THE TAMIL NADU ACCOUNT CODE

**VOLUME** II

Treasury Accounts and Classification

FIFTH EDITION

***Corrected upto*** *30th 'um* 1992

**VEEP ACE.TO THE FIRST EDIT)N.**

The preface to Volume I gives a general description of the Madras Account Code. The Directions in Volume 11 have been divided into two parts. Part I sets out the scope of the directions and defines certain terms used in this Volume. Part II lays down the methods

and principles, according to which treasuries should keep their accounts and render them to the Audit and Accounts Offices. The whole of Part 111 of Volume II of the Auditor-General's Account Code (which relates to the accounts of Small Coin Depots) and cet,ain portions cf Parte I rrtd II have been omitted= as they. relate solely to Central transactions. The **omissions have been indicated by asterisks.**

1. The sever al *Chapters in* Part *II have* been so arranged es to distinguish from one another, (i) Directions of the Auditor-General, regarding classification, which are generally speaking, mand'itcry, (ii) Dirac' ions regai ding the form of the accounts to be kept, which the Government ma? mouify in matters of detail in consultation with the Accountant-General and (iii) Directions regarding the form of the Accounts Return in *which* changes required in view of the local conditions may be authorized by the Accountant-General:

Certein portions , of Chapters III and IV in Volume IT of the Auditor-General's Account Code do not apply to this State because the sub-treasuries in this State render classified accounts to the district treasury and the district treasury to the Accountant-General, whch is not done e'sewhere. ' Local , Rulings" to accord *with* the spacial procedure in this State, based on the rules in the old Tamil Nadu Treasury Code and the Tamil Nadu Financial and Account Code have been incorporated in the relevant places. Those Articles of the Auditor-General's, account Code which are wholly inapplicable to this State for the above reason have been omitted in order to avoid confusion, and the omisions have been indicated by asterisks.

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1. In order to **distinguish** the Forms **prescribed in** this **Volume** from those included in Volume lathe Forms in this Vohrme have been described as T. A. (an abbreviation for Treasury Aceeunts).

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In additiln to the Fortis ' resctibed **by** the **Auditor-Gercral,** 4ome Forms in *the* Tamil Nadu *Treasury* Code and the Tamil Nadu Financial and Account Code have been included in this Volume in order to provide' for. local variations in accounts procedure and thewr matter Forms should be deemed to be Forms **prescribed by** the Govern.i nt in consultation with the Accountant-Gemral. Mcdif­cat;ons ha vC been Made in some of , the Forms prescribed by the Auditor -Offal on account-of local variations in accaums proce­dure. The Forms prescribed by the Auditor-Gcnesat have been given Arabic numbers. while'thnsc Prescribed by the Government have been. given Roman numbers and added at the.end (i.e. after sill' the 1~ornis mescribed by the Auditor-Generel The didingui­shing' letters 'and numbers given to the. Forms included In this Code Will also be **adopted** for the **purpose of preparing- indents for the** Fore:

ntPACE TO TM SECOND EDIT1Ol~l.

Since the issue of the First Edition, several amendments **have** been issued by Government to the Local Rulings, etc., in-this Code. The Comptroller and Auditor-General has also issued ' dr,riectioiis to Volume II of this Account Code consequent on constitutional changes, eta. The amendments and corrections' issued up to the 31st July I971 have been embodied in' the Local Rulings and- the main Articles in this edition. There are soma variation between the main Articles of Account Code, Volume 11, issued by the Comptroller and Auditor-General of India and the Tamil Nadu Account Code, Volume H. Necessary amendments will be incorpo­rated in the next edition.

Consequent of the re-organisation of Treasuries and the forma­tion of Treasury and Aoedunts Service, several changes in form as' well as procedure have been come vogue. In the second edition reprint verbal changes alone have been made wherever necessary. Amendments now being proposed to Treasury procedure and likely to be proposed in the course of year or two will be incorporated in the next edition only,

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**PREFACE TO THE THIRD EDITION.**

Since the issue of Second Edition, several amendments have been issued to the Code. This edition is issued iueorporaiting the changes issued up to the 30th Tura 1973.

Errors or omissions, if any, found in this volume may bo brought to the notice of the Finance Department of the Govern­ment of Tamil Nadu.

Fort St. Geroge, **FINANCE DEPARTMENT,**Madras-500 009,

April 1975.

V

**PREFACE TO THE FOURTH EDITION.**

Since the issue of Third Edition, several amendments have been issued to the Cod;. This Edition is issued incorporating the changes issued up to the 31st December 1990.

Errors or ❑missions, if *any, found in this volume may* be brought to the notice of the Finance Department of the Government of Tamil Nadu.

Fort *St. George,* FINANCE DEPARTMENT. Madras-500 009,

December 1990.

**''PREFACE TO THE FIFTH EDITION.**

.-r

Since the issue of Fourth Edition, several amendments haver been issued to the code. Consequent on the. departmentalisation of Central Government transactions with effect from 1st October 1976, the Central Government drawing officers ceased to thaw bills at the State Treasuries. . Likewise, 'there will be no receipt transactions relating to the Central Government. As per the orders of the Government of Tamil Nadu, all the transactions both receipt and payments as and when occur in State Government should be accounted for under the Suspense Head created specially for this purpose. The system of preparing the day book are replaced by the system of writing the Input I and II Statements of Daily transaction charges/receipts. Government have issued several changes. All the changes have been embodied in the Fifth Edition. Further, consequent on centralisation of the Sub-Treasury accounts at the Huzur Treasury, several changes have been given effect to. **The** Sub-Treasuries need not compile **the** monthly accounts. The District Treasury will attend to all accounting functions of the Sub-Treasury **{viz.)** including maintenance of Posting Register of Sub-Treasury, Input Statements, arriving of monthly total of the Sub-Treasury, their their incorporation **in** the District Treasury Posting Register and compilation of monthly sub/main account. All these changes were with **the previous** concurrence of the Comptroller and Auditor-General of India, Controller-General of Accounts and Accountant General, Madras. This Edition is issued incorporating all the additions/deletions, so far issued upto 30th June 1992 with utmost care to have a bird's eye view in the Accoun­ting area. Errors and omissions may be brought to the notice of the Secretary to Government, Finance Department, Madras-9.

Fort St. George, **FINANCE DEPARTMENT. Madras-600 009,**

**June 1992,**

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CHAP. I] INTRODUCTORY [Arts. A

1. " Non-Bank Treasury " means\_ a treasury other than Bank treasury *[See* item (3) above.]
2. " Treasury" includes a sub-treasury .
3. " Government" when used- in relation to a State Treasury means the State Government.
4. " Department" excludes the Railways, Posts and Tele­graphs and Defence Departments. •
5. " State " refers to a State in the First Schedule to the •Coiistl­tution. -

(Memo. No. 127992JCodes/63-5, dated 24th December" I964.)

1. " Divisional Forest Officer " means anyone of the following officers
2. District Forest Officer.

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1. Working Plan Officer`.'
2. State Silviculturist.
3. Forest Utilisation Officer.
4. State Wild Life Officer.
5. Ofhers incharge .of Survey rtd -de;narcatiot work.
6. Officers incharge of Special Mobil. Patrol Parties.
7. General Manager, Government Rubber Plantations.

.

1. Forest Engineer. -
2. Principal, State Forestry Training School. .

(Memo. No. 25409/Codes 1169-12, dated 2nd November 1970.)

**CHAPTER-Ill** ['Arts. **4-b**PART IL

CHAPTER II-CLASSIF1CATfON OF TRANSACTIONS IN TREASURY ACCOUNTS.

A.--GENERAL.

1. Save as provided hereafter in this Volume, each item of receipts and payments occurring at a treasury should be broadly classified in the treasury accounts ;

- *(a)* firstly, *with* reference to the Government to which the trans. action appertains, namely, the State Government concerned ; and

(b) secondly, with reference to the department or such. heads of receipts and expenditure as may be required by the Accountant-General.

N oTh,-Deleted.

1. Any transaction which cannot be allocated directly to any parti­cular department, or to any of the prescribed heads of class ification should be entered in the accounts as an " Unclassified item " the debits and credits to the -suspense head being cleared by the Accountant-General by adjustment against the Government concerned under the appropriate head of account. Such transactions in a State treasury as cannot be allocated directly to the Central Government should likewise be taken to the accounts of the State to which the treasury belongs.

B. TRANSACTIONS WITH OTHER GOVERNMENTS.

***I.-1n*** *State* ***Teasuries.***

1. ***Deleted.***
2. ***Deleted.***
3. Transactions relating to other States whether taking place at a bank or a non-bank treasury, should he classified in the " State " section of the treasury accounts under the suspense heads " Inter-State Suspense Accounts-Government of ",

113-93-la \_

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CHAP, ii] CLASSIFICiATION OF TRANSACTIONS IN **WAtts. 1-8**TREASURY ACCOUNTS.

*Local ruling under Article 8.*

if the net payments or receipts during a week in all the treasuries including the Reserve Bank of India, Madras, departmental accounts, transfer entries, etc., on behalf of the Government of Andhra Pradesh, Kerala or Karnataka or Maharashtra come to Rs. 10 lakhs or more, they should be cleared by the Accountant-General, Madras, by the issue of weekly advices to the Central Accounts Section of the Reserve Bank of India at N'agpur for monetary settlement between Tamil Nadu and Andhra Pradesh or Kerala or Karnataka or Maharashtra Govern­ments. Where the net transactions on any particular day happen to he Rs. ID Iakhs or more, it should be cleared as and when they occur. Otherwise the adjustments will be made at longer intervals, but possi­tively once in a month after accounts are closed. In order to enable the Accountant-General, Madras, to effect the monetary settlement at more frequent intervals than once a month, if neces­sary, as indicated above, all Treasury Officers and the Pay and Accounts Officer, Madras, will arrange to send to the Accountant-General, Tamil Nadu weekly statements of Inter-State transactions between Tamil Nadu and Andhra Pradesh or Kerala or Karnataka or Maharashtra accounted for under the head of account "(NTER-STATE SUSPENSE ACCOUNTS, Andhra Pradesh, Kerala, Karnataka or Maharashtra" in a form similar to TA XV prescribed in the Tamil Nadu Account Code, Volume II in respect of Central transactions. In cases where the net payments or receipts arc **Rs.** 1 lakh and above on any particular day daily advices have to be sent to the Accountant-General, Tamil Nadu, for being cleared forthwith. In all such cases the weekly advices should make a specific mention of the daily advice, and the amount, so as to enable the Accountant-General, Tamil Nadu 'o exclude these figures for the purpose of the weekly statement.

C. TRANSACTIONS ON BEHALF OF RAILWAYS AND DEFENCE.

9. Transactions with or on behalf of Railway arrd Defence taking Place at a State Treasury should be classified under the heads "Adjusting Account with Railways-Railways", "Adjusting Account with Defence-Defence" in the accounts of the State treasury 8658. Suspense Account State SA 27 13 (i *i:Ie* Annexure Labour). These transactions should be entered in the Treasury accounts in lump-sums for Defence without detail in the manner prescribed for transactions with depart‑

ents which draw money by cheque--vide Article 12.

1Vo1e•----The transactions of Defence at offices .and branches of the k eseI 'e Bank and the State Bank wi11 be taken against the Delenoe Funds direct and such transactions will not pass through the treasury accounts.

**memo,** No. 127992/Codesf 63-5, dated 24th December 1964.)

CaAP. II] CLASSIFICATION OF TWSACTIQNS IN [k. 10  
**T RFASURY ACCOUNTS.**

D. TRANSACTIONS ON BEHALF OF GOVERNMENTS  
OF OTHER COUNTRIES.

*Local* Ruling under Article 10.

The Accountant-General, Tamil Nadu has issued the following lnstructlnos In regard to the classification of transactions on behalf of the Government of Burma in the treasuries of Tamil Nadu :‑

1. All the transactions relating to Burma which arise in State treasuries *in* Tamil Nadu other than those initiated by departmental officers of the Central Government should be taken initially against the balances of the Tamil Nadu Government and accounted for under the major head "Account with the Government of Burma" particulars should be enclosed in support *of the figures* booked .with suitable detailed heads. Separate Schedules with necessary particulars should be enclosed in support of the figures booked against the detailed heads in the account. The Accountant-General, Tamil Nadu, will arrange for the final settlement of these transactions with the Govern­ment of Burma.
2. The procedure prescribed in instruction 1 above should also be followed in the case of transactions relating to the Postal and Defence Departments of the Government of Burma which arise in treasuries **in**

Tamil Nadu.

1. The transactions relating to Burma which arise and are finally brought to account in the treasuries of Tamil Nadu and which are initiated by officer of the Civil Department of the Central Government, such as Income-tax Officers, should be accounted for under the Exchange Accounts head "Accounts between Civil and Civil--Account between Central Revenues and Tamil Nadu Items adjustable by the Accountant-General, Central Revenues", e.g., a refund of income-tax which is authorised by an Income-tax Officer in Tamil Nadu and is debitable to the Government of Burma, should he debited to the head mentioned

above.

4.. Transaction of the Federated Shan States arising in treasuries in Tamil Nadu shoud be exhibited in the accounts separately from those pertaining to the Government of Burma, under the detailed head "Items adjustable by the Accounts Office, Federated Shan States" opened under "Account witth the Government of Burma".

C **JAP.** lI] **~Lr~SS2I tCAT** ON •OED- **T RAN SACT'IU~[S IN [Arts.:.13  
TREASURY** ACCOUNTS.

E. ACCOUNT WITH THE RESERVE BANK.

l1. Receipts and payments on account of the Reserve Bank origi­nating in a State treasury or sub-treasury should be credited or debited to the head "Accounts with the Reserve Bank"- in the State section of of the treasury accounts. Such transaction occurring at other treasuries or sub-treasuries should be credited or debited to that head in the account of the Central Government,

F. TRANSACTIONS WITH DEPARTMENTS WHICH  
DRAW MONEY BY CHEQUES.

1. Save as otherwise provided in this Code, or as may be authorized by the Accountant-General in any special rases, transactions with,-or -on behalf of departments which draw money from the treasury -by cheques, should be entered in the treasury accounts in lump without details- as receipts or payments as the case may be, of the department concerned.
2. Pay and allowances and contingencies of officers of the Public Work s Department drawn on regular hills should be classified under the particular heads of classification noted on those bills.

*Local Ruling under Article* 13.

1. Payments on accounts of compensation for land for the Public Works Department made by Land Acquisition Officers a not acting as Pubilc Works Disbursers : hould be entered in the treasury accounts as dcbitable to the Public Works Department, the name of the division or office being specified in each case.

*Local Ruling under Article* 14.

Miscellaneous payments made at the treasury on behalf of the Public Works Department such as those relating to law charges or expenditure

.`on special establishments incurred in connection with the acquisition of land by Civil Authorities on behalf of the Public Works Department should be debited direct in the day-book the name of the division or -:office concerned being specified in each case.

1. Earnest money deposits made by intending tenderers of the Forest and Defence department, either direct or through .the Depute mental Officers concerned, should be credited as "Revenue Deposits" and should not be carried **to** the credit of those departments. -

7

- -CHAP. 411 CLASSIFICATION OF **TRANSACTIONS IN**

**[Arts. 23**

**TUASURY** AccouN 's: -‑

*Note.--(l)* Earnest money deposits made in a treasury in favour of --a departmental- officer' of anther :Govcrnment should be classified in the treasury:accounts -in accordance with. the directions in Articles **7 to** 9. -

(Memo. No. 49024•/Special/69-lO, dated 26th May 1969.)

- - - - ,~ \* G-REMITTANCES.

*T.-Cash Remittances:*

1. A remittance wlietKer made director through -currency chests, belween any two trdasisrids should be classified as follows in the treasury accounts :- - -
2. if both the treasuries are as a " Local Remittance" in under a .single Government, ,the accounts of that Govern-,

mcnt:

1. if they are under different as a "=Foreign -.Remittance "in Governments, the accounts of the Central .Government.

Nova.‑

*Local Rulings under Article* 17.

1. Remittances-of the- following kinds.do-- slot pass through **the** Government accounts but are settled through the accounts of the Reserve Bank - and .the State -Bank :- - -
2. currency :remittances and

**s• .**

1. payments made by an office of the Reserve Bank to a Local Head Office of the State Bank of India` from the currency chest in consideration of an equal amount being deposited by it and the branches in its jurisdiction into the currency chests or ***vice versa.***
2. When the Treasury Officer is in doubts as to the classification of a remittance, *the* Currency Officer willl state in the remittance order whether the remet.tance is a " local " or a " foreign " or a " currency "

remittance. -.18.

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| --- | --- |
| _Pic28 | **CLASSIFICAT1OM** 0t WA1,79~iC`I f s IN Acts. 13  **ASURY A6INTS.** |

19. Remittance between two sub4reasuries in the saute district or between a tree &ry and a sub-treasury **subordinate** to it should be treated merely as " Transfers within the Treasury \* \*

If, however, the business of the remitting or receiving treasury or sub-treasury is con&icted liy the $ati~C, the 'tbtli'ittaifce s}idUld be classified as a " Local Remittance ".

21, **\* \* \* \*** *I1.-Reserve Bank of India Remittances.*

*.* 22. All, transactions connected, with ,the drpwings and encash‑

, inents of 'l"elegrapliic Transfers aiad .bFafts ReTetVe fMk Account j hould'be classified in the adeb4 it's'ol the fl aRiiry als " Rtiset e Wank of India Remittances " Receipts or payments as the case }nay N.

more.=.Ac#ua1 teYbgratts `charges .tedi'dtd by tftat' IHes for issue of telegraphic Transfers will be credited as miscellaneous receipts of the treasury, the,service stamps required for the despatch of telegrams being debited as Ace cohtif gencies Of the Treasuiriel:

III. t i1itaiy ` asuro Remittances.

1. \*

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1. *Deleted.* **H.---ADJtlsrt~tstrt's BY TRANsv S.**
2. When a payment is authorise d to be made *by,tiansfer ' 'ihat* is, by entry of the amount in the accounts as receiveclunder some dead o f amount receit t, the amount should be debited to the , appropriate

heads of payment by *per contra* credit to the reeeipt head cb'hcerned.

1. \* \* \*

**\*Those remittrstc,relate to the Reserve Brnk's Scheme of remittance f ilitiesis** der 1t with **the fully in Section** C, *Chapter* **VI P'"8tt II of** the **Tamil Nadu Tieesury Code, Volume I.**

'C iA PJ. 111=ACCOUNTS TO BE KEPT AT TREASURIES. **SeedOn 1"`Grenerfd Direotlmi.**

A,-ZI'imoDucTDRY.

27. The directions contained in this Chapter shall apply primarily to accounts kept at **D©istrldt** =treasuries. Except as specifically provided in this Code and subject to such modifications as may be authorised by ttl Aceotidtant=General, they shall also apply to accounts kept at sub­tbasuries.

.8. ih Tahil Nadu Where classified accounts are rendered by , sUb­treasuries to the Distret treasury and W y the latter .to the Ata x tiitts[b - **General,** the directions' in this Chapter shall have effect subject to such modifications as maybe autlidrisetl by the AcCtitihtant-General, Tamil Nadu to suit the special arrangements obtaining in that State.

13.-TKUASUftER's 'Rf CORDS

'I.-Cash.

29. Under the Treasury Rules of the Government concerned the Treasurer, where the cash business of the treasury *is not* conducted by the Bank, will maintain a simple cash book (without subsidiary registers), in which each receipt-and payment will be posted at the time and on the date on which they actually occur and in the order of occurrence Payments made " by transfer " will not find a place in the cash book as no payment of cash takes place. Cheques received in payment of value of services stamps will, however, be entered on both sides of the cash book.

NOTE.-The directio'fa i n Chapter, II 6f this \olurite 'shall, not apply to the treasurer's cash book.

Local *rulings under Article 29.*

1. In sub-treasury the Cashier should maintain a cash book in two

volumes one for receipts and the other for disbursements (Form

T.A.I.). He should also maintain a cash balance register Form T.A.I].) .

every rreashry 'should maintain a sepaCte"fegister in the .cme form as the cash book showing particulars of all exchanges of coins.

**10**

**Oa.** III] **ACCOUNTS** TO **BP** ICEpT **AT TREASURIES.** [Arts, **31-34**

30. When stamps,-\_nlai excise .banderols ar opium are gold, the

tet\_t! sells will b; inLarad in •h) Treasurer's cash book before it is closed for ,hl day ,and e.mJmevanduIn will he prepared and forwarded to the Accnlant, so iha. necessary a (try may be made in the account books.

?I.-Stamps *and* Opium.

31 Under the relevant rules or orders of the Government concernd, Stock registers will be maintained for stamps, *match* excise banderols and opium in the custody of the Treasury *officer* jn such form as may bs prescribed. by competent authority after consul­tation with the Acaountanty-General.

*Local rulings* under Article 31.

The rules and orders regarding the maintenance of stock registers for stamps and opium in the custody of treasuries are contained in the Tamil Nadu Stamp Manual and the Tamil Nadu Excise Manual. These rules and orders are also applicable to the maintenance of stock regis­ters for match, excise bA-nderols in the custody of treasuries.

C.-AecotNT **Bnaxs..** 1.---Cash *Book*

32t *\* \* -*

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34i *\* \* \**

*(N.B.) (1)* Ben'cing *Treasury/Sub-7reaeuries s*

The Day Beak used in the Treasuries of the Tamil Nadu has been replaced with of ect from 1st April 1972 in the form of INPUT-1 (Patym ns) 1NPUT-.2 (Receipts) corresponds to the cash hook in the Comptroller and Auditor-General's rules-form T.A.8 (Input Receipt) -Fora; T.A. 9 (Input Charges).

(2) *Mm-Banking Sub:7reasuries.*

The Day **Book** (Form TA. III) should be maintained in addition to preparation of INPUT-I (Payments\ and IFI'UT--2 (Receipt).

**Local Rulings under *Article.*** 32-34.

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**Ct3AP. flI ACCOUNTS TO BE KEPT AT TREASURIES. [Arts. 32-34**

1. Every receip. into or payment from the r easury should at once be entered in the INPUT-1 (Payments) and INPUT-2 ,Receipts) (Form T.A. III (a)r.Fur'in T A.111(b) of in a regis„per subsidiary to it. Receipts and payments of certain departments and classes of transactions *(See* Local Ruling undcr Article 41 below) should be entered in detail , in. Subsidiary Registers and not entered in detail in the Input Statements Ali other receipts anI payments should be recorded separately in detail in tte.INPUT Statements Receipts aed\_Payments in the order of their oecurance. The total receipts .or.pay-ments-rccordcd it detail in each Pay subsidiary register should be carried to the INPUT Receipt or INPUT subments as the cash may be at the close of each working day.
2. *Delited .*
3. Cash transactions and transactions "by adjustment ", shciuld be entered in the appropriate colutrtns of the State **INPUT** (Payment), P.)r example, an income-tax deltic, ic:rt nude from a bill cf.,an (Boer of the Tamil Nedu Government.should he. entered in the column by adjustment " on the receipt side of the Input (receipt) (ot subsidiar y register if bne is mai~ttained for income lax receipts) of the Central Government, while the gross amount of the bill should be entered -cu the disbursement side of the INPUT (Paymein) of the Tamil Nadu Govc,rnment, partly in the column for cash payments and partly in the column for payments ".by adjustment ". When a receipt or payment "by adjustment" is erxtered:in & subsidiary register. fhe words; "by adjustment'-' should- be written, ir the "remar ks'cell rrn, The cash items and the adjustment items for the day should be t't 1II( d'sepai i- ly in each subsidiary register and taken to the correspotding columns in the INPUT Statements.

In the ease of transactions involving, fractions of a rupee, fraciicr.s of fifty Paise and-above will be rounded of to the next high €:- rupee and fractions of less than fifty Pais€' will be ignored. -

(G.a. Ms. No. 82, Finance, dated 8th February 19Fc)‑

1. A monthly total should be truck in each subsidita y register and compered with the coil espending cnli y in t he monthly excerpt of the treasury before the monthly account is signet. .
2. As. soon as a rerriittance oftreasury (other -than a cUrreney•relnit­tailce) is despatched,"if,should be entered in the INPUT as a payment under " Local- Remst'anc s " or "Foreign Ron ittr.t;cc s ", as the case may ha-see Article.17 arid' 19 in Chapter II. Similarlyeas soon .as a, remittance of treasure'-(other than a currency rcmittancr) is received the whole invrliccd amouitt slhoulc'. be an ei ed iuthe INPUT e s a r cceipi, with a note of tLe ofCica frurii wluatt it' is received. ' :...

1 42

**OWAP, AMOUNTS To BE KEPT AT TRBASUR38 S. *(Arta.* 35.41**

***H. Subsidiary Regtaters.***

***35*** *\* \* \* \**

***36*** *\* \* \**

*"37* # **4** \* \*

4) Register of Adjustments with artier StateGovcrnmems **(inter-Stato'Susponse Account). ;**

|  |  |
| --- | --- |
| ***38*** | _Pic33 |

(Memo. No.1279921Codes)/63.5, dated 24th December 1964.) .(b) Register of Adjustments'by Transfer.

|  |  |
| --- | --- |
| *39. 40.1* | _Pic34 |

(c) Otiier'Regiaters.

41. Special forms of registers um proscribed in .Sections Q to 5 .for receipts and pa**y**ment *s relating* t ocertain **depart** mcut s which i.i Lw monay by abaques and fordeposits, 'bills and other specified-tosses of

. t ransaet ions.

*Local Ruling wider Article* 41.

In this S. ate, subsidiary registers should be-maimained for receipt and.disb'ursemeuts of the following classes s--‑

Rscl.1PTS.

1. Register of Reserve Sank of India 2

remittances drawn. 0) Revenue deposits.

1. mash orders issued. (v )Cr m gal deposit.

d po­tl'

• •sits.

(fii)'⏵rblie'Works receipts. (vii) Personal Deposits. 1viii)'.Register of dedvctions. **(Memo. Na. g9O?iSVI,6S.1,dated** 23rd Augvsi 1968.)

**15**

**CI#Ap, FItj ACCOUNTS TO 13E tCgpT AT TREA$URWS. [Arts, 41**

**PAYyENTS.**

(vi) Advances Ludo] ih€:Local Atthoiitics Loan's An,

1. I gister of Resei ve Bank of India remittance encashed.
2. Miliitary payment s.
3. Public Works Payments.

(India Act **1X** of 1904)

xvii) Refunds.

'viii) Repayments of reve'ii e deposits.

(ix) Repayments .of civil courts' deposits.

(X) Repayments of criminal court's deposits.

;iv) Municipal e1 ertt,cs

(v) Forest cheq-,es.

(xis Repayrnorls of personal deposits.

1. Interest paid on Gover n­r⏵re:nt securit ;s.
2. Festival Advance.

(' v) Gen.:ral Provident Fund.

1. Advance for purchase of Kltadi.
2. Advance for purchase of Handloonr.
3. Oder Advances to Government Serwanis.

G.D. Rt No. 30, Finance'(T -& A) Departrncrt, tlaiod 1 diAi 3anuar y 1980.)

Noln.\_\_When receipis or payment s of a.ny part icu tar kind or

ciently nunierousin a subvtreasury a sebsidiaryregist:rr may with the approval o ' f the' '-crastary-, be m tamed Ierrtamr~ding

them.

**))i.--Special*Direction-jnr* Dank *Treasuries.***

**(ti**'**) Gone&.**

**42.** Where the **cash business of -a -&ate.treasuirry t sul casury** is,conducted the San , 1heSaa dadyatCvuatts f ~ecei~ts. and -diShur semerrt s f or St me 'God

**43.** The transactions reported' by the Bank in the daily statement of rec. ip.s and pay,n.:nns should, aficl uxamimAicn with the chains and v:ruc:~ers accornpanyingit, be posf~d ini'o the cash book either direct or t.hrouh some subsidiary register in the same way as trans‑

ac.ions caking place in non-bank treasuries. \* \* \*

Nora 1.-The net.amounts only of payments are entered in the statements of the Bank ; f or exa inple, when a dedu ction is made from the'amauncs of abillon account of income-tax the daily statements of the Bank show only the net amount paid after deduction.

\* \*

Nora 2.-When the inputs and the subsidiary register are posted, *the vouchers* should be numbered and arranged occording to the register in which they are entered.

*Coca! Rulings under Articles* 42-43.

-:1. TheBankwillmaintainthefollowingbooks for recording Govern­mcnt transactions -

(l) The scroll cash book,-wnicWs~Ue primary record.

(2) A pass book (or register of dairly receipts and payments), which should be daily forwarded to and returned by the :Treasury f3 ICer. , " .

(3)-Verified datewise monthly statements in quartlplicate.

(4) Error Scroll and Error Pass Book.

2. All receipts and disbursements on account of the Government should be entered in the scroll cash book. The entries regarding payments should show separately{i)tlte net amount paid in cash, (ii) the

deduction and nd other amounts paid by transfer and (iii) the -grass An1oiin1 . Only the net amount pai3 in cash shmld be.-debited by: the -Bank against the bal<t of. the State pvernment, the amounts paid by transfer should ,N Aced for by the , treasury, **in the** monthly accounts.

NOTE {O-Cheques issued by one Department of the Government favour of **another** Department of the same or another Government paid at the **Bank** will be accounted for under the column "Transfer to or from Bank" in the Bank scrolls and should be treated as cash transaction of the Government at the Bank for the purpose of posting in the treasury **input**

statements.

NOTE (ii) -The Treasury Officers/Sub Treasury Officers/Pay and, Accounts *Officers* shall obtain *an error* scroll *in* quadruplicate along with the error pass book from the bank branches concerned for confirmation. The Treasury Officers shall forward two certified copies to the link office of the State Bank of India (S.G.L.O. Main Branch), Madras.

The Branch Manager, State Bank of India concerned shall arrange to set right the discrepancies normally noticed in the verified Date wise monthly statements then and there duly carry out necessary alteration. The Treasuries/Rey and Accounts *Officers* should watch this.

3, The Manager of the Bank, as the ease may he should, after satisfying himself as to the accuracy of the daily accounts forward to the Treasury Officer et the close of every day a pan carbon copY of-the serail cash book together with the register of daily receipts and payments (pass hook) and all the apprartain­ing vouchers and cbalaes arranged according to the classification in the accounts. The documents should be sent to the Treasury Officer in a locked box, so that there may be no possibility of any alteration or abstraction of any paper before: they reach the hands of the Treasury Officer.

,With the concurrence of the Accountan{-General, the pen carbon{ eop of the scroll cash hook may be submitted on the morning following *the* day to which it refers, instead of at the close of the same day.

Note: (l) The Accountant-General has authorised submis-r• elan of the scroll cash book on the morning of the next working-day except on the last working day of- the month on which the aceoulfls of the month are to be closed.

(Memo. No. 100614/Codesf63-16, datied 27th April 1965.)

4. The Manager or the Agent; as the case' inlay be, should sea that all vouchers sent io the Treasury Officer, are conspicuously marked with the ward *paid, so that* they Cannot he used fiaudule illy to, support a further claim in the event of falling in to u neceupr lou s bands.

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16,

**CHAP.** MI ACCOUNTS 'roe **BE** K8PT **A7's7ItEA5URl85.** [Arts. 44-45

1. The Register of daily receipts and payrorlts (pass book)NS Ave a coiarns for (1) the data, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager or the agent, ,asthe case mat be,,and (5) the initials of the Treasury ❑$otter. It should ha whiten up and forwarded to the Treasur' OMeur with the pan carbon copy of the scroll cash book, tf manager, or the agent, as the case may be, should write his ini­tiale in the fourth column as a .certificate ihat the eptri~es 4i;e correct. the treasury officer should chock the rocei is allc di ,tr­meats columns of the pen carbon copy of the Scroll cash book

compare *the* total *with the figures entered in tb register* ,and

examine the vouchers. After witting his initials the flfil column of the register in token of his verification. he should ratnrn the register tothe Manager or the Agent, as the ca-se racy bo,the sank day or the following morning.

The Gevernn ent -:rafsac'ioi•s put through by the Bank on days when the treasury is closed should be incorporated in the treasury cashbook and subsidiary register under the dates .on which t1 ey actually occurcd elthou,gh the actual posting is dope on a bs u t dates.

1. Local Rulings 1 to .5 above apply molars ntutandis to Sub treasuries wllic'h. transact their cash .business through ehe Bt1n c.

('h) REGISTER OF RESERVE BANK DEPOSITS.

44. The net difference between the total receipts and -the total paynl nts as shown in the Benk's daily statement should be poktgd in a subsidiary register called the Register of Reserve Bank Depo­sits Form T. A.. 6). The figures posted in this register should be chick-id anI agreed with the pass 'hook .forwarded -by the $ank .•lortg with its daily accounts and also, inthe ease of State Treasuries with the totcls as shown is the daily seUdule rendered by the Bank to its Head -Office a copy of which is forwarded tothe treasury Off ee.

**'Second Sus-Paras**

*Memorandum of Procedure for the Reconcile tign ,of* ***the*** *Discrejinneies* ***between -the*** *amount,* ***received*** *from or* ***f*** *atri* ***to the Agency*** *9nnks on* ***Government*** *Account and the amount in respect of such trans tion.s*

*us shown* in *the -books..of the Accountant General* Vesired 'gy

t1z

RR? central *officer* }Bombay)

in order to facilitate reconciliation of 'Government accounts and -to speed up the process of settlement of discrepancies, it has been •decided

with the'approval of Comptroller and Auditor-Geneial and Ministry of Finance Government of India, that the following procedure should be followed by the treasuries and 'Sub-Treasuries and agency banks.

1. The date-wise monthly statement should be prepared by the branches of agency banks in the form shown in Annexure `C'.
2. The State Bank of India -has arranged to get the date-wist monthly statement (D.M.S.).of receipts and disbursements as prepared by each of its branches scrutinised and certified iby the treasury or sub-treasury Officer concerned, before the statement is despatched to their Government Accounts Department, Inter-Office Accounts, Worli, Bombay, A similar procedure will be followed by the branches of the subsidiary banks -and other banks in the public sector at places where such branches transact. any business on behalf of treasuries and Sub-treasuries before the me nthly statements are despatched by them to their respective head/li t kJdesignated offices.
3. The accounts of sub-treasuries to the extent that they are consolidated and incorporated in the accounts of the treasuries should be made up to the end of a calendar month.
4. Six copies of the date-wise monthly statements intended for scrutiny by treasury officers/Sub-treasury Officers, Assistant Treasury Officers will be sent to then in quardruplicate by the branches of the agency banks and those intended for scrutiny by the sub-treasury Officers will be sent to them in quintuplicate by the branches concerned, These statements should be submitted in all cases not later than the last working day of the month succeeding that to which they relate. The S.T.A`s after scrutiny of the statements shall forward one extra copy to the Treasury Officers concerned without fail. The treasury Officers will collect cne copy of the Date wise monthly statement from the S.T.O's and send one 'extra copy of the Statement (as a whole district) 'including the statement received from the S.T.O's to the S.G. S,B.1., Madras on or before 10th of succ-eding month.
5. The date-wise monthly statements will be built up from the details of the daily transactions, whether in cash 'or through the realisa­tion or payment of cheques, as written up in the pass books, which are submitted by the agency banks to the treasuries or sub-treasuries which in turn will be based on the daily scrolls, and as some time w ill have to be allowed to the treasury and sub-treasury officers to scrutinise the entries in the scrolls and to tally them with the pass books every-day, two **pas**s

**IS**

CHAP. III) **ACCOUNTS** TO **BE KEPT** AT **TREASURIES** [Arts. **44-4d**

books in place of one will be introduced;'these books being`used on alter­nate days, so that one whole day might be available the treasury *or sub\_* treasury Officer for checking the transactions as entered in each, pas; book. Each treasury and sub-treasury will acknolwledge immediately the receipt on each day of the pass book tendered to it oil that day along with the scroll for the preceeding day and the number of chalans and vouchers supporting the entries in the scroll,-and will have the whole of that day therafter for completing the scrutiny of that pass b ,k along with the scroll and the chalans and vouchers. The pass book as scru­tinised at the treasury or sub-treasury should be returned positively on the succeeding day to the agency branch, either with the signature of the treasury or sub-treasury officer or with a memorandum indicating the corrections which are required to be made. In the event of the pass book being returned to the branch of the agency bank with a niemerandum indicating any corrections, the figures should be rec., neiled with the least possible delay and the **pass** book should be signed as s )c]n as possible thereafter by the treasury or sub-treasury officer. The date-wise monthly statements as prepared by the branch of the agency banks should be based strictly on the pass books pasted and signed by the treasury officer or sub-treasury officer as the case may be.

1. In the case of treasury of ter the treasury Officer has scrutinised the date-wise monthly statement prepared by the branch of the agency bank, he should return one out *of* the *four copies to the branch of* the *agency* bank, with a certificate to the effect that it has been checked and found correct and should forward to the Accountant-General *[vide sub-*paragraph (viii) below] two copies of the statement with his certificate. The fourth and last copy will be retained at the treasury for its record.
2. In the case of a sub-treasury, one of the five copies of the monthly statement will be retained by the Sub-treasury for its record, and the four other copies as certified by the sub-treasury will be forwarded by the sub-treasury officer to the treasury officer before the third of the succeeding month. Two of the four copies will be forwarded by the treasury officer to the concerned Accountant-General, vide sub-paragraph
3. below, one will be returned by the treasury officer direct to the branch of the agency bank serving the sub-treasury and one will be retained by the treasury for its record.

(viii) The treasury officer will submit the consolidated monthly statements referred to above in sub-paragraphs (vi) and (vii) to the Accountant-General by the 10 of the month,succeeding the month to which it relates. The date-wise monthly statement for March for which l ttlr- extension of time is necessary should be sent not later than'the 8th of the succeeding month by the sub-treasury officer and the 15th of the succeeding month by the treasury officer.

**19 CHAP.** IIIl ACCOUNTS TO **BE** KEPI AT TREASURIES [Arts. 44-46

1. On receiving the certified date-wise monthly statem=It the branch of the agency bank should forward it immediately i.e. on the day of receipt or on the following day in the case of State Bank of India to the Government Accounts Department at Bombay (Worli) and in the case of any other bank to link office as the case may be where it will **be** checked against the daily statements received from the concerned branch for that month.
2. After this check, Government Accounts Department, State Bank of India will compile the monthly statement as also statement showing date-wise and branch-wise receipts and payments for the month and will despatch the monthly statement and branch-wise [statement. so](http://statement.so/) as to reach Central Accounts Section of the Reserve Bank of India,at Nagpur not later than 15th of the succeeding month in the case of all months other than March (the statement for the month of March **should** reach the Central Accounts section of Reserve Bank of India by 20th April) Central Accounts Section, Nagpur will cc rnpile the monthly State­ments of transactions (both consolidated statements and of date-wise branch-wise receipt and payments for the month) in respect of other public sector banks. The Reserve Bank of India, Central Account Section, Nagpur will thereafter forward the consolidated monthly statements along with the relative monthly statement of transactions effect by branches of agency banks to the respective Accountants-General, etc., by the 25th of the succeeding month in the case of all months other than March and by the 15th May in case of March.
3. The Reserve Bank of India, Central Accounts Section, Nagpur will continue to carry out adjustments reported by agency banks even after the relative monthly statements are rendered. However, Central Accounts section will maintain branch-wise cards for each month where in the transactions of the respective State and Central Governments as reported to the Accountant-General in the monthly statements and the adjustments carrfedout by them subsequent to the submission of the monthly statement will be recorded.
4. The Accountant-General after verifying the figures reported **by** the Central Accounts Section in their monthly statement and the **subsequent** adjustments, if any, advised by Central Accounts Section will prepare and forward *to* Central Accounts Section, Nagpur a branch-wise list of discrepancies in the form in Annexure `D' indicating the branch-wise amount to be reconciled duty supported by the relative monthly statement of the branch concerned, certified by the treasury, sub-treasury officer.
5. Reserve Bank of India, Central Accounts Section, Nagpur will on receipt of the list of discrepancies from the Accountant-General concerned arrive at the net difference to be adjusted in the Governm:nt Accounts **by** comparing the *figures of the* receipt/disbursements as pc.

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CHAP, ZIT] **ACCOUNTS TO BE** KEPT AT **TREASURIES** tArts 4446 '

the certified date-wise monthly statement of the branch received from Accountant-General with those already adjusted by it in Government Accounts on the basis of advices received from the link office of the agency banks concerned. The difference between two sets of figures Will thereafter be adjusted by the Central Account Section in Government accounts by Contra debit/credit to the concerned banks' accounts, under. advice to the Accountant-General concerned.

1. Once adjustment as above is made by Central Accounts Sections in respect of a branch of agency bank for a particular month, Central Accounts Section will not make any further .adjustments in respect of that branch for that month.
2. For expeditious settlement of discrepancies, the Accountant-General should furnish to the Central Accounts Section, Nagpur, the list of discrepancies of a month immediately on receipt of the relative monthly statement from the Central Accounts Section Nagpur and in any case before the end of the financial year succeeding the finandial year in which the transactions have taken place.
3. It often happens, because of strikes-or other difficulties at the branch of an agency bank, that the books of the branch remain un­balanced for many days. As the daily statements of receipts and disbursements on Government accounts as prepared by the 'branch and entered iii the pass book may in such circumstances be provisional, an initial error or omission in the daily statements as furnished to the treasuries.and to Reserve Bank of India might have to be rectified subse­quently by the agency bank. I n these case, as well as in other cases involving clerical.errors, in order to facilitate the scrutiny of.the relevant transactions and the reconciliation of balances, the branches should introduce a separate scroll (error scroll) and a separate pass book(error Pass book) for the adjustment of entries which have already been made earlier in the relevant pass books for the Central or State as the case may be. After the entries in the error pass books have been checked by the concerned treasury or sub-treasury officer, they can be incorporated, in the .relevant date-wise monthly statement.
4. If the date-wise monthly statement of -a branch reveals ;any discrepancy **when checked withthe** daily statements-from **the** same:branch with reference .t:o -which a monetary settlement has already taken place, The discrepancy should be advised by the Government Accounts Depart­ment, Inter-Office Accounts/Link office as the case may be, to the con­cerned ,branch which will . then make the necessary entries in the error scroll and' error pass book *[[vile* sub-paragraphs (xvi) above]: In case the monthly statement for the relevant month has already been prepared and sent by the branch- to-Government Accounts Department, inter-office Accounts of the •SBI or the Link Office of the public sector bank the adjustments will also be reported by the branch to-.Qbve nment

CHAP-III] 'ACCOUNTS TO **BE APT** AT- TREASURIES [Arts. 44=46

Accounts Department,.Inter-Office Accounts/Link office as the case may be in- a supplementary monthly statement clearly marked' " Errors and Omissions-Adjustments on account of transaction already '.Cleared" and ,Government Accounts Department Inter-Office Accounts/Link office in turn will forward the statement after scrutiny to the Central Accounts Section of the' Reserve -Bank' of India at Nagpur in addition to the usual daily statement. Each supplementary statement will be certified by the treasury or the sub-treasury officer as the case, may be. A copy of this supplementary. statement clearly marked " Errors' and Omissions-Adjustments on. account of- transactions already cleared

will also be sent at the same time by sub-treasury-and treasury, officer, t& the treasury officer and Accountant-General- as in . the case' any other.statement, .. . . .

(xviii)• As the agency. bank is not concerned with. the misclassifl­cation or the wrong description. of any. item, so long as the transactions which has been put through and repotted .by it is itself bonafide, except to the extent that consolidated .statements in respect of the Central (Railways) Centre I (Defence) Central (Posts and' Telegraphs);. Central (Telecommunications) Central (Others) and State (including transactions on account of other States) are to- be furnished' by it, the. error-scroll or error pass book should be used by the bank only for correcting any misclassification or wrong description which may affect the consolidated accounts under the heads mentioned above as already furnished, and not for carrying out inter-governmental adjustments. Such inter-Governmental adjustments wf11 be made only -by the AccountanPGeneral on-being reported to them by -the- treasury Officers.

The procedure which has been indicated above for the reconciliation of the receipts and payments on Government account, which are cleared with the agency banks will be introduced for the time being in respect of transactions originating at the treasuries and sub-treasuries or..Pay and Aunts Offices. In respect of transactions, which do not. enter the treasury or sub-treasury accounts or the accounts maintained by **Pay** and accounts Officer which are rendered directly to departmental. Accounts offii ers and the Accountants General, the question of intro= ducing a similar system for reconciliation of the receipts and payments **as** cleared with the agency banks will be considered later -at an appropriate stage.

[c) REGISTER OP MISCLASSIFICATION BYl'HE BAND.

45. Transactions thatomay' be classified incorrectly-in the daily account rendered by. the. Bank should be taken by the terasury officers to the correct beads or'account and posted into. the appro4

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CHAP. IM ACCOUNTS TO **BE** KEPT AT **TREASURIES** [Arts.45-47

.priatas sub .idiary regrs.ar but on no *account* should *the figures* under the head "Reserve Bank Deposits" be rectified in *the* **treasury** accounts. Any differences resulting from the ractifeat'cn of Bank's misclassification of central transaction as perte'n'ng to a state or of State transact'ons as perta-n'ng to the centre should be taken in th. treasury accounts to the had inthe manner indieetad below.

1. Sata transactionserroneously anteradin the Bank'sda`ly state­*mant* of trgnsctions of the Central Gavernnient and *vice versa* tvitd be entered in a register of Misclassifications by the Bank (Perm T t 7). The form is divided 'n ~o two parts, via„ ti) Central transactions included in the State statenasrtt and (ii) State transactions i'acluded in the Ceriral\_ statement so that separate totals may be struck for each part, The total receipts posted into the &rst parr should be taken in the cash bobk for State receipts but in one hemp sum ***:after the*** head 8658. Suspense **Account,** SA 27F.

Nots.---Any correction under the head " Reserve Bank Deposits " which will be necessary as a result of the adoption of the correct classification by the Treasury will be *made* by *the Accou*ntant-General %mqush the Central Accounts Section of the Reserve **Bank.**

*Local Ruling under Article 46.*

The cash book mentioned in Article 46 corresponds to the Input tnatintained in treasuries in Tamil Nadu. The postings to *be* ***made*** in the cash book according to the directions in Article 46 should accord\_ i ngly be made in the day-book in Tamil Nadu.

*1Y. Incorporation of sub-treasury recounts,*

1. The transactions occuring at a sub-treasury should be reported o the district treasury in Input I and Input II statements supp rted by vouchers showing receipts, disbursements and balance of the day. The receipts and disbursements should be pasted, from these sheets on the day of receipt into the accounts of the district treasury in the same Way as if they had taken place at it.

*Local Rulings under Article* 47.

1. The sub-treasuries in Tamil Nadu State render monthly classified ccounts. .The sub-treasury transactions are incorparate3 into the Leoa,nts of the district **treasury only monthly--see** Local Ruling 3 der Articles 95--96 in Chapter W.

**23 CHAT'** III] ACCOUNTS TO BE KEPT AT TREASURIES tArts• 47

2. Every day each sub-treasury should prepare for submission to the district treasury Input I and Input II statements payments and balance of the day. The receipts and payments are copied from the totals of the InputI • and I [- *see* Local Ruling 2 *under* Articles *95-99 in* **Chapter** IV. The Input I and II statements should be sent to the district treasury, on the dates indicated in NTc to 4 below supported by all paid vouchers (except pension vouchers which may be sent by monthly in two batches) and the prescribed chalans (except the receipted chalans relating to commercial taxes and land revenue chittas, which may be retained and £fled at the sub-treasury).

The Input .I and if statements should be numbered consecutively and one should be sent even on a day when there are no transactions unless it is a holiday and the sub-treasury is closed. This enable the district treasury to submit lists of payments to the Accountant-General *the* due dates. They also enable the district officials to check periodically the accounting of miscellaneous receipts in sub-treasuries.

Nora 1--In order to ensure that the paid vouchers and chalans are not lost in transmission to the district treasury, a certificate of posting should be obtained from the post office for the despatch of the cove: containing the vouchers together after obtaining a certificate of posting a separate packet should be made of the paid voucher's and sent to the post office in time to get a posting certificate and daily s>>eet may be posted later in the evening without such a

certificate.

Noee Some of the chalans, e.g., personal deposit chalans, and some of the vouchers, e.g., deposit repayment vouchers, which have to be entered the prescribed registers in the district treasury, should be entered immediately on

their arnval.

NOTE 3-If, owing to the volume of sub-treasury transactions, a Treasury Officer finds it diifcult to scrutinize every sub-treasury voucher, he may at his discretion have it done by the Accountant, and carry out a percentage check of not less than 2[1 aercent provided that, with the previous permission of the Director of Treasuries and Accounts, the percentage check by a Treasury Officer may be confined to not less than Ten percent or 1;CCO vouchers per mensem whiche'er is less if the Tie; sury Officer is satisfied that the prescribed check has correctly end sufiicientIy been applied by the Account: nt. All vouchers checked by the Treasury Officer himself should be initialled by him in token of that fect. The percentage should be calcuirted on the number of bills prid at the sub-treasury without pre-audit by the district rrersury.

(Memo. No. 523141Codes164-1, dated 1st October 1964.)

NOTE 4--The sub-treasuries should send the daily sheet to the District Treasuries on the dates indicated below,

*Daily Sheet relating to the first o,/ the month.*

Non-Banking Sub-Treasuires . • Should be despatched so as to reach the District Treasury on the 4th working day of the month,

|  |  |
| --- | --- |
| CHAP' ilIj ACCOUNTS TO Banking Sub-Treasuries | • BED -PT AT **TRI?ASURfS** "[Arts •47-48  Should be despatched so as' to  reach the District Treasury on  the fifth working day of the  month. |

*Daily Sheets realting to other days of the month.* Non-Banking Sub-Treasuries Should be despatched on the Second day counting from the

date of the transactions. Banking Sub-Treasuries Should be despatched on the third

day counting from the date of the transactions.

G.O. [Ms. No. 333, Finance (LA.), dated 13th March 1964.]

48, The following item of receipts or payments, in the daily sheets of cub-treasuries should be excluded from the accounts of the district treasury in which they will remain as part of the balance .‑

(t) Remit lances of cash to and from a sub-treasury from and to another sub-treasury within the district or the district treasury.

(ii) Transfer of funds, through currency to and from sub treasuries against opposite payments at the-district treasury or at anothers• sub-*treasury* subordinate to the same district treasury.

NoTt.---This direetian shall not apply, if the cash business of the remitting or receiving treasury or sub-treasury is a nducted by the Bank-..see.ATticles I9,

*Local Rulings under Article* 48.

1. Remittances of cash between the district treasury and any of the sub-treasuries or between two sub-treasuries in the district as also transfers between currency and. treasury made under subsidiary rule 4-under Treasury Rule 30 should appear as payments or receipts, as the case m"ay be, in.the cash and day books of the district. treasury•and/or sub-treasuries concerned and also in the daily sheets of sub-treasuries -see Local Ruling 5 under Articles 32-34. At the end of the month the items should be excluded in posting the monthly. classified abstract since they do not affect the total balance of the district. The Treasury Officer should .keep a check over- these remittances by •the examination

of the daily sheet received from sub-treasuries-.see Local Ruling 2 under Article 47.

Nore-I,-lf the Bank transacts the cash business of the remitting or receiving tr.=awry, the remittances and transfers should be treated as local cash remittances; debits for remittances sent and credits for remittances received should then appear in the classified accounts and lists of payments of oach treasury con­cerned and in its daily sheets if it is a sub•txeasury,

**25° CHAP** I111 **ACCOUNTS'** TO **BE KEPT** AT TREASURIES [Arts **48-**4**9•:**

NoTa 2.-All rmittances despatched from and' received at sub-treasuries shall be immediatelly advised to the district treasury. The advices of re~ iat should he checked by the district treasury against the corresponding despatch Re1nittaswes in transit appearing in the monthly cash balance-report should be checked in details with the accounts and records' Sub-treasury Officers also watch carefully for the- advice or receipt of all remittances. sent **by them.**

2. If a treasury detects any deficiency on detailed examinations of remittance received from. another treasury. and. the amount is not immediately recovered from the Cashier-in-Charge, it, should , be charged in the day-book as a distinct item with full particulars and the Treasury Officer of the- remitting treasury should be requested to recover the amount and. credit it in the accounts.of this treasury. A deficiency discovered. at. the Issue Department of .the Reserve **Bank. -** of India in a remittance from. a treasury should' be made goad from- . the cash balance held by it and' shown as, an -item of expenditure .on, Government account; under advice to the remitting treasury, for recovery - and credit in accounts. Similarly a deficiency discovered at a trasury in a remittance from the Issue Department of the Reserve **Bank of** India should be made good. .from the treasury balance under **advice** to the-remitting office, which should credit the amount to the .Govern ment account. The recovery of such deficiencies should be watched‑

by the Accountant-General.

*Local* Ruling-Under *Article* 49..

There is no Central sub-treasury rendering accounts to a.distrit` treasury in Tamil Nadu.

*V. Daily Closing of Accounts.*

|  |  |
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| 50.  51.  52.  53. | _Pic51 |

54; Any amount found surplus or deficit in-treasury-balances sltould' be brought'to account as such in the cash book on *the* receipt *or* payment

side as the case may be.

**A S TO BE KEPT AT TREASURIES IArts. 54-54** *Local* Au/tugs *under Articles 50-54.*

**CHAP, 1TIl**

1. The provisions of Articles 50 to 53 do not apply to treasuries in the Tamil Nadu-see also Article 28 above. They should follow the procedure presorib,i in the followirg rules. The cash book mentioned ire Article 54 corresponds to the day book maintained *in treasuries in* Tamil Nadu.
2. The Treasurer and the Accountant should *see* that their account agree before the office is closed for the night. The process of closing the accounts is as follows :‑
3. At the close of business for the day, the several totals of the subsidiary registers should be carried into the Accountant's day, book which should then be totalled. The opening cash balance for the day should bo entered below the total receipts and added thereto. The total charges should be entered below this total and subtracted. This balaenc represents the closing cash balance of the treasury (or Sub-Treasury).
4. Meanwhile the Treasurer (or the cashier in a Sab-Treasury) should also sum up both sides of his cash bock and draw up his bjance Memorandum in the form of the Treasurer's(or cashiers) daily balance sheet in Form 31 (or 32), in the Tamil Nadu Treasury Code.
5. The closing balance of cash in the Accountant's day book should be agreed with that in the Treasurer's (or Cashier's) ir\_a sub, treasury belaneo sheet and a certificate to that effect should be written in the Account's day book and signed by the treasury (or Sub treasury) ~Cer before signing the daybook and the Treasurer's (or Cashier's) cash book. The certificate of agreement " Agreed will h the Accountant's day book" should also be signed in the Treasurer's (or Cashier's) balance sheet.
6. In the case of treasuries which transact their cash business through **the Bank,** the Bank will send daily to the treasury pen carbon copies of the scroll cash books separately for Central and State transactions with the chalans and vouchers supporting the transactions. The vouchers which have already been approved and registered by the Treasury Officer will first be marked off in the register of chalans issued and the register of orders for payments, that is, the date of discharge will be noted against the entries relating to the several items in the registers. In this process the vouchers should be numbered and arranged according to the register in which they are enterer, as the number of the payments order cannot serve also as the number of the voucher in the actual accounts. Bach item of receipt or payments

Clomp, ~] ACCOUNTS TO **BE** KEPT AT **TREASURIES** [Arts. 50-54

will then be posted from the pen carbon copy of the scroll cash books with its ohalans or vouchers into the day books either direct or through subsidiary registers in the same way as in non banking treasuries. The net difference between the total receipts and the total payments as shown in the State scroll cash book should be posted in the Register of Reserve Bank Deposits relating to the State Government. The register is pro vided with three columns to show (1) the date, (2) the payments and (3) the 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 difference will be added to in column (3).

3-A. (i) The amount of imprest drawn for the payment of pensions should be shown in the Treasury accounts under a separate detailed head " Suspense Accounts--Payments in cash (Rmsions) ". The total amount of pensions paid out of this imprest should be debited to the appropriate pens sion heads by contra credit to the heat' "Suspense Accounts--Payments Adjusted-(Pension) ". The unused portion of the imprest remitted back into the Treasury should also be accounted under the head "Suspense Accounts-Payments Adjusted {pensions), "

The imprest drawn should be limited to the requirements of the *first five* working days only and should be drawn on the last working day of the preceding month. The imprest balance if any should be remitted into the Bark on the sixth working day. If the sixth working day happens to be a Wednesday or 'immediately precedes a Wednesday, the unspent balance should be utilised for making payments *on that* Wednesday and any imprest balance therein should be remitted on the next working day. As regards subseuuent weekly payments on Wednesday, the imprest amount should be drawn on the previous day and the imprest balance remitted on the next working day.

If a Wednesday falls on the last working day of a month in the ease of Treasury, no payment need be made, The imprest drawn for the last week should be refunded before the last date of the Sub-Treasury closing. In the easy of the District Treasury the imprest drawn should be refunded before the last day of the month.

If a Wednesday, falls on the Sub-Treasury closing date, the Banking **Sub-Treasuries** shall make Pension Payment on the next working day for which imprest should be drawn on the day itself and the unspent balance remitted on the next working day.

(Govt. Memo. No. 171758/Codes 11/71 11 f Finance. Dept., dated 1 1th **October** 1972),

CHAP III] **ACCOUNTS.** TO **BE KEPT** AT T**REASURIES [Arts-5O-54** 3-A. (ii) The Director of, Treasuries and Accounts, may condone

delay in the [retr.iitr.cc](http://retr.iitr.cc/) into Treasury of unspent balance. of imprest drawn for cash payment of Pension.

(Government Letter No. 90291/FC. I1186, Finance Department, dated 18th June 1987.)

Nora l-.Payment of pensions in Pension Pay Office, Madras.--.The imprest for making payments on the first three working days of a month should of **drawn** on the last working day of the preceeding month. The unspent. balance if any should be remitted into the Reserve Bank of India on the fourth- working day. If the fourth working day of the month happens to be a Monday or Tuesday, the balance of the imprest may be utilised for meeting the pension pay­ments on that Tuesday and any unspent balance therein should be. remitted **into Reserve** Bank of India on the next working day: As regards subsequent weakly payments on Tuesday, the imprest should be drawn the-on prccceding working day, *on and the.* unspent balance if any remitted in to-the Reserve Bank of India' on the next working day,

Na pension payment need be made in the Pension Pay Office on the last Tuesday, if it happens to be the last working day of the month.

(Memo. No. 1092531SVI/62-66, dated 6th June 1967.) (Memo. No. 6959411Codes *1j70=8,* dated 31st October 1970.)

(iii) The vouchers relating to Pensions paid out of the imprest should he stamped "pd in cash ",

Nora 2~--Daring emergent and uniforseen situations like the strike by this staff or the Reserve Bank of-India etc„ the Director of Treasuries and Accounts shall issue instructions to the Pension Pay Officer, Madras, Madras to draw-on Fort-Tondarpet Sub-Treasury •or the Bub Treasury, Nandanam, Madras, imprest amounts required to meet the immediate demands, such of payments of pension etc. Such drawals should be allowed in real cases of emergency alone and at should be reported to the Government artd the Accountant General, Madras.

(Memo. No. 133028/Code 1171.7, dated 13th( March 3972.)

NotE 3.-The pension Imprest shall be drawn co the previous day of pension payment day instod of•pension payment'days, in the pension Pay Off'icar:;Banking Treasuries/Sub.Treasuries when the first two days (including Sitnday, of a month or Public holidays for the payrnenL of. Pension of **Rs.** 100 or lesstltis will not apply to the pension orthe.month. of March which should be paid only in April.

Memo, No. l 23672;Codes 1;73-4, dated •7th March **1974..I**

t'fAP. 4111 ACCOUNT'S TO **EE KEPT** AT **rREASuR lS.** [Arts..50-54

4. The:following-are some of the more impoita nt dutiesto she fulfilled by the 'Treasury .Officer (or Sub-Treasury Officer at \_a -Sub-Treasury) before closing t:he.accoUnts for the day :--‑

°(1) The Accountant's day book, the Treasurier's (or -Cashiers-in•a sub-treasury) 'balance sheet, the subsidiary registers, of receipts and paylmettts rbe vouchers and ehelans and the number bock Should be laid before him, and he should perform the following checks :‑

1. He should check every chelen with the entry ins the number book and see that every credit entry in the dumber book has been brought'irtto account in the prescribed subsidiary rcgisSer or the day book, asthu.cese may ba as'aacb stony is•cheekad, he should tick' cfl' rjihc eutries•inthe subsidiary register and the number 'book corresponding to the chalan or bill. He should initial each entry inthe subsidiary register

eheckcd-see subsidiary rule i 1 (a)under Treasury Rule 10.

1. In the case ❑f Non Banising Sub'Treasuries,the Sub=Treasury *Officers shall* .continue to maintain the.nu mber book for payment tran­sactions while the Double Lock .Offlcars who are equally 'responsible

for the Sub-Treasury transactions shall -maintain the number book in

respect of receipttransactians and also sign the chalens a cknowledging the receipt of the money. The receipt number book prepared by the the Double bock OMeer

with reference checked

to the duplicate echal ens by inhinlling

the and of' the day **y**

each item of .receipt and close it for the day over his signature after agreeing-itwith the Shroff's Cash Book and Day Book.

No1E.-The number book in a treasury dealing withthe Bank exhibit s

only transfer transactions taking place .at the treasury. The enLnles of

cash and,transfertransacttans to the Bank's daily sheet should be ticked off in the same way as ie done in the number book as entries are . made in the subsidiary registers or day book, and need not be copied in the number book. in afirepmena of the daily total.

below should be drawn up in the day

**RE. P.**

Daily total as per rumba book Daily totalas' per Ban'k's daily sheet

Total

Agreed with the total roceipt(s) *of* the day-book.

Sub-Treasury *Officer* or *Assistant* `*reasery Officer.*

CHAP. 111] A**CCOUNTS** TO **BE KEPT** AT T**RBASUIUgS.** [Arts. 50-54

1. He should compare each entry of the payment in the Accountant's Day Book or a subsidiary register with the corresponding order-See Subsidiary Rule 32 under Treasury Rule 16 and tick off each voucher and the entry as it is compared. (This will not be necessan y, if the Treasury Officer adopts the alternative plant of having the account entry presented to him for initials at the same time as he signs the order for payment). If any portion of the voucher is paid by transfer, he should sae *that* there are Corresponding debit and credit entries in the Transfer eoluntps of the register and should tick off each pair of entries.
2. He should see that the totalliags in the Subsidiary Registers have been correctly made and carried to the day-book, initialling the totals and ticking off the entries in the day book as be thus compares them. This must be done, in the ease of receipt registers, even when the total for the day is blank ; but it is not necessary to initial blank payment register. If the number of blank receipt registers is great, the following plan may be adopted. Such registers, as are only, rarely required for making entries may be bounded in a single volume and kept under the Treasury Officers own look. When the volume is required for making an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accoums carefully seeing in doing so that all new entries *in* it are correctly carried to the day, book, aid initialling them accordingly. It is ohvisouly necessary to guard against fraud or mistake in omitting to bring ***an en***try from these registers to the daybook ; and this proceution is not complete, if the

Treasury Officer examines oily those registers from which an entry has been carried to the daybook.

Nola.-As a result of rules 6) to (iii) above every entry in the day‑

book should he checked endticked off' byehe Treasury (or Sub-Treasury) officer,

1. He should cheek the correctness of the totals and of the opening balance in the day-book.

Nam-1n a District Treasury, the Treasury Officer maY have the totallings of the Accountants day-book *verified* by *some* Principal *Sub‑*

ordinate Officer other than the Accoumant, who should initial them as Correct,

1. He should see twice a week that all the vouchers are properly *a*rranged--See Local Ruling 15 under Article 95-99 in Chapter I.V.

CHAP. nil AccovMS To **B** K**E**PT AT TREASURIES [Arts. **50-54**

2. Before signing the Treasury's daily balance sheet, he should roughly verify the balance in the sole charge of the Treasury, as shown in that sheet, and satisfy himself‑

1. that no uncurrent coins are left in charge of the Treasurer,
2. that *no more* small *coin is so* left than is actually required for current use, and
3. that the whole balance in sole charge of the Treasurer does not exceed his current requirements-see also subsidiary rule 3(b) under Treasury Rule 11.

NOTE.-In a sub-treasury the Sub-treasury Officer shoud similarly verify the cash balance and sts mps under single lock and check the cashiers balance sheet before signing the cashiers cash book-see also subsidiary rule 8 (Q) under Treasury Rule 11.

1. The treasury Officer (or Sub-Treasury Officer) in a sub-treasury should sign the Treasurer's (or cashiers in a sub-treasury) balance sheet on the evening of the day itself to which it refers, after it has been compared and agreed with the Accountants books before closing the treasury for the day. When, however, the pressure of work in a dis­trict treasury renders this impossible, the coiparision with the Accountant's books may be postponed till the following morning, except on days proceeding gazetted holidays when the Treasury Officer should see to the reconciliation before the office closes. When the *comparision is* postponed under this rule, the certificate, over Treasury Officer's signature at the foot of the Treasurer's balance sheet should be altered in manuscript by cancelling the words "Agreed with 'the Accountants day book and" before the form is signed by the Treasury Officer, which must be before the closing for the day. The Treasury Officer should then sign an additional certificate in the form *"Agreed* with the Accountant's day book" to be added in the book on the following morning.
2. The daily account of the Bank transacting the cash business of a Treasury may, with the concurrence of the Accountant-General, be sent to the Treasury or Sub-Treasury Officer on the morning of the day following that to which it relates. In such cases, the signature' and comparision of the Accountant's books may be made in the even­ing instead of in the morning *of* the day on which the banks account is received. Provided that pressure of work renders it necessary so to postpone it.

**CUAP.** III] ACCOUNTS To $E **KEPT** AT, **TRBASUR1ES.** [Art. 50-54

In the case, however, of all district treasuries dealing with the bank the Accountant's• day book for the first four working days of each month may be closed on the third day following that on which the Bank's account is received.

NOTE.---In sub-treasuries the duties prescribed in Local Rulings 2(c) and 4-6 above should be performed by the Tahsildar also while at headquarters-see subsidiary rule under Treasury Rule 5.

7. When cheques -in payment of taxes and other amounts due to the 'Government are received at the Bank from district headquarters sub-treasures (other than Saidapet) or the Madras taluk treasury, the amounts of the cheques should be credited to the Government amount. ,under the head "Cash Remittances-Reserve Bank of India"\_ On receipt of the chalans duly receipted by the Bank, the Sub-treasury Officer or the Officer in charge of the Madras taluk treasury should debit the amount realized under the head "Cash Remittances-Reserve Bank of India" and at the same time credit the amounts under the relevant receipt head or heads in his accounts.

In the case of similar cheques received from the Saidapet sub­tneasury by the Tiruvallur district treasury, the amounts should be credited to the Government account under "Cash Remittances between treasuries -Collectors". When the final receipts are *received,* the Sub-treasury 'Officer should debit the amounts realized under the head "Cash Remmittances between treasuries-Collectors" and at the same time credit them under the relevant receipt 'head,or heads in his accounts. When similar- cheques received by the Treasury Officer, -Chengalpattu ('Saidapet) are forwarded by him to the Reserve Bank of India at Madras, the Bank will include the amounts of the cheques on realization in the daily return to be sent to the Treasury ;Officer, Tiruvalllur, in accor‑

dance with Local Ruling 3 under Articles 42 and 43 and the Treasury C fficer will incorporate the transactions in the treasury accounts under

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the Televamt heads in accordance with Local Ruling 3 under Articles -. 8. Any excess found in a treasury balance should be credited to

the State Government under head "0075.00 Miscellaneous general ser'vices~-800 Other receipts AL Other items". Any excess found in a currency chest in a treasury that does not transact its cash business through the Bank should also be credited to the State Government under the above head. Any excess found in a currency chest in the joint custody to the Government and the State Bank of India (Treasury Pay Office) or in the sole custody of the State Bank of India should be credited to the State Bank.

*Y1,-Monthly* Closing of Accounts.

55, As it is absolutely neceessary that the figures given in the dEiarcrut receipts, accounts and return exchanged with other uepartments s"hcu1d agree exactly with those shown in the treasury accounts. Tito formal closing of the accounts of the several sub-treasuries far- the. month should be fixed for the latest date by which any risk of failure fo reeeivethatdays' eturnsatheheadquarterstreasurybtfoie ticeund ofihc, Month will be eliminated anytransactionsatelaterdate should\* included in the returns of the treasury for the next month. The hcadgi:artais. accounts for March must, however, be kept open until receipt of daily sheet of every sub-treasury 4or 31st March In order that all receipts and, payments taking place at sub-treasuries within the financial year may without exception, be brought in other accounts of the year . Evei y endea­vour should ha madeto close the March accounts not later than the 5th of April. All correcting entries affecting inter -govelnmenial adjust­ments-andthe Ad3r sting Account with Railways should be intimated to the Accoumant-General so asto reach him bythe 12th of April at the latest.

**56.**

Local Ruling under. *Articles* 55-56.

If any amount is paid into a stib-treasury at the end of a month.aftet the accounts of the month have been closed, it should be acec:pied.and hrought.into the accounts of the succeeding month. Similarly pay.mem from a sub-treasury should not be.refused on the ground that the accounts for the month have. been closed. Payments shot:1d be made and, brought into the accounts of the following momh.

1. thine case of banking treasuries,the caiflerei;ce between the total of the two money columns of the Register of Reserve Bank Deposits should at the close of the month, be carried into the cash account is the total of the column for receipts exceeds the total of the column for payments, or into the list of payments if the total of the columns for payments exceeds the total of tile column for receipts.
2. The books of the Central Accounts Section of the Reserve -Bank are closed for the month of March on the 25th April following, after that data no inter-governmental adjustment s cat lea carried cm in the accoults.of the previous financial you. Special steps should tliercfore be taken to settle as promptly as possible all cash and book transactions

**113-93--3**

involving inter-governmental adjustments that origint,te towards the close of the yeas s • so t het the • Accountant- General mt,y, es for a poesib1e, send the necessary advicesto the Contra] Accounts Section of the Reserve Bank helm the 25th April of the succeeding year. 'Such adjustments originating -in the accounts for February and previous months should be completely settled in time for the advicesto be sent to the•Central Accounts Section of the Reserve Bank before the end of March. Treasury Officers should submit intimations of all correcting entries affecting imer-governmental adjustments included intbetreasury accounts for March so as to reach the Accountant-General by the 12th April at the latest. As the March Final Accounts are closed early June all communications affectingthe accdt;ntr of a previous Yea) should be submitted to the Accountant-General before the end of May.

**Section** 2- **transactions of Departments.,'bich render separate cash accounts.**

57. Save as provided in Aiticles 58to 60 below or as may he specially authorisod by the Accountant-General in ay pA:ricular case, moneys received from or on behalf of departmental officers who render separate sash accounts to the Audit or Account office should be recorded at once in a register in Form T.A. 10 or Form T.A. 10A as the case may be. **Form T.A.** 10willbeettlised bytheDepartments other than Public Work$ Department for all transactions and by P.W.D. for transactions *under* 1tII O.R. Receipts only. For transactions under 1.O.R. Roceipt s, however Form T.A. **10A** will be utilised by the Public Works Department. In the same way, funds supplied to such departmental disbursing office on cheques drawn against letters of credit or otherwise, should be - **entered** in a register in **Form T.A. 11.**

***(Memo.. No. 6303 /Codes/65-6, dated 29th December* 1965.)**

***Local Rulings under Article 57.***

**1. In recording** the receipt on• accounts of the Public Works Department in the register in Form T.A. **1OA,** remittance received from departmental officers should be shown separately from those received. from others: on account, of departmental officers

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**CHAP. III] ACCOJHTIS TO BE KEPT AT TREASURIES [Arts. 57-58**

1. When a contribution is. received in the treasury during a month from **a** private party towards the cost of a public work, the Treasury *Officers* should send the Executive Engineer concerned, by the sixth day of the following month, an extract from :the Register of Receipts (Form T.A. **10A)** showing the contribution received.
2. When a Government servant of another department acting as a Public Works disburser refunds into the treasury part of the moneys previously withdrawn from the treasury for exenditure on a work, the following particulars should be given in the 'Register of Receipts **{Form T.A. 10A) :**
3. name of the work for which the original amount was sane-tinned.
4. name of the Public Works Officer from whom received **and**

(e) the amount originally withdrawn; and the date of, with­drawal.

When a refund relates to compensation, for lands, the. month in which the payment was originally debited to the Public W orks Department and the item in which it was included should be speci­fied in **the Register of Receipts. "**

*(Memo.* ***No. 6303JCodes f65-6. doted 29th December*** l *965. )*

1. **The Treasury should record** all payments made on cheques drawn by Public Works Officers in the "Register of cheques paid against letters of credit", (Form T.A. 11) but no entry should be made in the column for "balance", since no. letters of credit ar\_ e **issued** in **favour** of **Public** Works Officers.

58. Remittances by Forest Officers should be entered in a register in **Form** T.A. 12 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Fund supplied to Forest Disbursing Officers by means of cheaues or otherwise should be entered *in Register of* Forest Cl'eques Paid **Form** T.A. 13.

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**"'CHAP. IITj** R **CCOt NT$ 0 13 ' 1 8T'T' AT** TReA *W* tArtt**y** 58-61

***i cqd Ruling uaarler\_,irtiele 58.***

1. -All sums paid **in** to a' treasury by a' Forest Officer on -his account except- earnest money . deposits (tendered- by contractors **or p**urchasers of forest produce). should be credited to the Forest Department as 'Forest remittances'. Earnest money • depsit tenedered by contractors or purchasers of forest produce should be credited to "Revenue deposits".. ,,Tr ee wpncrs' fees in respect of trees tapped, for toddy should, as' And\_ wheh. they, are r~ized; be credited to the department body or adtinistration,,:-which is in-charge of the trees.. .. .
2. The Treasury Officer should verify, the monthly 1st of cheques drawn received from a forest- officer -. and - return it after counter-signature to that officer without delay.

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| --- | --- |
| 59. | **\*** |
| **W.** | _Pic62 |

61. In all the cases covered by the. directions in this section the Treasury Officer' should arrange to have 'a monthly settlements of account with the Departmental ;Officer' concerned - in accordance, with such procedure- its may be prescribed • by .GOvcrnment; '

*Local Ruling undei; Article* 61.

The Treasury Officer, should have the, account of a divisional officer, • Public Works Deportment, for. each- mouth• settled very early in the following month. That is,' the Treasury . - Officer should have the . pass-book written . up witlt -.reference #o cheque cashed during the previous-month:. **He** should also furnish the Divi­sional Officer with a certificate of total issues as follows :‑

. "1' hereby certify that the, .total .issues-made from --this treasury on cheques drawn\_ against the, aeeountrof'Thrhr : .

" Clflzcer-in-charge, division,

**199",** amounted to 1 s.

during (in words)

_Pic64

**CHAP, \_III ACCOIJN€S- TO- BS- VPT -'AT: TREASURIES [Arts. 62-63**

**.Settlnlt'3Avao of nepaslts**

**- :** A.~ GErrtL

"62.. NO item 'Should .bt credited as a - ;deposit of save under formal order of competed. authority: Fui,therinore; no " 'st.ms should *be* credited in any deposit register Which can be• carried. to any other head of account; for .example, revenue paid to Government on accountof a. ,demand nox-yet- due ' shottid at once be carried.. ally to the proper revenue head, and should not be placed in deposit.

" 63. The amount of a . lapsed deposit refunded under the rules of Governxnent should appear•in the . teen try 'accounts as a, miscellaneous refund and not as' repayment of deposit.

*Loaf Rulings under A*p*ridtes 6263.*

'I. Except -ut the -case df certain, civil and 'criminal coat's deposits (se Articles 71 and nand the Local, Rulings thereunder),;the detailed accounts of\_ all *classes of deposit*.transactions .are 'maintained in the . treasury :When the dbtailed accounts of civil and `cfirtiinal court's deposits are- not , kept in .the treasury, they ate kept in the courts concerned. The : detailed rules . presctiliing. the accOtidts to be main=. tamed and the returns to be furpished'for all classes df deposits **are** contained in the' section, than follow iq'this. cllaplte 'and in" Chapter. **IV.**

**,** '2. No' deposit ccoitnt. should 'be' 6peiled-bv a treasury **fdr an** officer of the 'Public Works Departinent.'•'Whateyer• sums are. paid into a treasury by an officer of the Public Works Department, Or **On** his account, should he carried to the credit of that department in the treasury accounts. This -rule applies also to deposits made **at** the instance of the Public Works Department by local bodies **to meat the** cost of ,works to be;carried out by •the Public **Works Department.**

*3. Flectian ;Deposits--(i Depoyiis•;-on =nominations-' (a) Cash ]epvstts.-* The .deposits -paztl ;hy err.on behalf of candidates should

~re.dited to' .- fife head "K pep sits ,and Advances (h) Deposits

bearing Interest- -13443: • - Civil Deposits--. ,

d

121. Deposits in connection with `-Eretion -•'

AA. Deposits-\_made bey-candidates for State Legislature. -

**D** Deposits rimade hy--candidates for Parliamept, - .ACS **-Deposits** .m~ad~ ' fox \*le **h Petlti s a}id**

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eposits mtrde far eG" on \_ ~ (e l

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AMCQtNT; ro' . **pp T' i, fPA•5r**'t1 **[Art 63-65]•**

Treasury Officers should see that the •items- are recorded in the deposits registers in sufficient detail in accordance with the proce­dure laid down in Article 65 and the Local Rulings under Articles 6¢67 so as to distinguish each individual item. Particulars of ,the Returning Officer, the name of the candidate and of the constituency should be given against each item.

. If the deposit is forfeited, it will be credited under 0075.00 Miscellaneous General services "800 other receipts" AL. other items'.

All refunds of deposits should be authorized in writting by the Returning Officer concerned. The rules in the Tamil Nadu Treasury Code Volume I, for the repayment of Revenue Deposits will apply to the case of refunds of these deposits also.

*(h) Deposits made* ***to Government Promissory*** *notes.- The* Procedure detailed in paragraph 108 (a) of the Government Securities Manual shoud be followed with the modification that the Treasury Officers themselves should receive the deposits in these eases. If the deposit is forfeited, the Returning *Officer will* realize the amount of the promissory notes and remit into the treasury the amount prescribed as deposit, the balance, if any, being refunded to the candidates. The amount paid into the treasury should be credited to the detailed head 4075.00. [Miscellaneous General Services-804. Other Receipt- Ai,- Other items,

.(2) *Deposits* ***on chalinged votes.-* These** will be in cash and the instructions in regard to cash deposits on nominations apply mutatis **mutandis** to **them.**

**B. -REVENUE DEPOSITS.!**

1. Each item of deposit received should at once be entered in a register (Form T.A. **20)** and numbered. There should be a separate series of number for each register, beginning a new each year. Th e Treasury Officer should check carefully the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried from each register to the cash book.
2. Every item should be recorded in the name of the person from whom, not that of the Government official *through whom, it is* received ; it should 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 cortsoidated** with

others.

cxa~. In.) **ACCOUNTS** To **\_BE**.x i Kt - **fR~AS~TRTES [Arta 66-67**

1. Each repayment of deposit should at once be recorded both in the Register of Repayments, **Form** T.A. 21 from which the daily total should pass into the cash. book, and in that of Receipts **From** T.A. **20,** in the letter the date and amount of the repayment also being noted.
2. When a deposit is adjusted by transfer to some other head of account the head of account to whisk, it is transferred, and the item in which if is included in the treasury account., should be noted both in the Register of Receipts, and in the Register of Repayments and if should be credited separately in the cash book or the subsidiary re­gister concerned. The voucher submitted with the list of repayments shoute be state these acts, the statement being attested by the signature of the Treasury Ol icer.

*Local Rulings under Articles 64-67.*

*Neu.- The provisions of the* ***above Articles and the following* 'Lc cal** Rulings' apply *also to other classes of depostis such as deposits 'for* ***work*** *done for public bodies,* individuals, *etc., for which detailed accounts are kept in the treasury.*

t , The entry in the column `Nature of deposit' in the *Register of* Receipts of deposits (Form T. A. 20) should be sufficiently detailed to show clearly why *the* amount is deposited.

Wien a deposit is made by one party to be repaid to another party the name of the second party should he clearly stated in the cr lumx `Nature of deposit' in Inc Register of Receipts of deposits as a pre-caution against a refund of the amount by nu ;take to the depositor r.f is age its or creditors.

2. Notwithstadingt.ieProvisions of Article 65,thefoliowieg classes of deposits may he recorded in the Register of Receipts of deposits *in* the name of the Government servant through whom the deposit is received -

1. Civil courts' deposits which include a large number of item such as unspent witness batta, etc., may be recorded under the dig. nation of the presiding Judge of the court concerned.
2. Deposits .made cv purchasers at sales of immovable property under Rule XXII. of the rules under theTamilNadu Co-operative Societies Act (Tamil Nadu Act V of 1932), may be seerrdea under the designations of **the Deputy Registrar** of Co-operative Societies concerned.

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| --- | --- |
| _Pic71 | **ACCOUNTS 'O** ss 'KEPT AT' T1tEA5t.-sIELEs [Arts ?-'1Q |

3=' In order to guard against a 'second repayment every . refund of a ;lapsed deposit should be recr rdec; in *the* District Registrar of Receipts the register *has not* already been destroyed under the rules.

1. When a treasury which transacts its cash business through the \_Bank repays a deposit by issuing an order on the Bank, the entry in the Re**g**ister o f Receipts of deposits should be made when the order on the Ban**g** is issues] *ani the* entry in tee Register of Repayments should be made when the repayment is repotrea in the Bank's daily sheet.
2. When deposits are mace under the provisions of the Tamil Nadu Estates Land Act (TanjiI Nadu Act T of 1908), the 'Treasury or the Sub-Treasury Oilcer should sent the Revenue Divisional Officer concerned a weekly Stgtemeni in Form T.A. IV showing the *ieceip:s* and **repayments** relating to such deposits.

**c. PE SONAt DEPOSIT.**

S8. 'Receipts and payments on Personal T7eposit.accounts should lie recorded in personal lodgers • in **FORM *T.A. 22,*** *which* should be bourn up into a volume, Every personal account shcu!d have its own edger page, in which the receipts should be. enteree in regular order without being numbered and the disbursements (made not from any particular item. bui from the aggregate balance in hand) noted as they are made without any further remarks.

'O. Al act;cunt of cash order\*issued on sub-treasuries should be th Tricained, like that of Personal Deposits, through a personal ledger for. each sub-treasury in **Form** T.A. **23.** When paid at the sub-treasury the 'amount of the cash order should be entered in the sub-treasury cash book and daily sheet as a miceIianeous payment, but in the district

treasury it should be posted in the personal ledger account as•a repay­inerit of d ept, sit.

70. The daily totals of receipt and payment should be carried from the personal ledgers **(Forms T. A. 72 and T. A. 23)** into the Register ofMrsonal Deposits (Form **T.A. 24)** from which again the **aggregate WY** total **only should be carried** to **the cash** •book.

**"IStc Fatocodriro *for the* issue of-cash.erders etc, is prescribed iu sttl jdi**& **,5** ruj**m** **35**

**uricrerTxemry rule I6 In part II of -me 'i afttil Nadu Treeasury Cede**

***CFO. • • A0* TO BE KI'!PT'AT TRL'ASIIRIES**

[Arts.\_6R~--7(l

*Local Rullings under Articles 68-70.*

1. A sufficient number of sheets of **Form T. A. 22,** should be bound **up** into a volume and *successive sets* of pages should be assigned to the several accounts. *It* is not necessary to transfer the [accour.ts.to](http://accour.ts.to/) a now volume with a new year, but if there is no page available when • it is necessary to open a new account or to carry Forward an old one all unclosed accounts shoula be simultaneously carried forward to a new volume. •
2. If there is a large number of transactions relating to . a personal deposit *account on* the same day, a balance need net ordinarily be struck after each transaction, but if there is any possibility of *over­*drawal of the account, the Tres eery Officer she t.1d, by totalling the parts of receipts and repayments and striking t he balance wherever necessary, satisfy himself that the account will not be overdrawn **by making** any patriallar repayment. The Treasury Officer should invariably strike a total at the end of each day's transactions.
3. The adjustment of cash orders issued on• sub-trcasur ies may conveniently be watched by opening a personal ledger for each su b-treasury. The orders issued should be a serial number and the amount should be credited in the personal ledger account **(Form T.A. 23)** but **need not be** entered in **Form T' A. 22.** When a cash order is paid or the sub-treasury it should be entered in a separate register prescribed for the purpose **(Form T.A. V).** Each entry should be dated and initialled by the Sub-treasury Officer before he signs the pay order. The mounts paid should be debited to "Personal deposits". *After* pr.yment at the sub-treasuury, t he amount of a cash order should be posted in t he personal ledger account in the District Treast ry es a repayment cf a deposit. *The* Treasury *Officer* should send advice Iists cf the cash orders which he issues to the sub-treasury concerned.. These shei**k** Id be eat et od in the register in **Form T.A. V.** in the sub-treasury.
4. The Treasury Officer should pay special attention to the follow. ing rules in maintaining the Personal Deposit Register **(Forms T.A. 22 23, 24 and 45]** :‑
5. For recording the issue of cash orders an cash sub-irea.su.ry a few a pages in **form T. A. 23** and a separate coin mn in Form **T.A. 22** should be maintained.
6. For every court of Wards or attached estate a register in **Form T. A, 22** and a separate colt- mn in **Form 'T,•** A. **,24** -should- be maintained.

***CHAP.* UL ACCOUNTS TO BE** K!PT AT **TIPS** rArts..68 7]

1. When an estate receipt is paid in at a sub-treasury, an entry should be made in Form T. A. **22** as soon as the chalan is received from the sub-treasury.
2. When an attached estate payments is made from a su b-treasury, an entry should be made in Form T.A. **22** as soon as the bill or cheque is received from the sub-Ireasury.
3. When an estate receipt is paid into the District Treasury, an entry should be made in **Form T. A. M.**
4. When an estate bill or cheque is about to be paid from the District Treasury *whet her in* cash or by t he issue of a cash order, an entry should be made in **Form T. A. 22.**
5. When a cash order is issued from the district treasury, entry should be made in **Forst T.A. Z.**
6. When a cr .sh orders paid from a sub-treasury, two entries should be made in Form T. A. **23** on receipt of the paid cash order *from the* sub-treasury.

rAt the close of each day, the totals of items (v}, (vi) and (vii) should be calculated, care being taken not to incIF:de any items of the types (iii), (iv) and (viii). These totals should be entered in the corresponding colts mns of **Form** T. A. **24** and the total district receipt and payments of the day entered in the last column and in the day book.

At the end of the month the rejected items of types (iii), (iv) and (viii) entered during the month should be totalledup and the total entered in a line *in* Form ***T.A.24*** below the entries of the last day of the month. All the colt mns of **form** T.A.24 should then be totalled and the totals entered in **Form** T. A. **45** the opening balances being copied from the closing balances of the previoil.s month and the closing balance of the current month calculated.

Columns 3 and 6 of **Form** T. A. **45** should betotalled and agreed wit h thetotalreceipts and payments shcwn in **FortnT.A.74andwith** the totals in the posting Register (See Local Ruling 3 under Articles 95-99 in Chapter IV) and the monthly accounts.

All items which are received or paid at sub-treasuries, i.e., items of .the nature (iii), (iv) and (viii), should be entered in red ink, so that they may be distinguished from items (v), (vi) and (vii)which -arcto **be** carried daily to the day book. -

**anAP. ' ACCOUNTS -TO BE ET- AT TRBASURIBS [Arta. 71**D.-(,Ivrt AND CitIMINAL 'COURT 'DBPosrrs

71. There areiwo met hods in whichthe accoit nt s of civil and cri ir.ina] court deposits may he kept;‑

1. When *each* deposit is separately paid into and drawn fro m t he treasury upon doc:.ments passes by competent authority and setting forth the particulats necessary for the entries in the deprsit registerst **the accounts of** Civil rnd **Criminal Cow t Deposits should be kept in the manner prescribed in Articles 64 to** 67 for revenue deposits, **although** the sets of registers and returns should all be separate from those of the **revenue deposits proper.**
2. *In case* where the Civil Courts and Magistrates merely bank with ate treasury remitting without detail their gross deposit receipt or credit in a **personal lenger, and making repayments by** cheques on the treasury, the accounts at the treasury should be kept in the forms pres­cribed in Articles 68 and 7'7 for personal deposits, but quite separate from those of personal deposits proper; and the deposits shoula be designatec as Civil Court or Criminal Court Depssits.

Whenever the latter system is permitted the detained record of deposit transactions sootld be kept by the court concerned lI~ the form prescribed in Articles 64 *to 66* or Treasury Dfflce N, accounts of Revenue Depc sit wit.i such adaptations and modifications as may be authorized by the competent ueicial authority after consultation with the Accountant General.

*Local Rutlings under Article 71.*

1. (a) The first method of accouhting described in Article 71 is adopted in Tamil Nadu in all mafassal civil courts other than those dealing when treast.ries which transact their cash business through the Bank. The same method is also adopted in the case c f ell mufassal criminal cot..rts.

(b) Tee 1 reasurv Officer should forward to each mufassai civil court dealing with a treasury whict. does not rrarisac: its cash business through tt e Bank a weekly statement in the following form

*Debt.* ***Amount.*** *Cre*

*Amount.*

**RS. P.**

**RS. P.**

Number cf order

1?o.

Do. Do. Balance to Cred ,t

Number of order Do. Do. Do.

Balance **brought**

**forward.**

**Total Tetal**

_Pic89

**CFlAF.**'I1I, A QU3 \_A **\_TO BE**,**KEi'1** AT **TREASLIRIRS** [Arts. **-71= .**

As soon as this memorandum is received,, the Court should complete the serial numbers of the chalans and orders issued with those entered in the treasury statement and by leaving out of account those not yet included by the treasury, as certain whether its accounts corres­pond with the treasury accounts. .

2. (a) The second method of accounting described in Article. 7t is adapted'in the case of cilvil and criminal courts in Madras City; and' In the case of inufassal civil courts dealing with treasuries which transact Their cash business through the'Bhnk. Whes this mehods is followed court or magistrate should incorporate in his own accounts and retirrn's the deposit i ems of the courts subordinate to him, as a Treasury Officer incorporates in his accounts those *of the* sub-treasuries *in* this dis riet Permission may, however, be accorded to any particular subordinate courts or' courts to' keep independent accounts. Courts of small causes keep-independent accounts. .

1. Civil anf criminal courts in Madras City maintain the -Regis­ters of Receipts and Repayments-of deposits separately for each class of

neposirs. -

1. Under this rnethed each transaction of receipt or repa.ymelh relating to a civil or criminal court deposit should be initialled by,
2. the judge magistrate ; or
3. in the' case of the **High** Court, by any gazettca officers of

the court; or

1. in the case of a Court of small causes, unless otherwlse ordered by the Government, by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (India Act XV of 1882) or unaer s action 12 - *f . he Provinced* Small Cause Courts Act, 1887 (India AcJX 0, 1887).
2. The Treasury Officer should forward to a mu€assal civil court dealing with a treasury which transacts its cash busiress through the Bank a weekly sratement to the form orescribed in Local Ruling 1(e above. As soon as he memorandum is received, i he cour should check the details with its accounts in the manner prescribed in tha` clause. It should then total up the Register of Receipts ant the Register of Re-payments and show at the foot of the latter register l) cheques issued but not paid during the month and (2) cheques of he previous anon ft paid during the month. The aggregate amount of the first should be dedfYcted and ,ha. of **.l;e** second should be added to the tot at of the entries in the **Register of Repaym$nls. .**

**Ei~AP. II3j -** ACCOtfl **S** \_T6 **HB KEPT\_** AT TRFASt; **R..** [Arts. 73-74

-.--:.72. **;In** States where **all** branches' of- the civil administration; revenue urimimal and civil are under. the same officer, the system may be adopted of including all deposits of the district in one register as revenue deposits or the .Treasury Officer may receive and keep the accounts of all such deposits in exactly the same way as revenue deposits but in separate --registers and returns under the designation.of " Civil Courts and Magis-. ttates' Deposits."

' *,E.-Deposits of local funds.*

*73:* The transactions of all local funds. \*including municipal and Cantonment funds, should be recorded in the forms used for persona] deposits **(Forms T.A. -22 and T.A. 24)** but should be kept quite distinct, and shoud pass into the treasury accounts as deposits of Local Funds, and not as Personal Deposits.

**74.** The transactions of each fund should he entered in a separate ..column in the register **(Form T.A. 24)** which should provide a separate column for every such fund in the district. Unless the funds are' very few in number there should be registers and totals for municipal and cantonment funds separate from those of other funds.

*Local Rulings muter Articles'73-74.*

1. A -separate register containing the following columns should be maintained at every treasury and sub-treasury for the receipts of Univer­sities;--‑

r Date of receipt. Amount.

Number of chalan. Name of payer.`

Remarks.

(The last column should clearly show the nature of,thc receipt.)

1. Amounts received on behalf of a local board in a treasury or sub-treasury other than that in which the-banking account of the local board is kept should be advised by the Treasury Officer of the district in which the amounts are received to the Treasury Officer of the district in which the banking account of the local board is kept, under intimation, to the executive authority of the local board.

-- *\*.For* definition of the term"Local• Funds" and a list of "Local Funds„

**see** jnstructions Isnd2 in'Chapter **•IV•i** n-.Part :I'II of the Tamil Nadu **Treasury'Code , Volume I.**

**;'HAP. alt] AOCOt]ttTS TO BS KEPT AT TRFASt]RIEs** (Arts. 75-77

75. Deposits made at a sub-treasury should be brought, item byitem, through the statement of Daily Transactions, [In part ti] upon the district registees and must be numbered in the general series. It may, however, he sufficient to enter in the district registers merely the daily totals of transactions relating to personal deposits such as, Wards, Estates, Dis­pensaries, Municipalities, etc., which take place at sub-treasuries, unless the Accountant-General for special reasons instruct otherwise in any case.

1. When the officer-in-charge of a sub-treasury has occasion to place in deposit items which, according to rule, should be so dealt with, and which he is also empowered to repay on his own authority without formal authority from the District teasury, a register of such deposits should be kept at the sub-treasury in addition to that at the district treasury.
2. In regard to repayment the sub-treasury account in which the credit originally appeared should be indicated clearly so that it may be easy to trace *the* item and to charge off payment correctly in the district account.

*Local* Rulings *under Artlices* 75-77.

1. In Tamil Nadu each deposit transaction at a sub-treasury is brought on to the district register daily from the chalans and repayment vouchers received with the suh-treasury statement of Daily Transactions in parts I and II.
2. The receipt registers and the repayment registers should be main­tained in **Form** T.A. **20 and Form VI** respectively as at a district treasury.
3. In respect of the Personal Deposit, Local Fund, Municipal and Village Panchayat Fund Accounts kept a Sub-Treasuries, it is enough if the closing balance is worked out once at the end of each month in the District Registers maintained at the District Treasury.

(G.O. *Ms. No,* 1128, Finance, *dated* 21sl *September* 1964.)

**Section 4-Accounts of *Reserve* Bank of India Remittances.** *A-.Ii,ue of telegraphic transfers and drafts.*

1. Particulars of all Telegraphic Transfers and drafts drawn by treasuries on other treasuries and on offices and *agencies of the* hank should be recorded in a issue-cum-drawing schedule- register **Form**

41• CAA. nrl **ACCANVT9 To BB BPT AT'TII.BASt IES lAes.** *75-77*

T.A. 25 and T.A. **25-A,** as the case may be in which each drawing should be entered in a consecutive series in the order of issue: Each folio of the register is perforated along the dotted line and when brought into use, the portion to the right of the line (which forms the schedule should be folded inwards at the perforation, a carbon being placed unde it. This register, which will be separate for each financial year, should be *page* numbered and the pages should be ruled and the lines numbered in the column headed " Name of Applicant."

As one line is used forreach draft, there will be a separate series of numbers for each treasury or bank drawn on commencing a new with each financial year, a number cannot be used again, though the Draft bearing that number has been cancelled before another is drawn on the same treasury or Bank. This serial number should also be entered below the printed number of the Bank/Government Draft and similarly quoted in the connected ad vices, schedules and correspondence below the printed number of the Draft. In *other* words, it should be regarded virtually as part of the number of the Draft.

A subsidiary register styled " Subdisiary Register *of the Issue-cum-*Drawing Schedule, should also be maintained in form T.A. **25-B,** where in the transactions should be recorded consecutively and the daily total carried therefrom into the day book.

(GO. Ms. No. 1081, Finance, dated 6th December 1968.)

1. The Treasury Officer (or Sub-treasury Officer) should send an advice of Reserve Bank remittances drawn by him during the day to the treasury or bank drawn upon in the form prescribed by the Reserve Bank (adviees of remittance sold) on the very day on which the Telegraphic Transfer or Draft is drawn. Detailed \*instructions in this behalf will be found in the Treasury Rules of the Government.
2. The total of the column " Amount" in the Issue-cum-Drawing schedule register should agree with total receipts of *the* day, booked under the head " Reserved Bank of India Remittances" in the cash book and also with the total of drawings as entered in the several advises for the day. At the close of the day, after the accounts are balanced, the schedule, which contains the original entries should be detached from the Register and forwarded to the Accountant-General on the same day. The applications for remittances will be retained at the Treasury

[G.0. Ms. No. 1081, Finances (SW), dated 6th December 1968.]

Nofe:-The exchange realised shall he credited as miscellaneous receipts on the Government.

(Memo No. 129**66JS-VI/67-4,** dated **23rd** March **1968.)**

\* Thcso are contained in **Chapter** VI, Part,.;`II of the Tamil **Nadu Trfasury** Code, **Volume** I.

**n .ENCASHMENT OF TELPGRAPH1a TRANSFER AND DRAFTS.**

**. 81.** As each Telegraphic Transfer or Draft is encashed, the date of payment should he noted in the column provided for the purpose in the relevant advice, the entry being initialled by the Treasury Officer.

1. A record of Telegraphic Transfers and Drafts encashed should be maintained in a register-Register of Reserve Bank of India Remittances Encashment in Form T.A. 26 in which Telegraphic Transfers and Drafts shoud be entered as they are paid, the daily totals being carried into the cash book. At the close of the day, all encashments made during the day as recorded in the Register should be listed in Schedule in the forms prescribed by the Reserve Bank and the schedule should be forwarded to the Accountant-General *the same day after* the total *in* it is agreed with the total payments for the day under the head " Reseryve Bank of India Remittances" in cash book. The receipted Drafts including payee's receipts in the case of Telegraphic transfer should accompany the schedule as vouchers.

C.- DRAw1 1GS AND ENCASt•IA ANTS AT **SUB-TREASURIES.**

1. Where Reserve Bank of India remittances are drawn by or encashed at sub-treasuries, the sub-treasuires will maintain *registers in* **,forms** T. A. **25,** T.A. **25-A and T** A: **26,** prepare the schedules of drawings and encashments in duplicate and submit daily the original copy direct to the Accountant-General in the same way as district treasuries. The Sub-treasury Officer will forward the duplicate copy of the schedules of drawings and encashments to the Treasury Officer along with the daily lists in the usual way together with a certificate that all the schedules for the day have been despatched to the Accountant-General. The Treasury Officer should arrange to check the duplicate copy with the daily lists to seewhether all the schedules have been forwarded by the sub-treasuries to the Accountant-General. He should in this way ensure that all the Schedule are promptly sent to the Accountant-General on the same day of the transaction "\*Sub-trea.s•ury schedules for all the days of the month up to and including the date of closing the sub-treasury

"' These are contained in Chapter **Vt** Part -II of the Tamil Nadu Treasury Code

Vblurae L

\* The day books used in Treasuries in the State of Tamil Nadu Corresponds to the case books mentioned in the Comptroller and Auditor-General's Riues, .

r The total drawings and encashments for the day should be incorporated the Sub-Treasury accounts as any other Sub-Treasury transaction.

**49**

AMOUNTS TO **BB KEPT** AT **TREASUR1 S,** (Arts. **83-S5**

accounts for that month should be prominently mra kW as relating to the accounts for that month the schedule for subsequent days cf the month being marked as pertaining to the accounts of the month

following.

(G. O. Ms. No.1081, Finance, dated 6th December 1968.)

**D.~DRAPTS, ETC., CANCELLED.**

1. When a Reserve Bank of India Remittance is cancelled the fact of cancellation should be noted in the Issue-cum-Drawing Schedule Registers' against the relevant entry and intimation sent to the treasury (or the Bank) drawn upon, by which the fact shat,ld be ncted conspi­cuously on the advice originally received. The amount when refunded by the drawing treasury should then be entered in the Register of Reserve Bank of India Remittances Encashed and it must appear in the Register eventhough issue and cancellation take place on the same day. The amount of the cancelled Draft shor..d simt.ltaneot.sly be entered in the proper columns of the scheda le of Drafts Encz.shed for the day in which cancellation takes place, suitable remarks being made inthe schedule indicatingthat the payment is on accounts of cancellation of a Draft already drawn by the trea.st.ry. The cancelled Draft should accompany the schedule of Encashments.

(O.0. Ms. No. 1081, Finance, dated 6th December 1968.)

E-DRAFTS, LTC., ExCRAN GED.

1. When a Draft is exchanged for another, the original should be treated and entered as a Draft presented. for payment and the amount again ,credited as received for the issue of a new Draft.

*Local Ruling under Articles 78-85.*

DRAWING AND ENCASHMENTS AT **TREASURIES SERVED BY** TREASURY PAY OFFICES Or THE **STATE BANK Of INDIA.**

The transactions should be treated as relating to the treasury con-corned eventhough cash is received or paid at the Treasury Pay Office of the State **Bank,** and the procedure laid down for Treasv.r y Agencies will apply.

**Section 4A -Aecounts of Military Treasury Remittances. 86-88. ' \* \*** \*

**113-93** -1

**SO**

f~hap. **7>** 13 kecouints to die 'kept at Treasuries. [Art. 89J**99**

1. *Deleted*

**Section S.-,Miscellaneous Accounts.**

1. In every treasury from which revenue advances are made, one or more-plus and minus memoranda **(Form T.A. 46)** should be kept in which the advance should be debited and all recoveries credited. One of these *plus and minus* memoranda should be the ordinary account of revenue advances : and of her special accounts may be opened from .time to time for any special officers authorized to make such advances, who may, under fhe orders of revenue authorities, ]cce .and sdbmit accounts separate from the accounts of the district ocer. Unless the Government regt\*e otherwise, the treasury shall keep no detailed accounts of t hese advances.

Nora.-.An advance held to be irrecoverable by the revenue autho­rities should be wrirten off the treasury *plus* and *minus* memorandum under the authority of the Accountant-General; any subsequent re­coveries should not affect the treasury plus and minus memorandum but should betaken direct to revenue.

*Local Rulings under Article 90.*

1. In Tamil Nadu the treasury keeps *plus* and *minus* memoranda for the following classes of advances and of her recoverable a mounts:--‑

1. cost of survey *of* estates not under the management of the Court of Wards.
2. advances to cultivators made by officers of the **Revenue** Department,the Agricultural Department and the Industries Depart­ment.
3. i mprests for minor irrigation works.
4. survey advances,
5. advances under Special Laws, and
6. miscellanea! s loans and advances.

*2. Cost of* surrey *of estates not under the management of the Court of* Wardr.-•The Treasury Officer should maintain *a plus. and minus memo­*randum for each estate for watching the amounts deposited, the ex­penditure recoverable and the balance available. He should enter in the debit column the amount shown in *the Survey Officer's* monthly bills for recovery from that estate and in the credit column the amounts already recovered. The balance on account of each estale should be

CHAP. III ACCOUNTS TO **RE KEPT** AT **TREASURIES [Art. 90**

worked out monthly so as to see that sufficient funds remain to cover the anticipated further expenditure. If at any time it is found that the balance is insufficient, prompt intimation should be given to the officer in-charge of the survey of the estate to enable him to call for a further deposit from the Proprietor and stop the survey in default of payment.

*3. Advances to* Cultivators.-In every treasury from which advances to cultivators have been made, a plus and *minus* memorandum should be kept for each class of advance. Tn it the amount of each advance should be debited and each recovery credited. One of these plus and minus memoranda should be the ordinary account of advances to cultivators. Other special accounts should be opened from time to time for any special officers authorised to make advances who may, under the orders of the revenue authorities concerned, keep and submit accounts separately from the general accounts of the Collector.

Every Government servant who is authorised to make advances should see that the debits and the credits made to his account in the *plus* and minus memoranda correspond accurately with those which enter his own registers and returns. All departmental officers should obtain from the treasury a copy of the *plus* and minus memorandum, with which he is concerned Special care should be taken to see that when any recovery is paid into the treasury, the amounts of principal and interest recovered are shown separately and distinctly. The recovery towards principal should be credited both in the *plus* and minus memorandum and in the treasury account, while the recovery of interest should be credited in the treasury account alone.

Advances to cultivators made by the Director of Industries and Commerce and the Director and Deputy Directors of Agriculture on account of pumping installations and agricultural implements should be debited in the *plus* and *minus* memorandum (but not in the body of the treasury account) on receipt of the intimations from the Accountant General. Repayments received by the treasury on account of such advances should be adjusted in the plus and *minus* memorandum in the manner prescribed in the previous sub-paragraph.

The departmental officers of the Revenue Department are respon­sible for maintaining the accounts and furnishing the returns relating to advances to cultivators as prescribed in the Takkavi Manual. They are posted from the Tahsildars' return of advances and recoveries. They should be reconciled *with* the *plus* and *minus* memorandum in the treasury. With a view to securing agreements between the departmental

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**GIiAP.** III] ACCotfNT3 TO **BB** I£8PT AT **TREASuitIE5** [Art.9O

accounts and the *plus* and minus memorandum, the Collector should see that the totals of the figures entered in the two sets of accounts actually relate to the transactions up to the dates on which the accounts of sub-treasuries and the district treasury were closed.

With every return of "Advances to cultivators" sent to a superior Revenue Officer, a memorandum should be submitted setting forth the figures of the treasury *plus* and minus account and agreeing them with the figures in the return.

1. *Survey* Advances.-The treasury should maintain a separate plus and *minus* memorandum for *each survey* party for advances under the head "Revenue advances---Revenue survey advances-Survey officers".

*A plus* and *minus* memorandum should also be kept in the treasury for the head "Revenue advances-Cost of survey marks-Survey officers -No. Party " *for* watching the amounts recoverable by Collectors. When advances are drawn in one district on account of survey operations in another district, the Collector should on receipt of the monthly cost rate statement in duplicate from the Survey Officer, forward one copy to the Treasury Officer of his district and the other to the Collector of the district in which the survey opera­tions take place. The Collector of the latter district should work out the demands and effect the recoveries, and the debit of the advance should therefore be made in the *plus* and *minus* memorandum of the treasury of this district, quoting reference to the advice from the other Collector. The debit in the treasury account should, however, be made in the district in which the advance was drawn.

1. The provision in Local Ruling 3 regarding the submission of a memorandum giving the figures of the treasury *plus* and *minus* account with every retutn f "Advances to cultivators " sent to superior officer, applies also to " Survey advances ".

In order to avoid differences between the administrative accounts and the treasury accounts under all classes of survey advances, the departmental officers should see that their accounts are compared monthly with those of the treasury and take the necessary steps for the removal of differences between the two sets of accounts.

1. When any advances becomes irrecoverable, it should be written off the *plus* and *minus* memorandum in the treasury under the orders of the Accountant-General after the competent authority has sanctioned the write-off from the accounts. It should nevertheless be registered by the departmental officer concerned in a separate account or record

**53-. CHAP. III] ACCOUNTS TO BE KEPT AT T13ASURTBS [Arts. 90-9J**

in order that any possible eventual recovery may be made. If any covery is m de fter an i' dvz ncc h- s been written off the Plus and *minus* rememorandum, it should be credited as revenue in the treasury account, but should not be credited in the *plus* and *minus* memorandum.

91. In addition to the registers prescribed in the foregoing Articles, the following subsidiary registers should be kept for the record of trans-actions specified against each. Separate registers should be kept, where necessary, in State treasuries for transactions relating to the Central Government:-‑

(i) Register *in* Form T.A. 31 for the record of advances (other than those mentioned in Article 90) madefreeovered under the heads "Loans and Advances " and " Advances Repayable ".

(il)

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1. Register in Form T.A. 33 for payments of Pensions, Separate registers should be kept for different classes of pensions, such as pensions debitable to " 2075. Miscellaneous General Services-I01. Pension in lieu of Resumed lagirs Lands, Territories, etc., and 2071. Pensions and other Retirement Benefits ", Assignments and Compensations, etc. Separate Registers (subsidiary) in Form T. A. **33-A** should be main­tained by all Treasury officers for each class of other Foreign Government pensions paid in Tamil Nadu State.

*(Memo No.* 18755/Codes 59-1, dated 30th April 1959.)

1. Register **in Form** T.A.34 for payment of coupons on Beard Bonds.
2. Register in For**go** **T.A. 35** for payment of interest **on Promissory** notes/Stock CertiiiratPq.

**CHAPTER IV.-ACCOUNTS, RETURNS** TO BE RENDERED **BY** TREASURIES.

A-GENERAL.

1. Except as specified otherwise the directions in *this* Chapter shall apply to all bank and non-banking treasuries at the head quarters of the district. In Madras in Which the treasuries render classified accounts to the Accountant-General, the direction in this Chapter shalt apply subject to such modifications as may be authorised by the Account­ant-General. Tamil Nadu, to meet local requirements.
2. The ieturns prescribed in this Chapter should be prepared **from the** Accountant's cash hook and the registers subsidiary thereto and despatched to the AccountanL-General punctually on the prescribed date. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.
3. *Deleted. Local Rulings under Andes 92-94.*

1. In the State of Tamil Nadu sub-treasuries render classified accounts to the district treasury in the same way as the district treasuries doto the Accountant-General, The Comptroller and Auditor-General's rules and the Local Rulings in this Chapter accordingly apply *taus ntutandis* to sub-treasuries also.

All treasury returns, except those which the Bank is rectuiract to furnish under the special orders of the Government or the Accountant-General, should he prepared in the treasury and not in the Bank.

B.,---CoMP1LAltoy op MONrnLY ACCOUNTS.

I.-Cash *Account and List of Payments.*

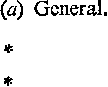
ACCOUNTS, **RETURNS** TO **BE RENDERED**.[Axts..98.**99** **TREASURIES,**

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***11---Supporting*** *Schedules.*



*Local Rulings under Articles* 95-99. *Arts.* 98-99.

Local Rulings I and 2.

The Treasury Officer shall ruder monthly classified accounts to the Accountant-General for the State Government transactions. Each of these accounts should be supported by separate list of payment, schedules, vouchers, etc., including these relating to Dopartment and remittance heads.

*2. Preparation of* class *f ed List.---.The* Input statements. I and 11 (Statement of Daily transaction receipts/cl .rges) which, wore introduced with eflect from 1st April 1972 replacing the existing form of day book as source documents giving details of Drawing Officer, head of Account and amount drawn with D.O. code/D.P. code for each bill.-Input statements were just enlarged of the Day book combining the "classified list and Daily sheet (through two additional columns). In short, the Inputs were designed as Day hook even classified list-cunt-daily sheet. Inputs contail)s in addition to the information available in the Day book, classified list and Daily sheet, two columns to indicate the Drawing Officer code and Head of

Account to of Accounts.

The Input statements I and II should be laid before the TO/ATO for approval who will sip the statement after satisfying himself that the entries have been correctly classified and sent to the Treasury Officer along with the vouchers and chalans for posting of figures in the Posting Roister at the District Treasury.

*G. 0. Ms. No.* 11357, *Finance (7* & ***A.)*** *Dept., dated* 31st *December* 190.

*G.Q. Ms. No.* 13SO, *Finance (7 &* ***A.)Department, dated 6th November***

***1973.***

Chap, IV] Accounts .Returns to be -rendered by- [Ar,**t** . **93-D5**Treasuries.

*3. The Posting register.-This* is an intermediate register **used in** compiling the monthly account from the daily accounts.

The Sub-Treasuries need not maintain any Posting Registers nor complies the Sub-Treasury Accounts.

Separate Posting Registers for receipts and charges should be main­tatined for each Sub-Treasury at the District Treasury. It is not necessary to open separate Posting Register for union transactions and since the transactions are debited to 8,658. Suspense Account SA 27.

The following Posting Registers should be maintained in the District Treasury (vii . )

1. Huzur Posting Register.
2. Sub-Treasury Posting Register maintained at the District Treasury. -
3. Subsidiary Posting Register,

The procedure for maintenance of the abbve Registers are indicated below :-‑

1. *1Uat.-r Posting Registers -*

This Posting Registers should contain major head totals only of Al the vmehers and chalans as the ease may be relating to the District Treasury transact ions. This register should be written up daily 'with reference to the daily list Input statement of the District Treasury.

1. Sub-Treasury *Posting Register i*

The Register should be maintained for each Sub-Treasury at the District Treasury With Postings under major heads only with reference to the Daily list (Input statements separately for receipts statements) *received from* the Sub-Treasuries. At the end of the month, the totals cf the major heads in the Sub-Treasury Posting Registers should .be carried over to the Higher Posting Register and the District total for each major head• arrived also. -

1. *Subsidiary Posting Register :*

This register should be maintained in the District Treasury for each mayor head of Posting the vouchers or chalans as the case may be, relating to the Districttreasurytransactions as well as Sub-Treasury transactions.

Chap. I~ - A.ccounte Returns to be rendered by Treasuries.

[Arts) 98-99

Postings in the charges register should be upto detailed heads in the serial order in which they occur in the list of payments. Postings in the receipt register should be made on a similar line. The register should be written up by carbon process so that one copy may be used for fly leaves. No separate fly leaves need be prepared. The monthly total of each Subsidiary Posting Register should be agreed with the monthly total of Hu = Pc-sting Register which contains the totals of the Huzur Treasury and Sub-Treasuries under each major head.

The Postings should be made daily in a systematic manner and on no account should be allowed to get accumulated. After the agreement of the totals in the subsidiary posting registers with the totals of Huzur Posting Register the closing balance of the previous month in the ease of Non-Banking Sub-Treasuries should be added to the Sub-Treasury closing report should also be added to the grand total in the charges Posting Register. These two figures should agree. In the Posting registers, total should be struck at suitable intervals, say every 3 or 4 days so thai on receipt of the extract of classified list for the last day of the month from,a Treasury, the Posting registers can be completed and

the figures reconciled without delay .

jG.O. Ms. No. 1135/Finance (T. &. A) Department, dated 31st December 1968 and G.O. Ms. No. 1390/Finance (T & A) Department.

dated ,6th November 1973.j

Nora.-The Treasury *Officer* should prescribed the heads of account to be opend in the sub-treasury posting register. It is **not** always necessary to have a separate column for every detailed **head.** The subsidiary registers maintained In the sub-trey ury give the total receipts and charges of each detailed head ccncerned for the month and the totals of those detail heads required ft r entry **in the** sub-treasury monthly account can be taken from them. In such cages it Is sufficient to post only the totals frdm the subsidiary register **in** the

potting register.

4. *Monthly classd treasury account.-The* grand totals from the posting registers should be posted against the he in the appropriate

classified district es tailcolumn des of vouchers being given on the expenditure side in the

There should be a separate account for each department or group of departments as fixed by the Accountant-General and a separate account for the transactions relating to Debt and Remittance heads. The main treasury account should contain only the major head totals of the revenue, service, debt, remittance, etc., heads appear-

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Chap. lccotmth Return to be rendered by [Arta. 98-99  
Treasuries.

ing in the separate departmental and debt head accounts. After all the subsidiary accounts prescribed have been complied and the major head totals therein posted into the main treasury account. The figures in the latter should b; totalled and the account closed by efeating an agreement in the State section of the account between the total opening balance of the month plus the receipts during *the* month and the total of the disbursements plus the closing balance of the month.

In the case of the head "Adjusting Account between Central (Non-Railways) and State Governments", the gross figures inthe posting regis­ters for receipts and charges should *not* be taken separately to the receipt

- and payment sides of the treasury account. Only the net difference bet­ween the totals of recaips and payment should be carried to the appro­priate side (receipts or disbursements) of the Treasury account.

(Memo. No. 22853ISVIf68-4, dated 22nd May 1968.)

NOTE 1.--The Treasury Officer should have no difficulty in applying an effective check **to** the monthly account when it is laid before him. Its opening and closing balances are not deduced from recounts but are statements of fact certified Fry him separately to have been verified by actual enumeration of coin. He should see that the entries in the month ly account agree with the totals of the subsidiary regis­ters, wherever they ore maintained. if at any time, he is unable to compare them he should at least compare some. In particular he should comp,.rc the entries in the *plus* and minus memorandum of deposits, stamps, etc., with the entries in the account. If, for example, the *plus* and minus memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000, he should see that there is a crdit of **Rs.** 5,000 in the monthly account from the sale of judicial stamps, or if the credit is less, that the difference is properly accounted for e.g. by an acknowledgement from another treasury for stamps supplied.

Note 2.-In the printed forms of the monthly classified sub-treasury account only such treads as are frequently used are given; when receipts and charges actor under other heads they should be opened in manuscript. To determine the correct **heading** a copy of the monthly ol\_issifted district treasury account should be obtained from the district treasury anal kept eerrected'for ready reference. The instruction at the foot of each Page of the district treasury account should be carefully noted and observed in clasifing items. Special attention should also be paid to thecompilation of the appen­dices and the *phis* and minus memoranda to be attached to the monthly account

*5. 71ansler* Slips.--.The grand totals in the pasting register may sometimes require alteration before they are posted into the monthly district treasury ecoount.

In support of each such altera1.ion a transfer slip in Form T.A. VIII should be prepared and signed by the Section. head/Sub-Treasury Officer.

**,r. IV] Accotil1ts RazraaNs** l **HR** ~s **DBRzn BY** [Arts. **98-99**

A transfer slip may have either‑

ti) one major head on the credit side and' one major head on the debit side;

1. one major head on the credit side and two or more heads on the debit side; or

major

major

1. one major head on the debit side and two or more heads on the credit side.

It should not have several major heads on both the debit and crcdit side.

Care should be taken to see that the debit is supported by, **vouchers** when debited to a charge bead and by a properly certified extract from the aceounts when debited by deduction from receipts, sufficient, to show that the item really exists before it is expunged and that it has. not been previously expunged. The credit given by the transfer slip, when given to a receipt bead, should be notified to the departmental officer concerned so that he may take credit for it independently in. his depast­mental accounts, and may not remain in ignorance. of the credit,: until communicated to him or his superior officers through the treasury

accounts.

Each transfer slip should be given a serial number and. a new series of numbers should be started at the beginning of each month.

When the item is posted in the monthly account the serial number of the transfer slip should be entered against the item and the page of the posting register should be entered on the transfer slip to ensur that one slip is not posted in two places and to facilitate reference.

If the transfer slip affects both charges and' receipte, it will affect the grand total of charges and the grand total of receipts. In such cases the necessary *plus or* minus entries should be made against the grand totals, and these should also be supported by the transfer slip number.

When the entries are completed, the posting registers should be put upto the Section head/sub-Treasury Officer, who should initial all the entries in the posting register affected by the transfer and ~ lso- initial the transfer slip in token of the fact that it has been duly po

Every transfer slip should be posted into the poster's fIe,. unless sent as a voucher to the Accountant-General,

Chap, IV] Accounts Returns to be rendered by [Arts 98-99 Treasuries. -

6. The Treasury Officer should always personally satisfy himself of the necessity of any alteration in classification which the district treasury proposes to make while compiling the sub-treasury accounts for the month.

*(7) Salient Instruction for preparation of Sub-Accounts.*

1. Printed copies of blank sul:-a count forms were already supplied in respect of all sub-accounts. Compare the Heads of accounts printed both receipt side and payment side with reference to the Budget copies (Revenue Receipts Demands lot grants for 1992-93) and that heads of accounts in the Sub-accounts are in confirmity with the Budget book. Even the Budget code letters were properly corrected wherever necessary **in** the sub-Accounts.
2. Any correction, or change of Head of Account or new head of account opened in the sub-account the relevant page number of the Budget book should be noted as authority for opening the head of account.
3. Under any circumstances new Head of account or any Head of account which is not available with Budget copy should not be written in the sub-account without noting proper authority.
4. Similarly, the Budget copies should be compared with carefully with the heads of accounts noted in the sub account or with the Fly leaf prepared by the compilation accountant see whether the Government have provided funds for that particular head of account in column funds allotted for 1992-93. When there is no funds available, that particular head of account should not be operated at all. I rnmediate instructions should be given to the A.T.O. JS.T.D.; Superintendents not to pass such bills without allotment of funds for the year 1992-93.
5. Extra care, should be taken to classify the "plan and Non PIan heads" strictly in accordance with the Budget copies.
6. The sectoral arrangements should be strictly adhered to. When-ever new heads are written in the sub-account. it must be in the order as printed in the Budget Book. The Heads of Accounts should not be written in the Blank space available any where in the sub-account.
7. The Fly leaf prepared shall bear the full head of accounts available **in** the sub-accounts as well as with paid voucher code words or simply writing the Budget copies should be strictly avoided. When the Fly leaf runs to more than one page, pagewise abstract should be prepared and grand total arrived at.

Chap. IV] Accounts Returns to be rendered by [Arts 98-99 Treasuries.

1. All figures as per fly leaf should be noted in the outer side of the column and minor head total arrived at. Only the minor head alone should be noted inside the column provided. The major head total should be noted in the column provided.
2. Carry over and Budget forward total for the entire sub-account both for minor head (uptc major head) and major head (for total of the entire sub-account) should be arrived at in addition to the minor head wise abstract prepared at the end of the sub-account.
3. All comparison of Sub account and Budget copies should be done by the Superintendent personally.
4. The Treasury Officers Assistant Treasury Officer should ensure that the list of payment figures and fly lead figures prepared by the compilation Accountant are tallied each other, before the despatch of 1st and 2nd list of payment to the Accountant-General, Madras. The compilation accc untant as well as the Superintendents well hold res­ponsible if any lapse is noticed on this *subject at a later* date.
5. The Departmental person attend the Treasury for reconciliation should not be allowed to hand with LOP and Fly le :f as other wise, it lead to confusion if any change is effected by the departmental person without the knowledge of the compilation accountant in the Fly Leaf.
6. The officer copy and Fair copy of the Sub-account compared carefully by the compilation Accountant and section Superintendent. Any deviation noticed on a later date between office copy and fair copy of the sub-account as reported by the Accountant-General, the section Superintendent and compilation Accountant should be taken to task.
7. *The office* copy *of the* sub-account should be neatly stitched with all connected working sheets, schedules, etc. The Main accountant should furnish a certificate of verification in the office copy of the sub-account before *they are* put up to *Assistant* Treasui y Officer, Treasury Officer for approval as follows:

"verified with main account and found correct" This Certificate **should** bear dated initially by the Superintendent in-charge of main account **and** main Accountant.

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Treasuries.

1. The Assistant Treasury Officer while signing the office copy and *fair* copy *of the* sub-account they should personally scrutiny the fair copy of the sub-account carefully and *see* that all the documents, details, etc. required to be sent to the Accountant-General. Are correctly furnished/enclosed the sub-account without fail.
2. The Superintendents/ATO/TO should try to ensure execution with legible hand writing while preparing the sub-account.
3. The entire work of receipt of vouchers, chalans and classified lists from the Sub-Treasury, then scrutiny postings, etc. should he done systamatically under this close Supervision of Superintendent, Grade fl District Treasury Officer/Treasury Officer.

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Treasuries.

*AIterations in Accounts, etc.*

*8. When, after* the despatch of the monthly treasury account, the Treasury Officer discovers that the classification of any item in that or in **a** previous month's account is erroneous, or when a departmental officer brings any misclassification in the accounts to the notice of the *Treasury Officer,* he should prepare an alteration memorandum in Form T. A. IX explaining clearly the necessity for the alteration and showing t he addition or deduction to be made under each head of account affected **and** sign it in full. The Treasury Officer should certify in every alteration memorandum that he has persona,ly satisfied himself that the alteration proposed is necessary.

The alteration memoranda need not be sent to the Accountant-General for previous approval; and the alterations may be carried out in the accounts of the month under preparation at the time without his formal permission. The alteration memoranda should, however, accom­pany the next treasury account in support of the additions or deduction made therein on account of the corrections. if any mistake is detected by the Accountant-General, the amount will be. corrected and communi­cated through the outgoing objection statement.

Every alteration memorandum should be prepared in such a way as not to affect more than two subsidiary *accounts---See* Local Ruling-4 above-or more than one subsidiary account and the main treasury -account. When an alteration memorandum affects only a single account, it should be attached in original to the account affected. When an alteration memorandum affects two accounts, it should be prepared in duplicate with the accounts to which it relates distinctly marked on it and should be attached to the respective accounts in support of the a.Iteration made.

Note ---Corrections made by the Treasury Officer should be communicated to the **departmental** offcem concerned who are responsible for watching the recoveries ***of revenue*** and expenditure.

**9.** The above procedure should not, however, be followed in the case of alterations affecting the *accounts of a past year or those relating* to April, May and June which affect fasli returns or those affecting Forest Remittances or Forest Accounts. In these cases alteration memoranda should be submitted to the Accountant-General for approval He will make the necessary corrections in his accounts by means of transfer entries and send intimation in the prescribed form. On receipt of the inti­mation, a note should be made against the original **head of account.** As - an exception to the above rule, alterations in the accounts of a pre­**vious year** affecting deposit heads should be adjusted **through** the treasury ac~ca=&

**CHAP. IV] ACCOUNTS RETURNS To BE RENDLRBb B ' [Arts. *98-99* TREASURIES**

These alteration memoranda should be sent to the Accountant-General as a rule in two batches, on the 1st and the 16th of each month.

Alterations for sums not exceeding Rs. 10 affecting revenue of service heads should not be proposed to the Accountant-General, as the rules prohibit transfer entries for such sums. A note of the error should be entered in the treasury account and in the departmental *registers.*

1. All corrections affecting the accounts of a previous year should b. submitted to the Accouwant-General by the 20th May. Any alteration sent after that date should be accompanied by an explanation Er not detecting the error before that date. If the explanation is unstatis­factory, the Accountant-General will submit it to the Government for orders.

Nors.-In *the case e* f districts where the jamabandi work extends to June the corrections in the accounts of the previous *year* relating to land **revenue** receips m be reported t pro 1st July, but corrections which can be communicated by the 7th June should be sent by them.

1. *Lists of payments and schedules of vouchers.-* List *of* payments in Forms T.A. X, X -A, X-B **and** X-C **should** be sent to the Accountant-General supported by the necessary vouchers and departmental schedu­les referred to in Local Ruling 1 above and in Articles 101 and 104. They should be prepared in the following manner:‑

(a) As each voucher is received from the Treasurer after being paid at the district treasury, it should at once be entered in the depart-mental list of payments or schedule prescribed for the purpose by the Accountant-General. Similarly, vouchers received from sub-treasuries should be entered each day in these lists of payments or schedules as they are received. In the case of transactions relating to service heads the totals of the net amounts of the departmental lists of payments should be entered in the main list of payments (Form T.A.X.). In case of debt and deposit heads the total of the gross transactions should be entered in the main list {Form T.A.X.) the sums abated being treated. as if they were cash realizations.

*Exception.-* In the case of Postal Insurance premia and Income-tax deducted from the pay and pension bills of officers and establishments under the jurisdiction of another accounting circle, the gross amount of the bills should be charged to the State concerned and the deduction on account of premia and income-tax credited direct to the "Postal Department" and to "0021. Taxes on income cther than Corporation Tax", respectively. The main Iist of payments should thus indicate the gross-debit in these cases.

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**CHAP.** ~V1 -ACCOUNTS RETURNS **TO BE** RSNPEREb BT **Its. 98-99  
TREASURiUS.**

1. Each entry in the departmental list of payments or schedule should be given a monthly serial number which should also be entered in the top right hand corner of the voucher.

NoTE.-Separate serial :umbers should be given for the vouchers debitable to different major heads of account even though included in the same sub ccount

1. On the 15th and on the last day of each month, each depart-mental list of payments and schedule should be totalled and the total entered in the main list of payments (Form T.A.X.) which should.then"be totalled.

(Memo. No. 100614/Codes/64-10, dated 27th April 1965.)

(d). A Certificate to the effect that all the *vouchers as* entered in the list of payments are enclosed and no voucher not indicated in the list, has been withheld should be embodied in the general abstract of list of payments for each sub-account every month and the certificate shall be attested by the Saperintnedent and by the Treasury Officer or Assistant Treasury Officer as the case may be.

(Memo. No. 16270/Codes 1/71-3, dated.l lth June 1971.)

(e) The lists of payments should then be despatched .with the vouchers and schedules either by.Registered Post *or* by personal delivery through a messenger of the Treasury to the Accountant-General.

Nora 1.-Deposit repayment vouchers paid up to the 10th of the meeth should be retained till the despatch of the second list of payments-see ,Local Ruliag.l under Article 108 below.

Non 2.-The detailed division and classification of the Lists of payments, or schedules and *vouchers* will be regulated by the Accountant-General, who will issue tht necessary instructions•frem time to time.

Notts 3.-In the case c,f village service charges and cattle-pound transactions which are subject to local audit at the treasury (see Part It of the Special .Funds Code), the vouchers for the charges which are subject to local awtit should be retained in the treasury itself, bat in support of the debits in the treasury account consolidated statements of village service charges and cattle-pound .transactio.s ,should be furnished to the Accountant-General in such form and on such dates as ,may be prescribed by him.

. **NOTE** 4.-As an exception the Madras District Treasury is permitted to send **the** paid vouchers to the Accountant-General along with the monthly compiled accounts instead of sending them in two separate lists of pcymcnts.

(G.O.Ms.. No. 964. Finance (TA), dated. 28th August 1989.)

12-Safe *custody* of vouchers.- As soon as the vouchers received from the Treasurer have been entered in the appropriate lists of payments or eckedules (See Local Ruling 11 above), the Section -Head should lock

1them up.

A. 113--93--5

**66**

C[-HAP. IV] AoCou rs I&urURNS TO ne **RLVDSMD BY** [Arts, **9&**.**99**TREAsUlti6s

Vouchers paid at sub-treasuries should be handed over on receipt to the clerks concerned to be checked and entered in the appropriate list of pays-nts or schedules. If this work is not completed the same evening, the clerk in charge should p'epare a list of the vouchers he will **require** next day and should *hand over* all the vouchers serially arranged to the Section Head to be locked up. Next nlotairig the clerk should take out .he vouchers he requires, replacing them by the list he has **prey** viously peep a d, but they should all be returned the same evening.

Voucher; which have been entered in the schedules may be secured is scp<rrJe boxes, bait all the keys should remain with the Section Head. All vouchers should be secured under the Section Head's lock and key every evening.

Each Section Head. should be responsible for the safe custody of the vouchers pertainng to the Section under his control. He should also see at the time of despatch of *the list* of payments that all vouchers listed accompany the list and proper explanation exists in respect of those vo ichers that are not sent with the lists.

1. *Schedules* of receipts.--When a schedule of receipts has to be prepared in regard to i.ny class of receipts (e. g. extract register of deposits referred to in Article 105 below) for submission to the Accountant.-General. such receipts at the district treasury should be eared in the schedul. each day before\_ the office closes and such receipts at sub treasue ies should be entered in the schedule as soon as the daily sheets are received.
2. The schedules of receipts or payments should be written up daily before the office closes in order to ensure the punctual des-p \_tch of the list of payments on the 11th of the current or *the* 1st o, the following month.

Returns and accounts to be sent to the Accountant-General.

1. The monthly classified account, the lists of payments, the schedules of receipts or payments prepared from day to day, the vouchers supporting them and all other prescribed returns and accounts should be despatched to the Accountant-General on the prescribed dates. The Director of Treaseries and Accounts should see that **there is no**

**CH. IV] ACCOUNTS RETURNS TO BE RENDERED BY Arts. 98-39 TREASURIES.**

avoidable delay in submitting them. The Treasury Offieel should see that all returns and accounts which have to be sent to the Accountant-General are written up daily before the treasury closes.

Not 1.-Under Local Ruling 11 and 12 above the vouchers pertaining to each list of payments or schedule should be numbered in saparate series and kept under loci: and key in the order of payment till they are despatched; before despatch of the list of payments and schedules, the Treasury Officer should after inspection satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a list of payments or schedules and see that all the vouchers relating to it are present and in proper order-***See*** Local Ruiiiig 4 (v) under Articles 5O-54. There should bea voucher for every disbursement other than a remittance of coin or notes.

The Treasury Officer should see that the totals of difference lists of payments or schedules agree with the entries in the treasury account and\_ the list of

payments.

The Treasury Officer should also see that the total under each major head in sub-accatmt agrees with the corresponding entry in the main account.

NoTE 2.-Special attention should be given to the subsidiary rules and instructions under I reasuLY Rule 4 (3) regarding the verification and certification of the mol;thty essti balance and the signing of the monthly classified

account.

16. The Accountant-General will *issue a* colander *of* returns *due* to him from Treasury Officers. showing the date on which each ' should be despatched. Tne Treasury Officer should have it kept up. to-date, and should see daily what returns are due and arrange in time for their punctual despatch, not] rig in a check *register* the actual date of despatch as each return is posted.

Holidays should nct be allowed to interfere with the transactions of urgent business, such as the -sitbrnissioti on the dates prescribed of the returns and accounts to be sent to the Accountant-General.

Nvtt 1. -Similarly th Treasrry Officer should Essue a calendar of returns due to him from sub-treasury, showing the date on which each should be .despatched. l'lte Sub-treasury Officer should see that the returns are punctually ciesnatC led nIt the prescribed dates, maintaining **a** check register as in the case of the district

t, eastWy.

NuTs 2.-The returns due for despatch on a postal holiday may be sent on: day (but not more than one day)late.

**CHAP. IV ACCOUNT RETURNS '** `d B1 RENDBIu D,BY (Arts. **100-104  
TREASURIES.**

(b) Schedule of Income-tax Receipts.

1. Apart *from* the schedules -of income-tax receipts, if *any* required by the Income-tax Oflieer concerned, two separate schedules of receipts should be prepared in respect of income-tax deductions from bills for salaries and Pe tsions-(a) one for the .tax -collected on sald.ries and pensions and (h) another for income-tax deducted from salaries and pensions debitabe to other Governments. If income-tax is recovered at a higher rate on account of additional income-from properties situated in a State the entire amount of tax realized should nevertheless, be taken to the schedule relating to deduct. .ions;fron Central emoluments,Similarly, the income-tax deducted from a pension which is debitable partly .to •tlte Central 'Government and partly to the State Government, should be taken to the schedule relating to deduction from Central emoluments. Any refund allowed in such

a case during the course of the year should also be takers to that schedule.

'(c) Schedales.-for Railways, 'Posts and Telegraphs, :Defence and Departmental Disbursing Officers.

1. Save as provieed in Arficlcs 102 to 104 .below, the -schedules of receipts .and expenditure for Railways, and Defence *and for* those Departments which render separate rash -accoutlt8 to Audit Account Offices *(vide* Articles 57) should be prepared **in** the same forms and with the same details as have been prescribed **in** Chapter 'III for the "Registers of Receipts and Payments of .those Rat **e**

ways, Posts and Telegraphs and Defence units ,and Departments cot • .cerned.

**(Memo.** No. **121992f** Codes **f63-5,** dated **24th Decomher** 1964 )

1. A simple schedule of Forest Remittances showing separately the cash received into the treasury from each ForestDivision and acknow‑

ledged in the consolidated Treasury Receipt (Article 58) -should be prepared in Form T.A. 39.

|  |  |
| --- | --- |
| **103.** \* **103.A.** | _Pic128 |

1. For each Railway and the \_Public Works ;Department, \* \*separate schedule of Cheques paid on account of

L Payments made

**CRAP.** *WI*

**ACCOUNT RETURNS TO. 138' RBNDERBJ BY TAEASI.1RIBc..**

**[Arts..** TN-1.08

**Form 42-A and**

etch *deportmen*t *should e prepared in .* Farm *T.A.* ***42:*** ;tt[eehed to the List of Payments,

*Local* Ruling *under Articles* 141-1'04.

The cheques on which payments, have been made at a treasury. to ofileers of the Forest and-the Public;Works Departments should be sent by the Treasury Officer to the Accountant-General in support of the debits in his accounts, accompanied by a covering list working up. to the total debit. The covering list should show the serial number, the number of the cheque and the amount of the cheque. In respect of II cheques of P.W.D. however, Form TA 42A shall be utilised. for furnishing division wise details of cheques cashed.

:demo. No. 6303ICodes/65-b, dated 29th December 1965.)

**I**

(d) *Schedules of Deposit transaction. -*

145: For each class of Deposit, a schedule of Repayment of Deposit in Form T.A. 44 should be prepared and sent to the Accountan-General with the vouchers for repayments of deposits

E(Memo. No. 72250/Codes IJ7dat.d 7th. September 1.972.)

1. *Deleted.*
2. *Deleted.*

(14temo. No.1 56847!SVIj65-12, dated. 10th November 1967)

1. An" Extract Register of Receipts and Payments of Personal iDeposits," **Form** T-A **45** should be written up from the Register of Personal- Deposits (Form T.A. 22). The return should show only the monthly totals of receipts and repayments on each personal ledger the totals of the two columns, " Receipts of the month " and "Pa meets of the month" alone will be traceable in the Cash Account an. the list of Payments. The monthly totals brought out on the retur r should be the same as those brought out by summation of the *dal* total eoluntus of *Form* TA. *24.*

**CHAP. IV] ACCOUN1'5 RETURNS To BE RENDERED BY [r! rt s• 15-1O**

**}**

**TREASURIEtiS.**

*Local Rulings under Articles* 105408.

1. The vouchers relating to deposits ordered to be transferred to another head of account should be forwarded to the Accountant-General with the lists of payments accompanied by a memorandum in **Form T.A. M.**

(Memo. No. 1568471SVII65-12, dated 10th Noveniberl%7)

2. The payments exhibited in the " Extract Register of Receipts and Payments of Personal Deposits " **(Form** T.A. **45)** should be supported by the original `pay' cheques which should be retained in the treasury after payment.

1. Deleted.
2. *Sub-treasury extract registers of deposits.-On* the day on which the sub-treasury accounts are closed for the month, extract registers of receipts and repayments of revenue deposits and civil and criminal courts' deposits for the entire month should be submitted to the district treasury **In Forms** T.A. **Xn** and **Mr.** A schedule of cash orders paid should also be appended.

On receipt of the extract registers of the various sub-treasuries in the district treasury, each item should be traced'in the district rester *see* Articles 75-77 and the Local Rulings under them. The sub-treasury number should be noted below the district number of each item for reference. The district number for each item should then be commu­nicated to the sub-treasury, and should be noted against the corres­ponding entry in the sub-treasury receipt register. Only the district numbers should be quoted in subsequent references.

*s la) Deposits for work done for public bodies, etc.-As soon* as the Land Acquisition Officer issues an award, the full amount thereof should be paid by the local body concerned and creuited in the trea­sury account. The award statements should contain a certificate of credit in the treasury account and should be forwarded to the Accoun­tant-Geneial invariably with the plus and minus memo for the month in the treasury account of which the amounts awarded have been cre­dited. In cases, however, where the estimated cost of compensation is paid in advance by local bodies before the passing of the awards, a note should be made in the plus and minus memo of deposits that the necessary award statements will be furnished as soon as the awards have been passed,

**"HAP•** IV] **ACCOU**N**TS RETURNS TO BE RENDERED By** [s **10M 10 I11EASUPJi.**

On the orders or vouchers on Which payments are made should he entered the head, " Deposits for work done for public bodies, etc ". The number and the date of the award statement as well as the date on which the amount was credited in the treasury account should be noted on *the* vouchers *before they are forwarded* to *the* Accountant-*Gener*al *with* the list *of re*p*ayments* of the deposits.

(M'mo. No. 156S471SV1165-12 dated 10,h November **156'.)**

1. *Deleted.*
2. Schedule of Seamen's Money Orders.

***III.* Plus** and Minus ***Memoranda*** (a) General.

**109.**

**110.** *Plus* and minus memoranda should be prepared in **Form T.A.** 16 for the transactions on account of each class of deposits (including cash orders), of each Local Fund, of each kind of stamps (non-judicial, court-fee, etc.), of match excise banderols (India and Surma), of tobacco exercise duty labels and of excise opium. The deductions from balance should tally with the corresponding entries of receipts in the accounts (except as regards stamps referred to in Article 114 and stamps sent to other tieasuriee or sub-depets), and the closing balances should be certified as agreeing with the stock registers\_ and accounts maintained in the treasury. Memoranda may also be required of the, outstanding balances of any class of advances which the District or other Revenue Officer has authority to make *[vide* Article 90 and 91 (i)].

Nov 1.--The *plus* and minus memoranda **should** be prepared. such separate parts as may be determined by the Accountant-Genera Those relating to particular departments may be furnished, wherevr this is possiole, on the reverse of the receipts schedules concerned:

NOTE 2.-No difference should ever exist between the closing balance of one month and the opening balance of the next ; any addi­tion to, or deductions from the balance should be made by a sre ial entry to be explained by a foot-note.

*IV]:* **ACCOUNT'S** *M s o $s* x;etv[~s aY , [ Acts. 11=1.114  
***sMO:***

(b) Deposits.

ill. Each head of deposit and each Local Fund should be detailed separately in. the appropriate memorandum, The balance in the *plus* and. *minus* memorandum of deposit transaction for the month of April should be reduced by the amount reported for lapse under Article 127, so that it may agree with the aggregate of repayable deposit balances upon the deposit register.

NorE (I).---ln the case of local funds, which have a State balance, the balance columns should not be filled up.

(2) The adjustment in the *Plus* and minus memorandum should be carried ry reducing the opening balance in the month of April after the s elementary accounts are closed by the Accountant-General and till such time opening balance shall be treated as provisional.

Memo. No, **58268/codes** I/68-27, dated **5th July 1971,)**

*Local Rulings under Article* III.

1. When the account of a local fund is maintained at a sub-treasury, the Sub-treasury Officer should send *a plus* and *minus* memorandum

for it to the district treasury on the day on which the monthly accounts are-closed,

Each sub treasury should submit to the district treasury *a* ***plus* and- *minus* memorandum** for revenue deposits and civil and criminal courts' deposits along with extract registers on the day on which the monthly accounts are closed. At the end of every quarters, *the* actual items outstanding should be totalled up and agreed with the closing balance of the *plus* and *minus* memorandum.

(c) Stamps.

**114. The** value of damaged and obsolete stamps should be deducted from the *plus* and minus memorandum after they have been destroyed **or** otherwise disposed of in accnrdane, with the prescribed rules.

**1'12, s**

**113. \***

**£The =to applies to Local Funds** *which have accounts n* more **than one district.**

**73.**

**oHA'; IV]. ACCoUNTs RETURNS TO BE RENt tREA BY [Art. 1114' TRBASURIBS.**

***Local Rulings under Article*** 114.

1. (a) Iwthe case of stamps received back from vendors, the debit in  
lhe.treasury account should be supported by the following certificate :-‑  
" Certified that the amount of refund has been correctly calculated‑

as under :--‑

**Rate of Amount of Balancs'**

**discount. discount, refunded.**

*Treasury Officer.*"

Face value of stamps

**reCeived'back.**

(b) When spoilt stamps are presented for issue of fresh stamps in. lied thereof, the value of the spoilt stamps should be debated to "Refunds" by transfer credit to the appropriate receipt head,

2'. The Treasury Officer should see that in the case of spoilt stamps the debits in the treasury account- agree' with the entrie in the *plus* and *minus* memorandum of stamps attached to the account. In the case of refunds on account of serviceable stamps, the debits in the treasury account will be less than{ the- entry in the plus and minus memorandum of stamps by the amount of discount that was allowed when the stamps

*were* sold.

*Miscellaneous Local Rulings.*

1. C *st of survey of estates not under the management of the Court* of Wards.-The Treasury Officer should append to the treasury account a• copy of the *plus* and minus memorandum working out the balance xe­coverable on account of each estate. The debit should be supported' by

the. Survey Officer's bills.

1. Advances to cultivators.--The plus and minus memorandum• for mt'fi class of advances should be submitted with the mont' il y treasury accounts. The Accountant-General will *verify* whether the memoranda accurately represent the credit, debits and balances as shown in his accounts for revenue advances of the district or officer concerned.

?. lmprests *for* minor *irrigation works.- At the end* of each financial year; the Treasury' Officer should send a statement of the imprests outstanding against each taluk in *the* district to the Accountant-General after verification with the *plus* and minus memorandum. The state--thent should also show' the amount sanctioned, if any, for the following f cial year and the reason for any excess in the amount outstand­ing over the amount sanctioned.

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**CARP. IVI ACCOUI~Irs RBT[JRNS To BB RBNDBRBA BY [Arts. 114-116**

1111 ee,JLC!SS

1. *Advances to atficers of the Revenue and Survey Departntentr* ***in*** *connection* with *survey work.-The* treasury shoald maintain a *plus* and nunus memo: and . m for here advances. Treasury Officers should obtain from the administ ',five offices concerned certificates showing the bee .nce at the end o.' tech yeer according to their accounts and should fo\_ward th c;.rt[fscate to the Accountant-General so as to reach him not later then the 10th July with an explanation of any difference between the trearury and the depIrtmental figures. The balances should incl ade all adjustments made in the accounts for March final.

|  |  |
| --- | --- |
| *5. Temporary advance for demarcation purpose.- On* the monthly cost rate staeements ; rom the Survey Officers ned by the Collector, the trees 'try Officer should ceelit the shown therein o the head "Revenue advances--Survey debit to the head "Revenue advances--No Party". meat should be sent co the Accountant-GenerM as a support of the debit under the later head. | receipts of Co u ntersing­total amo nt Officers" by  The state-voucher in |

***ITS.--Staiemcnt of Lapsed Sub-treasury Cash Orders.***

1. A statement of Cesh orders which are held as lapsed under the rules ai Goveremct should be peepared m nthly specifying (i) in the case of cash orders issued for service p yments, the n, mber and date of the voeehe -s in which the ch urge ,were' drawn origieally and the name ot the officer by whom they were drawn and (ii) in the case orders issued on behalf of Ward's Estate or a Municipality the num­ber and date of the cheq des.
2. The total amoaut of cash orders included **in *the* monthly** statement should be de lucte i from the closing balance in the *plus* and ***minus*** memoraa.dem (Article 110) and a note sho .ld be me de at the same time agenist the items concerned in the LAeer (Form T.A. 23) that they h we been reported to the Account[a"t-General for adjust­ment as lapsed.

*Local Ruling under Article* 116.

The Treasury Officer should carry out the adjustments referred to **in** that Article in the accounts of a month in respect ot c .sh orders which lapsed in the previous month owing to their not having been cashed within three months from the date of issue and attach to his. accounts **a** statement in Form T A. XfV giving the details of the amounts so adjusted, **The** total amount adjusted as per column **(5) of the form**

**P. IV] ACCOUNTS RETURN TO BE RENDERED BY TREASURIES**

**75** Arts. 116-117

**should** be debited to " Personal deposits " by per contra credits td the head indicated in column (6) which will be determined with reference to the purpose for *which* the cash order was issued as indicated

below

1. In the *case of cash* orders issued for service charges in respect of bills presented at the treasury, the head of accounts to be noted in column (6) should be " Suspense accounts--Recoveries of service payments-Cash orders ". The clearing of this latter head will be attended to by the Accountant-General.

Note.-Ii a lapsed cash order is presented at a sub-treasury, payment should be refused and the person presenting it be asked to apply to the district treasury, through the Officer at whose instance the order was granted, for the issue of a fresh cash order. The Officer who obtained the cash order should return it to the Treaspry Officer together with a fresh hill in the usual form for the charges, for payment of which the cash order was originally obtained.. The laps ed cash order should be sent to the Audit Office with the fresh bill.

1. In the case of cash orders issued for ward's or attached estates, the head of accounts should he " Personal deposits" and a reference to the number of the items of the lapsed statements should be made in the plus and minus memorandum of the ward's or attached estates concerned in support of the balances raised, and an intimation should also be simultaneously sent to the Administrator of the Estates and the surrender of the lapsed cash orders demanded. The surrendered orders can be destroyed at once.

C -SUBMISSTON TO ACCOUNTANT-GENERAL•

117. On the 8th, 16th, 24th and the last day of each month (or on the previous open day if any of these days is a holiday), or at such other convenient intervals as may be settled between the Accountant-General and the Government of the State, State non-bank treasuries should forward to the Accountant-General a statement in Form T. A. 47 \* showing separately being further

classified by each Accounts Office separately. No voucher should accompany these statements. The bank treasuries should also send similar periodical statements in respect of the amounts

\* In lieu of Form T. A . 47, the Government have prescribed three special Forms for the purpose-See Farms T. A . XV to XVIi.

**ACCOUNTS RETURNS TO BE RENDERED** [Arts. 11174I8 **BY TREASURIES**

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**CHAP. TV]**

adjusted in the Treasury in accordance with the provisionscontaiued i.n Article 46.

(Memo. No. 1279920des.63-5, dated 24th December 1964.) (Memo. No. 29444/Codes/63-2, dated 24th April 1963)

118. Statements in the same form should be submitted to the Accountant-General by the treasury *weekly or after* such periodical intervals as may be settled between the Accountant-General and the Government

(Metro. No. 127992lCodesI63-5, dated 24th December 1964:1

*Local Ruling under Articles* 117-118.

Treasury Officers should send to the Accountant-General on tle 8th, 16th, 24th and the last day ,of each months statements showing Central (other than Railways, Posts and Telegraphs and Defence) iransactions in non-bank treasuries in Form T.A. XV. Treasury Officers should send similar statements to the Accountant-General. in regard to Railways, Posts and Telegraphs and Defence transactions in Form T.A. XWI on the 8th, 16th and 24th of the month and the 3rd of the succeeding month;.

Treasury Officers should also send to the Railways,. Posts ana Telegraphs and Defence Accounts Officers, as the case may be, on the 8th, 16th and 24th of the month and. the 3rd of the succeeding month: lists of payments and schedules of receipts in Form T.A. XVIIT (separate statements being invariably prepared for payments and receipts) with the relevant vouchers and schedules in regard to Railways, Posts and Telegraphs and Defence tractions in non-bank sub-treasuries and forward a copy of the lists and schedules to the Accountant-General along with the statement in Form T.A. XVI. A

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**CHAP. 'WI ACCOUNTS RETURN'S TQ .BE RENDERED** [Arts. 1171120  
BY TREASURIES

nil statement in Form T.A. XVI should be sent to the Accountant General it there are no transactions .on account of Railways, Posts and refegraphs and Defence Department during a week.

Noie.---Me Treasury Officer should we that the total of the .four weekly lists of payments and schedules of receipts agree ⏵with the figures shown under the head Adjusting account with Railways, Posts and Telegraphs and Defence " in the monthly treasury ecounts and if any difference is noticed in the final compilation. a special supp,emental list of payments and schedule of receipt **in** Form T.A. X411 should ee sent to the Accounts *Officer of* the Railways, 'Posts am teieg⏵aphr ane Defence 'Department as the case may be, copied thereof berg sent to the Accountant-General so as to reach his office before the 6th of the :neat month.

(Memo. No. 127992Codesj63'-5, dated 24th December 1964) .

1. \* \* \* \*
2. The following C and such other schedules as +the Acc un-•tant-General may require *(vide* Article 98) should accompany the accounts ,mentioned above *t (See* also *Note .2* to Local Ruling 11 under Articles 95-99.)\_

*(a) With the Cash Account.*

1. Schedule of Forest Remittances Form T.A. 39 (vide .Article 102).
2. Extract from Register df Railway 1 In the same form as

Receipts . . . . . 1 *the* registers *(ride*

1. +Extract from the 'Register of Public 1 ,Article 101).

"Works Department receipts . .

1. Schedules of receipts in respect of *Vide* Article -100. .income-tax deductions from bills .for

salaries and pensions .. . .

\* Schedules relating to the Central transactions which do not affect the treasury arouMs have been omitted from the list below Article 120.

t Reference is to the monthly accounts [to.be](http://to.be/) submitted by treasuries to t Accountant-General.

**CHAP.** IV] ACCOUNTS **RETURNEE ` TO BE RENDERED** *[Arts.* 120-121  
**BY TREASURIES**

*(b) With the* ListIScheduie *of Payments.*

1. Schedule of Forest Cheques paid .. In the same form as the Register ***(vide*** Article 101),
2. Schedule of payments on account of

Public Works Department .. .. 1 Form T.A. 42 *(vide*

1. Schedule of payments on account of Article 104). Railways .. . J

|  |  |  |  |
| --- | --- | --- | --- |
| (4) Schedule of payments of pensions | Form | T.A. | 33 |
|  | *[vide* | Article | 91 |
| (5) Schedule of repayments of deposits | (iii)].  Form |  |  |
| T.A. 44 | |
|  | *(vide* | Article 105). | |

(Memo. No. 1568471SVII65-12, dated 10th November 1967.)

(Memo. No. 72250lCades-171-1, dated 7th September 1972.)

*(c) Other Returns (to be submitted monthly).*

1. Extract Register of Receipts and Pay- Form LA. 45

ments of Personal Deposits (supported *(vide* Article 108).

by the original paid chequest) , .

1. Plus and minus Memoranda .. .. Form T.A. 46 (vide Article 110).
2. Statement of Lapsed Cash Orders *Vide Article* 115.

121. The Cash Account should be signed and certified by the Director of Treasuries and Accounts or Regional Deputy Dime-tor of Treasuries and Accounts, when present at the District Head­quarrters for being rendered to the Secretary to Government, 1+~inanee (Ways and Means) Department and the Accountant-General on the flr4 of the month. When neither of them is present aft the District IIeadquarters, the Treasury Officer shall. verify and sign the accounts. If the account is not signed by the Director of Treasuries and Accounts or the lional Deputy Director of Treasuries **and** Accounts, the reason should invariably be stated",

[G.O. Rt. 726, Finance (T and A) Department, dated **28th June 1980).**

\*In Madras, "Extract Register of receipts and payments of persowtl deposits" is not sent to the Accountant-General. A "Schedule of personal, deposit payments" (supported by the original paid cheques) is sent to the **Accountant-General monthly.**

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CHAP. ivi **ACCOUNTS RETURNS TO HE RENDERED** [Arts. 122-123  
**BY** TREASURIES

122. (I) That Cash Account should be supported by a certificate that cash balance shown in the account has been verified according to prescribed rules i and agrees with the balance reported in the Cash balance report of the treasury for the last day of the month.

;2) Where cash business of the district treasury or any of its sub-treasuries is conducted by the Bank, a certificate tp the following effect should be given on the Cash Account:‑

" Certified that the net amount credited debited under the head Reserve Bank Deposits Central`State ' agrees with the net disburse­mentsJreceipts shown in the daily statements of CenlralJState receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copy, received **in** this treasury, of the daily Schedule rendered by the sank to its Head Office ".

*Local Ruling under Article 122.*

A statement reconciling the net amount debited or credited to the head "Reserve Bank deposits-State " during a month by the bank with that appearing in the treasury account for the month should be furnished along with the monthly accounts for each of the treasuries and sub-treasuries banking with a bank.

123. (I) The plus and *minus* memoranda in respect of stamps and opium transactions should be accompanied **by a certificate of** actual count or weigltment of stock in the treasury and the sub-treasuries subordinate to it. The certificate should be given in such norm and at such intervals as may be prescribed by Govern­**ment in** consultation with the Accountant-General.

(2) A certificate should also be recorded monthly on the plus and minus memorandum for cash orders (Article 110) or **Form** T.A. **45** to the effect that the balance **of cash orders on sub-**treasuries shown in Form T.A. 45 corresponds with the totals ,af

outstandings as shown in details in Form T.A. 23.

**The** procedure for the verification of the cash balance in the treasury **is prescribed** in subsidiary rule 7 under Treasury Mule 4 in Part II of the Tamil Nadu T'reasul y Code. Volume 1

**CHAP, IV] ACCOUNTS RETURN'S** TO BE RENDERED tArt,, :123  
BY TREASURIES

*Local ruling under Article 123.*

Stamps.-(i} Treasury Officers should attach to the plus **and *.minus*** memorandum for September and March rendered to the Accountant-General a certificate of actual examination and count

of stamps in stock as required in Standing Order No. 73 of the Stamp Manual.

1. Treasury Officers should also certify in the monthly *Plus* .and minus menioranduni that the balance of stamps of each kind

shown therein agrees with that shown in the various stock xegister. **and** .accounts kept at the treasury.

1. In regard to the spoilt stamps, a certificate as indicated below should be given monthly:‑

" I do *hereby* certify that the spoiled -stamps to .the value of Its. entered in the stamp account for 19 last

as detailed below were counted and destroyed and burnt in my presence:‑

|  |  |
| --- | --- |
| I. Stock-Damaged Stamps‑  A. Judicial stamps-‑  Court-fee adhesive stamps, etc. ,  B. Non-judicial\_ stamps--‑  Non-judicial stamped papers, etc. ,  2. Value of spoiled, etc., stamps refund-Non-judicial stamps , ,  urt4ee stamps . ,  Total | **RS. P** |

*-Destroying .Officer.*

*.Opium.-The* Regicnal Director of Treasuries and Accounts 'should send a half-yearly verification report of stock in .Form (0) 15 of,the Excise Manual to the Commissioner of Excise and Prohibition and send a copy of the above report to the Accountant-General. Treasury Officers should certify in the monthly plus and *minus* memorandum that the balance of opium as shown therein agrees with that shown in the various stock registers ans 1ccounts kept at the treasury.

**Cl#AP. IV] ACCOUNTS RETURNS TO BE RENDERED BY TREASURIES**

*[Mt-4124*

I24. At the end of every quarter, a certificate should be **furnished** with the Extract Register of Receipts of Deposits (Form T.A. 43) *by the* Collector *or* by *a* Gazetted Officer of the district staff (not being the Treasury Officer) selected by *the* Collector *for* the purpose, that be has examined the register personally, and that the entries are made with the utmost care and **regularity.**

*Note:* This examination is not intended to be **mechanical, and** to **secure only** that all necessary entries are made and initialled without fail at the time **of transaction, but** also that no moneys are placed **unnecessarily** in daposit, are **allowed** tv remain there **without good** cause.

***Local Ruling under Article 124.***

1. *General.* The certificate required under article 124 should he based on a personal examination of the deposit registers by **taking** a few items at random in the Register of Receipts of Deposits (Form T.A. 20) and the Register of Repayment of Deposits (Form T.A. 21) *-,See* also. instruction 5 under Treasury Rule 4. A note of the items examined should be entered in the Extract Register of Receipts of Deposits (Dorm T.A. 43) in which the quarterly certificate is recorded, naming the items themselves or referring to the totals in which they are **included.**
2. *Personal Deposits: The* **procedure prescribed** in Local **Ruling** 1 above applies mutatis mulandis to personal deposits. The registers th be examined in this case are‑
3. register of personal deposits (Form T.A. '22), ; **and**
4. the register of daily receipts and repayments of personal deposits (Form T.A. N).
5. *Civil Courts' Deposits-At* the end of every quarter the pre-siding Judge of each civil court dealing with treasury which transacts its cash business through the Bank should record a certificate in the following form on the extract Register of Receipts trartsmitted to, the Treasury Officer‑

"I do **hereby** certify that I have personally examined the register and that the envies are made with the **utmost care and [egularity." F**

**A--113-93-.6**

**P. IVJ ACCOUNTS RETURNS TO BE RENDERED BY Arts. 124-125 RBASURIES.**

The Treasury Officer should certify at the end of each quarter at the foot of the consolidated Extract Register of Receipts that the certi­ficate in the above form was furnished by the presiding Judge cf each civil court in the district dealing with a treasury which transacts its **cash business through the Bank.**

Each court should also write up, a *plus* and *minus* memorandum of the balance of deposits on the Extract Register of Receipts trans mitted to the Treasury Office as shown below

**m. P.**

|  |  |
| --- | --- |
| Balance at the beginning of the month *Add* receipts during the month | _Pic157 |

*Deduct* payments made during the month (excluding cheques unpaid).

Balance at the close of the month

125. In April each year, the Treasury Officer should examine the Registers of Receipts of Deposits **(Form** T.A. 20) of the second preceding year and transfer to a Clearance Register in Form LA. 43 with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of Government *(vide* Article 127). To this Clearance Register should also be trans­ferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government.

(Memo. No. 156847fSVIl65-I2, t ted 10th November 1967.)

NM.-It is not intended that the Clearance Registers should be used iu"district treasuries; the repayment of item entered in the Clearance Register should continue to be recorded here, in the original **Receipt Register, *vide* Article 66.**

*Local'Rulings under Article 125.*

1. Old items transferred from one Clearance Register to another should be carefully watched by the Treasury Officer. They should in the ordinary course lapse at the end of the two years for which the

CFIAP. IV L **ACCOUNTS** R13TURNs TO **BE RBNDBP.BD BY [Arts. 125-126  
TRRASURIhS.**

new register is current. They should not be carried forward to a third Clearance Register without the special sanction of the Accoun‑

tant-General,

1. At the foot of each Clearance Register, a memorandum in the following form should be appended and the total amount should be agreed with the closing balance in the *plus, and minus* memorandum for March excluding the amounts of lapsed deposits:-.

Balance on the 31st March prior to the last year but two. Balance on the 31st March of the last year but two

as. **P.**

Balance on the 31st March of the last year but one

Balance on the 31st March of the last year ...  
Total

.a

1. At the beginning of each financial year, each civil court dealing with a treasury which transacts its cash business through the Bank should submit to the Treasury Officer a Clearance' Register for all balances outstanding for more than one financial year, excluding the e from the items of deposits reported for lapse. The deposits authorized to be paid but not yet paid by the treasury should be detailed at the foot of the register and the grand total agreed with the balance as shown in the plus and minus memorandum.

A memorandum of balances for the last four years should also be given at the foot of the register in the form prescribed in Local **Ruling**

2 above

126. For other classes of deposits which are accounted for as personal deposits a certificate from the administrar of every personal ledger account to the effect that the balance claimed by him is of a named amount and detailing his outstanding cheques in order to explain the difference between his balance and that admitted **by** the **Treasury** Officer in *his* ***plus*** *and* ***minus*** memorandum **should be** sent **by** 30th June every year.

{Memo. No. 14983O1Codes I172-3, dated 22nd March 1973.)

N=. 1-b respect of sub-treasury personal ledger accounts. the Treasury officer should certify annually that the credit balance of each sub-treasury personal ledger account agrees with the sum of gash orders aseertaincd to be **outstanding.**

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**CHAP. IV] ACCOUNTS RETURNS** TO ] l RBNDBYtE) BY *WArf,* 115  
**TRBASURft3S.**

Non 2.-The administrators of every personal ledger accountii ould send the certificate of acceptance of balance to the concerned Sub-Treasury Oflicersl Treasury Officers before 31 st May each year.

(memo. N3. 149330/Codes I/72-3. dated 22nd March 1973.)

No7!? 3.- The Fay and Accounts Officers/Treasury Ofl'icer;+gub-Treasury Officers shall issue stop payment orders in cases of any Admi„is,rator of the Fund not furnishing the Certificate of acceptance of balance as on 31st March every year within three months.

(Memo. No. 39469/Codes I174-6. dated 18th February 1975.) *Local Rulings under Article* 126.

1. The certificate to be furnished regarding the balances of wards

and attached estates on the 31st March should be in the following form :‑

" I do hereby certify that the balances on the 31st March 19

of personal deposits relating to the wards' and attached *estates* shown below are Rs. and that the credit balance of each estate as

shown below agrees with the balance of the Treasury Officer and there were no outstanding cheques on that date.-‑

Estate A **M. P.** Estate **B**

**Bstato** C

**Total**

*Date* 19 . *Administrator".*

1. The certificate regarding the credit balances of sub-treasury

personal deposit accounts (relating to cash orders) should be in the following form :‑

"I do hereby certify that the balance on the 31st March 19 of  
personal deposits relating to the sub-treasuries shown below is

Ra and that the credit balance of each account agrees with  
the sum of the cash orders ascertained to be outstanding :‑

r.

**Sub-treasury A Sub-treasury B Sub-treasury C**

**Total**

*Date 19 . Treasury Officer ".*

**CRAP. iv] ACCOUNTS agTU.1VS TO, UE..RBMDWB.=A BY *[Art.* 127  
TRSMUR1BS**

127. Immediately- after 31st March each year, a list of deposits or balances of that year, which lapse under the rules of Government should also be submitted to the Accountant-General in Form T. A. 49. The list should be signed by *the* Treasury *Officer.*

For this purpose, the registers of deposits should be taken up early in March and an extract made on ruled paper of those of each class which will, in ordinary course, whether from age or pettiness lapse at the end of the month. This list should then be reviewed by the Treasury Officer and any item which in- his opinion should not be so dealt with should be stack out and at the same time (if it be an item lapsing from age) entered on the first page of the *Clearance* Registers *(vide* Article 125) for that class, full deteil of the reasons why it is 'not to lapse being given in a covering memo­randum. Similarly\_ if any item is repaid in the course of the month, it should be struck out of his list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March, each of these lists should be checked again with the register of receipts in which the items pertaining to the list should be marked off as having lapsed and been credited to Government on **31st March.**

***(Memo* No. 1568471SVI165***.12,*dated 10th November 1967.)

**Noii.-{1) In preparing** the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits **relating to different years.**

(2) The statement of lapsed deposit prepared by the Madras District Treasury shall be signed by the Assistant Sueerintcndeet of Stamps, Ali dras and sent to the Accountant-General, Tamil Nadu.

(Memo No. 47905/Codes 1171-4, dated 1st July 1971.)

(O.O.Ms; No. **964, Finance** (T&A) dated 28th **august 1989**.**)**

& **cal *Rulings under Article*** Jr.

1. ***General.- The*** Treasury Officer should simply deduct the total amount of lapses from the plus and *minus* memorandum of deposits for March and not make any transfer adjustments of it in his accounts, as this is made in the office of the Accountant-General after the statement have been Verified.
2. Civil *anrf Criminal Courts'* Deposits-(a) *The High Court the* ***Presidency*** *Magistrate and the City Civil Court.-The* High Court, the Presidency Magistrates Courts and the City Civil C, art will prepare annual statements of lapses and send them to the A. countant-General.

***96***

**CHAP. ~+] ACCOUNTS RETURNS TO BE RENDERED *[M.* 127  
BY TREASURIES**

In the case of the Presidency Court of Small Causes, when deposits lapse by efflux of time, the court clears the deposits head by actually drawing a cheque to the credit of the Government out of the deposits and remitting it to the bank for adjustment.

Extract register of receipts and payments, annual clearance registers and statements of lapses ere not sent to the Accountant-Genera!. The detailed records in the court are inspected Iocally by the Outside Audit Staff of the Accountant-General's Office.

*(b) Mufassal Civil Courts.- (i) Courts dealing with treasuries which* ***do not transact their*** *cash business* ***through*** *the* Bank.-Each *year* the Judge should send to the Treasury Officer two `statements of sums recei­ved in his court and in courts subordinate to it as deposit which have lapsed under the rules and are to be credited to the Government under the orders of the competent authority. The statements should specify for each deposit the date of receip`, the number and the existing credit balance. One of the statements should include deposits, not exceeding five rupees, unclaimed for one whole *year* ending with 31st Deeember of the previous year, balances not exceeding five rupees of deposits partly repaid during that year and of all sums deposited in the court on account of Matta to witnesses, and of all sums paid ir.to such court for securing the services of Government *Officers,* which balances and sums have been urclaimed for the whole of *that year.* The Judge should attach a certificate to the statement stating that he has accorded sanction for crediting to the Government the items shown in the statement. This statement should be sent to the Treasury *Officer* on or before the 15th March of each year. The other statement should include all sums other than those mentioned in the statement, of items not exceeding five rupees, etc., lapsing on the first January of tat year, if they have remained unclaimed for more than three full years, the period of three full years being computed with reference to the date of last payment and not from the date of original deposit. The Judge should append a certificate to the statement that he has accorded sanction for crediting to the Government the items shown in the statement. This statement should *be* sent to the Treasury Offer by the 15th of March each year.

*(ii) Courts* dealing with *treasuries which transact their* ***cash business through the*** Bank.-At the end of each **financial** year the **presiding** Judge of each **court** should furnish direct to the Treasury Officer of the district two statements *of lapses in* ***the*** *manner prescri­*bed in clause (i} **above.**!

**CHAP.** ivl **ACCOUNTS RETURNS TO BE RENDERED** [Art. 127 **BY TREASURIES**

1. When the list of lapses of deposits is made up by the Judge or Magistrate, notice of the amount which has lapsed should he sent to the Treasury Officer or the bank so that the amount may be deducted in the personnel ledger. All items which have lapsed should also be excluded from the plus and minus memorandum furbished by the court for the month of March of each year.
2. *Lapses of* Official *Receivers* deposits.-Official Receivers should prepare lists o f items which will lapse to the Government and submit them to the treasury by the 31st March in each year rith a cheque in favour of the Treasury Officer for the total amount of these items. The Treasury Officer should submit the lists to the Accountant-General along with the monthly treasury account.
3. *Lapsed deposits in* sub-treasuries.-In April *of each* year Treasury Officer should prepare statements of lapses of revenue and forward them to the sub-treasuries *of* the district Mufassal civil and criminal courts should prepare statements of lapsed civil end criminal courts' deposits in April of each year and send them to the Sub-*treasury Officers* concerned through the Treasury Officer. On receipt of the statements, the Sub-treasury Off cer should make an entry under his own initials, of the lapsing each deposit h the register of receipts.

When the month's accounts are closed, the sum lapsed should **ho** subtracted from the **balance** in the *plus* **and** minus **memorandum.**

(IV1Zerno. No. 32891/Codes 1/73-1, dated 6th August 1973.)

**'33**

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**CHAPTER V-ACCOUNTS OF SMALj COIN DEPOTS.**

**{Notes--This chapter relates solely to C$ntral transacttoas and has therefore been omitted.)**

**LISP: OF FORMS.**

***Poems pr~acrtbed by the Cvmptrolfer and Auditor-General.***

*Serial Description of farms****number***

***of forms.***

T*.A.1* .1

***2***

*3 , .* **Omitted,**

5 .. 1

* **6 ..** Register of Reser+r**a** **Bank** Deposits **Register of Misciassifieation by the Bank**
* S Statement of daily transactions-Receipts

9 Statement of daily ansactions. Payments **RegisterlSchedule** of RailwayslPosts and Telegraphs' De#coca Department Receipts.

14A Schedule Register of Public Works Department Receipts.

„ 1P .. Register of Payments made to 'Officers of the Railways, Posts and **TelegraphslDefence** Depart­ment on Cheques against Letters of Credit or otherwise.

* 12 „ **Consolidated Receipt-cum-Schedule** for Forest Cash **Remittances**
* **30 89**

n **113 ¢ ~RogsaterISchedule of Forest Cheques Paid**

* 1, .. 1 „ **16**

**,.** 17

"

.. Omitted.

1. .. 1
2. **,-,** Register of Receipts of Deposits

* 21' Register of Repayments of Deposits .. . , . .
* 22 .. Register of Personnel Deposits ..
* 23 .. Register of Cash Orders on Sub-treasuries Issued

**and** Adjusted.

* **24** Register of Daily **Receipts and Re-payment at**

Personal Deposits ..

* **25 Issue-cum-Drawing Schedule Register-Telegraphic Transfers**

**„** 25A issue-cum Drawing **Schedule** Register Drafts

* 25u Subsidiary Register of the Issue-cum-Drawing **schedules**

**Register of Reserve Bank of India " Remittaacea Encashed.**

* 27

„ . , Omitted,

***Sena***

..36 ,, 37 „ 38

,, **39**

**40 :,** 41

* 41t,

42

,. 42n

„ **43**

**„ 44**

II 45

* 46
* **47.**
* 50 *„51*

['.A.

* II

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i

*number Description of forms.* Page. *of forms.*

T.A.31 .. Register of Advances Made' **Recovered . .**

**„** 32. .. Omitted.

„ **33 . , Register of Pension Paid .. 4 4**

33 (A) Subsidiary Register of Pensions paid **Governmenl** Treasury.

**34 RegisterlSchedule** of **Payment** of **Coupons** on Bearer  
Bonds.

**,. 35** 'RegisteriSehedule of Payment of Interest on Promis‑  
sory Notes l Stock Certificates.

*.. .*

Omitted.

J

**Schedule of Forest Remittances**

**Omitted.** J

Schedule of PaymentslCheques paid on account of Department]{Railway!P. & T. Defence.

Schedule of Cheques **paid** Extract Register of Receipts of Deposits

**of**

X ist of **Repyameetta** of Deposits ..

Extract Register of Receipts and Payments Personal Deposits.

***plus* and minus Memorandum**

***f* Omitted.**

**Statement of Lapsed Deposits**

**Omitted.**

***Forms prescribed by the Government.***

**Shroff's Cash Book**

I

Shroff's Cash Balance Register Day Book

Receipts and Payments of Provisions of the Madras

Weekly Statement of Deposits under the Estates Land Act.

* V Check Register of Cash Orders

Sub-treasuries,

* VI Register of Repayments of Deposits at

VII Daily Classified List

VIII Transfer Slip

IX Alteration Memorandum

List **of Payments (General)' .**

rwr*ber Description of forms.*

*of forms.*

T.A. X-a **Schedule** of **Payment** relating to Pay **Bill**

Xis **Schedule** of Payments relating to Travelling  
 Allowance, Contingencies and **Miscellaneous**

**Charges. ..**

* X-c List of Payments (Departmental) .. .. 01
* X o Schedule of payments relating to foreign Governments.
* XI **Memoranudm** of Transfer of Deposits

1,

**XII Extract Register** of Receipts of Deposits

XIII Extract Register of Repayment of Deposits XN Statement of Lapsed Cash order

XV Statement of Central (Other than Railways Posts and Telegraphs and Defence) Transactions at non-Bank Treasuries,

„ **XVI** Statement of RailwayslPosts and Telepgraphsl and **DefencejTransactions** at non-Bank Treasuries.

1. Schedule of ReceiptslList of Payment on account of RaiiwaysiPosts and Telepgraphsl Defence Depart­ment at non-Bank Treasuries.
2. Register of immovable Government property in respect of Government Buildings under tZte  
    **administrative** charge of Department.

4 **XIX Subsidiary** Register of Deductions

92 **FORK! S**

**[No. *6***

FORM T.A. B.

***[See* Chapter** III, Article 44.1  
**REGISTER OF RESERVE BANK DEPOSITS.  
CENTRAL STATE.**

***For the month of* 19  
TREASURY.**

*Date. Net Net payments. receipts.*

*Initials of Treasury officers.*

**(4)**

(I) (2) (3)

RS. **P.** R:. **p.  
Toial for the month**

**I]oduct-PaymentsIReceipts**

**Net Payments) Receipts**

Note.-There Ml1 be only one entry in column (2) or column (3), as the case may be against each date. When the total receipt exceed the total payments, the difference wilt be pasted in column (2) and when the total **Payment** exceed the total receipts, the difference will be posted in column (3).

N **o.**

FORMS

**Form** T.A. 7.

(See Chapter III, Article 46 , )

REGISTER OF MISCLASSIFICATIONS BY THE BANK

**THE BRANCH OF THE**

***Awe*** *of Particulars of* ***bills and (or) chalans. Bank***

S***croll. (2)***

STATE BANK OF INDIA.

*Receipts. Payment:.*

*(3)* **(4)**

**RS, P. RS. P.**

1. ***Central transactions included in the St***

***Chalon No.* 728-.**

on income other the Tax-Ordinary col'.ections. ,

*ate statement.*

n Co;poralion 875 00

***Voucher No. 82‑***

3425. Other Scientific Research---Beadquartcrs Ofce-Othea Offices and Observatories-Pay of Establishments.

***Voucher No.* 90‑**

**38:?** CO

**180 00**

**500 00**

2075. Miscellaneous General Seriices-Register of Joint Stoi.k Companies Pay of Establishment,

Total-A . **875 00**

1. *State* transactions included in *the Central* statement. *Chal.tn No.* 751‑

0029. Land Revenue--Ordinary Revenue 7,500 00  
Chalon *No.* 758

0030. Stamps and Registration-fees for 140 40  
Registering docume .

Voucher *No. 94 -*

22412. General Education Secondary -Government SeAondary School -Government Secondary **School** for Boys.**--Pay** M kstablistrnerts.

**270 00**

**V*luci****i****e***,No. 102‑

**2.055** • Police --District Executive Force- Di,trict **Polio -noted-Fay** of affix esiab]is invents.

**410 07**

**Form** T. A. **8**

STATBINT OF DAILY TRANSACTIONS-RECEIPTS AT **TREASURY/SUB-TREASURY**DP RI PAGE

**Cade** I I i i 1 l! Date j ] I Number of Transaction ~ Amount f

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| _Pic42 | E  o  w j  (2) | _Pic43 | o  0  A (4) | f  (5) | _Pic44 | w  w  **H**  (7)  **RS. P.** | _Pic45 | _Pic46 | _Pic47 |

**Form T.** A. **9**

DP CI STATEMENT OF DAILY TRANSACTIONS-CHARGES AT TREASURY/SUB-TREASURY

PAGE

Amount j 1 w

Date 1 I Number of trauseation 1

|  |  |  |
| --- | --- | --- |
| _Pic57 | a | _Pic58 |
| _Pic59 |

_Pic61

**Code**

_Pic64

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(9) (10) (11) (12)

**RS. P. RS. P. RS. P.**

STATEMENT SHOWING THE DAILY TRANSACTION CHARGES. **Form** T.A. **10**

REGISTERJSCHEDULE OF

*(See* Chapter III, Article 57.)

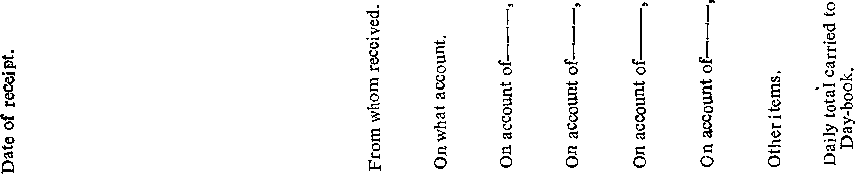
RAILWAYS/POST AND TELEGRAPHSJDEFENCEJ DEPARTMENT RECEIPTS.

*During the month of* 19

payments made into treasury by \*Payments made into treasury on account of

off.: ens of the department. officers of the department.

A



8

0

**RS. P. RS. P. RS. P. M. P. R5. P. R5. P. RS, P. RS, P. RS. P. RS. P. RS. P.**

\*Here should be entered the official designation of the Officer concerned. All payments made by the officer (including his sub-ordinates) should be entered in this column.

These columns should be filed up only when payments into the treasury are not made by officers of the department but by others on their account.

(Memorandum No. I27992/CadeS/63-5, dated 24th December 1954.)

**Form ID-A.**

SCHEDULE/REGISTER OF' "PUBLIC WORKS" DEPARTMENT RECEIPT DURING THE MONTH OP 19 HEAR OF' ACCOUNT **"PUBLIC WORKS REMITTANCE-I. REMITTANCE".**

T **SURY.**

_Pic85

0

(6)

0

H

(7)

Payment made into Treasury by officers of.

r- A

\*Division. \*Division, 1DiVjsion.

a

ou

a

*ran*

(9 ' (11)

**+ Total.**

\*Here should be entered the Name of the Diyisjon Concerned.

Certified that the *total of Rs.* agrees with the total credit shown under the heads of account PUBLIC WORKS

Remittances I, Remittances in S.A , for the month of

*Treasury Officer.*

**First T.A.** 1I.

_Pic94

**(See Chapter III. Article 57.)**

**REGISTER OF 1'AYMEI~[T% MADE TO OFFICERS OF TIlE RAILWAYS/POST AND TELEGRAPHS j DEFENCE DEPARTMENT.**

**On *cheques agomst letters of credit or otherwise from to [9***

**Cheque Book number.**

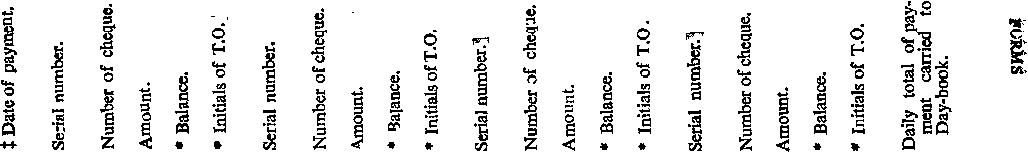
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**Cheque Book  
number.**

**Cheque Book Cheque Book**

**number. number.**

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**RSA P. RS. P. R..' P. R.S. P. RS. P. P.S. P. Rs. P. P.S. P. P.S. P.**

\* Entries should be **made** in the column of "balance" only when the amounts are drawn against letters of credit, Each ***such*** entry and each payment entry must **be** attested by **the** Treasury O cer's initials, who should see that the **balance** is correct **in each** case.

t In the case of payments at the Bank or at sub-treasury, it should be sufficient to enter in the register the daily total paid and io note the balance available after each such entry.

$ A separate column should be used for each officer having a letter of credit separate account on the treasury. (Memo. No. 127992 J Codes J 63-5, dated 24th December 19M.)

**Fore T. A. 12.**

*Ofcer.fnharge of Treasury.* ***19***

_Pic118

_Pic120

**(3) (ti)**

**us. P.**

**Courttstaigned,**

**Forest** *Ofrlcr*

***Dfvfsfoh.***

**Dowd t 19**

**(See Cheater III, Artisie 53.)**

**C('1NSO iDATE RECEIPT-CUMSCIIEDULE MR FOREST *From* Forest**

**D1Yfsfon**

TrsUKY. *For* 19

Reeerisa from ◼ue offiao-a..chare of Division

the **nom** of Rs ' **ae** detailed Wow for c⏵e[tit to **the Forest  
Department.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date**  **Remittaare**  to **Trea5urv or Sub-trsasnry.** | i.ame of Treasury By whom  or Sub-treasury. remitted. | Number each **chalan.** | Amount remitted with each chalan. | **Number of Cr. item and** the date of entry in Forest **Account.** |

**Ferns** T.A. 13

_Pic129

_Pic131

(See Chapter III, Article 68.)

RE GIST**ERISCFIEDULE** OF FOREST CHEQUES PAW

*durir~,ry* 19

**TREASURY.**

Particulars of cheques.

Date of payment. ---~--~ -~ By whom drawn Division. Division. Rmarks.

Number. Date.

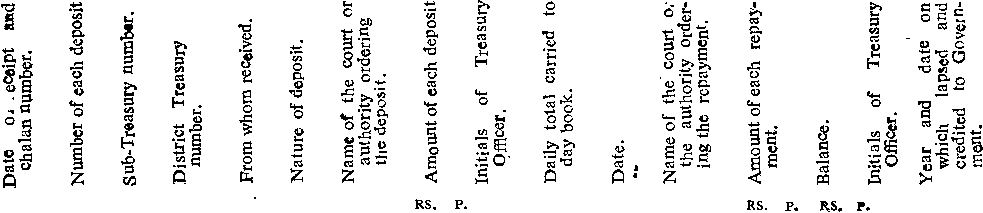
**Rte, P. RS. t'.**

**Four** T.A. **20**

**(See** Chapter III, Articles 64 and 66.)  
REGISTER OF RECEIPTS OF DEPOSITS

*In the rnantli of at Treasury.*

Details of repayments.



*i*

|  |  |
| --- | --- |
| Non.-The entry in | the column "Nature of deposit" should be sufficient to explain why the amount is deposited. (Memo. No. 245721Co!es164-4, dated 30th October 1964.) |

Form T.A. 21  
*(See Chapter* III, Article *66.)*REGISTER OF REPAYMENTS OF DEPOSITS

*at Treasury.*

_Pic138

*In the month of*

s.,

~o

Detail of Original Deposit.

Amount repaid.' 'nitials of °

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a 8

no

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**W fn R.**

5 W <

as. **P. RS. P.** as. P.

**Farm** T.A. 22

(See Chapter III, Articles 68 and 73.) REGISTER OF PERSONAL DEPOSITS *Treasury on* account *of*

Date. Number of payment Amount received. Amount paid. Balance after each Treasury Officer's

cheque. transaction.\* initials.

_Pic146

*Rs.* P. RS. **P. Rs.** P.

\* if there the large number of transactions on the same day, a balance need not be struck after each transaction but the Treasury Officer, if there be any possibility of an overdrawal should, by totalling the items of receipts and refunds and striking the balance whenever, necessary, satisfy himself' that the balance is not overdrawn. The Treasury Officer should however **invariably** strike a total at the end of each day's transactions.

**Form T. *A. 23.***

***(See* Chapter III, Article *69.)***

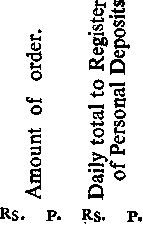
**REGISTER OF CASH ORDERS ON SUB TREASURIES ISSUED AND ADJUSTED.**

*Persona! Ledger* ***Account with***

***Sub-treasury.***

**Ordres paid.**

r"` -



0

0

N

0

**a.** 0

**Z**

_Pic158

Payment at Sub-treasury.

Orders issued.

_Pic161

Initials.  
es a

o o

o .0

***7* O ai o**

Rc. p.

The column "Payment at Sub-treasury" is **provided** under "Orders issued" in order to give space for **marking** off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily total) should be carried forward to the new month to the column " Daily total " under " Orders issued ". Under " Orders paid ", the entries should be made in the order in which the paid orders are received back from the Sub-treasury without reference to the period of issue, and the total should be agreed with the total charge in the Sub-treasury account; the payment should at *the same* time be marked if in the issue columns from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each Sub-treasury must also be numbered in a separate annual series. The column " Value how received " is intended for remarks denoting cash or transfer.

**Fern T. A. 2A„**(See Chapter III, Articles 70 and 73.)  
**REGISTER OF DAILY RECEIPTS AND REPAYMENTS OF PERSONAL DEPOSIT&**

***at the*** *Receipts.* Date. Account No.

***Treasury in the month of 19 •* Payments.**

Daily --⏵

total to Day book.

**P.**

**Date. Amount No. R. P.**

Daily

total **to** Day **boek.**

**S. P.** Rs. **p.**

**as. P. M. p. R$. P.**

I

**ae**

**Total**

A separate column on each side should be assigned to each account in which the daily gross receipt and gross charge should be entered from the personal ledger. Thus *there* should be but one single line in this register for the transactions of all personal ledger accounts each day and its gross total should give the figures to pass into the cask book. A page of foolscap has probably breadth enough for nine such accounts if there be more than one page can accommodate, either the two sides may be se arated into different parts of the same volume, Z the same columns being carried across both pages, or more than one register may be opened, and the totals of the P second, third, etc., carried into separate columns of the first.

**Form T.A. 25***(See* **Chapter** III, Article 78.)

Register of Telegraphic/Transfer issued by

Schedule No

Name of Exchange

applicant. Rate,

(1) (2)

Amount. Telegram charges.

(3) (4) **AS. P.**

(Name of issuing 0111cc). Date:

No. Telegram Initials. confirmation.

Name of Drawn on payee. 4illa.

(8) (9)

(5) (6) (7)

Place. Amount, initial. Acknowledgement Duplicate P.D. Date of Initials. Remarks.

received on. received on. payment.

(10) **(11)** (12) (13) (i4) (15) (16) (i7)

Schedule of telcgraphicITransfars issued by

(Name of Issuing Office.) **Datel**

Place. Amount. Initials. For use in C.A.S. marked off on.

Name of D: awn on

Payee. OBlce.

Initial. Remarks.

Forwarded to the Manager, Reserve Bank of India, Cezttr aI Account) Section, Nagpur. It is certified that

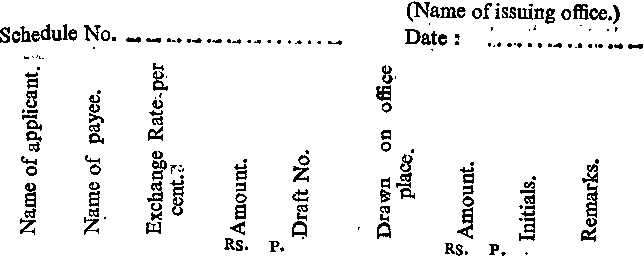
1. Drafts aggregating Rs **havebeen** issued on date.
2. The total of Drafts, T.Ts, and M.Ts. issued on date is Rs which agrees with the total receipts (excluding exchange on account of issue of remittances under the Reserve Bank of India Remittances facilities scheme as per this office cash book.

Of oer-, n-cnarge. (G.G. W. No. 1081, Finance, dated 6th December 1468)

15

**No. 25-A]**

**Form tA. 23-A.  
(See Chapter III, Article T8).**Register of Drafts issued by



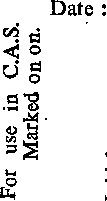
r..~ -.\_ ~

(Name of **issuing office.) Date :**

v a

**Schedule of Drafts issued** by. Schedule No

(Name of issuing office.)



**P.**

Reserve Bank of India, Central Accounts

**have** been destroyed on date as **...** have been used *on* date for issue of

0 z

**A.**

_Pic188

**Rs.**

Forwarded to the Manager, Section, Nagpur.

It is certified that:

1. Draft form Nos... . being spoilt.
2. Draft form Nos... . duplicate(s).
3. Draft form Nos have been lost from the custody of this office and the loss has been advised to the Currency Officer.

{d) T.TsIM. d's. aggregating Rs have been issued on date,

fe) The total of Draft T.T.s. and M.Ts. *issued* on date is Rs ; .  
which agrees with the total receipt {excluding exchange) on account of issue of remittances under the Reserve Bank of India Remittance Facilities Scheme as pet this office casa book.

Officer-in-charge.

(O.D, Ms. No. 1081, Finance, dated 6th **December 1968.)**

**106 FORMS**

**[No. 2S-B, *N.* 31**

**Farm T. A. 25•B *(See*** Chapter III Article 78.) Subsidiary Register of Issue-cum-Drawing

Schedules.

As per issue-cum‑

**Daily**

total Remas. carried

to the

,day **book.**

Drawing Schedule Amount Exchange

Date of drawing.

[Form T.A. 25 and received. Amount.

T.A. 25-A]

Pap No. Serial No.

[G.O. Ms. No. 1081,7inance, dated 6th December **1968.]**

**Form T. A. 26.**

[See Chapter III, Article **82.]**

REGISTER OF RESERVE BANK OF INDIA REMITTANCES ENCASHED.

*During the period from to*

|  |  |  |  |
| --- | --- | --- | --- |
| Number of item. | Drawn  rte'-''~~--e  **By. Place.** | **Name** Nature of  of payee. drawing  Date. | Initials of treasury.  Serial - Remarks. number Amount Su  of r treasury  remittance. Officer. |

**RS. P.**

\* In case **of Telegraphic Transfers the** name of the beneficiary should **be** given.

**Form T. A. 31.**

**(See** Chapter III, Article 91.)

REGISTER OF ADVANCES DE **RECOVERED**

**TR>3AsORY.** *In the* ***month*** *of*

From whom Number of Chalan received.

Number of voucher. To whom paid.

_Pic198

19

Loans and **Advances Advances. Repayable.**

**(4) (S)**

_Pic200

**RS. P. Rd. P'**

|  |  |  |
| --- | --- | --- |
| Daily t**otal carried to Day**  **Book.**  **(6) -** | initials of **Treasury Officer.**  **.(7)** | **Remar k,.** r8) |

,pate.^

Number of voucher.

Name of pensioner.

Period for which petrsion is paid

ro

1 ~

Pensions payable to

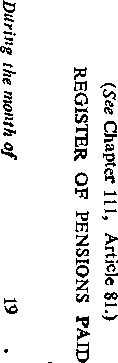
* officers appointed by o

the Secretary ofd a

State. 1 m

;;mom

Qo C7



* Other pensions.

Superannuation and retired allowances Charged.

Voted.

Compassionate allowances. ro

Charged, Gratuities.

Voted

* Compassionate Gratuities

ro Charged.

Voted.

* Pensions or distinguished and meritorius services.

. • income-tax recovered.

* Other deductions. **a**
* Net amount paid, ro

Daily total carried to Day Book

Initials of Treasury Officer.

[££ '°N

WI

**s> uuD3**

**Number of the veueher.**

**P.N.O. number.**

Name of the pensioner.

_Pic210

Period for which the amount is paid.

**a**

Amount of monthly Pension,

a Amount of cost of living

**m**

**allowance.**

m ° Amount of special living **o** allowance.

|  |  |
| --- | --- |
| _Pic212 | _Pic213 |

X0

40

Total.

a

**L1l**

Monthly W. and O.P. abatement.

Net pension payable.

* ro
* "lessther Oovernmenl income-tax.

W CD

* w Other deduction and Natural rs n

M v "Amount debitable to other Government.

ors

Less Indian l~teome.tax.

Net amount paid.

h7

Daily total carried to the Day **Book.**

initials of the Treasury Offer.

Remarks.

. **•££'oN]**

**FORM T.Aq 34.**

***[See* Chapter** III, Article 91.]

REGISTERISCHEDULE OF PAYMENT OF COUPONS OF BEARER BONDS TRSAstJRY.

***For the month of* 19**

Particulars of the **coupons Paid.**

Date. **Number of - Amount** of r A--- ~,

**WW. bond. Half-year Dividend**

**represented numbers**

by coupons. of

coupons.

Amount of coupons Deductions

paid. of Net

r ~- --~ **Income payment.**

4% of 3f % of 3% of tax.

**Dailey** Treasury **total**

Officer's **of**

initials. **not**

**pay''mente..**

**RS. P. RS. P. RS. P. RS. P. RS. P. R5. P. RS. P.**

Sub column should be opened according to local requirements.

**Form '.A. M.***(See* **Chapter** III Article **91)**

REGISTER f SCHEDULE OF PAYMENTS OF INTEREST ON PROMISSORY NOTES;  
STOGC CERTIFICATES.

*For the month of* 19 .

_Pic222

**u**

a

a z

Net  
payment.

Daily total of gross payment.

Deduction of Income tax credited pe r

*contra.*

Amount. Rate.

Interact *paid.* \*

**RS. P. RS. P.**

**M. P. RS. P. RS. P. RS. P. RS. P. RS. P. RS. P.**

**Total**

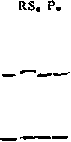
\*Name of loan should be entered in the blank columns as required. Total (in words) - *Treasury Officer.*

r~‑

_Pic234

**No. 35**

Total ..



**form LA. 39.**

***(See*** Chapter Ni Article lbz;)

SCf1~ULE OF FORE3ST REM1T[ANCES Tan. suxx

***Credited during***

***acknowledged in separate consolidated treesurj ⏵acs iota (Form*** *T.rl.i 2.)*

**item Number. Namedivislon. Amount. Rcmar{~.**

**(1Vvs. 42 and 42A Perm T.A. 42 .**

*(See* Chapter IV, Article 104.)

SCHEDULE **OF** PAYMENTS J CHEQUES PAID.

|  |  |  |
| --- | --- | --- |
| *On account of* | *Depa*r*tment*  *Railways*  *Posts and Telegraph /Defence.* | *from* |

*to* 19 -

Voucher

Date of payment. Serial number, Number of Cheque. Amount. Remarks.

**RS. P.**

(Memo. No. 127992/Codes163-5, dated 24th \_December 1964).

**Form T.A. 42-A.**

SCHEDULE OF CHEQUES PAID ON ACCOUNT OF

DEPARTMENT DURING THE MONTH OF 19

**TREASURY. HEAD OF ACCOUNT**

|  |  |  |  |
| --- | --- | --- | --- |
| *Serial* Number. | Sub-Treasury/ Treasury in which paid. | Date of Payment. | Designation of the  Departmental Cheque  Officer who has Number  issued the and date.  cheque. |

(1) (2) (3) (4) (5)

Payment made by the Treasury on account o **'Amount.** \*Amount. Amount. Amount.

(6) (7) ($) (9)

Amount misclassi‑

fied under the Remarks. head of p i'

account.

(10) (11)

**R8. P.**

\*Here should be entered thenan~e of the Division concerned. Total Rs.

_Pic240

Certified that the total of Rs agrees with the total debit shown under the

**head of** account Public Works II cheques in S.A for the month

*Treasury Officer.* **(Memo. No. 63O3JCodes165-6,d ated 29th December 1965.)**

**Fos**

**F• Orin *T.A.* 43.**

11

***(See* Chapter IV, Article 125.)**

EXTRACT REGISTER OF RECEIPTS OF DEPOSITS.

*Treasury in the* ***month*** *of* 19

***a t the***

***Date.*** (1)

Amount of each deposit.

Nature of each deposit.

(4)

From whom received.

(3)

**Number . of each deposit.**

(2)

(5)

**Rs. P.**

**For use in** the **Accountant-General**'**s Ohre.**

In the first Total Balance of each deposit.

repayment

**on each**

**d epOsit.**

In the year of  
receipt.

12 **monthly columns.**

**lear .folowing the year of** receipt.

**I2monthly columns.**

Lapsed. Transferred

to

clearance

register.

(9) (10)

**(6)** (7) (8 )

**RS. P.**

**RS. P. RS. P.**

(N.B.-It is **not necessary** to **total** the last three columns of this register. **Form T.A. 44.**

**'(See"Chaptei IV, Article 105.)**

**Schedule of Rd-Payment of Deposits** (Separate Schedule should be prel'ared for **each class of deposit)**

(1)

***bare***

**Deposits of ...**

for the month of.. .

Serial **Number.**

_Pic261

Amounts Remarks.

**reyment** of voucher. repaid.

**(3) (4)**

**Rs. P.**

**$utter and date** of

(2)

Total

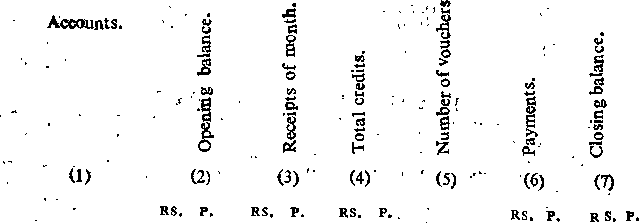
***Treasury Officer.***

**(Memo. No. 72250, Codes,1171-1,** dated 7th Septembr 1972.) **A--113-93-8**

**T. A. 48.  
*(See* Chapter IV, Article 108.)**

**BXFRACT** REGISTER OF RECEIPTS AND PAYMENTS OF PERSONAL DEPOSITS.

***ar tht Treasury in the month of* 19**



**RS. P, RS. P. RS. P.,**

**Axnts.**

(a)'

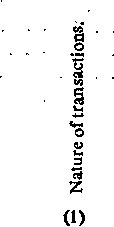
**Total .**

_Pic274

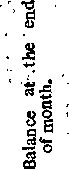
**'Form** T. A. **46.** •

*(See* Chapter IV, Articles 90 and 110.) PLUS AND MINUS MEMORANDUM 'of *for* .J

A



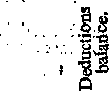
**TRE.wiw, Dated ; ' .**



**( 6 )** (7)

_Pic280

a •c a4

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(2) (3) (4)

**(5)**

**19 *7*** ateury *O,~*"*rcar.*

◼',115

***Farm T. A. 49.***

***(* SeeChapter IV,** Article 127.)

**STATEMENT OF LAPSED \* DEPOSITS,**

***of the • Treasury, Jar the year* 19**

Particulars of deposit. • Far **usein accountant-General'**sOffice.

**--,** r-"

_Pic285

o w

u

: **G q**

|  |  |
| --- | --- |
| Year . No.  (1} (2) | _Pic287 |

s.- A

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(4) (5) (6)

**iis. P.**

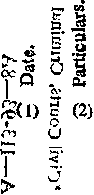
a

'Civil **Courts, Crimiazl Courts, or RsvIEue.**

**A-113-93-8A**

**•**

_Pic289



... {ilk.

**Form T. A. 1..**

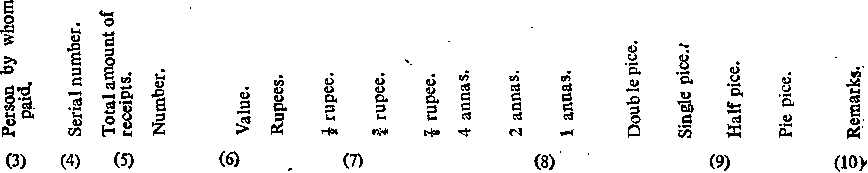
**(See Chapter III, Laca.l Rulirr 1 under Al'[iG1829). SHROFFS** CA i **B&K**

**RECEIPTS.**

***currency*** *Notes. Silver. Nicked.* ***Brouzeand Copper. Taluk.***

_Pic291

**RS. P. as. P. R. P. RS.P. RS.P. RS.P. RS.P. RS.P. RS.P. RS.P.**



8 .a

**0**

a aA

**8 'a**

(3) (4) (5)

* **h**

.a M • w

S.

cd - a~ e.

**(9) (10**

(6

_Pic303

**Total**

_Pic304

_Pic307

**Form T. A. I-cant.**

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**mws.**

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ft,r lae,!Lr pai uc\*v afDK f~r4gM

'CqrCY: 1•r

III *11i .* :gT'vnJ,NS.7N$X V.r ruin u.-:

11) ipr "cq !±n *II}* 1(3C *bn p,j* 7 v..; I.

1. tic : ;, z IF) 1pCuWUtOR **UtgUCCUgiAC.p7l.,i,ct** al

ZiCe Z 1) B4 ep';I ; 471,,2.1?iK cwt1t

0AU:p4.g

*Nickel,*

***Bronze and Copper.***

**w 0**

bn **ffW.Uq**

**Bttss** .e-‑

**i**

**a**

I

.m v I. 7 W.pn

2)1LU)

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**Wn 4: 1., ;Ix bnpr!c j**

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**RS. P. RSA. RS.P.**

**RS,r. \_R3.P RS.P**

**RS.**

**P. RS.P.**

**.....**

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**TMpr**

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tF)

Officer.

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**Farm T.A. 11,**

**( p Ill, Local Rulling** I, ruder Article 29)  
**SHROFF'S CASH BALANCE REGISTER.**

***day o1***

***Fee the*** *Notes.*

Num- Val­ber. ue.

(2) **Rs.**

(T)

**g balance**

Issues from **double** lock • .

Receipts from Public

19 Nickel. Copper and bronze.

***Sih er.***

Total . ***(3) (4)*** *(5) ii*

***Rs****.****a*3*. tts,p. a.P.* RS.P. RS.P.RS.p. RS.P.** M.P. RS.p, RM.n. *Rs.p.*

**Total**

lsstres to **the public**

**Ba**l**ance**

**or** subtract **exchange. .**

**Balance**

**Put;way in double lock Closing balance**

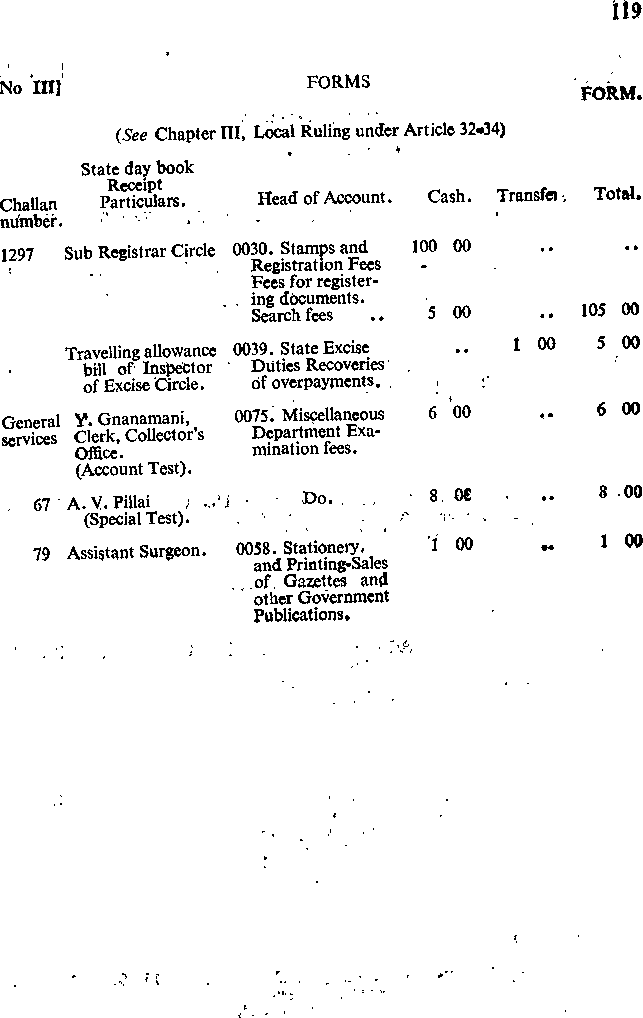
Note. (1) '1}u• Sub-treasury Officer **should** check that-‑

(i) the opening balance **agrees with the closing balance** of the previous **days.** (ii] **issues from double lock agree with the entries in M.T.C. Form 31 ;**

1. ***the* receipts** and issues to the public agree with the totals of T.A. Form I.
2. the amount put away agrees with the entry in M.T.C. Form 31 ; and
3. the closing balance **represents-.the** cagh in single lock.

(2) The total o f the closing **balance** should be entered also in words.

***Shroj* Boub14 Lock C~ Sub-Treasury Officer.**



**State day book Receipt Particulars.**

Head of Account.

*(See* Chapter 111, Local Ruling under Article 32+34)

i

Challan ndmber.

0030. Stamps and Registration Fees Fees for register‑

, ing documents. Search fees

0039. State Excise Duties Recoveries of overpayments,

0075. Miscellaneous Department Exa­mination fees.

|  |  |  |
| --- | --- | --- |
| 67 | A. V. Pillai ; ...' i  (Special Test). | Do. |
| 79 | Assistant Surgeon. | 0058. Stationery,  and Printing-Sales  of . Gazettes and  other Government  **Publications.** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Cash. | | Transfer | Total. | |
| 100 | 00 |  |  |  |
| 5 | 00 |  | 105 | **00** |
|  |  | I 00 | 5 | **00** |
| **•** |  |  |  |  |
| 6 | 500 |  | 6 | **00** |
| 8.0ls | |  | **8** | **.00** |
| 'I 00 | |  | 1 | **00** |

FORMS

No MI

**1297 Sub Registrar Circle**

**Travelling allowance bill of Inspector** of Excise Circle.

General Y. Gnanamani, services Clerk, Collector's Office.

(Account Test).

|  |  |
| --- | --- |
| T.A.H. DAYEOax. | [No. III |

Treasury (non.hank) for Disbursements.

|  |  |
| --- | --- |
| Voucher Particulars. number. | Head of Account. **Cash. Transfer. Totals;** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 128 Sub Registrar-Con. 2030. **Stamps and: $0 00**  tingent Dill. Registration District  charges Conticies.  129 Supplemental pay of the office a f District **and** Sessions Judge.  **2014. Administration 200 50(a) of justice , Civir**  **and Sessions**  **Courts Pay of Establishments.**   1. Travelling allowance   bill of **Revenue**  Divisional Officer,  **Sub-divisional** Establish nts **Travelling** wawa.   |  |  | | --- | --- | | **131 Transfer traveUin Advances re• able allowance bill of objection Doak IC.G. ). Ayyangar, advances other**  **Senior Inspector Oflxcers.**  **of Co-operative**  Societies. | **W0 00** |  |  |  | | --- | --- | | 132 Travelling allowance bill of A.B. Jack. | **2039. State Excise 96 00 -District**  **Executive Esta‑**  **blishment Allow­**ances and Honararla, |   2053. District General 112 00 Administration **District**  Administration | .. | 50 | 00 |
| **49** | 50' | 250 | 00 |
|  |  | 112. | 00 |
|  |  | **100** | **00** |
| 5 | 00 | 101 | 00 |

|  |  |  |
| --- | --- | --- |
| As per Chinas‑  14. Stamps Discou. nts on sale of Stamps. | 0030. Stamps and **Registration** fees Stamps Non-Judicial. | 15 00 15 00 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Ioucltcc  **number.** | Particulars. | | Head of account. | Cash. | | Transfer. | | | Total. |
| As per Chinas‑ | | |  |  |  |  |  |  | 800 00 |
| **0029. Land *Revenues*** | | |  | 800 | 00 |  |  |  |  |
| 0039. State Excise  f]uties. | | |  | 1,200 | 00 |  |  | .. | I,200 00 |
| **0030. Stamps and**  **Registration fees.** | | | Non.Judioials | 285 | 00 |  | 15 | 00 | **304 00** |
|  | | Local Fund Deposits District Board Fund | | 500 | 00 |  | 30 | 00 | 530' 00 |
|  | | Government Provi‑  dent Fund subs‑  criptions. | State Provident  Fund. |  |  |  | 25 | 00 | 25 00 |
|  | | **Amount transferred**  **from Central day**  **book.** | Adjusting accounts  between Central  (Non-Railways)  and State. | 300 | 00 |  | 492 | 00: | 792 00 |
|  | |  | Total , . | 3,205 | 00 |  | **567** | 00. | 3,772 00 |
|  | |  | **Total day book receipts** | |  |  |  | **..** | 3,772 00; |
|  | |  | **Last day's balance** | |  | **..** |  | **..** | **U00 00;** |
|  | |  | Total .. .. |  |  |  |  |  | **5572**. **00** |
|  | |  | Charges .. |  |  |  |  | .. | **1,686 00** |
|  | |  | Balance |  |  |  |  | .. | **3,886** 00 |

(Rupees three thousand eight hundred and eighty six only)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Voucher**  number. | Particulars. **Head** of **Account.** | Cash. Transfer. | | | Total. | |
|  | Local Fund Depo­**Elementary Edtica**‑ | **300** | 40(b) **280** | 04 | **580** | **00** |
|  | **sits. don Funds.** | 260 | 50 217 | 50 | **478** | **00** |
| **Charges transferred** Adjusting account |
|  | from Qent'ral d'ay between Central  book. (on Railways)  and State. |  |  |  |  |  |
|  | Total .. | 1,119 | **00 567** | 00 | **1,686** | 00 |

The.deduction ismade up,of Income Tax Rs. 10, General Provident **Fund:** The deduction on account of Income tax and Postal Life Insurance should be Life Insurance which will be subsidiary to the Central day book while the deduct General Provident Fund Register (State).)

(h) Out•of this sum of Rs, 280, Rs .-30 represent a credit to District Board Current between Madras and "Posts and Telegraphs."

Recovery of travelling

Central•day book of

Objection Book advances (Central).

allowance advance

from Income tax  
Officer Circle.

Adjustment from District Board Elementary  
Education Fund.

As per Chittas.‑

IV - Taxes on income than Corporation tax.‑

General Provident Fund (Central).

200.00 200.00

250.00 250.00

Account between Madras and Posts and Tele­graphs.

other

300 00 27 50 327 *50* 14 50' 14 50

Total receipts transferred Adjusting Account (--) 300,00(.--,) 492.Oo(..) 792,00

to State day book, between Central (Non--Railways) and State.

_Pic396

(c) The Income tax deducted should be entered in the a[ljucting coiutrtn of the income tax chitty.

(Central) Rs. I4.50 and subscription to General Provident Fund (State Rs, 25 entered in -the. adjustment columns •of the chitta as for income tax and Postal on account of General **Provident** Fund both of **should** be entered in **the Funds and the** balano **of** Rs. 250 represent a crrec~it to the head "Account• the treasury for

.ration -tax. Total .. Nil. Nil. Nil,

|  |  |  |  |
| --- | --- | --- | --- |
| I20 Transfer-Travelling  allowance bill of  -the Income tax -  Officers Circle. | 002. Taxes on income  other **than** Co: po |  | 100.50 200.00 **300.50** |
| 12! Contingent bill of  the income tax  Officer. | 002. Taxes on income  other than Corpo‑  ration tax. ' | 57,50 | **57.50** |
| 122 V. P. Ayyar | 2049. Interest payments  01. Interest on internal  Debt.  101. Interest on market  loons-BK. Tamil  Nadu Government  11.5 percent loan, | 102.50 | 17.50 (c)120.0] |
|  |
|  | 20I0. |  |  |
| Total payment  transferred to  State day book. | Adjusting Account  between Central  (Non Railways and  State. |  | **(-)260,50 (-)217.50k-)478,00** |

Total .. Nil. Nil. Nil.

***121: .***

_Pic400

No. IV] FORMS

Form TA, IV.

(See Chapter III, Local Ruling 5, under Articles 64-67). WEEKLY STATEMEW OF

L' ND R THE PROVISIONS OFl ITS THE MADRAS ESTATES AND ACT Debit.

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**o**

u :gig

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**E °o** R w

_Pic404

**V y 47** 8 d

**a O z a z**

(2) (3) (4) (5)

Balance to Credit Rs.

P.

Total

STATION

Total

***Date***

**To** The Revenue Divisional Officer.

***Officer +charge of the Z}eusury.***

**Form T A V:**

**(See Chapter** III, I.ocaI **Ruling 3** under **Articles 68-70.; CHECK REGISTER OF CASH ORDERS.**

**Payable In the *TdIuk for the* year'I9 Number.**

|  |  |
| --- | --- |
| _Pic411 | _Pic412 |

**RS. p.** as. **P.**

(I) (2) (3) **(4)** ($) (6) (7)

**Abrtaaoc of d payments.**

_Pic414

|  |  |  |
| --- | --- | --- |
| _Pic415 | _Pic416 | Number d the dreg + Daily total carried s 3  POat Cash or Day ;book. t  **(10) (11) 4Z)‑** |

**- yss~:l**

i.ii1CF'. • prj ti ~r,rs51 v ,tzA'i•I:'. sM~i ~tt7

**a.** v] 115' ~'ale~s

**]Form T.A. VI.**

*(See* Chapter III, Local Ruling 2 under Articles 75.76.)

REGISTER OF REPAYMENTS OF DEPOSITS AT SUB-TREASURIES.

***In the raluk of in the district ai daring the month o/* 19**

Details of original deposit.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| _Pic418 | _Pic419 | _Pic420 | _Pic421 | _Pic422 |

**RS. P.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| _Pic423 | _Pic424 | _Pic425 | _Pic426 | **,0**  **o .vv**  **O q 3 3**  'E A ~  -**0-,3**  (11) (12)  **RS. P.** |

i Id NC.' Vm Foz **S**

_Pic429

Form T.A. VIII

*[See* Chapter IV, Local Ruling 5 under A rtici,; 95-99,] TRANSFER SLIP

***Mouthy Serial No. dated* 19**

|  |  |  |
| --- | --- | --- |
| _Pic432 | _Pic433 | _Pic434 |

**Explainanato of the necessity for the alteration.**

**o~**

ci

w

o= **0r**

**r.r 0.**

**(3) (4) (5)** (5)

***Sig Na tore* of Sec *Lion Head/Treasury Officer.***

No. TM o RMs

Form T.A. IX.

*(See* Chapter IV, Local Ruling 8 under Articles 95-59.] ALTERATION MEMORANDUM.

***Treasury Account*** *of district .*

What month's Accou**n**t. A mount To the debit To the credit Reasons

. to be of original of .Dxiginal for

adjusted. amount, amounts. adjustment.

Rs, P. RS. P. Rs. P.

Total Rupees On words).

I **have** personally s rtisi3 i myself th;t ,the alteration(s) proposed is are necessary

**TREASU RY OFFICE.**

*Dated* 19

*,Treasury Officer.*

**To** The Accountant-General, Madras.

Fo RMS [No. X  
Form T.A, X \*

*(See* Chapter IV, Local Ruling 11 under Anic 'es **95-99)**

LIST OF PAYMENTS (GENERAL)

DISTRICT

*List of* ***pay*** *yments made at Treasury of* ***the Government of***

***Tamil Nadu between the and*** *of* 19

|  |  |  |
| --- | --- | --- |
| Number of vouhcers as per Schedule. | Particulars of payment. | Amount  paid. Remarks. |

(1) (2) (3) (4)

as. **P.**

DEPARTMENTAL **PAYMENTS** Account Nos. 2 to 21, 23, 25, 25 and 27. DEBIT AND **REMITTANCE** H EADS.

**Savings Bank Deposits-General Provident Fund Provident Fund . .**

Deposits of Local Funds‑

Di striet Funds--Local Funds- .  
**District Board ..**

Panchayat .. ..

Minor Union .. ..

_Pic438

Municipal Fund Carried over! ..

**.!Separate** lists should be prepared for State and Central transactions (ee Local **Ruling 11 under Articles 95-99).**

**1i9**

NO., X) Po **Rtis**

|  |  |  |
| --- | --- | --- |
| Number of voucher as per schedule. (l ) | **Forth T.A. X\*-c on t.**  Particulars of payment.  (2)  **Brought forward.** | Amount Remarks. paid.  (3) (4)  as. **P.** |

**DEBIT AND REMITTANCH H BADS-Cont.** Deposits of Lcoal Funds--e❑nt.

Port and Marine Funds

Minor Port Funds .. ..

Minor Pilotage Fund ...  
Tuticorin Port Fund

Tuticorin Port Trust Fund

Landing and S hipping Dues FundFund

Education Fund-‑

University Fee Fund

... . Fund Other Miscellaneous Funds

Revenue Deposits

State Legislature Election Deposits

ank

Civil Court Deposits

Treasury

Criminal Court Deposits .. . .

Market Committee Funds .. . .

Village Panchayat Funds . ..  
Deposits for work done for Public Bodies or Individuals.

Workmen Compensation Act Deposits .

Personal Deposits . Central Trust

Trust Interest Fund! . • Local mst Charitabl

Endowments. Other Deposits

Advances Repayable‑

Civil Advances

Gazetted Queers .. . .

Advance for remittng treasure

Special Adva

Revenue Survey Advances marks

Cost of **Survey .**

**Revenue** Advances .

\* Separate lists should be prepared for State and Central transtctons :Luling 11 under Articles 95-99)

**see Local**

**A-113-93-9**

|  |  |  |
| --- | --- | --- |
| Number of Voucher as per schedule. (1) | Pornis  **Form** T.A. ***a*** *I"- .cunt,* Particulars of payment.  (2) | [No. X  Amount Remarlcz. paid.  **(3) (4) as. P.** |

Brought forward ..

**DEBIT AND REMIrrANC5 HEAns cont.**

Advances Repayable‑

Permanent Advances

\_Account with the Government of Burma„ Account with Reserve Bank

Suspense accounts

Loans and advances by State Govern-m ents‑

Gazetted Officers

Other Officers

Loans to Municipalities, etc.

Advances to Cultivators -.

Miscellaneous loans and advances

Cash Remittances, etc.‑

Cash Remittances between Treasuries Forest Remittances . .

Public Works Remittances-Cheques Remittances

Reserve Bank Remittances

Adjusting Account between Central (Non-Railways) and State GaVem­meets-Madras.

Pay and Accounts Office

Adjusting Account with Railways-Southern Railway

Western Railway

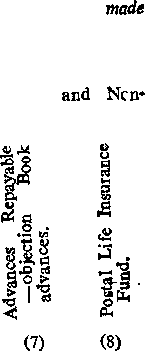
Inter-State Suspense account-**Bombay**

West Benggaal

Uttar **Pradesh**

Total

\* Separate lists should be Prepared for State and Central transactions (Sep Local **Ruling II under Articles 95-99.**



|  |  |  |
| --- | --- | --- |
| Ma. XAl | form:  **Fvimi. T.A.**  ***(See* Chapter IV Local Ruling 11 under Articles 95-59). SCHEDULE OF PAYMENTS RELATING TO PAY BILLS.** | iii |

**17;6'i1** m

***Schedule of*** the **payment** Waring ***to*** Subsidiary Ac19 *t No.* ***between* and *of***

(Pay bills should be entered in d dad.)

Ciprs -tail srahm list hou1d be drawn out for Gazett

t ®d ed U8'icers

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| _Pic442 | **0**  m **A**  **U**  (2) | _Pic443 | (4) | _Pic444 | _Pic445 |

|  |  |
| --- | --- |
| Details of Deduction s. | _Pic446 |

(9 (14) (II) (12) (1 3) (14) (15) (16)

A-113-93-9A

132

Fornts. [ No. X. **B and ic-C) Fonn T.A.X.-B**

***(See*** Chapter IV, Local Ruling 11 under Articles 95-99.)

SCHEDULE OP PAYMENT RELATING TO TRAVELLING ALLOWANCE,

CONTINGENCIES AND MISCELLANEOUS CHARGES .

**DJSTRICT** -‑

***Schedule*** *of paymnts relating to Subsidiary Account No.*

*Between e of* ***made***19

(Only travelling allowance, contingencies and misceliancous char$es should be recorded,)

{NOTE.--Separate list may be drawn out for Gazetted OI&cers' T.A. Bills.)

Date. Number of Class of Net

voucher. bills, Deductions. Remarks.  
amount

Paid. (1) (2) (3) \_ (4)

RS. P. RS. P.

N.E.--In column (3) the class of bills should be indicated as follows

~Contingencics. M-Miscellaneous. T-Travelling allowance, etc., in column (5) deductions from bills should be shown.

**Form T.A. X.C**

*(See* Chapter IV, Local Ruling 11 under Articles 95-99.)

LIST OF PAYMENTS (DEPARTMENTAL).

*Payments mode at*

*tween the Treasury of the Government of Tamil*

***Nadu*** ***be and***

*of* 19 .

Number of Particulars of Amount Paid.

voucher as per payments

.

schedule. in cash. Remarks. By adjustment.

1, (2) (3)

(4) (5)

Rs. **P.** Rs , **P.**

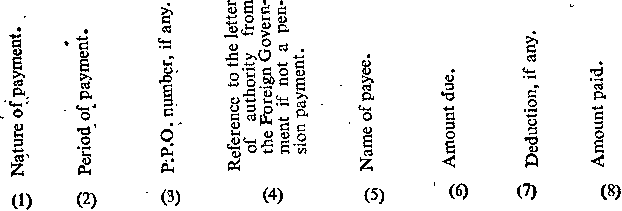
. FORMS. [No. X-D and YI  
Form T.A. D.

[See Chapter IV, Local Ruling I under Articles 95-99.1

SCHEDULE OF PAYMENTS RELATING TO FOREIGN GOVERNMENTS

**Schedule** *of payments reldaing to Foreign Governments made at Treasury  
in srtpportmf the relevant vouchers for the payments made at that treasury*

**Form *T.A.* IXI**



_Pic457

To what head transferred.

(See Chapter IV, Local Ruling I under Articles 105-108.) MEMORANDUM OF TRANSFER OF DEPOSITS. **In *the*** *district during Me* ***month of 19***

**J34**

**Norf. VII @tad VIIL Forms.**

**Form T.A.**

**RII.**

***t'Sea* Chapter IV, Local Ruling 4 under Articici lOS-IN.) '1ItACi REGISTER OF RECEIPTS OX DEPOSTI's.**

**laluk,** district during the **month ending** 19

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| _Pic462 | _Pic463 | _Pic464 | _Pic465 | _Pic466 |

\* Civil Courts, Criminal Courts or **Revenue**

_Pic470

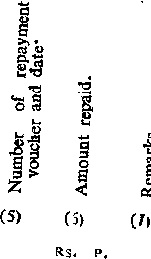
_Pic472

0

**A**

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_Pic475



_Pic479

**A,**

]Farm T.A. **XIIT**

*(See* Chapter 7V, Local Ruling 4 under Article I05•108.)

[For ***use*** only when a duplicate (carbon) copy *of* Form T.A. 21 *is not* **utilized** *for* ***the*** purpose.]

EXTRACT REGISTER F REPAYMENTS OF ***in the taluk*** *of*

***in the during the month ending***

***of* original deposit.**

**DEPOSITS**

*district of* **19 .**

Details

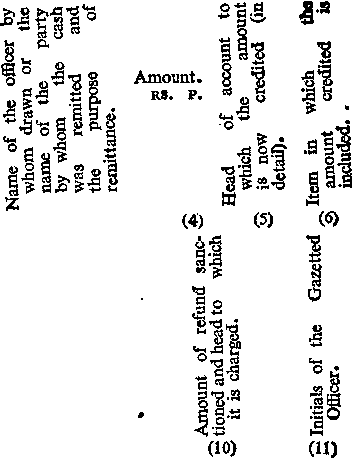
**FORMS Nos; XIV and XV** Fems T.A, XIV

**(Ses** Chapter IV, Local Ruling under Articlo 146.)

**STATEMENT OP LAPSED CASH ORDERS.**

***in the district of for the month.***

Gash orders issued and personal deposit chaIans.

Cash Order **AA7**and personal

deposit

chalans. **tab°**

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*(I) (2) (3)*

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***di* o** *8* a **5** w *~ e•d*

op *cCA.4* A *q 0*

.g Z

(~) (8) ($) **Form T.A. XV**

(See Chapter TV, Local Ruling under Articles 117-118.)

STATEMENT OF CENTRAL (OTHER THAN RAILWAYS, POSTS AND TELEGRAPHS AND DEFENCE) TRANSACTIONS AT NON-BANK

**TREASURIES. TRnAsURY *for the week ending.***

reveipts Rernarlrs.

Receipts. **Payments.** Net

Payments.

**R5. P.**

**Yom. P.**

**P.S. P.**

**Dated** *Treasury* Officer . Station :

To The Aecountant-Grxieral, Madras (Account Current Sion.

(Memo. No. 127992/C°dea~63-5, **dated 24th December 1964.)**

**S**TATEMENT OF RAILWAYS /POSTS AND TELEGRAPHS-DEFENCE TRANSACTIONS AT NON-BANK TREASURIES.

(See Chapter IV .L.ocal Ruling under Articles 117-118.) **Form T.A. XVI**

**FORMS. Nos. XVI and XVII**

TREASURY.

*for the week eliding.*

Receipts as per Payments as per Name of Railway. seperate schedules lists of pay‑

enclosed. ments enclosed.

RS. P. - **RS. P.**

Southern Railway.. Northern Railway.. Western Railway.. Central Railway.,

.. Railway , ... Railway

Dated• : Station :

**Receipts •** [**Remarks. Net**](http://Remarks.Net)

**payments.**

**RS. P.**

se

***Treasury*** *Officer.*

Nore.-The statement for the last week of the month should include transactions to end of that month so that the total amount of four statements of the month may agree with the totals of receipts and payments in the treasury accounts.

lo ount

Curre the (MAoun tant

No. 127992!Codes/63 **5,~da ed** 24th**nDet**

**1964**.**.)**

**Form** T.A. XVII.

*(See* Chapter IV, Local Ruling under Articles I17-I18.)

SCHEDULE OF **RECEIPTS**

LIST OF PAYMENTS • ON ACCOUNT OF

RAILWAYS/POSTS AND TELEGRAPHSIDEFENCE DEPARTMENT AT NON-BANK TREASURIES.

TREASURY.

*for* ***the*** *week ending.*

|  |  |  |
| --- | --- | --- |
| receipt  Date of payment. | chalan  - No. **of**  **Vouchers.** | **Particulars, Receipts. Payments.**  **RS. P. RS. P.** |

**Total .**

Dated ;

Station : *Treasury Officer.* NoTa.\_ -(1) One copy with relevant vouchers and chalans should be sent to the Railways/Posls and Telegraph /Defence Aanunt nts Officers and one copy should

he sent to the Accountant-General, Madras (Account-Current Sections) along with Form T.A. XVI.

(2) The total receipts and payments as per this statement should agree with the lumpsum "figures shown in Form T.A. XVI,

(Memo. No. 127992ICodesi63-5, dated 24th December 1964.)

FORMS Nos. **XVIII Form** T.A. **XVIII**

_Pic490

[Sec Chapter 2, Note 2, under Local Ruling under Article 19 in Volume L) REGISTER OF **IMMOVABLE GOVERNMENT** PROPERTY IN RESPECT OF

**GOVERNMENT B1JI.LDINGS UNDER THE ADMINISTRATIVE CHARGE**

OF DEPARTMENT Nance of the department holding

**administrative charge of the**

**buildings.**

**Station or locality Residential. Non-residential.**

**r**

Particulars of Nature of

property. r built\_\_~\_

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**Qq** fr7

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**7**

**Recorded**

**value.**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | .n v k |  |  |  |  |  |  |  |  |  |  |
|  | 2 **A** |  |  |  | O | R. |  |  |  |  |  |
| **U** |  |  |  |  | h |  |  |  | 0 |  | O |
|  | q |  |  |  | 0 |  |  | o |  |  |  |
| c  (1) | r a  'U **V** 8 i t  En>~4~  A A  (2) **(3)** | N•  .  (4) | 0  (3) | o  v  (6) | Z  (7) | R  (8) | C | (9) | o  (10) | a | o  (11) |

_Pic498

Recorded value.

?ands *from*

which. -

0

**(I5**

(17)

Object of Assessed stan‑

canstruction. dard. rent.

er a~

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NOTE-Wherever possible, figures under the column, `Original cost of building including the cost of sites should be given separately for the cast of **buildings** and the cost of sites.

**Y38**

**-PQ** MS **No XIX Form A. X X**

**($ee** Cl **pier UI,+I.ocai** Ruling under Article 41)

**Subsidiary Register of Deductions**

**at Treasury/Sub-treasury *Derails of deduct ions***

**in the month of**

_Pic524

***•***

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**a A**

(1)

***Details of deductiwss~-.oont. Total.***

*r-- =~*

**(5)**

8

_Pic535

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( ) *Ch) CO Cl) (k) (1)* (In)

(Memo.N o. 749O71SVII68-1, dated 23rd August 1949.)

|  |  |
| --- | --- |
| S.A. 27,£. (1) | **ANNEXURE.**  **CHAPTER** H.  **Article 9-A. *Receipts Side.***  ***(2)*** |

8658. Suspense Accounts‑

101. Pay and Accounts **O~oa-**Sr.spense

Ministry of External Affairs :

Ministry of Industrial and Civil Supplies Depart ment of Industries and Develop­ment.

Ministry of Industries and Civil Supplies Department of Heavy Industries.

Ministry of Industries and Civil Supplies Department of Civil Supplies and Co-operation

Ministry of Tourism and Civil Aviation.

Depart meet of Tourism

Department of Meteorology .. Department of Civil Aviation Depart ment of Statistics Ministry of Labour .. ..

Ministry of Law, Justice and Company affairs‑

Depart ment of Legal Affairs Legislative Department

***140***

***S.A. 27E. Receipts Side.***

(I) (2)

Minisf ry of Law, Justice Company affairs.

Supreme Court

Depart ment of Company Affairs.

Ministry of Home Affairs Ministry of Planning .. Ministry of Supply .. Department of Rehabilitation Central Board Direct Taxes

Ministry of Information and Broadca sting.

Central Board of Customs and Central Excise.

Laksabha Secretariat, New Delhi

Ministry of Chemicals and Ferti­lizers.

*State. Disbursements,*

(1) (2)

Ministry of Finance-Department of Economic affairs‑

1. Emergency Risk Insurance Scheme.
2. Interest on Central Govern­ment Securities-G.P. Notes etc.,
3. Discharge of Central

Government Securities . .

1. Public Provident Fund
2. Pay Roll Savings Scheme ..
3. Small Coin Deposit
4. Special Deposits

**8658.** Suspense Accounts‑

1©1. PAO Suspense- Ministry of Finance Department of Econo­mic affairs-‑

1. 1. Malaysian Pension
2. Singapore Pension
3. Srilanka Pension
4. **Other Pensions**

**H. Total Pension**

#41:

State, *Disbursements.*

(1) (2)

**8658.** Suspense Aartoutttff=

101. PAO Suspense -- Ministry of Finance Department of Eco­nomic Affairs-‑

I. 1. Interest on AI **Af3A** (OId)

1. Interest ❑n ADADA (New)

Interest **d#Additioiaal** Wages.

Total I, Interest on ADADA

1. Unidentifiable items

Total Ministry of Finant+e-Department of Economic **Affairs,**

Total IV :

|  |  |
| --- | --- |
| _Pic544 | *Disbursements.* (2) |

8658. Suspense Accounts‑

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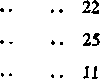
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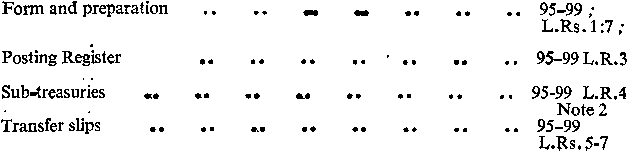
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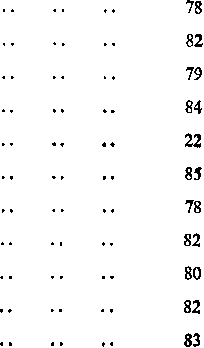
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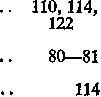
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