CHAPTER XIX

GENERAL SYSTEM OF CONTROL OVER TREASURY

District Treasury

401. Under Treasury Rule 4(1), unless the Government, after consultation with the Accountant General, otherwise direct in any special case, there shall be a Treasury in every district. Each Treasury of the district shall be divided into two departments: a department of accounts, under the charge of an accountant and a cash department, under the charge of a Chief Cashier.

Charge of Treasuries

402. Under Treasury Rule 4(2), the Treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him, but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the Treasury by the Government, the Board of Revenue, the Directorate of Treasuries and Accounts, the Directorate of Financial Statistics, the Accountant General and the Reserve Bank of India. Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the Treasury shall be such as may be defined in accordance with such rules as the Government in the Finance Department may approve, after consultation with the Accountant General. [See paragraphs 409—411 C.]

403. The District Officer should be particularly careful, when assuming or making over charge of a district, to see that the stock of stamps, opium, etc. is thoroughly verified (See Annexure I to Appendix XXI) and the certificate in Form no. 5–B, which is required from a relieving officer showing the state of the cash, stamps and opium balances, is invariably despatched to the Accountant General on the same day that the charge is transferred. (See paragraph 116 of Part I) :

(1) The procedure for verifying the cash balance by counting is explained in detail in rule 121 of the Central Treasury Rules.

(2) The relieving officer should check the totals shown in the cash and stock-books at the time of verification of cash and stock balances.

(3) The cheque books, receipt books, repayment order books and other such books should be counted and checked with the entries in the register of forms.

(4) Valuables kept for safe custody in the Treasury (See paragraphs 35—40 of Part I) should also be verified and compared with the register of valuables.

(5) Padlocks in use and stocked in the Treasury should be examined and the entries in the register of padlocks verified.

(6) A note of verification should be recorded in all cases on the stock and other registers.

NOTE—In the case of districts where there are two or more independent treasuries, the incoming District Officer may verify the balances at the head-quarters treasury; in respect of the outlying treasury/treasuries, he may accept the verification certificate by the Sub-Divisional Officer or other officer in-charge of the treasury/treasuries stationed there and incorporate it in the certificate to be sent to the Accountant General. Within one month of taking over charge of the district, the District Officer should himself verify the balances of the outlying treasury/treasuries and send a further report to the Accountant General.

404. No Indian Administrative Service Officer should be placed in charge of a district treasury except as a strictly temporary measure, pending the arrival of a Treasury Officer appointed to the post.

405. (1) The charge of the district treasury shall, as a rule, be entrusted to a member of the Uttar Pradesh Finance and Accounts Service. He shall devote himself exclusively to the treasury work.

NOTE —The above rule applies to the Additional Treasury Officer also.

(2) During the absence of the permanent Treasury Officer on duty or on leave, and also in the event of a Treasury Officer of the U. P. Finance and Accounts Service not being available, the charge of the treasury shall be entrusted to any of the Deputy Collectors as the District Officer may deem suitable. Charge of a treasury, if there is only one Treasury Officer who proceeds on casual leave for not more than three days, may be given to Treasury Head Clerk provided that no Deputy Collector is available.

(3) Frequent change of Treasury Officers is undesirable and should be avoided as far as possible.

406. (1) When assuming charge of the Treasury, the Treasury Officer should examine the accounts; verify the entire cash held in the Treasury including that in the currency chest, and the stock of stamps and opium; count the cheque books, receipt books, repayment order books and other such books; check the valuables kept for safe custody in the Treasury, verifying the entries in the register of forms and valuables; examine the treasury padlocks and compare the entries in the

register of padlocks. The result of the verification should be noted on the stock and other registers; and a verification certificate of the cash balances in the currency chest forwarded to the Currency Officer in the manner and in the form prescribed in the Central Treasury Rules (See also Annexure I to Appendix XXI).

NOTES—(1) The totals shown in the cash and stock books should be checked at the time of the verification of balances.

(2) The outgoing Treasury Officer should be present throughout while the incoming Treasury Officer is carrying out the verification and checking as in this paragraph.

(2) A note should be recorded in the charge certificate showing the number of the copy of the Cypher Code handed over to the officer assuming the charge of the Treasury. (See paragraph 116B of Part I).

NOTE—The procedure for verification of cash is laid down in rule 121 of the Central Treasury Rules.

407. In order to ensure a better acquaintance with the system of treasury accounts and of the revenue accounts—

(i) an examination in treasury and local fund accounts and in departmental revenue accounts shall form a part of the test obligatory on all deputy collectors or other government servants at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter, the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the State.

(ii) Deleted

(C.S. No. 80 dated 07.09.83)

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408. District Officers are not to consider that by virtue of the foregoing arrangements for the immediate charge of treasuries, their own responsibility is in any sense diminished.

Responsibility of District and Treasury Officers

409. Detailed rules regulating the duties and responsibilities of District and Treasury Officers will be found in Appendix XX. Some of the important duties are described in the succeeding paragraphs.

410. The Accountant General directs his communications regarding treasury work either to the District Officer or to the Treasury Officer. As the officer in general charge of the Treasury, the District Officer is responsible for the security of the cash balance, stamps and opium, the immediate detection of any irregular practice on the part of the subordinates, the correctness of the returns and the punctuality of their submission and implicit obedience of the Treasury Officer to the instructions issued by the Accountant General.

411. District Officers should remember that when an irregularity of any kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

411A. (1) The District Officer is required to verify the District Treasury balance in person and sign the accounts to be rendered to the Accountant General and the Currency Officer, Kanpur, vide rule 45 of the Central Treasury Rules. He is however, authorized to depute another gazetted officer of the district staff, other than the Treasury Officer, to verify the balances and sign the monthly accounts when he finds it impossible to do so himself. He must, however, continue to perform this duty in person at least once in every six months as laid down in rule 45 of the Central Treasury Rules.

(2) If neither the District Officer nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer, but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Accountant General as soon as any such other officer returns to headquarters.

(3) When the verification of the balance takes place on a date other than the first of a month, it should be reported to the Currency Officer, Kanpur in the usual form of cash balance report.

411B. If an embezzlement or loss of government money, stamps or opium should occur in the Treasury, it should be immediately reported to the Accountant General and to the Government through the Commissioner of the Division in accordance with the procedure prescribed in paragraph 82 of Part I. As soon as possible afterwards, a detailed report of the circumstances, specifying the nature and the extent of the loss and showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery, must also be sent, under the signatures of the District Officer, to the Accountant General in order to enable him to report the case for the information of the Government.

Responsibility of the Treasury Officer

411C. As the District Officer's delegate and representative, the Treasury Officer is responsible primarily to the District Officer for the right discharge of his duty. The District Officer expects from the Treasury Officer a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work. The Treasury Officer is required to satisfy himself of the accuracy of every claim before authorizing payment, and must follow strictly the rules prescribed for his guidance, as he will be held personally responsible for all erroneous or irregular payments. He is jointly responsible with the District Officer for the safe custody of the cash, notes and other Government property; but in the event of any loss or embezzlement, if it be shown that the District Officer has taken every ordinary precaution and has neglected none of the particular duties imposed upon him by the rules and has not relaxed the sustained supervision and control over the working of the treasury business which the Government expect from him and that the loss or embezzlement has occurred solely through the carelessness or dishonesty of the Treasury Officer, the District Officer will not be held responsible. Similarly, the Treasury Officer will not be held responsible in the event of any loss or defalcation if he can show that he has strictly observed the rules prescribed for his guidance in each branch of his duties, and that he has enforced their observance on his subordinates. (See also paragraphs 41D, 42-45D, 98, 101 and 112 of Part I and Appendix XX)

Custody of moneys relating to or standing in the Government Account of the State

411D. (1) Under Treasury Rule 11 (1), the procedure for the safe custody of moneys in the hands of government servants, or held in a Treasury, shall be as prescribed by the Government in the Finance Department, after consultation with the Accountant General.

(2) Under Treasury Rule 11 (2), the Bank is responsible for the safe custody of government moneys deposited in the Bank

Transfer of moneys standing in the Government Account of the State

411E. Under Treasury Rule 30, the transfer of government moneys from one Treasury to another, and between the currency chest balance and treasury balance of a Treasury and between a Treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Government in the Finance Department 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 State Government shall be governed by instructions issued by the President in this behalf.

412. Detailed rules approved by the Government for dealing with the custody and remittance of treasure, are laid down in the Central Treasury Rules. These rules should be strictly followed, and no departure can be allowed without the previous sanction of the Government in the Finance Department.

413. (1) A remittance of treasure, as soon as it is despatched from or paid out of a Treasury, should be charged off in the cash-book (paragraph 444), and classified in the manner indicated in the Annexure to this Chapter. This rule does not apply to currency remittances (i.e., remittances from a Currency Officer or from another currency chest).

(2) Similarly, immediately on the arrival of a remittance, credit for the whole invoiced amount should be given in the cash-book, and the remittance classified in like manner; the place whence the remittance is received also being noted therein.

Custody of padlocks and keys of strong-rooms

413-A. (A) The followings rules shall regulate the custody of keys of Treasury strong-rooms and chests :—

(i) A register of all padlocks belonging to the district treasury and sub-treasuries and treasury chests should be maintained in the following form and kept in the strong-room of the district treasury :—

Date of Receipt	*Number borne by the padlocks and keys*	*Number of duplicates received*	*Initials of the Treasury Officer who receives the keys or padlocks*	*Date of removal of padlocks, key or keys or both*	*Number and date of order sanctioning the removal*	*Initials of Treasu Officer removing padlock key or ke both*

Separate pages should be assigned to the district Treasury and for each Sub-Treasury or treasury chest. Each sub-treasury should also keep a list of its own padlocks and keys in the above form, no entries being made under duplicate keys as no duplicate keys are to be kept at sub-treasuries.

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

(iii) If a padlock ceases to be required or if any one of the keys belonging to it is lost, the circumstances should be reported to the District Officer who will pass orders regarding the disposal of the padlock and keys. No padlock of which a duplicate keys has been lost, should continue to be used in the same district. No spare padlocks should be kept at a sub-treasury, or except with the permission of the District Officer at a district treasury. If a padlock becomes totally unserviceable and is beyond repairs, it should be disposed of locally by the Commissioner or the District Officer as old metal by public auction. No local mechanic should ever be allowed to repair a treasury padlock or to make a new key for one. The serviceable locks which are still left with the Commissioner may be sent to the Director of Industries (Stores purchase section) for being supplied against the indents submitted by the District Officer which need not be routed through the Commissioner.

(iv) All spare padlocks which are held in the district treasury with the approval of the District Officer, and their keys, should be kept in the district treasury strong-room under double locks, the key of one lock being in the hands of the Treasury Officer and of the other in the hands of the Chief cashier.

(v) Whenever the charge of a treasury is transferred or a chief cashier is changed, all padlocks and keys belonging to the treasury should be examined and compared with the register and a certificate signed that they have been found to be correct.

(2) The above rules may be modified in particular points to suit local convenience under the special orders of the District Officer. The essential points which should be borne in mind in sanctioning any modification in the procedure prescribed above are :—

(i) Some person or persons should be held definitely responsible for the custody of duplicate keys of remittance locks;

(ii) the whereabouts of the keys should be enquired into periodically and also whenever charge is transferred;

(iii) when the loss of a key is discovered, it should be reported at once to the District Officer, who should issue such orders as will prevent, the risk of access to the lock of any one into whose hands the lost key may have fallen; and

(iv) an unnecessary number of duplicate or spare locks and keys should not be supplied in the first instance, or retained when they have ceased to be required.

(3) At every inspection of treasury the inspecting officer shall report whether he has found the padlocks and all keys correct and kept in accordance with the rules.

(4) Use of padlocks with duplicate keys is not permissible in a treasury or sub-treasury except for remittance purposes.

(Correction slip no. 1, dated 23-2-1985)

[Vitta (Lekha) Anubhag-1, File no. 16(1)-85.]

Custody of private funds in the Treasury

414. Private money, boxes or other articles belonging to government servants, private individuals, non-Government bodies or institutions shall not be accepted for cutody nor kept in the treasuries except in cases in which permission may have been specialy given by the rules in paragraphs 35 to 40 of Part I or by an order under those rules. Officers inspecting treasuries should give this matter special attention and bring to notice any infringement of this rule.

Chief Cashier's Department

415. The Chief Cashier should maintain a simple cash-book (without subordinate registers) in which each receipt and payment is posted at the time of making it. The Chief Cashier will sign and immediately return to the accountant (after the necessary entry in his accounts) all receipts for money recieved. He will stamp all payment vouchers "Paid" and retain them for delivery to the accounts departments when the books are compared

415A. The disbursement of pay and travelling allowance, etc. of the non-gazetted establishment of the district headquarters office and the safe custody of undisbursed amounts are a part of duties of the Chief Cashier.

The undisbursed balances of pay and travelling allowance, etc. should be included in the cash left with the Chief Cashier in the single lock, and shall thus be covered by the amount of security the Chief Cashier has furnished to Government. If in the first few days of the month, the balance is large and leads to an excess over the amount of security, the Treasury Officer should ask the Chief Cashier to keep the money in the double lock for safe custody. In order to maintain a proper check

over these balances the Chief Cashier should maintain an account of daily disbursements in Form no. 43B. The daily balance struck in the register maintained in this Form should also be shown in the column "cash in hand" in Form no. 50A. [See Notes (i) to (iii) under paragraph 457].

416. When stamps or opium have been sold, the total sales should be entered before the cash-book is closed, and a memorandum should be prepared and forwarded to the accountant, so that the necessary entry may be made in the accounts.

416A. In the case of treasuries the cash business of which is conducted by the Bank, the Chief Cashier should maintain a cash-book in Form no 2 in Part I. In this book, he should enter all moneys received by him on account of sale-proceeds of stamps and opium and the amount of pension advances drawn from the Bank for payment of petty pensions under paragraph 530 A. Only the totals from sale-registers of stamps and opium, or other prescribed subsidiary registers should be entered in the cash-book. In the case of stamps, only the grand total of the sale-proceeds of stamps of all denominations should be entered. The entries regarding disbursements should in each case be filled up whether the moneys are disbursed in cash (in the case of pensions) or paid into the Bank. The opening and closing balances of amounts relating to pension advances should be shown separately from other amounts relating to sale-proceeds of stamps and opium, in respect of which the balances will be nil, if such amounts are remitted to the Bank in the evening everyday; otherwise, the balances in the hands of the Chief Cashier at the close of the day will be distinctly shown. The cash-book will be put up before the Treasury Officer everyday with the daily accounts which he will check very thoroughly and sign under his full dated signatures. As regards entries in the Cash Book, he will also initial each entry.

Receipts of money

417. In the case of Non-Banking Treasuries the momorandum (Chalan) in Form no. 13A with which money is presented to be paid in will be handed first to the accountant who, if it is in order in all respects, will sign it Next, the person making the payment will present it with the cash to the Chief Cashier, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the accountant for entry in his cash-book and for the preparation of a formal receipt for his own or the Treasury Officer’s signature. Such a receipt only will be a proper acquittance. If more than one copy of memorandum is presented, the original copy may be made use of for the receipt given by the Treasury.

NOTES—(1) As provided in paragraph 31 B of Part I, the words "Central ‘ or "State" or letter "C" or "S" should be prominently marked at the top right-hand

corner of all chalans, so that, the documents may readily be distinguished and items of receipt classified and credited in the accounts, accordingly.

(2) If a cheque on a bank is accepted in payment of dues of the Government under the rules, the receipt for the actual cheque only should be given but the formal receipt for payment should not be issued until the cheque has been cleared. See paragraph 25A of Part I.

(3) In the original copy of the treasury chalan and also in such other copies thereof as are required to be given to the tenderer of moneys as acknowledgement, the receiving Treasury should express the amount received both in figures and in words and in the other copies which are required for departmental use and do not at any stage come in the heads of the tenderer, the amount received may be stated in figures only with the usual receiving rubber stamps.

(4) The acknowledgement on the Treasury Chalan for moneys received may be signed by the authorized officer, under his full signature only on the original and such other copies as are required to be returned to the tenderer : the acknowledgement on other copies may be merely initialled by him.

418. All receipts should be signed by the accountant and the Treasury Officer except that receipts for sums less than Rs. 500 and those granted for the value of service postage stamps tendered in cash or by cheque whatever the amount (vide paragraph 31 of Part I and paragraph 421) may be signed only by the accountant. All receipts for cash should, however, be signed by the Chief Cashier also. Those for sums received by transfer in account, will not be signed by the Chief Cashier; and the District Officer will, by an office order designate the person who shall attach the second signature in the case of sums under Rs. 500.

419. The Public Works and some other departments send a remittance book with their payments to the Treasury and in it the treasury receipts should he given. The usual memorandum (or chalan) is required in addition to the remittance book for use in the Treasury.

420. When slips in duplicate are tendered with cash, the accountant may initial both and receiving both back signed by the Chief Cashier may complete his signature on the original copy and return it as a receipt to the person who makes the payment, first obtaining in the case of sums of Rs. 500 and upwards, the signature of the Treasury Officer.

421. Cash should not be received from government servants for supplies of service postage stamps which should be made only under paragraph 166 of Part I. Nor should any receipts be granted for such supplies except when payment is made therefore by a cheque drawn by a disbursing officer of the indenting department. A receipt should, however, be issued when service postage stamps are sold for cash

to the public under the rules in the Stamp Manual. Whenever a receipt is granted, it should always be on machine-numbered Form no. 1A (of paragraph 3 (of Part I) and may be signed by the Treasury accountant instead of the Treasury Officer whatever the amount may be. In the case of Sub-Treasuries also, the receipts will be issued in Form no. 1A but they will be signed by the Sub Treasury Officer in all cases. The sale of service postage stamps to servants of local funds or to government servants in capacities connected with such funds is prohibited, vide paragraph 366 of part I

422. (Deleted)

423. The Public Works Department has also a special printed form of indent for service postage stamps for use when the value of stamps is paid by cheque. This form should be recorded in the Treasury and not signed by the Treasury Officer as a receipt.

424. (Deleted)

425. When money has been paid into a Treasury, the Treasury Officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost (vide also paragraph 75 of Part I).

426. (Deleted)

427. (Deleted)

427-A. When money is paid by a private person into a Treasury located in the same place as the departmental officer concerned in the payment, the chalan should be initialed by the departmental officer to whose account the money is to be credited. Otherwise, the chalan should be tendered in triplicate; the departmental copy may be collected by the departmental officer from the Treasury.

Payment of money

428. (1) The bill or other voucher presented as a claim for money will be received and examined by the accountant and then laid before the Treasury Officer, who, if the claim is admissible, the authority good, the signature and counter-signature, where necessary, true and in order and the receipt a legal quittance, will sign the order for payment at foot of the voucher, taking care to adopt the precautions prescribed in paragraph 47 (c) of Part I and the points mentioned in Appendix XXIII. Care should be taken that all bills and vouchers passed for payment are paid the same day and that no payment is made except under the written order of the Treasury Officer.

(2) All bills and vouchers presented as a claim for money will be checked and entered in a Bill Passing Register (Warrant Register) by the Bill Passing Clerk. After being examined by the accountant, the bills (or vouchers) will be put up before the Treasury Officer along with the Warrant Register for being passed for payment, if in order. On being passed for payment, the bills would be entered in the register of payment and passed on to the Chief Cashier for disbursement; if the bills (or vouchers) are not found in order, they will be returned along with the objections in detail.

(3) If the payee fails to appear to take payment on the day the bill is presented and passed for payment, the payment order should be cancelled and necessary changes made in the accounts.

NOTES (1) Under paragraph 45B, of Part I, all government servants authorized to draw money from the Treasuries or the Bank are required to mark the words "Central" or "State" or letters "C" or "S" (according as the expenditure is debitable to the revenues of the Central or State Government) prominently at the top of the right-hand corner of all vouchers, cheques, bills, etc. so that the expenditure may be classified accordingly. Similarly, in respect of expenditure debitable to the State, they are also required to indicate at the top of the right-hand corner of all vouchers, cheques, bills, etc. whether these relate to Plan or Non-Plan expenditure. The Treasury Officer should see that these instructions are observed by the Drawing Officers.

(2) The procedure to be followed by Treasury Officers in dealing with demands not provided for by this rule is laid down in paragraph 42 of Pan 1.

(3) In order to ensure that the bills or other vouchers presented at the Treasury by the various Departmental Officers are not lost or they do not fall in the hands of unauthorized persons, the bills or vouchers presented must be acknowledged in the Treasury or a receipt granted to the presenter. Similarly, the Departmental Officers or their authorized representatives shall grant receipt when bills or other vouchers are returned by Treasury on the register of payment orders (Warrant Register). The procedure prescribed in this connection is given in Appendix XXIV and should be strictly followed by the Departmental Officers and in the Treasury.

429. A register shall be kept in each Treasury showing the names of all those gazetted officers whose pay is authorized by the Accountant General and who draw their pay from that Treasury. Each officer will be allotted a separate page in this register and details of pay-slips received from the Accountant General will be entered on the left-hand side of the page relating to the officer. All retrenchments ordered by the Accountant General, instructions about which are given in Note 4 under paragraph 81 of Part I, and recoveries, if any, due to be made from him on account of orders of a Court or in respect of loans and advances sanctioned to him will also likewise be noted on the same side of the page relating to the officer.

When a pay bill is presented for payment, it should be checked with reference to the entries on this side of the page so that the sanctioned rate is not exceeded and all recoveries required to be made are invariably effected. If the claim is in order, the amount to be drawn and deductions to be made will be entered in the appropriate columns on the right-hand side of the page allotted to the officer concerned and put up to the Treasury Officer for being passed.

NOTE—Register of Pay-slips of gazetted officers shall be preserved in the Treasury for twelve years.

429-A. The specimen signature of gazetted officers should be sent to the Treasury Officer, duly attested by the relieved officer or the immediate superior officer in terms of paragraph 66 of Part I. In case the relieved officer has left before the relieving officer takes over charge, and there is no immediate superior officer, then the specimen signatures should be attested by any gazetted officer whose specimen signature is already with the Treasury Officer. These specimen signatures, as attested, should be pasted in the register maintained in terms of the above rule.

430. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

431. No payment is to be made without the orders of the Accountant General to a Gazetted Officer whose pay is authorized by the Accountant General, on his transfer from another State or from another department or on his return from foreign service or on return from leave out of India.

(See paragraphs 41B - 42D and 42 - 42B of part I)

NOTE—(1) All Treasury Officers will be supplied with a copy of the specimen signatures of the different gazetted officers of the audit department, who are authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at Treasuries. Before a Treasury Officer pays a bill on the authority of an order purporting to have been issued by the Accountant General, he should certify the signature on the order by comparison with the specimen signature and seals of the signing officer.

(2) The Accountant General, Central Revenues and of other States may, with the concurrence of another Accountant General, issue payment orders direct on selected Treasuries of that State outside their jurisdiction. The procedure prescribed in note (1) will be applicable in this case also.

432. Under paragraph 43 of Part I, the Treasury Officer has to satisfy not only himself, but also the audit department, that the claim is valid; and has further to

prove that the payee has actually received the sum charged. Careful attention must, therefore, be given to the rules regarding the completion of vouchers, referred to in paragraph 47 of Part I. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. Careful attention should be paid to the provisions of paragraphs 42C, 42E, 44, 45 and 48 of Part I.

2. When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, a Treasury Officer should not return such bills, but should correct them (see paragraph 421) of Part I) and pay the corrected amount of the bills. Similarly, where bills contain doubtful items, which can easily be eliminated, the Treasury or Sub-Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases, the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or the Treasury Officer in the case of payments made at a Sub-Treasury).

432-A. Under paragraph 41 D of Part I, a Collector may, in circumstances of urgency, by an order in writing, authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of the Treasury Rules (Appendix II of Part I). In any such case, the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment to the Accountant General. (See also Treasury Rule 27).

433. After the voucher has been completely entered in the accounts and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the Chief Cashier’s department, when the Chief Cashier will make the payment, punch the stamp, stamp the voucher "Paid," and retain it for delivery to the accounts department when the books are compared.

434. The Chief Cashier will enter the payment in his account which is a cash-book (without subordinate registers) in which each transaction is posted as it occurs.

1. When a payment is made "by transfer," that is, by entry of the amount in the accounts as received under the same head of receipt, no payment of cash takes place and the items will not find a place in the Chief Cashier’s cash book, nor should the voucher be stamped "paid" by him.

N.B. Cheques received in payment of value of service stamps should, however, be entered in the Chief Cashier’s cash-book on both sides.

2. When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue), the payment order should indicate the major and detailed heads affected, and should run—"Pay Rs. by transfer to credit of Land Revenue. Fixed collections."

3. When the entries in the accounts are complete, the voucher should be stamped by the accountant "Paid by transfer."

435. Under paragraph 16 of Part I, the term "treasury" includes a Sub-Treasury. The procedure in regard to the receipt, custody and payment of money at district treasuries is, therefore, generally applicable to Sub-Treasuries also, save that, with the exception of the cases enumerated in Appendix II to the Sub-Treasury Manual or such other exceptions as are allowed by Government separately, no bill may be paid at a Sub-Treasury without being first submitted to, and payment directed by, the District Treasury Officer. (See paragraphs 45-A and 45-E)

All receipts for money paid in at a Sub-Treasury should be signed by the Sub-Treasury Officer as the rule in paragraph 31-C of Part I authorizing the accountant and the Chief Cashier to sign receipts for sums less than Rs. 500 is not applicable to Sub-Treasuries.

NOTES—(1) Service postage stamps may be issued direct from Sub-Treasuries on the presentation of the bills without the bills being first passed by the District Treasury Office. See paragraph 166 of Part I.

(2) In the case of the Mussoorie Sub-Treasury, the Treasury accountant is authorized, as a special case, to sign all receipts, chalans up to Rs. 500.

436. Government servants of certain departments are authorized to obtain funds from Sub-Treasuries by means of cheques: Any extension of the system will require the sanction of the District Officer which will be subject to the consent of the Currency Officer. While giving his consent, the Currency Officer shall consider whether it will cause extra expense, direct or indirect, by the locking up of funds in Sub-Treasuries, or any radical change in the character of these offices, which are collecting depots and not disbursing treasuries.

Cheques and Letters of Credit

437. Cheque books for use on Treasuries and the Bank are obtained by certain drawing officers from the District Treasury concerned, vide paragraph 54 of Part I. Stocks of books required for this purpose will be kept by the Treasury officer, supplies being obtained annually from the Accountant General. Cheque books should on receipt be examined carefully and the number of forms in each book should be counted. Similarly, they should be examined again when issued to

disbursing officers, and care should be taken to see that they are acknowledged by the latter promptly.

NOTE—This rule also applies to departmental receipt books, Form no. 1 referred to in paragraph 26 of Part I.

438. (1) When a cheque is presented, care should be taken to ascertain, by examination of its printed number, that it really was taken from the book notified as in use by the government servant who is said to have signed it. The instructions given in paragraphs 53-59 and 62-66 of Part I should be specially borne in mind.

(2) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act, should be honoured when presented at the Treasury.

(1) If the payee is unknown at the Treasury, the Treasury Officer should make any inquiries he thinks necessary and should specially consider the date, serial number and amount of the cheque as well as hand-writing, and, if suspicion arise, he may defer payment until he has referred to the drawer.

(2) Pass-books sent to the Treasury to be written up should ordinarily be returned to the drawing officer the same day.

439. Every payment made on the authority of any letter of credit must without fail be noted against it at the time of passing the payment, under the Treasury Officer's initials, either on the reverse of the letter of credit or in a similar other form. A note of payment must thus be kept and a balance struck each time a cheque is paid.

NOTE—The instructions in this paragraph do not apply to letters of credit opened at Banking Treasuries.

440. The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay or the government servant credited has authority to ask for, and any further payment is made at the Treasury Officer's risk: he should, therefore, be careful so to record the progressive total of his payments that there may be no risk of overpayment.

NOTE—A letter of credit is only an authority to honour drafts and payment can only be made on cheques or drafts drawn against it. A government servant in whose favour a letter of credit had been issued on a Treasury where Government business used to be conducted by a branch of the State Bank of India drew a cheque in his own favour for the whole amount and opened a separate drawing account; this procedure was most irregular, and the Treasury Officer should have reported to the Accountant General as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day.

441. When the Bank conducts the duties of a Government treasury, the letter of credit may be passed on to the Bank, if the departmental officer requires funds only at headquarters; but if he requires funds both at the headquarters and at a Sub-Treasury, the Treasury Officer will retain the letter of credit and will provide funds at the Sub-Treasury, advising the Bank of the amount to be placed to the credit of the departmental officer at the headquarters.

NOTE—Cheques issued against letters of credit/Assignment may be encashed at the Bank direct, that is, without the intervention of the Treasury Officer.

442. Letters of credit lapse at the close of the financial year in which they were issued; a cheque drawn before, but paid after, the end of the year will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit the excess will be treated as an overdrawal, and the attention of the authorities concerned should be drawn to the irregularity.

443. (Deleted)

Entry in Accounts

444. (1) Every item received or paid must be entered at once in some register subsidiary to the cash-book and numbered in a consecutive monthly series for each register.

(2) Form no. 43 is that prescribed for the cash-book which should be maintained in two separate parts-one for receipts and the other for expenditure. (See also paragraph 454 and the note thereunder).

(3) All departmental receipts for which separate returns are submitted will be recorded in separate registers in Form no. 46. From these registers, daily totals will pass into the cash-book.

(4) All departmental payments will likewise be recorded in separate registers in Form no. 47 according to the various classes of payments; from these registers daily totals will pass into the cash-book.

(5) For deposit and bill transactions and for some other transactions, special register forms are prescribed as laid down in the following chapters —

NOTE—The words "separate register" do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

1. In the case of receipts remitted by postal money orders, and adjusted by book transfer, entries in the subsidiary register concerned may be made daily in lump

under each detailed head of account, provided that they are entered in sufficient detail in the departmental register and that daily returns are submitted to the Treasury.

2. The net cash payment only should be entered in the list of payments though all deductions must be detailed in the bill ; there must not be a gross debit with a per contra credit, even when a sum is being recovered under the orders of the Accountant General. The following are the exceptions to this rule of net debits :

(i) In the case of income-tax deducted from bills for interest on Government securities and from the pay, establishment, and pension bills, the gross amount of the bills be charged and income-tax deductions credited to the head "021—Taxes on Income other than Corporation Tax" in the case of Central Pension Bills and "858-Suspense Account under State Account" in the case of other Bills.

(ii) In the case of local funds, the gross amount of a voucher will be charged and the deductions credited.

(iii) When a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

(iv) In the case of bills containing deductions on account of the rent of Government buildings (including electric installations, water supply, etc.) borne on the books of the Public Works Department, the gross amount will be charged and the recoveries credited to the public works revenue or capital head concerned as noted in the divisional officer’s demand (Form no. 3). (See paragraph 107-A).

(v) In the case of Trust Interest Payment Orders issued by the Bank, the net cash payments only should be entered in the list of payments.

(vi) When it is desired that either the whole or part of the amount of a bill should be remitted to a person or persons by Postal Money Order, the gross amount of the bill will be charged and the deduction on account of the money order and the amount of commission due thereon credited direct to the Post Office.

Deductions and Recoveries on account of Premia on Postal Life Insurance Fund

444-A. In the case of premia on Postal Life Insurance fund deducted from pay or pension bills, the gross amount of the bills should be charged and the deductions accounted for by per contra credit to the detailed heads of account indicated by the Accountant General in the instructions contained in the treasury Manual. Cash payments into the Treasury on this account should be credited under the detailed head "Recoveries from other sources". All recoveries on account of postal premia whether from bills or in cash tendered through a chalan, should invariably be

supported by Schedules of Postal Life Insurance Fund (Treasury Form no. 106). A consolidated schedule of deductions for each department as well as for recoveries in cash should be prepared at the Treasury in the form and in the manner prescribed by the Accountant General in the Treasury Manual. The total amount of each schedule should be carried to the appropriate detailed head under "Premia on Postal Life Insurance Fund" in the Cash Account. (See paragraph 445).

Note—Deductions on account of Postal Life Insurance Premia from pay bills should be accounted for in one register with separate columns for each section instead of the present practice of maintaining separate registers for each section.

Deductions from Cheques

444B In the case of deductions from payments relating to such Departments the payments of which are made by cheques issued by departmental drawing and disbursing officers, the disbursing officers should issue a consolidated cheque for the deductions made from the pay bills of gazetted and non-gazetted establishments, detailing the amounts creditable to income-tax and Postal Life Insurance Fund. respectively. The cheque will also be accompanied by a consolidated schedule (vide paragraph 444.\ above) for Postal Life Insurance deductions. The schedules of income-tax should be sent to the Accountant General by the disbursing officers. The amount of the cheque will be paid by the Treasury by debit to respective remittance heads (to be shown in Form 72) and credited in the State Section of accounts under separate Suspense Heads "TDS—Suspense" subordinate to the head "858-Suspense Account" as per instructions given in Appendix XXX. Similarly, in case of items relating to Postal Life Insurance, the amounts deducted will be credited to the head "858—Suspense Account—Cash Settlement Account—Posts and Telegraphs". The amount of the consolidated schedule of Postal Life Insurance should be shown under the appropriate head in the cash account and the schedule transmitted to the Accountant General.

445 (1) From the cash book and the registers subsidiary thereto the entries will be made in the cash account and list of payments which are sent to the Accountant General on the fifth day of the following month and in the schedules which are sent in support of these documents.

(2) The cash account and list of payments will be prepared in Form nos. 48 and 49 respectively, in which heads of receipts and payments will be printed in the order prescribed by the Accountant General. The form and number of schedules will be determined by the Accountant General according to local convenience subject to the observance of the following general principles :

(i) There should be separate schedules of the receipts and expenditure for each major head of account. All revenue receipts and service payments should appear in one or other of these schedules. Receipts on account of a department for which

descriptive major heads are not opened on the receipt side should be included in the schedule for the relevant major head.

NOTES—(1) In the case of small departments or of major heads under which the transactions are few, two or more such departments or major heads may, at the discretion of the Accountant General, be treated as relating to a single department.

(2) Where a separate schedule has been prescribed, by the Accountant General, it should invariable be prepared, even it there be no transactions in the treasury accounts under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule will show the transaction as "nil".

(ii) Miscellaneous items of receipts and recoveries of service payments will be shown with full particulars in the receipt schedules of the department by or at the instance of which the money is presented at the Treasuries.

(iii) Advances of pay, travelling allowances, etc. to government servants and recoveries of such advances should be included in the schedule of the department to which the government servants concerned belong.

(iv) Payments relating to personal claims of gazetted government servants should be shown in a separate column in the schedule and such payment schedules should be submitted in duplicate. To facilitate posting, the form and size of the payment schedule and those of the subsidiary register of payments at the Treasury should be one and the same, so that the payments may be recorded simultaneously in both documents by carbon process, two sheets being used as the schedule and the third as the subsidiary payment register. As an alternative to the procedure prescribed above, payments relating to the personal claims of gazetted government servants may be entered in a separate covering list, the total of which should be brought forward as a single item in the relevant schedule of payments.

(v) The vouchers for refund of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, the refunds of revenue may be shown in a separate column in the payment schedule of the department or major head concerned.

(vi) Ordinarily, each schedule of payments should be in two parts, viz. the first Schedule incorporating accounts from the first of the month to the tenth of the month and the second Schedule incorporating accounts from the eleventh of the month to the last working day of the month. The total of the first schedule of payments which is sent to the Accountant General on the 13th of the month, should be added below, and added to the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the list of payments.

(3) The entries from the cash-book and registers subsidiary thereto into the cash account, lists of payments and accompanying schedules will be made in accordance with the following orders :

(i) Those transactions which, under the orders in force, have to be recorded in full in any one of these documents should be entered therein on the date on which they appear in the cash-book or on following day, provided that the transmission of the cash account and lists of payments on the due dates is not thereby retarded.

(ii) The lump entries appearing in the cash amount, lists of payments and accompanying schedules must be made therein in time to permit of the completion of those returns and their submission to the Accountant General on the due dates.

Separate Accounts for the Central and State Transactions

445A. (1) The cash in State Treasuries and Sub-Treasuries is the property of the State Government and the transactions of the Central Government arising in State Treasuries and Sub-Treasuries are treated in the first instance as operations upon the State balances, the necessary adjustments being made later on by the Accountant General. For the purpose of these adjustments, the accounts of the Central Government transactions are to be kept separate from those of the State Government at all Treasuries and Sub-Treasuries.

(2) At places where cash business of the Treasury is conducted by the Bank, the State and Central Government have their own separate accounts with the Bank and the transactions as they originate, are, in such cases, taken against the balances of the Government concerned at the Bank. The accounts of these transactions are to be kept separate at the Treasury as well.

(3) The cash account, list of payments, the subsidiary registers in Treasuries and initial accounts in Sub-Treasuries should all be prepared separately for transactions of the Central and the State Governments. The accounts of the State Government include the transactions of other State Governments also which are taken against the balances of the State Government both at the banking and the non-banking Treasuries. The necessary adjustments are made by the Accountant General in the accounts maintained by him.

(4) To ensure maintenance of separate accounts of the Central and State Governments, all Drawing Officers are directed to note the classification, "Central'' or "State" on all chalans, bills, cheques, etc. presented at the Treasuries or the Bank in addition to the note of classification usually made on them so that the transactions may be taken correctly against the accounts of the respective Governments (see paragraphs 417 and 428). The Treasury Officer should see that these instructions are complied with by the Drawing Officer.

445B. (Deleted).

445C. The detailed procedure for preparation and compilation of accounts of the Central and State Governments separately in Treasuries, the cash business of which is conducted by the Bank, will be found in Chapter XX.

445D. Under paragraph 445A, all transactions of the Government including those on behalf of the Central Government and other State Governments occurring at non-banking Treasuries and Sub-Treasuries should be taken in the first instance against the cash balance of this State, the necessary adjustments being made by the Accountant General in his accounts. To enable him to do so, the Treasury Officer should forward to the Accountant General (Book Department) on the close of the accounts for 7th, 14th, 21st and the last day of each month (or if it is a holiday, on the previous open day) a statement in the following Form showing the receipts and disbursement on behalf of the Central Government only. No vouchers will accompany the statement but on the strength of the statement, the Accountant General will arrange with the Central Accounts Office of the Reserve Bank for the necessary adjustments to be made between the balances of the Central and State Governments.

FORM

Memorandum of Credit/Debits on account of transactions of the Central Government at Treasury for the month of 19

	Rs.
Total, Central Receipts	1,000
Total, Central Payments	2,000
Net debit	1,000

445E. The transactions relating to the Central Government and the transactions of the State Government (including transactions relating to other State Governments) should be posted in separate subsidiary registers of receipts and payments of the Central and State Governments respectively. The daily totals from these registers should be carried to the relevant items in the cash-book of the Central or the State Government, as the case may be. At the close of each month, the Treasury Officer should prepare separate cash accounts and lists of payments for the transactions of the Central and State Governments and submit them to the Accountant General separately packed with relevant Central or State schedules, etc. addressed to the Accountant General (Book Department). The duplicate copy of the receipt and

payment schedules together with the vouchers should be sent addressed to the Accountant General (Department concerned).

The first schedule of payments despatched to the Accountant General up to the 13th of the month should likewise be prepared separately for the Central and the State Governments.

445F. The separate monthly accounts rendered to the Accountant General in respect of transactions of the Central Government and in respect of those taken against the balances of the State should be supported by requisite schedules, vouchers, etc., and with a closing abstract as laid down in paragraph 461.

NOTE—The heads of account which will appear in the Cash Account and List of Payments of the Central and State Governments will be found in the Treasury Manual.

445G. Deductions from bills and vouchers pertaining to the Central Government should be accounted for as laid down in paragraphs 444 and 444A.

445H. The credits on account of the Central Government both in the Treasury and the Sub-Treasuries subordinate to it, should be included in the monthly accounts and the statements referred to in paragraphs 445D-F above. For this purpose, it is necessary that a separate record of the deductions made from bills and vouchers which affect both the Central and the State Governments' accounts (e. g. a pay bill debitable to the revenues of the State containing deductions on account of income·tax, postal life insurance, etc. creditable to the Central Government) should be maintained at the Treasuries in the manner indicated below :

1. Two separate check registers in Form no. 49A should be maintained in each Treasury, one for the bills relating to the Central Government and the other for the bills of the State Government. The deductions made from the bills should be noted in the separate columns "State Government" and "Central Government" according as the deductions are creditable to the State or the Central Government. This will enable the Treasury Officer to check the gross amount of the bills as noted in column 3 of the register with the net cash payments plus the deductions (column 6 plus columns 4 and 5 of the register).

2. The entries will be made by the Head Accountant of the Treasury, provided the register is submitted to the Treasury Officer for his signature each time an entry is made.

3. Vouchers of items debitable to the Central Government by transfer credit to State will be classified "Central" and posted in the central register in the column "State" and vice versa.

4. Items as per column 4 of the State register will be taken to the cash-book of state receipts under the appropriate heads of accounts. When the daily agreement of cash-book figures with the corresponding figures in the bank list or Chief Cashier's cash-book is effected, the total of the items in this column will be deducted both from the receipts and payments sides of the cash-book.

5. The total of items of column 5 of the State register will be taken to the cash-book of State payments as a deduct entry against the head, "886–Adjusting Account between Central and State Governments-Adjustments by transfer." Simultaneously, the items will be taken to the cash-book of Central receipts under the appropriate heads of accounts by a deduct entry under the head "886-Adjusting Account between Central and State Governments-Adjustments by transfer".

6. The total of items in column 4 of Central register will be taken to the cash book of Central Payments as a deduct entry against the head, "886-Adjusting Account between Central and State Governments Adjustments by transfer." At the same time, the items will be posted in the cash-book of State receipts under the appropriate heads of accounts by deduct entry against the head, "886–Adjusting Account between Central and State Governments–Adjustments by transfer".

7. The items in column 5 of the Central register will be posted in the cash-book of Central receipts under the appropriate heads of Accounts. (See also the second sentence of rule 4 above).

8. An abstract for posting in the subsidiary registers should be prepared daily and recorded on this register at the end of each day's transactions.

9. The net amount of the difference between the total of column 4 of the check register of transfers for Central transactions and that of column 5 in the register of State transactions will only be posted against the new sub-head, "Adjustments by Transfer" on the receipt or the payment side in the Central and on the payment or receipt side of the State Accounts. (See paragraphs 461 and 505 F). For instance, taking that the following transactions appear in the check registers:

	Deduct—amounts creditable to—			
	State Government (column 4)		Central Government (column 5)	
	Rs.	p.	Rs.	p.
I—Check register of transfer of payments—State			10,630.	75
II—Check register of transfer of payments—Central	159.	25		

The amount to be shown against the head, "Adjustments by transfer" will be the difference between the totals of columns 4 and 5 of the two check registers (State and Central, viz. Rs. 10,471.50).

The amount of Rs. 10,471.50 will appear in the (Central) cash account and in the (State) list of payments as a minus entry against the head, "Adjustments by transfer (—) 10,471.50." This amount of Rs. 10,471.50 will also consequently appear in closing abstracts of Central as well as State Accounts, in the Central account as a minus receipt and in the State as a minus disbursement against the head, "Adjustments by transfer" (See paragraph 461).

NOTE—The above procedure may be followed both at the banking and non-banking treasuries.

446. The vouchers pertaining to each schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back from the Chief Cashier after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatched.

Sub-Treasuries

446A. Under Treasury Rule 5, if the requirements of the public business make necessary the establishment of one or more Sub-Treasuries under a District Treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The daily accounts of receipts and payments of moneys at a Sub-Treasury must be included in the accounts of the District Treasury.

*Sub-Treasury Accounts

447. Under paragraph 446-A above, a daily sheet (supported by vouchers) reporting the receipts, payments, and the balance of the day should be submitted by each Sub-Treasury to the District Treasury Officer. On the day of the receipt of the daily sheet from the Sub-Treasury, the receipts and payments shown therein should be posted (after careful examination) into the accounts of the District Treasury in the same way as if they had taken place at the headquarters. But, they do not pass into the Chief Cashier's cash-book (paragraph 415).

NOTES—(1) If a Treasury Officer owing to the volume of Sub-Treasury transactions finds it difficult to scrutinize each ands every Sub-Treasury voucher, he may at his discretian leave over the work to the accountant, a percentage check not less than 20 per cent, being effected by him. All vouchers checked by the Treasury Officer himself must be initialed by him as a okten of the fact that he has exercised the check.

(2) For special reasons, an exception is made in the case of the Naini Tal Treasury where on the first two working day of every month, the transaction of the Sub-Treasuries need not be incorporated in the account of the Headquarters Treasury on the day on which the daily sheet is received; Sub-Treasury accounts received on those days will be included in the account of the Headquarters Treasury on the next day and before the close of the first week of every month. Further, the daily accounts of the Sub-Treasuries in the Naini Tal and Garhwal District, will be incorporated in the account of the Headquarters Treasury on alternate days.

*See paragraph 435

(3) The exception mentioned in note 2 above also applies to Ranikhet Treasury in respect of Sub-Treasury accounts received at headquarters on the first two working days and on the tenth of every month. Sub-Treasury accounts received on the first two working days of the month will be included in the accounts of the Headquarters Treasury on the earliest convenient day and before the close of the first week of every month, and those received on the tenth within three days of their receipt.

(4) For special reasons, an exception is made in the case of the Hamirpur Treasury where the accounts of the Sub-Treasury may be incorporated into the accounts of the District Treasury on the following day during the monsoon.

(5) For special reasons, an exception is made in the case of the Almora Sub-Treasury which may send to the Sadar Treasury its vouchers and chalans in support of pension payments once at the end of each month and not with its siahas which are submitted daily to the Sadar Treasury.

(6) The various departmental copies of chalans (where there is such a provision) of the deposited amount received with the daily siaha (Amount) of Sub-Treasury should be made available to the concerned departmental officers soon after the daily treasury account is prepared.

448. Remittances of cash between the District Treasury and any of its Sub-Treasuries otherwise than through currency and transfers between Currency and Treasury made under rule 679 of the Central Treasury Rules are not to be entered in the cash-book of the District Treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash-books and daily sheets of the Sub-Treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete check over these remittances is obtained by means of the accountant’s balance-sheets.

(See paragraphs 411-E, 412, 413 and 457—

NOTE—If, however, there is a branch or agency of the Bank at either end doing the work of the District or of the Sub-Treasury, the remittances and transfers should be treated as local cash remittances and debits for remittances sent and credits for remittances received, also the corresponding credits and debits in the Sub-Treasury daily sheets should appear in the cash-book of the District Treasury as well as in the cash accounts and lists of payments.

449. Payments are generally made at Sub-Treasuries on cash orders issued by the District Treasury (See also paragraph 45-A of Part I).

449-A. When a cash order is issued, the Treasury Officer shall assign a serial number to the order and enter the amount and other particulars in the register prescribed in paragraph 549. An advice in Form57-A shall then be sent by first post to the Sub-Treasury drawn upon and the cash order handed to the person tendering the money or the bill against which the order is issued.

450. The method of adjustment of cash order is explained in paragraph 549.

451. Cash orders outstanding for more than three months should be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted. If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer who will arrange for the payment, a note being made against the entry concerned in Form 57 so as to prevent a second repayment. The adjustment in the accounts of the amounts of lapsed cash orders will be made by the Accountant General.

452. A statement of lapsed cash orders should be submitted with the monthly cash accounts specifying (1) in the case of cash orders issued for service payments, the number and date of the vouchers in which the charges were originally drawn, and the name of the government servant by whom they were drawn, and (2) in the case of cash orders issued on behalf of a municipality, the number and date of the cheques. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the plus and minus memorandum and a note made in the ledger (Form no. 57) against items included in the statement that they have been reported to the Accountant General for adjustment as lapsed.

Closing for the Day

453. The process of closing accounts for the day is explained in the following rules.

454. The daily total of each register will be entered in the cash-book, which will then be totalled, and the balance memorandum at the top of the accountant’s balance-sheet (Form No. 50) will then be drawn up. To the account balance thus

brought out the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the District Treasury.

Separate cash-books will be maintained by the Treasury Officer for Central and State transactions, the figures relating to the total receipts and total payments of these cash books should be drawn in the accountant's daily balance-sheet (Form no. 50) in the following manner:

			Rs.
Opening balance as per last page			
Receipts per cash-book (Central)			
Ditto	ditto	(State)	
Total			
Disbursement as per cash-book (Central)			
Ditto	ditto	(State)	
Closing balance		—	

It will not be necessary for the Chief Cashier to maintain separate cash-books for Central and State transactions as he is concerned only with the correctness of the cash balance which is entirely State account.

455. Meantime, the Chief Cashier will also sum both sides of his cash-book and draw up his balance memorandum in the form of the Chief Cashier's daily balance-sheet prescribed in the Central Treasury Rules.

456. If the results shown in the two balance-sheets agree, the Treasury Officer should sign the two cash-books and the two balance-sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconcilement of the account balance of the district with that actually in the Headquarters Treasury; the latter excludes the balance in Sub-Treasuries or under remittance within the district which the former includes.

1. The following is a memorandum of some of more important parts of the verification. The Treasury Officer should—

(1) Compare each entry of a payment in register with the payment order (paragraph 429), ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment).

(2) Examine at least two of the totallings on each side of the two cash-books for Central and State transactions, marking the total as "Exd."

(3) See that the totallings are correctly carried from register to cash-book, initalling the totals as he thus compares them.

N. B.—This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. In the case of banking treasuries, it is not necessary for the Treasury Officer to initial the receipt register when the total for the day is blank as the actual transactions of receipts occur at the Bank and the Treasury cash-book is taken from the Bank's daily account. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash-book, and initialing them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring an entry from these registers upon the cash-book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash-book.

(4) Have the totalling of the cash-book verified by himself or some principal subordinate officer, other than the accountant, who should initial it as correct.

(5) See twice every week that all vouchers are properly arranged— paragraph 446.

457–Before closing the daily accounts and assigning the balance sheet the Treasury Officer should satisfy himself that the total value of cash and stamps held in the sole custody of the chief cashier, cashier, Deputy cashier and Asstt. Cashier together with the cash on account of sale of stamps do not exceed the amount of security furnished by each of them. All the amounts together with stamps, in excess of the amount of security furnished by each person should be kept in Treasury double look. The Treasury Officer will exercise a similar check in respect of the balances held at the sub-treasuries through the daily siaha. For purposes of this check, an account of single lock balances and the amount of cash kept daily in double lock in respect of whole district should be prepared every day in Form No. 50A and Form No. 50C respectively. The Treasury officer should check this account and sign it every evening before the treasury is closed."

(C. S. No. 7 Dated 28-10-91)

(Finance (Accounts) Section–1, File No. 5(3)/86)

NOTE—(i) The provisions of the above paragraph as well as those of paragraphs 457-A and 457-B apply to banking treasuries also.

NOTE—(ii) Cash in the hands of the Chief Cashier will include also the balances in the Chief Cashier's register of deposits into the single lock (Form no. 81) and the amount of undisbursed pay and travelling allowance, etc. of the District Headquarters non-gazetted establishment, and should be shown in the register in Form no. 50-A separately from the single lock balance. The column 'Cash in hand' in the register in From no. 50-A may for the purpose be divided into three sub-columns, viz. 'single lock balance', 'Balance of the Chief Cashier's register of deposits into single lock' and 'Undisbursed pay and travelling allowance, etc., of the District headquarters non-gazetted establishment', (See paragraph 415-A and the note below paragraph 457-B).

NOTE—(iii) The Chief Cashier should keep an account of daily disbursements of pay and travelling allowance, etc. in Form no. 43-B and place it before the Treasury Officer along with the register in Form 50-A.

NOTE—(iv) This will not include the amount of pay and travelling allowance, etc. of gazetted officers which the Chief Cashier may be keeping in his private account and with which Government are not concerned.

NOTE—(v) Deposits of moneys or funds which do not form part of Government balances with the Chief Cashier for inclusion in his register of deposits into the single lock (Form no. 81) should be permitted by District Officers very sparingly where it is not feasible to deposit them in the Post Office Savings Bank or any other bank. Instances of funds and of the nature of moneys which may be deposited with the Chief Cashier are the flood and famine relief fund opened under the patronage of Government or other similar subscription that may be collected through official or semiofficial agencies.

457A– In the cases of Sub treasuries the Sub-Treasury Officer should ensure that the balances of cash and stamps in excess of the amount of security furnished by Dy. Cashier and Asstt. Cashier are kept in double lock and an account of single lock balances and the amount of cash and stamps kept daily in double lock is prepared in Form No. 50A and Form No. 50C respectively in accordance with paragraph 457. A carbon copy of this account will be made on plain paper and sent to the headquarter treasury along with the daily siaha.

(C. S. No. 8 Dated 28-10-91)

(Finance (Accounts) Section–1, File No. 5 (3) /86)

457-B. At least four times a month, the Treasury Officer should inspect the single lock accounts of the Chief Cashier, his daily cash-book, his daily record of

shroffing the coins, his register of deposits into the single lock, and verify the cash in hand. The Treasury Officer should also verify the balances of stamps, opium and other valuables in the single lock at least four times a month. The inspections and verifications should be made at irregular intervals and without notice to the Chief Cashier. In token of the check and verification, the word "checked' or "verified" should be written by the Treasury Officer on the registers and the cash-book with dated signature.

NOTE—Chief Cashier's register of deposits into the single lock should be maintained in Form no. 81. The daily balance struck in the register maintained in this Form should also be shown in the column 'cash in hand' in Form no. 50-A.

458. The Treasury Officer should also satisfy himself that no uncurrent coins are left in charge of the Chief Cashier and that no more small coins are so left than are actually required for current use.

459. He should always be careful to sign the Chief Cashier's balance-sheet on the evening of the day itself to which it refers, but the signature and comparison of the accountant's books need not the made till the following morning unless the office is to be closed for two or more days. The accountant's balance-sheet must not be signed until it has been carefully agreed with the Chief Cashier's.

(1) The intention of the above rule is that ordinarily the Chief Cashier's balance-sheet should be compared and agreed with that of the accountant before closing the Treasury for the day and it is only when pressure of work renders this impossible that the comparison should be postponed till the following morning. When this is necessitated, the certificate over the Treasury Officer's signature at foot of the Chief Cashier's balance-sheet should be altered in manuscript by cancelling the words "agreed with the accountant's daily balance-sheet" and before the Form is signed by the Treasury Officer, which it must be before the close of the day. An additional certificate will then be added and signed by the Treasury Officer on the following morning, viz. "agreed with the accountant's daily balance-sheet". For the 31st March and first few days of April, it will be necessary for the accountant to prepare a separate rough balance-sheet on each of these days for comparison with that of the Chief Cashier, as the completion of the accountant's balance-sheet for the 31st March has to await the receipt of the Sub-Treasury accounts (See paragraph 460).

(2) In the accountant's balance-sheet, there is not one figure which the Treasury Officer has not ample means of verifying; the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash-book; the amounts shown as Sub-Treasury balance can be ascertained in a few moments from the daily sheets of Sub-Treasuries and any change made since the previous day in the amount under remittance within the district must be supported by an entry in the Sub-Treasury sheets or in the Chief Cashiers' cash-book. The

balance in the District Treasury is shown in the Chief Cashier's balance-sheet and in that part of it which is under joint locks, no change can be made without the active intervention of the Treasury Officer himself.

(3) Under note 2 to paragraph 475, the daily account of the Bank carrying on the business of a government Treasury may, with the concurrence of the Accountant General, be submitted to the Treasury Officer on the morning of the day following that to which it refers. In such cases, the signatures and the comparison of the accountant's books may be made on the following morning instead of on the morning of the day on which the Bank's account is received; provided that the pressure of work renders it necessary as to postpone it.

459-A. The entries in the registers relating to all transactions affecting cash, stamp, and opium balances and other stock held in the joint custody of the Treasury Officer and the Chief Cashier (including the cash chests ant valuables of other departments and local offices), should be signed both by the Treasury Officer and the Chief Cashier (or his agent). In cases where a balance is struck, it will be sufficient if the entry relating to the balance is so signed. This rule applies to the non-banking as well as the banking treasuries.

Closing for the Month

460. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should exactly agree with those shown in the Treasury accounts, the monthly accounts of all Sub-Treasuries up to the last working date should be incorporated in the accounts of Headquarters Treasury in the same month. The day-to-day transactions of every Sub-Treasury should be incorporated in the accounts of the Headquarters Treasury on the day on which daily sheet is received.

NOTE 1—For special reasons, an exception is made in the case of Naini Tal Treasury. The accounts of the Sub-Treasuries in that district may be incorporated into the accounts of the District Treasury on the working day following their receipt. The District Magistrate should watch that the transactions are incorporated invariably before the close of the first week of every month. If the last day of the first week is a holiday, the Sub-Treasury accounts should be incorporated in the Treasury accounts on the preceding day.

NOTE 2—The exception mentioned in Note 1 above also applies to Ranikhet Treasury in respect of Sub-Treasury accounts received at headquarters on the first two working days and on the tenth of every month. Sub-Treasury accounts received on the first two working days of the month will be included in the accounts of the Headquarters Treasury on the earliest convenient day and before the close of the first week of every month, and those received on the tenth within three days of their receipt.

NOTE 3—For special reasons, an exception is made in the case of the Hamirpur Treasury where the accounts of the Sub-Treasuries may be incorporated into the accounts of the District Treasury on the following day during monsoons.

NOTE 4—For special reasons, an exception is made in the case of the Almora Sub-Treasury which may send to the Sadar Treasury its vouchers and chalans in support of pension payments once at the end of each month and not with its siahas which are submitted daily to the Sadar Treasury.

461. In addition to the usual daily closing, the total of the registers should be carried into the cash account in the case of receipts, and into the list of payments in case of payments; the cash account should be closed with a closing abstract as illustrated by the entries indicated below :

Central Accounts

<table>
<tr><td></td><td colspan="2">Receipts</td><td colspan="2">Payments</td></tr>
<tr><td></td><td>Rs.</td><td>p.</td><td>Rs.</td><td>p.</td></tr>
<tr><td>(i) Central receipts and Payments detailed under relevant heads</td><td colspan="2">3,37,768.75</td><td colspan="2">16,099.90</td></tr>
<tr><td>(ii) Adjusting account between Central and State Government—</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td rowspan="3">Difference between receipts and disbursements of the Central Government in non-banking Treasuries and Sub-Treasuries (cash transactions only i. e. excluding the amounts of the adjustments by transfer)</td><td colspan="2">Receipts</td><td colspan="2">Payments</td></tr>
<tr><td>Rs.</td><td>p</td><td>Rs.</td><td>p.</td></tr>
<tr><td colspan="2"></td><td colspan="2">3,11,197.35</td></tr>
<tr><td>Adjustments by transfer</td><td colspan="2">(–) 10,471.50</td><td colspan="2"></td></tr>
<tr><td>Controlled Total 3</td><td colspan="2">3,27,297.25</td><td colspan="2">3,27,297.25</td></tr>
</table>

State Accounts

(i) Opening balance 48,148.85

Receipts

(ii) Receipts (State) (detailed under relevant heads)	3,25,991.35
(iii) Adjusting account between Central and State Governments	
Net receipts on behalf of the Central Government (cash transactions only, i.e. excluding the amounts of adjustments by transfer)	3,11,197.30
Controlled Total 3	6,85,337.50

Disbursements

Payments (State) (including unclassified items and transactions on behalf of other States) (detailed under relevant heads)	6,57,343.65
(v) Adjusting account between Central and State Governments—	
Net disbursement on behalf of Central Government	Nil
Adjustments by transfer	(–) 10,471.50
Controlled Total 2	6,46,872.15
(vi) Closing balance	38,465.35
Controlled Total 3	6,85,337.50

NOTE (1)—In the case of treasuries cash business of which is conducted by the Bank, the rules laid down in Chapter XX will be followed.

NOTE (2)—The amount to be shown against the head "Adjustments by transfer" is to be taken from columns 4 and 5 of the check registers of transfer payments, Central and State (See paragraph 445-H) respectively, e.g. taking that the following transactions appear in check registers :

	Deduct amounts creditable to—	
	State Government	Central Government

	4		5	
I-Check register of transfers (State)	Rs.	P.	Rs.	P.
II-Check register of transfers (Central)	159.25		10,630.75	

The amount to be shown against the head "Adjustments by transfer" will be the difference between the totals of columns 4 and 5 of the two check registers (State and Central) viz. Rs. 10,471.50. The amount will be shown as a minus receipt in the Central closing abstract and as a minus disbursement in the State closing abstract.

NOTE (3)—The Treasury Officer has no difficulty in applying an effective check upon the cash account when it is laid before him. Its opening and closing balance are not deductions from accounts, but are statements of fact certified by the District Officer to have been verified by actual enumeration of coins. Does the difference between the receipts as shown in this cash-book and the amount shown in the list of payments account for the difference between these facts ? Do the entries from the registers agree with the totals of the details of these books ? If, at any time, the Treasury Officer be unable to compare all, at least he may compare the entries in the plus and minus memoranda of deposits, stamps, etc. with the entries in the accounts, e.g, the plus and minus memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000: if the credit in account be less, where is the receipt from another Treasury for stamps supplied ?

461-A. The entire cash balance held in the Treasury (including the currency chest balances) as it stood on the last working day of the month should be verified, by actual count, on the first working day of the following month, by the District Officer personally or, in his absence, by some other gazetted officer as laid down in paragraph 411 B. The detailed procedure for verifying the cash balance and preparing the cash balance report will be found in the Central Treasury Rules.

NOTE (1) –In the case of Sub-Treasury balances, the entire cash balance of the Sub-Treasury (including cash held in the currency chest) shall be verified by actual count by the officer in charge of the Sub-Treasury and the certificates of verification submitted along with the daily sheet in accordance with rules contained in Chapter LXXII of the Revenue Manual and the Central Treasury Rules.

NOTE—(2) Any amount found surplus either in treasury balances or currency chests in non-banking treasuries and sub-treasuries should be brought to account under the relevant major head.

Accounts and Returns to the Accountant General

462. The cash account, the list of payments, and the various schedules, which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant General, on the fifth day of the following month; the first schedules of payments with vouchers should already have been despatched vide paragraph 445 (2) (vi).

Any avoidable delay on the part of any District Officer in the despatch of his accounts will be viewed by the Government with severe displeasure.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. The vouchers pertaining to each schedule of account be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched; before despatch of the list of payments and schedules, the Treasury Officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specific remittance.

3. The bills for the pay and allowances of a gazetted officer who is about to retire or to proceed on leave out of India should be submitted to the Accountant General, for special audit, on the date of payment or as soon afterwards as his intention becomes known to the Treasury Officer.

463. The cash–balance report for the last day of the month prepared in the manner indicated in the Central Treasury Rules should be sent to the Currency Officer, Kanpur on the due date.

NOTE—District Officers should pay special attention to the rules in the Central Treasury Rules regarding the verification and certification of the monthly cash balance and to the signing of the monthly cash account.

464. In addition to the returns referred to in paragraphs 462 and 463, plus and minus memoranda must be submitted with the monthly account showing the transactions on account of deposit (paragraph 555), of local funds (paragraph 721) of each kind of stamps (general, adhesive, bill, court-fee, postage stamps) and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards postage stamps advanced to heads of departmental telegraph offices and stamps sent to other Treasuries or sub-depots), and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the Treasury memoranda may also, with

advantage, be required of the outstanding balances of any class of advances which the District Officer has authority to make (e. g. land improvement advances). For all these, the same form may be used, showing in vertical columns (1) Name of fund or stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total (5) Deductions from balance, (6) Balance at end of month.

NOTE—(1) The plus and minus memoranda should be submitted in such separate parts as may be determined by the Accountant General. Those relating to particular departments should be furnished, wherever this is possible, on the reverse of the receipt schedules concerned.

NOTE—(2) No difference should exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from, balance should be made by a special entry to be explained by a foot-note.

NOTE—(3) At the time of certifying the plus and minus memorandum of stamps, the Treasury Officer should tally the closing balance in the memorandum with those in the double lock register after actually referring to the relevant registers in accordance with the procedure laid down in note to paragraph 217 of the Stamp Manual, and in token of such verification every month, the Treasury Officer should record the fact in the double lock register.

465. Notices should be posted up conspicuously in the office of the hour at which the Treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work in order to give time for closing and agreeing the accounts.

NOTE—If any rule or order requires that the Treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

466. Treasury Officers should themselves see that notices which they are required to exhibit, under standing orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small silver coin, nickel and copper, are exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the Treasury can offer.

Treasury Inspection

467. Each District Treasury will be inspected by a gazetted government servant of the audit department once every year.

468. A brief report of each inspection will be drawn up and sent to the District Officer concerned. The report will be in two parts, one relating to currency,

resource and public debt matters and the other dealing with other points. The Accountant General will also send a copy of the first part of the report to Currency Officer, Kanpur. The District Officer will pass such orders as he considers necessary on the report and send a copy of the orders to the Accountant General and a copy of the orders on the first part to the Currency Officer. The Currency Officer will forward his copy of the report and the orders thereon to the Accountant General indicating whether, so far as matters dealt with by the Reserve Bank are concerned, the action taken is adequate or whether any further action is required. The Accountant General may refer to the Commissioner of the Division any matter brought to notice in the report which he considers should receive attention by the Commissioner or in respect of which he considers that the action taken by the District Officer is inadequate. He should report to the Government all important irregularities and points which are not settled by reference to the Commissioner.

The general result of the inspections and the final orders passed thereon both in regard to Parts I and II will be summarised by the Accountant General and included in his Annual Review on the working of Treasuries.

469. Under Treasury Rule 4(5), no portion of the responsibility for the proper management and working of Treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of Treasuries by officers of the Indian Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

469-A (1) Each District Treasury should be inspected by the Commissioner of the Division and the District officer once in two years during the rainy season. The District Officer's inspection should be so timed that a copy of his inspection note is available to the Commissioner when he comes to inspect the Treasury. Appendix XXI contains list of questions for the guidance of inspecting officers. List I contains questions which should be answered by the Commissioner, while as many as possible of the questions in List II should be answered by the District Officer. The inspecting officer is at liberty to extend his inspection to other points out mentioned in the two lists. Copies of the inspection notes with a memorandum showing the action taken on them should be forwarded (in the case of an inspection by the District Officer through the Commissioner) to the Finance Department of the Government and the Accountant General for information.

(2) Each District Treasury should also be inspected by Director, Treasuries and Accounts, or the officers of the Directorate, Treasuries and Accounts, authorised by him in this behalf, twice every financial year. One of the inspections should be detailed one and after prior intimation to the Treasury Officer. The other inspection should be made as a surprise visit on any working day. Copies of the inspection notes should be sent to the Treasury Officer, District Officer and the Government in the Finance Department. A memorandum showing the action taken on them

should be forwarded by the Treasury Officer through the District Officer to the Director, Treasuries and accounts who, in turn, would invite attention of the Government in the Finance Department towards matters which deserve attention of the Government or towards important irregularities noticed during the inspection, if necessary.

(3) Each Sub-Treasury in the district should be inspected by the Treasury Officer twice every financial year. One of the inspections should be a detailed inspection and may be done either on a working day or a holiday. The staff of the Sub-Treasury should be duly informed of the date of inspection in this case. The other inspection should be made as a surprise visit which must be done on a working day. Inspection notes should be submitted to the District Officer who should see that the inspections of the Sub-Treasuries are carried out regularly by the Treasury Officer and that inspection notes are submitted to him for necessary orders. The District Officers should make enquiries about this at the time of their inspections of the Treasury and the Sub-Treasuries.

NOTE—A general inspection of the Sub-Treasuries may also be made by the Sub-Divisional Officers and the District Officers during their winter tour.

ANNEXURE

(See paragraph 413)

Instructions for the classification of remittance of treasure

Nature of remittance	Method of accounting
(1) Remittances from a Sub-Treasury to the Sadar Treasury (where there is no Bank).	Not to be shown in the list of payments or cash accounts but watched through accountant’s daily balance-sheet.
(2) Remittances from a Sub-Treasury to the Sadar Treasury (where there is a Bank).	Local cash remittance (State)
(3) Remittances from a District or Sub-Treasury to another transfer in the same State.	Local cash remittance (State)
(4) Remittances from or to a District or Sub-Treasury to or from a Treasury in another State.	Foreign remittance in the "Central" account.
(5) Remittances from Treasury to	Local cash remittance in the State

currency chest and vice versa against opposite Treasury in the same State.	account.
(6) Remittance from Treasury to currency chest and vice versa against opposite transfers made at places in another State and vice versa.	Foreign remittance in the "Central" account.
(7) Small coins withdrawn from or deposited in a depot.	As small coin depot remittances in the "Central" account.
(8) Small coins remitted (after withdrawal from the small coin depot) to another Treasury within the State.	
There will be two transactions in such cases :	
(i) For withdrawal from depot.	As small coin depot remittances in the "Central" account.
(ii) (a) For remittance of above to another Treasury or Sub-Treasury within the State.	As local cash remittance in the "State" account.
or	
(b) For remittance of above to another Treasury or Sub-Treasury beyond the State.	As foreign remittance in the "Central" account.
(9) Receipt of small coins in response to item 8 (ii) (a) above.	As local cash remittance in the "State" account.
(10) Remittance between a small coin depot in one State and Treasury in another.	As foreign remittance in the "Central" account.
(11) Remittance of small coins between two small coin depots.	Will not pass through the Treasury accounts.
(12) Remittance of uncurrent coins from a Treasury to a central collecting Treasury for final transmission to mint.	As a local cash remittance in the "State" account.
(13) Remittance of uncurrent coins from the central collecting Treasuries to mint.	

There will be two transactions of these remittances:

(i) Remittance of uncurrent coins received from other Treasuries within the same State.	As a receipt item of the local cash remittances in the "State" account [vide (12)]
(ii) Remittance of unscurrent coins sent from central collecting Treasuries to mint.	As a payment item of foreign remittance in the "Central" account.

In this connection, the following points should carefully be observed :

(i) The actual dates of currency chest transactions as reported to Currency Officer, Kanpur should be correctly noted in the schedules.

(ii) Each single transaction (whether cash or currency) should be shown separately and not mixed up with any other transactions.

(iii) The transactions relating to "Deficiency found in remittance" which are often included in the cash remittance schedule) should not be shown in these schedules, but in the schedules for "Miscellaneous Debt and Remittances."

(iv) The advance copies of cash remittance schedules, both Receipt and Second list of payments (Central and State), should be sent in a separate cover (marked for Accountant General, D. H. Department) punctually on the first of every month. If there be no transaction a "nil" schedule should invariably be furnished.

BACK HOME

CHAPTER XX

SPECIAL RULES FOR TREASURIES THE BUSINESS OF WHICH IS CONDUCTED BY THE BANK

General

469-B. At places where there are offices of the Reserve Bank of India, viz. Bombay, Calcutta, Madras and Delhi, the treasury business is, for the most part, conducted by the Reserve Bank of India. At other places, where there are branches of the State Bank of India, which act as agents of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act (Act II of 1934),

the treasury business is conducted by those branches of the State Bank as agents of the Reserve Bank of India.

In addition to the four places mentioned above, the Reserve Bank maintains Agency of its Banking Department at Kanpur, in charge of a Currency Officer who is an officer of the Reserve Bank. This agency deals with limited classes of transactions, e.g. those connected with Supply Bills and Currency Telegraphic Transfers. The ordinary work connected with the receipts and disbursements on Government account is dealt with by the branches of the State Bank of India at this place.

470. The following rules for the guidance of Collectors and Treasury Officers and the officers of the Bank in conducting the business of the Treasuries include information on most points likely to arise. The term "Collector" includes the government servant in charge of the Treasury, by whatever designation he may be called.

471. In cases of doubt, and as a general rule, the usage hitherto observed at the local Treasury will be followed in respect of all government transactions, with the Bank.

472. On all printed and manuscript forms or documents used in connection with Government business at the Bank, the words "General Treasury" are never used, as those words do not correctly represent the relation of the Government to the Bank (See Annexure ‘A’ to Appendix II, Part I of this volume). Any other erroneous expressions which misrepresent this relation should be carefully avoided by all Government servants and by the Bank itself.

472-A. In the event of the Agent of a branch of the State Bank of India or any of its subsidiaries which conduct treasury business, dying or becoming suddenly incapacitated for duty and it being not possible for the State Bank, or its subsidiary to make immediate arrangements for the transaction of business at the branch, the Government official named hereafter should, provided the concerned Bank has by prior arrangement requested that he should do so, at once

(a) visit the Bank in person, take over the keys of the strong-room and other receptacles of treasure, notes or books and ensure that the strong-room is properly secured and direct the guard to report to him ;

(b) telegraph information of the occurrence to the Local Head office/Head office of the concerned Bank; and

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

The responsibility for performing the functions herein stipulated should, in the first instance, be primarily that of—

(i) the Collector or the District Officer at the district headquarters.

(ii) the Sub-Divisional Officer/Tahsiladar at Sub-Divisional/Tahsil headquarters, as the case may be.

The concerned Government official should on no account take any action in regard to the Bank's private business, which together with such treasury business as is not of an urgent nature, may remain in abeyance till a responsible official of the concerned Bank takes charge of the branch.

When it is impossible for the concerned Government Official to take the action mentioned above in person, e.g., on account of absence in camp, he may delegate his functions in this connection to any other Government official not below the rank of a permanent Sub-Treasury Officer who is within easy reach of the branch; he should nominate such Government official for this purpose specially on each occasion when necessity arises.

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

Accounts

473. The books and accounts to be kept by the Bank will consists of—

The scroll cash-book, being the primary record.

A daily account of the receipts and payments made up for the despatch to the Collector.

An account in the general ledger in the name of the State or Central Government, as the case may be, (See paragraph 505A). A pass-book to be daily forwarded to and returned by the Collector.

474. In the scroll cash-book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book and the total of each side will form the daily entries in the general ledger.

Daily Returns

475. In the daily account, such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the Treasuries. The daily account will be prepared everyday and the Manager or Agent, as the case may be, after satisfying himself as to its accuracy, will docket and forward it to the Collector, with the register of daily receipts and payments and with all the appertaining vouchers and chalans at the close of the day. The net amounts of payments only are to be entered; that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction and not the gross amount of the demand.

NOTE—(1) It is of importance that these documents be secured in a locked box when sent by the Manager or Agent, as the case may be, to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

NOTE—(2) With the concurrence of the Accountant General, the daily account may be submitted on the morning following the date to which it refers instead of at the close of the same day. The Treasury accounts of a day must, however, include the Bank accounts of the same day and should not be closed till such inclusion.

476. Care should be taken that vouchers sent to the Collector are conspicuously marked by the Manager or Agent, as the case may be, with the word ‘paid’. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

477. The register of daily receipts and payments has seven columns for (1) the date, (2) total receipts for the day, (3) the total payments of the day, (4) the total number of Chalans (in figures and words), (5) the total number of Vouchers (in figures and words), (6) the initials of the Manager or Agent, as the case may be, and (7) the initials of the Collector. It will be written up and forwarded with the daily account to the Collector, (vide paragraph 475), the entries being certified by the initials of the Manager or Agent in the 6th column. The Collector will check receipts and disbursements columns of the daily account, agree their totals with figures entered in the register and examine the vouchers. He will also ensure the correctness of total no. of chalans and vouchers enclosed and after initialling in the 7th column of the register in token of his verification, will return the register to the Manager or Agent the same day or the following morning.

Revenue Receipts

478. Any one who has money to pay on account of government dues will tender the amount at the Bank accompanied by a chalan in triplicate/duplicate, as the case may be, which will be supplied by the department concerned of the Government to the intending depositors with relevant head of account etc., duly filled in. The government servant entrusted with the duty of examining the chalans in each department will, after examination, mark the chalans as "Depositor's Copy", "Departmental Copy" and "Treasury Copy". After satisfying himself that the chalans are in order, the chalans will be laid before the head of the office or an officer of the department authorized by the head of the office in this behalf to sign the order to the Bank to receive payment in the last column of chalan form. Specimen signatures of such officers should have been previously furnished to the Bank. Thereafter, the chalans will be made over to the intending depositor who will then proceed to the Bank to deposit the money. The "Depositor's Copy" of the receipted chalan will be returned to the depositor by the Bank. The "Departmental Copy" and the "Treasury Copy" will be sent by the bank to the Treasury with the daily accounts. The Treasury Officer will send the "Departmental Copies" received from the Bank to the departmental officer concerned on the next working day accompanied by a statement of chalan-wise particulars of deposits. Chalans are valid only for a period not exceeding ten days; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the officer who signs the order to the Bank to receive payment.

Notes—(1) Chalans pertaining to deposits under certain heads of accounts need not be signed by the departmental officer vide exceptions below paragraph 32 (iii) of Part I.

(2) In all the copies of the treasury chalan, the receiving Bank should express the amount received both in figures and in words.

(3) The acknowledgement on the Treasury chalan for moneys received may be signed by the authorized officer of the Bank under his full signature only in the original and such other copies as are required to be returned to the tenderer, the acknowledgment in other copies may be merely initialed by him.

Exception- The amount pertaining to Sales Tax will be tendered at the Bank accompanied by a chalan in quadruplicate. The two copies of the chalan marked 'To be retained by the dealer' and 'To be submitted by the dealer to the Sales Tax Officer with the return or with the application', respectively will be returned to the depositor after acknowledging the receipt of the amount on the chalan. The remaining two copies of the chalan marked 'To be retained in the Treasury' and 'To be sent by the Treasury officer to the Sales Tax Officer' respectively shall be sent to the Treasury Officer/Sub-Treasury Officer concerned with the bank scroll.

479. Cheques on local banks will be accepted in accordance with paragraph 25 of Part I. The preliminary acknowledgment for the receipts of the cheques will be in the form below :

"Received cheque no._____for Rupees_____drawn on_____

Bank	on account of
	as per chalan no.

There will be a daily clearance of cheques accepted and transactions will be included in the daily account submitted to the Treasury (Paragraph 475). If a cheque is dishonoured by the Bank concerned on presentation, the fact will be reported at once to the payer with a demand for payment in cash

Receipts of Public Officers

480. (Deleted.)

481. Cash receipts and deposits of the Forest and Public Works departments will similarly be received in accordance with the following rules :

	Chapter	Paragraph
Forest	XXVI	608-610
Public Works	XXIX	638

482. Forms required for use in connection with the receipt of Government money will be supplied to the Bank by the Collector.

483. Any monthly comparison of receipts between the departmental and Treasury Officer’s accounts will be certified by the Treasury Officer under paragraph 506

484. In the case of all other departments, fines, forfeitures and other miscellaneous receipts to be deposited by government servants will be forwarded by them daily to the Bank with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in paragraph 478, be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned receipted to the government servant concerned for record in his office.

NOTE—The original chalan may be in the form of a book rent daily for signature.

Deposit and Local Fund Receipts

485. The detailed account of local funds and registers of deposits are in the Collector's, magistrates and judge's offices, the Bank only receiving the amounts tendered in accordance with paragraph 478 and crediting them under their proper designation.

486. (Deleted)

487. (Deleted)

Civil Charges

488. (1) All charges for pay and allowances and contingent expenses of government servants of the civil establishments,–that is, judicial, revenue, medical, education, police, etc.–will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in register of payment orders issued, (warrant register) and will be numbered, dated and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order. In the case of Cheque Issuing Treasuries, a cheque of the net amount of the bill will be issued to the presenter and the bill will be retained in the Treasury. The Cheque will be paid at the Bank in accordance with the Collector's order regarding issue of cheques; the detailed procedure and the conditions as laid down in Appendix XXV should be followed

(2) The points to be checked by the Collector in bills for claims against Government are given in Appendix No. XXIII.

(3) The points to be checked and taken care of by a Drawing and Disbursing officer before and while presenting a bill for a claim against Government to the Collector are given in Appendix No. XXVI.

(4) In KAVAL towns, the Heads of offices/Drawing and Disbursing Officers shall present to the Collector the monthly bills on account of pay and allowances relating to their Establishment eight days before the actual date of their payment. The Collector will, after necessary serutiny, enface on the bill an order, as in sub-para (1), to pay the amount. At the top of the payment order, it should clearly be indicated by affixing rubber stamp that the payment shall not be made before the actual date the payment is due. The bills with such orders will be returned to the Heads of Officers/Drawing and Disbursing officers concerned five days before the actual date on which the payment is due so that they could be presented to the Bank and tokens obtained.

NOTE—When payment is desired wholly or partly in Bank Draft, a formal application should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill. If the Collector is satisfied that the grant of bank draft is permissible he will specify clearly in the pay order, the manner in which payment should be made.

489. In making payments on account of civil charges, the Bank is responsible only for strict adherence to paragraph 488 and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

In cases where the payee/endorsee does not find it convenient to receive payment personally, this discharge should be signed before the bill is presented at the Treasury. In such cases, the person through whom payment is desired to be made shall be required to produce a letter in Form No. 85 authorizing him to take the payment which should be carefully preserved by the Bank.

490. (Deleted)

Departmental Payments

491. (1) Letters of Credit issued under the rules may be acted on without further authority, the Bank observing the prescribed limitations.

(2) In cases not covered by Letters of Credit, the Banks will act only on payment orders signed by the Collector.

(3) Schedule registers in the Treasury Forms 60 (S) and 82A should be maintained in the Treasury for posting of cheques paid by the Bank and watching the daily balances in respect of Letters of Credit relating to the Chief Engineer, Public Works Department, Chief Engineer, Irrigation and Chief Conservator of Forests, etc.

NOTE—Where funds under a Letter of Credit are required only at Head-quarters, the Letter of Credit may be issued by the Treasury Officer to the Bank, but if funds are required both at the Headquarters and at a Sub-Treasury, the Treasury Officer will issue the Letter of Credit both on the Sub-Treasury and the Bank of the amount to be drawn against the Sub-Treasury and at Headquarters.

492. The rules regarding forest payments will be found in Chapter XXVI.

493. (1) Government servants of the Public Works and other Departments draw funds either by bills or by cheques.

(2) Bills will be cashed by the Bank only on payment orders endorsed thereon by the Collector.

(3) In respect of Cheques, Letters of Credit will be issued by the Collector but an officer in charge of a Division may regulate the drawings of Sub-Divisional Officers further through the Collector. (See also paragraph 645).

493–A (Deleted)

Refunds

494. Refunds of revenue, fines, etc. will be made by the Bank on bills bearing a payment order signed by the Collector, as in paragraphs 488 and 489.

Discount on sale of Postage and other Stamps

495. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under paragraph 478, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Dept.

496. Government promissory notes on which interest may be due will be presented to the Collector of the district, who having made the necessary examination and record under the rules in the Government Securities Manual, will give the holder an order on the Bank in the following form:

Pay to

Rupees ,being interest for

half-year at percent due on Government promissory note no of for Rupees

Collector

497. (Deleted)

Deposit Payments

498. (1) Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's account will be made on the order of the government servant on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must, therefore, apply to the government servant who received them, who, after examining the check register

and making the necessary record, will give the applicant an order for payment at the Bank. A magistrate's or judge's order must be taken to the Collector for countersignature before being presented at the Bank.

(2) Each court should duty intimate from time to time to the Treasury the amount of the lapsed deposits to be deducted from the personal ledger pass-book.

Bill Payments

499. (Deleted)

Treasure

500. The rules regarding (1) receipt and issue of coin and currency notes, (2) remittance of treasure from the Bank and the entertainment of extra potdars, if necessary, for the purpose, and (3) testing of remittances made to the Bank from the Treasuries are laid down in the Central Treasury Rules.

Currency of Payment Orders

501. Payment orders are valid only for a time not exceeding ten days, fixed by the Collector; if presented after the allotted time, they will be refused payment by the Bank until revalidated by the Collector. However, in the case of pay bills for a month passed for payment at the end of the same month by the Collector but made payable not before the first of the next month, the aforesaid period of ten days for the currency of the payment order will be counted from the first of the next month on which the payment becomes due.

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Miscellaneous

502. (Deleted)

503. The Bank will be kept open for the transaction of the treasury business on all recognized holidays, if so required by the Collector.

ADDITIONAL, RULES FOR DISTRICT OFFICERS

Registers of Chalans issued and Orders for Payment

504. The above rules state in what cases the Bank receives or pays money without the previous order of the collector and in what cases the previous order of the Collector is necessary. It is also prescribed that the Collector must maintain two registers in which to note these orders, viz. a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the land revenue department of the Collector's office, those of excise revenue by the excise department, and so forth.

Separate account for Central and State Governments

504-A. In accordance with the principles described in paragraph 445-A, the branches or agencies of the Bank undertaking cash business of the Treasury at District headquarters, will classify the daily receipts and disbursements on behalf of Government in two groups-Central and State—the latter embracing transactions not only on behalf of the Uttar Pradesh Government, but also on behalf of other States. The Bank will prepare the daily statements of receipts and payments separately for the Central Government and the State Government and send them to the Treasury Officer with supporting vouchers in accordance with paragraph 475. The Agent of the Bank should see that the total receipts and disbursements in respect of Central and State transactions included in the daily statement sent to the Treasury officer agree with the totals as shown in the Bank's daily schedule forwarded to the Central Accounts Office of the Bank at Nagpur. The net amount of payments only are entered; that is, when a deduction is made from the amount of a bill on account of income-tax, etc., the daily statements of the Bank show only the net amount paid after deduction and not the gross amount of the bill. (See paragraphs 444 and 444-A and B). It is important to note here that such deductions as are creditable to the Central Government made from the bills of the State Government are not taken into the account of the Central Government at the Bank. The necessary entries to be made in the cash accounts of the State and Central Governments are described in paragraph 505-D. The procedure outined above will apply also in the case of the Government transactions undertaken by the Manager, Reserve Bank of India, Kanpur.

Daily Posting of Accounts

505. When the daily account with the chalans and vouchers is received from the Bank, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have been already approved and registered by the Treasury Officer will first be marked off in the register of chalans issued and of orders for payment (Warrant Register), that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily account with its chalans and vouchers, into the cash-book, either direct or through some subordinate register, in the same way as is prescribed to be done by the accounts departments of Treasuries the cash business of which is not conducted by the bank.

NOTE—(1) In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in actual accounts.

NOTE—(2) The procedure mentioned in the above paragraph will also apply to the Siaha (Accounts) received from the Sub-Treasuries and also to the paid vouchers and the departmental copies of chalans (where there is such a provision) of the amount deposited at the Sub-Treasuries.

505-A. The Treasury Officer should keep two subsidiary registers of Reserve Bank Deposits, one for the Central Government and another for the State Government, in which he will post the net difference between the total payments and total receipts of each account as shown in the Bank’s daily accounts. The register is provided with three columns to show (1) the date, and (2) the net payments, or (3) the net receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date.

When the total receipts exceed the total payments, the difference will be posted in column (2), and when the total payments exceed the total receipts, the difference will be posted in column (3).

505-B. At the close of the month, the difference between the two columns of each register will be carried into the cash account or list of payments according as the difference represents net drawings from, or net payments into, the Bank during the month on account of the Government concerned and the net credit or debit should be taken to the head, "Deposits with Reserve Bank-Central" or "Deposits with Reserve Bank-State", as the case may be. This procedure will also apply to the transactions of the Sub-Treasuries, cash business of which is conducted by the Bank.

NOTE—(1) The rules laid down in paragraphs 445 A and B, 445E–445H in Chapter XIX apply to the banking treasuries mutatis mutandis.

NOTE—(2) Cheques presented direct at the Bank and paid by transfer credit should be included by the Bank as receipts and disbursements in its account sent to the Treasury. The latter should not treat them as transfer transactions and enter them in the check register of transfer payments.

505-C. Under paragraph 445-A, all officers authorized to pay into or draw money from the Treasury or the Bank should mark all chalans, vouchers, cheques, bills, etc. prominently at the top right-hand corner with the letter 'C' or 'S' for 'Central' or 'State', as the case may be. Any omission noted may be rectified before incorporation of the transactions in the Bank's accounts. Where such omissions cannot be rectified by the Treasury Officer or the Bank, the proper course in dealing with the unclassified bills, etc. is to accept them and classify them as 'State' pending adjustment by the Accountant General. This instruction also applies to unclassified instruments for deposit or withdrawal presented at the Bank. Treasury Officers should, however, bring to the notice of the officers concerned any frequent omissions of classifications on bills, chalans, etc.

If any voucher is incorrectly classified by the Bank, no correction in the Bank's account can be made after an intimation of the transactions has been sent to the Central Accounts Office. The necessary adjustments of such misclassified items will be made in accordance with the procedure laid down in paragraph 505-D.

505-D. (1) A register in Form no. 50B should be maintained at the Treasuries to note the misclassifications by the Bank. This Form is divided into two parts, viz. (i) Central transactions included in the State Statement, and (ii) State transactions included in the Central Statement so that separate totals may be struck agreeing with the accounts. The total receipts of the first kind should be taken in one lump sum in the Treasury cash-book for State receipts under the head 'Adjusting Account between Central and State Governments-Misclassifications by the Bank' and in the Treasury cash-book for Central receipts the misclassified items should be taken under the correct heads of receipts. In addition, a deduct entry under the head 'Adjusting Account between Central and State Governments-Misclassifications by the Bank' should be made on the receipts side of the cash-book of the Central transactions corresponding to the total amount taken to the same head in the cash-book of State receipts. In the same way, Central payments wrongly classified by the Bank as 'State' will be posted under the appropriate heads in the cash-book of Central payments set off by a deduct entry in lump sum under the head 'Adjusting Account between Central and State Governments' while the total amount of such misclassified disbursements will he posted in the cash-book of State payments under the identical head 'Adjusting Account between Central and State Governments'. Similar postings will be made of the items of State receipts or payments wrongly included in the Central Statement in the Central and State cash-books.

(2) In the cash account and list of payments, the following entries will be made :

The items of receipt pertaining to the Central Government misclassified by the Bank, as State should appear in the State Cash Account against the adjusting head "misclassifications by the Bank". A corresponding entry will also be made in the Central list of payments against the same adjusting head.

In the case of payments entries will be made in the State list of payments, against the adjusting head, and in the Central cash account under the relevant head. Similar entries should be made in the list of payments and the cash account in regard to State transactions misclassified by the Bank as Central.

505-E. The transactions of the Central Government occurring at non-banking Sub-Treasuries of banking Treasuries will be separately intimated to the Accountant General by the Treasury Officer monthly in the form prescribed in paragraph 445-D. For this purpose, a simple register should be maintained by the Treasury Officer in the following Form which will show the daily receipts and disbursements of the Central Government at the various Sub-Treasuries :

FORM

Register of receipts/payments on account of Central Government in Sub-Treasuries in the District of , for the month of ,19

Name of Sub-Treasury	Date	Receipts	Payments	Remarks
1	2	3	4	5
Total				

Intimated to the Accountant General on.....…….

This register will also enable the Treasury Officer to ascertain the amount of the net receipts and disbursements on account of Central transactions for the purpose of the closing abstract of the Cash Account. (vide paragraph 505F below).

505F. The Receipt and Payment Accounts of the Central and State Governments should be closed on last pages of relevant cash-books, every day in the following form as illustrated by the entries indicated below :

CENTRAL ACCOUNT

Central Receipts/Payments	Receipts		Payments	
	Rs.	P.	Rs.	P.
(i) Total Net Adjusted Receipts/Payments/				
	[a]		[b]	
Control Total 1	1,66,400.00		1,61,666.66	
(ii) Deposits with Reserve Bank :				
			[c]	
Sadar	— —		3,333.33	
	[c]			
Sub-Treasury 1	166.67		— —	
			[c]	
Sub-Treasury 2	— —		166.67	
Sub-Treasury 3	— —		— —	
	[c]			
Sub-Treasury 4	33.33		— —	
Sub-Treasury 5	— —		— —	
	[c]			
Sub-Treasury 6	33.33		— —	
Sub-Treasury 7	— —		— —	
Sub-Treasury 8	— —		— —	
Adjusting Account Between Central and State Governments :				

(iii) Net Debit/Net		
Credit on Account		
of Central Government:		
Sadar	— —	— —
	[d]	[d]
Sub-Treasury	333.33	1,333.33
(iv) Adjustments by Transfer		
C–C (—)	— —	— —
S–C (+)	——	——
	[e]	
C–S ( )	166.67	— —
(v) Misclassification by Bank		
		[f]
S–C (+)	— —	133.33
	[f]	
C–S (–)	166.67	— —
(vi) Control Total 2/	[x]	[x]
Control Total 3	1,66,633.32	1,66,633.32
(vii) Gross Unadjusted		
Receipts/Payments		
at Non-Banking	[g]	[g]
Sub-Treasuries	61,566.67	60,566.67
(viii) Bank Transactions :	[h]	[h]
Sadar	36,666.67	33,333.34

	[h]	[h]
Sub-Treasury 1	333.33	500.00
	[h]	[h]
Sub-Treasury 2	833.33	666.66
Sub-Treasury 3	— —	— —
	[h]	[h]
Sub-Treasury 4	33,333.33	33,366.66
Sub-Treasury 5	— —	— —
	[h]	[h]
Sub-Treasury 6	33,333.33	33,366.66
Sub-Treasury 7	— —	— —
Sub-Treasury 8	——	——
(ix) Deposits with		
Reserve Bank :		[c]
Sadar	——	3,333.33
	[c]	
Sub-Treasury 1	166.67	——
	[c]	
Sub-Treasury 2	——	166.67
Sub-Treasury 3	——	——
	[c]	
Sub-Treasury 4	33.33	——
Sub-Treasury 5	——	——
	[c]	
Sub-Treasury 6	33.33	——
Sub-Treasury 7	——	——

Sub-Treasury 8	——	——
(x) Net Debit/Net Credit of Central Government:		
Sadar	——	——
	[d]	[d]
Sub-Treasury	333.33	1,333.33

STATE ACCOUNT

State Receipts/Payments	Receipts		Payments	
	Rs.	P.	Rs.	P.
(i) Total Net Adjusted				
Receipts/Payments/	[i]		[j]	
Control Total 1/B.F.	6,64,666.67		6,61,466.67	
(ii) Deposits with				
Reserve Bank :			[k]	
Sadar	——		6,666.67	
	[k]			
Sub-Treasury 1	3,333.33		——	
	[k]			
Sub-Treasury 2	1,666.67		——	
Sub-Treasury 3	——		——	
	(k)			
Sub-Treasury 4	——		666.67	
Sub-Treasury 5	——		——	
	(k)			
Sub-Treasury 6	1,000.00		——	

Sub-Treasury 7		——	——
Sub-Treasury 8		——	——
Adjusting Account Between Central and State Governments :			
(iii) Net Debit/Net Credit at Non-Banking Treasuries/Sub-Treasuries :			
Sadar		——	——
		[d]	[d]
Sub-Treasury		1,333.30	333.33
(iv) Adjustments by Transfer			
S–S General		[1]	[1]
Transfer (—)		1,666.67	1,666.67
		[1]	[1]
Commission Stamp [—]		333.33	333.33
Commission		[1]	[1]
Water Mark	[ ]	33.33	33.33
Commission		[1]	[1]
Lotteries	[—]	133.34	133.34
			[e]
C–S	[—]	——	166.67
(v) Misclassification			
By Bank		[f]	——
S–C	[+]	166.67	[f]
C–S	[—]	——	133.33

(vi) Total Gross		
Unadjusted Receipts/		
Payments/Control	[y]	[y]
Total 2	6,70,000.00	6,66,666.67
(vii) Gross Unadjusted		
Receipts/Payments at		
Non-Banking	[m]	[m]
Sub-Treasuries	55,333.34	53,000.01
(viii) Bank Transactions :	[n]	[n]
Sadar	4,40,000.00	4,33,333.33
	[n]	[n]
Sub-Treasury 1	66,666.67	70,000.00
	[n]	[n]
Sub-Treasury 2	33,333.33	35,000.00
Sub-Treasury 3	——	——
	[n]	[n]
Sub-Treasury 4	34,000.00	33,333.33
Sub-Treasury 5	——	——
	[n]	[n]
Sub-Treasury 6	33,333.33	34,333.00
Sub-Treasury 7	——	——
Sub-Treasury 8	——	——
(ix) Deposits with		
Reserve Bank :		[k]
Sadar	——	6,666.67

	[k]	
Sub-Treasury 1	3,333.33	——
	[k]	
Sub-Treasury 2	1,666.67	——
Sub-Treasury 3	——	——
	[k]	
Sub-Treasury 4	——	666.67
Sub-Treasury 5	——	——
	[k]	
Sub-Treasury 6	1,000.00	——
Sub-Treasury 7	——	——
Sub-Treasury 8	——	——
(x) Net Debit/Net Credit on Account of Central Government :		
Sadar	——	--
	[d]	[d]
Sub-Treasury	1,333.33	333.33
(xi) Opening Balance/	[o]	[o]
Closing Balance	1,666.67	5,000.00
(xii) Grand Total/	[z]	[z]
Control Total 3	6,71,666.67	6,71,666.67

[a] Includes the per contra credits on account of item (iv) as well as receipts in Sub-Treasuries. This amount will be available from column-3, "Receipts" in register mentioned in paragraph 505-E.

[b] Includes Sub-Treasury payments as per column-4, "Payments" of register mentioned in paragraph 505-E.

[c] Represents the net difference of Central payment and receipts in Bank Accounts of Treasury and Sub-Treasuries. Figures will be available from register mentioned in paragraph 505-A.

[d] Represents net difference of payments and receipts in Non-Banking Sub-Treasuries. From register mentioned in paragraph 505-E, one can arrive at these figures. Item (iii) of State Account also corresponds to item (iii) of Central Account.

[e] Item (iv), "Adjustments by Transfer", Central to State of State Account corresponds to item (iv),"Adjustments by Transfer", Central to State of Central Account (See paragraph 445-H).

[f] In State Account, it represents the difference between the total of the transfer transactions in column 5 of the Check Register of State transfer payments and that in column 4 of the Check Register of Central transactions vide paragraph 445-H and Note (2) under paragraph 461. (See paragraph 505–D). In Central Account, the corresponding figures of State Account will be posted with sign reversed.

[g] Represents Non-Banking transactions of Central Government at Non-Banking Sub-Treasuries.

[h] Represents banking transactions of Central Government at Treasury and Sub-Treasuries.

[i] Includes receipts on account of State Government at Sub-Treasuries.

[j] Includes the amount debited to the State by per contra credit to the Central Government, vide item (iv) of Central Account (See paragraph 445 H) and amount paid on account of the State Government at Sub-Treasuries.

[k] Represents net difference of State Payments and receipts in Bank accounts of Treasury and Sub-Treasuries (See paragraph 505-A).

[l] Represents transfer from State to State. (See paragraph 445-H).

[m] Represents Non-Banking transactions of State Government at Non-Banking Sub-Treasuries.

[n] Represents banking transactions of State Government at Treasury and Sub-Treasuries.

[o] Represents opening and closing balances at Non-Banking Sub-Treasuries.

[x] Represents totals of items (i) to (v) above it and of items (vii) to (x) below it. Totals must be the same in closing abstracts of Central receipts and payments accounts.

[y] Represents totals of items (i) to (v) above it and of items (vii) to (x) below it.

[z] Represents totals of items (vi) and (xi). This Grand Total/Control Total 3 must be the same in closing abstracts of State receipts and payments accounts.

Monthly Receipts and Payments Accounts of the Central and State Governments, as rendered to the Accountant General in respective Cash Accounts and Lists of Payments, should be supported by closing abstracts as indicated below :

CENTRAL ACCOUNT

	Receipts		Payments	
	Rs.	P.	Rs.	P.
1. Total Net adjusted Receipts/ Payments / Control Total— 1	1,66,400.00		1,61,666.66	
2. Deposits with Reserve Bank	233.33		3,500.00	
3. Adjusting Account between Central and State Governments:				
(1) Net Debit/Net Credit on account of Central Government Transactions at Non-Banking Treasuries and Sub-Treasuries.	333.33		1,333.33	
(2) Adjustments by Transfer	(–) 166.67		...	
(3) Misclassification by the Bank	(–) 166.67 (+)133.33			
4. Total Gross unadjusted Receipts/ Payments/ Control Total— 2	1,66,633.32		1,66,663.32	
5. Grand Total/ Control Total— 3	1,66,633.32		1,66,633.32	

STATE ACCOUNT

	Receipts		Payments	
	Rs.	P.	Rs.	P.
1. Total Net Adjusted Receipts/ Payments/Control Total— 1	6,64,666.67		6,61,466.67	
2. Deposits with Reserve Bank	6,000.00		7,333.34	
3. Adjusting Account between Central and State Governments:				
(1) Net Debit/Net Credit at Non-Banking Treasuries/ Sub-Treasuries	1,333.33		333.33	
(2) Adjustments by Transfer	(–) 2,166.67		(–) 2,333.34	
(3) Misclassification by the Bank	[+] 166.67		[–] 133.33	
4. Total Gross unadjusted Receipts /Payments/Control Total— 2	6,70,000.00		6,66,666.67	
5. Opening Balance/Closing Balance	1,666.67		5,000.00	
6. Grand Total/Control Total— 3	6,71,666.67		6,71,666.67	

Advices on Certificates

506. Under paragraph 31–D of Part I, the advices of receipts or payments which, according to any rule, have to be sent to government servants or departments, and consolidated receipts or certificates of receipts or payments required by any rule, to be given to any government servant or department should be prepared in the

Treasury and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the Treasury accounts.

Treasury Returns

507. All Treasury returns, with the exception of those the Bank is instructed to furnish in this Chapter or under express orders of the Accountant General, should be prepared in the Treasury and not in the Bank.

CHAPTER XXI

PENSION PAYMENTS

Place of payment

508 (1). Under Treasury Rule 21, pensions payable in India may be paid in any district of the State.

(2) Central Government Pensioners, Railway Pensioners and Defence Services Pensioners will draw their pensions from the State Treasuries or through Public Sector Banks, as may be decided upon by Government in consultation with the Accountant General.

508-A. In case any pensioner drawing pension in this State desires to draw pension in another State, the payment may be authorized by the Accountant General in consultation with the Audit Officer of the State concerned.

Pension Payment Order

509. Payments of Pensions are made only upon Pension Payment Orders issued by the Accountant General. Payment of ad hoc relief/interim relief and additional relief sanctioned to pensioners of the State Government from time to time may, however, be made without any authority from the Accountant General except in the case of pensioners of Uttar Pradesh drawing their pensions in other States, in whose case payment authority from the Accountant General, Uttar Pradesh, will be required.

510. The Treasury Officer’s halves of Pension Payment Orders will be pasted in serial order in separate files, one for each class of pensions, such as service, political, assignments and compensations. The rules regarding these orders are in the Civil Service Regulations, Articles 939 to 943. The Treasury Officer will be personally responsible for the safe custody of these files in the Treasury.

NOTE—(1) When a male pensioner is specially exempted by the Government from personal appearance, the fact should be noted in his Pension Payment Order and in all cases of non-appearance of a male pensioner (Civil Service Regulation 945), a note will be made on the Pension Payment Order of the form in which proof was given, within each year, of the pensioner's continued existence : e.g., "Pensioner visited the Collector on" and the initials of the Treasury Officer or of the officer verifying the fact should be put against the note.

NOTE—(2) In commutation cases, the Accountant General will issue the authority for payment of the commuted value of the portion of pension commuted along with a fresh Pension Payment Order for the reduced amount of pension, to be payable with effect from the date of commutation. After the commuted money is paid, both the portions of the original Pension Pay-Order must be returned to the Accountant General along with the voucher for the commuted value with a separate Schedule.

NOTE—(3) If the Pension Payment Order received from the Account General's office related to a pensioner in whose favour an anticipatory Pension Payment Order has been issued, special care should be taken to return both halves of the anticipatory payment order together with the voucher for the first payment of the final pension to the Accountant General's office in a registered cover in advance of the treasury Schedule.

510 A. When a new Pension Payment Order/Gratuity Payment Order is received in the Treasury, the Treasury Officer will inform the Pensioner concerned by registered post within a week of the receipt of the papers inForm No. 86 and ask him to attend the Treasury alongwith the relevent documents.

(C. S. no. 81, dated February 13, 1984)

[Vitta (Lekha) Anubhag, File no. 16(2)-82]

Registers of Pension Payment Orders

511. (1) The Treasury Officer will keep a register in Form No. 51 of the Pension Payment Orders issued on his Treasury, which register will serve as an index to the files of orders referred to in paragraph 510.

(2) As soon as a new Pension Payment Order is entered in the register in Form No. 51, the Treasury Officer shall have an extract of the entry made out in accordance with the rules contained in Chapter 55 of the Manual of Government Orders and

send it to the Tahsildar within the limits of whose jurisdiction the pensioner may happen to reside. Subsequent changes pertaining to the entry shall also be intimated to the Tahsildar as soon as they occur. Detailed rules regarding maintenance of the list of pensioners at the Tahsils are contained in Chapter 55 referred to above and should be carefully observed.

512. The Treasury Officer should see that every new order is correctly entered in this register, and will put his initials in the column of "Name of pensioner", and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when both portions of the order are returned on account of death of a pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials.

513. Treasury Officers are authorized 10 renew Pension Payment Orders, without reference to the Accountant General in cases in which the pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or Collector's half are completely filled up. When a pensioner asks for a duplicate Pension Payment Order on the ground that the original order has been lost, stolen, destroyed or defaced, he should be required to submit a written application in which he should explain the circumstances in which the loss, theft, destruction or damage occurred. If the loss or damage is due to sheer carelessness or neglect on the part of the pensioner, a sum of Re. 1, being the renewal fee, must be recovered from him. If it is due to causes beyond his control and also in the case of used up Pension Payment Orders, the renewal fee of Re. 1 need not be charged. The renewed Pension Payment Orders should bear the old number, date and facsimile or signature, and the old ones should be retained by the Treasury Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order should also be made in the "Remarks" column of the register.

NOTE—The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Accountant General may allow filing by Sub-Treasury series when this course is found more convenient.

Manner of Payment

514. All Treasury Officers will, on the first appearance of a pensioner before them to take payment of his pension, note in the column "Residence" in the Collector's half of the Pension Payment Order any additional particulars regarding his correct address that may be thought necessary to ensure its easy identification in case of subsequent non-appearance. Steps should also be taken to ascertain and note similarly from time to time, as may be necessary, any change in the address entered.

NOTE—In the case of pensioners drawing their pensions through Bank or Agents, who have executed a bond of indemnity to cover pension payments, the personal appearance of the pensioner for the first time for taking over the Pensioner's half of the Pension Payment Order is not necessary. The Pensioner's half of the Pension Payment Order should, in such cases, be sent to the pensioner through Registered post and a written acknowledgment of the receipt of document be obtained by the Treasury Officer.

515. On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the disbursing officer and the signature to the receipt compared with the facsimile of the signature pasted on the original Payment Order. If the pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original impression already taken on the Collector's half of the Pension Payment Order. A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

NOTE—(1) In case of illiterate pensioners and pardanashin ladies, aequittances by seal marks attested by some known and respectable person, may be accepted in lieu of thumb-impression.

NOTE—(2) When the payment of a pension is required to be made at a Sub-Treasury, the Treasury Officer should obtain a fresh specimen signature and thumb impression of the pensioner on a piece of card board. He should compare them with the signature and thumb impressions attached to the Collector's half of the Pension Payment Order and after duly attesting them forward them together with a copy of the original Collector's half of the Pension Payment Order, to the Sub-Treasury Officer concerned.

NOTE—(3) Lepers, on account of the contagious nature of their disease, may be paid their pensions without being called on to produce a Pension Payment Order or a bill. They will simply appear before the Treasury Officer who, after satisfying himself as to the identity or the pensioner, will instruct one of his clerks to draw up a pension bill form on which payment will be made atonce, and the bill will then be stamped by the Treasury Officer as having been paid in his presence. The fact that payment has been made will also be recorded on the Treasury copy of the Pension Payment Order under the initials of the Treasury Officer.

In the case of those leper pensioners who are unable to move or are not allowed to appear before the Treasury Officer on medical grounds, their pensions may be remitted by postal money order or paid through a responsible person, e.g., Gram Pradhan of the village, before two respectable witnesses.

516. Special risk of fraud exists in the payment of pensions of women who do not appear in public. Special care should, therefore, be taken in identification in these

cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village or pargana.

517. Pensioner's receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash-book and list of payments), or on a single bill (form no. 522) for all on account of each class of pensions. On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate Treasuries (Civil Service Regulation, 952). If payment is made to another person authorized to receive it, the name of the payee should be entered in the separate receipt. On all such documents should be entered the number of the entry in the bill.

518. (1) A life-certificate must accompany every pension bill which is not personally presented, except as specified in Article 949, Civil Service Regulations. When payment is made on a life-certificate, it should be made only for months completed on or before the date of the certificate.

(2) Since a Treasury Officer is personally responsible for any payment wrongly made, he should satisfy himself that the life-certificate accompanying a bill is genuine Unless, therefore, a life-certificate is signed by a person authorized under Article 945 or 946, Civil Service Regulations, whose signature is known to the Treasury, it must be attested by another responsible government servant, or by some other well known and trustworthy person whose signature is known to the Treasury.

NOTE—(1) A life- certificate which is singed by a magistrate (including an honorary magistrate) of any district exercising magisterial powers in any part of Uttar Pradesh and which bears the seal of his court, should be accepted, even if the signature of the magistrate is not known to the Treasury.

NOTE—(2) In the case of sick and infirm pensioners of the Burma Military Police, life-certificates given to them by Indian Officers of Commissioned Rank or other officers mentioned in paragraph 12 of the Instructions for the payment of Military Pensioners should also be accepted.

Verification of continued existence of Civil Pensioners

518–A. (1) In the case of all such pensioners who do not appear at the Treasury to receive their pension, but send their pension bills accompanied by life-certificates signed by persons authorized under Article 945 or 946, Civil Service Regulations, the Treasury Officer must take precautions to prevent impositions and, as required by Article 947, Civil Service Regulations, must at least once a year require proof

independent of that furnished by life-certificates of the continued existence of the pensioner. But, for this purpose, no pensioner need be required to appear at the Treasury if the usual life-certificate which accompanies the first bill presented on or after April 1 is countersigned by a second responsible government servant or by some other well known and trustworthy person whose signature is known to the Treasury.

NOTE—The Disbursing Officer may, at his discretion and for reasons to be recorded, privately identify and verify the continued existence of a pensioner, and dispense with his personal appearance prescribed in this rule but this power shall be exercised only in special cases such as of those who held high offices before retirement.

(2) A pensioner of any description resident in India drawing his pension through banks or agents who have executed a general bond of indemnity (vide list under paragraph 103 of the Financial Handbook, Volume V, Part I) or a special bond of indemnity to cover pension payments made to a particular pensioner or class of pensioners from a particular station or stations need not be required to get the life-certificate accompanying the first bill presented on or after April 1 (vide Article 949 (b), Civil Service Regulations), countersigned in the manner prescribed in sub-para (1) above, but such countersignature will be necessary if the pension is drawn through a bank or agent that has not signed any bond of indemnity. The monthly life-certificate furnished with a pension bill will require the attestation prescribed in sub-para (2) of paragraph 518 above in every case where the pension is drawn through a bank or agent that has not executed any bond of indemnity.

NOTE—(1) In the case of pensioners drawing their pensions through banks or agents, who have executed a bond of indemnity to cover pension payments, it is not necessary that the signature of the person, who has given life-certificate, should be known to the Treasury as the banks or agents will be responsible for seeing that the signature of the person, who has given life-certificate, is genuine.

(2) Bills relating to pension claims which are presented by the pensioners through their banks or other agents who have executed requisite indemnity bonds may be accepted at the Treasuries/Sub-Treasuries during the last four days of the month to which the claim related including the month in which a life certificate is required to be produced, the payment for such a month, however, being made only on production of life certificate for the particular month.

Miscellaneous

519. In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government

through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

520. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

521. A declaration in the following Form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June :

"I hereby declare that I am not married, and that I have not been married during the past half-year"

————————Widow (of the late

————————— Daughter (

"We certify to the best of our knowledge and belief that the above declaration is correct."

NOTE—(1) The production of a widowhood certificate may be dispensed with in the case of Indian widows after they have attained the age of 40 years. Pensions in such cases should be paid on the unsupported testimony of the pensioners that they have not remarried. The written statement of the pensioners should be attached to the bills for pension paid for December and June.

When a female pensioner whose pension is terminable by marriage is reported to have remarried or to be living in circumstances equivalent to remarriage but denies the fact, the matter should be reported to Government immediately.

NOTE—(2) The declaration should be signed by two well-known persons or at the discretion of the Treasury Officer by a person of any of the following categories :

(1) A serving or pensioned Indian officer of commissioned rank.

(2) A person who is authorized to issue a life certificate to a pensioner under Article 946 of Civil Service Regulations.

(3) Gram Pradhans holding office as such under the U. P. Panchayat Raj Act, 1947.

522. (Deleted)

523. (1) Pension can be drawn for the day of a pensioner's death; the hour at which death occurs has no effect on the claim. Any person claiming as the heir of a

deceased pensioner should 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.

(2) The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 959-961.

NOTE—Rule 2 under paragraph 97 of Part I regarding last payments of pay and allowances applies here also.

(3) The District Officer may, in cases in which he is authorized to order payment under Article 960, Civil Service Regulations, determine, if necessary, the shares of the legal heirs of a deceased pensioner after proper inquiry and may order the payment of the arrears of pension to be made in the manner that he thinks best in the circumstances of each case, i.e., partly or wholly in cash or by money order. Payment can, therefore, be made in cash, if the payees attend the Treasury in person; otherwise by money-order at their own cost. This also applies to heir or heirs who are pardanashin ladies or when the amount to be paid is incommensurate with the money and time involved in the journey by the heir or heirs.

524. District Officers should furnish each officer in charge of a police station in their districts, in June each year, with a list of pensioners residing within the limits of his jurisdiction, with instructions to report, without delay, the death or disappearance of any pensioner to the Tahsildar, who should take steps to verify the statement and report the matter.

525. When a Treasury Officer reports the non-appearance of a pensioner, an inquiry is to be made as to the cause. It is, therefore, necessary that the nearest relative or friend with whom the pensioner was living should be ascertained, and that such relative or friend should ordinarily be held responsible for reporting the death or disappearance of the pensioner.

526. A certificate of non-employment is printed in Form no. 52 and should be signed by all pensioners. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government Establishment or in an establishment paid from a local fund, during the period for which pension is claimed, he should furnish the necessary particulars therein ; and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

527. (Deleted)

528. Every payment is to be entered (Civil Service Regulations, Article 943-2) on the reverse of both portions of the order and attested by the signature of the

disbursing officer; in case of pensions paid at a Sub-Treasury (Civil Service Regulations, Article 952) where will be found only a copy of the order with the District Officer's order thereon, the Sub-Treasury Officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the Headquarters Treasury will, from the receipt, make the necessary note on his original of the order.

529. (1) Pensions not drawn for three years in the case of those adjustable under "266-Pension and other Retirement Benefits" cease to be payable at the Treasury without the prior sanction of the Accountant General. Arrears of pension due in case of a deceased pensioner also cease to be payable by the Treasury Officer, if they are not claimed within one year of the pensioner's death. The Treasury Officer should sort out such cases by examining the files of civil Pension Payment Orders every month and return his halves of the Pension Payment Orders to the Accountant General along with the statement mentioned in sub-para (2) below.

(2) The Treasury Officer should submit to the Accountant General, every six months, a statement of cases of failure to draw pension. The statement should be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years and the other part showing the names of 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, should be stated against each name.

Payment of Pensions by postal money-order

529-A. (1) Subject to the provisions of sub-para (2) below, the payment of pensions, including Family Pensions, not exceeding Rs. 500 a month, shall be made by postal money-order. In doing so, the following rules shall be observed:

Rules

1. When a pensioner, other than the pensioner covered by sub - para (2) below, who has been sanctioned a pension not exceeding Rs. 500 per month, presents himself in the Treasury or Sub-Treasury, for payment of the pension his copy of the Pension Payment Order, along with the declaration to obtain payment through money-order, should be obtained from him and the Treasury Officer or Sub-Treasury Officer should then identify the pensioner as laid down in paragraph 515 above. After this has been done, he should paste the declaration and halves of the Pension Payment Order in a register headed "Pensions payable be money-order". On a date, not later than the 24th of the month for which the payment of the pension is to be made a Treasury or Sub-Treasury office clerk deputed for the purpose should make out a money-order form·for each pension recorded in the register mentioned above, less money-order commission, and make corresponding

payment entries in the tableat the back of the Pension Payment Order. The Treasury Officer or Sub-Treasury Officer should sign the money-order form and initial the entries on the back of the Pension Payment Orders after carefully comparing the three documents.

(i) Every money-order form should be stamped prominently by the Treasury or Sub-Treasury office clerk with the words "Pension Payment" with a red ink stamp. Similarly, the money-order acknowledgment should be stamped with the words "on account of pension for.....", the month to which the pension relates being filled in manuscript at the time of issuing the money-order.

(ii) The money-order forms should be carefully prepared and corrected and complete information should be given as to the name and address of the payee. The post office will not be responsible for wrong payments caused by the carelessness of the remitter in this respect.

(iii) The Treasury Officer or the Sub-Treasury Officer shall ensure that the preparation of the money orders is taken up from 10th of each month and all the money orders are, along with the required list/certificate, despatched together to the Post Office by the 25th of the month for which the pensions are to be paid. On each money order form will be enfaced the words "Not payable before the first of the next month" so that payment of pension is not made earlier than the first of the next month by the Post Office.

2. The Treasury or Sub-Treasury Officer will watch for the payee’s acknowledgment for all remittances and should compare the signature on the payees’ acknowledgment every month with the pensioner’s signature on the Pension Payment Order.

NOTE—A minute comparison of thumb-impressions of illiterate payees is not necessary. The Treasury or Sub-Treasury Officer should, however, satisfy himself by an examination of the money-order receipts that an illiterate payee has given thumb-impression on the money-order receipt in the presence of a literate witness whose signature should also appear on the receipt.

3. The Treasury or Sub-Treasury Officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the months of January and July each year a certificate to the effect that the pensioners were actually alive on the date on which the pensions were remitted to them.

NOTE—The District Officer should determine, on a consideration of local circumstances, what arrangements should be made to ascertain deaths and should lay on some village official the responsibility of reporting promptly the death of a pensioner whose pension is paid by money-order.

4. Ordinarily, the pension for the next month should be sent by money-order only after the receipt of the acknowledgment of the money-order for the pension of the last month. If the return of the payees' acknowledgment is delayed longer than ten days from the date of issue of the money-order, or if a complaint is received regarding non-payment, the Treasury or Sub-Treasury Officer should forthwith make inquiries from the Post Master concerned. The pension for the next month should, however, be remitted by money-order without waiting for the acknowledgment but the remittance of pension for the month thereafter should be held up for so long as the Treasury or Sub-Treasury Officer is not fully satisfied that the pension has been received by the Pensioner. He will make personal contacts for this purpose.

5. It will not be necessary to prepare separate pension bills for pensions paid by money-order. The payments should be shown in a separate schedule which will serve as a voucher. On this schedule, the Treasury or Sub-Treasury Officer should give a certificate in his own handwriting to the effect that he has satisfied himself that all amounts noted in the schedule have actually been remitted by money-order.

6. The amount to be remitted will not be paid to the post office in cash, but by transfer to the credit of the post office. The money-order forms should be sent to the post office with a certificate by the Treasury or Sub-Treasury Officer that the amount of the money-order and the commission thereon has been credited to the post office in the Treasury (or Sub-Treasury) accounts by transfer.

NOTE—The words, "Adjusted by book transfer" should invariably be written in red ink across the money-order form and the amount of money-order with the commission due must be specified in the certificate prescribed above.

7. In the schedule of payments for the succeeding month, the Treasury or Sub-Treasury Officer should give the following certificate:

"Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all payees' acknowledgments in support of these payments and have filed them in my office".

8. In the schedules for January and July of each year, the Treasury Officer should also furnish the following additional certificate:

"Certified (1) that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a Local Fund during the past six months, and (2) and I have obtained from each female pensioner whose pension is terminable on her marriage, declaration in Form 52A of the Financial Handbook, Volume V, Part II, that she is not married and that she has not been married during the past half year."

9. Once every year in April or October all pensioners whose pensions are paid by money-order shall be required to attend the Treasury or Sub-Treasury in person so as to enable the Treasury or Sub-Treasury Officer to satisfy himself that payments have been made correctly and also to fulfil the requirements of paragraph 531 below and Article 947, Civil Service Regulations. On such occasions, the payment of pension for the month of March or September may be made to the pensioner in cash.

NOTE—Female pensioners whose pensions are terminable on marriage or remarriage, and who elect to have their pensions paid by money-order should either appear in person before Treasury or Sub-Treasury officer twice a year when drawing their pensions for December and June in order to enable that officer to obtain the non marriage or widowhood certificate or should submit the requisite certificate well in time to admit of their pensions for the two aforesaid months being remitted by money-order.

The Treasury Officer should certify in the schedules for January and July each year to the effect that he has obtained the requisite declaration in Form No. 52-A.

10. Money-order receipts and payees' acknowledgment coupons should be preserved in the Treasury for 5 years before being destroyed.

NOTE—The provisions of the rules, also apply to female pensioners who are not accustomed to appear in public. In their case the condition of personal shall be waived but they should be required to submit their written declaration attested by two or more persons of respectability in the town, village or pargana.

(2) Such pensioners, that is, those pensioners including Family Pensioners, who are sanctioned a pension not exceeding Rs. 300 per month, shall also have the option to receive their pension direct from the Treasury or Sub-Treasury or through the Bank. In such cases, their option shall be obtained in writing and pasted in the register "Pensions payable in Treasury" and they will receive their pension from the Treasury or Sub-Treasury or through the Banks according to the prescribed procedure.

Substitute the words "Rs. 500" for the words "Rs. 300" appearing in paragraph 529-A (1) and Rule 1 below this paragraph.

(C.S. No. 4, dated 23-7-1986)

[Vitta (Lekha) Anubhag File no. 16(3)-75]

Payment through Public Sector Banks

529–B. U. P. State Pensioners including All India Service Officers of the State Cadre whether they retire from a post under the State Government or under the Central Government and such other officers to whom the scheme may be made applicable by Government may opt to take payment of their pension from Public Sector Banks approved by Government for the purpose. The procedure to be followed in this regard is given in Appendix XXVII.

Payment at Sub-Treasuries

530. Under Article 952, Civil Service Regulations, arrangements may be made for the payment of a pension at a Sub-Treasury, as this will save the pensioner some inconvenience and expense in having to go to the District Treasury for his pension. The attention of pensioners should be drawn to this privilege, and the Treasury Officers should, wherever practicable, authorize payment of a pension at a Sub-Treasury instead of at the District Treasury.

NOTE (1)—The procedure authorized in paragraph 529-A supplies, mutatis mutandis, to pensions, the payment of which at a Sub-Treasury has been authorized under Article 952 of the Civil Service Regulations.

NOTE (2)—It is generally the practice in the case of pensioners who wish to draw their pensions from a Sub-Treasury that the first payment of pension is not made at the Sub-Treasury but at the Sadar Treasury and subsequent payments are made at the Sub-Treasury. This arrangement is both trouble-some and expensive to the pensioner and pensions should, from the very beginning, be paid at the Sub-Treasury. The following procedure should be adopted in the case of pensions payable at Sub-Treasuries :

On receipt of a Pension Payment Order or pension circular in respect of pensions payable at Sub-Treasury, the Treasury Officer should, after giving a serial number to the Pension Payment Order and taking action as required under paragraphs 511 and 512 (or paragraph 88 of the Instructions for the Payment of Military Pensions), forward the original Payment Order to the Sub-Treasury concerned. The Sub-Treasury Officer will exercise the checks laid down in paragraphs 514, 518 and paragraph 521 (or paragraphs 82-97 of the Instructions for the Payment of Military Pensions) and make payment, returning the original disburser’s half of the Pension Payment Order to the Sadar Treasury after a copy of it has been taken for use at the Sub-Treasury. The Pension Payment Order will then be dealt with at the Sadar Treasury in the manner described in paragraph 510. It should be clearly understood that the Treasury Officers should continue to communicate promptly to the Sub-Treasury Officers concerned all subsequent orders, requirements and instructions

such as stoppage, reduction or increase in the rate of pension or assignment of the District serial number, etc. pertaining to such pensioners.

Payment of Petty Pension at the Banking Treasuries

530–A. In the case of Banking Treasuries, petty pensions of Rs. 300 per mensem or under which are, under sub-para (2) of para 529 A, desired to be paid at the Treasury, may be paid at the Treasury instead of the Bank. Payment of pensions exceeding Rs. 300 per mensem but not exceeding Rs. 500 per mensem may also be made at the Treasury at the discretion of the Treasury Officer if he considers that due to the location of the Bank, the pensioners drawing pensions not exceeding Rs. 500 per mensem are put to inconvenience and extra expenditure. For making payment of such pensions, the Treasury Officer may draw under paragraph 249 (h), two advances every month. In cases, however, where the amounts of advances cannot be determined accurately, more than two advances may be drawn according to the circumstances of each Treasury but such advances should be as few in number as possible. The advances will be drawn and accounted for in accordance with the following rules :

1. The account of the advances drawn from the 1st to the 10th of the month will be closed on the 10th of the month. The account of the advances drawn from the 10th to the end of the month will be closed on the last working day of the month.

2. The amount of the advance will be charged to such head of account, and the account of the advance will be kept and rendered to the Accountant General in such form and such manner as the Accountant General may from time to time prescribe.

3. As the Treasury Officer is personally responsible for the proper accounting of such advances, it is necessary that he should check the account of the advance every day along with the regular daily accounts. For purposes of this check, the accountant should maintain as abstract account of the advances in Form no. 52-B, and enter therein the amount of advance drawn with particulars of its voucher and date on which it is drawn. Payments as they are made against this advance should be entered daily in this register and a balance struck. Only daily totals from the schedules of pension payments should be entered. Totals should, however, be entered separately for each head of account to which the amount of pension paid is charged. This will enable the Treasury Officer to check that totals from respective schedules are carried to the abstract account correctly.

4 The Chief Cashier who actually disburses the amount of advances drawn, should keep a detailed account of all payments against the advances in Form No. 52-C. He will

enter each voucher in this register and strike a daily total of payment made and then a balance. The Treasury Officer when checking the daily cash book (paragraph 416-A) should see that the balance from this register is correctly carried to the cash-book and tallies with the abstract account to the advances maintained by the accountant.

Provided that in case of disbursement of petty pension in Teller system the Chief Cashier would issue a lump sum amount to the Assistant Treasury Officer at the begining of the working day on his written demand. He after the actual disbursement of the pension to the pensioners would return the balance to the Chief Cashier after the work of pension disbursement is over and after he checks the balances left with him, with the balances as per pension disbursement account.

(C. S. No. 71 .... Date 31-7-87)

[VITTA (LEKHA) ANUBHAG-I FILE No. 10 (1)/85]

5. The above rules apply to civil pensions. In the case of military pensions, separate advances will be drawn and a separate account will be kept in the same forms as prescribed for civil pensions in rules 3 and 4 above.

NOTE :—In the case of pensioners who being disabled have great difficulty in movement and are unable to sign properly and cannot draw pension through bank for want of identification, the Treasury Officer, at his own discretion, may make payment of pension to them in cash.

C. S. No. 3, dated May 5, 1986.

[Vitta (Lekha) Anubhag-1, File No. 3(3)/84]

Periodical Identification of Pensioners

531. (1) On the first appearance of a pensioner on or after April 1 of each year the disbursing officer should, except in the case of persons who have been gazetted government servants, take an impression of the thumb of the pensioner's left hand on the pension bill. The disbursing officer may, in his discretion, take finger impressions also in any case in which he considers this necessary to facilitate comparison. The pensioner should then be identified from the particulars given in the disbursing officer's half of the Pension Payment Order or in the audit register, as the case may be. Identification should also be made by an examination of the impressions given on the bill with those pasted on the Pension Payment Order or in the audit register, if the pensioner cannot be identified by other means with absolute certainty.

(2) Pardanashin ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who gives the life-certificate, or in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

(3) On the renewal of the Pension Payment Order, the original impression must be cut off from the old and attached to the new order.

532. (Deleted)

532-A. Payment of pensions to those pensioners who are drawing pension not exceeding Rs. 300 per mensem and whose payment is due on first four days of the month should be made on the last working day of the previous month, if the first four days of the succeeding month are public holidays. Similarly, such pensioners who are paid their pensions between 16th and 19th of a month, will be paid their pensions on the 15th if 16th to 19th are holidays.

Gratuities

533. Gratuities will be paid by Treasury Officers on authority received from the Accountant General to whom, under Article 938 (a) Civil Service Regulations the sanction is communicated by the sanctioning authority or by another audit officer. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer should record the fact of payment having been made on the copy of the order so produced.

NOTE—The signatures and thumb-impressions, etc. of the payee should be scrutinized in the same manner as prescribed in paragraph 515 for pensioners.

534. Gratuities are payable only to and upon the receipt of the persons legally entitled to receive them and not to and upon the receipt of the head of the office or department in which the gratuitants formerly served.

CHAPTER XXII

DEPOSITS

(To be read in conjuction with Chapter XV)

Revenue Deposits

537. Each item of deposit received must at once be entered in a register in Form no. 54 and numbered; there will be a separate series of numbers for each register, beginning anew each year. New criminal court and revenue deposit registers need not necessarily be opened every year, but if there are sufficient number of pages available in the old registers, they should be utilized, a separate series of numbers being given every year for each class of deposit. The Treasury Officer will carefully check the amount and particulars of each entry (vide paragraph 342 of Part I) and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash-book.

NOTE—The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

538. Every item must be recorded in the name of the person from whom, not that of the government servant through whom it is received, it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be till finally disposed of, never being consolidated, with others.

538-A. In accordance with the principle laid down in paragraph 445-A, Central and State items of deposits should be kept entirely separate in the Treasury accounts and in the accounts and returns rendered to the Accountant General under these rules. Accordingly, it is prescribed under paragraph 340 of Part I that all chalans and vouchers relating to items of deposits should have the word ‘Central’ or ‘State’ or letters ‘C’ or ‘S’ prominently marked on each of the chalans or vouchers. Treasury Officers should see that these instructions are followed by all departments concerned.

539. The rules regarding repayments and the form of voucher required are contained in Chapter XV.

540. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the Treasury account, should be noted both in the register of receipts and in the register of payments, and it should be separately credited in the cash-book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.

Personal Deposits

541. Receipts and payments on personal deposit accounts [vide paragraph 340 (b) (ii)] should be recorded in personal ledgers in Form no. 55.

542. A sufficient number of sheets of Form no. 55 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

543. Every personal account will thus have its own ledger page the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments and a third to show the balance after each transaction, with space for Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly, the disbursements, made not from any one particular item but from the aggregate balance in hand, are entered as they are made without further remark.

NOTE—If there be a large number of transactions on the same day, e. g. in the case of civil court deposits, a balance need not be struck after each transaction but the Treasury Officer, if there be any possibility of an over-drawal, should by totalling the items of receipts and refunds and striking the balance, wherever necessary, satisfy himself that the balance is not overdrawn. The Treasury Officer shall invariably, however, strike total at the end of each day's transaction.

544. (1) The Treasury Officer's duty is simply to see that withdrawals are made only on cheques, signed by the responsible administrator, which are current for three months from the date of issue, and that the withdrawals never exceed the balance in hand- (See paragraph 361 of Part I).

(2) The certificate of balance from the Administrator of every personal ledger account as required under paragraph 350 of Part I should reach the Treasury Officer by April 15 every year. In default, the Treasury Officer should return the cheques unpassed to the Administrator with the remark "The balance certificate wanting".

545. From these ledgers, the daily totals of receipt and payment will be carried into the register of personal deposits (Form no. 56), from which again the aggregate daily total only will be carried to the cash-book.

Sub-Treasuries

546. Deposits made at a Sub-Treasury must be brought item by item, through the daily sheet upon the district registers and must be numbered in the general series. It will, however, be sufficient to enter merely the daily totals in the district registers in the case of transactions relating to personal deposits, such as municipalities, local funds, etc. which take place at Sub-Treasuries, unless the Accountant General, for special reasons, orders otherwise in any case. When the officer-in-charge has occasion to place in deposit an item which, according to rule, should be so dealt with he may also be empowered to repay it on his own authority without formal authority from the District Treasury. In this case, he would himself keep a register of such deposits, in addition to that at the Head Treasury.

547. In making repayment, he would clearly indicate the Sub-Treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

548. If any class of deposits is repayable at the Sub-Treasury, it must not be payable at the Head Treasury also.

NOTE—In April every year, the Treasury Officer shall intimate to all Sub-Treasury Officers under him the classes of Deposits directly repayable at their respective Sub-Treasuries and shall also keep a record of the same at Head Treasury to avoid possibility of repayment thereof at both places.

549. The adjustment of cash orders issued on Sub-Treasuries may most conveniently be watched by opening a personal ledger for each Sub-Treasury. The orders issued would bear a serial number, an the amount would be credited in personal ledger account (Form no. 57), but need not be entered in Form no. 55. When paid at the Sub-Treasury, it would be carried in the Sub-Treasury cash-book and daily sheet as a miscellaneous payment, but in the District Treasury would be posted in the personal ledger account as a repayment of deposit.

1. With reference to the annual certificate prescribed by paragraph 350 of Part I, the Treasury Officer must certify that the credited balance of each Sub-Treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

2. And a similar certificate must be recorded monthly on Form no. 59 or the plus and minus memo (vide paragraphs 553 and 555) to the effect that the balances of orders on Sub-Treasuries in Form no. 59 correspond with the totals of the outstanding as shown in detail in Form no. 57.

Monthly Returns

550. (Deleted)

551. (Deleted)

552. (Deleted)

553. For personal deposits, a special form of monthly return (Form no. 59) is provided, as in it, the totals only of receipts and repayments on each personal ledger have to be entered : the totals of the two columns receipts of the month and the payments of the month, alone will be traceable in the cash account and list of payments. The monthly totals brought out on this Form should be the same as those brought out by summation of the daily total columns of Form no. 56.

554. The charges exhibited in Form no. 59 will be supported by the original paid cheques, which should not be given up after payment.

Plus and Minus Memoranda

555. (1) Together with the monthly deposit returns must be submitted a plus and minus memorandum showing the opening balance, receipt, repayment and closing balance under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit register, it has to be reduced in the April return by the amount reported for lapse under paragraph 351.

(2) The Memorandum in respect of revenue deposits will indicate the opening balance, receipts, repayments and closing balance in respect of each detailed need of revenue deposits (e.g. earnest money deposits, excise deposits etc.). The plus and minus memoranda of Civil Court deposits will give similar particulars in respect of each court. The payments will as usual be supported by vouchers containing full details of payments.

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CHAPTER XXIII

CHAPTER XXIV

MISCELLANEOUS SUBJECTS

Examination Fees

594. All fees tendered by candidates for examination will be received at the Treasury or the Bank. A single receipt only is to be given, that is, a duplicate may on no account be issued.

NOTE—In the case of Government examinations, when the fees from several candidates in a school are remitted into the Treasury in a lump sum, a single collective receipt for the whole amount will be issued.

595. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipts by the Secretary to the Board of Examiners, or the Secretary, Public Service Commission, Uttar Pradesh, as the case may be, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipts so endorsed at the Treasury whence it was issued - the recipient giving his receipt below the endorsement.

NOTE—When a refund has to be made of a part of a lump sum remitted into the Treasury on behalf of several candidates in a school for which a single collective receipt has been issued, the procedure laid down in paragraphs 194 and 195 of these will be followed.

596. If the original amount was paid into the Reserve Bank of India at Calcutta, Bombay, Madras or Delhi the refund be will made (in accordance with above procedure) by the Accountant General.

Custody and Supply of Stamps

597. Rules for the supply and distribution of stamps of all descriptions will be found in the U. P. Stamp Manual.

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CHAPTER XXV

598—604. (Deleted)

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CHAPTER XXVI

FOREST DEPARTMENT

NOTE—The rules in this Chapter are supplemented by the rules contained in Volume VII of the Handbook.

Receipts

605. All sums paid into a Treasury by a government servant of the Forest Department or on his account should be credited to the Forest Department under the head, "882-Cash and Departmental Remittances-Forest Remittances."

606. Revenue collected at outlying stations may be remitted to Treasuries by means of money orders. In such cases, no duplicate chalan is tendered at the Treasury but the money received from the post office is credited without any chalan. An acknowledgement with the coupon of the money order is forwarded by the Treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

607. Earnest-money deposits tendered by contractors or purchasers of forest produce are credited to revenue deposits and not to forest remittances, vide paragraph 340.

608. A Treasury Officer will receive forest revenue when paid in by or on behalf of a government servant of the Forest Department with or without his countersignature on the chalan. The chalan should, however, invariably show the Forest Division to which the money should be credited (see paras 36-39 of the Financial Handbook, Volume VII).

609. A simple schedule of Forest Remittances (Form 71) showing separately the cash received into the Treasury from each Forest Division and acknowledged in the consolidated treasury receipt (Form 71-A)should be prepared and submitted to the Accountant General.

610. Remittances by government servants of the Forest Department may be in cash or partly in cash and partly by cheque or wholly by cheque, the amount paid in cash and the amount remitted by cheques being shown separately in the chalan or remittance note.

611. A consolidated receipt (in Form no. 71-A) for the forest remittances received and credited during the month should be furnished by the Treasury Officer on the first of the ensuing month to each of the Divisional Forest Officers dealing with his Treasury.

Payments

612. Funds are supplied to officers in the Forest Department by means of cheques drawn on Treasuries, with which the drawing officers may be placed in account by the Accountant General concerned.

1. For refunds of earnest money deposited by contractors, see paragraph 346 (b).

2. For cheques received in payment of the value of service postage stamps, see paragraph 166.II.

613. The Treasury Officer will cash a cheque drawn by an officer holding charge of a Forest Sub-Division or range, provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

614. A Treasury Officer will endeavour to provide funds at a Sub-Treasury to meet the demands of an officer of the Forest Department for drawals at that Sub-Treasury provided that he has received due intimation from that officer of the probable amount to be so drawn; but see paragraph 436.

615. Each cheque paid will be entered in a schedule in Form no. 72 to be submitted to the Accountant General.

CHAPTER XXIX

PUBLIC WORKS AND IRRIGATION DEPARTMENTS

Introductory

636. The rules in this Chapter apply primarily to government servants of the Public Works and Irrigation Departments. They are equally applicable to Special Land Acquisition Officers and other government servants not belonging to the Public Works and Irrigation Departments who may be authorized to incur expenditure against the grant for "Public Works" or for "Irrigation".

NOTE—Treasury Officers are prohibited from issuing any money for the disbursements of civil officers acting as public works disbursers except in accordance with the rules in this Chapter.

637. They do not apply to charges for construction (petty) and repair which are not treated as expenditure of the Public Works Department, vide the rules in Chapter XIII.

Receipts

638. (1) No deposit account can be opened in a Treasury by government servants of the Public Works or Irrigation Department. Whatever sums are paid into a Treasury by a government servant of the Department or on his account must be carried to the credit of that department under the head "882-Cash and Departmental Remittances–Public Works Remittances" in the public account.

NOTE—This rule applies also to deposits made, at the instance of the Public Works Department, by municipalities or other local funds or local bodies, to meet the cost of works to be carried out by the department. In this case, the accompanying chalan (paragraph 31-A of Part I) should state clearly the name of the Public Works Division to which the amount is creditable and of the work to which the deposit relates.

(2) A government servant of the department who has frequently to make remittances will keep a book in which he will enter all his remittances to the Treasury. This book should accompany the cash and the chalan to be receipted by the Treasury.

1. The Treasury Officer will prepare the consolidated treasury receipt in Form No. 78 with the aid of the schedule of receipts (Form No. 75) and after completing and signing the certificate prescribed at the bottom will send the consolidated treasury receipt to the Divisional Officer on the 4th of the month following that to which the account relates along with the pass book of cheques in the same envelope by post, vide paragraph 648.

2. Remittance made to the Bank of cheques paid in the public works remittances should be entered in the remittance book, but in the place for the treasury receipt should be entered ‘By Bank cheques’ and the book need not be sent with the remittance, provided that the cheques are always endorsed ‘Pay to the Bank of.....’ or ‘Credit account of Government.’

(3) All receipts on account of the Public Works Department must be recorded with chalan-wise particulars remittances made into the Treasury in the register of departmental receipts, Form No. 75, care being taken to show remittances received from Divisional Officers and their subordinates separate from those received from others on their account.

The Form 75 should be written up by carbon processes in duplicate, the duplicate being removed by tear off process and sent as a schedule to the Accountant General with the cash account.

(4) For receipts on account of recoveries of rent of buildings, see paragraph 107–A. These recoveries should be credited in the manner laid down in exception (5) to rule 2 under paragraph 444(e).

Payments

639. Funds may be supplied to government officers of the Public Works and Irrigation Departments in two ways:

(1) In Direction and other Special offices, directly by pay and travelling allowance bills of non-gazetted government servants and contingent bills presented by heads of offices, and by bills in respect of personal claims of self drawing gazetted officers ; the relevant provisions of Chapters III and V to VIII of Financial Hand Book, Volume V, Part I shall apply mutatis mutandis to these bills as they apply to bills of other Civil departments; and

(2) by means of cheques in all other cases.

(This procedure came into effect for payments made from April 1, 1975)

640. The two classes of payments referred to in paragraph 639 above will be registered separately in the Treasury.

641. (Deleted)

642. (Deleted)

Cheques

643. Government servants in charge of Public Works and Irrigation Department Divisions and other Public Works and Irrigation Department officers who may be authorized by the Accountant General in accordance with the rules in Volume VI of the Handbook may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements. Letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

644. Payments made on cheques should be recorded with cheque-wise particulars of cheques drawn on the Treasury in the register of cheques paid in Form no. 74. The register of cheques should be written up by carbon process in duplicate, so that the duplicates may be removed by tear off process and sent to the Accountant General along with the paid cheques in support of the debits in their accounts.

Subordinate Officers

645. A Divisional Officer authorized under paragraph 646 to draw cheques on the Treasury, may empower any of his Sub-Divisional Officers to draw against his own account. Separate accounts for Sub-Divisional Officer should not be opened either at the Head or at a Sub-Treasury; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawing of a Sub-Divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment on the reverse of the letter advising the limitation, in the

manner prescribed in paragraph 439. The entry in the register of cheques paid (paragraph 644) should, however, appear under the date of actual payment.

NOTE—The accounts of all Public Works and Irrigation Department Officers are not closed on the last day of the calendar month. The letters of intimation will, therefore, specify the dates of commencement and termination of the month in each case and the intimations advised therein should be held to be applicable to cheques drawn during the month thus defined. (See also paragraph 442).

646. When funds are required for a Sub-Divisional Officer at a different Treasury from that with which the Divisional Officer himself banks, the latter should get himself placed in account with that Treasury (vide paragraph 643) and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries

647. Funds may also be obtained by the Divisional Officer, or his Sub-Divisional Officers, from Tahsils or Sub-Treasuries by means of cheques, but see paragraphs 56 and 63 of Part I. (See also note to paragraph 645).

Pass-Book

648. The amount of each cheque paid will not be recorded in form no. 77. One extra copy of the schedule will be prepared in the treasury by carbon process giving there in all the information which is included in form no. 77. This extra copy of the schedule will be sent to the Divisional Officers twice a month. Once on the 15th of the month for the transactions from 1st to 10th of that month and again on the 4th of the next month for the transaction from 11th to the last day of the month.

NOTE : The schedule and the certificate of issues referred to in paragraph 650 alongwith the consolidated treasury receipt[(Para 638(b)] should be sent by the treasury by post under Certificate of posting even in case of divisions whose headquarters are at the same station.

(Correction Slip no. 5 dated 19-3-88)

[(Vitta (Lekha) Anubhag-1, File no. 4(2)/77) T.C.]

Miscellaneous payments

649. Miscellaneous payments made at the Treasury on behalf of the Public Works and Irrigation Departments and payments made by Land Acquisition Officers, not being Special Officers (Appendix XI), on account of compensation for lands taken up for those departments should be debited direct in the relevant service head in

the Consolidated Fund, the name of the Division or office concerned being specified in each case.

Monthly settlement

650. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Divisional Officer, i.e., he should have the pass-book written up in respect of cheques cashed during the previous month, and issue a consolidated receipt in Form No. 78 for the whole of the remittances received from the Divisional Officer and his subordinates during that month, vide paragraph 638 and 648. He should also furnish the Divisional Officer with a certificate of total issues in Form no. 77–A.

Return of forms supplied

651. A statement should be sent quarterly to each Divisional Officer giving the numbers and dates of all Public Works and Irrigation Departments cheque books and receipt books issued (vide paragraph 437) on requisitions received from him and from each of his Sub-Divisional Officers.

CHAPTER XXXIII

LOCAL FUNDS

Receipts and Payments

718. The transactions of all local funds (See paragraph 362) should be recorded in the forms used for personal deposits, but must be kept quite distinct, and must pass into the cash account as deposits of local funds, and not as personal deposits.

719. The transactions of each fund should be entered in a separate column in the Treasury register which allows one column for every such fund in the district. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and Zila Parishad funds separate from those of other funds.

720. The account of a local fund at the Treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure (See paragraph 364). The Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account.

Plus and Minus Memorandum

721. A plus and minus memorandum should be appended to the monthly accounts showing for each local fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month and deducting the balance at the end of the month.

Verification of Balances

722. The balances at credit of each fund should be verified annually in the manner prescribed in paragraph 367.