

# THE TAMIL NADU ACCOUNT CODE

## VOLUME II

### Treasury Accounts and Classification

FIFTH EDITION

*Corrected upto 30th June 1992*

## PREFACE TO THE FIRST EDITION.

The preface to Volume I gives a general description of the Madras Account Code. The Directions in Volume II 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 III of Volume II of the Auditor-General's Account Code (which relates to the accounts of Small Coin Depots) and certain portions of Parts I and II have been omitted as they relate solely to Central transactions. The omissions have been indicated by asterisks.

2. The several Chapters in Part II have been so arranged as to distinguish from one another, (i) Directions of the Auditor-General, regarding classification, which are generally speaking, mandatory, (ii) Directions regarding the form of the accounts to be kept, which the Government may modify 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.

Certain portions of Chapters III and IV in Volume II 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, which is not done elsewhere. "Local Rulings" to accord with the special 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 omissions have been indicated by asterisks.

3. In order to distinguish the Forms prescribed in this Volume from those included in Volume III, the Forms in this Volume have been described as T. A. (an abbreviation for Treasury Accounts).

In addition to the Forms prescribed by the Auditor-General, some 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 these latter Forms should be deemed to be Forms prescribed by the Government in consultation with the Accountant-General. Modifications have been made in some of the Forms prescribed by the Auditor-General on account of local variations in accounts procedure. The Forms prescribed by the Auditor-General have been given Arabic numbers, while those prescribed by the Government have been given Roman numbers and added at the end (i.e. after all the Forms prescribed by the Auditor-General). The distinguishing letters and numbers given to the Forms included in this Code will also be adopted for the purpose of preparing indents for the Forms.

Form	No. of	New	Transit
	Forms	Stat	Forms
104	1300	1300	300
3104	100	—	—
EA	698	698	698
URA	185	185	65
CCA	100	—	—
Cash Allowance	150	150	—

## PREFACE TO THE SECOND EDITION.

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 corrections to Volume II of this Account Code consequent on constitutional changes, etc. The amendments and corrections issued up to the 31st July 1971 have been embodied in the Local Rulings and the main Articles in this edition. There are some variation between the main Articles of Account Code, Volume II, issued by the Comptroller and Auditor-General of India and the Tamil Nadu Account Code, Volume II. Necessary amendments will be incorporated in the next edition.

Consequent of the re-organisation of Treasuries and the formation of Treasury and Accounts 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 a year or two will be incorporated in the next edition only.

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2. Preparation time 6 days (5, 7, 8  
19.2.2008 24.5.89)
3. Rail journey 640 km. 2 days (22, 23  
- 8 days)
4. The submission on 24.5.89.

Rail - 440 km.  
(2 days)

Bus 180 km  
(2 days)

**PREFACE TO THE THIRD EDITION.**

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

Errors or omissions, 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,  
Madras-600 009,  
April 1975.

**FINANCE DEPARTMENT.**

**PREFACE TO THE FOURTH EDITION.**

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

Errors or omissions, 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,  
Madras-600 009,  
December 1990.

**FINANCE DEPARTMENT.**

**PREFACE TO THE FIFTH EDITION.**

Since the issue of Fourth Edition, several amendments have 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 draw 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 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,  
Madras-600 009,  
June 1992.

**FINANCE DEPARTMENT.**

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(4) "Non-Bank Treasury" means a treasury other than Bank treasury [See item (3) above.]

(5) "Treasury" includes a sub-treasury.

(6) "Government" when used in relation to a State Treasury means the State Government.

(7) "Department" excludes the Railways, Posts and Telegraphs and Defence Departments.

(8) "State" refers to a State in the First Schedule to the Constitution.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

(9) "Divisional Forest Officer" means anyone of the following officers :—

(i) District Forest Officer.

(ii) Working Plan Officer.

(iii) State Silviculturist.

(iv) Forest Utilisation Officer.

(v) State Wild Life Officer.

(vi) Officers incharge of Survey and demarcation work.

(vii) Officers incharge of Special Mobile Patrol Parties.

(viii) General Manager, Government Rubber Plantations.

(ix) Forest Engineer.

(x) Principal, State Forestry Training School.

(Memo. No. 25409/Codes 1/69-12, dated 2nd November 1970.)

## PART II.

CHAPTER II—CLASSIFICATION OF TRANSACTIONS  
IN TREASURY ACCOUNTS.

## A.—GENERAL.

4. 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 transaction 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.

NOTE.—Deleted.

5. Any transaction which cannot be allocated directly to any particular department, or to any of the prescribed heads of classification 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.—In State Treasuries.*

6. Deleted.

7. Deleted.

8. Transactions relating to other States whether taking place at a bank or a non-bank treasury, should be classified in the "State" section of the treasury accounts under the suspense heads "Inter-State Suspense Accounts—Government of .....

*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 Nagpur 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 be Rs. 10 lakhs or more, it should be cleared as and when they occur. Otherwise the adjustments will be made at longer intervals, but possibly 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 "INTER-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 are 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 to 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 and 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 E (*vide* 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 departments which draw money by cheque—*vide* Article 12.

*Note.*—The transactions of Defence at offices and branches of the Reserve Bank and the State Bank will be taken against the Defence Funds direct and such transactions will not pass through the treasury accounts.

Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

D. TRANSACTIONS ON BEHALF OF GOVERNMENTS  
OF OTHER COUNTRIES.*Local Ruling under Article 10.*

The Accountant-General, Tamil Nadu has issued the following instructions 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.

3. 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 debit to the Government of Burma, should be debited to the head mentioned above.

4. Transaction of the Federated Shan States arising in treasuries in Tamil Nadu should 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 with the Government of Burma".

### E. ACCOUNT WITH THE RESERVE BANK.

11. 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 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.

12. Save as otherwise provided in this Code, or as may be authorized by the Accountant-General in any special cases, 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.

13. Pay and allowances and contingencies of officers of the Public Works Department drawn on regular bills should be classified under the particular heads of classification noted on those bills.

#### *Local Ruling under Article 13.*

14. Payments on accounts of compensation for land for the Public Works Department made by Land Acquisition Officers not acting as Public Works Disbursers should be entered in the treasury accounts as debit 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.

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

*Note.*—(1) Earnest money deposits made in a treasury in favour of a departmental officer of another Government should be classified in the treasury accounts in accordance with the directions in Articles 7 to 9.

(Memo. No. 49024/Special/69-10, dated 26th May 1969.)

16. \* \* \* \*

## G—REMITTANCES.

### I.—Cash Remittances:

17. A remittance, whether made direct or through currency chests, between any two treasuries should be classified as follows in the treasury accounts :—

(1) if both the treasuries are as a "Local Remittance" in under a single Government, the accounts of that Government.

(2) if they are under different as a "Foreign Remittance" in Governments, the accounts of the Central Government.

NOTE.— \* \* \* \*

### *Local Rulings under Article 17.*

1. Remittances of the following kinds do not pass through the Government accounts but are settled through the accounts of the Reserve Bank and the State Bank :—

(a) currency remittances and

(b) 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 will state in the remittance order whether the remittance is a "local" or a "foreign" or a "currency" remittance.

18. \* \* \* \*

19. Remittance between two sub-treasuries in the same district or between a treasury 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 conducted by the Bank, the remittance should be classified as a "Local Remittance".

21. \* \* \* \* \*

#### II.—Reserve Bank of India Remittances.

22. All transactions connected with the drawings and encashments of Telegraphic Transfers and Drafts on Reserve Bank Account should be classified in the accounts of the treasury as "Reserve Bank of India Remittances" Receipts or payments as the case may be.

NOTE.—Actual telegram charges recovered by treasuries 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 office contingencies of the Treasuries.

#### III. Military Treasure Remittances.

23. \* \* \* \* \*

24. Deleted.

#### H.—ADJUSTMENTS BY TRANSFERS.

25. When a payment is authorised to be made "by transfer" that is, by entry of the amount in the accounts as received under some head of amount receipt, the amount should be debited to the appropriate heads of payment by *per contra* credit to the receipt head concerned.

26. \* \* \* \* \*

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\*These remittances relate to the Reserve Bank's Scheme of remittance facilities dealt with the fully in Section C, Chapter VI Part II of the Tamil Nadu Treasury Code, Volume I.

## CHAPTER III—ACCOUNTS TO BE KEPT AT TREASURIES.

### Section 1—General Direction.

#### A.—INTRODUCTORY.

27. The directions contained in this Chapter shall apply primarily to accounts kept at District treasuries. Except as specifically provided in this Code and subject to such modifications as may be authorised by the Accountant-General, they shall also apply to accounts kept at sub-treasuries.

28. In Tamil Nādu where classified accounts are rendered by sub-treasuries to the District treasury and by the latter to the Accountant-General, the directions in this Chapter shall have effect subject to such modifications as may be authorised by the Accountant-General, Tamil Nādu to suit the special arrangements obtaining in that State.

#### B.—TREASURER'S RECORDS

##### 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 direction in Chapter II of this volume 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.II.) .

2. Every treasury should maintain a separate register in the same form as the cash book showing particulars of all exchanges of coins.

30. When stamps, match, excise banderols or opium are sold, the total sales will be entered in the Treasurer's cash book before it is closed for the day and a memorandum will be prepared and forwarded to the Accountant, so that necessary entry may be made in the account books.

### *B.—Stamps and Opium.*

31 Under the relevant rules or orders of the Government concerned, Stock registers will be maintained for stamps, match excise banderols and opium in the custody of the Treasury Officer in such form as may be prescribed by competent authority after consultation with the Accountant-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 banderols in the custody of treasuries.

### C.—ACCOUNT BOOKS.

#### *1.—Cash Book*

32 <sub>r</sub>	*	*	*
33	*	*	*
34 <sub>r</sub>	*	*	*

#### *(N.B.) (1) Banking Treasury/ Sub-Treasuries :*

The Day Book used in the Treasuries of the Tamil Nadu has been replaced with effect from 1st April 1972 in the form of INPUT—1 (Payments) INPUT—2 (Receipts) corresponds to the cash book in the Comptroller and Auditor-General's rules—Form T.A.8 (Input Receipt) Form T.A. 9 (Input Charges).

#### *(2) Non-Banking Sub-Treasuries.*

The Day Book (Form T.A. III) should be maintained in addition to preparation of INPUT—1 (Payments) and INPUT—2 (Receipts).

*Local Rulings under Article-32-34.*

1. Every receipt into or payment from the Treasury should at once be entered in the INPUT-1 (Payments) and INPUT-2 (Receipts) (Form T.A. III (a), Form T.A. III (b) or in a register subsidiary to it. Receipts and payments of certain departments and classes of transactions (See Local Ruling under Article 41 below) should be entered in detail in Subsidiary Registers and not entered in detail in the Input Statements. All other receipts and payments should be recorded separately in detail in the INPUT Statements Receipts and Payments in the order of their occurrence. The total receipts or payments recorded in 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. Deleted.*

3. Cash transactions and transactions "by adjustment", should be entered in the appropriate columns of the State INPUT (Payment). For example, an income-tax deduction made from a bill of an officer of the Tamil Nadu Government should be entered in the column "by adjustment" on the receipt side of the Input (receipt) (or subsidiary register if one is maintained for income tax receipts) of the Central Government, while the gross amount of the bill should be entered on the disbursement side of the INPUT (Payment) of the Tamil Nadu Government, partly in the column for cash payments and partly in the column for payments "by adjustment". When a receipt or payment "by adjustment" is entered in a subsidiary register, the words "by adjustment" should be written in the "remarks" column. The cash items and the adjustment items for the day should be totalled separately in each subsidiary register and taken to the corresponding columns in the INPUT Statements.

In the case of transactions involving fractions of a rupee, fractions of fifty Paise and above will be rounded off to the next higher rupee and fractions of less than fifty Paise will be ignored.

(G.O. Ms. No. 82, Finance, dated 8th February 1985)

4. A monthly total should be truck in each subsidiary register and compared with the corresponding entry in the monthly account of the treasury before the monthly account is signed.

5. As soon as a remittance of treasury (other than a currency remittance) is despatched, it should be entered in the INPUT as a payment under "Local Remittances" or "Foreign Remittances", as the case may be—see Article-17 and 19 in Chapter II. Similarly as soon as a remittance of treasure (other than a currency remittance) is received the whole invoiced amount should be entered in the INPUT as a receipt, with a note of the office from which it is received.

*II. Subsidiary Registers.*

35	*	*	*	*
36	*	*	*	*
37	*	*	*	*

(a) Register of Adjustments with other State Governments  
(Inter-State Suspense Account). ;

38	*	*	*	*
----	---	---	---	---

(Memo. No. 127992/Codes)/63-5, dated 24th December 1964.)

(b) Register of Adjustments by Transfer.

39.	*	*	*	*
40. ;	*	*	*	*

(c) Other Registers.

41. Special forms of registers are prescribed in Sections 2 to 5 for receipts and payments relating to certain departments which draw money by cheques and for deposits, bills and other specified losses of transactions.

*Local Ruling under Article 41.*

In this State, subsidiary registers should be maintained for receipt and disbursements of the following classes :—

**RECEIPTS.**

- |   |                                      |
|---|--------------------------------------|
| (i) Register of Reserve Bank of India ;<br>remittances drawn. | (iv) Revenue deposits.               |
| (ii) Cash orders issued.                                      | (v) Civil Court's deposit.           |
| •   | (vi) Criminal Court's depo-<br>sits. |
| (iii) Public Works receipts.                                  | (vii) Personal Deposits.             |
|   | (viii) Register of deductions.       |

(Memo. No. 78907/SVI/68-1, dated 23rd August 1968.)

PAYMENTS.

- |  |  |
|--|--|
| (i) Register of Reserve Bank of India remittance encashed. | (vi) Advances under the Local Authorities Loan's Act, (India Act IX of 1964) |
| (ii) Military payments.                                    | (vii) Refunds.   |
| (iii) Public Works Payments.                               | (viii) Repayments of revenue deposits.                                       |
| (iv) Municipal cheques                                     | (ix) Repayments of civil courts' deposits.                                   |
| (v) Forest cheques.  | (x) Repayments of criminal court's deposits.                                 |
|  | (xi) Repayments of personal deposits.  |
|  | (xii) Interest paid on Government securities.                                |
|  | (xiii) Festival Advance.   |
|  | (xiv) General Provident Fund.  |
|  | (xv) Advance for purchase of Khadi.  |
|  | (xvi) Advance for purchase of Handloom.                                      |
|  | (xvii) Other Advances to Government Servants.                                |

(G.O. Rt No. 30, Finance (T & A) Department, dated 11th January 1980.)

NOTE.—When receipts or payments of any particular kind or sufficiently numerous in a subtreasury a subsidiary register may with the approval of the Treasury Officer, be maintained for recording them.

III.—Special Direction for Bank Treasuries.

(n) General.

42. Where the cash business of a State treasury or subtreasury is conducted by the Bank, the Bank renders daily accounts of receipts and disbursements for State Government.

43. The transactions reported by the Bank in the daily statement of receipts and payments should, after examination with the chalangans and vouchers accompanying it, be posted into the cash book either direct or through some subsidiary register in the same way as transactions taking place in non-bank treasuries. \* \* \* \*

NOTE 1.—The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amounts of a bill on account of income-tax the daily statements of the Bank show only the net amount paid after deduction.

\* \* \* \*

NOTE 2.—When the inputs and the subsidiary register are posted, the vouchers should be numbered and arranged according to the register in which they are entered.

#### *Local Rules under Articles 42-43.*

1. The Bank will maintain the following books for recording Government transactions:—

(1) The scroll cash book, which is the primary record.

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

(3) Verified datewise monthly statements in quadruplicate.

(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) the net amount paid in cash, (ii) the deductions and other amounts paid by transfer and (iii) the gross amount. Only the net amount paid in cash should be debited by the Bank against the balance of the State Government, the amounts paid by transfer should be accounted for by the treasury in the monthly accounts.

NOTE (i)—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/Pay and Accounts Officers should watch this.

3. The Manager of the Bank, as the case may be should, after satisfying himself as to the accuracy of the daily accounts forward to the Treasury Officer at the close of every day a pen carbon copy of the scroll cash book together with the register of daily receipts and payments (pass book) and all the appertaining vouchers and chalang 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 Accountant-General, the pen carbon copy of the scroll cash book may be submitted on the morning following the day to which it refers, instead of at the close of the same day.

Note: (1) The Accountant-General has authorised submission 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 accounts of the month are to be closed.

(Memo. No. 100614/Codes/63-10, dated 27th April 1965.)

4. The Manager or the Agent, as the case may be, should see that all vouchers sent to the Treasury Officer, are conspicuously marked with the word *paid*, so that they cannot be used fraudulently to support a further claim in the event of falling in to unscrupulous hands.

5. The Register of daily receipts and payments (pass book) has five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager or the agent, as the case may be, and (5) the initials of the Treasury Officer. It should be written up and forwarded to the Treasury Officer with the pen carbon copy of the scroll cash book. The manager, or the agent, as the case may be, should write his initials in the fourth column as a certificate that the entries are correct. The treasury officer should check the receipts and disbursements columns of the pen carbon copy of the scroll cash book compare the total with the figures entered in the register and examine the vouchers. After writing his initials in the fifth column of the register in token of his verification, he should return the register to the Manager or the Agent, as the case may be, the same day or the following morning.

The Government transactions put through by the Bank on days when the treasury is closed should be incorporated in the treasury cash book and subsidiary register under the dates on which they actually occurred although the actual posting is done on subsequent dates.

6. Local Rulings 1 to 5 above apply *mutatis mutandis* to Sub-treasuries which transact their cash business through the Bank.

#### (b) REGISTER OF RESERVE BANK DEPOSITS.

44. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in a subsidiary register called the Register of Reserve Bank Deposits (Form T. A. 6). The figures posted in this register should be checked and agreed with the pass book forwarded by the Bank along with its daily accounts and also, in the case of State Treasuries with the totals as shown in the daily schedule rendered by the Bank to its Head Office a copy of which is forwarded to the treasury Office.

#### Second Sub-Paras

*Memorandum of Procedure for the Reconciliation of the Discrepancies between the amount received from or Paid to the Agency Banks on Government Account and the amount in respect of such transactions as shown in the books of the Accountant General (Issued by the R.B.I 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-General and Ministry of Finance Government of India, that the following procedure should be followed by the treasuries and Sub-Treasuries and agency banks.

(i) The date-wise monthly statement should be prepared by the branches of agency banks in the form shown in Annexure 'C'.

(ii) The State Bank of India has arranged to get the date-wise monthly statement (D.M.S.) of receipts and disbursements as prepared by each of its branches scrutinised and certified by 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 monthly statements are despatched by them to their respective head/link/designated offices.

(iii) 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.

(iv) Six copies of the date-wise monthly statements intended for scrutiny by treasury officers/Sub-treasury Officers, Assistant Treasury Officers will be sent to them in quadruplicate 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.O's after scrutiny of the statements shall forward one extra copy to the Treasury Officers concerned without fail. The treasury Officers will collect one 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.I., Madras on or before 10th of succeeding month.

(v) 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 will 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,

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 pass book. Each treasury and sub-treasury will acknowledge immediately the receipt on each day of the pass book tendered to it on that day along with the scroll for the preceding day and the number of chalans and vouchers supporting the entries in the scroll, and will have the whole of that day thereafter for completing the scrutiny of that pass book 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 memorandum indicating any corrections, the figures should be reconciled with the least possible delay and the pass book should be signed as soon 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 posted and signed by the treasury officer or sub-treasury officer as the case may be.

(vi) In the case of treasury after 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.

(vii) 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 (viii) 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 little 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.

(ix) On receiving the certified date-wise monthly statement 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.

(x) 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 statements 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 compile 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.

(xi) 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 carried out by them subsequent to the submission of the monthly statement will be recorded.

(xii) 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 duly supported by the relative monthly statement of the branch concerned, certified by the treasury, sub-treasury officer.

(xiii) 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 Government Accounts by comparing the figures of the receipt/disbursements as per

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.

(xiv) 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.

(xv) 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 financial year in which the transactions have taken place.

(xvi) 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 in 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. In these cases, 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.

(xvii) If the date-wise monthly statement of a branch reveals any discrepancy when checked with the daily statements from the same branch with reference to 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 [vide 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 Government

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 to the treasury officer and Accountant-General as in the case of any other statement.

(xviii) As the agency bank is not concerned with the misclassification or the wrong description of any item, so long as the transactions which has been put through and reported by it is itself bonafide, except to the extent that consolidated statements in respect of the Central (Railways) Central (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 will be made only by the Accountant-General 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 Accounts 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 officers and the Accountants General, the question of introducing 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 OF MISCLASSIFICATION BY THE BANK.

45. Transactions that may be classified incorrectly in the daily account rendered by the Bank should be taken by the treasury officers to the correct heads or account and posted into the appro-

privates subsidiary register but on no account should the figures under the head "Reserve Bank Deposits" be rectified in the treasury accounts. Any differences resulting from the rectification of Bank's misclassification of central transaction as pertaining to a state or of State transactions as pertaining to the centre should be taken in the treasury accounts to the head in the manner indicated below.

46. State transactions erroneously entered in the Bank's daily statement of transactions of the Central Government and *vice versa* should be entered in a register of Misclassifications by the Bank (Form T A 7). The form is divided into two parts, viz., (i) Central transactions included in the State statement and (ii) State transactions included in the Central statement so that separate totals may be struck for each part. The total receipts posted into the first part should be taken in the cash book for State receipts but in one lump sum under the head 8658. Suspense Account, SA 27F.

NOTE.—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 Accountant-General through the Central Accounts Section of the Reserve Bank.

#### *Local Ruling under Article 46.*

The cash book mentioned in Article 46 corresponds to the Input maintained in treasuries in Tamil Nadu. The postings to be made in the cash book according to the directions in Article 46 should accordingly be made in the day-book in Tamil Nadu.

#### *IV. Incorporation of sub-treasury Accounts.*

47. The transactions occurring at a sub-treasury should be reported to the district treasury in Input I and Input II statements supported by vouchers showing receipts, disbursements and balance of the day. The receipts and disbursements should be posted 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 accounts. The sub-treasury transactions are incorporated into the accounts of the district treasury only monthly—see Local Ruling 3 under Articles 95—96 in Chapter IV.

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 Input I and II— 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 Note 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 filed at the sub-treasury).

The Input I and II 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.

NOTE 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 cover containing the vouchers together after obtaining a certificate of posting a separate packet should be made of the paid vouchers and sent to the post office in time to get a posting certificate and daily sheet may be posted later in the evening without such a certificate.

NOTE 2.—Some of the chalans, e.g., personal deposit chalans, and some of the vouchers, e.g., deposit repayment vouchers, which have to be entered in the prescribed registers in the district treasury, should be entered immediately on their arrival.

NOTE 3.—If, owing to the volume of sub-treasury transactions, a Treasury Officer finds it difficult 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 20 percent 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 1,000 vouchers per mensem whichever is less if the Treasury Officer is satisfied that the prescribed check has correctly and sufficiently been applied by the Accountant. All vouchers checked by the Treasury Officer himself should be initialed by him in token of that fact. The percentage should be calculated on the number of bills paid at the sub-treasury without pre-audit by the district treasury.

(Memo. No. 52314/Codes/64-1, 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 of the month.*

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

Banking Sub-Treasuries .. Should be despatched so as to reach the District Treasury on the fifth working day of the month.

*Daily Sheets relating 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 (T.A.), dated 13th March 1964.]

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

(i) Remittances 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 another sub-treasury subordinate to the same district treasury.

NOTE.—This direction shall not apply, if the cash business of the remitting or receiving treasury or sub-treasury is conducted by the Bank—see Articles 19.

#### *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 may 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.

NOTE—1.—If the Bank transacts the cash business of the remitting or receiving treasury, 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 each treasury concerned and in its daily sheets if it is a sub-treasury.

NOTE 2.—All remittances despatched from and received at sub-treasuries shall be immediately advised to the district treasury. The advices of receipt should be checked by the district treasury against the corresponding advice of despatch. Remittances 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 examination 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 good 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 treasury 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 Government 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 district treasury in Tamil Nadu.

*V. Daily Closing of Accounts.*

50.	*	*	*	*
51.	*	*	*	*
52.	*	*	*	*
53.	*	*	*	*

54. Any amount found surplus or deficit in treasury balances should be brought to account as such in the cash book on the receipt or payment side as the case may be.

*Local Rulings under Articles 50-54.*

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 prescribed in the following rules. The cash book mentioned in 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:—

(a) 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 be entered below the total receipts and added thereto. The total charges should be entered below this total and subtracted. This balance represents the closing cash balance of the treasury (or Sub-Treasury).

(b) Meanwhile the Treasurer (or the cashier in a Sub-Treasury) should also sum up both sides of his cash book and draw up his balance memorandum in the form of the Treasurer's (or cashiers) daily balance sheet in Form 31 (or 32), in the Tamil Nadu Treasury Code.

(c) The closing balance of cash in the Accountant's day book should be agreed with that in the Treasurer's (or Cashier's) in a sub-treasury balance sheet and a certificate to that effect should be written in the Accountant's day book and signed by the treasury (or Sub treasury) Officer before signing the day-book and the Treasurer's (or Cashier's) cash book. The certificate of agreement "Agreed with the Accountant's day book" should also be signed in the Treasurer's (or Cashier's) balance sheet.

3. 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 entered, as the number of the payments order cannot serve also as the number of the voucher in the actual accounts. Each item of receipt or payments

will then be posted from the pen carbon copy of the scroll cash books with its chalangans 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 provided 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 (Pensions)". The total amount of pensions paid out of this imprest should be debited to the appropriate pension heads by contra credit to the head "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 Bank 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 subsequent 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 case 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 case 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 II/71 11/Finance. Dept., dated 11th October 1972).

3-A. (ii) The Director of Treasuries and Accounts, may condone delay in the remittance into Treasury of unspent balance of imprest drawn for cash payment of Pension.

(Government Letter No. 90291/FC. II/86, Finance Department, dated 18th June 1987.)

NOTE 1.—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 preceding 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 weekly payments on Tuesday, the imprest should be drawn the on preceding working day, and the unspent balance if any remitted in to the Reserve Bank of India on the next working day.

No 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. 109253/SVI/62-66, dated 6th June 1967.)

(Memo. No. 695941/Codes I/70-8, dated 31st October 1970.)

(iii) The vouchers relating to Pensions paid out of the imprest should be stamped "paid in cash".

NOTE 2.—During emergent and unforeseen situations like the strike by the staff of 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 Sub 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 and the Accountant General, Madras.

(Memo. No. 133028/Code 1/71-7, dated 13th March 1972.)

NOTE 3.—The pension imprest shall be drawn on the previous day of pension payment day instead of pension payment days, in the pension Pay Officer, Banking Treasuries/Sub Treasuries when the first two days (including Sunday, of a month or Public Holidays for the payment of Pension of Rs. 100 or less this will not apply to the pension for the month of March which should be paid only in April.

Memo, No. 123672; Codes 1,73-4, dated 7th March 1974..I

4. The following are some of the more important duties to be fulfilled by the Treasury Officer (or Sub-Treasury Officer at a Sub-Treasury) before closing the accounts for the day :—

(1) The Accountant's day book, the Treasurer's (or Cashier in a sub-treasury) balance sheet, the subsidiary registers, of receipts and payments the vouchers and chalang and the number book should be laid before him, and he should perform the following checks :—

(i) He should check every chalan with the entry in the number book and see that every credit entry in the number book has been brought into account in the prescribed subsidiary register or the day book, as the case may be as each item is checked, he should tick off the entries in the subsidiary register and the number book corresponding to the chalan or bill. He should initial each entry in the subsidiary register as it is checked—see subsidiary rule 11 (a) under Treasury Rule 10.

(ii) In the case of Non Banking Sub-Treasuries, the Sub-Treasury Officers shall continue to maintain the number book for payment transactions while the Double Lock Officers who are equally responsible for the Sub-Treasury transactions shall maintain the number book in respect of receipt transactions and also sign the chalang acknowledging the receipt of the money. The receipt number book prepared by the Double Lock Officer shall be checked by the Sub-Treasury Officer at the end of the day with reference to the duplicate chalang by initialling each item of receipt and close it for the day over his signature after agreeing it with the Shroff's Cash Book and Day Book.

NOTE.—The number book in a treasury dealing with the Bank exhibits only transfer transactions taking place at the treasury. The entries of cash and transfer transactions in the Bank's daily sheet should be ticked off in the same way as is 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. A memorandum as shown below should be drawn up in the day-book in agreement of the daily total.

	Rf. P.
Daily total as per number book .. .. .	.. .. .
Daily total as per Bank's daily sheet .. .. .	.. .. .
Total ..	_____

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

*Sub-Treasury Officer or Assistant Treasury Officer.*

(ii) 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 necessary, if the Treasury Officer adopts the alternative plan 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 see that there are corresponding debit and credit entries in the Transfer columns of the register and should tick off each pair of entries.

(iii) He should see that the totallings 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 he thus compares them. This must be done, in the case of receipt registers, even when the total for the day is blank ; but it is not necessary to initial blank payment 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 lock. 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 accounts carefully seeing in doing so that all new entries in it are correctly carried to the day-book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake in omitting to bring an entry from these registers to the day-book ; and this precaution is not complete, if the Treasury Officer examines only those registers from which an entry has been carried to the day-book.

NOTE.—As a result of rules (i) to (iii) above every entry in the day-book should be checked and ticked off by the Treasury (or Sub-Treasury) officer.

(iv) He should check the correctness of the totals and of the opening balance in the day-book.

NOTE.—In 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 Accountant, who should initial them as correct.

(v) He should see twice a week that all the vouchers are properly arranged—See Local Ruling 15 under Article 95-99 in Chapter IV.

CHAP. III] ACCOUNTS TO BE KEPT 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—

(i) that no uncurrent coins are left in charge of the Treasurer,

(ii) that no more small coin is so left than is actually required for current use, and

(iii) 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 should similarly verify the cash balance and stamps under single lock and check the cashiers balance sheet before signing the cashiers cash book—see also subsidiary rule 8 (g) under Treasury Rule 11.

5. 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 comparison 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 comparison 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.

6. 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 comparison 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.

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-treasuries (other than Saidapet) or the Madras taluk treasury, the amounts of the cheques should be credited to the Government account under the head "Cash Remittances—Reserve Bank of India". On receipt of the chalangis 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 sub-treasury 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 Remittances 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, Tiruvallur, in accordance with Local Ruling 3 under Articles 42 and 43 and the Treasury Officer will incorporate the transactions in the treasury accounts under the relevant heads in accordance with Local Ruling 3 under Articles 50-54.

8. Any excess found in a treasury balance should be credited to the State Government under head "0075.00 Miscellaneous general services—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.

### VI.—Monthly Closing of Accounts.

55. As it is absolutely necessary that the figures given in the different receipts, accounts and return exchanged with other departments should agree exactly with those shown in the treasury accounts. The formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date by which any risk of failure to receive that day's returns at the head quarter treasury before the end of the month will be eliminated any transactions of a later date should be included in the returns of the treasury for the next month. The head quarters accounts for March must, however, be kept open until receipt of daily sheet of every sub-treasury for 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. Every endeavour should be made to close the March accounts not later than the 5th of April. All correcting entries affecting inter-governmental adjustments and the Adjusting Account with Railways should be intimated to the Accountant-General so as to reach him by the 12th of April at the latest.

56. \* \* \* \* \*

### Local Ruling under Articles 55-56.

If any amount is paid into a sub-treasury at the end of a month after the accounts of the month have been closed, it should be accepted and brought into the accounts of the succeeding month. Similarly payment from a sub-treasury should not be refused on the ground that the accounts for the month have been closed. Payments should be made and brought into the accounts of the following month.

2. In the case of banking treasuries, the difference 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 the column for receipts.

3. 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 date no inter-governmental adjustments can be carried out in the accounts of the previous financial year. Special steps should therefore be taken to settle as promptly as possible all cash and book transactions

involving inter-governmental adjustments that originate towards the close of the year - so that the Accountant-General may, as far as possible, send the necessary advices to the Central Accounts Section of the Reserve Bank before 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 advices to 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 inter-governmental adjustments included in the treasury 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 affecting the account of a previous year should be submitted to the Accountant-General before the end of May.

### Section 2—Transactions of Departments which render separate cash accounts.

57. Save as provided in Articles 58 to 60 below or as may be specially authorised by the Accountant-General in any particular case, moneys received from or on behalf of departmental officers who render separate cash 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. 10 will be utilised by the Departments other than Public Works Department for all transactions and by P.W.D. for transactions under III O.R. Receipts only. For transactions under I.O.R. Receipts, 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. 10A, remittance received from departmental officers should be shown separately from those received from others on account of departmental officers

2. 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.

3. 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 expenditure on a work, the following particulars should be given in the Register of Receipts (Form T.A. 10A) :

(a) name of the work for which the original amount was sanctioned.

(b) name of the Public Works Officer from whom received and

(c) 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 Works Department and the item in which it was included should be specified in the Register of Receipts.

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

4. 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 are 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 cheques or otherwise should be entered in Register of Forest Cheques Paid Form T.A. 13.

*Local Ruling under Article 58.*

1. All sums paid in to a treasury by a Forest Officer on his account except earnest money deposits (tendered by contractors or Purchasers of forest produce) should be credited to the Forest Department as 'Forest remittances'. Earnest money deposit tendered by contractors or purchasers of forest produce should be credited to "Revenue deposits". Tree womers' fees in respect of trees tapped for toddy should, as and when they are realized, be credited to the department, body or administration, which is in-charge of the trees.

2. The Treasury Officer should verify the monthly list of cheques drawn received from a forest officer and return it after counter-signature to that officer without delay.

59. \* \* \* \* \*

60. \* \* \* \* \*

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 as may be prescribed by Government.

*Local Ruling under Article 61.*

The Treasury Officer should have the account of a divisional officer, Public Works Department, for each month settled very early in the following month. That is, the Treasury Officer should have the pass-book written up with reference to cheque cashed during the previous month. He should also furnish the Divisional Officer with a certificate of total issues as follows :—

"I hereby certify that the total issues made from this treasury on cheques drawn against the account of Thiru Officer-in-charge, division, 199", amounted to Rs.                      during (in words)

## Section 3—Accounts of Deposits

## A.—GENERAL

62. No item should be credited as a deposit of save under formal order of competent authority. Furthermore, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be carried finally to the proper revenue head, and should not be placed in deposit.

63. The amount of a lapsed deposit refunded under the rules of Government should appear in the treasury accounts as a miscellaneous refund and not as a repayment of deposit.

*Local Rulings under Articles 62-63.*

1. Except in the case of certain civil and criminal court's deposits (see Articles 71 and 72 and the Local Rulings thereunder), the detailed accounts of all classes of deposit transactions are maintained in the treasury. When the detailed accounts of civil and criminal court's deposits are not kept in the treasury, they are kept in the courts concerned. The detailed rules prescribing the accounts to be maintained and the returns to be furnished for all classes of deposits are contained in the sections that follow in this chapter and in Chapter IV.

2. No deposit account should be opened by a treasury for an officer of the Public Works Department. Whatever sums are paid into a treasury by an officer of the Public Works Department, or on his account, should be 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 meet the cost of works to be carried out by the Public Works Department.

3. *Election Deposits*—(i) *Deposits on nominations*—(a) *Cash Deposits*.—The deposits paid by or on behalf of candidates should be credited to the head "K" Deposits and Advances (b) *Deposits not bearing interest*—8443. *Civil Deposits*—

121. Deposits in connection with Elections—

AA. Deposits made by candidates for State Legislature.

AB. Deposits made by candidates for Parliament.

AC. Deposits made for Election Petitions and

AD. Deposits made for Election Appeal

**CHAPTER III.— ACCOUNTS TO BE KEPT BY TREASURERS [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 64-67 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 writing by the Returning Officer concerned. The rules in the Tamil Nadu Treasury Code Volume I, for the repayment of Revenue Deposits will apply in the case of refunds of these deposits also.

(b) *Deposits made in Government Promissory notes.*— The Procedure detailed in paragraph 108 (a) of the Government Securities Manual should be followed with the modification that the Treasury Officers themselves should receive the deposits in these cases. 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 0075.00. [Miscellaneous General Services-800. Other Receipt- AL- Other items.

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

**B.—REVENUE DEPOSITS.†**

64. 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. The 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.

65. 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 consolidated with others.

66. 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 latter the date and amount of the repayment also being noted.

67. When a deposit is adjusted by transfer to some other head of account the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the Register of Receipts, and in the Register of Repayments and it should be credited separately in the cash book or the subsidiary register concerned. The voucher submitted with the list of repayments should state these acts, the statement being attested by the signature of the Treasury Officer.

*Local Rulings under Articles 64-67.*

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

1. 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.

When a deposit is made by one party to be repaid to another party the name of the second party should be clearly stated in the column 'Nature of deposit' in the Register of Receipts of deposits as a precaution against a refund of the amount by mistake to the depositor or his agents or creditors.

2. Notwithstanding the provisions of Article 65, the following classes of deposits may be recorded in the Register of Receipts of deposits in the name of the Government servant through whom the deposit is received —

(a) Civil Courts' deposits which include a large number of items such as unspent witness batta, etc., may be recorded under the designation of the presiding Judge of the court concerned.

(b) Deposits made by purchasers at sales of immovable property under Rule XXII of the rules under the TamilNadu Co-operative Societies Act (Tamil Nadu Act V of 1932), may be recorded under the designations of the Deputy Registrar of Co-operative Societies concerned.

3. In order to guard against a second repayment every refund of a lapsed deposit should be recorded in the District Registrar of Receipts if the register has not already been destroyed under the rules.

4. 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 Register of Receipts of deposits should be made when the order on the Bank is issued and the entry in the Register of Repayments should be made when the repayment is reported in the Bank's daily sheet.

5. When deposits are made under the provisions of the Tamil Nadu Estates Land Act (Tamil Nadu Act I of 1908), the Treasury or the Sub-Treasury Officer should send the Revenue Divisional Officer concerned a weekly statement in Form T.A. IV showing the receipts and repayments relating to such deposits.

#### C. PERSONAL DEPOSIT.

68. Receipts and payments on Personal Deposit accounts should be recorded in personal ledgers in FORM T.A. 22, which should be bound up into a volume. Every personal account should have its own ledger page in which the receipts should be entered in regular order without being numbered and the disbursements (made not from any particular item, but from the aggregate balance in hand) noted as they are made without any further remarks.

69. An account of cash order\* issued on sub-treasuries should be maintained, 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 miscellaneous payment, but in the district treasury it should be posted in the personal ledger account as a repayment of deposit.

70. The daily totals of receipt and payment should be carried from the personal ledgers (Forms T. A. 22 and T. A. 23) into the Register of Personal Deposits (Form T.A. 24) from which again the aggregate daily total only should be carried to the cash book.

\* The Procedure for the issue of cash orders etc, is prescribed in subsidiary rules 35 and 37 under Treasury rule 16 in part II of the Tamil Nadu Treasury Code.

*Local Rulings 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 accounts to a new 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 should 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 not ordinarily be struck after each transaction, but if there is any possibility of over-drawal of the account, the Treasury Officer should, by totalling the parts of receipts and repayments and striking the balance wherever necessary, satisfy himself that the account will not be overdrawn by making any particular 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-treasuries may conveniently be watched by opening a personal ledger for each sub-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 amounts paid should be debited to "Personal deposits". After payment at the sub-treasury, the amount of a cash order should be posted in the personal ledger account in the District Treasury as a repayment of a deposit. The Treasury Officer should send advice lists of the cash orders which he issues to the sub-treasury concerned. These should be entered in the register in **Form T.A. V** in the sub-treasury.

4. The Treasury Officer should pay special attention to the following rules in maintaining the Personal Deposit Register (**Forms T.A. 22 23, 24 and 45**) :-

(i) For recording the issue of cash orders on cash sub-treasury a few pages in **Form T.A. 23** and a separate column in **Form T.A. 22** should be maintained.

(ii) For every court of Wards or attached estate a register in **Form T. A. 22** and a separate column in **Form T. A. 24** should be maintained.

(iii) 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.

(iv) When an attached estate payments is made from a sub-treasury, an entry should be made in **Form T. A. 22** as soon as the bill or cheque is received from the sub-treasury.

(v) When an estate receipt is paid into the District Treasury, an entry should be made in **Form T. A. 22**.

(vi) When an estate bill or cheque is about to be paid from the District Treasury whether in cash or by the issue of a cash order, an entry should be made in **Form T. A. 22**.

(vii) When a cash order is issued from the district treasury, entry should be made in **Form T. A. 23**.

(viii) When a cash 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.

At the close of each day, the totals of items (v), (vi) and (vii) should be calculated, care being taken not to include any items of the types (iii), (iv) and (viii). These totals should be entered in the corresponding columns 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 totalled up and the total entered in a line in **Form T. A. 24** below the entries of the last day of the month. All the columns 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 previous month and the closing balance of the current month calculated.

Columns 3 and 6 of **Form T. A. 45** should be totalled and agreed with the total receipts and payments shown in **Form T. A. 24** and with 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 are to be carried daily to the day book.

## D.—CIVIL AND CRIMINAL COURT DEPOSITS

71. There are two methods in which the accounts of civil and criminal court deposits may be kept;—

(1) When each deposit is separately paid into and drawn from the treasury upon documents passed by competent authority and setting forth the particulars necessary for the entries in the deposit registers, the accounts of Civil and Criminal Court 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 the treasury remitting without detail their gross deposit receipt or credit in a personal ledger, and making repayments by cheques on the treasury, the accounts at the treasury should be kept in the forms prescribed in Articles 68 and 70 for personal deposits, but quite separate from those of personal deposits proper; and the deposits should be designated as Civil Court or Criminal Court Deposits.

Whenever the latter system is permitted the detailed record of deposit transactions should be kept by the court concerned in the form prescribed in Articles 64 to 66 or Treasury Officers, accounts of Revenue Deposit with such adaptations and modifications as may be authorized by the competent judicial authority after consultation with the Accountant General.

*Local Rulings under Article 71.*

1. (a) The first method of accounting described in Article 71 is adopted in Tamil Nadu in all mufassal civil courts other than those dealing when treasuries which transact their cash business through the Bank. The same method is also adopted in the case of all mufassal criminal courts.

(b) The Treasury Officer should forward to each mufassal civil court dealing with a treasury which does not transact its cash business through the Bank a weekly statement in the following form:—

<i>Debit.</i>	<i>Amount.</i>	<i>Credit.</i>	<i>Amount.</i>
	RS. P.		RS. P.
Number of order	.. ..	Number of order	.. ..
Do.	.. ..	Do.	.. ..
Do.	.. ..	Do.	.. ..
Do.	.. ..	Do.	.. ..
Balance to Credit	.. ..	Balance brought forward.	.. ..
<b>Total</b>	— — — —	<b>Total</b>	— — — —

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 71 is adopted in the case of civil and criminal courts in Madras City, and in the case of mufassal civil courts dealing with treasuries which transact their cash business through the Bank. When this method is followed court or magistrate should incorporate in his own accounts and returns the deposit items of the courts subordinate to him, as a Treasury Officer incorporates in his accounts those of the sub-treasuries in this district. Permission may, however, be accorded to any particular subordinate courts or courts to keep independent accounts. Courts of small causes keep independent accounts.

(b) Civil and criminal courts in Madras City maintain the Registers of Receipts and Repayments of deposits separately for each class of deposits.

(c) Under this method each transaction of receipt or repayment relating to a civil or criminal court deposit should be initialled by—

(i) the judge magistrate ; or

(ii) in the case of the High Court, by any gazetted officers of the court; or

(iii) in the case of a Court of small causes, unless otherwise 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 under section 12 of the Provinces Small Cause Courts Act, 1887 (India Act IX of 1887).

(d) The Treasury Officer should forward to a mufassal civil court dealing with a treasury which transacts its cash business through the Bank a weekly statement in the form prescribed in Local Ruling 10 above. As soon as the memorandum is received, the court should check the details with its accounts in the manner prescribed in that clause. It should then total up the Register of Receipts and the Register of Repayments and show at the foot of the latter register (1) cheques issued but not paid during the month and (2) cheques of the previous month paid during the month. The aggregate amount of the first should be deducted and that of the second should be added to the total of the entries in the Register of Repayments.

72. In States where all branches of the civil administration, revenue criminal 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 Magistrates' Deposits."

*E.—Deposits of local funds.*

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

74. The transactions of each fund should be 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 contonment funds separate from those of other funds.

*Local Rulings under 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;—

Date of receipt.	Amount.
Number of chalan.	Remarks.
Name of payer.	

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

2. 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 a definition of the term "Local Funds" and a list of "Local Funds" see Instructions 1 and 2 in Chapter IV in Part III of the Tamil Nadu Treasury Code, Volume I.

75. Deposits made at a sub-treasury should be brought, item by item, through the statement of Daily Transactions, [In part II] upon the district registers and must be numbered in the general series. It may, however, be 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.

76. 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 treasury, a register of such deposits should be kept at the sub-treasury in addition to that at the district treasury.

77. 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 Articles 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 sub-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 at 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 21st September 1964.)*

**Section 4—Accounts of Reserve Bank of India Remittances.**

*A—Issue of telegraphic transfers and drafts.*

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

**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 under 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 for each 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 advices, 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 "Subsidiary 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.

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

**79.** 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 (advices 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.

**80.** 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 advices 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.O. Ms. No. 1081, Finances (SVI), dated 6th December 1968.]

Note:—The exchange realised shall be credited as miscellaneous receipts of the Government.

(Memo No. 12966/S-VI/67-4, dated 23rd March 1968.)

\* These are contained in Chapter VI, Part III of the Tamil Nadu Treasury Code, Volume I.

### B.—ENCASHMENT OF TELEGRAPHIC TRANSFER AND DRAFTS.

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

82. 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 should 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 "Reserve 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.—DRAWINGS AND ENCASHMENTS AT SUB-TREASURIES.

83. Where Reserve Bank of India remittances are drawn by or encashed at sub-treasuries, the sub-treasurers 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 see whether 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-treasury schedules for all the days of the month up to and including the date of closing the sub-treasury

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\* These are contained in Chapter VI Part II of the Tamil Nadu Treasury Code Volume I.

\* 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 Rules.

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

CHAP. III] ACCOUNTS TO BE KEPT AT TREASURIES. [Arts. 83-85

accounts for that month should be prominently marked as relating to the accounts for that month the schedule for subsequent days of the month being marked as pertaining to the accounts of the month following.

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

D.—DRAFTS, ETC., CANCELLED.

84. 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 should be noted 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 even though issue and cancellation take place on the same day. The amount of the cancelled Draft should simultaneously be entered in the proper columns of the schedule of Drafts Encashed for the day in which cancellation takes place, suitable remarks being made in the schedule indicating that the payment is on accounts of cancellation of a Draft already drawn by the treasury. The cancelled Draft should accompany the schedule of Encashments.

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

E—DRAFTS, ETC., EXCHANGED.

85. 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 OF THE STATE BANK OF INDIA.

The transactions should be treated as relating to the treasury concerned even though cash is received or paid at the Treasury Pay Office of the State Bank, and the procedure laid down for Treasury Agencies will apply.

Section 4-A.—Accounts of Military Treasury Remittances.  
86-88. \* \* \* \*

89. *Deleted.*

### Section 5.—Miscellaneous Accounts.

90. 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 other special accounts may be opened from time to time for any special officers authorized to make such advances, who may, under the orders of revenue authorities, keep and submit accounts separate from the accounts of the district officer. Unless the Government require otherwise, the treasury shall keep no detailed accounts of these advances.

NOTE.—An advance held to be irrecoverable by the revenue authorities should be written 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 be taken 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 other recoverable amounts:—

(i) cost of survey of estates not under the management of the Court of Wards.

(ii) advances to cultivators made by officers of the Revenue Department, the Agricultural Department and the Industries Department.

(iii) imprests for minor irrigation works.

(iv) survey advances,

(v) advances under Special Laws, and

(vi) miscellaneous loans and advances.

2. *Cost of survey of estates not under the management of the Court of Wards.*—The Treasury Officer should maintain a *plus* and *minus* memorandum 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 estate should be

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. In 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

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.

4. *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.

5. The provision in Local Ruling 3 regarding the submission of a memorandum giving the figures of the treasury *plus* and *minus* account with every return of "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.

6. 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

in order that any possible eventual recovery may be made. If any recovery is made after an advance has been written off the *Plus* and *minus* memorandum, 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 transactions 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) made/recovered under the heads "Loans and Advances" and "Advances Repayable".

(ii) \* \* \* \*

(iii) 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—101. Pension in lieu of Resumed Jagirs 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.)

(iv) Register in Form T.A. 34 for payment of coupons on Bearer Bonds.

(v) Register in Form T.A. 35 for payment of interest on Promissory notes/Stock Certificates.

## CHAPTER IV.—ACCOUNTS, RETURNS TO BE RENDERED BY TREASURIES.

### A—GENERAL.

92. 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 shall apply subject to such modifications as may be authorised by the Accountant-General, Tamil Nadu, to meet local requirements.

93. The returns prescribed in this Chapter should be prepared from the Accountant's cash book and the registers subsidiary thereto and despatched to the Accountant-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.

94. *Deleted.*

#### *Local Rulings under Articles 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 do to the Accountant-General. The Comptroller and Auditor-General's rules and the Local Rulings in this Chapter accordingly apply *mutatis mutandis* to sub-treasuries also.

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

### B.—COMPILATION OF MONTHLY ACCOUNTS.

#### I.—Cash Account and List of Payments.

95.	*	*	*	*
96.	*	*	*	*
97.	*	*	*	*

CHAP. IV] ACCOUNTS, RETURNS TO BE RENDERED BY TREASURIES. [Arts. 98-99

*II—Supporting Schedules.*

(a) General.

98.	*	*	*	*
99.	*	*	*	*

*Local Rulings under Articles 95-99.*

*Arts. 98-99.*

Local Rulings 1 and 2.

The Treasury Officer shall render 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 Department and remittance heads.

2. *Preparation of classified List.*—The Input statements I and II (Statement of Daily transaction/receipts/charges) which were introduced with effect 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 book even classified list-*cum*-daily sheet. Inputs contains 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 sign 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 Register at the District Treasury.

G. O. Ms. No. 11357, Finance (T & A.) Dept., dated 31st December 1968.

G.O. Ms. No. 1350, Finance (T & A.) Department, dated 6th November 1973.

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**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 maintained 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 (*viz.*) :—

(1) Huzur Posting Register.

(2) Sub-Treasury Posting Register maintained at the District Treasury.

(3) Subsidiary Posting Register.

The procedure for maintenance of the above Registers are indicated below :—

(i) *Huzur Posting Register*

This Posting Registers should contain major head totals only of all the vouchers and chalans as the case may be relating to the District Treasury transactions. This register should be written up daily with reference to the daily list Input statement of the District Treasury.

(ii) *Sub-Treasury Posting Register :*

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 of 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.

(iii) *Subsidiary Posting Register :*

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

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Treasuries.

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 Huzur Posting 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 case 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 that 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.

[G.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.]

NOTE.—The Treasury Officer should prescribe the heads of account to be opened 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-treasury give the total receipts and charges of each detailed head concerned for the month and the totals of those detail heads required for entry in the sub-treasury monthly account can be taken from them. In such cases it is sufficient to post only the totals from the subsidiary register in the posting register.

4. *Monthly classified treasury account.*—The grand totals from the posting registers should be posted against the heads in the appropriate classified district treasury account, details of vouchers being given on the expenditure side in the column provided.

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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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 be totalled and the account closed by effecting 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 in the 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 receipts and payment should be carried to the appropriate side (receipts or disbursements) of the Treasury account.

(Memo. No. 22853/SVI/68-4, 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 accounts but are statements of fact certified by him separately to have been verified by actual enumeration of coin. He should see that the entries in the monthly account agree with the totals of the subsidiary registers, wherever they are maintained. If at any time, he is unable to compare them he should at least compare some. In particular he should compare 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 credit 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 heads as are frequently used are given; when receipts and charges occur under other heads they should be opened in manuscript. To determine the correct heading a copy of the monthly classified district treasury account should be obtained from the district treasury and kept corrected for ready reference. The instruction at the foot of each page of the district treasury account should be carefully noted and observed in classifying items. Special attention should also be paid to the compilation of the appendices and the *plus* and *minus* memoranda to be attached to the monthly account.

5. *Transfer Slips*.—The grand totals in the posting register may sometimes require alteration before they are posted into the monthly district treasury account.

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

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TREASURIES.

A transfer slip may have either—

(i) one major head on the credit side and one major head on the debit side;

(ii) one major head on the credit side and two or more major heads on the debit side; or

(iii) one major head on the debit side and two or more major heads on the credit side.

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

Care should be taken to see that the debit is supported by vouchers when debited to a charge head and by a properly certified extract from the accounts 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 head, should be notified to the departmental officer concerned so that he may take credit for it independently in his departmental 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 ensure that one slip is not posted in two places and to facilitate reference.

If the transfer slip affects both charges and receipts, 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 up to the Section head/sub-Treasury Officer, who should initial all the entries in the posting register affected by the transfer and also initial the transfer slip in token of the fact that it has been duly posted.

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

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 sub-account 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 for grants for 1992—93) and that heads of accounts in the Sub-accounts are in conformity 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. Immediate instructions should be given to the A.T.O./S.T.O./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 Plan heads” strictly in accordance with the Budget copies.

6. The sectoral arrangements should be strictly adhered to. Whenever 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.

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   Treasuries.

8. 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.

9. Carry over and Budget forward total for the entire sub-account both for minor head (upto 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.

10. All comparison of Sub account and Budget copies should be done by the Superintendent personally.

11. The Treasury Officers Assistant Treasury Officer should ensure that the list of payment figures and fly leaf 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 accountant as well as the Superintendents well hold responsible if any lapse is noticed on this subject at a later date.

12. The Departmental person attend the Treasury for reconciliation should not be allowed to hand with LOP and Fly leaf 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.

13. 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.

14. 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 Treasury 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.

15. 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.

16. The Superintendents/ATO/TO should try to ensure execution with legible hand writing while preparing the sub-account.

17. The entire work of receipt of vouchers, chalans and classified lists from the Sub-Treasury, then scrutiny postings, etc. should be done systematically under this close Supervision of Superintendent, Grade II District Treasury Officer/Treasury Officer.

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*Alterations 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 the 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 personally 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 alteration made.

NOTE—Corrections made by the Treasury Officer should be communicated to the departmental officers 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 previous year affecting deposit heads should be adjusted through the treasury accounts.

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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.

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

NOTE.—In the case of districts where the jamabandi work extends to June the corrections in the accounts of the previous year relating to land revenue receipts may be reported upto 1st July, but corrections which can be communicated by the 7th June should be sent by them.

11. *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 departmental 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 other than Corporation Tax", respectively. The main list of payments should thus indicate the gross-debit in these cases.

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TREASURIES.

[Arts. 98-99

(b) 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 numbers should be given for the vouchers debitable to different major heads of account even though included in the same sub-account

(c) On the 15th and on the last day of each month, each departmental 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 Superintendent and by the Treasury Officer or Assistant Treasury Officer as the case may be.

(Memo. No. 16270/Codes I/71-3, dated 11th 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.

NOTE 1.—Deposit repayment vouchers paid up to the 10th of the month should be retained till the despatch of the second list of payments—see Local Ruling 1 under Article 108 below.

NOTE 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 the necessary instructions from time to time.

NOTE 3.—In the case of village service charges and cattle-pound transactions which are subject to local audit at the treasury (see Part II of the Special Funds Code), the vouchers for the charges which are subject to local audit should be retained in the treasury itself, but in support of the debits in the treasury account consolidated statements of village service charges and cattle-pound transactions 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 payments.

(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 schedules (See Local Ruling 11 above), the Section Head should lock them up.

A. 113-93-5

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED BY [Arts. 93-99  
TREASURIES.

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 payments or schedules. If this work is not completed the same evening, the clerk in charge should prepare 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 morning the clerk should take out the vouchers he requires, replacing them by the list he has previously prepared, but they should all be returned the same evening.

Vouchers which have been entered in the schedules may be secured in separate boxes, but 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 pertaining 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 vouchers that are not sent with the lists.

13. *Schedules of receipts.*—When a schedule of receipts has to be prepared in regard to any 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 entered in the schedule each day before the office closes and such receipts at sub-treasuries should be entered in the schedule as soon as the daily sheets are received.

14. The schedules of receipts or payments should be written up daily before the office closes in order to ensure the punctual despatch of the list of payments on the 11th of the current or the 1st of the following month.

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

15. 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 Treasuries and Accounts should see that there is no

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TREASURIES.

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

NOTE 1.—Under Local Ruling 11 and 12 above the vouchers pertaining to each list of payments or schedule should be numbered in separate series and kept under lock and key in the order of payment till they are despatched; before despatch of the list of payments and schedules, the Treasury Officer should 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 Ruling 4 (v) under Articles 50-54. There should be a 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-account agrees with the corresponding entry in the main account.

NOTE 2.—Special attention should be given to the subsidiary rules and instructions under Treasury Rule 4 (3) regarding the verification and certification of the monthly cash balance and the signing of the monthly classified account.

16. The Accountant-General will issue a calendar of returns due to him from Treasury Officers, showing the date on which each should be despatched. The 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, noting in a check register the actual date of despatch as each return is posted.

Holidays should not be allowed to interfere with the transactions of urgent business, such as the submission on the dates prescribed of the returns and accounts to be sent to the Accountant-General.

NOTE 1.—Similarly the Treasury Officer should issue a calendar of returns due to him from sub-treasury, showing the date on which each should be despatched. The Sub-treasury Officer should see that the returns are punctually despatched on the prescribed dates, maintaining a check register as in the case of the district treasury.

NOTE 2.—The returns due for despatch on a *postal* holiday may be sent one day (but not more than one day) late.

(b) Schedule of Income-tax Receipts.

100. Apart from the schedules of income-tax receipts, if any required by the Income-tax Officer concerned, two separate schedules of receipts should be prepared in respect of income-tax deductions from bills for salaries and Pensions—(a) one for the tax collected on salaries and pensions and (b) 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 deductions from Central emoluments. Similarly, the income-tax deducted from a pension which is debitabe partly to the 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 taken to that schedule.

(c) Schedules for Railways, Posts and Telegraphs, Defence and Departmental Disbursing Officers.

101. Save as provided in Articles 102 to 104 below, the schedules of receipts and expenditure for Railways, and Defence and for those Departments which render separate cash accounts 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 Railways, Posts and Telegraphs and Defence units and Departments concerned.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964)

102. A simple schedule of Forest Remittances showing separately the cash received into the treasury from each Forest Division and acknowledged in the consolidated Treasury Receipt (Article 58) should be prepared in Form T.A. 39.

103.	*	*	*
103-A.	*]	*	*

104. For each Railway and the Public Works Department,  
\* separate schedule of Cheques paid on account of

Payments made

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TREASURIES.**

each department should be prepared in Form T.A. 42; Form 42-A and attached to the List of Payments.

\* \* \*

*Local Ruling under Articles 101-104.*

The cheques on which payments have been made at a treasury to officers 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.

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

*(d) Schedules of Deposit transaction.*

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

(Memo. No. 72250/Codes I/71-1, dated 7th. September 1972.)

**106.** Deleted.

**107.** Deleted.

(Memo. No. 156847/SVI/65-12, dated 10th November 1967)

**108.** An "Extract Register of Receipts and Payments of Personal Deposits," 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 "Payments of the month" alone will be traceable in the Cash Account on the List of Payments. The monthly totals brought out on the return should be the same as those brought out by summation of the daily totals columns of Form T.A. 24.

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED BY [Arts 105-108  
TREASURIES.

*Local Rulings under Articles 105-108.*

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. XI.

(Memo. No. 156847/SVI/65-12, dated 10th November 1967)

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.

3. Deleted.

4. *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. XII and XIII. 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 registers—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.

5 (a) *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 credited in the treasury account. The award statements should contain a certificate of credit in the treasury account and should be forwarded to the Accountant-General 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.

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TREASURIES.

[Arts. 108-110

On the orders or vouchers on which payments are made should be 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-General with the list of repayments of the deposits.

(Memo. No. 156847/SVI/65-12 dated 10th November 1967.)

(b) Deleted.

(c) Schedule of Seamen's Money Orders.

109.

III. Plus and Minus Memoranda.

(a) General.

110. *Plus* and *minus* memoranda should be prepared in Form T.A. 46 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 Burma), of tobacco excise 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 treasuries or sub-depts), 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)].

NOTE 1.—The *plus* and *minus* memoranda should be prepared in such separate parts as may be determined by the Accountant-General. Those relating to particular departments may be furnished, wherever this is possible, 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 special entry to be explained by a foot-note.

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TREASURERS.

(b) Deposits.

111. 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.

£ NOTE (1).—In 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 out by reducing the opening balance in the month of April after the supplementary accounts are closed by the Accountant-General and till such time opening balance shall be treated as provisional.

Memo. No. 58268/codes 1/68-27, dated 5th July 1971.)

*Local Rulings under Article 111.*

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.

2. 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.

112. \* \* \*

113. \* \* \*

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 accordance with the prescribed rules.

£ The note applies to Local Funds which have accounts in more than one district.

OHAP. IV]. ACCOUNTS RETURNS TO BE RENDERED BY [Art. 114  
TREASURIES.

*Local Rulings under Article 114.*

1. (a) In the case of stamps received back from vendors, the debit in the treasury account should be supported by the following certificate :—

“ Certified that the amount of refund has been correctly calculated as under :—

Face value of stamps received back.	Rate of discount.	Amount of discount.	Balance refunded.
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*Treasury Officer.”*

(b) When spoilt stamps are presented for issue of fresh stamps in lieu thereof, the value of the spoilt stamps should be debited 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 entries 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. *Cost 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 recoverable on account of each estate. The debit should be supported by the Survey Officer's bills.

2. *Advances to cultivators.*—The *plus* and *minus* memorandum for each class of advances should be submitted with the monthly 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.

3. *Imprests 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 statement should also show the amount sanctioned, if any, for the following financial year and the reason for any excess in the amount outstanding over the amount sanctioned.

CAHP. IV] ACCOUNTS RETURNS TO BE RENDERED BY [Arts. 114-116  
TREASURIES

4. *Advances to officers of the Revenue and Survey Departments in connection with survey work.*—The treasury should maintain a *plus* and *minus* memorandum for these advances. Treasury Officers should obtain from the administrative offices concerned certificates showing the balance at the end of each year according to their accounts and should forward the certificate to the Accountant-General so as to reach him not later than the 10th July with an explanation of any difference between the treasury and the departmental figures. The balances should include all adjustments made in the accounts for March final.

5. *Temporary advance for demarcation purpose.*— On receipts of the monthly cost rate statements from the Survey Officers countersigned by the Collector, the treasury Officer should credit the total amount shown therein on the head "Revenue advances—Survey Officers" by debit to the head "Revenue advances—No. .... Party". The statement should be sent to the Accountant-General as a voucher in support of the debit under the later head.

*IV.—Statement of Lapsed Sub-treasury Cash Orders.*

115. A statement of Cash orders which are held as lapsed under the rules of Government should be prepared monthly specifying (i) in the case of cash orders issued for service payments, the number and date of the vouchers in which the charge were drawn originally and the name of 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 cheques.

116. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the *plus* and *minus* memorandum (Article 110) and a note should be made at the same time against the items concerned in the Ledger (Form T.A. 23) that they have been reported to the Accountant-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 of cash 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. XIV giving the details of the amounts so adjusted. The total amount adjusted as per column (5) of the form

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BY TREASURIES

should be debited to "Personal deposits" by *per contra* credits to 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:—

(a) 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.*—If 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 Treasury Officer together with a fresh bill in the usual form for the charges, for payment of which the cash order was originally obtained. The lapsed cash order should be sent to the Audit Office with the fresh bill.

(b) In the case of cash orders issued for ward's or attached estates, the head of accounts should be "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.—SUBMISSION 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

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

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BY TREASURIES

adjusted in the Treasury in accordance with the provisions contained in Article 46.

(Memo. No. 127992|Codes.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

(Memo. No. 127992|Codes|63-5, dated 24th December 1964.)

*Local Ruling under Articles 117-118.*

Treasury Officers should send to the Accountant-General on the 8th, 16th, 24th and the last day of each month's statements showing Central (other than Railways, Posts and Telegraphs and Defence) transactions 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. XVI 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 and 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. XVIII (separate statements being invariably prepared for payments and receipts) with the relevant vouchers and schedules in regard to Railways, Posts and Telegraphs and Defence transactions 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

CHAP. IV.] ACCOUNTS RETURN'S TO BE RENDERED [Arts. 117-120  
BY TREASURIES

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

*Note.*—The Treasury Officer should see 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 accounts and if any difference is noticed in the final compilation, a special supplemental list of payments and schedule of receipt in Form T.A. XVII should be sent to the Accounts Officer of the Railways, Posts and Telegraphs and Defence Department as the case may be, copies thereof being sent to the Accountant-General so as to reach his office before the 6th of the next month.

(Memo. No. 127992|Codes|63-5, dated 24th December 1964).

119. \* \* \* \* \*

120. The following \* and such other schedules as the Accountant-General may require (*vide* Article 98) should accompany the accounts mentioned above † (*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 ( <i>vide</i> Article 102).                        |
| (2) Extract from Register of Railway Receipts .. .. .  | } In the same form as the registers ( <i>vide</i> Article 101). |
| (3) Extract from the Register of Public Works Department receipts .. .. .                                  |   |
| (4) Schedules of receipts in respect of income-tax deductions from bills for salaries and pensions .. .. . | <i>Vide</i> Article 100.  |

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

† Reference is to the monthly accounts to be submitted by treasuries to the Accountant-General.

CHAP. IV] ACCOUNTS RETURNED TO BE RENDERED [Arts. 120-121  
BY TREASURIES

(b) *With the List/Schedule 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 .. .. } | Form T.A. 42 (vide Article 104).                     |
| (3) Schedule of payments on account of Railways .. .. . }              | Article 104).  |
| (4) Schedule of payments of pensions ..                                | Form T.A. 33 [vide Article 91 (iii)].                |
| (5) Schedule of repayments of deposits ..                              | Form T.A. 44 (vide Article 105).                     |

(Memo. No. 156847/SVI/65-12, dated 10th November 1967.)

(Memo. No. 72250/Codes-I/71-1, dated 7th September 1972.)

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

- |   |                                  |
|---|----------------------------------|
| (1) Extract Register of Receipts and Payments of Personal Deposits (supported by the original paid chequest) * .. | Form T.A. 45 (vide Article 108). |
| (2) <i>Plus and minus Memoranda</i> .. ..   | Form T.A. 46 (vide Article 110). |
| (3) 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 Director of Treasuries and Accounts, when present at the District Headquarters for being rendered to the Secretary to Government, Finance (Ways and Means) Department and the Accountant-General on the first of the month. When neither of them is present at the District Headquarters, the Treasury Officer shall verify and sign the accounts. If the account is not signed by the Director of Treasuries and Accounts or the Regional 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 personal 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.

CHAP. IV] ACCOUNTS RETURN'S TO BE RENDERED [Arts. 122-123  
BY TREASURIES

122. (1) That Cash Account should be supported by a certificate that cash balance shown in the account has been verified according to prescribed rules † 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 to 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 disbursements|receipts shown in the daily statements of Central|State 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 Bank 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. (1) The *plus* and *minus* memoranda in respect of stamps and opium transactions should be accompanied by a certificate of actual count or weighment of stock in the treasury and the sub-treasuries subordinate to it. The certificate should be given in such form and at such intervals as may be prescribed by Government 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 of the outstandings as shown in details in Form T.A. 23.

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\* The procedure for the verification of the cash balance in the treasury is prescribed in subsidiary rule 7 under Treasury Rule 4 in Part II of the Tamil Nadu Treasury Code, Volume 1

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED [Art., 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.

(ii) Treasury Officers should also certify in the monthly *plus* and *minus* memorandum that the balance of stamps of each kind shown therein agrees with that shown in the various stock registers and accounts kept at the treasury.

(iii) In regard to the spoiled stamps, a certificate as indicated below should be given monthly:—

“I do hereby certify that the spoiled stamps to the value of Rs. \_\_\_\_\_ entered in the stamp account for 19 \_\_\_\_ last as detailed below were counted and destroyed and burnt in my presence:—

	RS.	P
1. 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 refunded—		
Non-judicial stamps . . . . .	..	..
Court-fee stamps . . . . .	..	..
Total . . . . .	..	..

*Destroying Officer.*

*Opium.*—The Regional Director of Treasuries and Accounts should send a half-yearly verification report of stock in Form (O) 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 and accounts kept at the treasury.

## BY TREASURIES

124. 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 he 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 deposit, are allowed to remain there without good cause.

*Local Ruling under Article 124.*

1. *General.*—The certificate required under article 124 should be 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 (Form 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 mutandis* to personal deposits. The registers to be examined in this case are—

- (i) register of personal deposits (Form T.A. 22) ; and
- (ii) the register of daily receipts and repayments of personal deposits (Form T.A. 24).

3. *Civil Courts' Deposits.*—At the end of every quarter the presiding 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 transmitted to the Treasury Officer—

“I do hereby certify that I have personally examined the register and that the entries are made with the utmost care and regularity.”

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED BY [Arts. 124-125  
TREASURIES.

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 of 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 transmitted to the Treasury Office as shown below :—

		RS. P.
Balance at the beginning of the month	.. ..	
Add receipts during the month	.. ..	
Total	.. ..	
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 T.A. 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. 156847/SVI/65-12, dated 10th November 1967.)

NOTE.—It is not intended that the Clearance Registers should be used in 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

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED BY [Arts. 125-126  
TREASURIES.

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

2. 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:—

	RS.	P.
Balance on the 31st March prior to the last year but two.		
Balance on the 31st March of the last year but two ..		
Balance on the 31st March of the last year but one ..		
Balance on the 31st March of the last year .. ..		
Total ..		

3. 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 these 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 administrator 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. 149830/Codes I/72-3, dated 22nd March 1973.)

NOTE. L.—In 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 cash orders ascertained to be outstanding.

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED BY [Art. 126  
TREASURERS.

NOTE 2.—The administrators of every personal ledger accounts should send the certificate of acceptance of balance to the concerned Sub-Treasury Officers/Treasury Officers before 31st May each year.

(Memo. No. 149330/Codes I/72-3. dated 22nd March 1973.)

NOTE 3.—The Pay and Accounts Officers/Treasury Officers/Sub-Treasury Officers shall issue stop payment orders in case, of any Administrator of the Fund not furnishing the certificate of acceptance of balance as on 31st March every year within three months.

(Memo. No. 39069/Codes I/74-6. 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.—

	RS.	P.
Estate A	..	..
Estate B	..	..
Estate C	..	..
Total	..	..

Date 19 . Administrator”.

2. 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 Rs. and that the credit balance of each account agrees with the sum of the cash orders ascertained to be outstanding :—

	RS.	P.
Sub-treasury A	..	..
Sub-treasury B	..	..
Sub-treasury C	..	..
Total	..	..

Date 19 . Treasury Officer”.

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED BY [Art. 127  
TREASURIES

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 struck 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 detail 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. 156847/SVI/65-12, dated 10th November 1967.)

**NOTE.**—(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 Superintendent of Stamps, Madras and sent to the Accountant-General, Tamil Nadu.

(Memo No. 47905/Codes I/71-4, dated 1st July 1971.)

(G.O.Ms. No. 964, Finance (T&A) dated 28th August 1989.)

*Local Rulings under Article 127.*

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 and 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 Court will prepare annual statements of lapses and send them to the Accountant-General.

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED [Art. 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 are not sent to the Accountant-General. The detailed records in the court are inspected locally 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 receipt, 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 December 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 batta to witnesses, and of all sums paid into such court for securing the services of Government Officers, which balances and sums have been unclaimed 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 that 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 Officer 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 prescribed in clause (i) above.

CHAP. IV] ACCOUNTS RETURNS TO BE RENDERED [Art. 127  
BY TREASURIES

3. When the list of lapses of deposits is made up by the Judge or Magistrate, notice of the amount which has lapsed should be 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 furnished by the court for the month of March of each year.

4. *Lapses of Official Receivers deposits.*—Official Receivers should prepare lists of items which will lapse to the Government and submit them to the treasury by the 31st March in each year with 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.

5. *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 and criminal courts' deposits in April of each year and send them to the Sub-treasury Officers concerned through the Treasury Officer. On receipt of these statements, the Sub-treasury Officer should make an entry under his own initials, of the lapsing each deposit in the register of receipts.

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

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

## Part III

## CHAPTER V—ACCOUNTS OF SMALL COIN DEPOTS.

(Note.—This chapter relates solely to Central transactions and has therefore been omitted.)

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## LIST OF FORMS.

Forms prescribed by the Comptroller and Auditor-General.

Serial number of forms.	Description of forms
T.A. 1	..
" 2	..
" 3	..
" 4	..
" 5	..
" 6	.. Register of Reserve Bank Deposits .. .. .
" 7	.. Register of Misclassification by the Bank .. .. .
" 8	.. Statement of daily transactions—Receipts
" 9	.. Statement of daily transactions. Payments
" 10	.. Register Schedule of Railways Posts and Telegraphs  Defence Department Receipts.
" 10A	.. Schedule Register of Public Works Department Receipts.
" 11	.. Register of Payments made to Officers of the Railways, Posts and Telegraphs Defence Department on Cheques against Letters of Credit or otherwise.
" 12	.. Consolidated Receipt-cum-Schedule for Forest Cash Remittances
" 13	.. Register Schedule of Forest Cheques Paid .. .. .
" 14	..
" 15	..
" 16	..
" 17	..
" 18	..
" 19	..
" 20	.. 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 of Personal Deposits
" 25	.. Issue-cum-Drawing Schedule Register-Telegraphic Transfers
" 25A	.. Issue-cum-Drawing Schedule Register Drafts .. .. .
" 25B	.. Subsidiary Register of the Issue-cum-Drawing schedules
" 26	.. Register of Reserve Bank of India Remittances Encashed.
" 27	..
" 28	..
" 29	..
" 30	..

Omitted.

Omitted.

Omitted.

<i>Serial number of forms.</i>	<i>Description of forms.</i>	<i>Page.</i>
T.A.31	.. Register of Advances Made Recovered .. ..	
" 32	.. Omitted.	
" 33	.. Register of Pension Paid .. ..	
" 33 (A)	Subsidiary Register of Pensions paid Government Treasury.	
" 34	.. Register Schedule of Payment of Coupons on Bearer Bonds.	
" 35	.. Register Schedule of Payment of Interest on Promissory Notes Stock Certificates.	
" 36	.. } Omitted.	
" 37	.. }	
" 38	.. }	
" 39	.. Schedule of Forest Remittances .. ..	
" 40	.. }	
" 41	.. }	
" 41A	.. }	
" 42	.. Schedule of Payments Cheques paid on account of ..... Department (Railway P. & T. Defence.	
" 42A	Schedule of Cheques paid .. ..	
" 43	.. Extract Register of Receipts of Deposits .. ..	
" 44	.. List of Repayments of Deposits .. ..	
" 45	.. Extract Register of Receipts and Payments of Personal Deposits.	
" 46	.. <i>plus</i> and <i>minus</i> Memorandum .. ..	
" 47	.. }	
" 48	.. }	
" 49	.. Statement of Lapsed Deposits .. ..	
" 50	.. }	
" 51	.. }	

*Forms prescribed by the Government.*

I.A.	I	Shroff's Cash Book .. ..
"	II	Shroff's Cash Balance Register .. ..
"	III	Day Book .. ..
"	IV	Weekly Statement of Receipts and Payments of Deposits under the Provisions of the Madras Estates Land Act.
"	V	Check Register of Cash Orders .. ..
"	VI	Register of Repayments of Deposits at Sub-treasuries.
"	VII	Daily Classified List .. ..
"	VIII	Transfer Slip .. ..
"	IX	Alteration Memorandum .. ..
"	X	List of Payments (General) .. ..

<i>Serial number of forms.</i>	<i>Description of forms.</i>
T.A.	X-A Schedule of Payment relating to Pay Bill .. ..
"	X-B Schedule of Payments relating to Travelling Allowance, Contingencies and Miscellaneous Charges. ..
"	X-C List of Payments (Departmental) .. .. .
"	X-D Schedule of payments relating to foreign Governments.
"	XI Memorandum of Transfer of Deposits .. ..
"	XII Extract Register of Receipts of Deposits ..
"	XIII Extract Register of Repayment of Deposits ..
"	XIV 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 Railways Posts and Telegraphs  and Defence Transactions at non-Bank Treasuries.
"	XVII Schedule of Receipts List of Payment on account of Railways Posts and Telegraphs  Defence Department at non-Bank Treasuries.
"	XVIII Register of immovable Government property in respect of Government Buildings under the administrative charge of ..... Department.
"	XIX Subsidiary Register of Deductions .. .. .

## FORMS

[No. 6

## FORM T.A. 6.

[See Chapter III, Article 44.]

## REGISTER OF RESERVE BANK DEPOSITS.

CENTRAL|STATE.

For the month of 19 .

TREASURY.

Date.	Net payments.		Net receipts.		Initials of Treasury officers.
	(2)	(3)	(3)	(4)	
(1)	RS.	P.	RS.	P.	
Total for the month .. ..	..	..	_____	_____	_____
Deduct—Payments Receipts ..	..	..	_____	_____	_____
Net Payments Receipts ..	..	..	_____	_____	_____

*Note.*—There will 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 will be posted in column (2) and when the total Payment exceed the total receipts, the difference will be posted in column (3).

No. 7]

## FORMS

Form T.A. 7.

(See Chapter III, Article 46.)

## REGISTER OF MISCLASSIFICATIONS BY THE BANK

THE	BRANCH OF THE	STATE BANK OF INDIA.	
Date of Bank Scroll. (1)	Particulars of bills and (or) chalans. (2)	Receipts. (3) RS. P.	Payments. (4) RS. P.
<i>A. Central transactions included in the State statement.</i>			
<i>Chalan No. 728—</i>			
	0021. Taxes on income other than Corporation Tax—Ordinary collections.	875 00	..
<i>Voucher No. 82—</i>			
	3425. Other Scientific Research—Headquarters Office—Other Offices and Observatories—Pay of Establishments.		380 00
<i>Voucher No. 90—</i>			
	2075. Miscellaneous General Services—Register of Joint Stock Companies—Pay of Establishment.		180 00
	Total—A	875 00	500 00
<i>B. State transactions included in the Central statement.</i>			
<i>Chalan No. 751—</i>			
	0029. Land Revenue—Ordinary Revenue	7,500 00	..
<i>Chalan No. 758</i>			
	0030. Stamps and Registration—fees for Registering documents.	100 00	
<i>Voucher No. 94—</i>			
	2202. General Education Secondary—Government Secondary School—Government Secondary School for Boys—Pay of Establishments.		270 00
<i>Voucher No. 102—</i>			
	2055. Police—District Executive Force—District Police—Voted—Pay of office establishments.	..	410 00
	Total—B	7,600 00	680 00

Form T.A. 8

STATEMENT OF DAILY TRANSACTIONS—RECEIPTS AT TREASURY/SUB-TREASURY

DP R1 \_\_\_\_\_ PAGE

Code       Date      Number of Transaction    Amount

(1) Daily Serial number.  
(2) Name of remitter.  
(3) Head of A/C Description.  
(4) D.P. Code.  
(5) D  
(6) Cash.  
(7) Transfer.  
(8) Cross.  
(9) Major head total.  
(10) Number of chalang.

RS. P. RS. P. RS. P. RS. P.

Form T. A. 9

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

Code       Date      Number of transaction    Amount

(1) Daily Serial number.  
(2) Voucher No. Monthly Serials.  
(3) Drawing Officer.  
(4) D.O. Code.  
(5) Head of Account cum D.P. Code.  
(6) Head of Account cum D.P. Description.  
(7) C  
(8) Gross.  
(9) Transfer.  
(10) Cash.  
(11) Major Head Total.  
(12) No. of Voucher.

KS. P. RS. P. RS. P. RS. P.

Total

STATEMENT SHOWING THE DAILY TRANSACTION CHARGES.

Form T.A. 10

(See Chapter III, Article 57.)

[No. 10

REGISTER/SCHEDULE OF

RAILWAYS/POST AND TELEGRAPHS/DEFENCE/  
DEPARTMENT RECEIPTS.

During the month of 19 .

Payments made into treasury by  
officers of the department.

\*Payments made into treasury on account of  
officers of the department.

Date of receipt.	Payments made into treasury by officers of the department.				*Payments made into treasury on account of officers of the department.								Remarks.	
	RS.	P.	RS.	P.	From whom received.	On what account.	On account of	On account of	On account of	On account of	Other items.	Daily total carried to Day-book.		
	RS.	P.	RS.	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 filled up only when payments into the treasury are not made by officers of the department but by others on their account.

(Memorandum No. 127992/Codes/63-5, dated 24th December 1964.)

FROM

Form 10-A.

SCHEDULE/REGISTER OF "PUBLIC WORKS" DEPARTMENT RECEIPT DURING THE  
MONTH OF 19                      HEAD OF ACCOUNT "PUBLIC WORKS REMITTANCE—1. REMITTANCE".

TREASURY.

(1)	(2)	(3)	(4)	(5)	Payment made into Treasury by officers of.			(9)	(11)	(12)
					*Division.	*Division.	*Division.			
Serial number.	Sub-Treasury, which Treasury in remitted.	Date of Receipt.	Designation of the Departmental Officer who remitted the amount.	Chalan number.	Amount.	Amount.	Amount.	So on.	Amount Misc. assified under the head of account.	Remarks.
					(6)	(7)	(8)			
Total.										

\*Here should be entered the Name of the Division 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.

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

## Form T. A. 11.

(See Chapter III, Article 57.)

REGISTER OF PAYMENTS MADE TO OFFICERS OF THE RAILWAYS/POST AND TELEGRAPHS/  
DEFENCE DEPARTMENT.

On cheques against letters of credit or otherwise from to 19

‡ Date of payment.	Cheque Book number.				Serial number.	Cheque Book number.				Serial number.†	Cheque Book number.				Serial number.‡	Cheque Book number.				Daily total of payment carried to Day-book.	
	Number of cheque.	Amount.	* Balance.	* Initials of T.O.		Number of cheque.	Amount.	* Balance.	* Initials of T.O.		Number of cheque.	Amount.	* Balance.	* Initials of T.O.		Number of cheque.	Amount.	* Balance.	* Initials of T.O.		
	RS. P.	RS. P.				RS. P.	RS. P.				RS. P.	RS. P.							RS. P.	RS. P.	RS. 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 Officer's initials, who should see that the balance is correct in each case.

† 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 to 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 / Codes / 63-5, dated 24th December 1964.)

(See Chapter III, Article 58.)

CONSOLIDATE RECEIPT-CUM-SCHEDULE FOR FOREST  
CASH REMITTANCES.

From  
Division  
  
For 19

TREASURY.

Received from this office in charge of Division  
the sum of Rs. as detailed below for credit to the Forest  
Department.

Date Remittance to Treasury or Sub-treasury.	Name of Treasury or Sub-treasury.	By whom remitted.	Number each chalan.	Amount remitted with each chalan.	Number of Cr. item and the date of entry in Forest Account.
(1)	(2)	(3)	(4)	(5)	(6)
				RS. P.	

FORMS

Countersigned,

Forest Office  
Division.  
Dated 19

[No. 12

Officer-in-charge of Treasury.

**Form T.A. 13**  
(See Chapter III, Article 68.)  
**REGISTER/SCHEDULE OF FOREST CHEQUES PAID**

Date of payment.	Particulars of cheques.		TREASURY.				Remarks.
	Number.	Date.	By whom drawn.	Division.		Division.	
				RS.	P.		

during

19

**Form T.A. 20**  
(See Chapter III, Articles 64 and 66.)  
**REGISTER OF RECEIPTS OF DEPOSITS**

Date of receipt and chalan number.	Number of each deposit	Details of repayments.		Name of the court or authority ordering the deposit.	Amount of each deposit	Initials of Treasury Officer.	Daily total carried to day book.	Date.	Name of the court or the authority order- ing the repayment.	Amount of each repay- ment.	Balance.	Initials of Treasury Officer.	Year and date on which credited to Govern- ment.
		In the month of	at										

RS. P.

RS. P. RS. P.

NOTE.—The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.  
(Memo. No. 24572/CoJes/64-4, dated 30th October 1964.)

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

Detail of Original Deposit.			In the month of		at		Treasury.		Daily total carried to Day-book.	Remarks.
Date of receipt.	Number as per register of receipts.	Amount or balance of deposit.	Date of present payment.	Number of repayment voucher.	To whom repaid.	Amount repaid.		Initials of		
						In cash.	By transfer.	Accountant.	Treasury Disbursing Officer.	
		RS. P.				RS. P.	RS. P.	RS. P.		RS. P.

**Form T.A. 22**  
(See Chapter III, Articles 68 and 73.)  
**REGISTER OF PERSONAL DEPOSITS**

Date.	Number of payment cheque.	Treasury on account of		Amount paid.	Balance after each transaction.*	Treasury Officer's initials.
		Amount received.				
		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 overdrawl 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.)

No. 231

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

*Personal Ledger Account with*

*Sub-treasury.*

Orders issued.										Orders paid.					
Date	Number of order.	Payee.	Value how received.	Initials.		Amount of each order.	Initials of Treasury Officer.	Daily total to be carried to Register of Personal Deposits	Payment at Sub-treasury.		Date.	Number of order.	Amount of order.	Daily total to Register of Personal Deposits	
				Accountant.	Treasurer.				Date.	Amount.					Rs.
						Rs.	P.							Rs.	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.

FORMS

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Form T. A. 24.

(See Chapter III, Articles 70 and 73.)

REGISTER OF DAILY RECEIPTS AND REPAYMENTS OF PERSONAL DEPOSITS.

at the

Treasury in the month of

19 .

Receipts.						Payments.					
Date.	Account No.		Daily total to Day book.			Date.	Amount No.		Daily total to Day book.		
	RS.	P.	RS.	P.	RS. P.		RS.	P.	RS.	P.	RS. P.

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 cash 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 separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the 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.....

(Name of issuing Office).

Schedule No.....

Date:

Name of applicant.	Exchange Rate.	Amount.	Telegram charges.	No.	Telegram confirmation.	Initials.	Name of payee.	Drawn on Office.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Rs. P.					

Place.	Amount.	Initial.	Acknowledgement received on.	Duplicate P.O. received on.	Date of payment.	Initials.	Remarks.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Schedule of telegraphic/Transfers issued by.....

(Name of Issuing Office.)

Date:

Schedule No.....

Name of payee.	Drawn on Office.	Place.	Amount.	Initials.	For use in C.A.S. marked off on.	Initial.	Remarks.
----------------	------------------	--------	---------	-----------	----------------------------------	----------	----------

Forwarded to the Manager, Reserve Bank of India, Central Account Section, Nagpur.

It is certified that:

- (a) Drafts aggregating Rs.....have been issued on date.
- (b) 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.

Officer-in-charge.

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

No. 25-A]

## Form T.A. 25-A.

(See Chapter III, Article 78).

Register of Drafts issued by.....

(Name of issuing office.)

Schedule No. ....

Date : .....

Name of applicant.	Name of payee.	Exchange Rate per cent.	Rs. Amount.	P.	Draft No.	Drawn on office place.	Rs. Amount.	P.	Initials.	Remarks.
--------------------	----------------	-------------------------	-------------	----	-----------	------------------------	-------------	----	-----------	----------

Schedule of Drafts issued by..... (Name of issuing office.)

Schedule No.....

Date :

Draft No.	Drawn on Office place.	Rs. Amount.	P.	Initials.	For use in C.A.S. Marked on on.	Initials.	Remarks.
-----------	------------------------	-------------	----	-----------	---------------------------------	-----------	----------

Forwarded to the Manager, Reserve Bank of India, Central Accounts Section, Nagpur.

It is certified that:

- Draft form Nos. .... have been destroyed on date as being spoilt.
- Draft form Nos. .... have been used on date for issue of duplicate(s).
- Draft form Nos. .... have been lost from the custody of this office and the loss has been advised to the Currency Officer.
- T.Ts/M.Ts. aggregating Rs. .... have been issued on date.
- The total of Draft T.T.s. and M.T.s. 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 per this office cash book.

Officer-in-charge.

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

**Form T. A. 25-B**

(See Chapter III Article 78.)

Subsidiary Register of Issue-cum-Drawing Schedules.

Date of drawing.	As per issue-cum-Drawing Schedule [Form T.A. 25 and T.A. 25-A].....	Amount received.	Exchange Amount.	Daily total carried to the day book.	Remarks.
	Page No. Serial No.				

[G.O. Ms. No. 1081, Finance, 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		Nature of drawing Date.	Name of payee.	Serial number of remittance.	Initials of treasury.		Remarks.
	By.	Place.				Amount *	Sub-treasury 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 MADE RECOVERED**

TREASURY.

In the month of \_\_\_\_\_ 19\_\_

Date	Number of Chalan		From whom received.	Loans and Advances.		Advances Repayable.	
	Number of voucher.		To whom paid.				
(1)	(2)		(3)	(4)		(5)	
				RS.	P.	RS.	P.

Daily total carried to Day Book.	(6)	Initials of Treasury Officer.	(7)	Remarks.	(8)
----------------------------------	-----	-------------------------------	-----	----------	-----

Date.

Number of voucher.

Name of pensioner.

Period for which pension is paid

RS. P.	Pensions payable to officers appointed by the Secretary of State.	} Superannuation and retired allowance charged.
--------	---	---

*During the month of*

19 .

TREASURY.

FORM T.A. 33  
(See Chapter 111, Article 81.)  
REGISTER OF PENSIONS PAID

RS. P.	Other pensions.	
RS. P.	Superannuation and retired allowances charged.	} retired
RS. P.	<u>Voted.</u>	

Compassionate allowances.

RS. P.	Gratuities.	} Charged, <u>Voted</u>
--------	-------------	----------------------------

RS. P.	Compassionate Charged.	} Gratuities
RS. P.	<u>Voted.</u>	

RS. P. Pensions or distinguished and meritorius services.

RS. P. Income-tax recovered.

RS. P. Other deductions.

RS. P. Net amount paid.

RS. P. Daily total carried to Day Book

Initials of Treasury Officer.

Number of the voucher.

P.P.O. number.

Name of the pensioner.

Period for which the amount is paid.

Amount of monthly pension.

Amount of cost of living allowance.

Amount of special living allowance.

Total.

Monthly W. and O.P. abatement.

Net pension payable.

\*Less—other Government Income-tax.

Other deduction and Natural

\*Amount debitable to other Government.

Less Indian Income-tax.

Net amount paid.

Daily total carried to the Day Book.

Initials of the Treasury Officer.

Remarks.

GOVERNMENT

TREASURY

SUBSIDIARY REGISTER OF PENSION PAID.

(See Chapter III, Article 91.)

Form T.A. 33-A

\*The name of the Government should be specified in each case in the register (Memo No. 18755/Codes/59-1, dated 30th April 1959.)

**FORM T.A. 34.**

[See Chapter III, Article 91.]

No 34

**REGISTER/SCHEDULE OF PAYMENT OF COUPONS OF BEARER BONDS**

TREASURY.

*For the month of*

19 . .

Date.	Number of bond.	Amount of bond.	Particulars of the coupons paid.		Amount of coupons paid.			Deductions of Income tax.	Net payment.	Treasury Officer's initials.	Daily total of net payments.	
			Half-year represented by coupons.	Dividend numbers of coupons.	4%	3½%	3%					
					RS.	P.	RS.	P.	RS.	P.	RS.	P.

Sub-column should be opened according to local requirements.

FORMS

Form T.A. 35.

(See Chapter III Article 91)

REGISTER / SCHEDULE OF PAYMENTS OF INTEREST ON PROMISSORY NOTES/  
STOCK CERTIFICATES.

TREASURY.

For the month of 19 .

Date.	Number of voucher.	Name of payee.	Number of note.	Amount of note.	Date up to which paid.	Number of half-years for which paid.	Interest paid. *		Deduction of Income tax credited per contra.		Net payment.	Daily total of gross payment.	Initials to Treasury Officer.	
							Amount.	Rate.	Amount.	Rate.				
							RS. P.	RS. 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.

No. 35]

Form T.A. 39.

(See Chapter IV, Article 102.)

## SCHEDULE OF FOREST REMITTANCES

## TREASURY

*Credited during**acknowledged in separate consolidated treasury**receipts (Form T.A. (2).)*

Item Number.	Name of division.	Amount.	Remarks.
--------------	-------------------	---------	----------

RS. P.

		-----	
Total	..		
		-----	

## Form T.A. 42.

(See Chapter IV, Article 104.)

## SCHEDULE OF PAYMENTS / CHEQUES PAID.

On account of Department from  
Railways  
 Posts and Telegraph / Defence.

to 19

Date of payment. Serial number, Number of Voucher Amount. Remarks.  
Cheque.

RS. P.

(Memo. No. 1 27992/Codes/63-5, 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 Officer who has issued the cheque.	Cheque Number and date.
(1)	(2)	(3)	(4)	(5)
Payment made by the Treasury on account of				Amount misclassified under the
*Amount.	*Amount.	Amount.	Amount.	Remarks.
(6)	(7)	(8)	(9)	(10)
				(11)

RS. P.

\*Here should be entered the name of the Division concerned. Total Rs.

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  
 of.....19

Treasury Officer.

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

## FORMS

11

## Form T.A. 43.

(See Chapter IV, Article 125.)

## EXTRACT REGISTER OF RECEIPTS OF DEPOSITS.

<i>at the</i>	<i>Treasury in the month of</i>			19
Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.
(1)	(2)	(3)	(4)	(5)

RS. P.

## For use in the Accountant-General's Office.

In the year of receipt.	In the first year following the year of receipt.	Total repayment on each deposit.	Balance of each deposit.	
			Lapsed.	Transferred to clearance register.
1 2 monthly columns.	12 monthly columns.	(8)	(9)	(10)

(6)

(7)

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 Chapter IV, Article 105.)

Schedule of Re-Payment of Deposits (Separate Schedule should be prepared for each class of deposit) .....

Deposits of .....  
for the month of .....

Serial Number.	Number and date of repayment of voucher.	Amounts repaid.	Remarks.
(1)	(2)	(3)	(4)

RS. P.

Total

Date :

Treasurer Officer.

(Memo. No. 72250, Codes, I/71-1, dated 7th September 1972.)

## Form T. A. 45.

(See Chapter IV, Article 108.)

## EXTRACT REGISTER OF RECEIPTS AND PAYMENTS OF PERSONAL DEPOSITS.

Accounts.		at the Treasury in the month of 19 .					
		Opening balance.	Receipts of month.	Total credits.	Number of vouchers.	Payments.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		RS. P.	RS. P.	RS. P.		RS. P.	RS. P.
Total							

## Form T. A. 46.

(See Chapter IV, Articles 90 and 110.)

## PLUS AND MINUS MEMORANDUM

		of		for		19	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Nature of transactions.	Balance from the last month.	Additions to balance this month.	Total.	Deductions from balance.	Balance at the end of month.	Remarks.	
TREASURY.							
Dated :		19					Treasury Officer.

Form T. A. 49.

( See Chapter IV, Article 127.)

STATEMENT OF LAPSED \* DEPOSITS,

of the Treasury, for the year 19 .

Particulars of deposit.

For use in accountant-General's Office.

Year.	No.	Balance lapsed.	Number and date of refund order.	Amount of refund sanctioned.	Initials.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs. P.		Rs. P.		

\* Civil Courts, Criminal Courts, or Revenue.

V-113-23-87

CHIEF CLERK'S OFFICE  
 Date.  
 Particulars.

(a) RECEIVED  
 (b) PAID

Form T. A. 14

(See Chapter III, Local Ruling 1 under Article 29).

SHROFF'S CASH BOOK

RECEIPTS.

Taluk.

Currency Notes.

Silver.

Nicked.

Bronze and Copper.

(3)	(4)	(5)	(6)		(7)			(8)			(9)			(10)
			Value.	Rupess.	1 rupee.	2 rupee.	3 rupee.	4 annas.	2 annas.	1 annas.	Double pice.	Single pice.	Half pice.	
Person by whom paid.	Serial number.	Total amount of receipts.	Number.											Remarks.
RS.	P.			RS.	P.	RS.	P.	RS.P.	RS.P.	RS.P.	RS.P.	RS.P.	RS.P.	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
<b>Total</b>														
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	

Form T. A. I—cont.

CHARGES.

Particulars

(1) The amount of the charges payable in gold or silver or copper  
 (2) The amount of the charges payable in silver  
 (3) The amount of the charges payable in copper  
 (4) The amount of the charges payable in gold  
 (5) The amount of the charges payable in silver and copper  
 (6) The amount of the charges payable in silver and nickel  
 (7) The amount of the charges payable in silver, nickel and copper  
 (8) The amount of the charges payable in silver, nickel, copper and bronze  
 (9) The amount of the charges payable in silver, nickel, copper, bronze and brass  
 (10) The amount of the charges payable in silver, nickel, copper, bronze, brass and iron

Nickel.

Bronze and Copper.

(1)	(2)	(3)	(4)		(5)					(6)				(7)	(8)			(9)				(10)			
			Number.	Value.	Rupess.	1 rupee.	2 rupee.	3 rupee.	4 annas.	2 annas.	1 annas.	Single pice.	Half pice.		Pie pice.	Remarks.									
Date.	Particulars.	Person to whom paid.	Serial number.	Total amount of charges.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	RS.	P.	

Shreff.

Double Lock Officer.

Sub-Treasury Officer.

THE STATE BANK OF INDIA  
 (Central Office Building, 1, Fort Street, Calcutta)  
 FORM T. A. I.

Form T.A. 11,  
(See Chapter III, Local Ruling 1, under Article 29)  
**SHROFF'S CASH BALANCE REGISTER.**

	For the		day of				19				Total.
	Notes.	Val-ber. ue.	Silver.		Nickel.		Copper and bronze.				
(1)	(2)	(3)	(4)		(5)		(6)				
	Rs.	Rs. Rs.	Rs. P.	Rs. P.	Rs. P.	Rs. P. Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Opening balance ..											
Issues from double lock ..											
Receipts from Public ..											
<b>Total</b> ..											
Issues to the public ..											
Balance ..											
Add or subtract exchange ..											
<b>Balance</b> ..											
Put away in double lock ..											
<b>Closing balance</b> ..											

Note. (1) The 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 ;  
 (iii) the receipts and issues to the public agree with the totals of T.A. Form 1.  
 (iv) the amount put away agrees with the entry in M.T.C. Form 31 ; and  
 (v) the closing balance represents the cash in single lock.  
 (2) The total of the closing balance should be entered also in words.

Shroff.

Double Lock Officer.

Sub-Treasury Officer.

No III]

## FORMS

FORM.

(See Chapter III, Local Ruling under Article 32-34)

Challan number.	State day book Receipt Particulars.	Head of Account.	Cash.	Transfer.	Total.
1297	Sub Registrar Circle	0030. Stamps and Registration Fees for registering documents.	100 00	..	..
		Search fees	5 00	..	105 00
	Travelling allowance bill of Inspector of Excise Circle.	0039. State Excise Duties Recoveries of overpayments.	..	1 00	5 00
General services	Y. Gnanamani, Clerk, Collector's Office. (Account Test).	0075. Miscellaneous Department Examination fees.	6 00	..	6 00
67	A. V. Pillai (Special Test).	Do.	8 00	..	8 00
79	Assistant Surgeon.	0058. Stationery and Printing-Sales of Gazettes and other Government Publications.	1 00	..	1 00

Treasury (non-bank) for  
Disbursements.

Voucher number.	Particulars.	Head of Account.	Cash.	Transfer.	Total.
128	Sub Registrar—Contingent bill.	2030. Stamps and Registration District charges Contingencies.	50 00	..	50 00
129	Supplemental pay of the office of District and Sessions Judge.	2014. Administration of justice - Civil and Sessions Courts' Pay of Establishments.	200 50(2)	49 50	250 00
130	Travelling allowance bill of Revenue Divisional Officer.	2053. District General Administration District Administration Sub-divisional Establishments Travelling Allowance.	112 00	..	112 00
131	Transfer travelling allowance bill of K.G.D. Ayyangar, Senior Inspector of Co-operative Societies.	Advances re-payable objection book advances other Officers.	100 00	..	100 00
132	Travelling allowance bill of A.B. Jack.	2039. State Excise —District Executive Establishment Allowances and Honararia.	96 00	5 00	101 00
As per Chittas—					
14.	Stamps Discou <sup>n</sup> ts on sale of Stamps.	0030. Stamps and Registration fees Stamps Non-Judicial.	..	15 00	15 00

Voucher number.	Particulars.	Head of account.	Cash.	Transfer.	Total.
	As per Chittas—				
	0029. Land Revenues	....	800 00	..	800 00
	0039. State Excise Duties.	....	1,200 00	..	1,200 00
	0030. Stamps and Registration fees.	Non-Judicials ..	285 00	15 00	300 00
	Local Fund Deposits	District Board Fund	500 00	30 00	530 00
	Government Provident Fund subscriptions.	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 ..	<u>3,205 00</u>	<u>567 00</u>	<u>3,772 00</u>
		Total day book receipts .. ..	..	..	3,772 00
		Last day's balance .. ..	..	..	1,800 00
		Total .. ..	..	..	<u>5,572 00</u>
		Charges .. ..	..	..	<u>1,686 00</u>
		Balance .. ..	..	..	<u>3,886 00</u>

(Rupees three thousand eight hundred and eighty six only)

Voucher number.	Particulars.	Head of Account.	Cash.	Transfer.	Total.
	Local Fund Deposits.	Elementary Education Funds.	300 00	(b) 280 00	580 00
	Charges transferred from Central day book.	Adjusting account between Central (on Railways) and State.	260 50	217 50	478 00
		Total ..	<u>1,119 00</u>	<u>567 00</u>	<u>1,686 00</u>

The deduction is made 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.)

(b) Out of this sum of Rs. 280, Rs. 30 represent a credit to District Board Current between Madras and " Posts and Telegraphs."

		Central-day book of		
Recovery of travelling allowance advance from Income tax Officer Circle.	Objection Book advances (Central).	..	200.00	200.00
Adjustment from District Board Elementary Education Fund.	Account between Madras and Posts and Telegraphs.	..	250.00	250.00
As per Chittas.—				
IV Taxes on income than Corporation tax.	other	....	300 00 27 50	327 50
General Provident Fund (Central).		....	.. 14 50	14 50
Total receipts transferred to State day book.	Adjusting Account (—) between Central (Non-Railways) and State.		300.00(—) 492.00(—)	792.00
	Total ..		<u>Nil.</u>	<u>Nil.</u>
			<u>Nil.</u>	<u>Nil.</u>

(c) The Income tax deducted should be entered in the adjusting column of the income tax chitta.

(Central) Rs. 14.50 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 balance of Rs. 250 represent a credit to the head "Account the treasury for

120 Transfer-Travelling allowance bill of the Income tax Officers Circle.	002. Taxes on income other than Corporation tax.	100.50	200.00	300.50
121 Contingent bill of the income tax Officer.	002. Taxes on income other than Corporation tax.	57.50	..	57.50
122 V. P. Ayyar ..	2049. Interest payments 01. Interest on internal Debt.	102.50	17.50	(e) 120.00
	101. Interest on market doons—BK. Tamil Nadu Government 11.5 percent loan, 2010.			
Total payment transferred to State day book.	Adjusting Account (—) between Central (Non Railways and State.	(—)260.50	(—)217.50	(—)478.00
	Total ..	<u>Nil.</u>	<u>Nil.</u>	<u>Nil.</u>

No. IV]

## FORMS

## Form T.A. IV.

(See Chapter III, Local Ruling 5, under Articles 64-67).

WEEKLY STATEMENT OF RECEIPTS AND PAYMENTS OF DEPOSITS  
UNDER THE PROVISIONS OF THE MADRAS ESTATES LAND ACT.

Debit.					
Date.	Serial number of voucher.	Number of the suit execution petition or sale application.	Name of payee.	Purpose for which the deposit was made.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)
					RS. P.
				Balance to Credit	
				Total ..	
credit					
Date.	Serial number of chalan.	Number of the suit execution petition or application.	Name of the depositor.	Purpose for which the deposit is made Balance brought forward	Amount.
(7)	(8)	(9)	(10)	(11)	(12)
					RS. P.
					Total ..

STATION :

Date :

To

The Revenue Divisional Officer.

Officer in-charge of the Treasury.

Form T A V:

(See Chapter III, Local Ruling 3 under Articles 68-70.,

CHECK REGISTER OF CASH ORDERS.

(1)	Payable in the Number.			(4)	Taluk for the year '19		(7)
	(2)	(3)	(5)		rs.	p.	
Date of each order.	Printed.	Special.	To whom payable.	Amount of each orders.	Initials of the Sub treasury officer.	Date of payment and to whom paid.	Amounts paid.

(8)	Abstract of daily payments.			(12)
	(9)	(10)	(11)	
Initial of the Sub-Treasury Officer,	Date of payment.	Number of the cheques paid.	Daily total carried to Cash or Day-book.	Remarks.

The Revenue Department  
 Office, Bangalore

## FORMS

## Form T.A. VI.

(See Chapter III, Local Ruling 2 under Articles 75-76.)

## REGISTER OF REPAYMENTS OF DEPOSITS AT SUB-TREASURIES.

In the taluk of \_\_\_\_\_ in the district of \_\_\_\_\_ during the month of \_\_\_\_\_ 19 \_\_\_\_

Details of original deposit.

---

(1)	Date of receipt.	(2)	District Treasury number as per register of receipts.	(3)	Taluk number.	(4)	Amount of Balance of deposits.	(5)	Date of present re-payment.	(6)	Number of repayment voucher.
(7)	To whom paid.	(8)	Amount paid in cash.	(9)	Amount paid in cash. Amount paid transfer.	(10)	Initials of the Section Head/Sub-Treasury Officer.	(11)	Daily total carried to Day book.	(12)	Rs. adjusted to proper head, state in what amount and in what item included, and under what head credited.
		RS. P.		RS. P.				RS. P.			

FORMS  
Form T.A. VIII

[See Chapter IV, Local Ruling 5 under Article 95-99.]

TRANSFER SLIP

	<i>Monthly Serial No.</i>		<i>dated</i>		19
(1)	Page of posting register in which posted.	(2)	Amount. Dr.	(3)	Account Heads.
				(4)	Amount. Cr.
				(5)	Page of posting register in which posted.

Explainato of the necessity for the alteration.

(1)	Posted.	(2)	Initials of Accountant.	(3)	Initials of Section Head/Sub-Treasury Officer.	(4)	Initials of Section Head/Sub-Treasury Officer.	(5)	Initials of Accountant.	(6)	Posted.
-----	---------	-----	-------------------------	-----	--	-----	--	-----	-------------------------	-----	---------

*Signature of Section Head/Treasury Officer.*

No. IX]

FORMS

Form T.A. IX.

[See Chapter IV, Local Ruling 8 under Articles 95-99.]

## ALTERATION MEMORANDUM.

What month's Account.	Treasury Account of		district .				Reasons for adjustment.
	Amount to be adjusted.		To the debit of original amount.		To the credit of Original amounts.		
	RS.	P.	RS.	P.	RS.	P.	
Total	_____		Rupees (in words).				

I have personally satisfied myself that the alteration(s) proposed is are necessary

TREASURY OFFICE.

Dated

19

Treasury Officer.

To

The Accountant-General, Madras.

## FORMS

[No. X

## Form T.A. X \*

(See Chapter IV, Local Ruling 11 under Articles 95-99)

## LIST OF PAYMENTS (GENERAL)

DISTRICT.....

List of payments made at  
Tamil Nadu between the      and      of      Treasury of the Government of  
19      .

Number of vouchers as per Schedule. (1)	Particulars of payment. (2)	Amount paid. (3)	Remarks. (4)
		RS.      P.	

## DEPARTMENTAL PAYMENTS

Account Nos. 2 to 21, 23, 25, 26 and 27.

## DEBIT AND REMITTANCE HEADS.

## Savings Bank Deposits—

General Provident Fund	..	..	..	..
Provident Fund	..	..	..	..

## Deposits of Local Funds—

## District Funds—Local Funds—

District Board	..	..	..	..
Panchayat	..	..	..	..
Minor Union	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..

## Municipal Funds—

..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..

Carried over/ ..

\*!Separate lists should be prepared for State and Central transactions (see Local Ruling 11 under Articles 95-99).

No. X]

## FORMS

## Form T.A. X\*—cont.

Number of voucher as per schedule. (1)	Particulars of payment.	Amount paid.	Remarks.
	(2)	(3)	(4)
		RS. P.	

Brought forward.

## DEBIT AND REMITTANCE HEADS—cont.

Deposits of Local Funds—cont.			
Port and Marine Funds—			
	Minor Port Funds .. .. .	..	..
	Minor Pilotage Fund .. .. .	..	..
	Tuticorin Port Fund .. .. .	..	..
	Tuticorin Port Trust Fund .. .. .	..	..
	Landing and Shipping Dues Fund .. .. .	..	..
	..... Fund		
Education Fund—			
	University Fee Fund .. .. .	..	..
	..... Fund		
	Other Miscellaneous Funds .. .. .	..	..
Revenue Deposits .. .. .			
State Legislature Election Deposits .. .. .			
	Civil Court Deposits	{	Bank .. .. .
		{	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 .. .. .	..	..
	Trust Interest Fund .. .. .	{	Central Trust .. .. .
		{	Local Trust .. .. .
		{	Charitable .. .. .
		{	Endowments. .. .. .
Other Deposits .. .. .			
Advances Repayable—			
Civil Advances—			
	Gazetted Officers .. .. .	..	..
	Advance for remitting treasure .. .. .	..	..
	Special Advances .. .. .	..	..
	Revenue Survey Advances .. .. .	..	..
	Cost of Survey marks .. .. .	..	..
	Revenue Advances .. .. .	..	..

\* Separate lists should be prepared for State and Central transactions (see Local Ruling 11 under Articles 95-99)

Number of Voucher as per schedule. (1)	Forms		Amount paid. (3) RS. P.	Remarks. (4)
	Form T.A. X*—cont.			
	Particulars of payment. (2)			
	Brought forward ..			
DEBIT AND REMITTANCE HEADS—cont.				
Advances Repayable—				
	Permanent Advances .. .. .			
	Account with the Government of Burma..			
	Account with Reserve Bank .. ..			
	Suspense accounts .. .. .			
Loans and advances by State Govern- ments—				
	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 Govern- ments—Madras. .. .. .			
	Pay and Accounts Office .. .. .			
Adjusting Account with Railways—				
	Southern Railway .. .. .			
	Western Railway .. .. .			
Inter-State Suspense account—				
	Bombay .. .. .			
	West Bengal .. .. .			
	Uttar Pradesh .. .. .			
	Total ..			

\* Separate lists should be prepared for State and Central transactions (See Local Ruling II under Articles 95-99.)

No. X-A ]

Forms.

Forms T.A. X-A.

(See Chapter IV, Local Ruling 11 under Articles 95-99).

## SCHEDULE OF PAYMENTS RELATING TO PAY BILLS.

DISTRICT—

Schedule of the payment relating to Subsidiary Account No. \_\_\_\_\_ made  
 between \_\_\_\_\_ and \_\_\_\_\_ of \_\_\_\_\_ 19 \_\_\_\_\_

(Pay bills should be entered in detail.)

(NOTE.—Separate list should be drawn out for Gazetted Officers and Non-Gazetted Establishment.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Number of voucher.	Class of bills.	Gross amount.	Income-tax.	House-rent—P.W.D.	General Fund.	Provident	Advances Repayable — objection Book advances.	Postal Life Insurance Fund.
Details of Deductions.								
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
						Total deduction.	Net Payment.	

Forms.

[ No. X. B and X-C ]

## Form T.A.X.-B

(See Chapter IV, Local Ruling 11 under Articles 95-99.)

SCHEDULE OF PAYMENT RELATING TO TRAVELLING ALLOWANCE,  
CONTINGENCIES AND MISCELLANEOUS CHARGES.

DISTRICT —

Schedule of payments relating to Subsidiary Account No. \_\_\_\_\_ made  
between \_\_\_\_\_ and \_\_\_\_\_ of \_\_\_\_\_ 19 \_\_\_\_

(Only travelling allowance, contingencies and miscellaneous charges should be recorded.)

(NOTE.—Separate list may be drawn out for Gazetted Officers' T.A. Bills.)

Date.	Number of voucher.	Class of bills.	Net amount paid.	Deductions.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			RS. P.	RS. P.	

N.B.—In column (3) the class of bills should be indicated as follows :—

C—Contingencies. 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 made at between the	Particulars of payments.	Amount paid.		Remarks.
		in cash.	By adjustment.	
(1)	(2)	(3)	(4)	(5)
		RS. P.	RS. P.	

FORMS.

[No. X-D and XI

## Form T.A. X-D.

[See Chapter IV, Local Ruling I under Articles 95-99.]

## SCHEDULE OF PAYMENTS RELATING TO FOREIGN GOVERNMENTS

*Schedule of payments relating to Foreign Governments made at Treasury*  
*in support of the relevant vouchers for the payments made at that treasury*

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Nature of payment.	Period of payment.	P. P. O. number, if any.	Reference to the letter of authority from the Foreign Government if not a pension payment.	Name of payee.	Amount due.	Deduction, if any.	Amount paid.

## Form T.A. XI

(See Chapter IV, Local Ruling I under Articles 105-108.)

## MEMORANDUM OF TRANSFER OF DEPOSITS.

In the \_\_\_\_\_ district during the month of \_\_\_\_\_ 19 \_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)
Voucher number.	Amount paid by transfer.	Major head.	Minor and detailed heads.	Amount in which included.	Remarks.
	To what head transferred.				

RS. P.

RS. P.

Nos. VII and VIII Forms.

## Form T.A. XII.

(See Chapter IV, Local Ruling 4 under Articles 105-108.)

EXTRACT REGISTER OF RECEIPTS OF DEPOSITS.  
taluk, district during the month ending 19 .

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taluk number.	Huzur number.	Date of deposit.	From whom received.	Nature of deposit.	Amount.	Orders of the Treasury officer.	Replics of the Sub-treasury officer.
					RS.	P.	
* Civil Courts, Criminal Courts or Revenue							

## Form T.A. XIII

(See Chapter IV, Local Ruling 4 under Article 105-108.)

[For use only when a duplicate (carbon) copy of Form T.A. 21 is not utilized for the purpose.]

EXTRACT REGISTER OF REPAYMENTS OF DEPOSITS  
in the taluk of \_\_\_\_\_ in the district of \_\_\_\_\_  
during the month ending \_\_\_\_\_ 19 .

Details of original deposit.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Date of receipt.	Huzur number as per register of receipts.	Taluk number.	Amount or balance of deposit.	Number of repayment voucher and date.	Amount repaid.	Remarks.	
					RS.	P.	RS. P.

FORMS  
Form T.A. XIV

Nos. XIV and XV

(See Chapter IV, Local Ruling under Article 116.)

## STATEMENT OF LAPSED CASH ORDERS.

in the district of \_\_\_\_\_ for the month.

Cash orders issued and personal deposit chalans.

Cash Order and personal deposit chalans.	Date.	Number and month of the voucher or the cheque in which charges were originally drawn or on which the amount was credited in cash.	Name of the officer by whom drawn or the name of the party by whom the cash was remitted and the purpose of remittance.	Amount. RS. P.	Head of account to which the amount is now credited (in detail).	Item in which the amount credited is included.
(1) Initials of the Auditor in token of verification or the adjustment in the treasury account. Number and month of Transfer entry and the head of account to which the amount is adjusted.	(7)	(2) Initials of the Superintendent in token of the adjustment having been made.	(3) Number and date of Refund Order.	(9)	(4) Amount of refund sanctioned and head to which it is charged.	(5) Initials of the Gazetted Officer.

Form T.A. XV

(See Chapter IV, Local Ruling under Articles 117-118.)

## STATEMENT OF CENTRAL (OTHER THAN RAILWAYS, POSTS AND TELEGRAPHS AND DEFENCE) TRANSACTIONS AT NON-BANK TREASURIES.

TREASURY

for the week ending.

Receipts.	Payments.	Net $\frac{\text{receipts}}{\text{Payments.}}$	Remarks.
RS. P.	RS. P.	RS. P.	

Dated :  
Station :

Treasury Officer .

To  
The Accountant-General, Madras (Account Current Section.  
(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

## FORMS.

Nos. XVI and XVII

## Form T.A. XVI

(See Chapter IV Local Ruling under Articles 117-118.)

STATEMENT OF RAILWAYS /POSTS AND TELEGRAPHS-DEFENCE  
TRANSACTIONS AT NON-BANK TREASURIES.

Name of Railway.	Receipts as per		Payments as per		Receipts Net payments. RS. P.	Remarks.
	separate schedules enclosed. RS. P.		lists of pay- ments enclosed. RS. P.			
Southern Railway..						
Northern Railway..						
Western Railway..						
Central Railway..						
...Railway ..						
...Railway ..						

Dated :

Station :

Treasury Officer.

NOTE.—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.

To

The Accountant-General, Madras (Account Current Section).  
(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

## Form T.A. XVII.

(See Chapter IV, Local Ruling under Articles 117-118.)

## SCHEDULE OF RECEIPTS

ON ACCOUNT OF  
LIST OF PAYMENTS RAILWAYS/POSTS AND TELEGRAPHS/DEFENCE DEPARTMENT  
AT NON-BANK TREASURIES.

Date of receipt payment.	No. of chalan of vouchers.	Particulars.	Receipts.		Payments.	
			RS. P.	RS. P.	RS. P.	RS. P.
Total ..			_____	_____	_____	_____

Dated :

Station :

Treasury Officer.

NOTE.—(1) One copy with relevant vouchers and chalans should be sent to the Railways/Posts and Telegraphs/Defence Accountants Officers and one copy should be 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. 127992/Codes/63-5, dated 24th December 1964.)

**FORMS**  
**Form T.A. XVIII**

Nos. XVIII

(See Chapter 2, Note 2, under Local Ruling under Article 19 in Volume I.)

**REGISTER OF IMMOVABLE GOVERNMENT PROPERTY IN RESPECT OF  
GOVERNMENT BUILDINGS UNDER THE ADMINISTRATIVE CHARGE  
OF  
DEPARTMENT**

Name of the department holding  
administrative charge of the  
buildings.

Station or locality

		Particulars of property.		Nature of buildings.			Residential.		Non-residential.												
							Recorded value.		Recorded value.												
(1)	Serial number.	Description with details of every detached structure including Town Survey number, door number, villages, etc.		(3)	Dimension plinth area, etc.	(4)	Walls.	(5)	Roof.	(6)	Floor.	(7)	Number of storeys.	(8)	Superficial plinth area including verandhas.	(9)	Cubical contents.	(10)	Year of construction or purchase of transfer to and from the department.	(11)	Original cost of buildings including the cost of sites.
(12)	Subsequent addition or reductions.	Recorded value.		Funds from which.		Object of construction.		Assessed standard rent.													
(13)	Progressive total.			Constructed or purchased.		to		By whom or how occupied		Rule		Rule									
(14)				Maintained.		from time		Under Fundamental		45-A.		Under Fundamental		45-B.							
(15)				Original.		time.		Remarks.													
(16)								Signature and designation of the Officer.													
(17)																					
(18)																					
(19)																					
(20)																					
(21)																					
(22)																					

NOTE—Wherever possible, figures under the column, 'Original cost of building including the cost of sites should be given separately for the cost of buildings and the cost of sites.

## FORMS

[No XIX

## Form T.A. XIX

(See Chapter III, Local Ruling under Article 41)

## Subsidiary Register of Deductions

in the month of

at

Treasury/Sub-treasury

					<i>Details of deductions</i>					
Date	Voucher number.	Chalan number.	Name of the drawing Officer.	Name of the remitter.	General Provident Fund.	PLI	FA.	Conveyance advance	HBA.	MNA
(1)	(2)	(3)		(4)	(a)	(b)	(c)	(d)	(e)	(f)
<i>Details of deductions—cont.</i>					<i>Total.</i>					
(g) OBA.	(h)	(i)	(j)	(k)	(l)	(m)	(5)			
							By adjustment.	In cash.	Remarks.	

(Memo. No. 78907/SVI/68-1, dated 23rd August 1969.)

## ANNEXURE.

## CHAPTER II.

## Article 9-A.

S.A. 27E.

*Receipts Side.*

(1)

(2)

## 8658. Suspense Accounts—

## 101. Pay and Accounts Office—

Suspense

Ministry of External Affairs :

Ministry of Industrial and  
Civil Supplies Department  
of Industries and Develop-  
ment.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.

Department of Tourism ..

Department of Meteorology ..

Department of Civil Aviation

Department of Statistics ..

Ministry of Labour .. ..

Ministry of Law, Justice and Company  
affairs—

Department of Legal Affairs ..

Legislative Department ..

Total I. ..

S.A. 27E.

(1)

*Receipts Side.*

(2)

Ministry of Law, Justice and Company affairs.	and	—
Supreme Court	..	..
Department of Company Affairs.		
Ministry of Home Affairs	..	..
Ministry of Planning	..	..
Ministry of Supply	..	..
Department of Rehabilitation		
Central Board Direct Taxes	..	..
Ministry of Information and Broadcasting.		
Central Board of Customs and Central Excise.		
Loksabha Secretariat, New Delhi		
Ministry of Chemicals and Ferti- lizers.		
Total II	..	..

State.

Disbursements.

(1)

(2)

Ministry of Finance—Department  
of Economic affairs—

- A. Emergency Risk Insurance  
Scheme.
- B. Interest on Central Govern-  
ment Securities—G.P. Notes  
etc.,
- C. Discharge of Central  
Government Securities ..
- D. Public Provident Fund ..
- E. Pay Roll Savings Scheme ..
- F. Small Coin Deposit ..
- G. Special Deposits ..

8658. Suspense Accounts—

101. PAO Suspense—Ministry of  
Finance Department of Econo-  
mic affairs—

- H. 1. Malaysian Pension ..
- H. 2. Singapore Pension ..
- H. 3. Srilanka Pension ..
- H. 4. Other Pensions ..

H. Total Pension

Total III. ..

State,  
(1)

Disbursements,  
(2)

8658. Suspense Accounts—

101. PAO Suspense— Ministry of  
Finance Department of Eco-  
nomic Affairs—

I. 1. Interest on ADADA (Old)

2. Interest on ADADA (New)

3. Interest on Additional  
Wages.

Total I. Interest on ADADA ..

J. Unidentifiable items ..

Total Ministry of Finance—  
Department of Economic  
Affairs.

Total IV :

<i>State.</i>	<i>Disbursements.</i>
(1)	(2)
8658. Suspense Accounts—	
101. Pay and Accounts Office (Suspense)—	
Department of Coal	.. ..
Department of Steel	.. ..
Department of Mines	.. ..
Department of Social Welfare:	
Department of Culture	.. ..
Department of Revenue and Banking.	.. ..
Department of Expenditure	.. ..
Ministry of Commerce	.. ..
Ministry of Health and Family Planning	.. ..
Ministry of Electronics	.. ..
Total V ..	

*State.**Disbursement.*

(1)

(2)

Department of Atomic Energy ..	
Department of Petroleum ..	
Department of Shipping and Transport .. .. .	
Department of Cabinet Affairs ..	
Department of Secretariat ..	
Department of Communication other than (P. and T.) ..	
Department of Power .. .. .	
Department of Education ..	
Department of Space .. .. .	
Department of Union Public Ser- vice Commission ..	
<b>Total VI. ..</b>	

<i>State.</i>	<i>Disbursements.</i>
(1)	(2)
8658. Suspense Accounts—	.. ..
101. PAO —Suspense—	
Department of Science and Tech- nology .. .. .	.. ..
Department of Personnel and Administrative Reforms ..	.. ..
Ministry of Works and Housing ..	.. ..
Department of Agriculture ..	.. ..
Department of Rural Development	.. ..
Department of Food ..	.. ..
Department of Irrigation ..	.. ..
PAO— Union Territory, New Delhi ..	.. ..
Rajyasabha Secretariat, New Delhi. ..	.. ..
Accountant-General, Himachal Pradesh and Chandigarh.	.. ..
Ministry of Defence ..	.. ..
PAO— Audit (Indian Audit Department), Madras ..	.. ..
	Total VII ..

State.  
(1)

Disbursements.  
(2)

8658. Suspense—

101. Pay and Accounts Office  
(Suspense) —

Pay and Accounts Office, Rehabilitation, Bombay ..

Pay and Accounts Office, Rehabilitation, Calcutta ..

Pay and Account Office, Lok Sabha ..

Director of Accounts, Goa ..

Director of Accounts, Cabinet Secretary ..

P.A.O., Nagarjunasagar ..

P.A.O., Department of Agriculture ..

P.A.O., Department of Agriculture, Calcutta. ..

P.A.O., Department of Agriculture, Madras ..

P.A.O., Department of Food, Madras

Total VIII —

<i>State.</i>	<i>Disbursements.</i>
(1)	(2)
8658. Suspense—	
101. Pay and Accounts Office, (Suspense)— <i>cont.</i>	
P.A.O.—Andaman and NICOBAR Islands	..
Accounts Officer, District Telephones, Madras	..
Accounts Officer, G.M. Project, Madras	..
Chief Accounts Officer, Telecommunication, Madras	..
P.A.O., Dhandakaranya Project	
P.A.O., Pondy	..
P.A.O., Department of Food, New Delhi	..
Election Commission	..
Total 8658.—101. P.A.O. Suspense	

State.

Disbursement.

(1)

(2)

8658. Suspense Accounts—

102. Suspense Account (Civil)—

H.a. Transaction between the Government of Tamil Nadu and Railways—

- 1. Northern Railway
- 2. Southern Railway
- 3. Eastern Railway
- 4. Central Railway
- 5. Western Railway
- 6. South-eastern Railway
- 7. South-Central Railway
- 8. Integral Coach Factory
- 9. Account with Railway Board
- 10. Chittaranjan Locomotive Works
- 11. North-eastern Railway
- 12. North-east Frontier Railway

Total 8658.—102H.—Transaction between Government of Tamil Nadu and Railways

State.

Disbursement.

(1)

(2)

8658. Suspense Accounts—

102. Suspense Accounts (Civil) ..

b. a. Transaction between the  
Government of Tamil  
Nadu and Defence—

1. Controller of Defence  
Accounts, Allahabad ..
2. Controller of Defence  
Accounts (Fund),  
Meerut ..
3. Controller of Defence  
Accounts, Western Com-  
mand, Meerut ..
4. Controller of Defence  
Accounts Central Com-  
mand, Meerut ..
5. Controller of Defence  
Accounts Command,  
Poona ..
6. Controller of Defence  
Accounts Airforce,  
Dehra Dun. ..
7. Controller of Defence  
Accounts (Factories),  
Calcutta. ..
8. Controller of Defence  
Accounts (Navy),  
Bombay. ..
9. Controller of Defence  
Accounts (Other Ran-  
ges), Madras. ..
10. Controller of Defence  
Accounts (Officer),  
Poona. ..
11. Controller of Defence  
Accounts, Patna ..
12. Controller of Defence  
Accounts, Madras. ..

Total 8658.—102—1. Trans-  
action between Govern-  
ment of Tamil Nadu and  
Defence. ..

<i>State.</i>	<i>Disbursement.</i>
(1)	(2)
8658. Suspense Accounts—	
102. Suspense Account (Civil)—	
	J. Transaction between Govern- ment of Tamil Nadu and Post and Telegraph, Mad- ras—
	Other Miscellaneous Receipt ..
	Postal Life Insurance ..
	B.R.L. Stamps .. ..
	Total D.A.A. Post and Tele- graphs, Madras.
	Total—8658.—102—J—Trans- action between Govern- ment of Tamil Nadu and Post and Telegraphs, Madras.
	c. Transaction relating to the Union Territory MIZO- RAM and ARUNA- CHAL PRADESH adjustable by the Account- ant-General, Assam.
8658. Suspense Accounts—	
107. Cash Settlement Suspense Account—	
	Accountant-General, Jammu and Kashmir ..
	Accountant-General, Sikkim ..
	Accountant General, Nagaland ..
	Total—8658—107—Cash Settle- ment Suspense Ministries/ Department

*State**Disbursements.*

(1)

(2)

8658. Suspense Accounts—	..
109. Reserve Bank Suspense— Head- Quarters—	
AA. Transactions between the Government of Tamil Nadu and P.A.O. of Ministries/ Departments—	
Ministry of External Affairs	..
Ministry of Industries and Civil Supplies	..
Department of Industries and Deve- lopment, Ministry of Law, Justice and Company Affairs	..
Department of Company Affairs	..
Department of Chemicals and Petro Chemicals	..
Department of Public Enterprises	
Ministry of Communication Postal Services	..
Ministry of Communication Tele Communication	..
Ministry of Communication Services	
Ministry of Communication Depart- ment of Communication	..
Ministry of Labour	..
Ministry of Tourism and Civil Aviation	..

<i>State.</i>	<i>Disbursements.</i>
(1)	(2)
	8658. Suspense Accounts— <i>cont.</i>
	109. Reserve Bank Suspense— Head quarters— <i>cont.</i>
	AA. Transaction between Govern- ment of Tamil Nadu and P.A.O. of Ministries/Depart- ment— <i>cont.</i>
	Department of Tourism ..
	Ministry of Law and Justice ..
	Ministry of Law, Justice and Com- pany Affairs, Legislative Depart- ment ..
	Ministry of Home Affairs ..
	Department of Statistics ..
	Ministry of Planning ..
	Central Board of Direct Taxes ..
	Ministry of Information and Broad Casting ..
	Central Board of Customs and Central Excise ..
	Lok Sabha Secretariat, New Delhi ..
	Department of Power ..
	Department of Coal ..
	Ministry of Finance ..
	Department of Economic Affairs ..
	Department of Steel ..
	Department of Mines ..

State.

Disbursements.

(1)

(2)

8658. Suspense Accounts—*cont.*109. Reserve Bank Suspense—  
Head quarters—*cont.*AA. Transaction Between  
Government of Tamil  
Nadu and P.A.O. of Minis-  
tries/Department—*cont.*Ministry of Human Resources  
Development, Department of  
Youth Affairs and SportsMinistry of Human Resources  
Development, Department of  
EducationDepartment of Women and Child  
Development

Department of Expenditure

Department of Electronic

Ministry of Health and Family  
WelfareDepartment of Science and Tech-  
nology

Department of Space

Department of Atomic Energy

Ministry of Petroleum

Ministry of Shipping and Trans-  
port

Presidents Secretariat

Department of Union Public  
Service Commission

Ministry of Work and Housing

Stationery and Printing

Department of Agriculture

<i>State.</i>	<i>Disbursements.</i>
(1)	(2)
	8658. Suspense Accounts— <i>cont.</i>
	109. Reserve Bank Suspense— Head quarters— <i>cont.</i>
	AA. Transaction between the Government of Tamil Nadu and P.A.O. of Ministries/ Department— <i>cont.</i>
	Ministry of Food and Civil Supplies Department of Food ..
	Ministry of Food and Civil Supplies Department of Civil Supplies
	P.A.O., Lok Sabha ..
	Director of Accounts, Goa ..
	Ministry of Tourism and Civil Aviation ..
	Cabinet Affairs ..
	Department of Supply ..
	Ministry of Commerce ..
	Department of Fertilizer ..
	Department of Non-Conventional Energy ..
	Department of Agriculture and Culture ..
	Department of Electronics ..
	Department of Personnel and Admi- nistrative Reforms ..
	P.A.O., Pondicherry ..
	Department of Rural Development

<i>State.</i>	<i>Disbursements.</i>
(1)	(2)
	8658. Suspense Accounts— <i>cont.</i>
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	AA. Transaction between the Government of Tamil Nadu and P.A.O. of Ministries/Department— <i>cont.</i>
	P.A.O. Audit (Indian Audit Department) ..
	PA.O. (Secretariat) Department of Agriculture, Delhi ..
	P.A.O. Department of Agriculture, Calcutta ..
	P.A.O. Department of Food, New Delhi ..
	P.A.O. Department of Food, Madras
	P.A.O.—Andaman and NICOBAR Islands ..
	Accounts Officer, District Telephones, Madras ..
	Accounts Office, G.M. Project, Madras ..
	Ministry of Food Processing Industries ..
	Ministry of Parliamentary Affairs ..
	Ministry of Programme Implementation ..
	Ministry of Textiles ..

State.

Disbursements.

(1)

(2)

8658. Suspense—*cont.*109. Reserve Bank Suspense—  
Head Quarters—*cont.*

Ministry of Welfare ..

Union Territory, Dadra and Nagar  
Haveli ..

Union Territory, Lakshadweep

Union Territory, Daman and Diu

P.A.O. Nagarjunasagar ..

Chief Accounts Officer, Tele-  
Communication ..P.A.O. Department of Agriculture,  
Bombay ..P.A.O. Department of Agriculture,  
Madras ..

Ministry of Ocean Development

National Savings Organisation

Total 8658—109—AA. Reserve  
Bank Suspense (Head  
quarters—Ministries Depart-  
ment.)

State.  
(1)

Disbursements.  
(2)

(3)

8658. Suspense—cont.

109. Reserve Bank Suspense—  
Head Quarters—cont.

AB. Transaction between the  
Government of Tamil Nadu  
Railways—

Northern Railway	..	..
Southern Railway	..	..
Eastern Railway	..	..
Central Railway	..	..
Western Railway	..	..
North-eastern Railway	..	..
South-Central Railway	..	..
Integral Coach Factory, Perambur	..	..
Account with Railway Board	..	..
Chittaranjan Locomotive	..	..
South-Eastern Railway	..	..
North-east Frontier Railway	..	..

Total—8658—109—AB. Railway

## Disbursements.

(2)

8658. Suspense Accounts—*cont.*109. Reserve Bank of India—  
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Government of Tamil Nadu  
Defence—Controller of Defence Accounts,  
Allahabad .. .. .Controller of Defence Accounts  
(Funds), Meerut .. .. .Controller of Defence Accounts ..  
Command, Poona ..Controller of Defence Accounts  
Central Command, MeerutController of Defence Accounts  
Western Command, MeerutController of Defence Accounts  
Airforce, Dehra DunController of Defence Accounts  
(Factories), Calcutta .. .. .Controller of Defence Accounts  
(Navy), Bombay ..Controller of Defence Accounts  
(Other Ranges), Madras ..Controller of Defence Accounts  
(Officer), Poona .. .. .Controller of Defence Accounts,  
Patna .. .. .Controller of Defence Accounts  
(S.C.) Madras .. .. .Total - 8658 - 109 - AC. Transaction  
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<i>State.</i>	<i>Disbursements.</i>
(1)	(2)
8658.	Suspense Accounts— <i>cont.</i>
109.	Reserve Bank Suspense—Head Quarters— <i>cont.</i> .. .. .
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	D.A.A. Post and Telegraph, Calcutta .. .. .
	D.A.A., Post and Telegraph, Delhi
	D.A.A., Post and Telegraph, Nagpur .. .. .
	D.A.A. Post and Telegraph, Trivandram .. .. .
	Director of Accounts, Tamil Nadu Postal Circle, Madras ..
	D.A.A. Post and Telegraph, Madras
	Total—8658—109—AD. Post and Telegraph .. .. .
	Total 8658—109—Reserve Bank Suspense— .. .. .
	Grand Total—Major Head 8658. .. .

State.

Disbursements.

(1)

(2)

(3)

## I. 8658. Suspense Accounts--

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department of Economic Affairs  
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Foreign Government. .. ..

(a) Malaysia Pension ... ..

(b) Singapore Pension .. ..

(c) Ceylon Pension .. ..

(d) A.G.C.R. Pension

(e) P.A.O. Pondy .. ..

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(b) Interest on Security .. ..

(c) Pay Roll Savings ... ..

(d) 10 year Annuity .. ..

(e) Income-tax Annuity ... ..

(f) 5 Rs. Interest free Prize Bonds

(g) 100 Rs. Premium Prize Bonds.

(h) Election Deposit .. ..

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(N.B.—(1) The index has been compiled solely for the purpose of reference and no expression used in it should be considered as in any way interpretative directions.

(2) The abbreviation L.R.(s) stands for Local Ruling(s) under the relevant articles.)

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