

(ii) A Naib-Tahsildar is sometimes the Sub-Treasury Officer in permanent charge of a sub-treasury situated at a sub-tahsil.

*Note 1.*—When a tahsil or Sub-tahsil is left without either a tahsildar or Naib-tahsildar the Deputy Commissioner may temporarily place in charge of the sub-treasury the most responsible official available at the station who has received treasury training.

*Note (2).*—For the duties and responsibility of officers under training in the sub-treasury see annexure to this section.

**1.19 Sub-Treasury Officials.**—The Sub-Treasury is divided into two departments, viz. (1) that of the cash, stamps, opium (if any); under the charge of a treasurer known as the Tahsildar and (2) that of the accounts under the charge of a Sub-Treasury Accountant.

### C—INSPECTION OF SUB-TREASURIES

**1.20** No Sub-treasury should be left without detailed inspection for a longer period than 6 months. The Collector should himself inspect each sub-treasury completely at least once a year, and if he is unable to make the second inspection himself, he should direct the District Revenue Officer or some other Assistant Commissioner or Extra Assistant Commissioner (other than the officer-in-charge of the Head Treasury) who may be available, to inspect it for him. The Commissioner of the Division, if he happens to inspect a sub-treasury, should invariably record the results of his inspection in the Tahsil Minute Book, and should forward a copy of the same to the Finance Secretary. When the Collector inspects sub-treasury, he should send a copy of his notes as recorded in the Minute Book to the Finance Secretary for inspection. Collectors or their Assistants should also pay a surprise visit to every sub-treasury once in three months and send a copy of the Inspection Note to the Finance Secretary.

*Note 1.*—In the sub-treasury at the Sub-Divisional Headquarters, the inspection shall be carried out by the S.D.O., instead of Collector. Out of the four surprise visits required to be paid to a sub-treasury each year, one shall be made by the Collector, and the remaining three by the Sub-Divisional Officer or some other officers (other than the officer-in-charge of the sub-treasury).

\**Note 2.*—“The collector or one of his Assistants should inspect seasonal Sub-treasuries once a year.

**1.20.** District Treasury Officers shall pay surprise visits to every sub-treasury within the district, once a year or as more frequently as may be required by the Finance Secretary. The inspection staff and other officers of the

\* Added vide No. 662-6 FRI-66/4751 Dated 5-3-66.

Finance Department, Incharge of the Treasury and Accounts Branch, also undertake inspection of treasuries and sub-treasuries.

Note.—The fact of the inspection may be recorded in the Minute Book prescribed under the rules but the detailed inspection may be issued separately.

1.21. (a) The duty of inspecting sub-treasuries is imposed upon Assistant Superintendent, Treasury, also. Each sub-treasury in a district will be inspected by the Assistant Superintendent, Treasury, of the District Treasury not less than twice a year, the time for inspection being fixed at the discretion of the Treasury Officer which ordinarily should not be before the 11th or after the 20th of a month.

Note.—This rule does not apply to sub-treasuries in the Kangra and Lahaul Spiti Districts which will be inspected by Assistant Superintendent, Treasury, only once a year.

(b) It is left to the discretion of the Treasury Officer or the Finance Secretary to order more frequent inspection and if any inspection discloses an unsatisfactory condition it should be repeated after a short interval. When extra inspection is required by the Treasury Officer an intimation of this shall be sent to the Finance Secretary.

The annotated copy of the inspection note shall be sent by the Sub-Treasury Officer/Assistant Treasury Officer to the Treasury Officer within 30th days of the receipt of the inspection note. The Treasury Officer shall forward it with his comments to the Finance Secretary.

(c) The following procedure shall generally be observed by the Assistant Superintendent, Treasury, during his inspection in addition to any other points which the Assistant Superintendent, Treasury or Treasury Officer considers necessary on account of local circumstances, etc.:—

#### *Treasurer's Department*

(i) *Cash*.—Physical counting of notes of the denomination of Rs 100 and above and notes of lower denominations should be test checked. Currency transactions in the Currency Book should also be verified from the entries shown in the Siah (details for one month to be taken from District Treasury).

(ii) *Stamps*.—Surprise check of Single Lock Balances and physical verification of two items for each category of stamps in Double Lock should be carried out.



(iii) *Opium and valuables*.—These should be checked cent per cent.

(iv) *Double Lock and Single Lock Registers*.—Plus and minus memoranda of stamps showing the figures of monthly receipt as per indents/invoices, etc., and their sale for the entire half-year, to be brought from District Treasury, should be checked with these Registers.

(v) Entries of sale of stamps for two months to be selected by the Treasury Officer should be compared with the Sub-Treasury Accounts Kisamwar Register in order to see that corresponding credits are forthcoming.

(vi) Entries of issued stamps from Double Lock to the Single Lock Registers should be compared for one month.

(vii) Other points, e.g., glaring defects in strong-room building, etc., should be seen in general and brought out in the inspection note.

#### *Accountant's Department*

(viii) Entries of payments shown in P.P.Os should be verified for one month from Pension Payment Registers.

(ix) Cash-Books should be tallied with Subsidiary Registers for one week.

(x) Repayments of Revenue Deposits for one month should be verified with reference to original deposits appearing in the Receipt Register.

(xi) Issue of cheques should be verified with reference to the entries of letters of credit in the Register of Tahsildari Accounts, for one month.

(xii) Payment of R.T.R.s should be verified from the original advices received in the sub-treasury for one month.

(xiii) Other records, e.g., Registers of interest on Government securities, Post Office Payments, Personal Ledger Accounts, etc. etc., should be revised generally.

1.22 Assistant Superintendent, Treasury, will not issue orders to the Sub-Treasury Officer/Assistant Treasury Officer. A copy of the Assistant Superintendent, Treasury inspection

note being given to the Sub-Treasury's Officer/Assistant Treasury Officer, it is for the District Treasury Officer to issue orders upon it, if necessary.

1.23. Assistant Superintendent, Treasury, inspection notes will be recorded not in the book used by officers but in a separate book.

1.23-A There is no objection to the presence of the Divisional Treasurer on the occasion of the monthly verification of balances provided he presents himself on the first day of the month for the purpose, but his presence will not be regarded as detracting from the Deputy Commissioners' responsibility for the correctness of monthly cash balance.

The contracting treasurer may in addition to being present at the monthly verification of treasury and currency balances be given facilities (with the previous consent of the Deputy Commissioner) for surprise verifications not exceeding two verifications in the calendar year in ordinary circumstances. In exceptional circumstances if a treasurer applies confidentially to the Deputy Commissioner giving special reasons why a surprise verification is desirable, efforts should be made to comply with his wishes as far as possible, even though the proposed verification may exceed the limitation prescribed above. It is understood that Treasury Officers will be present throughout these verifications. There is no objection to the verification at any time by the contracting treasurer of balances in the hand of local treasurer or sub-treasurer.

1.24. Sub-treasuries will not ordinarily be inspected by officers of the Audit Department, but in special cases, when Government may consider such an inspection necessary, the Accountant-General will arrange for it.

#### D—TRANSFER OF CHARGE OF SUB-TREASURIES

1.25. When the Sub-Treasury Officer leaves his headquarters for a longer period than one day, the cash should be formally inspected and the key consigned to the most responsible official available, and, after comparison, both officials will sign the day-book, the cash-book and the Assistant treasurer daily balance-sheet. The same formality should take place on the Sub-Treasury Officer's return. Where a Naib-Tahsildar is in charge of a sub-treasury he shall contrive to be as little absent from headquarters as possible and only at times when business is slack.



1.26. Whenever the charge of sub-treasury is transferred, the balance of money, stamps and opium should be formally made over by the relieved to the relieving officer and a certificate in Form S.T.R. 2 submitted for the information of the treasury officer.

Note.—This rule does not apply to cases referred to in rule 1.25 above, as in those cases the Sub-Treasury Officer remains responsible for his charge during his absence from headquarters

#### E—PROCEDURE IN REGARD TO RECEIPT, PAYMENT AND CUSTODY OF MONEY

1.27. The procedure in regard to the receipt, custody and payment of money at district treasuries is generally applicable to sub-treasuries also save that with the exceptions mentioned in rules 4.169 and 4.170 and with certain other exceptions (see exceptions below rule 4.5 *infra*) no bill may be paid at a sub-treasury without being first submitted to, and payment directed by the District Treasury Officer. See also Treasury Rule 16 (ii).

1.28. Government servants of certain departments are authorised to obtain funds from sub-treasuries by means of cheques. Any extension of the system will require the sanction of the District Officer which sanction will be subject to the veto of the Government, if it is of opinion that it will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries or any radical change in the character of these offices, which are collecting depots and not disbursing treasuries.

## ANNEXURE

[See note (2) below rule 1.18]

*Duties and responsibility of officers under training in the Sub-Treasuries*

(1) Officers under training who hold substantive appointment under Government may be given independent charge of sub-treasuries.

(2) The position of an officer under training who does not hold a substantive appointment and who cannot be given independent charge is that while the permanent Sub-Treasury Officer should pass payment orders on the bills presented at the sub-treasury and retain the keys of the double lock strong-room, the officer in training should sign all the registers (except single and double lock registers) and vouchers, etc., and dispose of the correspondence in the sub-treasury office on behalf of and subject to the supervision of the permanent Sub-Treasury Officer, who should be shown in all returns as the officer-in-charge. When an officer is under training, it is understood that he performs such duties of Sub-Treasury Officer as Government permits him to discharge. But in the case of duties which the Sub-Treasury Officer must himself perform it is also understood that the officer under training should act as an understudy to the Sub-Treasury Officer; he should sit by his side and see in detail all the work done by the Sub-Treasury Officer.

(3) If an emergency arises in which both the Tahsildar and the Naib-Tahsildar are unavoidably absent from the Tahsil headquarters, it would be open to the Collector to select the Tahsildar, Naib-Tahsildar under training to perform the duties of Sub-Treasury Officer. Any such case should be reported to the Finance Secretary.

(4) In special cases when the permanent Sub-Treasury Officer is unavoidably absent for a day or two through illness and cannot personally hand over the charge of the Sub-treasury to a successor, the responsibility must remain even during his absence with the permanent Sub-Treasury Officer unless it can be shown that the temporary officer was guilty of negligence or that some irregularity was actually committed under his orders. But each case would have to be decided on its merits.



**CHAPTER II—Payment of revenues or public moneys raised or received by the State Government into the Consolidated Fund, and other public moneys into the Public Account.**

**SECTION I—DEPOSIT OF MONEYS OTHER THAN REVENUES OR PUBLIC MONEYS RAISED OR RECEIVED BY THE GOVERNMENT OF THE STATE INTO THE PUBLIC ACCOUNT.**

(Orders issued under Treasury Rule 8)

2.1. (1) All moneys received by or deposited with a Government servant in his capacity as such, other than revenues or public moneys received by the Government of the State shall be paid into the Public Account of the State.

Moneys relating to the following classes of funds come within the purview of these instructions :—

(a) Pupils' Funds maintained in Educational Institutions.

(b) Security deposits of jail contractots, warders and other members of the staff employed in jails, when received in cash are credited into the treasury as "Revenue Deposits."

(c) Charitable Endowment Funds.

(d) Security deposits made by the borrowers of books from the libraries in the Education Department are deposited in "Personal Deposit Accounts"

(e) Tenants' Welfare Fund of Government Farms of the Department of Agriculture, Haryana.

(2) The following instructions should be carefully observed in dealing with moneys relating to the Pupils' Funds maintained in Educational Institutions :—

All fees realised from the students in the Government Educational Institutions for extra curricular activities, e.g., games, riding, boating, clothing, etc. etc., as also the expenditure therefrom, are to be accounted for under the minor head "Deposits of Educational Institutions" under the major head "Departmental and Judicial Deposits—Civil Deposits" in section "S—Deposits and Advances". Each category of the Educational Institution, viz., Medical, Agriculture, Industries and Education, etc. should be treated as a sub-head under the minor head 'Deposits of Educational Institutions'

in the treasury accounts and the name of each institution should be inserted as a detailed head under the respective sub-head. No reference to the Accountant-General, Haryana, is necessary for the opening of an account in respect of such funds in the treasury. There should be only one deposit account in the name of each institution at the treasury, in which deposits relating to the various students' funds maintained in that institution should be credited in lump sum. The detailed accounts of these institutions under each students' fund separately should be kept by the institution concerned. The withdrawals for incurring expenditure should be made by means of cheques. The accounts of pupils' funds should be audited by the Examiner, Local Fund Accounts, in the same manner as in the case of personal deposits. All Government Educational Institutions should keep the accounts of the pupils' funds in the nearest treasury/sub-treasury in the above manner. (See also notes 1 and 2 below)

*Exception*—The following deposits with Government Educational Institutions are not governed by the instructions mentioned above :—

- (1) Registration and re-registration fee charged from the students for payment to the University.
- (2) Cheques received from the University towards scholarships, etc., for payments to the students.
- (3) Cheques or R.T.Rs. received from the Government of India for payment of scholarship money in the form of cheques to scheduled caste and scheduled tribe students.

Such deposits, if and when received, should be immediately credited into a current account to be opened with a branch of the State Bank of India in the name of head of the institution concerned who will be personally responsible for the proper maintenance of these accounts and for the disbursement of money to the rightful persons without undue delay. These accounts will be subject to audit by the Examiner Local Fund Accounts Haryana.

*Note*—The security deposits/caution money of students should be deposited under a new Personal Ledger Account in addition to the one mentioned in this rule, for each educational institution, as the latter is intended merely to accommodate transactions relating to



fees realized from students on account of the extra-curricular activities, e.g. games, riding etc. and not to security deposits/caution money. The Personal Ledger Account may be opened directly in the name of the Drawing officer of the institution concerned without reference to the Finance Department or to the Accountant-General Haryana, in relaxation of the provision contained in rule 12.17 of Punjab Financial Rules, Volume I. The audit of these accounts will be conducted by the Examiner, Local Fund Accounts, Haryana.

Note 2—In the case of middle, lower middle and primary schools the account should be opened in the names of the respective drawing and disbursing officers of the institutions concerned instead of the heads of such institutions.

## SECTION II—DEPOSITS OF MONEYS WITHDRAWN FROM THE CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT OF THE STATE IN A BANK.

(Orders issued under Treasury Rule 9)

2.2. Accounts sanctioned under Treasury Rule 9 must be opened with an office of the Reserve Bank of India or with a branch of the State Bank of India according to the convenience of the officer opening the account. Where there is no Office of the Reserve Bank of India or branch of the State Bank of India an account may be opened with the Post Office Savings Bank or with the previous approval of the Government with any other Bank.

## SECTION III—PAYMENT OF REVENUES OR PUBLIC MONEYS RAISED OR RECEIVED BY THE STATE GOVERNMENT INTO THE CONSOLIDATED FUND.

(Rules issued under Treasury Rule 10)

### A—RECEIPT OF MONEYS BY GOVERNMENT SERVANTS AND GRANT OF RECEIPTS THEREFOR.

2.3. (a) \*The head of an office receiving money on behalf of the Government must give the payer a receipt in form S.T.R. 3. This standard form shall be issued by all Government officers receiving money on behalf of Government unless any special form is prescribed by departmental regulations to suit the convenience of any particular department or office. \*The receipt shall be signed by the Head of the office or any other officer subordinate to him, whether gazetted or non gazetted who may have been authorised if the circumstances so justify, to sign such receipts. The officer signing the receipt shall satisfy himself at the time of signing the receipt and intialling the counterfoil that the amount has been properly entered in the Cash Book". (See Financial Rules). All receipt books including blank books shall be kept in the personal custody of the Government servant using them.



(b) All moneys so received shall be brought to account at once in the form of Account prescribed therefor by rules issued by competent authority, and no money shall be received except under the rules prescribed for receipt of money.

Note—For the form of receipts in the Public Works Department, see rule 2.6 *infra*

2.4. Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender coin or notes only. Notes of all denominations are universal legal tender irrespective of the circle of their issue and are received by all Government officers in payment of Government dues or in settlement of other transactions.

2.5. At places where the cash business of the treasury is conducted by the Bank, cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government if the cheques have been crossed by the drawer. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and, consequently, final receipts shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if the person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgement of the receipt will be given in the form below :—

“Received cheque No. ———— for Rs. ———— drawn on account of ———— as per challan No. ————.”

*Note 1.*—The Reserve Bank and the State Bank of India reserve to themselves the right to refuse to accept cheques collection of which in their opinion cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

*Note 2.*—In the event of the cheque being dishonoured by the Bank on presentation the fact shall be reported at once to the tenderer with a demand for payment in cash and the dishonoured cheques should be returned to the tenderer on surrendering the preliminary acknowledgement of the receipt of the cheque or any token previously granted but the Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

*Note 3.*—When Government dues, which are payable by certain fixed dates are paid by cheque, the person desiring to make such payments in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving officer at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.



Note 4.—The term "Local Banks" as used in this rule means banks including the Reserve Bank and the State Bank of India located at the station in which a Bank treasury is situated.

Note 5—\*Demand drafts shall not be distinguished from cheques for the purposes of these rules, and provided that a cheque tendered in payment of Government dues is accepted under the provisions of this rule honoured on presentation, payment shall be deemed to have been made.

- (i) if the cheque is handed over to the Government's banker or to a Government officer authorised to receive money on behalf of the Government on the date on which it is handed over ; or
- (ii) if it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put in the post provided that where a cheque is marked as not payable before a certain date the payment shall not be deemed to have been made until the date on which it becomes payable.

Note 6.—The provisions of clause (ii) above apply *mutatis mutandis* to payments made to Government by postal money order or by any other recognised mode of remitting money by post.

2.6. *Public Works Department.*—Receipts of the Public Works Department, in Form S.T.R. 3-A shall be issued only by the Divisional Officers, Sub-Divisional Officers, Zilladars or other Government Servants specially authorised by the Government. Receipt books should be obtained from the head treasury of the district within which their respective headquarters are situated.

1. For the custody and disposal of receipt books see Part I of the Departmental Financial Rules relating to the Public Works Department.

## B—PROCEDURE FOR PAYING MONEY INTO TREASURY

2.7. Any person paying money into a treasury or the Bank on Government account shall present with it a memorandum (chalan) in Form S. T. R. 4 in triplicate \*\*except in the case of Capital and Loan heads, chalans shall be presented in quadruplicate duly filled in ink showing distinctly the nature of payment, the person or Government Officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange such as proper accounts classification of the credit and where necessary its allocation between Governments or departments concerned. Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the †authorised Treasury Official and Treasurer. Receipts for supplies of service postage stamps when such receipts are to be given for cash received from the public or for cheques (other than pre-audit cheques issued by the Accountant General) drawn by an

\*Sub : vide No. 1882—6 FRI—66/8312 Dated 28-4-66.

\*\*Added vide No. 3/1/(1) 81-2 FR. II Dt. 11-8-81

†substituted vide letter No. 6509—6FR 64/1/6429 dt, 9-7-64

officer of the indenting department shall be given in machine numbered Form S.T.R. 3. Such receipts shall always be signed by the Treasury Officer, whatever the amount may be.

Note.—All the challans with which money is tendered at the sub-treasury should be signed by the Sub-Treasury Officer/Assistant Treasury Officer, irrespective of the amount involved in a transaction.

- (1) Printed forms should be supplied by the treasury, which may, with advantage, be bilingual. They should be presented in triplicate; the original copy will be returned to the tenderer duly signed as receipt, the second copy sent to the department concerned and the third retained in the treasury record. \*In case of Capital and Loan heads, Challans shall be presented in quadruplicate at the treasury and the fourth copy will be sent to the Audit Office alongwith the accounts statement.
- (2) Duplicate chalans are not required when remittances are made to a treasury for obtaining Reserve Bank drafts or cash orders, or when such remittances are accompanied by Remittance or Press Books in which the Treasury Officer is required to acknowledge receipt of the remittance.
- (3) When money is paid by a private person into a treasury located in the same place as the departmental officer concerned in the payment, the chalan will before presentation to the treasury be signed by the departmental officer to whose account the money is to be credited. Otherwise the chalan shall be tendered in triplicate one copy of the chalan being forwarded by the treasury to the departmental officer.
- (4) Fees tendered by candidates for examination may be received at the treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.
- (5) In the case of Government Examination, when the fees from the several candidates in a school are remitted into the treasury in a lump sum, a single collective receipt for the whole amount shall be issued.
- (6) When money is paid direct into a sub-treasury on account of a District Board it shall be accompanied by a chalan in quadruplicate, one part of which shall be retained by the officer-in-charge of the sub-treasury, the second part shall be handed as receipt to the person making the payment the third part shall be forwarded to the District Board office through the Treasury Officer, and the fourth part shall be returned to the Tahsil Moharrir of the Board.
- (7) Land Revenue collections paid into a sub-treasury or treasury are accompanied by Dakhilas or chalans in triplicate.
- (8) The fee payable in advance to the Criminal Investigation Bureau at Madhuban, in all Civil cases in which the parties or any of them apply for expert opinion in the matter of deciphering finger impressions and other work of a similar character, may be received at the treasury for credit to the Head "Police".

\*\* (9) All Chalans in respect of deposits on account of over payments whether these relate to the current year or the previous years, should be presented at an treasury in quadruplicate; the original copy being returned to the tenderer, duly signed as a receipt, second copy sent to the department concerned, third copy retained in the treasury record and the fourth copy being attached with the receipt schedule in support of credits appearing therein, the year to which the amount of over-payment relates should invariably be entered in the challans.

\*\*\* (10) In every case of recovery of overpayment made in case a challan shall be presented in triplicate containing full particulars of No. and Date of encashment of the voucher and also the Head of Account under which the amount was drawn. One copy of challan being forwarded by the Treasury to the A.G. in support of credits incorporated in the monthly schedules of receipts of the Department concerned.

\* Added vide No. 3-1(1)-81-2 FR II Dt. 11-8-81.

\*\* Added vide No. 11617-6FR-1-65/2935 Dated 22-2-66

\*\*\* Added vide No. 2889-3FR-79/10577 Dated 19-5-69



C—PROCEDURE AT TREASURIES IN RECEIVING MONEY AND GRANTING RECEIPTS

2.8. The memorandum or chalan with which money is presented shall be handed first to the Accountant (Head Treasury Clerk) or other Government servant who is in-charge of the accounts of the Department concerned, who if it is in order in all respects, will initial it. Next, the person making the payment shall present it with the cash to the Treasurer, who must count and test the money, enter the amount in his own cash-book, and sign the chalan, which will again be taken to the Accountant for entry in his cash-book and for the preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only shall be proper acquittance. If the memorandum is in duplicate the original copy may be made use of, for the receipt given by the treasury.

\*1. All receipts must be written in figures and in words in the original and such other copies of challans in Form STR 4 prescribed in rule 2.7 as are required to be given to the tenders of money and signed in full over the "Cash Received"/"Received payment" stamp. Other copies of the chalans may, however, be initialled against the amount already indicated therein over the cash received/received payment stamps."

2. Receipts for sums below Rs. 1000 do not require the Treasury Officer's signature and are signed by the Treasurer and the Accountant. As regards receipts for sums received by transfer in account, which do not require the signature of the Treasurer, the Treasury Officer shall, by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 1000. Receipts of Rs. 1000 and over must invariably be signed by the Treasury Officer.

3. The Public Works, and other Departments, send a remittance book with their payments to the treasury, and in it the treasury receipt should be given. The usual memorandum (or chalan) is required, in addition to the remittance book, for use in the treasury.

4. When chalans in duplicate are tendered with cash, the Accountant may initial both, and receiving both back signed from the Treasurer may complete his signature on the

\*Substituted vide No. 1583—2FR—72/23368 Dt. 4-7-72.

original copy and return it as a receipt to the person who makes the payment, first obtaining, in the case of sums of Rs. 1000 and upwards, the signature of the Treasury Officer.

\*5. Omitted.

6. No. Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account, was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases in which, by existing rules, duplicates have to be prepared and tendered with originals.

Note.—Treasury Officers shall remember that ignorance of the proper classification would not justify them in declining to receive money presented to them for credit to Government. If they entertain any doubt respecting the correct classification of any item, the best course will be for them to show it distinctly and with sufficient information (under the head unclassified suspense, if necessary), to indicate its precise nature in the Cash-book and Cash Account.

2.9 The Government may by general or special order permit revenue collected at outlying stations to be remitted to treasuries or sub-treasuries by means of money orders. The money order commission in such cases should be charged to contingencies of the department concerned.

The following are the special orders issued by the Government in this behalf :—

- (1) In the case of Government Institutions situated at places which are not the headquarters of treasuries or sub-treasuries, the Director of Public Instruction may authorise the Heads of Institutions to remit all fees, etc. by money order to the nearest treasury or sub-treasury for credit to the Government account.
- (2) In the case of Agricultural Farms situated beyond a radius of 8 kms. from a treasury or sub-treasury the Director of Agriculture is authorised to permit the remittance of money by money orders to the nearest treasury or sub-treasury.
- (3) In the case of outlying courts situated at places which are not the headquarters of treasuries or

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\*Omitted vide No. 2/1/(2) 82-2-FR II Dt. 2-7-82



- sub-treasuries, the Presiding Officers have been authorised to remit Government money by money order to the nearest treasury or sub-treasury for credit to the Government account.
- (4) In the case of the Forest Department, the forest revenue collected at outlying stations may be remitted to treasuries by means of money orders.
  - (5) In cases where expenditure on account of travelling allowance, etc., of a Government servant deputed from an outlying station to credit Government money into a treasury or sub-treasury exceeds the charge on account of money order commission on the same amount of money, heads of departments are authorised to permit remittance of such money by money order to the nearest treasury or sub-treasury and to charge the commission to contingencies. Necessary particulars and full classification of the Government money so remitted shall be recorded on the money order coupons by Departmental Officers.
  - (6) In the case of Fisheries Section of the Haryana Animal Husbandry Department, Assistant Warden of Fisheries have been authorised to remit their collections made at outlying stations by means of Money orders to the nearest treasury or sub-treasury for credit to the Public Account of the State.

Notes.—(1) The remitter of a money order will fill in the necessary entries in ink, on a money order form (which will be supplied gratis by the post office), adding his signature at the foot.

(2) Necessary particulars and full classification shall be recorded on the money order coupons.

(3) On the "acknowledgement" portion of the form shall be entered the designation and address of the collecting officers of the department to which the remitter belongs and the amount of the order.

(4) All money orders shall be addressed to the officer-in-charge of the nearest treasury or sub-treasury by designation (not name) for credit to the Government account.

(5) All the entries made in the form must be legible and may be in English or in current language of the district. The form may be filled up either by the remitter himself or by some one on his behalf.

(6) In cases in which Government money is remitted by money order the following procedure shall be adopted at the receiving treasury or sub-treasury—

Payment on account of money orders will not be made in cash; the transactions shall be adjusted by book transfer on receipt, in the prescribed form, signed by the postmaster for the total value of the money orders payable to the treasury or sub-treasury on each day. The acknowledgement with the coupons of the money orders shall then be forwarded by the treasury or sub-treasury to the collecting officers of the department concerned and also on advice of all the remittances received by money order on each day, on which such transactions may occur. In such cases no duplicate chalan is tendered at the treasury but the money received from the post office is credited without any chalan.

D—SPECIAL INSTRUCTIONS FOR PARTICULAR DEPARTMENTS OR PARTICULAR CLASSES OF RECEIPTS.

(1) PUBLIC WORKS DEPARTMENT

*General*

2.10 Public Works Officer, who has frequently to make remittances, shall keep a book (Form S.T.R. 6) in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury. At the end of the month, a consolidated receipt for the whole of the remittances made during the period should be prepared by the officer and sent with the remittance book to the Treasury Officer who, after verifying the entries by comparison with the schedule of receipt, will sign the book and the receipt and return them to that officer.

(1) The consolidated receipt will be signed by the Treasury Officer, however, small its amount may be.

(2) There shall be only one Remittance Book in a Division for each treasury, which shall remain with the Executive Engineer in charge of the Division. All money remitted by Public Works Sub-Divisional Officers to a treasury or sub-treasury shall be accompanied by chalans in duplicate, one copy being returned to the tenderer, duly signed as a receipt, and the other retained in the treasury for record. The Executive Engineer on receipt of the receipted chalan, with the Sub-Divisional Officer's Cash-book in support of the payments made into the treasury or sub-treasury, shall enter the amount in his Remittance Book and forward it to the Treasury Officer with the original chalans. The Treasury Officer will retain the chalans and return the Remittance Book with consolidated receipt for the amount paid into the treasury during the month both by the Executive Engineer and the officers under his control.

(3) As it is necessary that Executive Engineers shall know, as soon as possible, what payments have been made into treasuries by Civil Officers on account of the Public Works Department, each Executive Engineer in the district shall be furnished with a memorandum of the monthly receipts in the treasury on his account belonging to his division. The memorandum shall give the following particulars : (a) date of payment into the treasury; (b) by whom paid, i.e., whether by the Deputy Commissioner or Tahsildar ; or any other officer; (c) nature of item ; (d) name of person from whom recovered ; (e) authority under which recovered ; and (f) the amount.



(4) For receipts on account of recoveries of rents of buildings see rule 4.18. These recoveries shall be credited in the manner laid down in the rules issued by the Comptroller and the Auditor-General of India.

(5) Moneys received by officers of the department shall be paid as soon as possible into the nearest treasury for credit as Public Works Remittances.

If a Divisional Officer or Sub-Divisional Officer makes use of cash receipts temporarily for current expenditure, under the provisions of Treasury Rule 7 (2) (c), he, must, before the end of the month, send to the Treasury Officer a cheque for the amount thus utilised, drawn and endorsed in the manner laid down in rule 2.11 below.

Note.—This rule does not apply to receipts realised by short payment on bills or other vouchers.

2.11. If a Public Works Officer sends a cheque as a remittance to the treasury, the cheque shall be drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Public Works Department".

2.12. Remittances made to the Bank of cheques paid in as Public Works Receipts shall be entered in the remittance book but in the place for the treasury receipt should be entered "By Bank Cheque" and the book need not be sent the with remittance, provided that the cheques are always endorsed as prescribed in the preceding rule.

*Fees for water-rate (collection paid at Sub-Treasuries)*

2.13. In their arz-irsals, Lambardars show the gross amounts due to Government, but they present at the sub-treasury only the net amount together with a receipt for the fees claimable. The Sub-Treasury Officer shall give a receipt in full for the gross amount which will be credited to the Public Works Department (Irrigation Branch) and charge the amount of the fees, as paid to that Department supporting the entry in the daily Siaha by the Lambardari receipt.

The Lambardari receipts shall be passed on by the Treasury Officers to the Executive Engineers concerned who shall check them to see that the amounts paid to the Lambardars are not in excess of those due to them and also detail them in the register maintained for the purpose. At the close of the month a consolidated receipt shall be prepared by the Executive Engineer and forwarded to the Deputy Commissioner concerned. The Deputy Commissioner shall transmit

these consolidated receipts to the Accountant-General in support of the debit in the treasury account.

(2) FOREST DEPARTMENT

2.14. A Treasury Officer shall receive Forest Revenue—

- (1) when paid in by a Forest Officer ;
- (2) when the chalan is countersigned by a Forest Officer ; or
- (3) when the Treasury Officer is specially authorized to receive it. In such cases a copy of the chalan shall be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

1. Earnest money deposits tendered by contractors purchasers of forest product should be paid by them direct into a treasury or sub-treasury, where they will be credited to Revenue Deposits and not as Forest Remittances, Refunds of these deposits will be regulated by rules governing Deposits.

2.15. (a) Remittances by Forest Officer may be in cash or partly in cash and partly by cheque, or wholly by a cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

(b) If a Forest Officer makes use of his cash receipts temporarily for current expenditure under the provisions of Treasury Rule 7(2) he must before the end of the month, send to the Treasury Officer a cheque for the amount thus utilised drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Forest Departments".

2.16. A consolidated receipt in 'Form T.A. 12' for the Forest Remittances received and credited during the month (*vide* Article 58 of Account Code, Volume II) shall be furnished by the Treasury Officer on the 1st of the ensuing month to each of the officers dealing with the treasury.

A simple schedule of Forest Remittances showing separately the cash received into the treasury from each Forest Officer and acknowledged in the consolidated treasury receipt will be prepared every month for submission to the Accountant-General.



## (3) LAND REVENUE

2.16-A. Five per cent commission allowed to Lambardars on the collection of Land Revenue is received directly and retained by Lambardars without passing through treasury accounts.

## (4) SUBSCRIPTION TO PROVIDENT AND OTHER FUNDS

2.17. Subscriptions to a Service Provident Fund of the Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay-bills of the Government servant concerned.

The subscriber himself is responsible for seeing that proper deduction is made from his pay-bills, though, for his convenience, it has been provided in rule 4.19 that the responsibility for making necessary deductions regularly and correctly devolves upon the drawers of the bills.

2.18. (1) Subscription to the Funds specified below may be received at a treasury only under special instructions of the authorities of the Fund received through the Accountant-General :—

- (a) Indian Civil Service Family Pension Rules ;
- (b) Superior Services (India) Family Pension Fund Rules ;
- (c) General Family Pension Fund.

(2) In the case of subscribers drawing their pay or pensions from the Government the subscriptions are recoverable from their pay or pension bills, except that in the case of the General Family Pension Fund, such subscriptions may, at the option of the subscriber, be paid in cash either direct to the authorities of the Fund concerned or at a treasury.

## E—PROCEDURE AT TREASURY

## (1) General

2.19. At places where the cash business of the treasury is conducted by the Bank, the memorandum (chalan) must except when otherwise provided, be first presented at the

treasury. The Treasury Officer will have it encased with an order to the Bank to receive the money and to grant a receipt.

*Exception-#1.* In the case of Printing and Stationery Department, the challans in respect of credits to Government accounts will be presented at the Reserve Bank direct and not through the Treasury Officer.

*Exception-2.* In the case of Industries Deptt. the challan in respect of credit to Govt. account on account of repayment of loans under the State Aid to Industries Act, 1935 will be presented to the State Bank of India direct on the basis of the order passed by the District Industries officer/Assistant District Industries officer on the chalan and not through the Treasury Officer.

*Exception-#3.* In the case of Food and Supplies Department the Chalans in respect of credits relating to foodgrain bills to Government accounts will be presented at the Reserve Bank direct by the department or the clearing agents appointed by the Government and not throughout the Treasury Officer."

#### (2) Revenue Receipts

"2.20.\*\*\* Any one who has to pay any money on account of Govt. will present a chalan in form S T R. 4 in triplicate (which, if necessary, will be prepared in the Treasury). The officer entrusted with the duty of examining the chalans will, after examination, write on all the three copies the word "Correct". He will then affix his initials on the chalans with the date, specify the head of account, and return all the three copies to the payer who will proceed with them to the Bank. There the money will be received and credit to the proper head of account and an acknowledgement granted the payer in the original chalan. The other two copies of the chalan having been retained by the Bank will be forwarded to the Treasury officer with the daily account. The Treasury officer will forward the duplicate copy to the Department concerned and retain the triplicate copy in his office. Chalans are only valid for such time not exceeding ten days, as may be fixed by the Collector if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Treasury Officer.

\* Inserted vide No. 916-MW (1)-69/10891 Dt. 30-4-69

\*\* Added vide No. 2008-4FG II-70/15173 Dt. 1-6-70.

\*\*\* Substituted vide No. 1763-2FR-72/21768 Dt. 7-7-72

Deleted vide No. 8314-2FR-74/38314 Dt. 12-8-75.



\**Exception 1*—Money payable by a private person tendered with a challan in triplicate signed by a departmental officer under the provisions of note (3) below rule 2.7 may be received direct at the bank without the intervention of the Treasury officer.

\**Exception 2*—The amount of tax under the Punjab Urban Immovable Property Tax Act, 1940 or under the Punjab General Sales Tax Act, 1948 or under the Punjab Entertainment Tax (Cinematograph Shows) Act, 1954, may be paid by the Assessee or the proprietor of a Cinema direct into the bank accompanied by a chalan in form "I" appended to the Punjab Urban Property Tax Rules 1941, or in Form S. T. XI-A appended to the Punjab General Sales Tax Rules 1948 or in form P. E. T. 4 appended to the Punjab Entertainment Tax (Cinematograph Shows) Rules, 1954, as the case may be one part of the chalan shall be handed to the person, making the payment as a receipt and duplicate with the original shall be forwarded to the Treasury officer concerned who shall retain the duplicate and transmit the original to the assessing authority.

Note. 1 :—This rule also applies to receipt in respect of Local Funds deposits.

Note. 2 :—All intending tenderers in other States should remit the earnest money deposit direct to the Departmental officers concerned by means of Bank Drafts drawn on Scheduled Bank of India. The Departmental Officer should credit the proceed of the draft so received immediately in to the Treasury/Bank under the Head "Revenue Deposits".

2.21. Cheques on local banks will be accepted in payment of Government dues or in settlement of other transactions in accordance with rule 2.5. The preliminary acknowledgement for the receipt of the cheques will be in the form below :—

Received cheque No. \_\_\_\_\_ for Rupees \_\_\_\_\_  
drawn on \_\_\_\_\_ Bank on account of \_\_\_\_\_  
as per chalan No. \_\_\_\_\_.

There will be a daily clearance of cheques accepted and the transactions will be included in the daily account submitted to the treasury after the cheques have been cleared. If a cheque is dishonoured by the Bank concerned on presentation, the fact will be reported at once to the payer with a demand for payment in cash.

### (3) Receipts of Departmental Officers

2.22 Moneys received by officers of the departments named below will be received at the Bank without the intervention of the Treasury Officer in accordance with the special

rules specified against each :--Rules

Forest	.. 2.14 to 2.16
Public Works	.. 2.10 to 2.13

Forms shall be supplied to the Bank by the treasury.

Any monthly comparison of receipts between the Departmental and Treasury Officers will be certified by the Treasury Officer under rule 2.24 below.

**2.23.** In the case of departments other than those mentioned in the preceding rule, moneys received by Departmental Officers shall be forwarded by them daily to the Bank direct with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. Duplicate copy of the chalan will, as directed in rule 2.20, be retained by the Bank and forwarded with the accounts of the day to the treasury, and the original returned, receipted, to the Departmental Officer for recording in his office.

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

#### (4) *Advices and certificates*

**2.24.** The advices of receipts which, according to any rule, have to be sent to Departmental Officers, or departments, and consolidated receipts or certificates of receipts required by any rule to be given to any Departmental Officer or department should be prepared in the treasury, and not in the Bank, as the point to be advised or certified is not that the money has been received at the Bank, but that the receipt has entered the treasury accounts.

#### (5) *Treasury returns*

**2.25.** All treasury returns, with the exception of those the Bank is instructed to furnish under express orders of the Accountant-General, shall be prepared in the treasury and not in the Bank.

### F. PROCEDURE AT SUB-TREASURIES

**2.26.** The procedure in regard to the receipt of money at District Treasuries is generally applicable to sub-treasuries also.



## CHAPTER III—Custody of Government Moneys in Government Offices and at the treasuries

(Orders issued under Treasury Rule 11)

### SECTION I. CASH IN DEPARTMENTAL CHESTS

#### A—GENERAL

3.1. Government money in the custody of a department or office (other than a treasury for which see rule 3.10 et seq) should, as a rule, be kept in strong treasure chests, and secured by two locks of different patterns. In the absence of any precise orders from Government, the head of the office, in charge of the chest, shall make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite. All the keys of the same lock must, except where the procedure prescribed in the note to this paragraph is adopted, be kept in the same person's custody, and, as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. The chest shall never be opened unless both the custodians of the keys are present. When there is a police guard, the officer-in-charge of such guard shall hold the custody of one set of keys and he must always be present when the chest is opened and until it is again locked, whenever a cashier is attached to an office, the keys of one of the locks of the treasure chest shall necessarily remain in his possession.

Note.—The duplicate keys of cash chests shall be placed, under the seal of the officer in-charge, in the custody of the Treasury Officer. A duplicate key register shall be maintained, and once a year, in the month of April, the keys must be sent for, examined, and returned under fresh seal, to the Treasury Officer, a note being made in the register that they have been found correct.

3.2. No department may require that funds pertaining to it may be kept apart from the general treasury balance vide Treasury Rule 7 (1) or be received for safe custody and kept out of account or be received at all except under the ordinary rules.

1. For the deposit in the Treasury of (i) cash chests of departments and (ii) bullion, jewellery and other valuables (such as promissory notes, security deposits, duplicate keys, title deeds, etc.) coming into the hands of a Government servant in his official capacity, see Financial Rules.

3.3. The handling of cash (including the encashment of cheques and bills) shall be entrusted to a responsible



clerk, who should be required to give adequate security (See rule 3.5 below) The employment of peons to fetch or carry moneys should be discouraged. When it is absolutely necessary to employ Class IV Government servants for this purpose men of some length of service and proved trustworthiness should only be selected, and in all cases, when the amount to be handled is large, one or more guards should be sent to accompany the messenger.

1. Cashiers may be appointed whenever, in the opinion of the Government, the cash transactions of an office division, or sub-division are sufficiently extensive to require it.

2. On the case of Public Works Department one cashier may make the cash payments of two or more sub-divisions, or throughout the whole of a division, wherever such an arrangement is found to be practicable.

Note.—A Government servant who handles Government money should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity, money which does not belong to Government (See rule 3.4 below). When under any special sanction a Government servant deals with both Government and non-Government money, the Government money should be kept in a cash-box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government account.

3.4. Where a Government servant receives from non-Government sources sums of money for disbursement as for example, amounts representing awards from a Relief Fund or estates of deceased soldiers, though the money is not subject to the ordinary rules governing the custody etc., of State funds, such Government servant is personally responsible for its custody and disbursement, and he must not entrust the work of disbursement entirely to a subordinate member of his office staff.

#### B—SECURITY DEPOSITS

3.5. Cashiers storekeepers, sub-storekeepers, clerks, temporary subordinates and other classes of establishment entrusted with the receipt and custody of cash or store or who are required to handle money, may be required to furnish security, the amount being regulated with reference to the amount of cash which is in the hands of the individuals from time to time or according to the circumstances and local conditions in each case, under the sanction, in the case of the Public Works Department, of the Chief Engineer or a Superintending Engineer, and, in the case of other Civil Departments, of the head of the department concerned. The amount of security shall not, in any case, be less than 10 per cent of the maximum amount of cash that is likely to be in the hands of such Government servants, except that in the case of the Public Works Department staff the provisions of paragraph 1.152 of the Punjab Public Works Department Code, 2nd Edition, will apply.



3.6. (a) The security shall be taken either in cash or in one of the recognised forms of interest-bearing securities mentioned in clause (b) below or \*in fidelity policies, involving the payments of a small monthly premium, when the security is taken in cash the authorities mentioned in rule 3.5 above shall determine whether the amount shall be paid in a lump sum or in instalments or by deduction from pay.

Note.—Government servants holding substantive appointments need not furnish any security when they officiate in appointments in which security is generally taken and which do not extend beyond six months. Security should, however, be taken from clerks and other subordinates who do not hold substantive appointments under Government when they are appointed to officiate in posts in which security is generally taken.

(b) The recognised forms of interest-bearing securities and the rules to which they are subject, are given below :—

- |  |   |
|--|---|
| (i) Government securities other than Post Office 5-Year Cash Certificates  | Under the rules in Chapter VIII of the Government Securities Manual   |
| ** (ii) Municipal Debentures, Port Trust Bond or Bonds and or Debentures issued by the State Financial Corporation |   |
| (iii) Post Office Cash Certificates of various categories  | Under the rules for cash Certificates and Savings Bank Account issued by the Post Office  |
| (iv) Post Office Savings Bank Pass Books   | The depositor should be required to get the receipts made out in the name of the pledgee  |
| (v) Deposit receipts of any Bank of repute   | If the deposit be for more than twelve months the receipts should be forwarded to the treasury of the District concerned for custody otherwise they should be retained by the head of the Office. The depositor should receive the interest, when due, direct from the Bank, on a letter from the pledgee authorising the Bank to pay it. |

\*corrected vide No. 12684-6FRI-64/13047 Dt. 19-12-64

\*\*Sub vide No. 1847-6FR I-65/3073 Dt. 26-3-65

- |   |   |  |
|---|---|--|
| (vi) National Saving Certificate  | } | Under the rules for National Savings Certificates issued by the Post Office.   |
| (vii) Promissory Notes and Stock Certificates of the Central Government or the State Government |   |  |
| (viii) Treasury Saving Deposit Certificates to be accepted at the Central Value                 |   |  |
| *(ix) 12-year National Defence Certificate".  | } | Under Rule 19 of the Post Office Savings Certificate Rules 1960 as amended by the Ministry of Finance Government of India Notification No. GSR 1355, dated the 30th October, 1961 and GSR 1458 dated 1st November, 1962. |

Note (1).—Government papers tendered as securities should be taken at their market value at the time of deposit subject to the following conditions :—

- (1) The amount of Government paper taken shall be such that its market value at the time of acceptance is not less than the amount for which security is required.
- (2) When owing to depreciation in the market value of Government paper, its market value is less than the amount of security required by more than Rs. 100, further security shall be taken to cover the difference.
- (3) When, owing to appreciation in the market value of Government paper, its market value exceeds the amount of the security required by more than Rs 100 and the depositor asks that part of the Government paper may be returned to him to cover this difference, the request shall be granted, so far as this is possible.

Note (2).—(b) For the purposes of item (v) under this clause, the authority demanding the security shall decide whether the Bank concerned is a reputable firm engaged in regular banking business.

(c) Security deposits whether made in cash or in one of the forms of security referred to in clause (b) above should be covered by an agreement in Form S.T.R. 7 or S.T.R. 7A as the case may be, setting forth the conditions under which the security is held and may be ultimately refunded or appropriated.

Note (3)—The existing Stereo I.B. Forms 75 and 78 in force in the I.B. should continue to be used for cashiers and temporary section officers, and the period regarding retention of security deposit of the Government servants quitting service, transferred etc. should continue in the case of the I.B. to be "six months" instead of three months".

**3.7. Security deposits lodged in the Post Office Savings Bank should be hypothecated to the head of the**



office. The Bank Pass Books should remain in the custody of the Government employee to whom the deposits are pledged.

All the Pass Books should be sent to the Post Officer as soon as possible after the 25th June, each year in order that the necessary entries on account of interest may be made in them.

3.8. Cash deposits may be converted at the cost of the depositor, into one or more of the forms of interest-bearing securities, provided—

- (i) that the depositor has expressly desired this in writing, and
- (ii) that the acceptance of the new form of security is permissible under the rules as well as under the terms of the agreement or bond.

Cash which has actually been received or recovered may be converted, even though the full amount of the deposit which is being paid in instalments has not yet been realised.

3.9. Without the special orders of competent authority, no security deposit should be repaid or retransferred to the depositor, or otherwise disposed of, except in accordance with the terms of his agreement or bond.

The depositor's acknowledgement should be obtained in all cases of security returned. When an interest-bearing security is returned or retransferred, the acknowledgement should set forth the full particulars of the security.

## SECTION II—CASH BALANCE IN STATE TREASURIES

### A—TREASURY BALANCE

3.10. The money held in a treasury is usually divided into to parts, viz :—

- (1) the treasury balance which forms part of the Consolidated fund, the Contingency fund, and the Public Account of the State.
- (2) The currency chest balance, which consists partly of currency and Bank notes which are treated as not in circulation and partly of coin (rupees) and one rupee notes which form a portion of the reserve held against the issue of notes in accordance with the provisions of the Reserve Bank of India Act, 1934.

Rules 3.11 to 3.20 apply to the Treasury Balance of the State and rule 3.21 to Currency Chest Balance.

Note.—Money held in a small coin depot, where such a deposit is located at a treasury, is kept entirely separate from the treasury and currency chest balances. The procedure for the custody and verification of balances in these depots is regulated by the rules issued by the Union Government in that behalf.

## B—THE TREASURER

3.11. (a) The Treasurer is responsible for the handling of the money at a treasury. It is the duty of the Collector to see that the Treasurer furnishes sufficient security to protect Government against loss due to his negligence or fraud.

(b) The Treasurer's security bond shall be drawn in one or the other of the following forms:—

- (i) If Government promissory notes or Post Office National Savings Certificates exclusively are pledged as security, in Form S.T.R. 8.
- (ii) If landed or immovable property alone is pledged as security, in Form S.T.R. 9.
- (iii) If security taken consists partly of Government paper and partly of immovable property in both Forms S.T.R. 8 and S.T.R. 9.

A form of deed for mortgage (Form S. T. R. 10) accompanies Form 9 for use in connection therewith.

(c) The promissory notes or Post Office National Savings Certificates lodged as security may be retained permanently or until it is certain that there is no necessity for keeping it any longer.

3.12. To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, shroffs and potedars or other subordinate officials who handle coin in treasuries must on arrival for the day's work give up to the Treasurer or a responsible subordinate to whom the Treasurer may delegate the duty, all coin carried with them at the time. This coin should be restored when the men are leaving office at the close of the day's work.

## C—TREASURY STRONG-ROOM

3.13. The following rules shall regulate the security of



strong-rooms :—

- (a) Without the special permission of the Government, no place should be used as a strong-room unless it is first certified to be secured and fit for use as such by an officer of the Public Works Department not under the rank of an Executive Engineer.

In certifying the suitability of the room, the inspecting officer may prescribe any necessary conditions as to the manner of storing the coin, or treasure such that it should not be piled on trestles, but must be kept in boxes ; or that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room. The Inspecting Officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

- (b) Existing strong-rooms should be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer, or an Upper Subordinate holding Sub-Divisional charge, deputed by the Executive Engineer for the purpose.

Note 1.—If, in any district, the treasury building is under the control of the District Board, the District Engineer may be asked to undertake the annual inspections.

Note 2.—The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

- (c) Save in the case of Simla District where no treasury guard is provided, the District Superintendent of Police should record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastening, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not forming part of the building or fixtures with the officer in-charge of the treasury.

- (d) A copy of the inspecting officer's certificate and of the District Superintendent's order should be hung in a conspicuous place within the strong-room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.

- (e) The doors and windows of the strong-room must remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and shutting of the strong-room.

As an exception to this rule, the opening of shutters may be permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that coin or valuables remain securely packed under lock and key.

#### D—STORING OF TREASURE

3.14. The following are authorised methods of storing coins and notes in strong-rooms :—

*Coin.*—Coin should be made up in bags of uniform size (each containing Rs. 100, Rs. 500, Rs. 1,000 or Rs. 2,000 as is estimated to be most convenient for local conditions, but one of these sizes must be selected and adhered to). A slip in Form S.T.R. 13 showing the description and take of the contents and signed by the person who has counted and examined them should be placed in each bag. The bags should then be tied up with string.

*Note.*—Notes should be made up in bundles of 100 each for each denomination, any balance of less than 100 forming a separate bundle. Each bundle should then be stitched with a label in Form S.T.R. 14 at the top showing the denomination and number of the notes and signed by the person by whom they have been counted and examined.

3.15. Coin may be stored in either of the following ways :—

- (1) In bags of uniform contents placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which must be opened before access is obtained to the contents. One of the keys should remain in charge of the Treasurer, the other in that of the officer-in-charge ; or
- (2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, skylight, ventilator, or other aperture in the walls of the strong-room is so closed as to prevent the insertion of any rod or instrument within the room.



- (3) Coin may also be stored temporarily, in boxes prepared for remittance in the manner prescribed in rule 5.27.

3.16. All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from the injury by damp, insects, etc. They should be kept in bundles of not more than 100 notes each, each bundle containing notes of one denomination only.

\*3.17. The bulk of the treasury balance remain under double locks, one key being held by the Treasury Officer and the other by the Treasurer.

The Treasurer hold in his separate custody a sum sufficient for the convenient transaction of Government business.

The sum so held should be seen and roughly verified by the Treasury Officer every day. Money, stamps and opium in the sole custody of the Treasurer should be placed for safe custody each night in the vaults under double locks.

Note.—The rules for the custody of duplicate keys of treasury strong-rooms and chest are given in Chapter III of the Financial Rules.

3.18 The following rules must be carefully observed in receiving money into or giving it out from double locks :—

- (1) In receiving coin into double locks, the Treasury Officer should cause the contents of each bag to be emptied into the scales, weighted and poured into another bag, which should be tied up in his presence with the slip in Form S. T. R. 7 and with the slip in Form S.T.R. 13 placed inside it. The bags thus tested should then be counted into the chest,
- (2) In receiving notes into double locks, the Treasury Officer should count the notes in each bundle and satisfy himself that the notes are all of the alleged value, i.e., that a note of lower denomination has not been included in a bundle for a higher denomination, and sign the label in Form S.T.R. 14 on the top as a token of this verification. The bundles thus tested should then be counted into the chest.

In the case of fresh notes of the denominations of Rs. 10 and Rs. 5 received in a remittance from the currency office, the detailed check may be confined

to one bundle in every ten taken at random.

- (3) Notes may be given out of double locks by counting the number of bundles.
- (4) Silver coin may be given out of double locks by counting the number of bags only.
- (5) Every amount passed into or passed out of double locks and currency chest should be registered in Form S.T.R. 15 (Treasurer's Daily Balance Sheet) at the time by the Officer-in-charge with his own hand, and a memorandum should be kept in each chest showing its contents.

Note—In order to denote the transactions of the Currency chest separate to those of double lock referred to in sub-rule (5) of rule 3.18 the word 'C' should be written in red ink in the remarks column of Form S.T.R. 15.

- (6) The lines in Form S.T.R. 15 should be printed wide apart so as to admit of two or three entries against each in the rare cases which the same kind of money is taken out more than once the same day.
- (7) Money arriving from a distance too late in the day for examination may be kept in sealed bags under double locks but only until the next working day, the fact being recorded in the Register of valuables prescribed in the Financial Rules.

3.19. As an alternative arrangement a separate register in Form S.T.R. 16 may be maintained, for recording in detail the transactions in connection with the issues from and deposit into double locks, where this is desired by the officer-in-charge of any individual treasury, and he is satisfied that such transactions are numerous and that a separate record is convenient and desirable. Each transaction in this register shall be initialled at the time by the Treasury Officer and the Treasurer by the corresponding entries in the Treasurer's Daily Balance-sheet may be made by the Treasurer. The Treasury Officer's register shall be kept in the strong-room and at the end of each day the Treasury Officer shall carefully check (and attest by his initials) the double lock entries in the Treasurer's Daily Balance-sheet by comparison with those in his own book.

3.20. For the monthly verification of the cash balance see rules 1.8 and 1.9.

3.21. For the rules governing the safe custody and verification of the currency chest balances and the maintenance of their accounts, see Chapter VIII.



**CHAPTER IV.—Withdrawal of money from the  
Consolidated Fund, Contingency Fund  
and Public Account**

**SECTION I.—PROCEDURE FOR DRAWING  
MONEY FROM TREASURIES**

*(Rules issued under Treasury Rule 16)*

**A—GENERAL INSTRUCTIONS**

*(i) Introductory*

4.1. Money may be drawn from treasuries in two ways, namely, (i) by bills or as they are termed in the treasury "vouchers" and (ii) by cheques.

*(ii) Government employees authorised to draw money  
by bills*

4.2. Except as provided in this rule and in rules 4.3, 4.4 and 4.24 below, Government employees shown as disbursing officers in column 3 of the table in part II of Appendix "D" to the Punjab Budget Manual may draw money by bills on account of charges falling under the minor heads, sub-heads, etc., named against them in column 2 *ibid.*

To avoid abnormal delay in payment in any Public Works sub-division the Government may in consultation with the Accountant-General authorise the pay, travelling allowance and contingent bills of that sub-division to be drawn by the Sub-Divisional Officer, on his own responsibility instead of the Divisional Officer.

*(iii) Payments to persons not in Government service.*

4.3. When a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(a) the submission of the claim by the head of the department, or other responsible Government employee under whose immediate order the service was done, or the equivalent was given for which payment is demanded;

(b) failing the above, in cases when it may be necessary to pay the amount of bill drawn by

a person not in the Government service and also when the authority of the head of the department or responsible officer is insufficient, an order from the Accountant-General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed;

- (c) and in any event, if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.
- (d) in all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant-General.

\*The Treasury Officer shall furnish to the Commissioner of Income Tax concerned quarterly statements of individual payment of Rs. 250/- and above made by him to non-officials either on behalf of the Government or any local authority on account of fees, commission, bonus and remuneration of any kind, indicating the names and addresses of the payees together with the amounts paid. The monetary limit in case of payments to contractors, etc. shall, however, be Rs. 1,000/- for each payment.

*Note.*—(2) Payments due to contractors may be made to financing banks instead of direct to contractors: Provided that the Department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document like the power-of-attorney or transfer deed conferring authority on the Bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government in this behalf, before settlement of the account of claim by payment to the Bank. While the receipt given by the Bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their Bankers.

\*\*In cases where the contractors/supplier channel the goods through bank or documents necessary for taking over to the Bank against cash payment, the Banker's receipt for the amounts received by them will be treated as valid payees receipt.

*Note.*—(3) The identification by the Treasurers should not be accepted in any case.

\*\*\*4.4. (1) Save as hereinafter provided and subject to any general or special orders of the Government, bills for grants-in-aid, contributions etc., shall be presented in form S.T.R. 52. Bills for expenditure sanctioned by the

\*Subs. vide No. 2926—FRI—64/497 Dated 16-1-64.

\*\*Added vide No. 3731—FD-III—60/4740 Dated 16-5-64. This will have retrospective effect from 1st January, 1963.

\*\*\*Subs. vide No. 2525—2FR II—76/40114, Dated 15/28-12-76.



Government shall be drawn by the departmental officer(s) nominated by the Government in this behalf and bills for the expenditure sanctioned by a subordinate authority under the powers delegated to it, shall be drawn by the drawing officer of its office. The orders sanctioning expenditure must be quoted in the bills in each case and their attested copies should also be attached therewith. The drawing officer shall make arrangements for payment, which must be made by bank draft(s) where possible.

(2) Compensation to Government employees for accidental losses etc., due to the effect of floods, cyclones, earthquakes or otherwise may be drawn in ordinary pay bill form, and bills so drawn may be paid at the treasury on the authority of the sanction noted in the bills.

(3) Scholarships and stipends, other than those payable under the various scholarship schemes sanctioned by the Government, shall not be disbursed at the treasury except under the authority of the Accountant General. Such expenditure when sanctioned by subordinate authorities under the powers delegated to them, may, however, be disbursed by the treasury officer without specific authority of the Accountant General.

(4) Bills for the Government's investments, in a company, corporation or similar autonomous organisation sanctioned by the Government, shall be drawn by the departmental officers nominated by the Government in this behalf. Bills for such investments sanctioned by a subordinate authority under the powers delegated to it shall be drawn by the drawing officer of its office. The amount will be drawn by presentation of simple receipt in a form similar to S.T.R. 52 duly supported by an attested copy of the sanction, which should also be quoted in the bill. The drawing officer shall make arrangement for payment of the money drawn to the body concerned and where possible it must be made by bank draft(s).

*Note.*—(1) Bills for educational scholarships, stipends etc. shall be presented in form S.T.R. 53 or in such other form as may be prescribed by the authority competent to sanction such payments after consultation with the Accountant General. In the case of payments to institutions under private management, such bills shall be prepared and signed by the authorities of the institutions concerned and sent to such Government officer as may be nominated in this behalf by the sanctioning authority. Such officer shall countersign the bills, present them at the treasury and draw the amounts thereof for arranging payment to the institution concerned through bank draft(s), where possible. The orders sanctioning the payment which should clearly state that the amount will be drawn by the departmental officer nominated therein, must be quoted on the bills in each case.



If any conditions are attached to the payment of scholarships or stipends, the bills must bear the certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

*Note.*—(2) The provisions of note (1) are not applicable to the various scholarship schemes of the Government. The amounts of scholarships awarded to students under these schemes are drawn by presentation of bills by the departments in accordance with the rules governing the schemes and the bank drafts obtained in favour of the Heads of Institutions sent to them for making payment to the students concerned.

(iv) *Instructions regarding presentation of bills at treasury.*

4.5. Any person having a claim against Government will present his voucher duly receipted and stamped at the treasury. Unless specially provided for, no bills may be paid at a sub-treasury without being first submitted to, and payment directed by, the Treasury Officer.

1. Where sub-treasuries have been permitted to cash certain classes of bills without reference to the Treasury Officer (see exceptions below), the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the treasury also.

2. When a drawing Officer at the headquarters wishes to have the pay of his subordinate to be disbursed at sub-treasury or to make other service payments at a sub-treasury he may obtain from the District Treasury a cash order in form A & T 185 or a tahsildari letter of credit in form A & T 203 according as the payment is to be made in one or more instalments. The issue of cash orders between places at which there are offices of the Bank has been discontinued and the Bank issues a demand draft in lieu of the cash order. Cash orders and tahsildari letters of credit lapse on 31st March or on the last working day of the third month after the month of issue whichever date is earlier; the charges they represent being cancelled and adjusted (see Financial Rules).

If payment is subsequently claimed, the claimant should forward the lapsed cash order or letter of credit as the case may be to the Treasury Officer who will arrange for the payment, a note being made against the entry concerned in the treasury records so as to prevent a second repayment (See also S.T.R. 4.136.)

*Note.*—The bills on account of pay of subordinates required to be disbursed at a Sub-Treasury should be drawn on a separate bill and not included in the main pay bill in which the pay of the staff stationed at Headquarters is drawn.



*Exception 1.*—The following classes of payment may be made direct from sub-treasuries generally :—

- (1) Discount on the sale of stamps.
- (2) Pensions in cases in which the pension payment orders or descriptive rolls have been transferred by the Treasury Officer for payment at the sub-treasury.
- (3) Payments to the following Departments under Subsidiary Treasury Rules quoted against them—
  - (a) Forest Department (Rules 4.75 to 4.78).
  - (b) Public Works Department (Rules 4.82 and 4.89).
  - (c) Municipalities.
- (4) Service postage stamps may be issued direct from sub-treasuries on the presentation of the bills.
- (5) Repayment of Revenue Deposits received direct at sub-treasuries under the orders of the tahsildar and Civil and Criminal courts deposits of courts situated within the tahsil.
- (6) Payment of Commission to authorised agents under the various agency systems relating to Small Savings Schemes.
- (7) Payments of General Provident Fund balances authorised by the Accountant-General, Haryana.
- (8) Compensatory and T.A. bills of members of the Haryana Vidhan Sabha (M.L.A.).

*Exception 2.*—All types of Government payments may be made direct at the Sub-treasuries, where whole-time Assistant Treasury Officers have been posted.

*Note (1).*—Vouchers passed by the District Treasury Officer for payment at a sub-treasury may be incorporated in the accounts of the District Treasury under the signature of the Accountant; all other vouchers should be incorporated under the signature of the Treasury officer.

*Note (2).*—Subject to the provisions of other rules in this or in any other Handbook regarding the currency of specific classes of vouchers and cheques, the pay order given by a Treasury Officer on a voucher passed for payment at a sub-treasury remains current for one month only.

*Note (3).*—Refunds of income-tax can be paid at a sub-treasury without the previous authorisation of Treasury Officer concerned. As a precaution against fraud, Income tax Officers are required to send specimen of their signatures to the sub-treasury officers concerned. They are also required to issue advice notes to the Treasury and Sub-Treasury Officers in advance without which no refund orders will be honoured. Sub-Treasury Officers must satisfy themselves that the person claiming the payment is the person duly authorised to receive it and is properly identified.

*Note (4).*—A check register for the payment of pay, T. A. bills, etc., of gazetted officers may be maintained at each sub-treasury taken over by Finance Department. Payments made to Gazetted Officers at such sub-treasuries need not be incorporated in the check register maintained at the District Treasury.

(v) *Treasuries of which the business is conducted by the Bank.*

4.6. At places where Government treasury business is conducted by the Bank all payments, with certain exceptions, are made at the Bank, Telegraphic transfer, Reserve Bank Government drafts and Reserve Bank Drafts and cheques are presented direct at the treasury. Cheques issued on the Bank at outstations in final payment of General Provident Fund Deposit of a subscriber should always be sent to the Treasury Officer concerned for delivery to the payee after proper identification.

*Note.*—The detailed procedure in making payments, followed by treasuries banking with the bank is contained in Rules 4.156 to 4.165.

(vi) *General Instructions regarding Preparation and form of Vouchers.*

4.7. (1) The following general instructions regarding the preparation and form of vouchers should also be observed :—

- (a) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstances, a vernacular voucher is unavoidably necessary a bilingual form should be used.
- (b) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring Government employee stating the amount, the name of the payee, and the nature of the payment.

\*Provided that it shall not be necessary to endorse an abstract in English in the case of bills of the Central Government prepared in Hindi, which are presented at the Haryana State treasuries if international numerals are used therein.

- (c) \*\*All vouchers must be filled in and signed in ink, entries and signatures with ball point pens are also permissible provided the same are clear and legible. The amount of each

\*Provided.—Added vide No. 823 -2-F.R.-74/12543 dated 15-4-74.

\*\*Sub. Vide No. 3/1(1)-78-2FRII dated 23-8-78.



voucher should be written in words as well as in figures. In case there are no paise the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolations as in the following examples :—

- (i) Rupees Twenty-five and five paise as Rs. 25.05 (not Rs. 25.5);
  - (ii) Rupees twenty-five and fifty paise as Rs. 25.50 (not Rs. 25.5) ;
  - (iii) Rupees fifty-five and eighty-three paise as Rs. 55.83.
  - (iv) Fifty paise as Rs. 0.50.
  - (v) Rupees twenty-five as Rupees twenty-five only.
- (d) All corrections and alterations in the total of a voucher should be attested by full signature with date of the person signing the receipt as many times as such corrections or alterations are made; any corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No documents bearing an erasure can be accepted and payment of such voucher should be refused by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by the Treasury Officers on the Bank should be attested by their full signatures.
- (e) The complete accounts classification as shown in the statement of appropriation communicated to him should be entered in the voucher by the drawing officer, that is to say, the major and minor heads, sub-heads( if any) and the primary unit of appropriation, as also the secondary unit, if any, is prescribed, against which the amount of the bill is to be debited. If two primary or secondary units are included in the same bill the amount under each unit should be indicated. This should be done on all bills, including those for "Pay of Officers" and "Pay of Establishment". This classification should also show whether the expenditure is voted or charged. Care should be taken not to include 'allowances and Honoraria' (other than those drawn with pay) in the same bills as those for 'Pay of Officers, or 'Pay of Establishment'.

- (f) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items required different action from him, such as entry in different registers. This order does not apply to the allowances of a gazetted Government employee, or of an establishment as in such cases the whole of his allowance, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to the Revenue of the State.
- (g) Unless the Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

*Note.*—(1) The head of an office may authorise any gazetted Government employee serving under him to sign a bill, voucher or order for him, communicating his name and specimen signatures to the treasury. This will not, however, relieve the Head of the office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

*Note.*—(2) In the Public Works Department, Irrigation and Buildings and Roads Branches, credit notes may be signed by Superintendents of Circle Offices, Divisional Head Clerks and Sectional Officers in the absence from Headquarters of the Superintending Engineer, Executive Engineer, or Sub-Divisional Officer. This will not, however, relieve the Superintending Engineer and Sub-Divisional Officer in any way of the responsibility for the accuracy of the credit notes.

*\*Note.*—(3) In the case of subordinate Civil and Sessions Courts, District and Sessions Judges and Senior Subordinate Judges are authorised to delegate the powers of signing pay/T.A./Contingent bills and operating sheriff petty Accounts on their behalf during the period of their absence on account of vacation, leave or tour, to subordinate Judges at the Head Quarter or Duty Magistrates, who are under the control of District Magistrates. This will not, however, relieve them in any way of their responsibility for the accuracy of the pay/T.A./Contingent bills and Sheriff Petty Accounts signed on their behalf or for the disposal of any money received in payment.

- (h) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.



- (j) The authority under which deduction are made in a bill should be quoted.
- (k) Dates of payment should when possible be noted by the payees in their acknowledgements in sub-vouchers acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.
- (l) When the drawing officer requires payment to be made, through some other person, he must specifically endorse an order to pay to that specified person. The position in regard to endorsements on a bill is that (a) one endorsement in favour of another party is admissible, that (b) the party to whom the bill is payable can endorse to his banker or to a messenger \*\*or an agent for collection only and that (c) the banker can in turn endorse to a messenger for collection only. Thus, in all, three endorsements are admissible provided that of the three one is to the payee's banker and one is to a messenger \*\*or an agent for collection only. (See also rule 4.157 infra).

**\*\*Explanation.**—Banker includes a Post Office Savings Bank and an 'agent' means any Bank, including Post Office Savings Bank acting as a collecting agency for and on behalf of the payee's banker.

- (m) In cases in which the endorsement on a bill is authorised, incomplete, or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.
- (n) When payment is desired wholly or partly in Reserve Bank Government Draft, a formal application for such drafts should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

- (o) Where it is permitted by Government by general or special orders that either the whole or a part of the amount of a bill should be remitted to a person or persons by Postal Money Order, the Treasury Officer will pass the bill for the net amount and credit the deduction representing the amount to be remitted by money order by transfer credit to the post office and issue a certificate to this effect that the amount of money order has been credited to post office by contra credit.

*Note.*—The procedure contemplated in this clause has been prescribed in the Education and Police Departments as indicated in Notes 1 and 2 below rule 4.152.

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

(2) When the drawing officer desires to draw money through a messenger, who is an employee of the office, he should invariably record a separate and clear authority, in the following manner to receive payment on his behalf on the body of the bill :—

Pay to \_\_\_\_\_(designation)  
whose specimen signature below is hereby attested.

Signature of messenger

Signature of drawing officer.

*Note.*—(1) The above endorsement should not be combined with other endorsements on the bills as for example "Received payment" or "Received contents", usually recorded by the drawing officers at the end of the bill. In other words, the drawing officers discharge should be quite separate from the authority to receive payment on their behalf.

\**Note.*—(2) In the case of banking treasuries and sub treasuries the authority in the name of a messenger should be recorded only after the bill has been passed by the T.O./A.T.O. and entered in the Bill register.

#### (vii) *Stamping of Bills or Vouchers*

**4.8.** Receipts for all sums exceeding Rs. 20 must be stamped unless they are exempt from stamp duty under the rules issued under the Stamp Act.

\**Note.*—(2) Added *vide* No. 13114-6 FRI-64/426 dated 15-1-65.



The following are some of the exemptions :—

- (1) (a) Receipts given by, or on behalf of Government,
- (b) Receipts on cheques.
- (c) Receipts for interest on Government securities.
- (d) Receipts for withdrawals from Government Savings Banks.
- (e) Receipts on Postal Money Orders.
- (f) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, cranage, haulage, wharfage, demurrage, etc.
- (g) Receipts for any payment of money without consideration, such as receipts for grants-in-aid bills, and for fees paid to Barristers-at-law.

\**Note.*—Receipts for fees paid to Advocates thus on prefinger or instructing Govt. Solicitor or Advocate need not be stamped.

- (h) Receipts given by an opium cultivator or his representative or by a lambardar or khattadar for money paid to him by Government as an advance for the cultivation of opium.
- (i) Receipts for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).
- (j) Receipts given by or on behalf of any society registered under the Co-operative Societies Act or by any officer or member of any such society and relating to the business of the society.
- (k) Receipts given for refund of fines ordered by a court of law.

*Note.*—(1) Cash memoranda which do not contain an acknowledgment receipt of money from persons named therein are not receipts within the meaning of Section 2(23) of the Indian Stamp Act (II of 1899). Further the mere writing of the purchasers name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgment to the purchase that the money has been paid. Cash memorandum will not therefore, be regarded as sub-vouchers in Audit unless they contain an acknowledgment of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Rs 20). \*\*Or in cases where this is not practicable, they are stamped paid and initialled by the Drawing and Disbursing Officer.

\*\*\**Note 2.*—The limit of Rs 20, upto which a receipt is not required to be stamped, shall be applied to the net amount payable on a bill and not the gross, claim preferred therein."

\*No. 13413-6FR/63/1872 of 2-3-64.

\*\*2537-FR-70/21074 of 15-7-70.

\*\*\*Sub. vide 4113-6-FRI-64/4989 Dt. 23-5-64.