revenues to the Village Administrative Officer for payment into the Bank, he should also present a draft receipt in triplicate in R.F.No XXII-E 31. The Village Administrative Officer should sign all the three copies return the original to the remitter, send the duplicate to the treasury and retain the third copy and arrange to remit the amount into the bank by means of triplicate chalans.

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

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

SPECIAL TO THE PUBLIC WORKS / HIGHWAYS DEPARTMENT

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

Tamil Nadu Treasury Rules

Receipt of Moneys by Government Servants
[T.R. 10 INSTN. 16 S.R. 11 – 12 INSTNS. 17 - 21]

16. An Officer of the Public Works / Highways Department who frequently makes remittances to the Bank should keep a remittance book (Form 12) in which he should make an entry of the amount of cash remittance and should send this book as well as a single chalan along with each remittance, so that the Bank may acknowledge receipt by signing the entry in the book. As regard remittance of cheques see subsidiary rule 5.

PROCEDURE IN TREASURIES

(Treasuries which do not transact their cash business through the bank)

Subsidiary Rule Under Treasury Rule 10

11. Deleted

12.(a). Deleted
(b). Deleted

Instructions Under Treasury Rule 10
APPLICABLE TO DEPARTMENTS GENERALLY

17. Deleted

18. Deleted

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 the second paragraph in Article 292 of the Tamil Nadu Financial Code Vol I.

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

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

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

SPECIAL TO THE JUDICIAL DEPARTMENT

21. Deleted

Note : Deleted

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 13 – 15 INSTNS. 22 – 27 S.R. 16 INSTNS. 28 – 31]

RECEIPT OF MONEYS BY THE TREASURY OR THE BANK
Subsidiary Rules under Treasury Rule 10

13. Deleted

14. Deleted

15. Deleted

Instructions Under Treasury Rule 10
AMANATHS

22. Deleted

Note: Deleted

23. Deleted

24. Deleted

25. Deleted

26. Deleted

27. Deleted

Subsidiary Rules Under Treasury Rule 10

16. (a) Deleted

(b) Deleted

(c) Deleted

(d) Deleted

(e) Deleted

(f) Deleted

(g) Deleted

(h) Deleted

Instructions Under Treasury Rule 10

28. Deleted

29. Deleted

30. Deleted

SPECIAL TO THE JUDICIAL DEPARTMENT

31. Deleted

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 17 – 19]

Subsidiary Rule Under Treasury Rule 10
Issue of Consolidated Receipts relating to Certain Departments

17. Forest Department:- On the tenth working day of each month the Treasury Officer shall send to each of the District Forest Officer who deal with the treasuries in his district a consolidated receipt in Form T.A12 in the Tamil Nadu Account Code Volume II for the total amount received and credited under Forest Remittances during the previous month in respect of the Forest Officer's division. If any remittances relating to a District Forest Officer's division have been received and credited to revenue deposits, the Treasury Officer shall enter in the consolidated receipt the numbers assigned to the several deposits in the treasury. [See also subsidiary rule 23(b)]. As soon as the consolidated receipt is received from the treasury, it shall be compared with the postings in the cash book and the District Forest Officer shall satisfy himself that the amounts remitted have been actually credited into the Bank.

18. Public Works Department / Highways Department:- An Officer of the Public Works / Highways Department who keeps a remittance book (Form 12) shall prepare at the end of each month a consolidated receipt in Form 22 for the whole of the remittances made during the period and send it to the Assistant Treasury Officer / Assistant Pay and Accounts Officer with the remittance book. The Assistant Treasury Officer / Assistant Pay and Accounts Officer shall verify the entries by comparison with the schedule of receipts (Form T.A 10 in the Tamil Nadu Accounts Code Volume II) in which the treasury records all receipts relating to the Public Works / Highways Department. If the entries are correct, he shall sign the book and the consolidated receipt and return them to the officer of the Public Works and Highways Departments. The Assistant Treasury Officer / Assistant Pay and Accounts Officer shall sign the consolidated receipt and if there is any difference between the amount shown in the consolidated receipt and the credit in the treasury accounts, he shall explain the reasons for the difference in detail in the consolidated receipt.

TREASURIES WHICH TRANSACT THEIR CASH BUSINESS THROUGH THE BANK
PAYMENTS INTO THE BANK BY PRIVATE PERSONS.

TREASURY RULE 10 – SUBSIDIARY RULE 19
APPLICABLE TO DEPARTMENTS GENERALLY

19.(a) Every payment into the bank for credit to the Government account shall be accompanied by a chalan in Form 9, containing all the particulars necessary for crediting the amount correctly in the Government account. The bank shall receive the money and give an acknowledgment of receipt to the payer on the original chalan and forward the duplicate and triplicate chalans to the Treasury along with the daily account.

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

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 19 INSTN. 32]

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

Note 3: Deleted

Note 4: The candidates appearing for various examinations conducted by the Director of Government Examinations who are required to use only the printed chalans issued by the Director of Government Examinations may present the chalans direct at the bank for payment of fees.

Sub Para under **Note 4** Deleted

(b) Deleted

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

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

Sub Para Under (c) Deleted

(d) When a person remits tax electronically relating to the commercial tax department, the e-chalan in form VAT-37A shall be adopted and the procedure for accounting such chalans from the bank scroll or prescribed returns shall be adopted.

(e) when a person remits revenues other receipts and dues to the government electronically, the e-chalan shall be adopted and the procedure for accounting such chalans from bank scrolls or prescribed returns shall be adopted.

Instruction under Treasury Rule 10
APPLICABLE TO DEPARTMENTS GENERALLY

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

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 INSTNS. 33 – 35 S.R. 20]

33. Deleted

34. Payments for stamps sold to the public by ex-officio vendors shall be remitted into the bank and shall not be made to the ex-officio vendors in cash. Necessary chalans in support of such payment shall be delivered to the ex-officio vendors who may issue the stamps after noting in the daily sales account the number and date the chalans received. 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.

Sub Para Under **Instruction 34 Deleted**

SPECIAL TO THE JUDICIAL DEPARTMENT

35. A person who wishes to pay any money into a mofussil civil court should obtain from the court chalan in Form 23 together with the Counterfoil receipt and pay the money into the bank along with it. The chalan will be receipted by the bank and retained by it which should return the counterfoil receipt duly signed. The party should 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 bank receipt which the court should retain. The bank receipt should when filed in the court be attached by gum to the Office counterfoil chalan.

Every mofussil civil court dealing with a treasury which transacts its cash business through the Bank should maintain a register in Form T.A 20 in the Tamil Nadu Account Code Vol II and make the necessary entries in it regarding all money which private persons pay into the court as deposits with reference to this instruction. Each deposit should be entered separately in the register and numbered. There should be a fresh series of number 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 Rule under Treasury Rule 10

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

Tamil Nadu Treasury Rules
Receipt of Moneys by Government Servants
[T.R. 10 S.R. 20 – 22 INSTNS. 36 – 38 S.R. 23]

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

Note 1: Deleted

Note 2: A separate chalan shall be used for each Major Head of Account

21. Deleted

22. Deleted.

Instruction under Treasury Rule 10

36. Deleted

37. Deleted

38. Deleted

Subsidiary Rule under Treasury Rule 10

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

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

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 S.R. 1 – 2]

CHAPTER IV
Custody of Moneys relating to or Standing in the Government Account

MONEYS IN THE HANDS OF GOVERNMENT SERVANTS

Subsidiary Rule under Treasury Rule 11

APPLICABLE TO DEPARTMENTS GENERALLY

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

2(a). Subject to the provisions of clauses (b) and (c) below, the contents of the cash-chest or the cash on hand shall be counted by the head of the office or under his orders, by a senior ministerial staff 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 the cash book:	
Balance shown in acquittance rolls of register of undischursed pay, etc [will not arise under ECS system]:	
Balance of permanent advance shown in contingent Register of 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 Tamil Nadu Financial Code Volume I.

Exception: The Metropolitan Magistrate in the City of Chennai may verify the cash balance on the next working day before the commencement of the work for the day. The exemption does not apply to the Judicial magistrate in the mofussil.

Tamil Nadu Treasury Rules

Custody of moneys relating to or standing in the Government Account

[T.R. 11 S.R. 2 INSTNS. 1 – 2]

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

2.(c) When the head of an office is absent on tour, the head ministerial officer shall attend 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.

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

Instructions Under Treasury Rule 11 SPECIAL TO THE FOREST DEPARTMENT

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

If, however, a district Forest Officer is absent on tour when his monthly closing cash balance has to be verified and certified or is so incapacitated by sickness that it is physically impossible for him to attend to these duties the senior subordinate forest officer present 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 principal Chief conservator of Forests on each occasion a District Forest Officer should not allow more than two consecutive months to elapse without personally verifying to his monthly closing balance, The result of each verification of the monthly closing cash balance should be reported to the Accountant-General.

SPECIAL TO PUBLIC WORKS DEPARTMENT

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

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

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 S.R. 3(a) INSTN. 3]

MONEYS HELD IN THE TREASURY
TREASURY CASH BALANCES

Subsidiary Rules under Treasury Rule 11

(i) District Treasuries

3.(a) The bulk of the treasure in the Treasury shall be kept in the treasury strong room under double locks.

Note 1 : When the Treasury Officer goes on leave or leaves the headquarters on duty, he shall handover his keys to the Additional Treasury Officer. When the post of Additional Treasury Officer is vacant or when the Additional Treasury proceeds on leave or leaves the headquarters on duty, the Treasury officer shall handover the keys to the senior most Assistant Treasury Officer and in the absence of Assistant Treasury Officer, to the Senior most Superintendent of the District Treasury.

Note 2: When the Additional Treasury Officer holding the keys of the Treasury Officer goes on leave or leaves the headquarters on duty, he shall handover the keys of the Treasury Officer to the Senior most Assistant Treasury Officer or in his absence, to the senior most Superintendent of the District Treasury.

Note 3. When the Treasurer in the District Treasury refuses to work or goes on casual leave or when any other Superintendent or other staff refuses to act as Treasurer in his office, the Treasury Officer may direct the Treasurer to hand over the keys to the Official deputed by the Director of Treasuries and Accounts for this purpose.

Instructions Under Treasury Rule 11

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

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

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 3 S.R. 3(b) INSTN. 4]

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

The Treasury Officer and the Treasurer respectively shall never, under any circumstances, hand over the key held by him to 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]

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

Subsidiary Rule Under Treasury Rule 11

3.(b) Deleted

Instructions Under Treasury Rule 11

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 fit for use as a strong room. He should examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under the observation of the guard. He should prescribe conditions that may be necessary e.g. no bag or box should be placed within a prescribed distance of the wall or in any particular part of the room.

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

(c) Every strong room should be inspected annually by the Executive Engineer or by an experienced Assistant Executive Engineer 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.

Tamil Nadu Treasury Rules

Custody of moneys relating to or standing in the Government Account

[T.R. 11 INSTNS. 4 – 5]

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

Note: Deleted

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

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

(g) Dindigul padlocks or Sparling patent padlocks manufactured at the sparling lock works at Aligarh or **Godrej padlocks** should be used as the double-locks on the entrance to a strong-room, and also on the double-lock receptacles kept in the strong room. They should be procured as per the orders of the Government issued from time to time.

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

The Treasury Officer or the Treasurer, as the case may be should initial in column (9) of the register against each original key in his charge as an acknowledgment that he has received it. In regard to each duplicate key, which is kept in the box of duplicate keys under the joint custody of the Collector and the Treasury Officer, a note should be made to that effect and initialed by the Treasury Officer in column (7) of the register. The Collector should obtain an acknowledgment for the sealed box containing the duplicate keys of the padlocks used for 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 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 acknowledgement should be noted in the register in the appropriate places.

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 5]

(a)(ii) Deleted

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

(c) Deleted.

d. (i) Whenever a Dindigul padlock or Sparling patent padlock is out of order or no longer required, the Treasury Officer should send it to the Executive Engineer and General Superintendent, Public works Workshops, Chennai for repairs or disposal. When a Godrej padlock is out of order, the supplier should be addressed for rectification of the defects.

(ii) If a key of Dindigul padlock or sparling patent padlock is lost the Treasury Officer should immediately report the fact to the Director of Treasuries and Accounts and send the padlock to the Executive Engineer and General Superintendent, Public Works Workshop and Stores, Chennai requesting him to have to levers altered and provide new keys for it. If the key of Godrej padlock is lost, the supplier should be addressed to carry out repairs to change the levers of padlock and provide new keys to the padlock concerned.

(iii) No padlock the key of which has been lost shall be used again in the district until the levers have been altered.

(iv) The cost of alteration and the new key shall be recovered from the person or persons due to whose carelessness, the key was lost.

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

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

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

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 5]

(g) The Personal Assistant (General) to the Collector 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 or a Godrej padlock and keep one key of the 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 Manager of the agency bank through which the District Treasury transacts its cash business. Once a year in April, the Personal Assistant (General) to the Collector should send for the box, examine the keys, put the keys back in the box, lock the box and seal it again with his private seal and return it to the Manager of the bank concerned. He should inform the Treasury Officer of such examination within a week of such examination. The Treasury Officer shall keep the above report in his personal custody.

(h) Deleted

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

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

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

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 5 S.R 4 – 5]

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

Subsidiary Rules Under Treasury Rule 11

4. Verification of treasury balance when there is a change of Treasury Officer or Treasurer:- (a) Whenever the Treasury Officer hands over charge otherwise than temporarily the relieving Government Servant shall, before taking charge, verify the cash balance if any in the district treasury and report the result of his verification to the Accountant-General. He shall also take charge from the out-going Treasury Officer a note prepared by him regarding the state of affairs in the district treasury. Whenever the Treasurer hands over charge, otherwise than temporarily, the cash balance if any, shall be similarly verified and the result of the verification reported to the Treasury officer.

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

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

5. Responsibilities of the Treasurer and for the handling moneys and the security to be furnished by them:- The Treasurer shall be responsible for the handling of the moneys at a district treasury and the Junior Assistant (Security) at a sub-treasury. Every Treasurer or Junior Assistant (Security) 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 Junior Assistant (Security) 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 the Treasurer or Junior Assistant (Security) concerned vacates office, unless there are special and sufficient reasons for retaining them for a longer period.

Tamil Nadu Treasury Rules

Custody of moneys relating to or standing in the Government Account

[T.R. 11 S.R. 5A INSTNS. 6 – 8 S.R. 6 – 7]

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

Instructions under Treasury Rule 11

6. Security to be furnished by the official of the Treasuries and the Pay and Accounts Office:- The detailed instructions regarding the security to be furnished by the officials of the Treasuries and Pay and Accounts Office are issued by the Government from time to time.

7. A Junior Assistant (Security) should not be placed in charge of 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, he shall hand over the treasury keys to a Superintendent of the District Treasury nominated by the Treasury Officer.

7-A. The Junior Assistant (Security) should be required to make good any over payment made by him.

8. Deleted

Subsidiary Rules Under Treasury Rule 11

6.(a) Deleted

(b) Deleted

7.(a) Deleted

(b) Deleted

(c) Deleted

(d) Deleted

(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) Deleted

(g) Deleted

(h) Deleted

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 S.R. 8]

(ii) Sub-Treasuries

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

Strong room and Storage of Treasure

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

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

8.(b) Deleted

8.(c) Deleted

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 S.R. 8]

8.(d) (A) Sub Treasuries where the Additional Sub Treasury Officer is one of the Double Lock Officers.

A(i) When the Sub Treasury Officer goes on leave or leaves the headquarters on duty, he shall handover his set of keys to the Additional Sub Treasury Officer who will receive the keys after handing over his set of keys to the senior most Accountant, in the case of sub treasury where there are more than one Accountant or in the absence of any Accountant to the Senior most regular Junior Assistant if there are more than one regular Junior Assistant. On such occasion the Additional Sub Treasury Officer shall perform all the duties of Sub treasury Officer

A(ii) When the Additional Sub Treasury Officer goes on leave or leaves the headquarters on duty, he shall handover his set of keys to the senior most Accountant in the Sub Treasury if there are more than one Accountant or in the absence of any Account to the Senior most regular Junior Assistant where there are more than one Junior Assistant.

A(iii) During the simultaneous absence of the Sub Treasury Officer and the Additional Sub treasury officer either on leave or on duty, the Treasury Officer shall depute one of the Superintendents from the district treasury to perform the duties of the Sub Treasury Officer.

B. Sub Treasuries headed by Assistant Treasury Officer.

(i) The Assistant Treasury Officer shall hold one set of keys and the Sub Treasury Officer shall hold the other set of keys. When the Assistant Treasury Officer goes on leave or leaves the headquarters on duty, he shall handover the keys to the Sub Treasury Officer who will receive the keys after handing over his set of keys to the Additional Sub Treasury Officer, if available or to the senior most Accountant if an Additional Sub Treasury Officer is not available. If no other Accountant is available, the Sub Treasury Officer shall handover his set of keys to the senior most Junior Assistant.

(ii) During the simultaneous absence of the Assistant Treasury Officer and the Sub Treasury Officer either on leave or on duty, the Treasury Officer shall depute one of the Superintendents from the district treasury to perform the duties of Assistant Treasury officer.

C. (i) Deleted

(ii) Deleted

(iii) Deleted

(iv) Deleted

Tamil Nadu Treasury Rules

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

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

Note 3: Deleted

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

Note 5.(i) When the double lock officer in the sub treasury refuses to works or goes on leave and when there is no other treasury staff available in the sub treasury to hold his keys, the District Treasury Officer shall depute an Accountant from the district treasury to perform the duties of the double lock officer.

(ii) Deleted

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

(f) Deleted

(g) Deleted

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

h(1) The custody of the keys.

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

h(3) Deleted

h(4) Deleted

Tamil Nadu Treasury Rules
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[T.R. 11 S.R. 8 – 9 INSTN. 9]

h(5) Deleted

h(6) Deleted

h(7) Deleted

h(8) Deleted

(i) Deleted

(j) if casual leave is granted to the Junior Assistant (Security) in a sub-treasury where there is only one Junior Assistant (Security), 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 (Junior Assistant (Security) 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 Junior Assistant (Security) 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 Junior Assistant (Security) and the ultimate responsibility will remain with the Sub-Treasury Officer.

Deputy Tahsildar's Sub-treasuries and Collecting Depots

9.(a) Deleted

(b) Deleted

Instructions Under Treasury Rule 11

9.(a) Deleted

Note 1: Deleted

Note 2: Deleted

Note 3: Deleted

9.(b) Deleted

9.(c) Pay and Accounts Office:- The Assistant Pay and Accounts Officer, in charge of cash section and the Senior Superintendent in the cash section shall hold the two keys of the Strong Room. When the Assistant Pay and Accounts Officer (Cash Section) goes on leave he shall handover his set of keys to another Assistant Pay and Accounts Officer in the same office who is placed in charge of the cash section.

When the Senior Superintendent goes on leave he shall hand over his set of keys to the another Senior Superintendent or to the senior most Superintendent.

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[T.R. 11 INSTNS. 9 – 16]

(d) Sub Pay and Accounts Office: When the Sub Pay and Accounts Officer goes on leave, he shall handover the keys to the Senior Superintendent . When both the Sub pay and Accounts Officer and the Senior Superintendent go on leave simultaneously, the keys of the Sub Pay and Accounts Officer shall be handed over the senior most Superintendent and the keys of Senior Superintendent shall be handed over to another Superintendent. The Senior Superintendent, before accepting the keys of the Sub Pay and Accounts Officer shall handover his keys to the Senior most Superintendent.

Currency Chest Balances

10. Deleted

11. Deleted

12. Deleted

13.(a) Deleted

(b) Deleted

Note: Deleted

14.(i) to (v) Deleted

Note 1: Deleted

Note 2: Deleted

15. (i) to (viii) Deleted

Note: Deleted

Custody, Etc., of other valuables

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

Tamil Nadu Treasury Rules

Custody of moneys relating to or standing in the Government Account

[T.R. 11 INSTNS. 16 – 19]

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

17. Deleted

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

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

Cash Chests, Valuables, etc., received at the Treasury for Safe Custody

19. The following articles should be kept in 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 or Criminal Rules of practice and sealed packets containing ganja and opium confiscated by the courts, provided that a written request is received from the Presiding Officer of the Court.

Note: Deleted

(b) Sealed packets purporting to contain duplicate keys and padlocks of strong rooms and currency chests of the branches of the State Bank of India sealed boxes purporting to contain duplicate keys of the padlocks used on remittance boxes held by the agents of the State Bank of India on behalf of the Reserve Bank of India.

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[T.R. 11 INSTN. 19]

(c) Sealed packets purporting to contain duplicate keys of iron safes and Cash Chests including *treasury-chests* provided for the use of Government institutions and Government servants.

Note: As an exception to this rule, the Fisheries Department may deposit both the original and duplicate keys of the Chunk godowns for sale custody.

(d) Cash Chests of Co-operative Land Mortgage Bank.

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

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

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

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

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

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

[G.O.Rt. No. 229, Finance (T&A) Department, dated 25th April 1994]

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

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

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

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[T.R. 11 INSTN. 19]

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

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

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

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

Note:- Government may refuse to accept the keys of a bank for any specific reasons.

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

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

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

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

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Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 19]

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

The Treasury or Sub-Treasury Officer accepting the cash chests or safes of private banks for safe custody in the strong-room will not take any cognizance of the contents of the chest or the safe and the receipts to the banks will be issued in the form prescribed in instruction 20 below with a remark that the contents of the chests or safes are unknown. Rent at a flat rate of Rs.5 per mensem or part thereof will be collected in advance for each safe or chest for which accommodation is lent. The receipts on account of this should be credited to the Government under 0075 Misc.GI. Services other Items.

(k) Forest settlement records lodged with Treasuries

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

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

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

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

(p) Sealed packets containing the Question papers relating the examination conducted by T.N.P.S.C and Union Public Service Commission for safe custody and to return the packet containing the question papers to the Chief Superintendents of the examination centres on the date of examination. The Sub-treasury Officers/ Treasury Officers shall Open the Strong Room during out of Office hours and on holidays for the return or sealed packets containing question papers to the Chief Superintendents of the examination centres, if the examination is held on holidays.

(G.O. Rt. No. 1235 / Fin./ T& A / Department, dated 9th December 1983.)

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 20]

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

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

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

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

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

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

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 21]

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

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

NOTE 1: The above procedure will apply to the cash chests of Co-operative Land Mortgage Banks and sealed boxes, containing jewels belonging to the temples of the Devasthanam in Pudukottai Division of Pudukkottai District.

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

NOTE 3.- In the absence of the District Adi Dravidar and Tribal Welfare Officer on tour, the Huzur Sheristedar 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 Adi Dravidar and Tribal Welfare Officer's responsibility as head of the office.

Tamil Nadu Treasury Rules
Custody of moneys relating to or standing in the Government Account
[T.R. 11 INSTN. 22 – 23]

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

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

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

(ii) The sealed packet should not be taken out of double locks except on joint personal application by the Manager 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 Manager 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 Manager and the Head Cashier for the packet.

(iii) The Manager 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.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 13 - INSTN.] [T.R. 16 S.R 1]

CHAPTER V
WITHDRAWAL OF MONEY 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 Rule 62-63 under Treasury Rule 16**)

General
Subsidiary Rules Under Treasury Rule 16

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

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

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

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

In Chennai, Madurai and New Delhi cities, every bill or other voucher shall be presented at the Pay and Accounts Office / Sub Pay and Accounts Office for preaudit except when the Government have specially prescribed a different procedure.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 1 – 2]

The salary and other establishment payments of the Public works, Highways and Forest Departments shall be drawn and paid only by bills through treasuries in the usual manner in the existing electronic clearance system.

(G.O. Ms. No. 63 Finance (LC) Department dated 12.03.2012)

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 appropriations placed at the disposal of the Forest Department or the Public Works Department, he shall have authority to draw cheques or bills on the treasury as a Forest or Public Work disburser 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 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 Tamil Nadu Treasury Rules also relate to these matters.

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

In every case in which it is deemed necessary to 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.,

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 2]

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

(7) Deleted

(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 question. Such form shall be printed in English, or when necessary, bilingually in English and Tamil. As far as possible, all bills and other vouchers shall be prepared in English. When it is necessary to prepare a bill, or other voucher in Tamil, a brief abstract shall be endorsed on it in English stating the payees' name, the amount claimed and the nature of the claim, and the drawing officer shall sign this abstract. When printed forms are not available, stenciled or typed forms may be used, but the use of the latter should be avoided as far as possible. Bills for all debt head items should be drawn in separate forms printed in red ink on white paper.

Note 1: Deleted

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

Note 3: As and when computerization is introduced in a Department, computerized pay bills presented by the Department/Drawing Officers shall be admitted in Pay and Accounts Offices / *Sub Pay and Accounts Offices* / District Treasuries/Sub-Treasuries. Based on the requests received from the head of Departments concerned, the Director of Treasuries and Accounts is authorized to permit the Pay and Accounts Officers / *Sub Pay and Accounts Officers* / Treasury Officers / *Sub Treasury Officers* to admit such computerized pay bills. However, the computerized pay bills should contain all the information as required in the printed prescribed form and same form number shall be assigned to the computerized form.

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

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

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

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

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

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

Note: The drawing officer shall see that the page-wise totals of the pay bills and **other bills** are struck at the end of each page, such totals posted separately on the last page of the pay bill and other bills and consolidated correctly.

(Govt. Memo. No. 161886 /Fin.Codes/ dated 18-3-1974)

(e) When a charge is debitable to more than one major head of account, the drawer shall ordinarily present a separate bill for the amount debitable to each major head. But a single bill shall be prepared in respect of the following cases:-

(i) **Deleted**

(ii) Payment by Government to private parties outside the State by means of bank drafts, or under electronic clearing system the Commission due to the bank for the purchase of the draft shall be included in the bills prepared by the drawing officer. Correct commission due to the bank in respect of the proposed remittance shall be ascertained beforehand from the bank and classified separately under "Contingences" of the drawing officers concerned. **[Refer also T.R30 - S.R 45]**

(iii) For drawing principal and interest on the compensation bonds issued under the Tamil Nadu Reforms (Fixation of ceiling of land) Act.

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

(g) The procedure prescribed by the Government for the elimination of paise from the Government accounts and from contractors bills [see Articles 321-322 of the Tamil Nadu Financial Code Vol. 1] 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, if it is customary for the clerk to sign letters for him when he is absent. No bill or other voucher and no payment order shall be signed with a stamp. The head of an Office may authorize a senior Government servant serving under him to sign bills, vouchers and payment orders for him but, if he does so, he shall communicate the Government servants name and specimen signature to the treasury or treasuries concerned. A delegation of powers of this kind shall not, in any way, relieve the head of the office of his responsibility for accuracy of the bills, etc., and for the disposal of the moneys drawn from treasury.

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

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

Note 1: The procedure prescribed in respect of payment to illiterate persons shall apply in the case of blind persons also.

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

Note 3: Bills affixed with facsimile signature of the authorised Officer, presented by the Posts and Telegraphs Department for trunk call charges, by the local bodies for water charges and by the authorized airlines 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.

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

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

When claiming the cost of fuel due to suppliers, the vehicle owning officers shall present the contingent bills along with the fuel pass books of the vehicles concerned at the Treasury (after making necessary entries in Tamil Nadu Treasury Code Form 70) obtain the cheque / demand draft, in favour of the suppliers and send it to them after taking proper receipts. In such cases, the audit office need not insist on separate sanction order for the charge

G.O.Ms.No 187, Finance , Dated 7-3-1985

(k) The drawing officer shall deduct from a bill for the pay, etc. of an establishment any amount attached by a prohibitory order of a court of law. He shall attach to each establishment pay bill, in which any such deduction is made, an advice list, containing particulars of the suit, the name of the Government servant whose pay is attached and the amount deducted from the bill. When the court which issued the attachment order is not situated at the headquarters of the treasury which pays the bill, the amount may be remitted through bank draft.

The commission payable on the bank draft, as the case may be, as well as the amount to be remitted shall be shown as a deduction in the bill. The bank draft on receipt shall be sent to the Court by the Drawing Officer after making a suitable note in the records maintained by him. The procedure to be followed by the Treasury Officer for remitting such amounts to the courts is laid down in subsidiary rule 33 and also the procedure that he should follow in paying attached amount to courts located at his headquarters.

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Withdrawal of money from the Government Account
[T.R. 16 S.R. 2]

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

(2) Deleted

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

(4) Deleted

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

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

(7) The schedule of recoveries of advances in T.N.T.C 41-D enclosed with the computerized form of pay bills of the Self Drawing Officers need not be authenticated by them since the schedules are generated from the data of the pay bills.

[G.O. Ms. No. 685, Finance (T &A II) Department dated 28th August 1992.]

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

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

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

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

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

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

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

Exception 3: The money order forms relating to the payment of bills to the contractors of the Adi Dravidar and Tribal Welfare department shall be signed by the drawing officers themselves instead of by the Treasury Officers.

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

(p) A head of an office whom the Government have specially authorised to send bills of specified kind to the treasury by post shall furnish necessary details in mandate form for payment under electronic clearing system. The payment may be made by cheque or draft also.

(q) (1): (A) When a drawing officer desires that the treasury should pay to some other person the amount of the bill or other voucher drawn by him and not relating to the claims of the Government servants he shall furnish necessary details in mandate form for payment under electronic clearing system / Cheque.

(B) Deleted

(C) An agent may for the purpose of collecting the cheque or bill endorse it in favour of his messenger.

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

Explanation: In this rule, Agent means, any bank including Post Office Savings Bank acting as a collecting agency for and on behalf of the payee's banker.

(Govt. Memo. No 54207 / T &A/ 76-6 dated 19th "May 1977)

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

Note (2): Deleted

Exception: Deleted

Note 3: When an illiterate person endorses a bill or a cheque or other vouchers by means of his thumb-impression, he should affix the thumb-impression in the presence of the Treasury Officer and have it attested by a person well known to the treasury. The person attesting the thumb-impression should be one who is not employed in the treasury or the Bank and he should also furnish his address.

Note 4: In cases where it is permissible to endorse a bill to a bank for collection, it is not necessary to have two separate acquittances, i.e., one from the claimant and the other from the collecting bank. A legally valid acquittance from either would constitute a sufficient discharge.

(r)(1) A Government servant shall not issue a copy of any bill, cheque or other voucher which has already been paid on the ground that the payee copy has been lost or is not available although a certificate may, when necessary be given that on a specified day a certain sum was paid to a certain person on a certain account. A fee prescribed from time to time shall be levied for each certificate issued to a private party. This prohibition extends only to the issue of a copy on the ground that the payee's copy has been lost or is not available, and does not apply to a copy marked "Not payable at the treasury" and tendered at the treasury with the original in accordance with the rules.

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

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

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Withdrawal of money from the Government Account
[T.R. 16 S.R. 2]

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

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

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

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

(s) Every receipt for a sum exceeding **Rs. 5000/-** shall be duly stamped by the payee with a one rupee revenue stamp, subject to the exemptions, etc., listed in Appendix II.

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

Note 2: A single receipt, stamped where necessary given by a payee in acknowledgment of several payments combined together or a lump-sum payment, made to him on one occasion, shall constitute a valid acquittance and the disbursing officer; in such cases, should give cross reference on all vouchers to which the receipt relates.

Note 3: "Stamped receipt need not be insisted upon for the amount paid for the drawal of petrol from the Indian Oil Corporation, Hindustan Petroleum and Bharat Petroleum retail dealer".
(D.T.A's K.Dis 43464 / 83 D.4., dated 25-6-1983)

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

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

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

Note 1: Deleted

Note 2: Drawing officers under the Director of 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 **Director**.

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

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

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

Note 5: Deleted

Note 6: Deleted

Note 7: Deleted.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 1 S.R. 3]

Instructions Under Treasury Rule 16

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

Pay and Allowances (Including Leave Salary) of Government Servants
Subsidiary Rules Under Treasury Rule 16 – cont
Self Drawing Officers

3. (a) In the absence of any special order of the Government to the contrary, a Self drawing Government servant may draw the bills for his own pay, allowances and leave salary. A claim by a Self drawing Government servant for pay and fixed allowances shall be presented on a bill in form 124, A Self drawing Government servant who draws a special pay or allowance in respect of a separate office of which he is in additional charge, need not present a separate bill for it, unless it is met from some source other than the revenues of the State.

The Self Drawing Officers in the Chennai City including Secretariat shall present the pay bills in the computerized format. They shall sign only in the pay bills. The schedules enclosed to the pay bill need not be authenticated by the Self-Drawing Officers. All the supplemental claim including the claims relating to non salary items (viz.) Travelling Allowance, Medical, Loans and advances etc shall continue to be presented by the Self Drawing Officer as usual(Manually).

G.O Ms. No.685, Finance (T & All) Department, dated 28-8-1992.

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

(c) Deleted

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 3 – 4]

(d) A claim by a self Drawing 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 lorry company for the amount actually paid. A travelling allowance bill shall be countersigned by the controlling authority prescribed in the Tamil Nadu Travelling Allowance Rules, except when the Government have subject to the submission of a detailed bill to the controlling authority authorized payment without such counter-signature [See Article 82 of the Tamil Nadu Financial Code Vol - I]

Note: (1) A Self Drawing Government servant shall use the Self Drawing Travelling Allowance Bill Form (Form 43) for preferring transfer travelling allowance claims on transfer from a non-Self Drawing post to a self drawing post.

Note (2): Form 43 shall be used for preferring claims for travelling-allowance by non-official members of Government Committees (Both I & II class).

(e) Deleted

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

4. Pay, leave salary and travelling and other allowance payable to a self drawing Government servant shall be paid on his personal claim and on his personal receipt and not otherwise or with the Government's special sanction in each case.

Exception (1): Deleted

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 4 – 6]

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

5. Deleted

Note: Deleted

6.(a) Deleted

Note: Deleted

(b): Deleted

(c): Deleted

(d) Erstwhile Gazetted Government Servants in the scales in pay band 3 of Rs 15600 - 39100 with grade pay of Rs 6600/- and below:-

(1) All types of claims of Erstwhile Gazetted Government servants of this category will be drawn by the heads of office in the same manner as for non-Self Drawing establishment but in a separate bill with the words "Erstwhile Gazetted Officers Bills" written prominently at the top of the front page of the bill. For the regular monthly pay and allowance of such Officers, the head of office will draw a consolidated bill and present it at the Treasury or Pay and Accounts Office, as the case may be. There will be no change in communicating to Audit / Accounts Office, orders notifications regarding appointments, transfer, promotions, etc of these officers.

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

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 7]

NON – SELF DRAWING GOVERNMENT SERVANTS

7. In respect of office where there is no head of office in the Self Drawing Status, the non Self Drawing head of office can draw and disburse the pay and allowances, leave salary, travelling allowance of his office including that of his own.

Form 124 shall be used for bills for the pay, fixed allowance and leave salaries of non-**Self Drawing** Government servants drawn by the head of the office for disbursement to them. Sums due towards reimbursement of the cost of special and expensive drugs purchased by the non-**Self Drawing** Government servants and their families shall be drawn in the establishment pay bills under the Sub-detailed head "Salaries Medical charges". Separate bills shall be prepared in each office for each of the following classes, if it exists:-

- (a) Permanent establishment
- (b) Temporary establishment, and
- (c) The Government servants for whom no establishment returns are submitted and no service books maintained.

Note : A certificate to the effect that the Government servant on leave preparatory to retirement was not employed under the Central Government or any other State Government or local fund or private employer during the period of such leave should be recorded by the drawing officer on the body of the bill in which leave salary is claimed.

With the exceptions mentioned in Subsidiary Rule 9, the name of every substantive, officiating or temporary Government servant on whose behalf a claim is made shall be shown in column (2) against his post in column (1). Against each temporary post the number and date of the order sanctioning it and the name of the authority which passed the order shall be entered. In addition, a certificate shall be furnished on the pay bills of temporary establishments to the effect that the claims preferred therein are covered by proper sanction or by the concession of drawing pay for not exceeding three months beyond the period of sanction. The rate of pay, etc., claimed shall be shown against each name in column (2). If the pay and allowances of a Government servant is not claimed for any reason such as absence, transfer etc, his name alone shall be noted with reason for non claim. When pay, etc., is claimed only for part of the month, the number of days for which it is claimed shall be entered either against the Government servant's name or in a note at the foot of the page. The part of a bill relating to each section (see Article 70 of the Tamil Nadu Financial Code, Volume I) shall be marked off in red ink. The component items of an establishment bill shall be checked and the total shown in the bill shall also be checked by adding up the items. If the bill relates to a small establishment, the drawing officer shall either check it himself or have it checked by a senior 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 senior Government servant to do so, before he signs it.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 7 – 9]

Note 1: The holders of temporary establishment in both Self Drawing and non-Self Drawing categories shall be allowed to draw their pay and allowances for a period of three months beyond the dates of expiry of current sanction, provided the Head of the Department certifies that the Government have been addressed for further continuance specifying the period up to which further continuance has been recommended and quoting the number and date of his letter to the Government in the body of the bill.

Note 2: The pay bills of the establishment of the District Munsif Courts and sub-Courts when the presiding officers of the District Munsif Court and the sub-Court are on leave, or when during annual vacation they are away from Headquarters, or when the District Munsif Courts or Sub-Courts are left without presiding officers owing to transfers, shall be signed by District Judges in their capacity as the controlling officers of such Courts.

8. If a Government Servant avails leave during the course of the calendar month (after the first day of month) he shall be allowed the usual pay and allowances admissible during the leave period and claimed in the regular pay bill. If any difference arises in the rates of pay and allowances, necessary deduction shall be made in the subsequent month and this facility shall be restricted to the first month only.

Note: Deleted

9. The names of Government servants of the following classes may be omitted from Pay Bills:- (i) Delete

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

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

(iv) All Government servants in Basic Service

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

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

Tamil Nadu Treasury Rules
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[T.R. 16 S.R. 9 – 10A]

Claims on behalf of the Government servants whose name are omitted from a bill under this rule shall not be included in a single item except so far as they are identical in all respects. For example, a claim for the whole month for five Head Constables each of whom draws a pay **Rs 5200 plus Grade Pay Rs 1800** 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.

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

The pay of menials charged to contingencies shall not be included in establishment pay bills.

10 - A : Procedure for payment under Electronic Clearing System

(a) Individual officials including Self Drawing Officers shall obtain the mandate form duly countersigned by the bank manager where his pay and allowances are to be credited and furnish the same to the Pay and Accounts Office / Treasury concerned through the department concerned. Soft copies of the statement in **Annexure II** of G.O. Ms No. 5, Finance (Salaries) Department dated 03-01-2003 shall be obtained at the time of the presentation of pay bills from each drawing and disbursing officer.

(b) The salary bills, including those of the Self Drawing Officers shall be presented at the Pay and Accounts offices / Treasuries on or before 20th of the respective month without fail. The pay bill under this scheme has to be prepared well in advance so that the list of payments are furnished to the sponsor banks at least four working days in advance.

(c) If any excess amount is credited in any month, the excess amount shall be adjusted from future pay.

(d) The endorsement on the fair copy of the bill shall contain adequate details to ensure the Pay and Accounts Officer / Treasury officer to issue consolidated cheques for the total non statutory recoveries payable to various institutions. The endorsement shall also contain authorisation for the net payable amount for onward transmission to the sponsor banks

(e) If corrections in the payable amounts become necessary, the statement in Annexure II referred to above shall also be revised accordingly

(f) The advice of the credit under the electronic clearing system issued by the Pay and Accounts officer / Treasury Officer / Sub Treasury Officer shall be attached to the Office copy of the pay bills as record.

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Withdrawal of money from the Government Account
[T.R. 16 S.R. 10A – 13]

(g) Necessary entries for having credited the amount in the bank account of the individuals under electronic clearing system shall be made in column 12 of TNTC Form 70 and attested by the drawing and disbursing officer.

(h) The drawing and disbursing officers shall obtain the crossed account payee cheques for non statutory recoveries from the Pay and Accounts Officer / Treasury Officer / Sub Treasury officer and despatch the same, duly cross checking the correctness of the amount noted in the cheques.

11. Deleted

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

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

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

(iii) Deleted

(iv) Deleted

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 14]

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

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

In the case of the Police Department a note of the arrear bill shall invariably be made (a) in the office copies of the long rolls in respect of the claims pertaining to sub-Inspectors, Head Constables and Constables, etc. whose names are not shown in the pay abstracts and (b) in the office copies of the long rolls in the districts and kardex in the Chennai City Police in respect of the claim pertaining to Inspectors. Reserve Sub-Inspectors and Reserve Inspectors, whose names are shown in the pay abstracts subject to the condition that the attestation will in both the categories of cases be made by the Personal Assistants to the Superintendents of Police in the district, where there are such officers and by the office Superintendents in other districts including the Chennai City.

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 15 – 16]

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

The District Magistrate recovers the cost of additional police employed outside Chennai City under Section 14 of the Tamil Nadu District Police Act, 1859 (Act XXIV of 1859) and the Police Act, 1861 (Act V of 1861), not in advance but subsequently. The drawing officer shall attach to the monthly pay bill for any such additional police a memorandum in Form 51 in duplicate showing the total charges incurred on the additional police and the demand, collection and balance in respect of the recoveries. He shall obtain from the District Magistrates concerned particulars of the recoveries made and credited into the treasury every month, and shall be responsible for seeing, that the necessary demands are issued and the recoveries are made without undue delay. The Treasury officer shall record on both copies of the memorandum certificates to verification of credit in the treasury accounts for the amount stated to have been recovered, return one copy to the drawing officer and retain the other with the bill.

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

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTNS. 2 – 3]

Instructions Under Treasury Rule 16
Special to the Police Department

2. The procedure to be followed for payment of the cost of tickets issued on motor bus warrants to Inspectors, Reserve Sub-Inspector, Sub-Inspector, Head Constables and Constables and to the Supervisors and Electricians of the Radio Branch in the Police Department who have to travel on duty by motor bus has been laid down in Article 83, Tamil Nadu Financial Code, Volume I. The bill for the amounts should be prepared in Form 53 and should be supported by the motor bus warrants. The Superintendent of Police should check the bill and satisfy himself that the rates charged in the bill are not in excess of the prevailing rates for motor bus journeys. If the bill is correct, the Superintendent of Police should countersign to and either give a reference to the travelling allowance bill in which such amount concerned was deducted or certify that all the amounts covered by the bill were actually deducted from the travelling allowance bills of the Officers concerned.

Special to the Public Works Department

3. (1) In the Public Works Department only certain head 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 at the district treasury and should attach to each bill a memorandum signed by himself, specifying separately the amounts of Pay and allowances payable to his staff in the head-quarters, to those stationed near the district and to those stationed outside the district but within his jurisdiction in the electronic clearance system mandate for processing of such payments through electronic clearance system.

(2) The Executive Engineer Public works Department shall adopt the system of presenting separate bills at the sub treasuries for payments to the establishments stationed near them, so as to follow an uniform procedure throughout his division, duly adopting the electronic clearance system.

(3) Separate establishment bills should be prepared for permanent and temporary incumbents of the following classes of incumbents :-

- (a) Divisional Accountants
- (b) Upper Subordinates
- (c) Lower Subordinates
- (d) Ministerial establishment - head clerks, clerks, typists, office assistants etc.
- (e) Other establishments - Lock Superintendent etc.

(4) The travelling allowance bills of establishment of a division should be prepared in Form 43 or Form 52 as the case may be and duly countersigned by proper authority.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 17 – 17A]

Subsidiary Rules under Treasury Rule 16

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

"Certified -

- (1) that the Government servants for whom overtime fees are claimed in this bill have actually earned them by working overtime;
- (2) that the periods for which overtime fees are claimed in this bill have been checked with the initial records and found to be correct.
- (3) that the overtime fees are claimed at rates sanctioned by a competent authority; and
- (4) that the overtime fees have been taken into 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.

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

- (1) that the Government servants, for whom bonus is claimed have actually earned them by work done over the minimum outturn;
- (2) that the outturn, for which bonus is claimed has been checked with the initial records and found to be correct;
- (3) that the bonus is claimed at rates sanctioned by a competent authority; and
- (4) that the bonus has been taken into account in calculating Income-tax to be recovered from the Government servants noted in the bill.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 18]

Subsidiary Rules under Treasury Rule 16

Contingencies and other miscellaneous expenditure

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

The several items of contingent expenditure which are met from Permanent Advance shall be recorded in one or more register to be maintained in each office in the form prescribed for it.

[Govt. Memo. No. 127938/Finance/Codes/II-73, dated 27-2-74.]

(b) Deleted

(c) Deleted

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

d (ii) Detailed bills in adjustment of these advances should be presented at the Treasury/Sub-Treasury from which the advances were drawn for transmission to the Accountant-General. The Treasury Officers/Sub-Treasury officers on their part should apply the usual treasury checks to these detailed bills also, pass them for 'nil' amounts and include them, with the other vouchers in the relevant list of payments to be sent to the Accountant-General simultaneously noting the fact of adjustment of the advance in the register of Temporary advances in "Form 57-A".

NOTE (1) When passing the bills for advance for payment an entry "entered in the register in form 57-A for watching adjustment of the Temporary Advance shall be made on the bill and attested by Treasury Officer/Sub-treasury Officer."

NOTE (2) The Register in Form 57-A shall be reviewed by the Treasury Officer / Sub-Treasury Officer concerned once a month and suitable action taken in cases of long delays in adjustment. The Treasury officer/Sub-Treasury Officers concerned will also set his initials in the remarks column (Column 13) against the latest entry in token of such review.

[G.O. Rt. No. 1222. Fin., (T & A) Department , dated 22-12-80.]

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 18 - 19]

(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.1000/- and sign the prescribed certificate in regard to the other sub-vouchers. In respect of sub-vouchers attached to contingent bills, the drawing officers shall check the sub-vouchers attached to contingent bills, as to its contents with reference to the actual receipt of stores, etc., and also to its arithmetical accuracy before the sub-vouchers are passed for payments as required as S.R. 3 of T.R. 32.

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

Subsidiary Rule under Treasury Rule 16

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, are generally printed in the forms prescribed for the purpose, according to the needs of the department concerned. If any such relevant entries have not been printed in a bill form, they shall be entered in manuscript in the bill, and the totals from the contingent registers shall be posted against them.

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

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

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

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

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[T.R. 16 S.R. 19]

Note : In the case of contingent bills payable on account of rents, rates, taxes etc. due to local bodies which have a banking account the procedure prescribed in the electronic clearing system duly furnishing the mandate form for crediting such claims payable to local bodies through electronic clearing system to the local fund accounts concerned shall be followed.

(vi) The pay of any menial in the Government service who has been declared ineligible for pension, whatever his designation may be, shall be drawn on contingent bills. No other pay and no allowance of any kind shall be drawn on contingent bill.

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

(viii) When a contingent charge amounting to Rs.50 or more is payable to a single private party and the amount cannot conveniently be provided from the permanent advance, a separate contingent bill shall ordinarily be prepared for the amount.

(ix) **Deleted**

Note: Deleted

(x) In respect of Inter-Departmental Adjustment the following procedures shall be followed by the Drawing Officer.

(i) Inter-Departmental Adjustments between two Service Departments.

The bill shall be prepared in form T.N.T.C. 58-B. The bill shall be accompanied by chalan in quadruplicate in form T.N.T.C. 9-B.

(ii) Inter-Departmental Adjustments due to Commercial Departments undertakings of the Government.

Monetary settlement shall be made irrespective of the amount involved.

But the claim shall be settled through the bank Drafts except in the following cases where the settlement should be in cash.

(i) **Deleted**

(ii) In places where the supplying and supplied departments are in one and the same place and

(iii) When the amount due is less than Rs.50/-.

The concerned officer of the Government in receipt of the supplies or services will present a bill at the Treasury in form 58 for the cost of services or supplies along with the accepted invoice and a requisition for a Bank Draft in favour of the officer concerned in the Supplying Department and remit the Bank Draft so obtained to the latter.

G.O. Rt. No. 290. Fin (T & A) Department, dated 18-05-83.

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Withdrawal of money from the Government Account
[T.R. 16 S.R. 19 – 22]

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

(xii) The cost of fuel to be paid to the supplier shall be paid by means of Bank Draft/Pay Orders. It shall be paid by cheques in Treasuries where the cheque system of payment is in vogue. The vehicle owning officers shall present at the Sub-treasury to the contingent bill claiming the cost of fuel to be paid to the suppliers along with the fuel pass books of the concerned vehicles (after making necessary entries in T.N.T.C. Form 70) to enable the treasury to ensure the admissibility of the claim with reference to the ceiling on fuel consumption fixed for each vehicle.

G.O. No. 187, Fin. (FC.II) Department, dated 07-03-85.

20. Works expenditure charged as contingent expenditure.

(i) Bills for charges on account of petty works and repairs allotted to departments other than the Public Works Department shall be drawn in form 59. The name of the work, the serial number of the bill in the series of bills for that work, the number and date of the last bill, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall be entered on each such bill in the spaces provided for the purpose. Each item of charge shall be fully described and details furnished where necessary, as to the rates and quantities. All sub-Vouchers for individual payments exceeding **Rs. 1000/-** shall be attached to the bill. If it is not possible to furnish full details of the charges with the necessary sub-vouchers when drawing the bill, they shall be furnished within one month in a bill headed "Not payable at the treasury" with necessary sub-vouchers attached.

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

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

21. Deleted

22. Recovery of amounts attached by courts.

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

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[T.R. 16 S.R. 22 INSTNS. 4 – 7]

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

(iii) 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.

Instructions Under Treasury Rule 16

4. Deleted

5. Government Press Petty works - Charges for works of petty construction and repairs executed by the General Manager, Government Press are classified as contingencies and he should draw the bill in Form 58.

6. Supply of water. - Expenditure incurred on the supply of water to offices should be restricted to what is really necessary. The drawing officer should attach a certificate in the following form to every contingent bill which includes such charges --
"Certified that the expenditure on watermen on the supply of water has been scrutinized and is necessary".

7. Renting of private buildings for office and residential purposes.--

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

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

NOTE 1(b)-- Deleted.

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

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.1000/-** per mensem and the building concerned is not at the headquarters of the Section Officer or Sub-divisional Officer.

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[T.R. 16 INSTNS. 7(a) – 10 S.R. 23]

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

8.(a) Deleted

(b) Deleted

(c) Deleted

9. Discount on stamps. -- The discount on stamps allowed to certain classes of vendors under the rules in the Tamil Nadu 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 chalan. 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 counter-signature and transmission to the Accountant - General.

10. Special to the Public Works Department

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 23 Under Treasury Rule 16

23. Grants in lieu of magisterial fines. -- **(a) (i)** The Government make grants to the local funds and private bodies concerned on account of the fines that magisterial courts levy under certain enactments and credit to the Government (See Article 306 of the Tamil Nadu Financial Code). The annual grant payable to the Society for the Prevention of Cruelty to animals, Chennai, shall be Rs.25,000 subject to the condition that it does not exceed half of the expenditure incurred on account of the Society according to audited accounts in the year. Of this amount a sum of Rs.18,750 (representing 75 per cent of the total grant) shall be paid in advance early in every year and the balance after the audited accounts of revenue and expenditure are available. The grants payable to the Chennai Corporation and other local funds and to private bodies shall be paid annually on the basis of the amount realized in the previous year. Departmental registers showing the fines collected shall be maintained by the Chief Metropolitan Magistrate in regard to the Chennai Corporation and other institutions in Chennai City and by Treasury Officers in regard -- to institutions in the mofussil. The amount due on account of the fines collected in each financial year shall be paid early in July in the following year. In cases where the reconciliations have been completed earlier the payment may be made earlier than July. The Chief Judicial Magistrate shall sanction payment of annual grant payable to the Society for the prevention of Cruelty to Animals and shall communicate copies of the sanction to the Secretary, the Judicial Magistrate of Second Class having jurisdiction over the area and the Treasury Officer. On the strength of the order sanctioning the payment the Secretary or other executive member of the Society authorized draw bills on behalf of the Society, shall draw the bill for the amount-

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-sanctioned in Form 40 duly countersigned by the Chief Judicial Magistrate or the Judicial Magistrate of Second Class as the case may be and present the bill at the District Treasury for payment or for passing the bills for payment at the sub-treasury concerned.

a (ii) The Chief Judicial Magistrates shall also sanction the payment of advances to all the societies, in the mofussil on the application made by the societies, on the basis of unreconciled figures, not exceeding 66-2/3 per cent of the total grants based on the figures of the previous years, subject to the condition that such advances are sanctioned only under very exceptional circumstances, that is when reconciliation could not be done for reasons beyond the control of Chief Judicial Magistrate.

NOTE: The procedure for payment to the Society for the Prevention of cruelty to Animals shall apply *mutatis mutandis* for payment in respect of Cordite Factory Estate Fund.

(b) The Chief Metropolitan Magistrate shall draw bills in Form 58 annually for the grants payable on account of magisterial fines to local funds and private bodies in Chennai City and the Chief Judicial Magistrate shall draw bills similarly for such grants to those in the mofussil. Separate bills shall be prepared for the payments to be made at the district treasury and for those to be made at each sub-treasury. The drawing officer shall attach to each bill detailed statement showing the particular of the annual credits, the refunds made during the year, the amount deducted as expenditure on account of the service of processes and batta to witnesses and the net amount due to each local fund or private body concerned. He shall state against Town Panchayats, Panchayat Union Councils, Municipalities and Port funds that the amounts are to be credited by issuing cheques to the local bodies for credit. On receipt of chalan, the Treasury / Sub Treasury shall make necessary entries in the respective accounts of the local bodies in the banking accounts of the respective local funds.

24. Educational grants-in-aid, Scholarships, stipends and book allowances.

(i) When claiming payments due by the Government to a non-Government institution under these heads, the correspondent, manager or headmaster of the institution shall prepare bills in the prescribed forms and furnish particulars of the orders sanctioning each payment. The bill for payment under these heads requires the counter-signature of the Government servant specified in the sanction, and shall be accompanied by a duplicate in a coloured form headed, "**not payable at the Treasury**".

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

Exception: The District Educational Officer or the Inspectress of Girls Schools shall draw and disburse the grants due to elementary schools through electronic clearing system for credit to the bank account of the respective elementary school.

(iii) Deleted

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[T.R. 16 S.R. 24-A INSTN. 11 S.R. 25]

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

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

Note: This provision is not applicable to the various scholarship schemes of the Government. The amounts of scholarships in respect of students awarded scholarships under these schemes are drawn by presentation of bills by the departments in accordance with the rules governing the schemes or by Credit of Personal Deposit Cheque into the bank and credited under the bank account of the student concerned under electronic clearance system.

Instruction under Treasury Rule 16

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

(i) Deleted.

(ii) Deleted.

(iii) A consolidated bill may be drawn for all institutions included in each sanction, giving suitable cross references in the proceedings regarding the number of the bills.

Subsidiary Rules Under Treasury Rule 16

25. Statements of amount due to the Government by a local body.(i) Any amount due to the Government by a local body, including an amount due on account of a loan which it has taken from the Government, shall, if it remains unpaid, be subject to recovery by adjustment from grants payable to it by the Government other than those payable under the provisions of a statute, e.g., grants payable under the Tamil Nadu Elementary Education Act 1920 (Tamil Nadu Act VIII of 1920) Land-revenue assignment under Tamil Nadu Panchayats Act 1994 and compensation, payable under Tamil Nadu Motor Vehicles Taxation Act, 1931 (Tamil Nadu Act III of 1931).

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 25 – 27]

(ii) A statement showing all the amounts due to the Government by the local body and remaining unpaid shall be presented at the treasury along with every bill on which a local body claims payment of a non-statutory grant-in-aid. Out of the grant payable to the local body the 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 bills.

26. Compensation awarded by courts out of fines to injured parties:

When a court orders the payments to an injured party of an amount kept in deposit in the treasury which was awarded to him as compensation out of a fine imposed in a criminal case, it shall certify on the order either –

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

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

(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.

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

27. Refunds of revenue.

(i) Bill for drawing moneys from the treasury on account of refunds or 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 (10) 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

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

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

(iii) Unlike sub-vouchers for contingent charges, sub-voucher relating to refunds of revenue shall not be cancelled. The Treasury or other officer, who disburses the amounts by money order or otherwise, shall forward to the Accountant-General for audit all sub-vouchers, however small the amount involved.

Instruction under Treasury Rule 16

12. Refunds of land revenue.

(i) 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 Revenue Standing Order No. 189)** that the Divisional Officer has authorized him to refund, draw the required amount on a bill containing details of the items included and send it to the Revenue Inspector. The Revenue Inspector should submit the receipts obtained from the payees to the Tahsildar, who should attach them to the bill submitted to the Treasury Officer in support of the charge in the sub-treasury account. The Revenue Inspector should refund to the sub-treasury by the date for closing its monthly account any part of the amount drawn and sent to him that he has not disbursed and any amount that he so refunds should be deducted at the foot of the refund voucher on which the amount was originally drawn.

(ii) 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 payees receipts before leaving that camp.

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Withdrawal of money from the Government Account
[T.R. 16 INSTN. 12-A – 15]

12-A: Refunds of commercial taxes -

Refunds of commercial taxes (excepting security deposits) should be made in the Refund Order Form No. 37 prescribed in the Commercial Tax Manual. Before a refund order book is brought into use the number of the Book and the number of leaves contained in it should be intimated to the Treasury Officer / Bank confidentially. If any refund order book is lost, a report should be submitted to the Commercial Tax Officer concerned and the Treasury and Sub-Treasury Officers and the Bank intimated of it. Where a duplicate refund order is applied for, reporting that the original has been lost, the authority which issued the refund order should immediately intimate to the Treasury or Sub-Treasury Officer and the Bank of the fact and request him to stop payment on the original, if presented by any one. A duplicate refund order should be issued after the period of validity, i.e. three months, is over and after satisfying that the original order was not encashed. The provisions of subsidiary rule 50 and instruction 41 under Treasury Rule 16 in regard to lost cheques should apply *mutatis mutandis* to loss of refund orders. Whenever there is a change among the officers issuing refund orders, the incoming officers should send their sample signatures to the Treasury Officers and the Bank concerned for record.

13. Refunds on account of stamps.

(i) 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 62, and obtain the payee's receipt on it

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

14. Refunds of process and poundage fees by courts of law.

(i) 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 bill all the relevant refund vouchers in the form prescribed by the High Court containing the signatures of the payee, in token of having received the amounts refunded.

(ii) When a refund has to be made after a process has been transmitted for service from the 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.

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.

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[T.R. 16 INSTN. 16 – 18]

16. Refunds of excess receipts on account of advertisements in the Gazette. and other official publications.

The General Manager, Government press, should meet in the first instance from his permanent advance refund of excess receipts on account of advertisements in the *Tamil Nadu Government Gazette* and other official publications, and subsequently recoup the permanent advance by presenting bills at the office of the Pay and Accounts Officer, Chennai. These bills should be supported by the money order acknowledgements of the parties concerned.

17. Refunds of college and examination fees

(i) 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.

(ii) If an examination fee or a part of such fees has to be refunded the Government Servant who received the fee should endorse a certificate on the original receipt for the fee, specifying the amount to be refunded. The person who paid the fee should present the receipt so endorsed for payment at the treasury which issued the receipt. If the fee was paid into the Bank at Chennai, Mumbai or Kolkatta, the same procedure should be followed, but the Pay and Accounts Officer, Chennai will make the refund.

(iii) Deleted

(iv) Deleted

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

18. Refunds of fines.

(i) When an appellate court or court of revision, other than the High Court, reverses or reduces a sentence of fine on appeal, it should issue a refund order in the form prescribed by the High Court --See rule 246 of the Criminal Rules of practice and Orders".

(ii) 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.

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 18-A S.R. 28]

18- A: Refund of excess recoveries of advances to Government Servants.--

(i) In respect of the following classes of advances granted to Government Servants, refund of any excess recovery effected from them shall be made only after obtaining an authorisation from the Accountant-General, Tamil Nadu.

- (i) Deleted.
- (ii) Advances for, purchase of--
Motor Conveyances,
Other Conveyances.
- (iii) House Building Advances.
- (iv) Deleted.

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

Subsidiary Rules Under Treasury Rule 16

28. Loans and advances.--

(i) 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.

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

(iii) Deleted.

(iv) Deleted.

(1) Deleted .

(2) Deleted.

(3) Deleted.

(4) Deleted.

NOTE: Deleted.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 18-B S.R. 29 – 30]

Instruction under Treasury Rule 16

18-B: Refund of excess recoveries of loan and interest. The sanction for the refund of excess recovery made on account of the principal of the loan/ and / or interest thereon, shall be issued by the authority competent to sanction the original loan after verifying the credit from the departmental authorities or the Accountant-General responsible for maintaining the detailed account of the loans. The fact of having made such verification shall be indicated in the sanction. On the basis of the sanction, the head of office or the departmental officer who normally disburses the loan, in the case of private individuals shall draw the bill in Form 40 attaching a copy of the sanction, separately for loan and for interest. No authority from the Accountant-General for refund is necessary. The classification on the bill for refund of excess recovery of loan and interest shall be shown as minus credit to the head of account to which the loan was debited and "Deduct Refund", under Major head 0049 interest receipts" respectively. The departmental officer or the Accountant-General who is responsible for maintaining detailed account of the loan shall make a note of the sanction for the refund in the relevant loan account and when the payment is actually made the voucher number and date of payment shall also be recorded and attested.

Subsidiary Rules under Treasury Rule 16

29. Survey Department bills. -- Bills for temporary advances sanctioned for survey parties for demarcation purposes shall show the state of the advance, i.e., the amount drawn up-to-date, the amount covered by recovery lists advised to the Collector and the balance available. Bills for amounts due to contractors for survey stones and other charge, recoverable from ryots shall be in the forms prescribed in the Tamil Nadu Survey Manual. No bill for an amount due to a contractor for survey stones shall be paid, unless both the contractor and the Survey Officer in charge of the survey party have signed it and the Survey officer has certified on it that the stones 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.

NOTE : Copies of Government Orders sanctioning temporary advances to survey parties will be endorsed to the Treasury Officers direct for taking necessary action. No order from the Accountant-General to the Treasury Officer is necessary for disbursing such advances.

30. Bills for Survey charges in the Revenue Department: The Tahsildar shall, when necessary, draw bills for advances for replacing missing boundary marks in the form prescribed in the Revenue Standing Orders viz., in Form 107 and shall attach to each bill for the cost of survey stones both the contractors receipt for the amount and the acknowledgment of the village administrative officer 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.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 31 INSTN. 19]

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

A lapsed deposit the detailed accounts of which are not kept at the treasury shall not be repaid without the sanction of the Accountant-General. The application for his sanction to refund shall be made in Form 62. A separate application shall be made in respect of the amount repayable to each person.

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

Instruction under Treasury Rule 16

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

Exception : Deleted

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

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

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Withdrawal of money from the Government Account
[T.R. 16 INSTN. 19 – 20]

(d) In the case of caution deposits taken from students, apprentices, honorary workers and the others in Government schools and colleges and other institutions or offices, the head of the institution or office concerned may withdraw on a bill in Form 62 the amount required to make refunds of caution deposits and make disbursements to the parties concerned. Certificates of disbursement or the payee's receipts should be forwarded to the treasury or the office of the Accountant - General along with other vouchers.

NOTE. In cases where deposits for election to the State Legislature or Parliament are collected by the Returning Officers directly from the candidates and remitted by them into the treasury as provided for in section 34 of the Representation of the People Act, 1951 the procedure for refund should be as laid down in clause (d) above.

20.(a) Repayment of civil court's deposits. - Deleted

(b) Repayment of civil courts deposits -- At mufassil stations where the treasury transacts its cash business through the bank.

(i) A person who claims that any moneys are due to him from a civil court should present a receipt for the amount to the court with his application. 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 amount and the order should be issued in Form 68 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 the party should be attached by gum to the office counterfoil of the order book.

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

(c) Deleted

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 21 – 21-B]

21. Repayment of revenue deposits and criminal courts deposits.

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

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

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

- (a) Sanction order of the administrative department concerned for the refund;
- (b) Deleted
- (c) Deleted

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

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

21- B: *Refund of lapsed deposits the detailed accounts of which are kept at the Treasuries*

(i) Criminal Court Deposit.

(a) These deposits can be repaid without the sanction of the **Accountant - General, Tamil Nadu**. The Treasury Officer shall before authorising repayment in each case ascertain that the item has really been received and is traceable in his records, has been credited to the Government as lapsed and has not been paid previously and that the claimant's identify and title to the money have been certified by the officer signing the application for refund.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 21-B – 22]

(b) These deposits can be repaid, if they are claimed within three years from the date of their lapse, thereafter they are time barred under article 113 of the Limitation Act 1963. Claim for repayment of such time-barred lapsed deposits preferred within 6 years from the date of their lapse (i.e. preferred within 3 years from the date of their becoming time barred) shall be paid only with the special sanction of the Head of Department and after pre-audit by the Accountant General under the provisions of Art 55 of T.N.F.C. Volume I.

No claim shall lie against the Government for repayment of such time barred lapsed Deposits after six years from the date of their lapse.

Govt. Memo No. 113917 / T & A/ 77-12, dated 08-01-78.

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

22. Repayment of personal deposits:

The banking accounts of all personal deposits will be kept at the Reserve Bank of India, Chennai or any branch of the State Bank of India or other nationalised banks acting as agent of the Reserve Bank of India. As a rule, the responsible administrator of the personal deposit account shall have a drawing account either with the branch of the agency bank through which the district treasury transacts its cash business or with the branch of the agency bank through which a sub treasury transacts its cash business. While sanctioning of the personal deposit account, the Government will specify the District Treasury or the Sub - Treasury in which the Personal Deposit accounts shall be maintained. However, if the administrator has to carry out transactions in more than one district, the Government may permit to have a personal deposit account in each of the districts. When a personal deposit account relates to an estate which has dealing with more than one sub treasury in the district, the account should be with the District treasury only and bank drafts should be obtained for payments in such cases. The bank should make payment only on cheques signed by the responsible administrator of the personal deposit account and presented within three months from the date of issue.

NOTE 1: For the purpose of signing cheques, which are to be paid out of the amount in deposit 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"

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 22 – 23]

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

Note 3. (i) Based on adjustment bill passed by the Pay and Accounts office, account payee cheque in favour of the personal deposit account shall be issued to the Reserve Bank of India, Chennai, State Bank of India (Treasury Branch), Chennai for affording credit to the personal deposit account maintained in Chennai.

(ii) Demand draft shall be obtained based on the cheque issued with reference to the adjustment bill passed for raising credit in the personal deposit accounts maintained in the districts outside Chennai.

(iii) The Pay and Accounts Officer / Treasury Officer shall raise credit in the personal deposit accounts maintained by them on receipt of chalans from the Reserve Bank / agency bank which were presented along with the cheque / demand draft as the case may be.

(iv) The Reserve Bank of India / agency bank shall issue a letter of advice to all concerned as a proof of affording credit to the personal deposit accounts maintained by them.

NOTE 4 -- The **Director of Local Fund Audit** and Treasurer of Charitable Endowments, Chennai may delegate to any of his officers in his office at Chennai his powers to operate on the account of the Reserve Bank of India styled Personal Deposit Account of the Treasurer of Charitable Endowments.

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

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

Special to the Forest Department

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 32A]

General Principles Regarding Passing of Bills
Subsidiary Rules Under Treasury Rule 16
Applicable to District Treasuries and Banking Sub-Treasuries

32. A. (1) A bill or other voucher presented for payment at a treasury or sub treasury shall be paid in the following modes : -

- (i) By crediting the bank account of the payee under the electronic clearing system.
- (ii) By means of cheques.

(2) The claims against the Government broadly fall under the following groups:

- (i) Salary claims
- (ii) Non salary items.

(3) The following items are settled by the treasuries under electronic clearing system :-

(a) Salary Claims

(b) Non salary items such as

(i) Travel expenses

(ii) Contingencies

(iii) Loans and advances

(iv) General Provident Fund (TN) / Teachers Provident Fund

(v) All India Service Provident Fund

(vi) Medical charges

(vii) Family Security Fund

(viii) Leave Travel Concession

(ix) Special Provident Fund

(x) Grants

(xi) Pension

(xii) Festival Advance

(xiii) Wages

(xiv) Refunds of revenue

(xv) Refunds of deposits

(xvi) Adjustments towards Police Benevolent Fund etc.

(xvii) Stipends

(xviii) Miscellaneous items at the request of the Drawing officer

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 32A]

4. The following items are settled by issue of cheques:-

- (i) Telephone charges
- (ii) Electricity charges
- (iii) payment to Metro Water
- (iv) Loans and Advances for purchase of computer, motor vehicles and two wheelers.
- (v) Fuel advance
- (vi) Fuel payment
- (vii) Old age pension
- (viii) Payments to Metro Rail
- (ix) Land acquisition
- (x) Immediate Relief on the death of an employee.
- (xi) Dues to Local body
- (xii) Any other item at the request of the Drawing Officer.

5. A bill or other voucher presented for payment at a Treasury / Sub Treasury shall be accompanied by a soft copy of the bill if the payment is to be made under electronic clearance system. If the payment is to be made only by cheque soft copy of the bill is not needed. The bill shall be presented along with TNTC 70.

After ascertaining about the availability of budget allocation a system generated token will be allotted and noted in the TNTC 70. The bill shall be noted in the bill movement register in Form 70A and handed over to the bill passing Accountant. The bill passing Accountant shall make necessary entries in Form 70-D.

6. The bill passing Accountant in the Sub Treasury shall scrutinise the claim in accordance with the codal provisions and record the pass order and place it before the Assistant Treasury Officer / Sub Treasury Officer / Additional Sub Treasury Officer as the case may be. After satisfying themselves about the admissibility, the above officers shall approve the pass order.

7. In the case of the District Treasury / Pay and Accounts Office / Sub Pay and Accounts office, the Accountant shall scrutinise the claim in accordance with the codal provisions, record the pass order and place it before the Superintendent who shall after due scrutiny, place the bill for approval before the Assistant Treasury Officer / Treasury Officer / Sub Pay and Accounts Officer / Assistant Pay and Accounts Officer / Pay and Accounts Officer as the case may be. The officers shall, satisfy themselves about the admissibility of the claim, approve the pass order for payment on the bill or other voucher.

8. The passed bills shall be forwarded after making necessary entries in Form 70 D for preparation of cheques or issue of debit advice to the Sponsor bank under electronic clearing system.

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The drawing and disbursing officers shall collect the cheques after surrendering the token cum acknowledgement in Form 104F. The TNTC 70 Register shall be collected separately. In the case of payments under electronic clearing system, necessary debit advice shall be issued to the agency bank.

9. The Drawing and Disbursing Officer shall comply with necessary procedural formalities of furnishing the electronic clearing system mandate, encryption of bill details in floppy / CD and present the bills along with TNTC 70. The instructions issued by the Pay and Accounts Officer / Treasury Officer on the method of preparation and presentation of bills shall be followed strictly by the Drawing and Disbursing officers.

10. In the case of salary bills, the drawing and disbursing officers shall furnish the statement of names of the employees, designations, General Provident Fund account number, employee code, net amount payable, bank code, employee's bank account number in a soft copy and hard copy with the bill. The Pay and Accounts Office / Treasury shall prepare a combined soft copy for onward transmission to the agency bank.

11. In the case of transactions under electronic clearing system in Chennai, the Pay and Accounts Officer North / Secretariat / High Court and the sub Pay and Accounts Officer shall send a floppy / CD containing the details for the amount to be credited under electronic clearing system along with a cheque for the amount to be credited drawn on the Reserve Bank of India for arranging the credit to the respective bank accounts of the parties concerned. The other Pay Accounts Offices, Treasuries and Sub Treasuries shall issue necessary debit advice on the Sponsor Bank.

12. A separate credit advice under electronic clearance system, based on the consolidated advice received from the sponsor bank shall be furnished to the drawing and disbursing officers by the Pay and Accounts Offices / Treasuries along with the cheques for non statutory recoveries (Life Insurance Corporation / Postal Department / Co-operative Societies etc).

The token cum acknowledgment form shall be pasted to the bill by the Drawing and Disbursing Officers at the time of receipt of the cheque / advice.

13. In the Pay and Accounts Offices / Treasuries / Sub Treasuries where the Automated Treasury Bill Passing System is in force, all the bills shall be accompanied by a soft copy of the of the bill details, whether the payments are made under electronic clearing system or by cheque.

The allotment of token number, scrutiny of these bills, passing of bills and issue of cheque or advice under electronic clearing system will be done through the system.

Under this system , **TNTC Form 124** shall be used for preparing salary claims and **TNTC Form 125** should be filled up and enclosed along with the forms for claim for non-salary items.

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

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32-B: In checking bills and making payments, the Treasury Officer shall observe the following rules:--

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

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

NOTE: The specimen signature of the authorised officers either to countersign the bills or to issue the authorisation for the payment of grants-in-aid or loan to local bodies or private institutions shall be verified.

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

(d) (i) 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, pass the bill for the remaining amount and arrange to give the person who presented the bill a memorandum containing details of the disallowance and the reason for making it, and attach a copy of the memorandum to the bill. However the floppy / CD presented along with the bill shall be returned to the Drawing and Disbursing Office for rectifying the arithmetical inaccuracies or obvious mistakes. When there is a change in the office or rate of pay of a Self drawing 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.

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

d(iii) Deleted

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

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

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

f(ii) Deleted

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

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

(h) Deleted.

i (i) Deleted

i (ii) Deleted

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

(k) Before honouring a bill for over time fees payable out of fees recovered from private parties, the Treasury Officer shall verify that the prescribed fees have been realized and credited to Government account.

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

m (1) The Treasury Officer shall not honour a bill for a loan or advance unless the authority competent to sanction the loan or advance has either passed the bill, or specially communicated its sanction to him.

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m(2) In respect of the various categories of loans and grants sanctioned by the Government to local bodies or private institutions, authorisation from the Accountant - General is not necessary. The following procedure shall be adopted in such cases :-

(i) Grants and Loans to Municipalities, Panchayat Unions, panchayats and Private Institutions. --

A disbursement order on the basis of the Government sanction should be issued to the Treasury Officer by the concerned Heads of Departments or an officer duly delegated by him.

(ii) Grants and Loans to Universities. -- The bills should be drawn or counter signed by the Secretary to Government of the administrative department. Department or an officer duly delegated by him.

(iii) Loans, and Grants to the Corporation of Chennai and State Housing Board. --

As the bills are pre-audited in the Pay and Accounts Officer, Chennai, neither separate authorisation by the Heads of Departments nor counter-signature to the bills will be necessary.

NOTE 1. -- Bills for drawal of loans and advance by the local bodies having banking accounts with the Government need not be counter signed by departmental officers.

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

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

n(ii) Before honouring a bill drawn against a temporary advance sanctioned to a survey party for demarcation purposes, the Treasury Officer shall check the statement attached to the bill 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 (i) The Treasury Officer shall arrange to make payment on a refund voucher only after verifying the credit for the original receipt by means of the particulars in columns (3) and (4) of the voucher (Form 62), affixing his signature in column (11) in token of his having done so and certifying on the voucher that the items included in it have not been refunded previously.

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

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

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

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

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

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

p (i) A deposit shall only be repaid under the order of the authority which originally ordered the acceptance of the deposit. Where moneys on account of revenue / deposit due to Government account were received and credited by departmental officer or where these were credited at a treasury with which the departmental officer is in account and where the payers thereof desire to receive the payment through a departmental officer, the departmental officer should draw the amount due to be refunded from the treasury or obtain a crossed cheque in favour of the party where the system of payment of cheque is in vogue at the treasury or obtain a bank draft in favour of that party and pay the amount to that party either in cash or by cheque or by bank draft as the case may be. The departmental officer shall also pay the amount due to the party by 'Postal Money Order' also at request and expense of party. Claims for refund as revenue upto Rs. 50/- in respect of amounts which were received and credited to Government account by a departmental officer as stated above, shall be paid to the party concerned out of the permanent advance or imprest held by the departmental officer.

[G. O. Rt. NO. 221 Fin. (T & A) dated 4-3-83.]

K.Dis 18268/83/D4. dt. 15-3-83.

p (ii) The Treasury Officer shall credit to the Government revenue any deposit or balance of a deposit amounting to less than fifty paise which is due for refund. If a valid claim for repayment is subsequently received, the repayment shall be treated as a refund of revenue.

Exception : Deleted.

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

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[T.R. 16 S.R. 32 B – 33]

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

q(iii) An earnest money deposit shall never be repaid in part only.

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

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

(t) Deleted.

(u) The Treasury Officer shall verify the fuel pass book for each vehicle and ensure that the fuel consumption has not exceeded the limit fixed for each vehicle before admitting the bill claiming the cost of fuel. He shall also attest the entries in the pass book while admitting the claims for payment.

G.O. No. 187 Fin. (FC.II) Department, dated 7-3-85.

33.(a) The Treasury Officer shall deduct from a bill for the pay, etc., of a Self Drawing Government servant (or a non - self drawing Government Servant) any amount attached by a prohibitory order of a court of law. He shall remit to the proper courts, in accordance with the 'procedure prescribed below, all amounts deducted from the pay, etc, bills of Government servants on account of court attachment orders, whether deducted by himself, or by the drawing officer.

(1) *When the court is located at the headquarters of the treasury which pays the bills-*

(i) The Treasury Officer shall clear the amounts deducted, once a month, by payment to the court under electronic clearing system. The Treasury Officer shall send to the court a covering memorandum together with the original advice list prepared by the drawing officer [See subsidiary rule 2 (k) above] for each deduction made by a drawing officer and an advice list prepared by the treasury for each deduction made by the Treasury Officer.

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[T.R. 16 S.R. 33]

(ii) In Chennai City the Pay and Accounts Officer shall clear the amounts deducted, once a month, by payment to the court in the form of a cheque on the Reserve Bank / State Bank of India, accompanied by a covering memorandum and the necessary advice lists.

(2) When the court is not located at the headquarters of the treasury which pays the bills.

The Treasury Officer shall remit each amount deducted to the proper court at once through bank draft in the manner indicated below:-

(i) If the amount has to be remitted by bank draft, the Treasury Officer shall issue a cheque in favour of the bank with an application for bank draft. He shall deduct the commission for bank draft as well as the amount to be remitted from the bill and shall pass the bill for the net amount duly making a suitable endorsement in the pass order for payment by bank draft. The bank draft shall be sent by the Treasury Officer to the court and the acknowledgement of the court filed in the Treasury.

(ii) When the drawing officer has made necessary deduction from a bill under SR 2 (k) above and applied for a bank draft, the Treasury officer shall make a suitable endorsement in the pass order of the bill for payment by bank draft and issue a cheque to the bank in favour of the bank for issue of bank draft. The drawing officer shall handover the cheque to the bank and obtain the draft.

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

(1) When the amounts have to be remitted by postal money order -- Deleted

(2) When the amounts have to be remitted by Bank draft --

(a) In the case of self drawing and Non-Self drawing officers who draw their own pay bills, the Pay and Accounts Officer will draw two separate cheques, one in favour of the Government servant for the net amount of the claim and the other in favour of the Reserve Bank. of India / State Bank of India for the issue of bank draft for the net amount after deducting the proportionate commission from the amount due to the court as specified in the bill and arrange to send the draft to the court. In the case of non Self drawing staff, the drawing officers will follow a procedure similar to that prescribed in the Note under Art. 117 (b) of the Tamil Nadu Financial Code, Volume 1. The cheques for the bank drafts will be made over by the Pay and Accounts Officer to the drawing officers who will present them at the Reserve Bank of India / State Bank of India and obtain drafts for the amount of cheques. The drawing officers will after obtaining the drafts arrange to send them to the courts concerned.

(b) (i) It is possible that a Government servant whose emoluments have been attached, 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 of an amount attached by a court.

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[T.R. 16 S.R. 33 – 33A]

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

(c) Deleted

(d) Deleted

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

(2) (a) Procedure for remittance of dues from the Self drawing officers and Non-Self drawing Officers who draw their pay on separate bills by the Pay and Accounts Office.

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

(ii) Where the Co-operative Society is located within his jurisdiction, the Pay and Accounts Officer shall remit the dues to the society by the issue of a cheque in favour of the society or under electronic clearing system.

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

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[T.R. 16 S.R. 33-A]

2 (b) Procedure for the remittance of dues from the Self drawing Officers and non - Self drawing Officers who draw their own pay bills by the Treasury Officers and Sub-Treasury Officers:-

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

(ii) Where the bill is passed for payment, the Treasury Officer or the Sub - Treasury Officer shall record the net amount due to the Government servant and the amount due to the society separately **by cheque / draft /under electronic clearance system.**

(iii) The **cheque / draft / remittance under electronic clearance system** shall be sent to the society on Government account after due verification and after making necessary entries in the register maintained for the purpose.

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

(i) Where the society is located in the headquarters the head of the office will remit the amount deducted from the pay of every Government servant in respect of whom he is disbursing officer, by cheque / electronic clearing system and

(ii) Where the society is not located at the head quarters, the head of the office shall remit the amount due to the society by cheque / draft / electronic clearing system.

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

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

(5) If a Government servant who draws his pay on separate bill, refrains from presenting his bill at a Treasury in order to evade or delay the recovery of amount due to the society, the Sub - Treasury Officer, Treasury Officer or the Pay and Accounts officer as the case may be, shall on receipt of a requisition from the society at once bring the fact to the notice of the administrative Government servant immediately superior to such Government servant. When it is considered necessary to avoid any delay in recovering the amount due to a society from a Government servant who draws his pay on a separate Bill, the administrative government servant immediately superior to such Government servant, may draw the emoluments of the Government servant concerned to the extent specified in the requisition made by the society or societies and remit the amount to the society or societies as the case may be as if he is the pay disbursing officer in respect of the Government servant concerned. The amount so drawn shall be charged in the accounts, and the particulars of the requisition in pursuance of which the recovery was made shall be entered in the bill as the authority for the charge. The receipt obtained from the society shall be filed with the subsidiary cash book.

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[T.R. 16 S.R. 33-A – 34]

NOTE. For the purposes of these instructions the Pay and Accounts officers, the Treasury Officers and the Sub - Treasury Officers shall be the Pay Disbursing Officers in respect of Government Servants who are permitted under Sub - Rule 7 above to draw their pay, etc., on bills in the forms prescribed and also the self drawing Officers.

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

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

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

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

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

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

Note (4) With a view to expediting the disposal of pension cases, the last payment of pay and allowances may be made and the last pay certificate, issued pending final assessment and realisation of outstanding demands, provided the adequate security for meeting the likely demands is taken either in cash or by a surety bond from the Government Servant concerned or withholding a part of the Gratuity payable to him in accordance with provisions of the Tamil Nadu Pension Rules 1978.

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[T.R. 16 S.R. 34 – 35]

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

- (i) If the Gross amount of the claim does not exceed Rs.25,000 under order of the Head of the Office, in which the Government servant was employed at the time of death provided that the Head of the Office is otherwise satisfied with the right and title of the claimant, and
- (ii) If the gross amount exceeds Rs.25,000, without any monetary limit, Secretaries to Govt. / Heads of Department may sanction, on execution of an indemnity bond in Form 6 duly stamped with such sureties as may be necessary, provided that the authority mentioned in clause (i) above, may subject to the conditions prescribed in that sub clause make anticipatory payment of an amount not exceeding Rs. 25,000.
- (iii) Deleted.
- (iv) In any case of doubt, payment shall be made only to the person producing legal authority.

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

34. (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 to the Government servant 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.

34. (3) The final bill of a Self drawing officer may be paid at the Treasury without special audit. However, the payment of final bill for an officer who is removed from service or who resigns his post shall be made only after obtaining a certificate to the effect that no departmental dues are outstanding against the self drawing Officer.

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

35. Deleted

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[T.R. 16 S.R. 36]

36. Payment to persons not in Government service:-

When a person not in Government service claims payment for a service rendered or supply made, the Treasury Office shall observe the following rules.--

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

(b) Deleted

(c) Deleted.

Note 1 : Deleted

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

Clarification: It has been brought to the notice of the Government that contractors and suppliers, very often negotiate the documents conferring a right on the banks concerned to receive the payment thereof from the Government Offices, the Government offices in turn being required to pay the amount to the banks concerned for the release of these documents by the latter. In consultation with the Accountant - General, the Government direct that in accordance with the provisions of Note 2 under subsidiary Rule 36 of Treasury Rule 16 a receipt from the contractor has normally to be obtained for the payments made and therefore, Government offices should impress on contractors and suppliers the need to give a valid receipt also along with the documents negotiated with their banks, so that the latter, on receipt of payment from Government, would release the same along with the valid receipt of the contractors and suppliers to the Government offices. In exceptional cases, however, where the receipts of contractors suppliers are not received, the receipt of the bank alone may be accepted as a valid proof for the payment made. (Memorandum No. 24903 Codes - 70-4 dt. 5-6-70)

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTNS. 24 - 30]

Instruction under Treasury Rule 16

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

25. When a bill is payable to a person other than a Government servant, the drawing officer shall furnish necessary details in the mandate form for payment under electronic clearance system / cheque / bank draft.

Payment by postal money order

26. When the drawing officer desires that the whole or part of the amount of the bill relating to a claim of a Government servant be sent to some other person by postal money order and has made necessary deduction in the bill, the treasury officer should pass the bill and issue cheque towards the payment by money order to the Post Master. The Drawing Officer should obtain an individual receipt from the post office and file it.

27. When the Government have authorized the head of an office to send bills of specified kind to Treasury by post, (see S R 2 (p), the Treasury Officer should make the payment to the drawing officer by cheque / draft / electronic clearing system.

Refunds of revenue and deposits

28.(i) (a) Deleted

(b) The Treasury Officer may send the refunds for amounts less than rupees one hundred by cheque or under electronic clearance system.

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

(iii) Deleted

(iv) Deleted

29. Deleted

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.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTNS. 31 – 32]

31. Transfer payments.

(a) When a bill, cheque or other voucher is paid wholly by "transfer" that is, by entry of the amount in account as a receipt under some head of account, no cash is paid out and the Junior Assistant (Security) should neither account the item in his cash book nor stamp "paid" on the voucher. When entries in the accounts including in the number book in Form 13 in respect of a payment by transfer are complete, the Accountant should stamp "Paid by transfer" on the voucher.

Exception: Deleted

(b) When a payment is to be made by transfer to a receipt head of account for which a subsidiary register is maintained, the Treasury Officer's payment order should indicate the major, submajor, minor, sub and detailed heads of account affected.

(c) Deleted

(d) When the amount of a bill or other voucher is payable partly by cheque and partly by credit to some head of account, an entry should be made in the number book in Form 13 for transfer credit and the payment orders should show separately the amounts payable by cheque and by transfer respectively.

32. Duplicate "not payable" copies of bills.

(i) A duplicate un-receipted copy prepared on coloured paper and headed "Not payable at the treasury" should be presented at the treasury along with every bill relating to charges of any of the following kinds:

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

(2) Scholarships and stipends.

(3) Contributions (except those accounted for under the head **2070** Other Administrative Services")

(4) Deleted

(5) Deleted

(6) Deleted

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTNS. 32 – 33]

NOTE: Bills relating to charges referred to in item (1) of the list in the above instruction should be transmitted by the Treasury Officers to the departmental officers at the time of rendering monthly accounts to the Accountant-General.

33. Treasury Bills Book.(1) Every office should enter particulars of all its bills, including bills of Self drawing Government Servants, that are presented for payment at the treasury in a book called "Treasury Bills Book" (Form 70) which should be presented at the treasury along with each bill. The Treasury Officer should not pass any such bill for payment unless the treasury bills book is presented with it. The treasury should fill up columns (8) to (10) of the book. If the amount paid differs from the amount claimed the Government servant who initials in column (10) of the book should note the amount paid when signing against the item.

(2) The personal claims of the Self drawing Officer shall be presented through TNTC 70 register of the office establishment by the drawing officer.

(3) In case the payment control of the self drawing officer happens to be arranged in a different audit control, he can present the bills for self claim through a separate TNTC 70 register in which case his bills need not be routed through the TNTC 70 register meant for office establishment of the drawing officer.

(4) Both salary and non salary claims of the departmental offices should be claimed in a single TNTC 70 Register.

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

(6) The Drawing officer shall certify in column 12 in TNTC 70 register that the credit advice under electronic clearance system for onward transmission of payment to employees accounts has been sent.

(7) Necessary entries for having credited the amount in the savings bank account of the individuals concerned at the respective banks through electronic clearance system shall be furnished in column 12 in TNTC Register duly authenticated by the respective drawing officers with full signature.

(8) All the departmental drawing officers shall mention the net amount of cash bill presented to the treasury / sub treasury both in figures and words under column No. 5(a) / 5 (b), as the case may be, of TNTC 70. All the Treasury officers / Sub Treasury Officers shall mention the amount of the bills passed both in figures and words in column 9 of the TNTC 70 register.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTNS. 33 – 36 S.R. 37 – 38]

Exception: Deleted

NOTE 1. The expression "Every Officer" includes the office of the disbursing officer also even though he may not be a drawing officer. In cases where the disbursing officer is not the drawing officer and the office of the former is functioning separately, such disbursing officer should maintain a separate Treasury Bill Book Register in Tamil Nadu Treasury Code Form 70 and make entries relating to the bills presented by him at the treasury in the Register. The Register maintained by the Drawing Officer should also show the bills drawn by him in favour of the subordinate disbursing officers under his control to serve as a collective record of bills drawn by him.

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

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

33-A: Register of bills handed over to the bill passing Accountants

A Register to watch the movement of bills within the district treasury and the sub-treasury shall be maintained in Form 70-A.

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

33-B: Token System - Deleted

34. When a Treasury Officer passes a bill drawn by a drawing officer by making deductions or alterations in the bill, he should give a memorandum of deduction in Form 71 with details of payment by cheque / electronic clearing system for which the bill is passed with details of deduction and alteration and reasons for doing so.

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

36. Deleted

Subsidiary Rules Under Treasury Rule 16
Sub-treasuries which do not transact their cash business through the bank

37. Deleted

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.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 38 INSTNS. 37 – 38]

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

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

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

Instruction under Treasury Rule 16

37. Deleted

38. Payment of Land Cess, surcharge on stamp duty, grants in lieu of magisterial fines or half-yearly or final instalments of land cess due to Panchayats/Panchayat Unions.

1. The concerned Officer stationed at District Headquarters should present at the District Treasury a consolidated bill in triplicate with full details as to the amount due to each Panchayat, for adjustment to the credit of the various Panchayats and Panchayat Unions in the district. After effecting the adjustments, the Treasury Officer should send the advices of adjustment by registered post to the Panchayat/Panchayat Unions and also instructions to the sub-treasuries where the accounts are maintained for making necessary entries in the accounts maintained in the respective sub-treasuries and also in the Pass Books. All these adjustment bills presented at the district treasury by the officers stationed at the District headquarters should be entered in the Treasury Bills Book (T.N.T.C. 70) of the concerned Officer. Where, however, the Officer, is stationed away from the District Headquarters, he may send the bill to the District Treasury by post, and in such cases the question of presentation of the bills with Treasury bills book will not arise. The three copies of the bill should be disposed of as follows:-

(i) Original as a voucher with the list of payments.

(ii) Duplicate to be kept in the District Treasury.

(iii) Triplicate to be sent to the respective District Inspector of Local Fund Audit or Divisional Panchayat Officers, as the case may be.

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTNS. 38 - 38-B S.R. 39 – 40]

3. The amount of collection charges in respect of the surcharge on stamp duty to the Registration Department as intimated by the Inspector - General of Registration shall be credited to the head "0030" Stamps and Registration fees, O. Registration fees -b. Other Receipts - 06. Other items" in the district treasuries by the Treasury Officers themselves in one lumpsum. An intimation of such credit shall be sent by the Treasury Officers to the Inspector-General of Registration.

38-A. Payment of net proceeds of entertainments tax to panchayats.

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

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

39. Deleted

Subsidiary Rules Under Treasury Rule 16
III. Cheques
Applicable to Departments Generally

39. (1) Cheques shall ordinarily be drawn on the agency bank through which the District treasury transacts its cash business. But certain Government servants of certain departments are authorized to draw cheques on the agency banks through which the sub treasuries transact their cash business also. [See subsidiary rule 54 (b) in regard to Public Works Officer.]

(2) Cheques from a cheque book, obtained from a particular district treasury (See instruction 40) shall not be drawn on an agency bank outside the district. Government servants in the mofussil who have been allowed to draw cheques on the Reserve Bank of India, Chennai may however, use the cheque books obtained from the local treasury officers. A drawing officer shall use a different cheque book for the agency bank of the district treasury and for each agency bank of each sub treasury.

40. The departmental officers of Public Works Department, Highways Department and Forest Department and administrators of Personal Deposit Account, Local Fund Accounts etc. draw cheques on the bank. The bank shall after payment, forward the cheques to the district treasury / sub treasury with the scroll. The treasury shall, after due scrutiny of the cheques, include them in the monthly account.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 41 – 42]

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

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

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

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

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

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

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 42 - 46]

(b)(ii) Subject to any instructions received from the payee, a cheque shall be crossed "..... & Co.," with the addition of the words 'Not Negotiable' between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque 'specially' (instead of by the 'general crossing' & Co.,) by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only/Not Negotiable". These instructions regarding the method of crossing cheques are applicable in all cases where the use of crossed cheques is prescribed.

Exception 1 : Deleted

Exception 2: Deleted

43. (i) 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.

(ii) Deleted

(iii) Deleted

44. Deleted

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

Exception 1: Official Receivers may issue cheques for amount less than Rs. 50

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

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

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 47 – 50]

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.

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

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

50. Lost cheques: (1) 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 Paying Bank and request it to stop payment of the cheque. The Paying Bank shall examine the lists of paid cheques and if it finds that the cheque has not been paid, take steps to stop payment. The Manager of the Paying Bank shall send to the drawing officer a certificate in the following form:-

"Certified that cheque No..... dated for Rs. reported by (drawing officer) to have been drawn by him on this branch in favour of has not been paid as seen from the records of this branch.

"Certified that the cheque if presented hereafter will not be paid.

Manager.

Dated. ---

To

----- (Drawing Officer)

(2) On completion of the requirements stated in paragraph 1 above, the drawing officer shall issue a fresh cheque in lieu of lost cheque under intimation to the drawee. On such cheque, superscriptions like "duplicate issued in lieu of lost one", "fresh cheque issued in lieu of lost one" etc. shall not be written.

(3) If any stopped cheque is presented at the bank for payment, the bank shall refuse payment and return the cheque to the person who presented it with the words "payment stopped" written across it.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 50 - 52]

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

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

NOTE (2): (i) If the currency of a cheque expired on Saturday or a holiday, the Bank shall also verify the list of cheques paid on the subsequent working day of the Bank before the issue of payment certificate wherever necessary.

(ii) Deleted

51. Cancelled Cheques: (1) The drawing officer shall cancel any cheque, which has remained unpaid for three 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 preceeding subsidiary rule, he shall at once request the paying Bank to stop payment of the cheque. If the Paying Bank then finds that the cheque has not been paid it shall stop payment and send the drawing Officer a certificate prescribed in Subsidiary Rule 50 above.

(2) In the event of the non-return of the time-barred cheques to the drawing officer, the drawing officer should, on the expiry of the prescribed period of three months from the date of issue of the cheque require the payee either to return the cheque or explain the causes for its non-return. If, as a result of this enquiry, the cheque is reported as lost, the paying Bank should be required to furnish a non-payment certificate in the above said manner.

52. Special to the Forest Department.-- (1) The Paying Bank 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 the bank.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 52 – 54]

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

Exception (a) -- As regards repayment of deposits, See Instruction 25.

Exception (b): Deleted

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

Special to the Public Works Department

54. (a)(1) The Accountant - General will ordinarily place each Divisional Officer (Executive Engineer) in account with one or more District Treasuries within his jurisdiction for the purpose of drawing cheques and may when necessary place other, Public Works Officers in account with District Treasuries within their respective jurisdiction for the same purpose. During the course of the year of Government may, if found necessary issue orders to Treasury Officers to resume and reallocate the funds to drawing officers. The Superintending Engineers may resume and allocate funds among the divisions under their charge from the amount placed with them for the month subject to the condition that the monetary limit of the district for the month shall not be exceeded.

(a)(2) Similarly on request from the Divisional Officers, the Treasury Officer can resume and reallocate to Sub-Treasuries after ascertaining from the concerned Sub-Treasury, whether balance is available for resumption.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 54 - 55]

(a)(3) Drawings from the account will be covered by letter of credit system. Letter of credit for each drawing officer stipulating the amount that can be drawn by the officer concerned every month and also the total amount that can be drawn during the year will be issued by the Government in Finance Department. The Government will issue instructions to the Treasury Officers indicating the monthly as well as annual allocation for various drawing officers. The treasury Officers will communicate the allocation to the Sub-Treasuries.

(a)(4) Drawal of cheque will be regulated by Bank and Treasury Officers / Sub - Treasury Officers with reference to allotments communicated. Cheque drawn will be honoured only up to the amount of allocation communicated. Balance of allocation in a month can be carried over to subsequent month subject to overall provision for the financial year. The balance outstanding at the close of the financial year shall lapse. But letter of credit for the month of March shall be kept open up to June. The cheques issued during the last quarter of financial year shall be counted against the letter of credit for the month of March and paid till the balance exhausted. These carryover payments should not on any account be counted against the letter of credit for the month from April to June for which separate account shall be opened.

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

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

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

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

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

(b) The Divisional Officers (Executive Engineers) will allocate the allotment made to them under letter of credit to the Sub-Divisional Officers (Assistant Executive Engineers) and inform the Treasury Officers. The Treasury Officers will communicate the allocation to Sub-Treasury officers. Drawal of cheques by the Assistant Executive Engineers shall be regulated with reference to allotment communicated by the Treasury Officers. The other instructions in S.R. 54 (a) regarding regulation of cheques with reference to letter of credit will apply to drawal of cheques by Assistant Executive Engineers also.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 55 – 56 INSTN. 40]

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

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

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

56. (1) 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 authorise a Sub-Divisional Officer to draw cheques on the link banks of the treasuries situated outside the sub-division but within the division.

(2) 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 the link bank of the treasury within the jurisdiction of the Government servant making the payment which is nearest to the work and a stipulation to the effect that payment shall be so made shall be inserted in the contract agreement when necessary.

Instruction under Treasury Rule 16
Applicable to Departments Generally

40.(a). The Reserve Bank of India has standardized the size of Cheque leaf and also the format and contents in the Cheque leaf. Cheque books required by Officers of the Government shall be arranged to be printed and distributed to the Pay and Accounts Officers / Treasury Officers / Departmental administrators by the bank. They should examine the cheque book forms carefully on receipt and count the number of forms in each book. They should keep the cheque books in their stock and issue them one by one to departmental staff as books are used up. They should maintain stock register in Form 101 to record the stock and issue of Cheque books.

NOTE: Cheque books containing unused cheque forms shall be cancelled by writing the word "cancelled" prominently across each cheque form, without signature of the drawing Officer and thereafter returned to the bank concerned.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 40 – 42]

(b) A Drawing Officer who requires a fresh cheque book should follow the instructions issued by the concerned bank. The bank should then supply a cheque book if the request is in order.

(c) The administrators who receive Cheque books directly from the bank shall furnish the starting and ending serial numbers of the Cheques received and acknowledgment to the concerned Pay and Accounts Office / Treasury so that a corresponding entry to this effect is also made in relevant records / registers maintained in the Pay and Accounts Office / Treasuries.

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

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

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

42. Whenever a Government servant sends a cheque to the bank for payment, not in cash but by transfer credit in the treasury accounts he should endorse on it the words "Received payment by transfer credit to" and sign below them. Failure to do this would facilitate criminal misappropriation of the amount.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 43 – 45]

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. The Drawing Officer should send it to be written up regularly during the last week of every month. On receipt of the pass book, the Treasury Officer should have the amount of each paid cheque recorded in it with reference to the registers maintained in the treasury and the daily sheets. The cheque book number and distinguishing letter, if any, as well as the individual cheque number should be shown for each cheque entered in the pass-book. The Treasury Officer should ordinarily return the pass book to the Drawing officer on the same day. On receipt of the pass book from the Treasury officer the Drawing Officer shall check the receipts and payments as recorded therein and furnish a certificate of verification in the pass book as early as possible before it is sent to the Treasury Officer for further entries. If the certificate of verification is not furnished, the Treasury Officer shall refuse to make further entries in the pass book. If the pass book is not received at the treasury for a consecutive period of three months, the Treasury Officer shall withhold further payments until the pass book is presented and brought up to date.

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

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

44. When a refund of revenue is to be remitted by money order, the payment to the post office should be made by a cheque drawn on the bank in favour of the Post master. Refunds of revenue may also be made by cheque / draft / electronic clearing system.

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 46 – 50]

Special to Public Works Department

46. Deleted.

47. A drawing officer should ordinarily send the advice to the bank, under intimation to the district treasury or the sub treasury concerned, the details of cheque book brought into use for drawing cheques on the bank concerned.

48. Deleted.

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

Local Fund Cheques

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

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

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

Proviso: Deleted.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 57]

SUBSIDIARY RULES UNDER TREASURY RULE – 16

TREASURIES WHICH TRANSACT THEIR CASH BUSINESS THROUGH THE BANK.

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

57. (b) (1) 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. Payments shall be made by issuing cheques on the bank in favour of payee / departmental officer. In case of payment through electronic clearing system, necessary mandate shall be obtained from the payees / departmental officers and advices or cheques sent to bank for the amount, for crediting the dues in the bank account of the individuals. On receipt of the bank's confirmation advice, the departmental officers will be intimated.

(b) (2) In passing the bills and other vouchers for payment, the Treasury / Sub Treasury officer shall observe generally subsidiary rules 32-38 and instructions 24-39 above.

Note : Deleted

(c) Deleted

(d) Deleted

(e) Deleted

(f) In Chennai, Madurai and New Delhi all bills and other vouchers other than bills related to pension / gratuity shall be presented for preaudit at the Pay and Accounts office / Sub Pay and Accounts office, as the case may be. Payments shall be made by cheque on the bank in favour of the payee / departmental officer or through electronic clearing system after obtaining necessary mandate.

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

Note: Deleted

(g) (i) The bills shall be presented along with the TNTC 70 Register at the counter of the District Treasury / Sub Treasury. A computer generated token number shall be assigned to the bill and noted in the TNTC 70 and on the bill.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 57 INSTN. 51 S.R. 58 – 60]

(g)(ii) Immediately on receipt of passed bills from the bill passing section, the cheque section shall sort out the bills for which cheques are to be issued after noting down the number of bills received in TNTC Form 70 F. The accountant shall enter the bill in Form 70 H and hand over the passed bills to the cheque writers. The cheque writers shall note the cheque numbers against the pay orders on the bills and enter in Form TNTC 70 J. After the cheques are prepared, the cheque memorandum prepared in triplicate shall be attached to the cheques delivered. Second copy will be attached to cheque counter foil and the third copy to the voucher. The Accountant shall submit the cheques with passed bills to the Treasury Officer / Additional Treasury Officer / Assistant Treasury Officer / Sub Treasury Officer / Additional Sub Treasury Officer, as the case may be, for signature. After signing the cheques necessary entries / attestation shall be made in TNTC 70 J and returned back to the Accountant / counter for delivery of cheques.

(g)(iii) At the counter, the receipt in **TNTC 104-F** shall be collected and cheques will be delivered after making entry in the Register of cheques delivered in TNTC 121.

(g)(iv) The payment shall be made under electronic clearing system after obtaining mandate.

Instruction Under Treasury Rule 16

51. All payments in a banking sub treasury shall be made by cheque and under electronic clearing system. Payment of pension shall be made under electronic clearance system. Payment of military pension shall be made by cash from the imprest drawn for the purpose.

(a) Deleted

(b) Deleted

Subsidiary Rules under Treasury Rule 16

58. When the drawing officer desires payment of bill or other voucher to be made wholly or partly in bank drafts he shall indicate the manner in which he desires payment to be made in his receipt of the bill. If the officer in charge of the treasury is satisfied that the issue of bank draft is permissible, he shall make the payment under electronic clearing system for the part of the bill and issue cheque for the value of draft amount.

59. Deleted

60. The treasury shall prepare all advices or certificates of payment 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.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 52 – 54]

Instruction Under Treasury Rule 16
Special to the Forest and Public Works Department

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

Special to Judicial Department

53. Repayments of Civil Courts deposits and Criminal courts deposit in Chennai City:

(i) High Court. The repayment of deposits in the High Court is governed by the original and Appellate Side Rules of the High Court contained in the "Civil Rules of Practice"

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

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

54. Repayment of Civil Courts deposits in the mofussil.

(1) When any person presents an order of a civil court for repayment of a deposit in whole or in part, the Bank should require him to acknowledge receipt of the amount on the reverse, of the order and if he is not the person named in the courts payment order, to satisfy itself that person has signed an acknowledgement of receipt on the reverse of the order and authorised him to receive him the payment.

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 54 – 56A S.R. 61]

NOTE. The personal ledger accounts for the deposits of civil courts dealings with treasuries which transact their cash business through the Bank, are maintained by the Bank

55. Repayment of revenue deposits and criminal Courts' deposits in the mofussil:

55.(1) A deposit standing at a person's credit in a Treasury Officer's, Judge's or Magistrate's accounts should be repaid only on the order of the Government servant who maintains the registers in which it is entered. A person who claims the repayment of any such deposit should apply to the Government servant who received it. If the claim is in order the Government servant should, after examining the check register and making the necessary entry regarding the repayment, give the applicant an order for payment at the Bank. A repayment order signed by a Judge or Magistrate should be taken to Treasury Officer for counter-signature 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 maintains such an account should intimate to the Bank, from time to time the amount of the lapsed deposits which should be deducted from the balance shown in the account and the pass book.

(2) 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.

Applicable to Department Generally

56.Treasury bills book.: The treasury should fill up columns (8) to (10) 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 : Deleted

Special to Local Funds

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

Subsidiary Rules under Treasury Rule 16

61. Cheques: The rules contained in subsidiary rules 30-43 and 45-51 shall apply *mutatis mutandis* to cheques drawn by Government servants on the Bank where the treasury transacts its cash business through it, except that every correction or alteration in a cheque drawn on the Bank shall be attested by the full signature of the Government Servants who sign it. When such cheques are presented at the Bank direct in accordance with the rules without the pay order of the officer in-charge of the treasury, the Bank shall see that the relevant rules are duly observed.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 61 – 63]

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 which are maintained by the Bank, may be presented at the bank direct for payment without the pay order of the Treasury or the sub-Treasury officer. Instructions 22 and 50 should be observed *mutatis mutandis* in regard to withdrawals from these accounts.

Special to the Forest Department

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

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

Special to Public Works Department

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 63 – 63A INSTNS. 57 – 58]

Note: Deleted

(b) A sub-Divisional officer may draw cheques on the Bank up to the limit fixed by the Divisional Officer, who shall intimate the limit, if any, to the Treasury Officers 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 officer's account.

Special to the Cinchona Department

63-A Deleted

Instruction under Treasury Rule 16
Applicable to Departments Generally

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

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

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 64 – 65]

Subsidiary Rule under Treasury Rule 16
Manner of Payment of Pensions and Identification of Pensioners

64. Pension Payment Orders. (a) In regard to each pension sanctioned by a competent authority except in the case of payment of provisional pension by a head of office, the Accountant - General issues a pension Payment Order in two halves of which one known as the disbursers half is kept in the treasury at which the payment is to be made and the other is delivered to the pensioner.

(b) Deleted

(c) Deleted

(d) When a portion of pension is commuted the Accountant-General will issue an authorisation for the commuted value of pension along with a communication intimating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised amount of pension payable after commutation and the date from which it is payable shall be noted in both halves of the original Pension Payment Order quoting the Accountant - General's letter as authority and attested by the Treasury Officer / Sub Treasury Officer / Pension Pay Officer, Chennai.

(e) In the case of Anticipatory Pension when the pension is finally admitted, the Accountant - General shall intimate to the Pension Pay Officer, Chennai / Sub Treasury Officer / Treasury Officer concerned in the form of an amendment letter. The final pension shall be noted in both the halves of pension payment Order quoting the amendment letter as authority and attested by the Pension Pay Officer, Chennai / Sub Treasury Officer / Treasury Officer

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

65. (a) (1) As a rule except in the case of provisional pension payable through a head of office a pensioner shall take payment of his pension in person for the first time 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** intimation from the Accountant - General.

(a)(2) Whenever a pensioner appears to take payment of his pensions, 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.

Note 1: Deleted

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 65]

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

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

(b)(i)(1) The Pension Pay Officer, Chennai shall make payment of pension to pensioners and family pensioners in Chennai city by electronic clearing system at the banks opted by them under the Pilot scheme. The Disburser's half of the Pension Payment Order shall be kept in the Pension Pay Office.

(b)(i)(2). The Public sector Banks are making payments to the pensioners, and the family pensioners who opt to have their pension payments through such banks. In such cases, the Disburser's half of the Pension Payment Order and other records of pensioners and family pensioners shall be kept by the banks. The banks shall credit the pension to the account of the pensioners and family pensioners, based on the authorisations by the Accountant General and orders of the Government issued from time to time.

b (ii) (1) Payments in the districts: The Treasuries and Sub Treasuries in the districts shall make payment of pensions to pensioners and family pension under electronic clearing system by crediting the pension to the bank accounts of the pensioners and family pensioners. The Disburser's Half of Pension Payment Order and other records shall be kept in the Treasuries and sub treasuries.

b(ii)(2) The Public Sector banks make payments to the pensioners and family pensioners, of the pension due to them, who opt. to have their pension payments through such banks. The Disburser's Half of the Pension Payment Order and other records of the pensioners and family pensioners shall be kept by the banks. The banks shall credit the pension to the accounts of the pensioners and family pensioners based on the authorisation by the Accountant General and orders of the Government issued from time to time.

b (iii) *Provisional Pension:* (1) Provisional pension payable through a head office shall be drawn by the head of the office, in which the Government servant served immediately prior to his retirement from where his pay and allowances were last drawn in Form 75(c).

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 65 – 66]

b(iv) Provisional pension to retired Self Drawing Officers.

Provisional pension shall be sanctioned by the competent authority to the Self Drawing Officers who have been permitted to retire on superannuation without prejudice to the disciplinary action based on the admissibility report of the Accountant General. Such sanction order shall be communicated by the competent authority to the Accountant General, who in turn, shall authorise the Pension Disbursing Officer to pay provisional pension. All other conditions in respect of payment of provisional pension shall apply in this case also.

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

(c) (1) In order to facilitate the identification of pensioners, a duly authenticated copy of a passport size photograph of every pensioner and in the case of the Government servant governed by the Family Pension Rules, 1964 his / her photo and his wife's or her husband's as the case may be, shall be affixed to the disburser's half of the Pension Payment order and renewed wherever the disbursing officer considers it necessary.

(c) (2) A pensioner shall be required to pay for the photographs required for this purpose. This will not apply to Pension Payment Orders relating to Indian Woman who do not appear in public, pensioners who hold Government titles pensioners whom the Government have specially exempted from this requirement and persons in receipt of family pensions granted under the wound and Extraordinary Pension Rules in the Civil Services Regulations.

Note: Deleted

(d) If the Pension payment order does not contain full description of the pensioner and the disbursing officer does not know the pensioner and has any doubt regarding his identity, he shall require the pensioner to produce satisfactory evidence of his identity before paying the pension.

66.(a) Deleted

(b) Deleted

(c) Deleted

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 67 – 69]

67.(a) (1) A pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, or by any pension officer who before retirement, exercised the powers of a Magistrate, provided he draws his pension in the same treasury / sub-treasury where the pensioner draws his pension or by any self drawing officer, or by a village administrative officer or by a Police Officer not below the rank of the Sub-Inspector in charge of a Police Station, or by a post Master or a departmental Sub-Post master, or an Inspector of Post Offices or by a class I officer of the Reserve Bank of India or an officer including officers Grade II of the State Bank of India or an officer of a subsidiary bank of the State Bank of India, or by the Head of a Village Panchayat or by a bank included in the second schedule to the Reserve Bank of India Act, 1934 in respect of a Pensioner drawing his pension through that bank and by the following officials of the Government are exempted from personal appearance:-

- (1) An Officer not below the rank of Tahsildar in Revenue Department
- (2) Revenue Inspector.
- (3) Deputy Tahsildar of the area where the Pensioner / Family Pensioner resides.
- (4) Any Group A or B officer of the State Govt. / Gazetted Officer of the Central Government.
- (5) Bank Managers of Branch where the pensioner / Family Pensioner receives pension.

(a)(2) The Treasury Officer, however, in all cases of doubt, will be competent to obtain proof of the existence of the pensioner independent of that furnished by the Life Certificate

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

67.(b) Deleted

68. Deleted

69.(a) Deleted

Note: Deleted

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[T.R. 16 S.R. 69 – 71]

(b) A pensioner who is not a resident in India may be authorized to claim it at any treasury in India. He shall produce Life Certificate with identification details duly signed by a Magistrate, a notary, banker or a Diplomatic Representative of India that the pensioner is alive and the Treasury Officer, Pension Pay Officer, Sub-Treasury Officer shall make the payment of the pension and the subsequent monthly pension payment shall be made through electronic clearing system by the disbursing Officer. The pensioner shall produce a life certificate annually in respect of the pensioner signed by a person holding one of the qualifications mentioned above.

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

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

70. Deleted

71. (a)(1) The disbursing officer shall take adequate precautions to prevent the payment of any fraudulent claims on account of the pension of a pensioner whose pension is paid under electronic clearing system under Pension Pilot scheme or under Public Sector Bank Scheme. The Pensioner or the Family pensioner shall be asked to attend personally at the treasury / sub treasury / Pension Pay office for due identification at least once a year before the end of June every year. If the pensioner or the family pensioner is unable to attend in person for mustering, a life certificate as laid down in Subsidiary Rule 67(a)(i) shall be produced to the Pension Disbursing Officer before the last day of July every year. If the pensioner or the family pensioner does not appear for mustering or does not produce the life certificate, payment of pension shall be stopped from the month of August after following the procedure laid down in **S.R. 78(a)(3)**.

(a)(2) If the pensioner's bank account remains inoperative for successive six months, the bank shall report the fact to the Pension Pay Officer / Treasury Officer / Sub Treasury Officer and the Pension Pay Officer / Treasury Officer / Sub Treasury Officer shall stop further crediting the pension to that account pending production of life certificate or presenting for muster by the pensioner. If such life certificate is not produced or muster is not done, the bank shall refund such undrawn pension excluding the personal savings of the pensioner available in the savings bank account in which his pension is usually credited with the interest allowed by the bank to the Pension Pay Officer / Treasury Officer / Sub Treasury Officer.

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

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

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[T.R. 16 S.R. 71 – 74]

(d) The disbursing officer shall take special care in regard to the payment of the pension for any woman not accustomed to appear in public since such payments involve a special risk or fraud. The disbursing officer shall also arrange to have every such pensioner examined at least once a year by two nonpurdah female pensioners who shall check her personal marks with those recorded on the disburser's half of the Pension Payment Order. These examinations shall be conducted as far as possible without any extra expenditure by the Government. Extra expenditure may be incurred in special cases when it is unavoidable.

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

72.(a) Deleted
(b) Deleted
(c) Deleted

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

73. Deleted

74. (a)(1) The Pension Disbursing Officer shall make payment of Pension in full to any pensioner and in the case of his reemployment, payment of pension will be made excluding dearness allowance.

(a)(2) In the case of pensioners who are already re-employed the status quo will be maintained. They will continuously draw their pension (without D.A. / Relief) and other emoluments as already fixed till their employment ceases. The appointing authorities must ensure that necessary instructions regarding withholding the pension are conveyed to the concerned Treasury Officer / Paying branch of the Bank as the case may be immediately on appointment, when the payment of pension is held in abeyance as in the case of appointment in the abroad.

(Government Memo, No. 108758 / T and A / 78-5, dated 8-5-1979.)

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

Exception. 2 (a) In the case of an employment / re-employed pensioner drawing family pension under the liberalised pension rules / extraordinary family pension rules, the pensioner shall furnish the details of his / her emoluments on pension once a year, duly verified by the Pension Disbursing Officer where / he / she is drawing his / her pension, where he / she is employed / re-employed before 30th June of every year.

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

75.(a) Deleted

(b) Deleted

(c) Deleted

76. The pension of an insane person may be paid to a guardian appointed under the Indian Lunacy Act, 1912 (Indian Act IV of 1912) or to any person authorised by the Government (or the authority which sanctioned the pension) to receive it. Such guardian of person shall be required to furnish with each claim a life certificate as prescribed in subsidiary rule 78 stating that the pensioner was alive on the last day of the period for which the pension is claimed.

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

Payment of Pensions by Postal Money Order

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

(i) 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.

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

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(iii) A register in Form 77 shall be maintained in Treasuries for indicating the despatch of Money Order and for watching the receipt of Money Order acknowledgements. The number and date of the postal receipt and the actual date of acknowledgements by the pensioner shall be noted in the register in the remarks column.

Note 1 : The Pension Pay Officer, Chennai need not maintain a separate register in TNTC Form 77 as the money order acknowledgments are kept in separate bundles and they are checked with schedules and a certificate of check is recorded over the initials of the officer concerned.

Note 2 : The leper pensioner can be paid pension by money order at Government cost if the pensioner does not opt for payment through bank or under electronic clearing system.

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

77. (3) The disbursing officer shall make necessary payments to the post office on account of credit of the money order through cheque and shall send the money order forms to the Post Office. A separate receipt shall be obtained from the post office for each money order and filed in the office / Treasury.

Note (i): The cost of money order forms shall be paid by cheque to the Postal Department.

NOTE (ii) : In respect of pension paid by Money Order in Chennai City, the following procedure shall be followed :-

"On the last working day of each month or early as possible in the succeeding month a schedule in Form 78 for the total amount of Money Orders towards pension payable for a month to the pensioners by money order through each post office in Chennai City should be presented to the post office along with the relevant money order forms and along with amount specified in Sub Rule 77(3)".

G.O., Rt. No. 239 Fin. T&A-II Dept. dt. 27-4-1994.

77. (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 on the schedule 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.

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77. (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 the Pension Payments Orders and satisfy himself that it is genuine. The receipt shall then be filed in the treasury. In the next month's schedule of pension payments the disbursing officer shall certify as follows:- "I certify that I have satisfied myself that all pension payment shown in the schedule for the previous month except in the cases described below, have been paid to the proper person and that I have obtained the payees Money Order receipts in support of all these payments and filed them in my office."

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

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

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

Serial Number 1	Name of the Pensioner 2	Pensions payment Order Number- 3	Amount sent by Money Order- 4	Details of remittance		Reasons for remitting back the money- 7
				Chalan number and date 5	Head of Account- 6	

77. (6)(1) The disbursing officer shall satisfy himself once a year in such manner as he thinks desirable that the pensioner is actually alive.

"For this purpose a life certificate furnished by the competent authorities specified in S.R. 67 (a) is deemed to be sufficient.

(6)(2) In token of having done so, he shall endorse on the schedules of payments for the month of **July** 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.

77. (7) (1) The disbursing officer shall obtain from each pensioner whose pension is granted on condition that it shall be paid until the happenings of a certain event other than his / her death and whose pension is remitted by Money Order the monthly certificate in the form and in the manner prescribed in subsidiary rule 78. The pension disbursing officer shall obtain from each woman whose pension would terminate on her marriage / remarriage and whose pension is remitted by Money Order, an undertaking in the form prescribed in S.R. 78 and keep it along with the disbursing halves of the pension payment order.

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[T.R. 16 S.R. 77 – 78]

(7) (2) The pension disbursing officer shall make payment of pension in full to any pensioner even on his reemployment, including Dearness Allowance / relief etc., but the amount of relief so paid will be deducted by the employer from the pensioners emoluments in the manner prescribed in S.R. 74 (a).

[G.O. Ms. No. 537 finance T and A, dated 4th August 1981]

77. (8) The certificates mentioned in clauses (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.

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

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

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

78. a[1] Every pensioner has to appear before the treasury Officer / Sub Treasury Officer / Pension pay Officer every year for mustering and identification at any time during the months of April, May and June. If the pensioner could not appear in person he / she shall produce a life certificate and non marriage / non remarriage certificate wherever applicable at any time during the months of April, May and June to the Treasury Officer / Sub Treasury Officer / Pension pay Officer. The certificates shall be got attested by officers mentioned in Subsidiary Rule 67(a).

[2] Pensioners / Family Pensioners drawing pension under Public Sector Bank Scheme shall furnish the life certificates to the banks concerned as per the bank's schedule.

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[T.R. 16 S.R. 78]

[3] If the pensioners / family pensioners do not appear for mustering or produce life certificates duly attested on or before 30th June, the Pension Disbursing officers shall call for annual mustering of the pensioners / family pensioners during the month of July every year. If the pensioner / family pensioners neither produce the said certificates nor appear for annual mustering, the pension disbursing officer concerned shall stop the payment of pension / family pension with effect from the month of August and the payment pension / family pension shall resume only on production of the said certificates or after the pensioner appearing in person before the Pension Disbursing officer.

[4] The forms of various certificates are as follows:-

4a. Life Certificate

Certified that I have seen the Pensioner / Family Pensioner holder of Pension Pay order and that he / she is alive on this date.

Date.

Signature of the

attesting officer and designation with seal

78. 4(b) Remarriage / Non marriage certificate

I hereby declare that I am not married and that I have not been remarried during the past years.

OR

I hereby declare that I have not married and I undertake to report such an event to the Treasury / Bank (Applicable only for widow / widower recipient of family pension)

Date

Signature

Name of the family pensioner / Pension Payment Order Number

Name of the bank

Savings Bank

Account Number

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

Date

Signature

Name and
Designation
with seal

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4C. Non employment certificate.

(1) I declare that I have not been serving in any capacity in a State or Central Government or a Government undertaking or a Government Corporation or an Autonomous Body or a Local Fund

OR

I declare that I have been employed in the office of the and I was in receipt of the following emoluments during the months of within the said year.

Month --Pay --Special Pay -- Allowances including dearness allowance

(2) I declare that I have accepted employment under a Government outside India after obtaining the previous sanction of the Government and none of the conditions attached by the Government has been deviated without obtaining previous sanction of the Government.

Date Signature

Name of the
Pensioner / Family
Pensioner

Pension Payment
Order Number

Name of the bank
Savings Bank
Account No.

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

Place
Signature
Date
Name

Designation with seal

[5] On the first appearance of the pensioner and once in the course of every year thereafter, the disbursing officer shall identify the pensioner with reference to the particulars given in the disburser's half of the Pension Payment Order.

[6] In some cases the pensioners / Family pensioners appear in person / tender life certificate even in the month of January to March. As mustering is to be completed before 30th June of every financial year, the production of the life certificate / appearance in person from April to June of the financial year shall be insisted and the pensioner / family pensioner shall be called for further mustering / production of life certificate in the financial year concerned.

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Withdrawal of money from the Government Account
[T.R. 16 S.R. 79 – 82]

79. (a) Deleted

(b) Deleted

Place of Payment

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

Transfers of Service Pensions

81. (1) The Government or the Accountant General may on application and on sufficient cause being shown, permit the transfer of the payment of a service pension from any treasury in India to another treasury in India.

(2) A Treasury Officer / Pension Pay officer shall on request from the pensioner, transfer the payment of pension from his treasury / Pension Pay office to another treasury within Tamil Nadu and from his treasury to a treasury in another State / Pension Pay Office through the Accountant General, Tamil Nadu.

Note 1: Deleted

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

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

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

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

The Treasury officer / Pension Pay Officer, Chennai shall forward both halves of the Pension Payment Order to the Treasury Officer of the new district/ Pension Pay Officer, Chennai with information as to the date up to which payment was made in the old district and shall simultaneously forward a copy of the communication to the Accountant - General for necessary corrections in the records of his office. On receipt of both the halves of the Pension payment Order the Treasury Officer of the new district / Pension Pay Officer, Chennai shall take them into stock, make necessary entries in the Register of Pension Payment Orders as laid down in Instructions 63 and 64 under Treasury Rule 16 and arrange for the payment of pension in his district under the old number of the Pension Payment Order without any delay. If, at the time of transfer the Pension Payment Order is renewed on account of the pensioners half having been lost, the Treasury Officer of the new district shall be informed of the loss for renewal.

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[T.R. 16 S.R. 83 – 84 INSTN. 59 S.R. 85]

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

84. Deleted

Instruction under Treasury Rule 16

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

Subsidiary Rules under Treasury Rule 16

Renewal of Pension Payment Order

85. (a)(1) The Treasury Officer / Pension Pay Officer is authorized to renew a pension payment order without reference to the Accountant-General in the following manner.

(a)(2) As and when a request is received for issue of duplicate pension payment order in the place of lost, torn or worn one, duplicate Pension Payment Order may be issued after obtaining the following undertaking from the Pensioner / Family Pensioner :-

Undertaking

I, (a)..... (b)..... the son /wife / husband /daughter of (who) was holding the post of..... In the Department / Office of My/Our Pension Payment Order (No.....) / Family Pension Payment Order (No.....) / is missing since.....

In case of issue of duplicate of Pension Payment Order, I/We shall hand over the lost Pension Payment Order, if it is found in future.

In case, if any excess payment of pension is found in future, the same shall be recovered from my/ our pension / family pension.

Name
Signature with date
Place

(a)(3) Pensioners / Family pensioners need not be insisted to obtain Non traceable / Non detectable certificate form the Police

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(a)(4) The duplicate pension payment order shall be issued by the District Treasury Officer / Pension Pay Officer.

(a)(5) A note on the issue of duplicate pension pay order shall be made in the remarks column of Register of Pension Payment Orders.

(a)(6) In the case of pensioners drawing pension in Public Sector Banks, the request for issue of duplicate pension payment order shall be forwarded by the bank to the concerned Treasury Officer for issue of duplicate pension payment order.

(a)(7) When the entries on the reverse of either the pensioner's or the disbursing Officer's half are completely filled up, the disbursing Officer shall attach additional sheets to original pension payment order to make further payment entries. A note of the issue of every new Pension Payment Order shall be made in the remarks column of the register of Pension Payment Order.

Note: In the case of pensions paid at Sub-treasuries the Pension Payment Order shall be returned to the district treasury for renewal.

85. (b) Deleted

86. Lapse of Service Pension

(a) If a pension payable in India remains undrawn for more than one year, the pension shall cease to be payable.

(b) If the pensioner after wards appears, the disbursing Officer may renew his payments. The Pension disbursing officer may make payment of arrears of pension suo motu if the amount of arrears does not exceed Rs.1,50,000/- and with the previous sanction of the Director of Treasuries and Accounts if the amount of arrears exceeds RS. 1,50,000/- but does not exceed Rs 3,00,000/- and with the previous sanction of the Government if the amount of arrears exceeds Rs.3,00,000/-. He shall not however pay the arrears if the pension in arrears is to be paid for the first time without an authority from the Accountant-General.

(Go.Ms.No 432. Fin (T & A) dt 17-12-2012)

87. (a) A pension chargeable under the head "2071 Pensions and Other Retirement Benefits not drawn for three years shall cease to be payable without the previous sanction of the Accountant-General (See Article 55 of the Tamil Nadu Financial Code Vol-I).

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

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[T.R. 16 S.R. 87 INSTNS. 60 – 61 S.R. 88 – 89]

(c) The Treasury Officer shall examine the files of Pension Payment Orders carefully every month and remove all the Pension payment Orders relating to cases of the kinds mentioned in clauses (a) and (b) above. He shall return the disbursing officer's halves of the Pension Payment Orders concerned to the Accountant-General with a half-yearly statement of such case. The statement shall be prepared in two parts, the first part should show the names of all service pensioners entitled to pensions adjustable under the head **2071**. Pensions and other retirement benefits who have not drawn their pensions for three years and the second part should show the names of service pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, shall be stated against each name.

Instruction under Treasury Rule 16

60. Deleted

61. Lapse of political pensions: (a) A Pension chargeable under the minor head "Pensions for distinguished and meritorious services or for political considerations or "Charitable Allowances under the **major head 2071**. Pensions and other Retirement Benefits 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 pensioner chargeable to the heads mentioned in clause (a) above but the half yearly statement relating to them should show the names of only those pensioners who have not drawn their pensions for six years.

Subsidiary Rules under Treasury Rule 16
Deceased Pensioners

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

89. (a)(1) After the death of a pensioner, the disbursing officer may pay any arrears actually due to the pensioner's heir or heirs provided that they apply within one year of the date of death (See subsidiary rule 87 (b) above).

(a)(2) Arrears claimed after three years in case of service Pension or six years in the case of Political Pensions, shall not be paid without the previous sanction of the Accountant-General.

(a)(3) If the application is made later than the period mentioned in SR 89(a)(2) service pension arrears and family pension arrears and the life time arrears shall be paid subject to the limits prescribed below by the authorities concerned:

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Arrears	Sanction Authority
upto Rs 1,50,000/-	Pension Disbursing Officer / Treasury Officer
Rs 1,50,001/- to 3,00,000/-	Director of Treasuries and Accounts
above Rs 3,00,000/-	Government

(G.O.Ms.No 432, Finance, dt 17-12-2012)

(a)(4) In cases where arrears of pension due to a deceased pensioner have to be paid to the legal heir or heirs in a district other than the one where the pension was being disbursed while the pensioner was alive, the Treasury Officer of the latter district / Pension Pay Officer may after satisfying himself about the claim made by the legal heir or heirs authorise by a registered letter under his own signature, payment of the arrears at the required treasury within the State / Pension Pay Office, under intimation to the Accountant-General provided the payment of the arrears is within his powers indicated in sub-paragraph a(3) above. The Treasury Officer / Pension Pay Officer who receives the authorisation will record the payment of the arrears of pension in the pension order and send both the halves of the order to the Accountant-General under intimation to the Treasury Officer / Pension Pay Officer who authorized the arrears.

(a)(5) Provided that when there is nomination by the pensioner, the life time arrears shall be payable to the person nominated by the deceased pensioner based on the death certificate, and the legal heirship certificates and no objection certificate need not be insisted upon. When there is no such nomination, the life time arrears shall be paid to the family pensioner who will be eligible to draw family pension from the date following the date of death of the pensioner, on production of death certificates only and the legal heirship certificate and the consent letter from other legal heirs need not be insisted upon. In the absence of eligible family pensioner, the life time arrears of pension is payable to the legal heirs in equal shares.

Note: (i) The life time arrears of pension shall be payable in equal shares to the family pensioners where family pension is divisible between more than one person.

Note: (ii) The Life Time Arrears of family pension shall be payable to the next person eligible to draw family pension and if the family pensioner is a minor child, life time arrears of family pension shall be paid to the guardian who received the family pension on behalf of the minor child.

G.O. Rt. No.94, dated, 5-2-96 of Finance (T & A) Department.
D.T.A Letter K.Dis.1 15009/93/D3, Dated 21-4-95

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

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[T.R. 16 S.R. 89]

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

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

NOTE (ii) (b) In cases where both halves of Pension Payment Orders were returned to the Accountant General, Tamil Nadu, after making final payment of Pension / family Pension, the arrears arising out of retrospective revision of pension / family pension in such cases shall be refixed with reference to the details available in the Audit Register and the arrears paid to the legal heirs as per rules. In such cases, the production of Pension Payment orders already returned to the Accountant General, Tamil Nadu need not be insisted upon. The claims are also need not be routed through the Departmental Officer under whom the Government servant last served.

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

NOTE (iv) In the case of death of a pensioner ,the claim for life time arrears could be entertained without insisting refund of pension already credited in the bank or sent by money order for the month in which the pensioner died, by adjustment with the family pension due, if the Pension Pay Officer / Treasury is informed of the death of the pensioner within two months from the date of death.

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

(c)(ii) In case a report about the death of pensioner is first received from a source other than the widow(er) the Treasury Officer / Pension Pay Officer shall after satisfying himself about the correctness of the report write to the widow (er) at 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.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 90 INSTN. 62]

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

(b) A person who claims payment of arrears of pension, as heir of a deceased pensioner, the 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.

(c) The amount of arrears due to a deceased pensioner if it does not exceed Rs. 1,50,000/- payment, may subject to the provisions of S.R. 89(a) be made to the heirs of the deceased under the orders of the Pension Disbursing Officer or other officer responsible for the payment on production of heirship certificate by the party. The heirship certificate shall be in Tamil Nadu Treasury Code Form 81- A duly signed by the Taluk Tahsildar concerned in the capacity of class II Magistrate. In that case, the disbursing officer need not insist on the production of letters of administration or similar legal authority.

(d) When the amount of arrears due to the deceased pensioner / family pensioner exceeds Rs 1,50,000/- payment to the extent of Rs 1,50,000/- alone shall be made by the Pension Disbursing Officer as set forth in Clause (c) above. The excess over Rs 1,50,000/- upto Rs 3,00,000/- shall be paid by the Director of Treasuries and Accounts and the amount in excess of Rs 3,00,000/- shall be paid with prior sanction of the Government on the execution of an indemnity bond in Form 6 of the Tamil Nadu Financial Code Volume I with sureties of financial ability to meet the obligations undertaken, provided that the Government are satisfied as to the claimants right and title and consider that undue delay and hardship would be caused by insisting on the production of letters of administration.

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

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

Instruction under Treasury Rule 16

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 91 INSTN. 63 – 64]

Subsidiary Rules under Treasury Rule 16

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

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

The list shall give the following information

- (1) Name.
- (2) Service or appointment
- (3) Date of death
- (4) Honours and distinctions, if any held by the deceased.

Instruction under Treasury Rule 16

63. General Instructions: The disburser's halves of the Pension Payment Orders should be filed in serial order in separate files, one for each class of pensions. The disbursing officer should keep the files locked up and should keep the 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

64. (a) Service pensions paid at a district treasury: The Treasury Office / Pension Pay Office should keep a register in Form 81 of the Pension Payment Orders issued on his district. This register will serve as an index to the files of Pension Payment Orders referred to in instruction 63 above. Whenever a new order is received, the Treasury Officer / Pension Pay 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". When both halves of the order are returned to the Accountant-General on account of the pensioners 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 / Pension Pay Officer should have the date and reason for sending away both halves of the order entered at once in the column headed "Remarks" and initial the entry.

(b) On receipt of an intimation about the death of a pensioner prompt action should be taken to record the fact in the register referred to in clause (a) above and on the disburser's half of the Pension Payment Order. In the case of pensioners whose pensions are paid by Money Order under the provisions of subsidiary rule 77 the necessary note should be made on both halves of the Pension Payment Order.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 INSTN. 64 - 65 S.R. 92]

(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 the 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 disburser's half and deliver the pensioner's half to the pensioner. The registers should be maintained at a sub-treasury in the same manner as at a district treasury [See clause (a) above].

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

65. Deleted

Subsidiary Rules under Treasury Rule 16

92. (a)(i) Non-Self Drawing Officers: In respect of gratuity due to non self drawing officer, it shall be drawn and disbursed by the Head of Office based on the authorisation issued by the Accountant-General, after adjusting the Government and other dues such as the cooperative dues.

(a)(ii) Self Drawing Officers: In respect of self drawing officers, the gratuity due to them shall be drawn and disbursed by Head of Office based on the authorization issued by the Accountant-General after adjusting the Government dues and other dues such as cooperative dues.

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

(i) The compassionate gratuity shall be drawn by the Head of Office and paid to the payee by cheque or by demand draft at payees cost or by electronic clearing system, after proper identification.

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

(iii) The Head of Office shall watch the receipt and disbursement of gratuity through the Office cash book.

(b) Deleted

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 16 S.R. 92 – 94 INSTN. 66]

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

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

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

Commutation of Pensions

93. Service Pensions:(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 up to the day preceding that on which the commutation takes effect, shall be paid along with each commuted value of the portion commuted.

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

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

Instruction under Treasury Rule 16

66. Political Pensions: The provisions of subsidiary rule 93 should be followed *Mutatis Mutandis* in regard to political pensions also.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 17 INSTNS. 1 – 2]

Special Instruction to Treasury Officers

Instruction under Treasury Rule 17

Authority to Treasury Officer to make payment

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

Note: 1(a) The Government will issue an express order to make payment to the staff of newly formed office, to the concerned Pay and Account Officer / Sub Pay and Accounts Officer / Treasury Officer.

1(b): When an office is upgraded or shifted from one district to another, it is not a new office and express pay order is not necessary.

1(c): If in the Government order there is an indication about the treasury / Pay and Accounts Office where bills are to be presented for payment, separate express pay order is not necessary.

1(d): However, if the expenditure is a "New Service" item, apart from express pay orders, orders releasing contingency fund issued by the Finance Department or inclusion of the item of expenditure in a Supplementary Estimates presented to the Legislature is necessary for processing the claims.

2. (a) When Government sanction a grant-in-aid or a contribution or compensation other than those mentioned in Treasury Rule 15 (a), the Pay and Accounts Officer / Sub- Pay and Accounts Officer / Treasury Officer should not disburse the amount until he has received special order from the Accountant-General to do so. The special order will be in a specially machine numbered form. The triplicate of this form issued to the grantee will contain on its reverse, the form of a bill which should be filled in and presented by the party after duly countersigned by the Government servant specified in the sanction order. The payee has to surrender the copy of authorisation-cum- bill, when claiming grant and after payment, it will be treated as a voucher. When grant-in-aid is drawn piece-meal, the payee should surrender the letter of authority issued by the Accountant-General along with the bill, for drawal of the final instalment of the grant-in-aid. When an authority subordinate to the Government sanctions any such expenditure under the powers delegated to it by the Government the Pay and Accounts Officer / Sub- Pay and Accounts Officer / Treasury Officer should disburse the amount on the authority of the order according sanction. The claim for compensation to private persons and bodies etc., should however be countersigned by a Government officer as an additional safeguard.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 17 INSTNS. 2 – 4]

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

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

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

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

4(i): 1. Advances from General and other Provident Funds (Tamil Nadu) if permissible under the rules of the Fund, may be drawn by Self Drawing Government servants on Form 40, the bill being supported by a copy of the order sanctioning the advance. In the case of non-Self Drawing government servants, the advance if admissible may be drawn on Form 40, the bill being supported by a copy of the sanction.

4(i) 2. The sanctioning authorities shall mark a copy of the sanction order to the Treasury Officer / Pay and Accounts Officer / Sub- Pay and Accounts Officer. The Treasury Officer / Pay and Accounts Officer / Sub- Pay and Accounts Officer shall verify this sanction order before passing any advance or part final withdrawal from General and Other Provident Funds and make a note of the fact of passing such bills on the Treasury Copy of the sanction order.

Govt. Letter No 86062 / T & A / 78-10 dated 21-6-79

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 17 INSTN. 4]

4(i) 3(a). Payment may be made by the Pay and Accounts Officer / Sub- Pay and Accounts Officer/ Treasury Officer on the authority and responsibility of the officer sanctioning the advance, or part final withdrawal without the previous authority of the Accountant-General provided that the bill is supported by the certificates appended to Form 40.

4(i) 3(b) Authorisation from the Accountant-General is necessary for payment of temporary advance / part final withdrawal from the provident fund in respect of self drawing Officer on foreign service.

4(i) 3(c) Authorisation from the Accountant General is necessary for payment of part final withdrawal from the provident fund during the last four months immediately preceding the date of retirement on superannuation of self drawing Officer / non self drawing Officer.

4(i) 4. Final withdrawals from the Fund may be made in the Form 40 the bill being supported by a copy of the sanction of the letter of authority from the Audit Officer. In the case of non-**Self Drawing** Government Servants the letter of authority should be attested by the Head of the office.

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

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 17 INSTNS. 4 – 5]

4(iv): (a) Except as hereinafter provided final payment on account of any Provident Fund when authorised shall be made on the personal receipts of the subscriber. The drawing and disbursing Officer of the office concerned shall draw the bill and obtain the payment thereof for disbursement to the subscriber, if subscriber who before finally quitting service, whether by retirement or otherwise held a non-Self Drawing post and opts in writing to receive payment through his office. Provided further that in the event of death of the subscriber before payment has been made payment may be made to such person or persons as may be authorised to receive payment under the Rules of the Fund concerned and such subsidiary instructions as may be issued by Government in this behalf.

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

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

Signature

Address

Please pay by bank draft

signature

Address

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 18 INSTN. 1 T.R. 19 INSTN. 1]

Instruction Under Treasury Rule 18
Doubtful Claims

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

Instruction Under Treasury Rule 19
Place of Payment

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

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

(c) When a Self Drawing Government servant goes on leave in India as from a date other than the 1st of a month, he may draw his pay and allowances for the part of the month during which he was on duty along with his leave salary for the remaining of the month, at the treasury at which he 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 quitted India and it is not possible for him to make his own arrangements for receiving his pay and allowances in India, payment may be made to him through the Embassy.

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 19 INSTN. 1]

(e)(ii) In case of non self drawing officer promoted to self drawing status involving change of office or not and in case of self drawing officer reverted to non self drawing status involving change of office or not the pay and allowances of the officer upto the date of promotion or reversion as the case may be shall be paid at once without waiting till the end of the month.

[G.O. Rt. No 830 (Fin T and A Dept) dated 2-8-1980]

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

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

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

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 19 INSTNS. 1 – 2]

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

2. (a) 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 Udhagamandalam on duty, part of his pay may be drawn on a simple receipt at the Udhagamandalam district treasury and the remainder in Pay and Accounts Office (Secretariat), Chennai.

2(b) Staff of the Comptroller, Governor's Household:- The Comptroller, Governor's Household, Chennai may encash bills as follows:-

(i) Pay and Allowances of self drawing officers under the control of the Comptroller, Governor's Household Chennai (including Medical Establishment)	At the Pay and Accounts Office (South), Chennai
(ii) Pay and Allowances of non self drawing officers and establishments under the control of Comptroller Governor's Household (Including Medical and Garden establishments and the establishments paid from the Contract, Tour and Furniture grants of the Governor)	At the Pay and Accounts Office (South), Chennai during the period of residence at Guindy and at the Nilgris District Treasury at Udhagamandalam during the period of Governor's residence at Udhagamandalam.
(iii) Pay and allowances bills of the establishment for the maintenance of the Mahatma Gandhi Memorial and Prayer Hall	At the Pay and Accounts Office (South) Chennai
(iv) Pay and allowances bills of Raj Bhavan Garden, work charged establishment permanently stationed at Udhagamandalam	At the Nilgris District Treasury Udhagamandalam.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 19 INSTN. 2]

<p>(v) Contingent Bills</p> <ol style="list-style-type: none"> 1. Tour grant contingent bills [Except establishment pay bills] 2. Furniture grant contingent bills [Except establishment pay bills] 3. Discretionary grant contingent bills 4. Entertainment and hospitality expenses bills 5. Contract grant contingent bills [except establishment pay bills] 6. Garden Account contingent bills 	<p>At the Pay and Accounts Office (South) Chennai</p>
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NOTE: The Comptroller, Governors Household should furnish a certificate to the effect that the amount claimed as balance of quarterly contract grant is correct and that the amounts already paid have been taken into account in arriving at the balance. He should also attach a statement showing the bills already drawn to the bill in which the contract grant is claimed.

<p>(vi) Other Bills</p> <ol style="list-style-type: none"> 1) Comptroller Office contingent Bill (including medical establishment contingent bills) 2) Mahatma Gandhi Memorial and Prayer hall Contingent Bills 3) wages for Guindy Gardens 4) Entertainment allowance bills 	<p>Pay and Accounts Office (South) Chennai</p>
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NOTE: Bills shown against (1), (2) and (4) above may be encashed at the Huzur Treasury, Udhagamandalam, during the period of the Governor's residence at Udhagamandalam

(c) Staff of the Private Secretary to the Governor: The Private Secretary to the Governor may encash the pay, travelling allowance and contingent, etc., bills of the establishment under his control at the Pay and Accounts Office(South), Chennai", during the period of the Governor's residence at Guindy and at the Udhagamandalam District treasury during the period of the Governor's residence at Udhagamundalam

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 19 INSTNS. 3 – 3A – 3B – 7]

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

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

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

(d) The pay bills of the C.I.D. Chennai, are payable at the Office of the Pay and Account Officer, Chennai. 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.

(e) The Travelling Allowance bills of Non-Self Drawing Officers of the Directorate of Vigilance and Anti-Corruption are payable at the Treasury or Sub-Treasury nearest to the place where they are stationed and working.

3-A: The pay bills of the staff employed in the Experimental Filter Station at Kilpauk, may be drawn at the "**Pay and Accounts Officer (South),Chennai**"

3-B: Deleted

4. Deleted

5. Deleted

6. Deleted

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

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 20 INSTN. T.R. 21 INSTN. T.R. 22 INSTN. 1]

Instruction under Treasury Rule 20

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

Instruction under Treasury Rule 21

Pensions : As regards the payment of pensions , See subsidiary Rules 64-94 and Instructions 59-66 under Treasury Rule 16.

Instruction under Treasury Rule 22

1. Payments to Self Drawing Officers with a Grade Pay of Rs7600/- and above.:-

(a) The Government servants drawing a scale of pay carrying a Grade pay of Rs 7600/- and above have been declared as Self Drawing Officers. The pay and allowance of the self drawing officers are regulated by the Accountant-General Tamil Nadu and also by the Pay and Accounts Officers in Chennai, Madurai and New Delhi and Sub-Pay and Accounts Officer, Chennai.

(b) The Pay and Accounts Officers at Chennai and Madurai and the Sub-Pay and Accounts Officer Chennai exercise preaudit functions of the Accountant-General, in regard to the payments in Chennai city, Madurai and New Delhi. The Sub-Pay and Accounts Officer, Chennai shall exercise the preaudit functions in respect of functions specially earmarked to him.

(c) No self drawing Officer employed in locations, outside the jurisdiction of the Pay and Accounts Officers, may draw a changed rate of pay, leave salary or fixed allowance, unless the bill in which he claims it is accompanied by a letter from the Accountant-General authorizing the changed rate.

(d) The Self Drawing Branch of Pay and Accounts Offices , shall conduct the preaudit of pay and allowances admissible to the Self Drawing Officers employed within the limits of Chennai, Madurai and New Delhi. Based on the manuals issued by the Comptroller and Auditor General of India and supplemented by the instructions of the Accountant General, the Pay and Accounts Officers shall issue Pay Slips , Leave Eligibility Certificate and maintain History of Services of the self drawing officers, similar to the functions of the Accountant General in this regard.

(e) Whenever a reference is made to Accountant-General in these instructions , it shall also refer to the Pay and Accounts Officers / Sub-Pay Accounts Officers in respect of Government transactions relating to cities of Chennai, Madurai and New Delhi

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 22 INSTNS. 1 – 2-A]

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

2.(a): Every Treasury should keep a register in Form 41-C showing the names of all self drawing 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 Self drawing Government servant is presented for payment, reference should be made to this register to see that the rate claimed does not exceed the sanctioned rate. All payments and recoveries made every month should invariably be recorded in this register and attested by the Treasury Officer. Whenever a last pay certificate is issued to a Self drawing Government servant, the word "nil" together with the date from which payment at the treasury has ceased, should be written in the money column of the register against his name and the number and date of the last pay certificate should be quoted. Every entry made in this register should be submitted immediately to the Treasury Officer for attestation by his dated initials.

(b) Every treasury should keep an alphabetical register in respect of all Self Drawing officers, who draw their pay from it and who are permitted by the Accounts Officer of the fund to finance their insurance policy/policies from their Provident Fund Accounts with the details of the policy, i.e. Stock Register number, the name of the insurance company, policy number, date of maturity, policy amount and due date of payment of premia, etc. Intimation should be sent to, the Treasury Officer / Pay and Accounts Officer by the Accounts Officer of the fund as and when Self Drawing officers are permitted to finance their insurance policy/policies from their Provident Fund Accounts. When officers are transferred out of the area of payment of the Treasury Officer / Pay and Accounts Officer, the details as specified in sub-paragraph to rule 5 in Appendix 17 of the Tamil Nadu Treasury Code, Volume II should be recorded by the Treasury Officer on the last-pay certificate after making necessary entries in the alphabetical register to this effect. Conversely when the last-pay certificates are received suitable entries should be made, in the alphabetical register.

Instruction 2-A:

- (a) While issuing the latest Pay Certificate in respect of Self Drawing Officer at the time of transfer etc., the date of retirement of the Self Drawing Officer and the fact of having made necessary entries in the Establishment Register along with the folio number shall invariably be indicated in the Last Pay Certificate and enclosed with the bills presented to the Pay and Accounts Offices / Treasuries / Sub-Treasuries by the departmental officers.
- (b) The Pay and Accounts Officers / Treasury Officers / Sub-Treasury Officers shall not honour the bills presented by the departmental officers without indication of the date of retirement of the self drawing officer and the fact of having made necessary entries in the Establishment Register, in the last pay certificate.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 22 INSTNS. 3 – 7]

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

4. As regards pensions, See Subsidiary rules 64-94 and Instructions 59-66 under Treasury Rule 16.

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

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

Note 1: Deleted

Note 2: Deleted

Note 3: Deleted

Note 4: Deleted

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

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

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

(i) Provided that the provisions of this instruction shall not apply to Self Drawing officers who are transferred from one post to another within the mofussil without involving any change in designation or emoluments of the officer concerned.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 22 INSTNS. 7 – 9]

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

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

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

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

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

8. Deleted

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

(i) Advances on tour .

(ii) Advances on transfer

(iii) Other loans and Advances on personal account eg House Building Advance, advance for purchase of conveyance, advance for purchase of warm clothing etc.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 22 INSTNS. 9 – 10 T.R. 23 INSTN. 1]

- (iv) Advance from the provident fund
- (v) Part final withdrawal from the provident fund
- (vi) Advance towards leave travel concession
- (vii) Payment under Special Provident Fund cum Gratuity Scheme

10. (i) Consequent on the revision of pay of employees as per the Tamil Nadu Revised Scales of Pay Rules, 2009, the pay and allowances of all Government servants whose grade pay is below Rupees 7600/- shall be drawn by the head of office in the establishment pay bill form.

(ii) The Government servants whose grade pay is Rs 7600/- and above shall be self drawing officer who will draw their pay on the basis of pay slips issued by the Accountant General / Pay and Accounts Officer.

(iii) Such of the Government Servants who do not have heads of office to draw and disburse their salaries in the stations in which they are working shall however be permitted to draw their own pay bill in the establishment pay bill forms.

Instruction under Treasury Rule 23
RULES REGARDING LAST PAY CERTIFICATES

1. (a) The L.P..C. shall be prepared in form TNTC 122. The rules for preparation of LP.C are contained in Appendix 17, **TNTC Volume II.**

(b) A Treasury officer (or the head of the office in the case of a non-Self Drawing Government servant) should on no account disburse any pay or allowances to a Government servant to whom he has granted a last pay certificate unless the certificate is first surrendered.

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

Note: The Treasury Officer should invariably refer to the register kept by him in FORM 41-C while preparing the Last Pay Certificate of self drawing Officers.

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 23 INSTNS. 1-A – 2-A]

Instruction 1-A

1) While issuing the Last Pay Certificate of Self Drawing Government Servant at the time of transfer etc, the date of retirement of such Government servants and the fact of having made necessary entries in the Establishment Register along with the Folio number of the register shall invariably indicated in the Last Pay Certificates and the bills presented to the Pay and Accounts Officers / Treasuries / Sub-Treasuries by the Departmental Officers.

2) The Pay and Accounts Officers / Treasury Officers / Sub-Treasury Officers shall not honour the bills presented by the Departmental Officers without indication of the date of retirement of the self drawing Government servants and the fact having made necessary entries in the Establishment Register in the Last Pay Certificate.

2. If the emoluments of a Government servant upto the date of his transfer to a new-post are not drawn before he proceeds to the new post [See Sub-Clause (2), of Clause (d) of Article 72 of the Tamil Nadu Financial Code Volume I] and his emoluments for the period upto the date of his transfer in his old post shall be drawn separately. The claim shall not be made for the old and the new post in the same bill. The last pay certificate of a non-self drawing Government servant should give the information necessary to enable the drawing officer to note the allocation correctly in the bill of the new office. The last pay certificate should also contain details of date of birth, date of appointment, date of retirement etc. A self drawing or other Government servant who draws his own bills is himself responsible for showing the correct allocation of the charge in any bill relating to service in more than one post.

2-A: (1) At the request of the Self Drawing Officer concerned the Accountant-General / Pay and Accounts Officer shall issue provisional pay slip in cases in which the last pay certificate is not available. The Provisional payment shall be authorized for a period of 3 months in the first instance. In exceptional cases the provisional payment may be extended upto six months at a further request of the officer concerned.

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

Declaration Form

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

Deductions:-

- (1) Provident Fund Rs _____ Per mensem
- (2) Postal Life Insurance Premium Rs Per mensem
- (3) Income-Tax (Average monthly rate) Rs Per mensem

Tamil Nadu Treasury Rules
Withdrawal of money from the Government Account
[T.R. 23 INSTNS. 3 – 4 T.R. 27 INSTN. T.R. 28 INSTN. 1 T.R. 29 INSTNS. 1 – 2]

Recoveries:-

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

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

(4) **Deleted**

PAYMENTS UNDER SPECIAL AUTHORISATION
INSTRUCTION UNDER TREASURY RULE 27

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

INSTRUCTION UNDER TREASURY RULE 28

1. INSTRUCTIONS TO DRAWING OFFICERS.

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

INSTRUCTION UNDER TREASURY RULE 29

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

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

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 S.R. 1 INSTNS. 1 – 9 S.R. 2 – 4]

Chapter VI - Transfer of Moneys standing in the Government Account
Subsidiary Rule Under Treasury Rule 30

1. Deleted

INSTRUCTION UNDER TREASURY RULE 30
I. RESOURCE

1. Deleted
2. Deleted
3. Deleted
4. Deleted

Supply of funds to treasuries and sub-treasuries.
General

5. Deleted
6. Deleted
7. Deleted

Treasuries which transacts their Cash Business through the Bank

8. Deleted
9. Deleted

Subsidiary Rules under Treasury Rule 30
II.REMITTANCES

2. Deleted

Subsidiary Rules under Treasury Rule 30

A. Transfers through currency

**(a) In a Non-Banking Sub-Treasury where cash transaction are not done by
the Bank**

3. Deleted
4. Deleted

Exception : Deleted

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 S.R. 5 – 10 INSTN. 10 S.R. 11 – 14]

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 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, Chennai. Such transfers do not affect the Government's cash balance and do not pass through the Government Account.

6. Deleted

B. Remittances of coin and notes

7. Deleted

8. Deleted

DESPATCH OF REMITTANCES

9. **(a)** Deleted

Exception : Deleted

(b) Deleted

10. (a) Deleted

(c) Deleted

(d) Deleted

Instruction under Treasury Rule 30

10. (a) Deleted

(b) Deleted

Subsidiary Rules Under Treasury Rule 30
Remittance of Coin

11.(a) Deleted

(b) Deleted

12. Deleted

13. Deleted

14. Deleted

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 S.R. 15 – 18 INSTN. 11 S.R. 19 – 30]

- 15. Deleted
- 16. Deleted
- 17. Deleted
- 18. Deleted

Instruction under Treasury Rule 30

- 11. Deleted

Subsidiary Rules Under Treasury Rule 30
Duties of the Officer-in –Charge of the Escort for a Remittance

- 19. (a) Deleted
- (b) Deleted
- (c) Deleted

Shroffs Accompanying Remittance

- 20. Deleted
- 21. Deleted
- 22. Deleted

Receipt of Remittances

- 23. Deleted
- 24. Deleted
- 25. Deleted
- 26. (a): Deleted
- (b) Deleted
- 27. Deleted
- 28. Deleted
- 29. Deleted
- 30. Deleted

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 S.R. 31 – 35 INSTNS. 12 – 19 S.R. 36 – 41]

31.(a) Deleted

(b) Deleted

(c) Deleted

(d) Deleted

32. Deleted

33. Deleted

34. Deleted

35. Deleted

Instructions under Treasury Rule 30

12. Deleted

13. Deleted

14. Deleted

15. Deleted

16. Deleted

17. (a) Deleted

(b) Deleted

(c) Deleted

18. Deleted

19. Deleted

Subsidiary Rules Under Treasury Rule 30
Additional Rules for Remittances by Railway

36. Deleted

37. Deleted

38. Deleted

39. Deleted

40. Deleted

41. Deleted

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 INSTNS. 20 – 22 S.R. 42 INSTNS. 23 – 30 S.R. 43]

Instruction Under Treasury Rule 30

- 20. (a) Deleted
- (b) Deleted
- 21. Deleted
- 22. Deleted

Subsidiary Rules Under Treasury Rule 30
Additional Rules for Remittances by Steamer

- 42. Deleted

Instruction Under Treasury Rule 30
Remittances to and from Branches of the State Bank of India

- 23. Deleted
- 24. Deleted
- 25. Deleted
- 26. Deleted
- 27. Deleted
- 28. Deleted
- 29. Deleted

**Remittance of surplus funds from a sub-treasury to a Pay Office or out-station of
the State Bank of India**

- 30. Deleted

Subsidiary Rules Under Treasury Rule 30

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.

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 S.R. 44 – 47]

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 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 the 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 owning the treasury or the sub-treasury, as the case may be will be cleared in the Accountant-General by daily adjustments advised to the Central Account 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: Deleted

Note 2: Deleted

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) Deleted

(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 drafts on the several accounts can be issued by Treasury Agencies, will be regulated by such general or special instructions as may be issued by the Reserve bank with the approval of the President.

Note 1. Bank Drafts on Government account at par will be granted within prescribed limits to Government 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- 21**. These remittances at par will be granted for transfers of funds within India. **[Government Memo No 165868/T & A/75-12 dated 8th June 1978.]**

46. Deleted

47. Deleted

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 S.R. 48 – 65]

Telegraphic Transfers , Issues and Encashments

- 48. Deleted
- 49. Deleted
- 50. Deleted
- 51. Deleted
- 52. Deleted

DRAFTS—DRAWINGS AND ENCASHMENTS EXPLANATIONS

53. The person or office that draws (i.e., issues or grants) a draft is called the *drawer*, the person or office on which it is drawn and by which it is payable is called the *drawee*, the person or party to whom a Draft is granted is called the *remitter* and the person or party to whom it is payable is the *payee*.

54. A bank 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.

- 55. Deleted
- 56. Deleted
- 57. Deleted

Issue of Drafts

- 58. Deleted**
- 59. Deleted
- 60. Deleted

Advices of Remittances Drawn

- 61. Deleted
- 62. Deleted

Regularity of Signature

- 63. Deleted
- 64. Deleted

Note: Deleted

- 65. Deleted

Note: Deleted

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 S.R. 66 – 72 INSTNS. 31 – 34-A S.R. 73 – 78]

66. Deleted

67. Deleted

68. Deleted

69. Deleted

70. Deleted

Doubtful Drawings

71. Deleted

Form of Receipt

72. Deleted

Instruction under Treasury Rule 30 –Cont
Record of Drafting and Encashment

31. Deleted

32. Deleted

33. Deleted

34. Deleted

34-A: Deleted

Subsidiary Rules under Treasury Rule 30
Other Rules
Issue of Duplicates

73. Deleted

74. Deleted

75. Deleted

Cancellation and Refund

76. Deleted

77. Deleted

78. Deleted

Tamil Nadu Treasury Rules
Transfer of moneys standing in the Government Account
[T.R. 30 INSTN. 35 S.R. 79 INSTNS. 36 – 37 S.R. 80 – 84]

Instruction under Treasury Rule 30

35. Deleted

Subsidiary Rules under Treasury Rule 30

79. Deleted

Instruction under Treasury Rule 30

36. Deleted

Supply of Forms

37. Deleted

Subsidiary Rules under Treasury Rule 30
UNPAID DRAFTS

80. Deleted

LAPSE OF DRAFTS

81. Deleted

SPECIAL RULES FOR REMITTANCES OF POLICEMAN

82. Deleted

83. Deleted

84. Deleted

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 31 INSTNS. 1 – 2]

CHAPTER VII

RESPONSIBILITY FOR MONEYS WITHDRAWN
TREASURY OFFICER

Instruction under Treasury Rule 31

Responsibility of Treasury Officer in recovering amounts Disallowed by the Accountant – General and Director of Local Fund Audit.

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 the 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 Articles 58 of the Tamil Nadu Financial Code, Vol I.

2. (a) The Treasury Officer should invariably recover from the next contingent bill of the office concerned any amount which the Accountant-General order 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 which the Accountant-General orders him 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 make good the amount does not refund it promptly in cash when requested to do so, the Treasury officer should report the circumstances to the Accountant-General and ask for his orders

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 31 INSTNS. 2 – 4]

(d) The Treasury Officer should invariably recover from the bill of a local body for any non-statutory grant any amount which the Director of Local Fund Audit , orders him to recover on account of over drawal of grant-in- aid by that local body. He should also send report to the Director of Local Fund Audit as soon as the recovery is effected.

(e) 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 be distinctly quoted.

3. (a) Objection and orders which arise out of the examination by the Accountant-General of the Treasury Accounts and further remarks on the Treasury Officer's replies are communicated to the Treasury Officers by letters, audit memoranda or periodical objection statements.

(b) To these the earliest attention should be given and it is most important that these objection statement should be returned punctually within a fortnight of receipt and also that the replies in them should be such as will enable the Accountant-General to adjust the Items under objections without further correspondence. When it is necessary to communicate objections to other officers as in the case of officers subordinate to the Collector it should be done immediately on receipt of the objection statements and early replies should be asked for. If these are not received in time for the return of the objection statements 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 should be kept in the treasury.

4. Register of recoveries: Every treasury should maintain a register of recoveries in Form 106 in which separate pages should be set apart, as may be convenient for each Government servant or a 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 along with the number and date of the voucher.

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 S.R. 1]

Subsidiary Rule Under Treasury Rule 32
General Rules Regarding the Forms of Vouchers for Disbursements made etc.,

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.

(b) The following rules shall be observed by all the Government Offices who are required to (a) receive the Government dues and handle cash and/or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers)

(i) Every such officer (referred to in this rule as head of office) should maintain a cash book in form 5.

(ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of office in token of check,

Exception (a): "An Account Payee" crossed cheque/ Bank draft drawn in the personal name of recipient (Government servant or third party) by a cheque drawing and disbursing officer and routed through a departmental office merely for purpose of the delivery to the recipient thereof, need not be entered by the latter office in its cash book. The delivery etc. of such a cheque/demand draft to the concerned party may be recorded in and watched through a separate register.

Exception (b): Cheques issued by cheque drawing and disbursing officers shall be entered in a "Register of cheques issued" in form 123. Only those cheques drawn by him which are encashable in his capacity as Disbursing officer for arranging payments in cash need be entered in the cash book.

(iii) The cash book should be closed regularly and completely checked. The head of office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

(iv) At the end of each month, the head of office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

(v) Entries made in the cash book regarding remittance of receipts for credit into Government account should be attested by the Head of office, after verifying them with reference to the receipts recorded on the chalans.

(vi) An erasure or overwriting of an entry once made in the Cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting correct one in red ink between the lines, The Head of office should initial every corrections and invariably date his initials.

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 S.R. 1 – 2]

(vii) An Officer who handles Government money should not except with the special sanction of the Head of the Department, be allowed to handle also in his official capacity, money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and Non Government money in his official capacity the Government money should be kept in a cash box separate from the non Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government Account.

(viii) The employment of Basic Servants to fetch or carry money should be discouraged. When it is absolutely necessary to employ one for this purpose, a man of some length of service and proved trustworthiness should only be selected in cases. Where the amount to be handled is large one or more employee should accompany the messenger.

Note 1: The duties imposed by clauses (ii) to (vi) of this rule on the head of the office may be entrusted to a subordinate Officer in A or B group nominated by the Head of the office for this purpose.

Note 2: The Cash books should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the head of office or the officer nominated by him under Note 1 should count the number of pages and record a certificate of count on the first page of the cash book.

Note 3: If large number of Bank drafts/cheques are required by any Departmental office, the receipt thereof and remittance into Bank need not be entered individual item wise in the cash book. It would be sufficient if total of the daily entries pertaining to them from the "Register of cheques" to the cash book in Form 5 giving cross reference in the latter to the serial numbers thereof in the former",

[G.O.Ms.No 1300 dt 25-11-82 Fin (T & A) Department and copy communicated in DTA's Endt Rc.No D4 / 100403 / 82 dated 4-1-83]

2. (a) (1) 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 on a separate paper to be attached to it, an acknowledgement 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 acknowledgement. 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 initial either separately for each payment or for groups of payments, as may be found convenient.

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 S.R. 2]

(a)(2) If a payee is not able to write his signature, the acknowledgement 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.

(a)(3) If a payee signs his acknowledgment in a language other than English he shall be required to write also the amount acknowledged in word in that language in his own handwriting. His acknowledgment including the amount acknowledged and any remarks made by him shall be translated into English and his signature shall be translated in English characters. Signatures in Hindi or Tamil need not be translated. If a payee cannot sign his name in a script known to the disbursing officers or member of his staff and if he can sign in 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)(4) 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 **as per rules** or in cases where this is not practicable, it is stamped "Paid" , and initialed by the drawing and disbursing officer.

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

Exception I. Deleted.

Exception 2 - The facsimile signature of the executive authority of a municipality may be accepted as the payee's signature on an acknowledgement of the payment of a municipal tax on Government building.

Exception 3 : Deleted

Exception 4. Petty purchases not exceeding Rs 10/- made at a time on cash basis by the Officer-in-charge of the commercial concern are exempted from the operation of the rule:

(i) Deleted

(ii) Deleted

(iii) Deleted

(iv) Agricultural Engineering Workshop, Chennai

Disbursing officers, should, however, record on the sub-vouchers the words '**cash paid**' over their dated signature.

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 S.R. 2 – 3]

2. (b) If, in very 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.

2. (c) (i) If a 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 acknowledgement of the payment with all the necessary particulars

(ii) 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 purpose shall be briefly stated in the acknowledgement 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.

(iii) Whenever a disbursing officer of the Public Works, or Forest Department tenders money orders to the Post Office for issue with a cheque in lieu of cash he shall demand an individual receipt for each such money Order.

2. (d) When an article is obtained by the 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 include the certificate copy marked postal commission.

2. (e) Disbursing officer may retain a certificate copy marked '**Duplicate**' of a receipted 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 acknowledgement of the payment.

3. No voucher shall be treated as valid voucher unless it bears a distinct pay order, specifying, the amount payable both in words and in figures separately and signed or initialed, and dated by hand and in ink by the responsible disbursing officer. Cashiers and other Government servants who are authorised to make payments on passed vouchers shall not make any payment on vouchers unless it bears pay order satisfying these requirements.

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 S.R. 4]

Disbursement of Pay and Allowances of Government Servants

4.[I] (a)(1) The head of 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 through electronic clearing system. The drawing and disbursing officer shall be responsible for proper disbursement of salary etc., to the Government servants concerned through electronic clearing system and should take steps to sort out omissions and inaccuracies, resulting in non-credit of dues of any Government servant under electronic clearing system.

(a)(2) The obtaining acquittances, stamped wherever necessary, has been dispensed with whenever credits are afforded to the bank accounts of the beneficiaries concerned under electronic clearing system. Self Drawing Officers affix the revenue stamp in advance in the bill itself while preferring the various claims and no separate acquittance need be maintained for such claims.

(a)(3) Where any claim is settled by Cheque or by Cash payment, acquittance, stamped wherever necessary shall be obtained.

(a)(4) The drawing and disbursing officer shall stitch the electronic clearing credit advice / extract of such advice with the office copy of concerned bills.

(a)(5) Necessary entries for having credited the salary etc in the bank account of the individuals concerned at respective banks through electronic clearing system in Column 12 of TNTC 70 Register shall be recorded and attested by the drawing and disbursing Officer.

(a)(6) Entries in Undisbursed Pay Register shall be made to the effect that salary has been disbursed on the due date. The entries in the Undisbursed Pay Register and Cash Book shall be recorded with reference to the electronic clearing system advice received from the Treasury Office / Pay and Accounts Offices as the case may be. If any amounts drawn on contingent bills in excess of the permanent advance, it shall be watched through the undisbursed Pay Register till the disposal of the undisbursed balances.

(a)(7) Account Payee Cheques shall be issued in favour of agencies towards settlement of non-statutory deductions from the pay bills, by the Pay and Accounts Officer / Treasury Officer / Sub-Treasury Officer.

Sub Para [II] to [V] Deleted

Note 1: Deleted

Note 2: Deleted

(b): Deleted

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 S.R. 4 – 5 INSTNS. 1 – 2]

(c) Every officer shall maintain a register in Form 20, to watch the disposal of undisbursed pay and allowances. 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): Deleted

(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 overpayments, 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.

DISBURSEMENT OUT OF THE PERMANENT ADVANCE

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.

Instruction under Treasury Rule 32

Applicable to Departments Generally

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.

2. Cancellation and destruction of sub-vouchers to contingent bills.

(a) Sub-vouchers to contingent bills should be cancelled in such a manner that they cannot subsequently be used fraudulently to claim or support a further payment.

(b)(i) Whenever a drawing officer signs a fully-vouched contingent bill for presentation at the treasury for payment or a detailed contingent bill for submission to controlling authority, he should at the same time cancel all the sub-vouchers which relate to the bill but are not attached to it and are retained for record in his office. He should endorse the word "Cancelled" across each such sub-voucher 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 other than those attached to it have been so 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.

(b)(ii): Deleted

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 INSTNS. 2 – 2A – 2B]

Exception: Deleted

(c) Sub vouchers which are sent to Accountant General should be cancelled either by the Drawing Officer or by the Controlling officer and while canceling the sub vouchers, the Drawing Officers / Controlling Officers should subscribe on the obverse of sub vouchers the words, "CANCELLED AND ADMITTED AND INCLUDED IN THE CONSOLIDATED CLAIM FOR RS..... only) in contingent bill No.....

G.O. Ms. No. 356, Fin. T & A dated 22-5-81.

(d) No sub-vouchers should be destroyed until three years have elapsed from the date of payment. – See Article 326 of the Tamil Nadu Financial Code, Volume I.

2-A: Disbursement Certificate in support of Part and Final payment of Provident Fund Deposits:

Disbursing Certificates in the following Form in respect of all cases or part and final withdrawals from Provident Fund should be furnished to the Accountant-General, immediately after payments have been made.

Certified that the amounts of Rs. (in figures) (Rupees in word representing the whole / part of the balance of credit in the Provident Fund Account No..... of Thiru / Thriumathi / Selvi and authorised in (quote the letter of authority issued by the Accountant - General. Chennai) has been drawn on and disbursed to Thiru / Thriumathi / Selvi in the manner indicated in the authorisation.

2-B: Premia receipts in support of withdrawals from Provident Fund Deposits for payment of insurance premia:

(i) Insurance premia receipt in support of amounts withdrawn from the various Provident Funds on behalf of non-self drawing staff (other than self drawing officers and non - self drawing officers who are allowed to draw their own bills at treasuries) need not be forwarded to the office of the Accountant-General. They should be watched and scrutinised by the disbursing officer himself through the register in Form 99. This responsibility should be discharged by the disbursing officer in respect of every withdrawal made by him on behalf of a subscriber and entered in his register even though subsequent to the drawal of the amount the non-self drawing Government servant is transferred to another office or become eligible to draw his own bill or is promoted to self drawing work -- See paragraphs (ii) and (iii) below.

NOTE: If any particular case, a non-self drawing subordinate becomes a disbursing officer in the same office and has himself to discharge this responsibility in respect any previous withdrawals made on his behalf he should submit such premia receipt or receipts to the office of the Accountant - General.

(ii) Premia receipts in support of amounts withdrawn from the Provident Funds by self drawing Government servants and by such non-self drawing Government servants as are authorised to draw their own bills, should be forwarded by them to the Office of the Accountant-General for scrutiny and return. This should be done by every subscriber who was self drawing officer or an officer empowered to draw his own bills at the time of

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 INSTNS. 2B – 5]

-the withdrawal of the amount irrespective of the fact whether subsequent to the withdrawal the Government servant proceeds on leave and reverts to non-self drawing status or is not empowered to draw his own bill.

(iii) Premia receipt of subscribers on foreign service, or transferred temporarily under the jurisdiction of another audit office, whether self drawing or non self drawing should be sent to the office of the Accountant General for scrutiny and return.

Special to the Public Works Department

3. (i) In the case of Public Works Department every voucher should be en faced 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. Voucher not submitted to audit (See Article 232 of the Tamil Nadu Account 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.

(ii) Stamps affixed to vouchers should be so cancelled that they cannot be used again, and, if with this object they are punched through care should be taken that the acknowledgement of the payee is not destroyed thereby.

(iii) Vouchers relating to new supplies of tools and plants 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 Receipt of Tools and Plant (Form P W A I in Volume III of the Tamil Nadu Account Code).

4. Special to the Public Works Department

Government servants should encourage contractors, suppliers of stores and other person 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.

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 has also receipted the bill and after verifying the genuineness of the signature in both the receipts 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 it 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.

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 INSTNS. 6 – 9]

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.
- (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.

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 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 had 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 of this kind as to whether the timber, etc., has any sale value and if so, by what approximate date the value realised by sale in auction or otherwise will be credited in the accounts.

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).

9. Special to the Forest and Public Works Departments

(1) When any moneys 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 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 exempt from attachment, in which case he should report the matter to the Government for order before making the payment.

(2) In giving effect of 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 bank draft commission required for remitting the amount to the Court. If the Court which issued the prohibition orders is situated at his headquarters, he should remit the attached amount deducted from the bill to the Court by drawing a cheque in its favour on the bank and sending it to the Court. If the Court is not situated at his headquarters, he should obtain the draft for net amount, after deducting the bank commission from the gross amount due and send the draft to the court concerned.

Tamil Nadu Treasury Rules
Responsibility for moneys withdrawn
[T.R. 32 INSTNS. 9 – 10]

(3) He should invariably obtain a receipt for the attached amount from the Court 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 attachment amount relates to a disbursement in respect of which the rules require that sub-voucher for amounts in excess of Rs.100 should be sent to the Accountant-General the Court's receipt should, if it is for an amount of Rs.100 or more, be attached to the relevant bill in which the particulars of the creditor's claim are recorded (or sent to the Accountant - General later on to be attached to that bill) and a reference to that bill should be enfacéd on it in red ink. A reference to the Court's receipt should be similarly enfacéd on the bill, if possible.

(4) The officers of Public Works and Forest departments shall follow the procedure laid down in subsidiary rule 33 under Treasury Rule 16, when bills are drawn at the treasury, for settlement of court attachments to be deducted from the salary of a Government servant.

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 authorising the bank to receive the payments due to him by the Government and (2) the contractor's written acceptance or 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, before 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 authorising it to receive payments due to him by the Government constitutes a valid discharge for the payment due to him, but contractors should as far as possible, be induced to present their bills duly receipted and discharged through their bankers.

Tamil Nadu Treasury Rules
Inter-Government Transactions
[T.R. 33 INSTNS. 1 – 2 T.R. 34 INSTNS. 1 – 4]

CHAPTER VIII

INTER-GOVERNMENT TRANSACTIONS

Instruction Under Treasury Rule 33

Procedure For Making Adjustments Between The Tamil Nadu Government And Other Governments.

1. The Tamil Nadu Accounts Code and Volume IV of the Comptroller and Auditor-Generals' Code contain full instructions as to the procedure prescribed for making the necessary adjustments on account of the transaction between the Government and other Governments.

Responsibility For Moneys Withdrawn

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 chalan, bill or other form used in that connection in order to enable him to classify the transaction correctly.

Instruction Under Treasury Rule 34

Receipt And Disbursement Or Moneys Relating To The Union Government In The Treasuries Of The State Of Tamil Nadu

1. The transactions relating to Union Government, which are part of the transactions of the State Government's transaction shall pass through Inter State Suspense Accounts of the treasury - e.g. Deduction of income tax at source from the payment of bills at the treasury relating to State Government.

2. Deleted

3. The leave salary of a self drawing 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 Tamil Nadu. The Union Government have agreed that the leave salary of a self drawing Government servant of the Tamil Nadu Government and the pension of any employee of the Tamil Nadu Government may be drawn from any Union treasury.

Inter-Government Transactions

4. The detailed procedure for the adjustment of Union transactions which are initially included in the State Government Account is laid down in the Tamil Nadu Account Code and Volume IV of the Comptroller and Auditor-General's Account Code.

Tamil Nadu Treasury Rules
Inter-Government Transactions
[T.R. 35 / 36 INSTNS. 1 – 4]

Instruction Under Treasury Rule 35 & 36
Receipt And Disbursement Of Moneys Relating To Other State Government In The
Treasuries Of The State Of Tamil Nadu

1. The Tamil Nadu Account Code and Volume IV of the Comptroller and Audit-General's Account Code contain full instructions regarding the procedure prescribed for making the necessary adjustments on account of transactions which are carried out in the treasuries of the State but relate to another State.
2. The leave salary of a self drawing Government servant and the pension of any Government servant belonging to other State Governments or the Government of **Myanmar** may be paid at any treasury in the State of Tamil Nadu. Other State Governments and the Government of **Myanmar** have agreed to similar payments being made to Government servants of the Tamil Nadu Government at treasuries within their respective jurisdictions.
3. The leave salary of a self drawing officers 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.

4. Deleted

NOTE: Payments outside the State in respect of the following transactions shall be arranged to be made by the drawing officers themselves by means of Bank drafts, the cost of purchasing the Bank drafts etc., being met from the contingent allotment of the drawing officers concerned or under electronic clearing system.

- (i) Repayments of earnest money deposits by contractors and others residing outside the State.
- (ii) Refund of examination fees remitted by candidates outside the State;
- (iii) Payments to advocates, solicitors, etc., outside the State for rendering services to the State Government;
- (iv) Other similar payments to private parties on account of supplies made or service rendered to Government;
- (v) Recovery of leave salary and pension contribution in respect of employees lent to a local body situated in another accounts circle; and
- (vi) Payments to or recoveries from local bodies situated in different accounts circle for services rendered or supplies made.

Tamil Nadu Treasury Rules
Inter-Government Transactions
[T.R. 37 INSTN. 1 T.R. 40 INSTN.]

CHAPTER IX

Receipts And Disbursements Of The State In The United Kingdom

Instruction under Treasury Rule 37

1. The detailed procedure for the adjustment of transactions relating to the Government account in the United Kingdom is laid down in Volume IV of the Comptroller and Auditor - General's Account Code.

CHAPTER X

Supplemental

Instruction under Treasury Rule 40

The agreement between the Governor and the Reserve Bank of India is printed as **Appendix I.**

The Indian Coinage Rules

Part III - Miscellaneous Acts, Rules and Executive Instructions

Chapter – I

The Indian Coinage Rules

Rules Made By The Union Government Under Section 21 Of The Indian Coinage Act, 1906 (India 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 $6\frac{1}{4}$ per cent below standard weight in the case of the rupee and of $12\frac{1}{2}$ per cent 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 per cent below standard weight shall be the further percentage referred to in section 17 of the Act, in the case of all 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 $6\frac{1}{4}$ per cent or $12\frac{1}{2}$ per cent, 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 than $6\frac{1}{4}$ per cent or $12\frac{1}{2}$ per cent, respectively, 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 so requests, instead of returning the cut coin, accept it at the following rates, namely:-
 - (a) rupees weighing between $\frac{15}{16}$ ths and $\frac{7}{8}$ ths of their proper weight, at the rate of 14 annas;
 - (b) rupees weighing between $\frac{7}{8}$ ths and $\frac{13}{16}$ ths of their proper weight, at the rate of 13 annas;
 - (c) rupees weighing between $\frac{11}{16}$ ths and $\frac{3}{4}$ ths of their proper weight, at the rate of 12 annas (seventy-five naya paise); and
 - (d) half-rupees, at the rate of 6 annas.

The Indian Coinage Rules

6. Where a quarter rupee or an eighth of a rupee which has been diminished in weight so as to be more than 12-1/2 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 so requests, instead of returning the cut coin, accept it as its nominal value, and it shall thereupon 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 Kolkatta, Mumbai 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 balance as uncurrent coin at the actual value at which it has been received and on transfer to the mint will be credited at 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 a Government offices under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent to the nearer treasury, where it will be paid for at the rates 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 authorised 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 bullion 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 Kolkatta, Mumbai.

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

CHAPTER II – COIN KINDS OF COIN AND LEGAL TENDER Instruction Issued by the Union Government

Deleted

Currency and Bank Notes

CHAPTER III CURRENCY AND BANK NOTES

Instructions Issued by the Reserve Bank of India

Denomination of Notes

1. Under the provision of the Reserve Bank of India Act (India Act II of 1934), the sole right to issue Bank notes in India has been vested in the Reserve Bank with effect from the 1st April 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.
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 rupee 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 and the distinction between universal and non-universal notes does not exist. The issue of notes of the denominational values of two and half rupees and twenty rupees has been discontinued and currency notes of the order denominational value supplied by the Central Government have been issued by the Reserve Bank in addition to its own notes.
3. Bank notes issued by the Reserve Bank will be of the denominational values of five rupees, ten rupees, one hundred rupees, one 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.

RECEIPTS AND ISSUE OF NOTES

4. The form of currency demanded by the public should be supplied but, in view of the waste involved in the use of silver coin as currency the use of notes should be encouraged as far as possible. Notes should therefore, be received freely by all Government servants in payment of Government dues or in settlement of other transactions and should be tendered to persons receiving payments from the Government, unless the payee requests payment in coin when the demand should be met as far as possible.
5. No restrictions are imposed on the issue of notes in exchange for coin or for notes of other denominations.
6. Although no person has a legal claim to obtain coin for notes this accommodation should be given whenever possible and all applications for exchange should be granted, provided that the coins or notes applied for available subject to any general or special limitations which the Reserve Bank or the Central Government may find it necessary to impose from time to time.

Currency and Bank Notes

7. Deleted

Note 1: Deleted

Note 2: Deleted

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.

9. Deleted

10. It is desirable from the point of view of the popularity of the note issue 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. Notes much soiled defaced or torn should not in any case be re-issued to the public and cut notes should not ordinarily be re-issued. Notes unfit for re-issue should be sent to the Currency Office (or the treasury named by the Currency Officer for the Purpose)

11. (i) Subject to the remarks in the preceding instruction, all notes if fit for issue, may be issued to the public irrespective of the circle from which they were issued

(ii) Deleted

12. In order to prevent the older issues of notes being stored for an indefinite period notes should be arranged in the order of receipt and should be re-issued from these balance 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 conditions.

13. Notes unfit for issue should be kept separately pending remittance to a Currency Officer.

FORGED, DEFECTIVE AND LOST NOTES

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 Officer considers it advisable to do so. If however, the 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 the presenter's statement should be sent to the Police for further enquiry. After the enquiry has been completed, the Police will forward the forged note to the Currency Officer along with a report.

NOTE: When a forged note is impounded, it should be stamped with the word "Forged" or the word "Forged" should be written on in red ink in large letters before it is sent to the Police for enquiry.

Currency and Bank Notes

(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 Reserve bank has authorised the Secretary and Treasurer of each of the Local Head Offices of the State Bank of India, 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 Bank to impound forged currency and Bank notes.

(e) 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 authorised to accept for disposal in the usual manner, suspected currency or Bank notes tendered by Post and Telegraph Offices.

15. No person is of right entitled to recover the value of any lost, stolen, mutilated or imperfect currency of 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 25.

16. Half, mutilated, mismatched or altered note 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. The features necessary for the identification of a note are, besides the number, which must include the serial letter, be all intact, 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.

17. The value of lost, stolen or wholly destroyed notes of the denomination of Rs. 10 and below will not be refunded. Persons applying for a refund of the value of lost, stolen or wholly destroyed notes of the denomination of Rs.20 and above should be referred to the Currency Officer of the Office of issue to which the notes are alleged to belong for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

Currency and Bank Notes

Procedure in Treasuries, the Cash Business Of Which is Conducted By the Bank

18. The provision in instructions 1-17 apply *mutatis mutandis* to treasuries, the cash business of which is conducted by the Bank.

Indents for Notes

19. Deleted

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. In the case of treasuries, the cash business of which is conducted by the State Bank of India or other agency banks, the Manager 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.

CHAPTER IV

Conduct Of Business in the Event Of Death or Sudden incapacitation of an Agent Of a Branch Of the State Bank Of India or its Subsidiaries

Deleted

Conduct of Government Business in the event of strike in the Banks conducting the Government Business

CHAPTER V

Conduct of Government Business in the event of strike in the Banks conducting the Government Business

I. When a strike is foreseen in any branch of the bank conducting the Government business, the local head office of the Bank within whose jurisdiction the branches are situated will send to the circle currency Officers a preliminary advice giving a list of the branches in which the strike is expected.

2. The Local Head Office of the Bank concerned will send to:

(i) The Director of Treasuries and Accounts and the Finance Department of the Government of Tamil Nadu within whose jurisdiction such branch or branches are situated,

(ii) the circle currency Officer(s) concerned.

(iii) the Chief Accountant, Reserve Bank of India, Central Office, Mumbai **and**

(iv) the Principal Accountant. General (Accounts and Entitlements), Tamil Nadu and the Accountant-General (Audit-I), Tamil Nadu.

a further intimation as soon as a notice of strike is served on the Bank. Such intimation will indicate the date from which the strike is likely to take place and will contain a general appreciation of the situation, as is likely to arise in the event of the strike materializing.

3. If on receipt of this advice, it appears that alternative arrangements should be made for the conduct of Government business at the centres where the Treasury work is performed by the bank, the Finance Department of the Government of Tamil Nadu will immediately advise the Director of Treasuries and Accounts/Treasury Officer (s) of the receipt of the notice of strike by the concerned Bank.

4(1) On receipt of such an advice, the Director of Treasuries and Accounts and the Treasury Officers will arrange in consultation with the local Manager(s) of the Banks, for the Treasury work at the affected centres to be conducted to the Treasuries/Sub-treasuries during any period the banks are unable to render normal service. The Director of Treasuries and Accounts is authorised to engage necessary staff (i.e.) Treasurers, Cashiers, Junior Assistants for this purpose under intimation to Government. The Director of Treasuries and accounts is also authorised to incur if necessary, expenditure for purchasing suitable iron receptacles and boxes to lodge the notes, coins etc. The Treasury Officers should get for this purpose the strong-rooms examined by the Executive Engineers and requisition adequate Police guards to escort the cash from the bank premises to the Treasuries/Sub-Treasuries vaults or from the Treasury/ Sub-Treasury to the bank and to guard the Treasury buildings. All notes and coins should be kept under double locks of the Treasury/ Sub-Treasury Officer and Treasurer/Double

Conduct of Government Business in the event of strike in the Banks conducting the Government Business

-Lock Officer. Where the Treasury Strong-Rooms are not suitable or inadequately equipped for the holding of large cash balances, the overnight balances should be redeposited at the Bank in receptacles, sealed and locked jointly by the Treasury Officer and Treasurer of the treasury (the branches of the bank being merely required to give receipts for specified boxes "Contents unknown"). The Director of Treasuries and Accounts will also declare such banking Treasuries / Sub-Treasuries as non-banking and inform the concerned officers of the District accordingly.

4.(2) The departmental receipts should be collected, during the period of strike by the concerned officers in cash upto Rs.2000/- for each transaction and sums in excess thereof by cheques. They should also pass receipts in Tamil Nadu Treasury Code Form No.4 when the dues are received by cheque; receipt should be stamped 'subject to realisation of cheques. The amount so collected each day shall be remitted in lump to the nearest Treasury/Sub- Treasury either on the. Same or next working day. The receipts in cash so remitted will be available to the Treasury/Sub-Treasury for being utilised for payment of claim against Government to the extent possible.

5. The rules regarding the receipts, custody and payment of Government Money as laid down in the Tamil Nadu Treasury Code shall be carefully observed by all concerned. The Treasury Officer should also ensure that the due dates for the submission of accounts to the Accountant General and Reserve Bank of India are strictly adhered to.

6. The necessary changes in the procedure regarding currency and resources operations will be advised to the Treasuries, Sub-Treasuries and the Bank Branches concerned by the Currency Officer and arrangements will be made on the following lines.

6(I) The Treasury/Sub-Treasury to which Government business is temporarily transferred will obtain under intimation to the Director of Treasuries and Accounts and Government of Tamil Nadu, its currency requirements covering a period of one week or a lesser period as may be found convenient from the local branch of the Bank which will issue the requisite currency from currency chest maintained by it. On receipt of such intimation, the Government may sanction the limits of normal cash balances to be retained by the Treasury / Sub-Treasury.

(6) (2) The cash so drawn will be deposited in a temporary Currency chest to be opened by the receiving Treasury/Sub-Treasury. The cash so drawn for the purpose of opening of a temporary currency chest should not enter Government Account. In such cases, the procedure is indicated below should be followed:-

Conduct of Government Business in the event of strike in the Banks conducting the Government Business

(a) The withdrawal of funds from the Agency Bank Branch of State Bank of India/ Other agency Banks for opening of the temporary Currency Chest and also deposit of balance with Agency Bank by the Treasury/Sub- Treasury on account of closing of the Temporary Currency chest should be reported to the Reserve Bank of India by Telegram followed by the chest slip in the form prescribed by the Reserve Bank of India. There should not be any accounting entry in the Treasury accounts in respect of Chest to chest transactions.

(b) Every transfer from the Treasury balances to currency chest or *vice versa* should be reported to the Reserve Bank of India by "Telegram" / fax followed by a chest slip in the form prescribed by the Reserve Bank of India..

(c) The mode of withdrawal from agency Bank and the mode of depositing it on account of closing of temporary currency chest should be indicated in the form prescribed by the Reserve Bank of India.

(d) The deposits /Withdrawal /into/ from temporary currency chest should be in multiples of **Rs 50,000/-** and the minimum withdrawals deposit should be **Rs. 1,00,000/-** so as to avoid exhibition of broken amounts.

(e) The Treasury balance and the chest balance should be kept and accounted for separately.

(f) These instructions also apply to the temporary chest opened at the District Treasury /Sub-Treasuries during the period of strike.

6(3) All surplus Currency held in the Temporary Currency chest will be transferred by the Treasury/Sub- Treasury concerned to the local Branch of the Bank according to mutual convenience and the branch will deposit the amount in its currency chest. In cases where it is not possible for the branch to make adequate arrangements for the immediate examination of the cash tendered for deposit in the chest owing to paucity of staff etc., arrangements will be made for the remittance to be deposited pending examination in sealed boxes in the manner laid down in Sub-Para (7) below:

6 (4) Transfers of currency from the temporary chest at the Treasury /Sub-Treasury to the chest at the branch will be treated as "Remittances of Treasure" from one chest to another and shown as such, in the currency chest accounts and chest slips. The requirements of chest slip forms will be obtained by the Treasury/Sub-Treasury from the local branches of the bank. Chest slips issued by the Treasuries and Sub-Treasuries will be marked as 'A' prominently in **'Red ink'** to distinguish them from the chest slips issued by the branches of the bank.

Conduct of Government Business in the event of strike in the Banks conducting the Government Business

6(5) Transfers of cash from the Temporary Currency chests to the Treasury/Sub- Treasury or *vice versa* involving opposite transactions will be adjusted at the Reserve Bank of India and the Treasury/Sub- Treasury concerned will follow the usual procedure for the accounting of such transactions.

6 (6) Small coin requirements of Treasury/Sub- Treasury will be met from small coin Depot, if any, established at the local branch of the bank. Surplus coins will be transferred by the Treasury/Sub-Treasury to the Small coin Depot. Such transactions will be treated as remittances between small coin depots and non-banking Treasuries, the relative entries being passed in a small coin depot accounts at the branch of the Bank and in the Government account at the Treasury/Sub-Treasury. Should be branch of the Bank find it difficult immediately to examine the coin for want of staff or for any other reasons, the coin will be received in sealed boxes and will be deposited for safe custody with the branch as laid down in Sub-para(7) below:

6 (7) Overnight balances at the Treasury/Sub- Treasury which does not possess adequate strong room accommodation will be redeposited at the local branch of the Bank in receptacle sealed and locked jointly by the Treasury/ Sub- Treasury officer and the Treasurer/ Double Lock Officer, and the Bank will merely be required to give receipts for specified number of boxes "**contents unknown**".

6(8). No Telegraphic Transfers will be issued by a Treasury / Sub-Treasury taking over the conduct of Government business under this arrangement. In exceptional circumstances when it is necessary to issue telegraphic transfers on Government account arrangements for its issue will be made at the branch of the Bank at the center concerned. Treasuries / Sub-Treasuries undertaking Government work may, however, issue bank drafts on Government Account and for this purpose the branches of the banks concerned will whenever necessary, arrange for the issue of Bank Drafts on Government account and advice forms to the Treasuries /Sub-Treasuries. In every case in which a Bank draft on Government is issued by a Treasury/Sub- Treasury under this arrangements, a note will be made on the relative advice that on account of the strike by the staff of the Bank, the Treasury work including issue of Bank drafts on Government Account at the centre has been temporarily taken over by the Treasury/Sub- Treasury. The Treasury/Sub- Treasury will follow the procedure laid down In the scheme of remittance facilities 1975 booklet in connection with the issue of Bank Drafts on Government Account.

6 (9) Copies of all instructions issued by the Currency officers will be endorsed to the Local Head Office of the Bank the Accountant General-(A & E)/ Audit, Chief Accountant Reserve Bank of India, Mumbai and the Director of Treasuries anti Accounts for their information.

Conduct of Government Business in the event of strike in the Banks conducting the Government Business

6 (10) After strike is called off, the temporary currency chests opened at the Treasuries/Sub- Treasuries should immediately be closed down by transferring the balances to the Currency Chests with the branch of the State Bank of India /Subsidiary of the State Bank of India / other agency bank through which they conduct their cash business.

7. As the success of the arrangements contemplated must depend on the close co-operation between Treasuries/Sub- Treasuries and branches of the bank, the Local Head Office of the Bank will advise the branch Managers to extend to Treasuries/Sub- Treasuries such assistance as they can render and supply to treasuries/Sub-treasuries with the number of cheque books used by the Government Officers. Specimen Signatures of Local Officers authorised to sign Government cheques will be obtained by the Treasuries/Sub- Treasuries from the officers concerned. As regards the specimen signatures of the officers of the Bank and the Reserve Bank of India authorised to sign Reserve Bank Drafts Treasuries / Sub-Treasuries will send the relative draft advices to the Local Agents to the Bank who will verify the signatures from the specimen recorded at their branches and return the advices to the Treasuries and Sub-Treasuries. The Treasuries and Sub-Treasuries will honour the drafts after comparing the signatures on the draft with those on the related advices.

[G.O.Ms No 295, Finance (T & A-II) Department, dated 29-4-92]

Miscellaneous Subjects – Local Funds

Chapter VI – Miscellaneous Subjects LOCAL FUNDS

[1] The expression 'local fund' covers [See Article 6 , Article 303 and 304, Tamil Nadu Financial Code Volume I]-

(1) the moneys received and administered by a body which though not part 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., its budget, creation of particular posts in its service and appointments to such post, and the leave, pension and other rules applicable to its servants;

(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 and constituted into a separate fund under any law or rule having the force law, provided that the fund is specially notified by the Government as a "**local fund**".

[2] 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.

The main classes of local funds are:-

(1) (a) Defunct District Funds i.e., the moneys of district boards governed by the Madras District Boards Act, 1920 (Madras Act XIV of 1920), as subsequently amended and the Funds, of the Chatram department of the Thanjavur Panchayat Union Council.

(b) Deleted

(2) Municipal Employees Provident Fund and development grants from Government to Municipalities and provident fund account of Chennai Corporation employees.

(3) Deleted

(4) Minor Port Funds

(5) Market Committee Funds

(6) Deleted

(7) Library Funds [i.e. the moneys of the local library authorities governed by the Tamil Nadu Public Libraries Act, 1948 (Tamil Nadu Act XXIV of 1948) as subsequently amended].

Miscellaneous Subjects – Local Funds

[3] Local Bodies.-A Panchayat Union Council:- (I) Banking account with the Government treasury - Every Panchayat Union Council should keep all its funds in a single banking account with the Government treasury or sub-treasury.

NOTE: (a) If the panchayat Union Councils having a single banking account at the headquarters treasury or sub-treasury finds it necessary to open another banking account with a sub-treasury in the district it should transfer funds from its headquarters treasury or sub-treasury to the Credit of the banking with the other Sub-Treasury. Separate pass books should be maintained for each such banking account.

(b) A municipal council at the headquarters of which there is no treasury or sub-treasury 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 a 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.

(c) All moneys payable to a Panchayat Union Council, or municipal council by the Government or through the agency or the Government will be paid into the local body's banking account with the treasury.

(d) The Commissioner of a Panchayat Union Council and the executive authority or a municipal council should send his treasury pass book 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 local body after the entries have been brought up to date.

Note 1: In places where the business of the treasury or sub-treasury is Conducted by the Bank, the banking accounts will be kept at the Reserve Bank, Chennai or any branch of the State bank of India / Other Banks acting as the Agent of the Reserve Bank.

Note 2: Deleted

Note 3: (1) Market committees having their banking accounts with the district treasuries, may, if they so desire, have banking accounts also in the sub-treasuries of the district concerned by transferring funds from the district treasuries to the credit of the banking accounts with the sub-treasuries. Separate pass books should have to be maintained for each such banking accounts.

(2) Investments outside the Government treasury: A Panchayat Union Council or a municipal council may invest the whole or any portion of the under mentioned ear-marked funds in the manner indicated below:-

Miscellaneous Subjects – Local Funds

- (a) Railway Cess Fund
- (b) Water and Drainage Fund (including Savings due to the provincialisation of hospitals, if any), and
- (c) Endowment Funds

No other funds should be withdrawn from a local body's treasury account for investment without the special sanction of the Government which will not be given unless there are very special and exceptional reasons for giving it.

(3) Permissible forms of investment: Investments should be in the form of securities or deposits as specified below:-

- (i) Tamil Nadu Government Securities and securities guaranteed by the Tamil Nadu Government as to payment of interest and repayment of principal;
- (ii) securities issued by the Government of India including savings certificates;
- (iii) fixed deposits for period up to three years in the Tamil Nadu 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 balance likely to be required for early disbursement); and
- (v) Savings Certificates issued by the Government.

An investment of the kind referred to in item (iii) above shall be made only with the previous sanction of the Director of Rural Development / Director of Municipal Administration, if the amount proposed for investment in any one of the banks together with the amount, if any, already invested in that bank exceeds Rs.5,000/-. Every application to the Director for sanction to such investment or re-investment shall be submitted through the Registrar of Co-operative Societies.

Investments or the funds or local bodies should be made in item (i) above, except when there are special reasons for considering that it would be more advantageous to invest in one of the other permissible forms.

B.Panchayats:- Under Rule 55 of the TNVP (Receipts and Expenditure Rules) the Panchayat shall have accounts preferably Savings Bank Account in the Post Office, Primary Co-operative Bank, Nationalised Bank available in the Panchayat Village. A Panchayat may with the sanction of the Inspector, invest any sums not required for immediate use in any financial institutions specified by the Government.

C. Local Library Authority: (1) All moneys received by the Local Library Authority shall be deposited in a banking account with the nearest Government treasury:

Provided that the Local Library Authority may, with the sanction of the Government for specified reasons, have a current account with any of the local banks approved by Government Or with any of the following banks, namely:-

Miscellaneous Subjects – Local Funds

- (1) A branch of the Post Office Savings Bank;
- (2) The Tamil Nadu State Co-operative Bank;
- (3) A Central Co-operative Bank approved by the Registrar of Co-operative Societies, Chennai for the purpose.
- (4) The State bank of India;

Provided further that the local Library Authority may invest any sum not required for immediate use in "fixed deposit" in any of the local banks approved by the Government or in any of the banks mentioned in items 1 to 4 of the preceding provision or in Government securities with the sanction of the Government in any other security.

(2) All orders or cheques against the library fund shall be signed by the Chairman of the Local Library Authority or some person duly authorized in this behalf. The Treasury (or bank) in which the fund is deposited shall so far as the funds to the credit of the Local Library authority admit, pay all orders or cheques against the fund which are so signed.

(3) In cases where the Chairman of the Local Library Authority has ceased to be a member of that Authority, the Secretary of the Local Library Authority if he is also the District Educational Officer of the district, may if so, authorized by the Director, sign orders and cheques against the library fund to meet the expenditure relating to the day-to-day administration of the Authority and the libraries under its management.

(4) The Local Library Authority shall submit to the Director by the 1st February of every year, its budget estimate of receipts the expenditure in the Form appended to those rules and the Director shall scrutinize and approve the estimates with or without modifications

Local Funds

[4] The Balance at the credit of each local fund should be verified by the Treasury Officer in consultation with the authority administering the fund. The Treasury Officer should obtain certificates of acceptance of balance in the accounts from the authorities administering the local fund accounts before the 5th May, have the difference, if any, reconciled before 15th June and send a certificate to the Accountant-General on or before the 30th June to the effect that the balance in the accounts have been accepted by the local bodies. It is not necessary for the Accountant-General to maintain detailed accounts of receipts and payments for local funds except where the local fund has banking account with more than one Treasury and separate balances are not maintained by Treasuries. The balance as shown on the books of the Accountant-General will be the balance acknowledged by the Government.

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

Miscellaneous Subjects – Public Debt – Transaction relating to Government of other Countries – Destruction of Accounts Records

Permanent and Temporary Loans - Public Debt

5. Deleted

6. Deleted

7. Depending upon the net cash surplus available, the Reserve Bank of India, Central Accounts Section Nagpur, will invest the surplus in the Treasury Bills and also encash the same for meeting the commitments of the Government.

8. Deleted

9. Depending upon the requirements the Reserve Bank of India Central Accounts section Nagpur shall extend ways and means advances upto permissible limits and also settle the advance from the cash surplus of the State in due course.

10. Delete

11. Interest on a Ways and Means Advance will be debited against the Government account by the Bank.

Transaction relating to Government of other Countries.

12. Unless the Government by any general or specific order direct otherwise, a Treasury officer may not receive or authorise the Bank to receive moneys tendered on behalf of Government of other countries, nor make or authorize payment of any claims against such Governments that may be presented to him, except under the authority of the Accountant-General.

13. In receiving or authorizing the Bank to receive such moneys 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 instruction under Treasury Rules 10 and 16, except in so far as they may be supplemented or modified by any general or special instruction issued by the Accountant-General. In all cases of doubt, the Treasury Officer should take the orders of the Accountant-General.

14. Moneys 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.

15. The general rules regarding the destruction of records appertaining to the accounts, audited by the Indian Audit and Accounts Department are contained in Article 320 of the Tamil Nadu Financial Code Vol. I. The preservation and destruction of treasury records are regulated by those rules and the orders issued by the Government in G.O.Ms.No 56, Finance dt 21-01-69. 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 to these rules without his concurrence.

TAMIL NADU TREASURY RULES

Index.

N.B. -- (1) This index deals only with the rules in the several chapters of the volume and does not cover the appendices or the forms. It has been compiled solely for the purposes of assisting reference and no expression used in it should be considered as in any way interpreting the rules.

(2) The abbreviation T.R. (s) and Instructions (s) stand for Treasury Rule (s), Subsidiary Rule(s), and Instructions (s) respectively. The Treasury Rules are in Part I while the Subsidiary Rules and Instructions under the Treasury Rules are in Part II.

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