



सत्यमेव जयते

**GOVERNMENT OF GUJARAT**

**THE  
GUJARAT  
TREASURY RULES, 2000**



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## PREFACE TO THE FIRST EDITION

On Gujarat becoming a separate State. The Bombay Treasury Rules, 1960 framed by The Governor of Bombay, in pursuance of Article 283 of the Constitution were adopted for application in the State of Gujarat, with effect from 1<sup>st</sup> May, 1960 Updating and amending these rule in view of various developments have been in the Corridenation of Government for a long time.

2. This text is the revised version incorporating the orders issued subsequent to 1<sup>st</sup> May, 1960.
3. These rules deal primarily with the procedure which should be generally followed by the Treasuries as also by the offices and agencies of The Reserve Bank of India conducting the cash business of Government and by other Government offices, in dealing with Treasuries and the Bank. As regards receipt, custody and disbursement of monies in the offices other than Treasuries and the Banks these rules lay down the essential principles and safeguards to be followed by all.
4. All those who will be using these rules are requested to bring to the notice of the Finance Department any error, omission or inaccuracy in these Rules for appropriate corrections.
5. The help and cooperation extended by The Accountant General, Gujarat State and various officers of State Government are gratefully acknowledged.
6. These rules have been published in the "Government Gazette" under Government Notification No. (GN 36) TJR-1087-815-Z 487 (2000) dated 9-11-2000 They embody the orders of Government issued upto 30<sup>th</sup> September, 2000.

(K. V. BHANUJAN),  
Additional Chief Secretary to the  
Government of Gujarat,  
finance Department.

Gandhinagar.

The 9<sup>th</sup> November, 2000.

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## FINANCE DEPARTMENT

## Notification

Sachivalaya, Gandhinagar, Dated the 9th November, 2000.

No. (GN-36) TJR-1097-815-487 (2000)-Z.—In exercise of the powers conferred by clause (2) of Article 283 of the Constitution of India, the Governor of Gujarat is pleased to make the following rules, namely :—

## CHAPTER - 1 - INTRODUCTORY

## Short Title, Extent and Commencement.

1. (1) These rules may be called the Gujarat Treasury Rules, 2000.
- (2) They extend to the whole of the State of Gujarat.
- (3) These rules shall come in to force from the date of their publication in the *Official Gazette*.

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

Definitions:

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

(1) "Accountant General" means the head of an Office of accounts and audit or of accounts, who keeps the accounts of the Government of Gujarat state and, when used in relation to a Treasury, the head of an office of accounts to whom the accounts of the treasury are rendered.

(2) "Audit Officer" means any officer subordinate to or under the Superintendence of the Comptroller and Auditor General of India, who exercises audit functions.

(3) (a) "The Bank" means the Reserve Bank of India or any office or agency of the Reserve Bank of India and includes any branch of the state Bank of India, or its subsidiaries or any other nationalised bank acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (No. II of 1934).

(b) "Reserve Bank" means the Reserve Bank of India.

(4) "Bill" means a statement of claims against the government containing specification of the nature and amount of the claim either in gross or by items, and includes such a statement presented in the form of a simple receipt.

(5) "Collector" means the head of a district and includes any other officer for the time being authorised to discharge the duties of a Collector for the purpose of these rules.

(6) "Comptroller and Auditor General" means the Comptroller and Auditor General of India.

(7) "Competent Authority" means the Government of Gujarat State or any other authority to whom the relevant powers may be delegated by the Government.

(8) "Constitution" means the Constitution of India, 1950.

(9) "consolidated Fund of the State" means the Consolidated Fund of the State maintained under the provisions of article 266 (1) and (2) of the constitution.

(10) "Contingent charges or Contingencies" means and includes all incidental and other expenses which are incurred for the management of an office as an officer or for the technical working of a department other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure e.g. "work", "stores", "tools" and "Plant" etc., etc.

(11) "Contingency Fund" means the Contingency Fund of Gujarat State maintained under the provisions of Article 267(2) of the Constitution of India.

(12) "Director" means the Director of Accounts and Treasuries, Gujarat state or any other officer for the time being authorised to discharge the duties of or on behalf of the Director.

(13) "District" means the area described as a district under section 7 of the Bombay Land Revenue code, 1879.

(14) "Disbursing Officer" means the Treasury Officer or Pay and Accounts Officer, Gandhinagar in the case of payment of the pay and allowances to the Members of Legislative Assembly and the Head of Offices or any other subordinate Gazetted Officers under such Head of the office in case of gazetted/non-gazetted Government servant, who is charged with the responsibility of disbursing pay and allowances of the respective government servants.

**Note:** Disbursing Officer in case of pensioners will be Treasury Officer or any other authority specifically authorised in this behalf.

(15) "Drawing Officer" means an officer who is authorised to draw money from Government account either by bills or cheques or by both.

(16) "Government" means Government of Gujarat.

(17) "Government Account" means the account relating to the Consolidated Fund, Contingency Fund or the Public Account of the Government.

(18) "Grants-in-aid, contributions" etc. include such classes of expenditure as grants to local bodies, religious, charitable or educational institutions, stipends, scholarships, contributions to public exhibitions and fairs, expenditure from the discretionary grants placed at the disposals of head of departments, Commissioners, etc., and compensations to government servants for accidental losses and subsidies etc.

(19) "Local Fund" denotes:—

(i) revenue administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally, or to specific matter such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the encashment of leave, pension or similar rules.



(ii) The revenues of anybody which may be specially notified by Government as such.

(20) "Pay and Accounts Officer" means head of the Pay and Accounts Office, charged with the responsibility of conducting the audit of certain specified preferred by Government Offices claims against the State Government] before making the payment thereof, and rendering the compiled accounts thereof to the Accountant General.

(21) "Public Account" means the account of the Gujarat State, other than the account relating to the Consolidated Fund of the State and the Contingency Fund of the State into which all transactions relating to debt (i.e. other than those of the Consolidated Fund) Deposits, and Remittances are entered.

(22) "Revenue Advances" means and includes Tagavi Advances, Advances under Land Improvement Acts, and any other Advances which the Revenue Officers are authorised or directed to sanction under the provisions of any law or under special order of the Government.

(23) "Treasury" means the treasury established at the headquarters of a district and includes a sub-treasury/Pay and Account office unless the context otherwise requires.

(24) "Bank Treasury" means a treasury the cash business of which is conducted by the bank and a "Non-Bank treasury means a treasury other than a bank treasury.

(25) "Treasury Officer" means the officer entrusted with the treasury functions and includes Sub-Treasury Officer and Pay and Accounts Officer or any other Officer who is specially authorised by Government to exercise such functions.

(26) "Voucher" means a bill or cheque receipted and stamped 'Paid'.

(27) Removal of Doubts.—Where a doubt arises as to the interpretation of any provisions of these rules, the matter shall be referred to the finance department for decision.

## CHAPTER - 2 - TREASURY WORKING

### LOCATION OF MONEYS STANDING IN THE GOVERNMENT ACCOUNT :

3. Subject to the provisions of Rule 25, moneys standing in the Government Account must either be held in a treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund on the books of the bank on behalf of the Government.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement in Appendix - I made with the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act II of 1934), as amended from time to time.

4. The Executive instructions regarding provision of funds at treasuries and also regarding maintenance of the currency chest, shall be in Appendix II to these rules.

5. All state treasuries shall follow the orders and instructions of the Union Government being the authority concerned in all matters relating to coinage and currency as specified in Appendix III to these rules.

6. The instructions specified in Appendix IV shall be followed with respect to transfer of money standing in Government Account and other remittances through Government.

7. The instructions specified in Appendix V shall be followed with respect to the safe custody and use of 'Cypher Code' and the 'treasury Agencies' 'Private check signal book' issued by the Reserve Bank.

8. Orders and instructions relating to the matter with which the Reserve Bank is directly concerned will be amended only in consultation with the Reserve Bank.

General System of control over District Treasuries.

9. (1) There shall be a treasury in each of the district specified in Appendix VI to these rules. If moneys standing in the Government account are, in any district so specified, not deposited in the Bank, the treasury of the district shall be divided into two sections, the Account Section and the Cash Section.

The Account Section shall be responsible for maintenance of the accounts of the treasury transactions in the manner prescribed by the Government and the Cash section for the custody, receipts, issue and remittance of cash and stamps.

Subject as hereinafter provided under this Chapter, the general procedure of and the conduct of business in a district treasury shall be regulated by the provisions contained in these rules.

(2) The immediate executive control of a treasury shall remain with a Treasury Officer subordinate to the Director. The Director shall be responsible for the proper observance of the procedure prescribed by or under these rules and for punctual submission of all returns required from the treasury by the Government, the Comptroller and Auditor General, the Accountant General and the Bank.

(3) When a new Treasury officer/Sub-Treasury officer is appointed to a district treasury/sub-treasury, he shall at once report his appointment to the Accountant General and shall certify to the Accountant general, the amount of the cash balance, stamps, stores etc., if any, which he has taken over. The certificate shall be submitted in Form G. T. R. 1, after the method of verification specified in rule 55, 60 and 61 has been applied. A copy of the certificate shall be submitted to the Director.

(4) The duty of verifying and certifying the monthly cash balance, if any, in the treasury and of submitting monthly accounts of such balance in such form and after such verification as the comptroller and Auditor General may require shall be undertaken personally by the treasury officer on the first working day of every month.

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

SUB-TREASURIES.

10. There shall be a sub-treasury in the head quarters of each Taluka and also at any other place or places as may be specified by the Government in Appendix VI. The sub-treasuries' officer working under the control of the Treasury Officer shall be incharge of a sub-treasury.

The daily accounts of receipts and payments of money at a sub-treasury must be included in the accounts of the district treasury.

OTHER COLLECTING AND DISBURSING OFFICERS :

11. The Pay and accounts Officer, may, subject to such conditions and limitations, if any, as the Government may think fit to impose, perform all or any prescribed part of the duties of a Treasury Officer in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the Account of Government.

## INTER-GOVERNMENT TRANSACTIONS:

12. Receipts and disbursements in the State on behalf of the Union Government shall be adjusted, as far as practicable, directly against the balance of the Union Government held by the Bank, but where such transactions occurring in non-bank treasuries are temporarily taken into account against the balance of the account of Government, the Accountant General, will, on receipt of intimation from the treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Section of the Reserve Bank against the balance of the Union Government held by the Bank. The intimations to be given shall be in accordance with the provisions of the Account Code Vol.II

13. (1) The treasury officer may, subject to any general or specific direction of the Government in this behalf, receive or authorise the Bank to receive moneys tendered on behalf of another State and may if so required by the Accountant General, make or authorise payment of any claim against another State. The necessary credits and debits in respect of such receipts and payments against the balance of the State concerned shall be made by the Accountant General through the Central Accounts Section of Reserve Bank of India, but until such adjustments are made, the credits and debits shall be entered in the appropriate section of the State Account.

(2) Money paid or received in the office of the Accountant General on behalf of another State and book entries made in the office of the Accountant General affecting the accounts of another State shall likewise be adjusted by the Accountant General through the Central Accounts section of the Reserve Bank of India against the balance of State concerned.

## RECEIPTS AND DISBURSEMENT OF THE GOVERNMENT IN OTHER COUNTRIES:

14. Moneys received in other countries on account of the revenues of Gujarat State may be paid into and funds required for disbursements of or on behalf of the State in such countries may be withdrawn from the balances of the Union Government in those countries in accordance with such procedure as may be prescribed by union Government in consultation with the Comptroller and Auditor General of India. These transactions may be adjusted from the balances of the Gujarat State in accordance with such directions as may be given in this behalf by the comptroller and Auditor General of India with approval of the President of India.

## GENERAL ORGANISATION:

### MANAGEMENT:

15. (1) subject to any general or special orders of the Government, the ultimate responsibility for the proper management and working of a treasury shall rest with Government.

(2) Each treasury, the cash business of which is not conducted by the bank, is divided into two branches, viz. Accounts Branch and Cash Branch. The former will be under the charge of the Assistant Treasury Officer or Accountant helped by Deputy Accountants, Sub-Accountants and Junior Clerks. The later is in charge of Treasurer assisted by shroff clerks, Treasuries, the cash business of which is conducted by the Bank, have no treasurer and shroff clerks but in all such treasuries the transactions pertaining to stamps and cash boxes and valuables are entrusted to a Deputy Accountant/Sub-Accountant in charge of stamp section or a stamp clerk.

(3) The two branches must be so located as to work quite independently of each other during the day. The arrangements should be such that each person having business to do with the treasury must first approach the Accounts Branch and then go to the cash branch. He will not be permitted access to any person working in either branch without the permission of the Treasury Officer, except persons working on counters.

(4) It is desirable to provide counters in both the Branches so that persons coming to the treasury can conduct their business across such counters. Thus, bills will be received or delivered at the counters in the Accounts Branch, and cash will be paid at the counters in the Cash Branch.

(5) In Sub-Treasuries, it may not be possible to have two separate branches as in treasuries, because the number of clerks is very small, but the distinction shall be observed as far as it is possible in practice.

**Note:** A list of sub-treasuries in the different districts is given in Appendix-VI

16. Instructions regarding the organisation of the treasuries and sub-treasuries and control and inspection thereof shall be as contained in Appendix-VII.

### TREASURY ACCOUNTS:

17. The maintenance of initial accounts and rendering them to the audit office shall be in accordance with executive instructions in this behalf as contained in Appendix-VIII

### DEPOSIT OF CASH AND VALUABLES OF OTHER DEPARTMENTS:

18. No Department shall require that funds pertaining to it be kept apart from the General treasury balance or be received for safe custody and kept out of account or be received at all except under these rules. The cash chests or any valuable property, jewellery, etc shall be lodged in the treasury for safe custody in accordance with Appendix-IX. Such deposits will be received at the express direction of the Treasury Officer and the fact shall be reported to the Accountant General as well as to the Director for information. A register shall be kept in the treasury in which the receipt and return of the chest or box should be duly acknowledged. The key or keys should not be kept in the treasury, nor shall the amount of such chests or boxes be brought into the accounts of the treasury.

The Accountant General may report to Government any case in which the permission appears to have been given improperly by the Treasury Officer.

### NOTICES:

19. Notices shall be pasted conspicuously in the Office showing the hour at which the treasury closes for receipts and payments of money (in the case of non-bank treasury) and for public business, that is, receipts and issues of chalans and bills.

20. (1) All treasuries in the State will be kept open to the public as follows :

		Working days except Saturdays.	Working Saturdays.	The 18th and the last working day of the month
1.	All Banking treasuries	From 10.45 a.m. to 2.00 p.m.	From 10.45 a.m. to 12.30 p.m.	From 10.45 a.m. to 12.30 p.m.
2.	All Non-Banking Treasuries.	From 10.45 a.m. to 2.30 p.m.	From 10.45 a.m. to 2.30 p.m.	From 10.45 a.m. to 12.30 p.m.

**NOTE:** On the 18th of each month or on the previous day if 18th happens to be a holiday, the District Treasury may be closed for public business at 12.30 p.m. to enable the first list of payments due to the Accountant General being closed and despatched before evening on the due date. A similar procedure may also be followed on the last working day of the month.

(2) No particular dates have been prescribed for payment of pensions. The Director should fix the dates looking to the convenience of the pensioners and the requirements of smooth working of treasuries.

(3) Notice boards, specifying the hours for the transactions of business at the treasury and the date on which the treasury will be closed on account of public holidays during each quarter should be pasted up conspicuously at each district and sub-treasury in local language.

(4) If any law requires that the treasury be kept open till a named hour on any day, the account cannot of course be closed till after that time, but should then be closed and agreed in the usual manner before the office is closed for the day.

(5) In the event of an emergency or an occasion entailing mobilization, the Collector upon receipt of an intimation, from a Station Commander of the Indian Army, for arranging any treasury/sub-treasury to be kept open on specified dates, shall cause such treasury/sub-treasury to be kept open upto a period of four consecutive days for transacting military official business only, irrespective of holidays, or where the treasury work is done by the bank, to request the Agent to keep the Branch open for transacting military official business. In either case, he will inform the Secretary in Finance Department and the Accountant General of the action taken. A copy of his written request to the Collector to keep any treasury/sub-treasury open, shall also be forwarded to the Government in the Finance Department by the Station Commander.

21. (1) As far as possible, the working in the district treasury shall be in accordance with the 'Scheme of Model Treasury' specified in Appendix X.

(2) The working of the sub-treasury shall be on the same lines as the district treasury. The sub-treasury officer shall follow instructions specified in Appendix X to these rules in case of minor departure.

### MISCELLANEOUS :

22. A Collector, may, in circumstances of urgency, by an order in writing, authorise and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case, the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it to the Government in Finance Department and to the Director and the Treasury Officer will at once report the payment to the Accountant General.

**NOTE:** The need for exercising the special power under this rule, should not arise at all in normal conditions. The power should be used only in genuine cases of urgency e.g. floods, earthquake and the like and withdrawals of money under this rule should, exclude all personal claims of Government servants.

23. Nothing in these rules shall have effect so as to impede or prejudice the exercise by Comptroller and Auditor General of India of the power vested in him by the Constitution to make rules or to give directions regulating the submission to the Indian Audit Department of Accounts kept in treasuries or in departmental offices accompanied by such vouchers for their support as the Comptroller and Auditor General may require for purpose of audit or for the purpose of keeping the accounts of which he is responsible.

24. Nothing contained in or in the application of these rules shall have effect so as to impose upon the Bank in connection with the business of Government any responsibility not imposed upon the Bank by the terms of its agreement referred to in rule 3.

## CHAPTER-3

## RECEIPT OF GOVERNMENT MONEYS AND PAYMENT OF SUCH MONEYS INTO GOVERNMENT ACCOUNT

## PAYMENT OF REVENUES OF GUJARAT STATE INTO GOVERNMENT ACCOUNT

25. (1) All moneys received by or tendered to Government Officers on account of the revenue of the Gujarat State, as far as possible, shall be paid in full within two next working days into Treasury or Bank and shall be included in the Treasury Accounts. Moneys received as aforesaid shall not save as otherwise provided in these rules, be appropriated to meet departmental expenditure, nor otherwise kept apart from the Government Account. No department of Government may require that any moneys received by it on account of the revenues of the State be kept out of the Government Account.

Note : Heads of Departments may, by specific orders extend the time limit for crediting the moneys into treasury or into Bank up to seven working days of receipt of such moneys, if circumstances in which moneys received by the officials under them in their official capacity are such that it is not practical to observe the time limit of two working days.

Exception : The provisions relating to time limit in this rule shall not apply to remittances by Talaties which will continue to be governed by the directions in the Revenue Accounts Manual.

(2) Notwithstanding anything contained in sub-rule (1) direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases, namely :-

(i) in the case of moneys received on account of the service of summons, diet money of witnesses and similar purposes, in Civil, Revenue and Criminal cases;

(ii) in cases of deposits received at a Civil Court and utilised by the Court to meet claims for the refund of such deposits;

(iii) in the case of fees received by Government servants appointed as Notaries Public Under Act XXVI of 1881, and utilised to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public;

(iv) in the case of Road and Building Department to permit the use under departmental regulations of cash receipts temporarily for current works expenditure, or in very exceptional cases, for disbursement of pay and travelling allowance charges, where this course has been authorised by the Accountant General with a view to prevent any abnormal delay in payment;

(v) in the case of cash found on the person of prisoners at the time of their admission to Jail, and used for the re-payment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release;

(vi) in cases of cash receipts of Forest Department used for meeting immediate local expenditure;

(vii) in the case of moneys received by the commissioner of Workmen's Compensation, Gujarat Ahmedabad :

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawals from the Government accounts.

26. Moneys received by a Government Officer whether in an official or other capacity which do not relate to or form part of the revenues of the Government, shall not be included in the consolidated fund of the State and a Government Officer is not required to pay into the consolidated fund of the state any such moneys. The safe custody of such moneys and accounting of the transactions pertaining thereto shall be regulated in the

manner prescribed in the Gujarat Financial Rules, 1971, or orders of Government in that behalf. If any question arises whether moneys are, or, are not moneys relating to or forming part of the revenues of the State, the question will be referred to Government for decision.

27. A person may tender money in payment of dues to Government either—

(a) to the concerned Departmental officer—

(i) by cheque or drafts drawn on any local branch of a Scheduled Bank, postal order or money order or in such other forms as may be prescribed by Government; or

(ii) in cash upto an amount not exceeding Rs. 1000/- in each case or such higher amounts as the Departmental Officer is authorised to receive; or,

(b) at the treasury or the Bank".

28. The following rules shall be observed by Departmental Officers who are required to receive and handle cash;

(i) Every officer receiving money on behalf of the Government should maintain a cash book in Form G.T.R.2.

(ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.

**Note :** In Motor vehicles Department where the "Registerex cash Register" machine is being used, the third print of receipt i.e. Audit Roll should be pasted in the Cashier's Cash book at the end of the day and the same should be signed by responsible officer. However, an entry regarding the days' receipts should be made in the cash book and attested on the basis of the collection indicated in the audit roll, indicating the numbers of the rolls. The procedure of tallying the "Summary Register" totals with the entries in the Cash Book should also be followed.

(iii) The cash book should be closed regularly and completely checked. The head of the office should verify the totalling of cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct.

(iv) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect mentioning therein the balance both in words and figures. In the case of outstations, he or any other Gazetted Officer name by him will count the cash balance whenever he may visit them and record the aforesaid certificate in the cash book. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account abstract or account current is required to be submitted to the Accountant General. Such certificate must be signed by the head of the office who should invariably date the signature. The counting should be made on the last working day of each month immediately after closing the cash account of the month, but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

(v) When Government money in the custody of Government Officer is paid into the Treasury or the Bank, the head of the office, making such payments should compare the Treasury Officer's or the Bank's receipt on the chalan or his pass-book with the entry in such cash book before attesting it and satisfy himself that the amounts have been actually credited into the treasury or the Bank when the number of payments made in a month is more than ten and the total amount involved therein exceeds Rs. 1,000 he should, as soon as possible after the end of the month, obtain from the treasury a consolidated receipt for all remittances made during the month, which should be compared with the posting in the cash book.

(vi) An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every correction and invariably date his initials.

(vii) A Government Officer 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 the Government. Where under any special sanction, a Government Officer deals with both Government and Non-Government money in his official capacity, the Government money should be kept in a cash box, separate from the non Government money and transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the consolidated Fund of the State.

(viii) (1) Public Money in the custody of the department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from Government, the officer in charge of the chest should make such arrangement 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 of this rule 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 should never be opened without both custodians being present. The noncommissioned Officer or duffadar of the guard should always be present when a treasure 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 will necessarily remain in his possession.

(2) If considered desirable, the duplicate keys of cash chest may be placed under the seal of the officer in charge, in the custody of the Treasury Officer. In the event of this practice being adopted, a duplicate key register should be maintained and once a year, in the month of April, the keys, should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct.

(ix) The work of encashment of bills or crediting any money into a treasury or a Bank should be entrusted to a clerk or cashier and only in exceptional cases to a trust-worthy peon with a sufficient length of service. If necessary, he may be sent to accompany a clerk or Cashier. Ordinarily, one person may carry an amount upto Rs. 200/- when such amount exceeds Rs. 200/-, two persons should be sent. When the amount exceeds Rs. 5,000/- one of the persons must invariably be a clerk or a cashier. These limits are applicable in all cases unless lower limits, in specific instances have been laid down in other rules or orders of Government.

**Note-1.** Notwithstanding the provisions of this clause, the head of an office may at his discretion obtain a consolidated treasury receipt irrespective of the number of payments made in a month and the total amount involved therein.

**Note-2.** Where more than one officers are concerned with the same head of account, the department shall nominate one of the officers in the district to reconcile the departmental receipts with treasury accounts.

**Note-3.** The duties imposed by clauses (ii) to (iv) of this rule on the head of the office may be entrusted to a subordinate gazetted officer nominated by the head of the office for the purpose.

**Note-4.** The cash books should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the head of the office, or the officer nominated by him under Note-3 should count the number of pages and record a certificate of count on last page of the cash book.

**Note-5.** "Cash and other valuables held in safe custody, on behalf of the Government by a departmental officer or drawing an disbursing officer should be kept in an adequately strong cash chest or almirah (where necessary, even embedded in the wall.) The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally



required to be kept therein in safe custody and other relevant circumstances, such as general State of Security of the premises of the office, the area in which it is located, etc. The cash chest/almirah should be secured by two locks of different patterns so that the keys of such locks should be kept in different patterns persons' custody where practicable; and in any case, should be kept apart from that of the other lock so, that the chest will not be accessible to unauthorised persons. The chest should not be opened unless both the custodians of the two locks are present for the purpose.

Duplicate keys thereof should be placed in separate sealed covers and lodged with the strong room of district Treasury or Sub-Treasury, as the case may be.

A duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, key must be sent for examination and returned under fresh sealed covers to the respective Treasury or Sub-Treasury with whom they are meant to be lodged and a note kept in the register that they have been inspected and found intact and genuine and sent back to the nominated authorities. Similarly entries should be made in the register in regard to any occasion when the duplicate keys had to be obtained for opening the chest and the date of resealing and lodging with the nominated authorities.

Subject as provided in the preceding paras of this note, the detailed procedure to be observed with regard to the custody of Government money in the possession of the departmental officer may be laid down by departmental regulations.

#### RECEIPT OF COIN, NOTE, ETC.

29. Government dues or other moneys receivable on Government accounts may ordinarily be realised in legal tender coin or notes only. The conditions of legal tender and the currency of the various denominations of coin and notes are governed by the instructions embodied in Appendix-III.

#### CHEQUES TENDERED IN PAYMENT OF GOVERNMENT DUES :

30. (1) At places where the business of the Treasury is conducted by the Bank, cheques or drafts on local banks with a clearing account may be accepted in lieu of cash, in settlement of dues to Government provided the cheques have been crossed by the drawer and made payable to the Bank so that it can make necessary adjustment in its books on clearances. A chalan for the remittance of the amount into the bank must, however, accompany as usual in the case of cash and should be first presented to the treasury or departmental officers for enforcement. The copy of the receipted chalan will be made available to the tenderer by the Bank only when the cheque is cleared and the amount adjusted to the credit of Government. It is for the tenderer to make his own arrangement to receive the copy from the Bank.

**Note :** The term local bank as used in this rule means banks (including the Reserve Bank and the State Bank of India) located in the station in which the bank treasury is situated.

(2) A provisional receipt for the cheque may be issued by the Bank/Departmental officer in Form No. GTR-3 with additional words "subject to realisation".

**Note-1.** The collection charges should not enter Government Accounts.

**Note-2.** The Bank reserves to itself the right to refuse to accept cheques the collection of which in its opinion cannot reasonably be undertaken and which it may not accept on behalf of its own constituents.

(3) 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, 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.

31. When cheque or demand draft tendered in payment of Government dues, is accepted under the provisions of rule 30 and is honoured on presentation, payment shall be deemed to have been made.

(i) If the cheque is handed over to the Government's bankers or to a Government officer authorised to receive money on behalf of the Government on the date on which it is so 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 into 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 : The provisions of clause (ii) above apply *mutatis mutandis* to payments made to the Government by postal money order or by any other recognised mode of remitting money by post.

32. When Government dues which are payable by certain fixed dates are paid by a cheque, the person desiring to make such payment in this manner without risk must take suitable precaution to ensure that his cheque reaches the receiving office 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.

33. (1) Departmental officer receiving Cheques/Demand Drafts or Postal Orders shall enter them in the cash Book in Form No. G.T.R. 2 and send them to the Bank/Treasury for collection on the same day.

Note : If a large number of Bank Drafts/Cheques and Postal Orders are received by any departmental office, receipt thereof and remittance into Bank need not be entered individual itemwise in the cash Book. It would be sufficient if the total of the daily entries pertaining to the same classification from the register of valuable (Form G.T.R. 4) maintained for the purpose is carried to the Cash Book giving cross reference in the latter to the serial numbers thereof in the former.

(2) Departmental officer receiving remittance by postal Money Orders shall record the receipt in cash Book as the amount is received. If, however, a number of money orders received is large, the receipt may be recorded in a separate register in Form No. G.T.R. 4. The daily total of receipt will be transferred to the main Cash Book at the end of the day.

#### GRANT OF RECEIPT TO THE PAYER.

34. (1) A Government Officer receiving money on behalf of the Government must give the payer a receipt. The receipt shall be signed by the duly authorised officer who shall satisfy himself at the time of signing the receipt and initialing its counterfoil that the amount has been properly entered in the Cash Book.

Note : In Motor Vehicles Department where the "Registerx cash Register" machine is being used the cashier receiving the money shall put his signature above his name stamp on the first print *i.e.* receipt prepared on the Registerx cash Register machine and shall issue the same to the persons tendering the money.

(2) Where money is realised not in cash but by recovery from a payment made of the bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the payer, the facts of the recovery having been made by deduction from the bill being clearly recorded on the receipt.

(3) All receipts shall be written in figures and in words, in the original and in such other copies of chalangans in Form G.T.R. 6 specified in rule 41, as are required to be given to the tenderer of moneys, and shall be signed in full over the stamp bearing the words "Cash received/received payment". Other copies of the chalangans may, however, be initialled against the amount already indicated therein over the stamp bearing with the words "Cash received/received payment".

#### FORM AND CUSTODY OF RECEIPT BOOKS :

35. Receipt books in machine numbered Form G.T.R. 5 may be obtained from the Director, Government Printing and Stationery. This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by departmental regulations to suit the convenience of any particular department or office.

**Note :** In writing receipt of double sided carbons should be used in order to avoid any chance of misappropriation or any interpolations in the receipt.

36. (1) The receipt books must be kept under lock and key in the personal custody of the officer, authorised to sign the receipt on behalf of the Government.

(2) Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government Officer-in-charge of the book. Counterfoils of used receipts books shall be kept in his personal custody.

#### ISSUE OF DUPLICATES OR COPIES OF RECEIPTS :

37. 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. The prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

#### PROCEDURE FOR PAYING MONEYS INTO THE GOVERNMENT ACCOUNT : PAYMENT OF MONEY :

38. Payments of money into the treasury or the bank may ordinarily be made only in cash, but cheques, bank pay orders and bank credit chalans accepted under the provisions of Rule 30 and 33 will be received for credit in the Government account.

**Note :** The conditions under which small coin and coin which is not legal tender, including foreign coins and coins of other than Indian Mintage, may be received at the treasury are regulated by the orders embodied in Appendix-III.

39. Whenever under the provisions of sub rule (2) of rule 25, moneys received on account of the revenues of the State, instead of being paid into the treasury or the bank, are utilised to meet departmental payments, the gross receipts and payments made therefrom shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawals from Government account and accounted for to the Accountant General. If the receipts are in excess of payments made, the excess shall be remitted to the Treasury or the Bank, as the case may be, and save where it is otherwise provided in these rules, the officer making such remittance shall note on the memorandum or chalan presented under rule 41 the full amount of cash actually received by him, and per contra, the expenses disbursed therefrom, and not merely the net receipts.

When a Departmental officer remits a cheque to the treasury or the bank in adjustment of departmental receipts temporarily appropriated for departmental payment, the particulars of the cheques shall be noted on the chalan or remittance note.

40. An officer remitting a cheque to the treasury or the bank for transfer credit to Government account must endorse the words "received payment by transfer credit to"

"(a) ....." on the document. The officer who endorses a cheque in blank shall be held primarily responsible for the loss if by any chance such a cheque is paid in cash.

(b) The head of account to which the amount of cheque is creditable should be inserted here".

#### MEMORANDUM OR CHALAN :

41. Subject as otherwise provided in these rules, or unless particular class of transactions direct otherwise, any person paying money into a Treasury or the Bank on Government account shall present with it a memorandum (or chalan) in Form G.T.R. 6 showing distinctly the nature of the 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, for the proper account classification of the credit and where necessary, for its allocation between Government and departments concerned. As far as possible separate chalang shall be used for money creditable to different heads of accounts. Receipt on the chalan shall be signed by the Treasury Officer or Assistant Treasury Officer/Accountant/Deputy Accountant, who are entrusted with this function.

**Note-1.** In case of Revenue collected at the outlying stations, it should be remitted to the departmental Officer who should take further steps to ensure that money is credited to Government account expeditiously.

**Note-2.** The above rule in so far it relates to the signing of receipts by the Assistant Treasury Officer/Accountant/Deputy Accountant does not apply to the sub-treasuries. The sub-treasury officer shall sign all receipts in the sub-treasuries except sub-treasuries where the post of Additional Treasury Officer is in vogue. At these sub-treasuries, the receipts shall be signed by the Additional Treasury Officer or the Deputy Accountant (as may be convenient).

**Note-3.** Where under rule 349 or under any special rules or order, revenue collected at outlying stations is permitted to be remitted to treasuries by means of money order, no chalang shall be required, but the amount of the money order, may be adjusted by book transfer on a receipt signed by the Post Master in accordance with the procedure prescribed in rule 522 of Central Treasury Rules.

**Note-4.** Where under the provision of rule 370, the subscription towards State Provident Fund (General Provident Fund Etc.) is to be paid in cash or by transfer credit, a memorandum (or chalan) in Form G.T.R. 7 shall be used.

**Note-5.** In the case of contribution towards Insurance Fund and the Saving Fund under the State Government Employees Group Insurance Scheme 1981, where it is to be paid in cash or by transfer credit, a memorandum (or chalan) in Form G.T.R. 8 shall be used.

42. (1) Challan shall be presented in duplicate by the departmental officer intending to pay the money into Government account.

(2) Chalan shall be presented in triplicate by the private persons intending to pay the money into Government account except in cases which are creditable to deposit heads of accounts in which case, they should be in duplicate. 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. In all such cases, the triplicate copy of the chalan shall be forwarded by the Treasury Officer to the departmental Officer. One more copy of the receipts chalan in the distinct colour marked as "additional copy" should be accepted for securing licence or permit or contract' etc., if demanded by the payee for being submitted to the departmental officer concerned.

(3) No duplicate copies will be necessary where the chalan is accompanied by remittance book or pass-book.

**Note-1.** An additional copy of the chalan may be presented in case where the Accountant General requires a copy to be sent to him along with the receipt schedule of the treasury for the purpose of classification and record. In case of receipts under the following heads, the copies of the chalang are required to be sent to the Accountant General by the Treasury Officer, along with the respective receipts schedule.

- (i) Capital Major Heads;
- (ii) State Provident Fund (General Provident Fund etc.);
- (iii) Suspense Accounts (Pay and Accounts Officer Rehabilitation, and other Pay and Accounts Officers);
- (iv) Loans and advances;
- (v) Remittances :

- (a) Departmental remittance (viz. P.W.R. Excise, Forest, etc.);
- (b) Inter-State suspense Accounts;
- (c) Exchange Accounts.

(vi) Unclassified items under all Heads (viz. Refunds of overdrawal of pay, Dearness Allowance, Travelling Allowance, Unspent balances of contingent amounts drawn on abstract bills. Recoveries on account of advances of Travelling Allowance and pay on transfer, recoveries of conveyance advances, House Building Advances, etc.

**Note-2.** A copy of chalan under the following heads is required to be sent to the Controlling Officer by the Drawing Officer for reconciliation purpose and as such one more copy of the chalan under the following heads should be accepted;

- (1) 8336 Civil Deposits other Deposits Provident Fund Deposits of District Panchayats.
- (2) 8336 Civil Deposits other Deposits Provident Fund Deposits of District Education Officer.
- (3) 8336 Civil Deposits other Deposits Provident Fund Deposits of Director of Education.

**Note-3.** A special form of chalan has been prescribed for the payment of Sales Tax, Profession Tax, Motorvehicle Tax, carriage of Goods tax, and State prohibition and excise receipts in to treasuries.

**Note-4.** In every case of recovery of over-payment made in cash, a chalan shall be presented in triplicate, containing full particulars of the number and date of encashment of the voucher and also the head of account under which the amount was originally drawn. One copy of the chalan shall be forwarded by the Treasury to the Accountant General in support of the credit incorporated in the monthly schedule of receipts of the department concerned.

(4) Save where any other arrangement has been authorised by the Government for supply of chalan forms printed form of chalans which may with advantage be bilingual will be supplied by the Treasury free of charge.

(5) At place where the cash business of the Treasury is conducted by the Bank, the chalan must, except as otherwise provided in Chapter-13, be presented to the Treasury Officer who will have it encased with an order to the bank to receive the money and to grant a receipt.

#### PROCEDURE AT TREASURIES IN RECEIVING MONEY AND GRANTING RECEIPTS:

#### CHECKS TO BE APPLIED AT THE TREASURY :

43. (1) The memorandum or chalan with which money is presented, shall be handed first to the Accountant (Treasury Clerk), who, if it is in order in all respect, shall 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 Treasury Officer or Assistant Treasury Officer/Accountant/Deputy Accountant, who are entrusted with this function for entry in his cash book and for preparation of formal receipt for his signature. Such receipt only shall be the proper quittance.

(2) Receipts shall be signed by the Treasury Officer or Assistant Treasury Officer/Accountant/Deputy Accountant, who are entrusted with this function.

The receipts for sums received by transfer in account which do not require the signature of treasurer, the Treasury Officer shall by an office order designate the person not below the rank of Deputy Accountant who shall attach the second signature on receipt.

44. If the chalan is in duplicate or triplicate, the chalan marked "original" shall be returned to the tenderer duly signed as a receipt, provided that where under any authorised rule or procedure the "Original" chalan is required to be returned to the departmental authority or to be otherwise dealt with, the treasury receipt may be given on the duplicate or such other copy as may be specially marked for this purpose. In cases in which the chalan is accompanied by a remittance book or a pass book, the treasury receipts may be given on the remittance book or pass book, as the case may be, the duplicate will be retained in the treasury. The triplicate shall be forwarded to the departmental officer.

#### EXAMINATION FEES :

45. Fees tendered by Candidates for examinations conducted by the Gujarat Public Service Commission or any Board of Departmental Examinations may be received at the treasury or may be remitted to the Secretary, Gujarat Public Service Commission or the Board as case may be, by means of crossed Indian Postal Orders. If the fees are deposited in the treasury, a single receipt only is to be given and a duplicate may on no account be issued.

#### REMITTANCES OF DEPARTMENTAL OFFICERS :

46. The procedure to be observed by the Treasury Officer with regard to remittances made by or any receipt of the Road and Buildings, Namada and water Resources and the Forest Departments shall be regulated by the provisions contained in Chapter 14.

Note : The provisions of this chapter with regard to the receipt of money at District Treasuries apply to sub-treasuries also, provided that duplicate copies of chalans shall be retained at the sub-treasury only and not forwarded to the treasury along with daily sheets, but save as otherwise provided, all receipts for money paid into a sub-treasury must be signed by the Sub Treasury Officer.

47. The procedure to be followed by treasuries, the cash business of which is conducted by the Bank with regard to moneys tendered for credit into the Government account, and by the Bank in receiving such moneys and granting receipts for them, shall be regulated by the rules laid down in Chapter 13.

#### CERTIFICATE OF CREDIT :

48. The Treasury Officer shall issue an additional copy (i.e. a quadruplicate copy) of the receipted chalan in the distinct colour alongwith original chalan to the payee tendering money for credit to the Government account for securing licence or permit or contract etc., if demanded by the payee for being submitted to the departmental officer concerned. In other cases, the Treasury Officer shall not issue more than one copy of the receipted chalan to the payee, but may however, issue a certificate of credit to the tenderer on an application made by him for the purpose. A fee of Ten rupees shall be charged for each certificate which shall be in respect of one chalan only and the application will be stamped with a Court fee stamp of 65 paise. The fee will be charged in respect of each separate chalan, if one application is made in respect of more than one chalan, unless specially exempted.

## CUSTODY OF MONEY RELATING TO OR STANDING IN GOVERNMENT ACCOUNT

### CASH BALANCES IN TREASURIES

49. As regard custody of money not in charge of a Treasury or Bank instructions laid down in rule 18 shall be followed.

**Note :** The money held in a Treasury is usually divided into two parts viz (i) the Treasury Balance which forms part of the Government account and (ii) the currency chest balance which consists partly of currency notes which are treated as not "in circulation" and partly of coin 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, as amended from time to time.

Money held in a small coin depot where such a depot is established at a treasury is kept entirely separate from the treasury and currency chest balance. The balances of these depots are the property of the Union Government and the procedure for their custody and verification is laid down in Section IV of Part IV of the Central Government Compilation of Treasury Rules Volum No. 1).

### SECURITY OF STRONG ROOM

50. The security of strong rooms shall be regulated in following manners:

(i) Without special permission of 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 Road and Building Department not below the rank of an Executive Engineer.

In certifying the suitability of the room, the certifying officer mentioned in clause (ii) may prescribe any conditions necessary as to the manner of storing the coins or treasure, such as 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 certifying 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. He should also examine whether the strong room is exposed to hazards like fire, flood etc.

(ii) Existing strong rooms should be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer, or a subordinate officer holding charge of a sub-division deputed by the Executive Engineer for the purpose.

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

(iii) The District Superintendent of Police should record an order describing the position of the sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights etc., but 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 fixture, with the Treasury Officer.

(iv) A copy of the certifying officer's certificate and of the District Superintendent's orders should be hung in conspicuous places 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.

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

As an exception to this rule, the opening of the 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.

51. The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

### CUSTODY OF PADLOCKS AND KEYS OF STRONG ROOMS

52. As regard the custody of duplicate keys of treasury, strong rooms and chests, the following instruction shall be observed.

(i) A register of all padlocks and keys belonging to the district treasury and sub-treasuries and treasure chests should be maintained in G.T.R. Form No. 10 and kept in the strong room of the District Treasury.

Separate pages should be assigned to the District treasury and each sub-treasury or treasure chest. Each sub-treasury should also keep a list of its own padlocks and keys in the above form, no entries should be made under duplicate keys as no duplicate keys are to be kept at sub-treasuries. The Sub-treasury Officer should in the month of April every year examine their lists of padlocks and keys and satisfy himself that the locks etc., are in existence good working order and certify accordingly in the following form:

"Certified that all padlocks and keys bearing Nos..... belonging to the Sub-treasury..... have been compared with the register, and found to be correct and the same have been examined that they are in good working order.

Date .....

.....  
Sub-Treasury Officer.

A copy of the certificate should be sent to the Treasury Officer for checking the entries in his register.

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

This "Number" should be the same as mentioned in column (4) of the Register of padlocks and keys (in G.T.R. Form-10).

(iii) If a padlock and key becomes unserviceable or useless or if any one of the keys of such padlock is lost, the circumstances should be reported to the Director, who will forthwith pass an order for writing off, of unserviceable padlocks and keys kept in custody and shall dispose, off the same after following the usual prescribed procedure. Padlock of which a duplicate key is lost, should not be continued to be used in the same District. No spare padlocks should be kept in Sub-Treasury or except with the permission of the Director, at a district treasury.

(iii-a) In case any padlock or key becomes unserviceable as provided in clause (iii) above, the Director shall purchase new padlocks or keys, for use in Treasury/Sub-Treasury.

**Note :** In case of loss of keys or padlocks action should be taken in accordance with rule 92 of Bombay Contingent Expenditure Rules, 1959.

(iv) No local machanic should ever be allowed to repair a treasury padlock or to make a new key for one.



(v) All spare padlocks which are held in the District Treasury with the approval of the Director and their keys, and all duplicate keys except those belonging to the locks of the district treasury strong room door and of the receptacle in which duplicate keys of the padlocks are kept, should be kept in the district treasury strong room under double locks, the keys of one of the lock should be with the Treasury Officer and of the other with the Treasurer. The duplicate keys of strong room door and the duplicate keys of the receptacle in which duplicate keys of other padlocks are kept, should be secured under the seal of Treasury Officer and the Treasurer and deposited in the District Court, the Bank or its subsidiaries, or such other place as the Government may direct. Once a year, in the month of April, they should be sent for being examined and returned to the appointed place under the fresh seal of the treasury officer and the Treasurer and a note shall be made in the duplicate key register that they have been examined and found correct.

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

53. At every inspection of a Treasury under para 29 of Appendix VII, the Inspecting Officer shall report whether he has found the padlocks and all keys (except the duplicate keys of the strong room locks and the duplicate key of the receptacle in which duplicate keys of other padlocks are kept) correct, and deposited in accordance with para 29 of Appendix VII. He shall also in case of Sub-Treasuries specifically verify whether duplicate keys are in working condition.

*Note-1.* For the purpose of this sub-rule, the officer inspecting the sub-treasury shall carry the set of the duplicate keys of the sub-treasuries and use and test them in exchange for the set previously in use at the sub-treasury. The set so exchanged, shall be carried back and deposited again in the District Treasury strong room.

*Note-2.* For exchange of duplicate keys of the District Treasury, the procedure as suggested in Note-1 above, shall be followed by the District Treasury Officer.

*Note-3.* The instructions contained in this rule shall also be applicable to the strong room of the Pay and Accounts Office, Gujarat. The duplicate key of its outer door should however, be kept with the Treasury/State Bank of India.

### STORING OF TREASURE

54. Shall be stored in accordance with the following authorised methods of storing the coins and notes in strong rooms.

(i) **Coin:** Coin should be packed up in bags of uniform size each containing Rs. 100/-, Rs. 500/-, Rs. 1000/-, or Rs. 2000/-, 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 G.T.R. 11 showing the description and tale 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.

(ii) **Notes:** Notes should be made up in bundles of 100 each for each denomination, any balance of less than 100 shall be made up in a separate bundle. Each bundle should then be stitched with a lable in Form G.T.R. 12 at the top, showing the denomination and number of the notes and signed by the person by whom they have been counted and examined.

(2) Coin may be stored in either of the following ways:-

(i) In bags of uniform contents, placed in strong iron boxes or safes or wooden chests or built recesses in wells, each of which has two independent locks, both 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 with the treasury Officer/Sub-Treasury Officer incharge; or

(ii) in bags of uniform contents piled upon trestles, but this method is not admissible unless every door, window, drain, sky-light, ventilator, or other aperture in the walls of the strong room are 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 para 17 of Appendix IV.

(4) All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from 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.

## VERIFICATION OF CASH BALANCE

### GENERAL PROCEDURE

55. In verifying the cash balance of the district treasury the verifying officer as may be authorised to undertake this work shall satisfy himself by personal examination that the actual stock of coin and notes corresponds with the balance shown in the Treasurer's balance sheet (Form G.T.R. 102).

**Note:** The verifying officer shall for his guidance follow the procedure contained in Appendix-X.

### CASH BALANCE REPORT

56. (1) On the first working day of each month a detailed cash balance report shall be despatched to the Director by every Treasury Officer.

(2) The following instructions should be scrupulously observed in preparing the detail cash balance report.

(i) The detailed of notes and coins should be checked properly and only value of respective kinds given and not the pieces.

(ii) Columnwise total of all sub-treasuries should be given in the grand total column.

(iii) Remittances in transit should be clearly stated in detail, giving particulars of kinds remitted.

(iv) The Reserve Bank Deposit figures and their nature (*viz.* net debit or net credit) should be clearly stated under "State" and "Union" heads.

(v) A supplementary statement showing Reserve Bank Deposit figures accompanying the Cash Balance Report should be agreed with the Bank figures before despatch.

57. The report shall be prepared in Form G.T.R. 13 which must be signed by Treasury Officer with a certificate that he has personally verified the several details of coins and notes held. Whether it agrees with the account or by any chance disagrees, the report must state the literal facts and include with the cash found in the treasury the balances of the several sub-Treasuries on the last dates for which their returns have been included in the accounts of the District Treasury.

When the verification of the cash balance takes place on a date other than the first of a month, it should be reported to the Director, in the usual form of the Cash balance report.

**Note:** For treasuries the cash business of which is conducted by Bank, the report may be modified as shown in Form G.T.R. 13. Such reports should show the details of balance at Non-Banking Sub-Treasuries only.

but a separate memorandum should be attached showing the value of small coins of each denomination and un-current coins of each class held by the Bank, the necessary information being obtained from the Bank on the last day of each month.

58. The total balance must be stated in words, and its distributions between the district treasury and sub-treasuries shall be exhibited so as to show the amounts held in cash, in notes, in silver or quarternary rupees and half rupees, in small silver, in nickel and in bronze and copper. The amount of notes of each denomination must be shown separately. In the cash of the balance at the District Treasury, the amounts under double locks and under Treasurer's single lock shall also be noted separately.

59. The report provides also for memoranda detailing:-

(i) the remittance to other district, despatched in the past month, with any of previous months for which first acknowledgements have not been received, and date of despatch being given in each case;

(ii) the remittances received from other District in the past month with dates of despatch and receipt, and the despatch of the first and of final acknowledgement.

### BALANCE IN SMALL COIN DEPOTS CUSTODY AND VERIFICATION

(Depots for the custody and issue of small coin have been established at all Currency Offices, some treasuries, and certain branches of the State Bank of India and its subsidiaries. A list of the depots is given in the "List of Treasuries and Sub Treasuries in India", issued by the Government of India. The balances of all small coin depots are balances of the Union Government.

The accounts of the depots are to be maintained in accordance with the directions contained in the Account Code Vol. II).

60. The provisions of this Chapter with regard to the storage and custody of coin held in treasury balances shall apply also to storage and custody of coin held in small coin depots located at treasuries, provided that where a depot is located at a treasury, the procedure for the safe custody of coin held in such a depot may be such as may be prescribed by the Government after consultation with the Accountant General.

The Bank is responsible for the safe custody of coin in small coin depots at branches of the State Bank of India and its subsidiaries.

61. (1) The balances on the 31st March and the 30th September of the depots located at district treasuries shall be verified by the Treasury Officer and the results of the verification reported in the cash balance reports for those months.

(2) The number of boxes and bags of each class of coins shall be counted at the time of verification and it must be seen whether the seals on the boxes or bags are intact. The contents of five percent of the bags in the case of silver coins shall be verified in the manner laid down in clause 1 of para 18 of Appendix X. The contents of two percent of the bags or boxes in the case of nickel coins and one percent of the bags or boxes in the case of bronze and copper coins shall be verified by actual counting.

62. No report of verification need be made to the Accountant General, but a certificate in such form as may be prescribed by the Comptroller and Auditor General of India for verification of the balances in each small coin depot will be furnished to the Accountant General in April, every year in respect of the last verification conducted in the preceeding financial year.

WITHDRAWALS FROM GOVERNMENT ACCOUNT

GENERAL PRINCIPLES :

63. In this chapter "withdrawal" with its cognate expression refers to the withdrawal of fund from the Government accounts for disbursements of or on behalf of the Government other than disbursements in other Countries.

64. Save as expressly provided by or under these rules or unless the Government after consultation with the Accountant General otherwise directs in any case, moneys may not be withdrawn from the Government Account without the written permission of the Treasury Officer or of an Officer of the Indian Audit and Accounts Department authorised in this behalf by the Accountant General.

65. (1) Subject as hereinafter provided in these rules, the Treasury Officer may permit withdrawal for all or any of the following purposes, namely:-

- (i) to pay sum due from the Government to the drawing officer;
- (ii) to provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by other Government servants, or private parties;
- (iii) to enable the drawing officer to supply funds to another Government officer from which to meet similar claims;
- (iv) to pay direct from the treasury or the Bank sums due by the Government to a private party.
- (v) in the case of a Government Officer or authority empowered to make investments of moneys standing in the Government Account for the purpose of such investments;
- (vi) for permanent advance.

(2) Unless expressly authorised by the Accountant General, a Treasury Officer shall not permit withdrawal for any purpose not specified in sub-rule (1) of this rule.

66. Except as provided in rule 22 a Treasury Officer shall not permit withdrawal for any purpose, unless the claim for withdrawal complies with the provisions contained in these rules as to the person by whom and the form in which the claim shall be preferred and the checks to which the claim shall be submitted by the Treasury Officer before directing payments thereof.

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

68. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to Government through the concerned District Officer of that Department.

Note : Government means also the authority to whom powers are delegated under this rule.

69. Except as otherwise provided in these rules, a payment shall only be made in the district in which the claim arises.

Exception : The Accountant General may permit withdrawal at any place within the state.

70. No withdrawal shall be permitted in order to meet pay and allowances of a member of Legislative Assembly and any pension until the pay and accounts Officer, Gandhinagar and Director of Pension and Provident fund respectively, has intimated to the Treasury Officer, the rate at which payment shall be made. However Government may for special reasons waive the provisions of this rule.

**Note-I :** The authorisation of Accountant General shall be necessary in case of drawal of pension and temporary increase in respect of pensioners of other states drawing pension from any of the Treasury/Sub-Treasuries in Gujarat State.

**Note-II :** In case of the payment of financial aid to the widows of late Government servant and payment of pension to the Panchyat Pensioners, the authority from the Assistant Examiner, Local Fund Accounts of the concerned District shall be necessary.

**Exception : 1** Temporary increase in pension within Gujarat State can be paid without the authorisation from the Director of the Pension and Provident fund. It will be within the competence of the Treasury Officer to authorise and make payment of temporary increase in pension to the pensioners as and when Government orders are issued, sanctioning of the revised rates of temporary increase in pension.

**Exception : 2** For the purpose of this rule the requirement of issue of authorities by the Accountant General, Gujarat for payment of Dearness Relief in pension within the Gujarat State has been dispensed with. It will be competent to the Treasury Officers to authorise and make payment of the Dearness Relief in pension to the pensioners of all Indian Services as and when Government of India orders are issued sanctioning the revised rate of Dearness Relief in pension.

71. No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay and allowances due to a Government Servant other than person newly appointed to Government Service unless the claim is supported by a last pay certificate in form G. T. R. 109.

72. Unless the Government specially directs otherwise in any case, a Treasury Officer shall not make payment on account of the Government's investment in a company, corporation or similar autonomous organisation except on the authority of the Accountant General.

73. The Treasury Officer shall be responsible to the Accountant General for the validity of a claim against which he has permitted a withdrawal and for the evidence that the payee has actually received the sum withdrawn.

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

75. (1) A Government Officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant General. He shall also be responsible for seeing that payments are made to persons entitled to receive them. No responsibility will lie on the Treasury Officer for irregularities committed by the Drawing Officer, after funds are drawn from the Treasury.

(2) If any doubt arises to the identity of the Government Officer by whom an Account of such funds shall be rendered it shall be decided by the Government.

76. Save as otherwise specially provided in these rules, money may not be withdrawn from the Government Account except by presentation of bills or Cheques.

Government servants who can draw money by bills and purposes for which this can be done are shown in Appendix-xi.

**Note :** See also note below Rule 86.

## PRESENTATION OF CLAIMS :

77. Save as hereinafter provided, bills presented by departmental officer and all cheques tendered at the Treasury or at an authorised office of disbursement shall be duly receipted for payment and stamped, where necessary Receipts duly stamped, where necessary for all other payments made on bills shall be given at the time of payment.

At places where the case business of the Treasury is conducted by the bank, this rule shall apply subject to the provisions of Chapter-13.

78. All claims arising within the jurisdiction of the sub-treasury concerned may be presented at the sub-treasury and passed by the sub-treasury officer, without their being first submitted to and payment directed by the treasury officer of the District.

The payment of cheques or bills, which the sub-treasury officers are authorised to make under the above provision should not be made at the District Treasury except under special arrangement and on particular occasion.

The authority for payment of pension to pensioners shall be issued by the Directorate of Pension and Provident Fund, the Accountant General, the Assistant Examiner, Local Fund Accounts in respect of the class of pensioners falling within their jurisdiction as decided by the State Government from time to time, the authority for payment of salary and allowances to Members of Legislative Assembly shall be issued by the Pay and Accounts Officer, Gandhinagar to the District Treasury Officers only. The District Treasury officer will in turn, issue suitable authorisations to the sub-treasury officers in respect of pensioners and Members of Legislative Assembly drawing their claims from sub-treasuries.

Note : (1) (a) The payments to be made at sub-treasuries may be arrange by obtaining cash orders of Government drafts issued by the treasury.

- (b) The subordinate, in whose respect pay bill or travelling allowance bill has been prepared in one Taluka is transferred to another taluka in the same district, before receiving payment, the departmental officer may obtain a Government draft from the sub-treasury officer of the concerned taluka for making payment to the subordinate at the other Taluka Sub-Treasury where subordinate, has been transferred. In case, Government draft is not obtainable, the amount may be credited in the sub-treasury officer shall show such credit in sub-treasury daily sheet with the note or remarks "to be paid at the other sub-treasury". In the district Treasury Account, the amount shall be credited to "(K) Deposits and Advances (b) Deposits not bearing interest-8443-Civil Deposit (Not bearing Interest) Personal Deposit Cash Orders". If the Government draft is not obtainable under the "Reserve Bank of India Remittance Facilities Schemes" for making payment at the sub-treasury, then cash order should be issued for payment at the sub-treasury of the place of which the subordinate has been transferred. However, if Government draft is obtainable, the amount should be credited in the District Treasury Accounts in the register for "8782-Cash Remittances and adjustment between officers rendering account to the same Accountant General or Accounts Officer, Reserve Bank of India Remittances" and sent for payment to the payee by obtaining a Government Draft on a requisition for the same having been made by the Departmental Officer.
- (c) In case a subordinate whose pay bill or travelling allowance bill has been prepared in for one taluka, is transferred to the District Head Quarters before making payment, the amount reported through the sub-treasury daily sheet should similarly be entered in the register for "8782 Cash Remittances and adjustments between offices rendering account to the same Accountant General or Accounts Officer, Reserve Bank of India Remittances" in the District Treasury Accounts and paid to the payee under the rules applicable to the payments of such remittances.
- (d) The subordinate whose pay bill or travelling allowance bill has been prepared at the Head-Quarters of the district is transferred to a taluka before receiving payment, the Treasury Officer should, if a Government draft is not obtainable, issue a cash order in lieu of cash received on account of the pay or the travelling allowance of the transferred subordinate on a requisition by the Departmental

Officer. Such amount shall be first credited to "K-Deposit and Advance (b) Deposits (Not bearing Interest) 8448-Civil Deposit (Not Bearing Interest) Personal Deposit, Cash Orders". However, if, Government draft is obtainable, The departmental officer may obtain the same according to the procedure laid down for obtaining Government drafts.

**Note :** (2) An order endorsed by the Treasury officer for payment at a sub-treasury shall be valid for a period of three months and may be revalidated thereafter. Such order may be cancelled at any time by the Treasury Officer and the bill itself. After the payment order is cancelled the amount may be cashed at the District Treasury or returned to the drawer as may be desired.

(3) The payment of cheques or bills which the Sub-Treasury Officers are authorised to make under the above provision should not be made at the District Treasury except under special arrangement and on particular occasions.

79. When a person not in the Government employment claims payment for work done, service rendered, or articles supplied, such claims shall unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other responsible Government Officer under whose immediate order the service was rendered or the equivalent was given for which payment is demanded. The Officer to whom such claims are submitted shall be responsible for completing the necessary formality and for making the payment with due expedition. The payment may be made by the officer by any recognised mode of making payments. The recognised modes of making payment of claims of a Government servant or of a person not in Government employment are cash or cheque, where the system of payment by cheques is introduced at the Treasury, or bank draft or postal money order the same shall be at the request and expenses of the payee concerned.

**Note :** Payments to pensioners are governed by special rules prescribed in Chapter-10 of these rules.

80. Arrears claims which require sanction by the competent authority before disbursement shall not be presented to the Treasury Officer unless a copy of the sanction of payment accorded by the competent authority as laid down in Appendix-xx is attached to such claims.

81. (1) No claims against the Government other than those by one department against another or by a State Government not preferred within a year of their becoming due can be presented without sanction from the competent authority as mentioned in rule-80:

Provided that the claims against Government other than the claims of Government Servants, not exceeding Rs. 1000/- presented within three years of their becoming due may be paid without the sanction of the competent authority :

Provided further that this rule shall not apply to the following categories of such claims-

- (a) Claims on account of pension, the payment of which is regulated by rule 268
- (b) Claims on account of interest on Government securities; and
- (c) any other class of payments which are governed by special rule or order of Government.

(2) One year should be reckoned in the case of T. A. Bills from the first of the next month in respect of journeys performed during the previous month eventhough journeys may continue over to the first of the month; in case of other claims it will be reckoned from the date of sanction of their claims by the competent authority or from the date on which the claims become due, whichever is later, to the date of its presentation at the Treasury.

**EXCEPTION:-**In case of T. A. Bill in respect of journeys undertaken to attend an obligatory examination where admissibility or otherwise of travelling allowance is conditional and can be determined after the result of the examination is declared, the time limit should be counted from the date of announcement of the results.

(3) In all other cases where no special orders exist, it will be left to the Treasury Officer when he feels no

doubt to make payment of arrears without sanction of competent authorities as envisaged in rule 80 above, but all claims in arrears require special care in examination, and it is always open to the Treasury Officer to ask the drawing officer to send the bill to the competent authorities for sanction in case where he sees occasion to do so.

(4) Arrears claims presented after a period of more than six months from the date of sanction of competent authority will again require sanction of the competent authority for payment.

82. Claims against Government which can not be paid without the sanction of competent authority under rule 80 cannot be investigated by the competent authority except on special request of the Head of Office.

Note : (1) When claims are submitted for orders of competent authority under the above rule, that authority should forthwith reject all claims, other than those that effect pension, which are petty as well as also, all claims for delayed submission of which an adequate explanation is not forthcoming. In considering old claims recommended to Government for sanction, Government will also take into account the fact that it is not normally possible owing to the limited period of preservation of records, to audit claims more than six years old.

Note : (2) The Drawing and Disbursing officer shall furnish the following information/document and service book of concerned person along with the arrear's claim submitted to the competent authority for sanction.

(1) Information in form No. G.T. R. 33.

(2) Certificate to the effect that claims have been checked/verified with reference to correlative records available in his office.

(3) A certificate to the effect that the arrears have not been claimed previously.

(4) A certificate to the effect that the note of the arrears claim has been kept in the service book of concerned Govt. servant under proper attestation.

83. (1) Claims against Government, except claims of arrears of pay or allowance or to increments, which are time-barred by the provisions of any law relating to limitation are ordinarily to be refused and no claims of time barred item is to be paid without the sanction of the Government. The onus is upon the claiming authority to establish a special treatment for the time barred item and it is the duty of the authority against whom such a claim is made to refuse claim until a case for other treatment is made out. All petty time barred claims are to be rejected forthwith and only important claims of this nature considered.

(2) It is the duty of the executive authority in the first instance to consider the question of time bar and certify that the claim is not time-barred by the provision of any law before submitting a claim to the competent authority for sanction under rule 82 and competent authority will refuse payment of all claims found to be time-barred until the sanction of Government has been obtained.

#### GENERAL INSTRUCTIONS REGARDING THE PREPARATION AND FORM OF BILL :

84. (1) The following instructions with regard to the preparation and form of bill shall be observed:-

(i) Printed forms of bills in English/Gujarati should be adopted, Bills for all debt head items should be drawn on separate forms printed in red ink on white papers.

(ii) All bills must be filled in and signed in ink or with ball point pen. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples; "Rupees twenty six only", "Rupees twenty five and twenty five paise".



(iii) All corrections and alterations in the total of a bill whether made in words or figures, should be attested by the full signature with date of the person signing the receipt as many times as such corrections and alterations are made.

(iv) Erasures and over-writings in any bill are absolutely forbidden and must be avoided. If any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the drawing officer setting his dated initials against each.

(v) Full accounts classification and the serial number of grant must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged (non-voted), and as far as possible its allocation between departments or Government, where necessary. It should be also indicated whether the expenditure is plan or non-plan scheme.

(vi) Charges against two or more major heads should not be included in one bill, but the Treasury Officer or any other disbursing officer will not take exception to a bill on this ground, unless the items require different action in his office such as entry in different registers.

This rule does not apply to the allowances of a Government servant drawn with pay, as in such cases the whole of the allowances even if belonging to two or more major heads of accounts should be drawn on a single bill, if debitably wholly to the Union or State Government.

(vii) When bills are presented on account of charges incurred under any special orders, the orders, sanctioning the charge should be quoted. Copies of sanctions should be attached to the bill and must be duly certified by a Gazetted Officer or by a responsible subordinate specially authorised in this behalf by the Head of the office.

This rule does not authorise a Treasury Officer or any other disbursing officer to refuse payment of a bill on the ground that the charge has not been sanctioned. The responsibility for incurring unsanctioned charges rests with the drawing officer. It is, however, the duty of the Treasury Officer to raise an objection before making or allowing payment and get satisfied that the sanction is in fact issued but not received by the drawing officer.

(viii) 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.

(ix) The balance of sanctioned allotment must be indicated on the bill and the Treasury Officer may make or allow payment subject to availability of funds only unless otherwise directed by Government in any special cases.

(x) When the drawing officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

(xi) 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 in the space specifically provided in the bill form.

Pay to Shri/Shrimati \_\_\_\_\_ (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 endorsement 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 officer's discharge should be quite separate from the authority to receive payment on their behalf.

**Note-2:**— The general position in regard to endorsements on bills is set out in rule 105.

(vii) When payment is desired wholly or partly by a Bank Draft, a formal application for the draft should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

(viii) When the Treasury Officer or Departmental Drawing Officer desires that either the whole or a part of the amount of a bill should be remitted to person or persons by Postal Money Order, he shall draw the amount of the bill and obtain either cash or "Account Payee Cheque/Banker's Cheque (Local/R. B.I. Draft in favour of concerned Post Master as may be found suitable in the manner indicated in Sub-clause (a), (b) or (c) below from the Treasury/Bank and shall arrange to send it to the concerned Post Master for remitting the amount by Postal Money Order/s to the person/s concerned, alongwith properly prepared Money Order form or forms as the case may be. The purpose of Money Order must be briefly stated on the acknowledgement portion of Money Order form in continuation of the entry "Received the sum specified on the reverse on .....", sufficient space being left below the manuscript entry, thus made for the signature or the thumb impression of the payee. If the Money Order is not to be remitted at the Government expense, the amount of commission should be shown as deduction and the net amount only should be remitted to the persons/s concerned, on obtaining the Money Order receipt, the Treasury Officer/Departmental Drawing Officer will check it with the amount deducted from the bill for the purpose of Postal Money Order/s.

(a) Procedure for obtaining the "Account Payee" Cheque in favour of concerned post Master from the Treasury where the System of Payment by cheque is introduced.

After preparing the bill as usual, the Treasury Officer/Drawing Officer shall make an endorsement on the bill for obtaining a separate "Account Payee" Cheque in favour of concerned Postmaster for the amount to be remitted by Postal Money Order/s. The Treasury Officer shall, if the bill is in order, pass and issue a separate cheque as demanded.

(b) Procedure for obtaining the "Account Payee" Banker's cheque (Local)/Draft from the Treasury/Bank where the payment is made on bill.

After preparing the bill as usual, the Treasury Officer/Drawing Officer shall make an endorsement on it requesting for the payment partly in cash and partly by "Account Payee" Banker's cheque (Local) or Demand Draft in favour of concerned Post Master in case of Banking Treasury and "Account Payee" Reserve Bank of India Remittance Draft in favour of concerned Post Master in case of Non-Banking Treasury having permanent Currency chest. The Formal application in the prescribed form for obtaining the Banker's cheque (Local/Draft) should invariably accompany the bill. The Treasury Officer shall if the bill is in order, pass it and make a clear pay endorsement on the bill in the manner indicated below. Pay Rs. .... (in words).....  
in cash pay Rs. .... (in words)..... by Bankers ..... Cheque/  
Local/Demand Draft/

R. B.I.R. Draft in favour of concerned  
Post Master.

Total .....

.....

The Treasury Officer/Bank will disburse the payment as per pay endorsement made on the bill by the Treasury Officer.

(c) Procedure for Drawing the amount from non-Banking Treasury (other than those mentioned in sub-clauses (b) above.)

The Treasury Officer/Drawing Officer shall draw the entire amount of the bill in cash in the first instance from the Treasury and shall arrange to remit the required amount by Postal Money Order/s to the person/s concerned.

(xiv) When the departmental drawing and disbursing officer desires that either the whole or a part of the amount of a bill preferred by him should be remitted to a person or persons by Postal Money Order, he shall draw the entire amount of the bill, in the first instance, from the Treasury, and shall himself arrange to remit the required amount by Postal Money Order to the person concerned. If the money order is not to be remitted at the Government expense, the amount of commission should be shown as deduction and the net amount only should be remitted to the party concerned. The procedure of writing the purpose of money order and obtaining the acknowledgement and recording the same in the office of the Departmental Drawing Officer shall be same as prescribed under clause (xiii) above.

(v) 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.

(vi) 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) Subject to any order that may be made by the Government from time to time in relation to a Department or a place, bills for monthly pay and fixed allowances of Government servants may be prepared and signed at any time not earlier than five days before the last working day of the month in which such pay and/or allowances are earned, and are due for payment on the first working day of the month immediately following. But pay bills payable at the State Head Quarter, which require to be pre-nudited, and those payable at District Treasuries/Sub-Treasuries, may be signed and presented for payment seven and four days respectively, before the last working day of the month, to which they relate :

Provided that where the first day of the month immediately following is a Sunday or a Public Holiday on which fund for disbursement of pay and allowances not be drawn from the Treasury or, as the case may be, the Bank, the pay and allowances shall be paid on the last working day of the month in which they are earned and where such month is the month of March they shall be paid on the first working day of the month of April.

In cases where payments are staggered and made on days specifically fixed for this purpose, the pay dues on any of the specified days may be disbursed on the (preceding) Working day if the specified day on which pay is due is a Sunday or public holiday.

**Note :** In the case of Government servants accompanying Government to the hill station, pay bills drawn at the hill station for payment at the State Capital or vice versa, may be signed and payment disbursed according to the provision of this rule.

**Explanation .** For the purpose of the rule 'working day' means a day on which both the offices in which disbursement is to be made and the treasury, or as the case may be, the bank are open for transacting their respective ordinary business so as to enable moneys to be withdrawn and disbursement to be made on the same day.

(3) Separate bills for pay or pension due for part of a month, shall be presented in India, and paid before the end of the month, in the following cases namely :-

(a) When a Government servant proceeds out of India on deputation or on leave;

**Note 1** If a Government servant wishes to draw his leave salary in India, he will not be paid upto the date of relief, but will be allowed to draw his pay and allowances, for the broken period of the month at the commencement of the next month alongwith the leave salary for the rest of the month.

(b) When a Government servant is transferred (1) from one audit cycle to another audit cycle or from one place to another within the same audit cycle, (2) from one department to another, (3) within the same department when there is a change of controlling authority as specified in budget manual, (4) from one Public Works Division to another, (5) from one district to another and (6) from one forest division to another.

(c) When a Government servant finally quits the service of Government or is transferred to foreign service.

(d) When a pensioner is allowed to commute a part of his pension with effect from a particular date, the unabsorbed amount of his pension due upto the date preceding the one of which the commutation takes effect may be disbursed before the expiry of the month to which it relates and alongwith the capitalized value of the part of pension commuted.

(4) Subject to the provisions of rule 157 pay and allowance of all kinds (Claims for including travelling allowance) claimed on behalf of a deceased Government servant may be paid without production of the usual legal authority.

(a) If the gross amount of the claims does not exceed Rs. 5,000/- under order of the head of the office, in which the Government servant was employed at the time of his death, provided that the Head of the office is otherwise satisfied about the right and the title of the claimant, and

(b) If the gross amount of the claim exceeds Rs. 5,000/- under order of the Department of the Government or of the Head of Department or the Administrator, as the case may be, on execution of an indemnity bond in Form G. T. R. 14 duly stamped for the gross amount due for payment, with such sureties as may be deemed necessary;

Provided that the authority mentioned in clause (a) above may, subject to the condition prescribed in that clause, make anticipatory payment of an amount not exceeding Rs. 5,000/-.

**Note 1** The head of Department here means a Heads of Department as defined in rule 2 (x) of the Gujarat Financial Rules 1971

**Note 2** Normally there should be two sureties both of known financial stability, unless the gross amount of the claim is less than Rs. 7,500/- in which case the authority accepting the indemnity bond in form G. T. R. 14 for and on behalf of the Governor of Gujarat should decide on the merits of each case whether to accept only one surety instead of two.

**Note 3** The obligee as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force. The bond is also required to be accepted on behalf of the Governor of Gujarat by an officer duly authorised under Article 209(1) of the constitution.

(5) In case of any doubt, payment shall be made only to the persons producing the legal authority.

(6) The procedure to be followed in regard to the preparation, withdrawal and disbursement of claims of deceased Government servants to their rightful claimants will be as under:

On receipt of the claim for payment of arrears of pay and allowances of all kinds (including claims for travelling allowances) on behalf of a deceased Government Servant from his heirs/next of kin the Head of the office in which the Government servant was last employed should draw the amount in the appropriate bill from the Treasury. The claims should be supported by all the relevant certificates which the Head of the office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant and which obviously can not be furnished by the Head of the office, the head of office should record if he is satisfied about the correctness of the claim and furnish certificate to the effect that the claim is not susceptible of verification but is considered reasonable in the case of Chartered Officer, the Head of the office has to satisfy himself by reference to Accountant General, the departmental authorities concerned, if any, and his own records that there are no demands outstanding against the deceased Government servant.

In the case of other Government servants, Payment may be made without reference to the Accountant General on the responsibility of the Head of Office concerned. The amount should be disbursed to the claimant/claimants by the Head of the office where the gross amount of the claim does not exceed Rs. 5,000/. In terms of clause (a) of sub rule (4) of rule 84 above and under orders of higher authorities if the gross amount of claim exceeds Rs. 5,000/ as mentioned in clause (b) of sub rule (4)84 above, formal receipt, stamped where necessary should be obtained from the claimant(s).

**Note 1** The procedure prescribed in this rule shall apply to any claim for payment of dues or honorarium payable to deceased non officials including deceased non official members of any Commission/Committee, whether statutory or not, as it applies to the claim for payment of pay and allowances of a deceased Government Servant.

### SIGNATURE AND COUNTERSIGNATURE ON BILLS

**85.** Unless the Government have expressly authorised it in the case of any specified office, no payment may be made on a bill 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 money be paid on a bill or order signed with a stamp. When the signature on a bill is given by mark or seal or thumb impression, it shall be attested by some known person. Signature in characters other than Roman, Gujarati or Devnagari must always be transliterated.

**Note 1** Bills affixed with facsimile signature of the authorised officer presented by the Government departments, local bodies and public sector corporations on account of their dues against Government form and sub vouchers of the contingent bills may be accepted for payment, if otherwise in order.

**Note 2.** The Clerk of the Court in each linked Court of a subordinate Judge is authorised to sign cheques for withdrawals against deposits of his court in the absence of the subordinate Judge on duty to the other linked court. He is also authorised to give quitance on cash orders and bills drawn in favour of the subordinate Judge during the latter's absence on duty to the other linked court.

The subordinate Judge on his return to duty to that court should invariably scrutinise the payments made from the accounts drawn on such cheques, cash orders and bills, as he is ultimately responsible for the disposal of money drawn from the treasury during his absence.

**86.** The Head of an Office may authorise any Gazetted officer serving under him to sign a bill or order for him communicating the name and specimen signature of the officer to the disbursing officer concerned. 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. Bills for personal claims of the Head of Office must, however, be signed by him.

"Provided that Secretary to the Government in Finance Department may, for the purpose of this rule, by order in writing, authorise any Gazetted Officer, to sign Bill or Order for the work of special nature as may be specified in the Order".

When the above arrangements are made due to his temporary absence from head quarter on account of leave of tour, he should immediately on return check up that the bills passed and cheques issued by the Officer authorised by him during the period of his absence, are correct, the payments have been properly accounted for and record a certificate to this effect in the cash book. Similar action may also be taken in case the arrangements are made due to his transfer but in that case the prescribed verification etc. may be made by the successor officer soon after he takes over new charge.

**Note 3** The District Development Officer may authorise Accounts Officer and Administrative Officer respectively to draw a cheque for withdrawals from provident fund of Panchayat employees and teaching/non-teaching staff of District Education Committee under District Panchayat, respectively.

**87.** Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained.

88. (1) In the case of a bill presented for payment at the Treasury but lost before payment, the Drawing Officer who draw the original bill shall ascertain from the Treasury that payment has not been made on it, before he prefers a duplicate thereof. The duplicate copy, if preferred must bear distinctly on its faced the word "Duplicate" written in red ink. The fact that a duplicate bill has been preferred shall be immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented.

(2) For the purpose of this rule, Treasury Officer in receipt of application issue a certificate in the following form :

Certified that the ..... bill passed for payments for Rs. .... by this Treasury on ..... which has been reported to have been lost before obtaining the payment by ..... has not been paid and accounted for as that in the Treasury Accounts, and will not be paid if presented hereafter.

Dated.....

Treasury Officer,

..... Treasury.

(3) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may be only initialled. If pre-audit of the Accountant General is required, only the original copy shall be sent to that authority.

#### STAMPS FOR RECEIPTS :

89. (1) Receipts for all sums exceeding Rs. 500/- must be stamped under section 3 read with item 53 of Schedule-I of the Indian Stamps Act (Act-II of 1899) unless they are exempt from stamp duty.

A list of authorised exemptions relating to receipts is given in Appendix -XII.

(2) In determining whether a receipt for an amount drawn on bill preferred against Government requires to be stamped or not, the net amount payable on the bill should be taken into account and not the gross amount of the claim.

(3) Receipts for payments made outside India should be obtained from payees, and stamped in accordance with the local law, if any, governing the stamping of such receipts in force at the place where the receipt is given.

#### CHEQUES :

90. Save as expressly provided in these rules, no person is authorised to draw on a Treasury by means of cheques without special order of the Government and before he has been placed in account with that treasury by the Accountant General.

91. (1) Cheques shall be drawn on forms in cheque books supplied by the Treasury to the disbursing officer concerned. Cheque books required for the use on the Bank shall also be obtained from the Treasury and not from the Bank.

(2) The Treasury or the Sub-Treasury Officer shall supply a cheque book only on receipt of the printed requisition form, which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the treasury. The cheque books should on receipt, be carefully examined to see that the number of forms contained in each book is intact and certificate of count should be recorded on the flyleaf :

Provided that with the prior sanction of the Government more than one cheque book may be supplied to an authority other than a Government Officer/Department who has been permitted to keep a personal deposit account under rule 376.

**Note - 1 :** In case of payment to be made to District Panchayat employees and teaching/non-teaching staff of District Education Committee under Panchayat, Treasury Officer may supply separate District colour cheque book specially printed for this purpose to Accounts Officer of District Panchayat and Administrative Officer of District Education committee under District Panchayat.

**Note - 2 :** In case of payment to be made for transfer of fund from one Panchayat to another Panchayat, Treasury Officer may supply separate distinct colour cheque book, specially printed bearing endorsement "Not payable in cash" to the Panchayat.

**92.** A separate cheque book shall be used for each treasury or sub-treasury except by offices using cheque perforating machines. Cheques from books obtained from a particular treasury shall not be drawn on other treasuries or sub-treasuries of other Districts.

**Exception - 1**

In case of payments to be made by the Forest Department, cheque from one cheque book may be drawn on different treasuries and sub-treasuries.

**Exception- 2**

In case of payment to be made by the Road and Building and Narmada and Water Resources Departments cheques from one cheque book may be drawn on different treasuries and sub-treasuries by the disbursing officers within their jurisdiction.

**93.** (1) Drawing officer shall notify to the Treasury upon which treasury or sub-treasury he draws, the number of each cheque book which from time to time he brings into use and the number of cheque in contains. In the case of sub-treasury, the advice shall be sent direct to the sub-treasury and copy being forwarded to the District Treasury.

**Note :-** No advice of the issue of any cheque need be sent to the treasury. As a general rule cheques should not be issued for a sum less than Rs. 10/- unless this is permissible under the provision of any law or rule having the force of law. This requirement may be also be relaxed in the case of cheque drawn by Forest Officer for transfer credit of Forest Remittances of the amounts of remuneration paid to village Officers for collecting Forest Revenue.

(2) In cases of Forest and Road and Building and Narmada and Water Resources Department where funds are issued from the Treasury on cheques, the departmental officers should see that the drawings are regulated by budget grants and appropriations.

(3) For petty disbursements of the Forest and the Road and Building and Narmada and Water Resources Departments lump sums may be drawn from the treasury by cheques. Only the minimum cash required should be drawn and if it is found at any time, that the balance in hand is larger than is required the surplus should into the nearest treasury.

(4) If a limit has been set by a Road and Building and Narmada and Water Resources or Forest Divisional Officer on the drawing of a Sub-Divisional Officer on any Treasury (Vide Subsidiary Rule No. 88 under Treasury Order No. 16, Financial Publication No. 11) the limit so prescribed should be entered on the reverse of the counterfoil of the cheque book for the treasury before any cheques are drawn during that the month and the Sub-Divisional Officer should watch that the limit is not exceeded, by deducting from it, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should not be carried forward to the next month.

(5) In the absence of a monthly limit on the drawings, the drawing officer should record on the reverse of the counterfoil of each cheque, the amount of the next cheque drawn and of the total of drawings during month and carry forward their total to the next counterfoil. This will enable him, from time to time, to exercise an independant check on the postings of his cash book.

94. (1) Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguishing letter. Cheque drawn by a Drawing Officer on a particular treasury shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that treasury and also from those drawn by himself on any other treasury or sub-treasury.

(2) The loss of a cheque book or a blank cheque form shall be notified promptly to the Treasury Officer with whom the Disbursing officer concerned has a drawing account.

(3) All Cheques shall have written across them in words at the place specified on the cheque form, a sum a little in excess of that for which they are granted; thus "under rupees thirty only" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30.; and similarly "under rupees eight hundred only" will mean that it is for the less than Rs. 800 but not less than Rs. 700/-. The amount shall be written in the manner prescribed for bills in clause (ii) of sub rule (i) of Rule 84 and no abbreviation such as "eleven hundred" for "one thousand one hundred" is permissible. Note : 1. In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word "one" into "four" by prefixing an "f" and changing the "e" into an "r" the figures being easily altered to correspond the word "twenty" written carelessly has also sometimes been changed into "seventy" The drawer of a cheque in which these words occur should so write therefor, them as to make the fraud impossible and the Treasury officer should examine the words and corresponding figures with special care.

**Note : 2** The cross entry is not necessary if the amount in words is type perforated by special cheque writing machine.

**Note : 3** All cheques should be written in ink or type perforated by special cheque writing machine.

(4) Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who when relieved, should take a receipt for the correct number of cheques made over to the relieving officer.

(5) Fully unutilised cheque books and partially used cheque books in the custody of the officers authorised to withdraw money by cheques after having been placed in account with a Treasury shall be disposed off in the following manner if they are no longer required for use (i) Fully unutilised cheque books should be promptly returned to the Treasury Officer from whom they were originally obtained and the Treasury Officer shall on receipt take them back on the stock and arrange for re-issuing them to other officers when needed;

(ii) Partially utilised cheque books shall be retained by the Treasury Officer concerned after the unutilised cheque forms are cancelled by him personally under his dated signature. The facts and details of such cancellation shall be intimated to the District Treasury Officer or the Bank concerned or to both, as the case may be.

95. (1) Cheques drawn in favour of Government Officers and departments in settlement of Government dues shall always be crossed "Account payee only-not negotiable".

(2) All cheque for amount exceeding Rs. 1000/- in such case drawn in favour of third party should invariably be crossed with the additional mark of rubber stamp "Account Payees only".

**Exception :** Cheques preferable at the non-banking Treasury for payment should not be crossed. In case, however, any cheque preferred at the non-banking treasury has been crossed in advertantly by the drawer or by the collecting bank, the fact of its being crossed may be treated as of no significance in making payment.

**Note-1 :** The The procedure prescribed in this rule applies mutatis mutandis to Indian Postal Order used for remittance of money on Government Account.

**Note-2 :** While transferring the funds from one panchayat to another Panchayat, the Panchayat should withdraw money in distinct colour cheque form, bearing printed endorsement "Not payable in cash".

96. (1) Every Cheque in favour of a Government Officer must be made payable to order only; but when



the payee is not in govt. service, the drawer may at his request, make the cheque payable to bearer. The Treasury Officer will therefore, cash cheques payable to "A. B. or bearer", except when A. B. is a Government Officer. If a cheque payable to a person not in Government service", or bearer " or payable to such person or to such person "or order" is presented, the Treasury Officer may decline to pay it if he is unable to satisfy himself of the identity of the person claiming payment or, in the case of cheque payable to order of the regularity of the endorsement, if any, by which such person has become the holder of the cheque.

(2) Ordinarily, a cheque payable to order shall not be cashed by the Treasury officer unless it is received by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the Head of an Office is unable himself to receive cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance, with ordinary rule will cause inconvenience, he may specially authorise in writing a subordinate gazetted officer to endorse for him cheques drawn in his favour by his official designation.

**Note - 1 :** Endorsements by duly constituted and authorised attorneys of cheques payable to the order of their principals may be acted upon by the Treasury Officer. It is, however, necessary that such powers of attorney should be registered at the treasury.

**Note - 2 :** In Cases in which a cheque is presented not for cash payment but for transfer credit in the treasury accounts, the procedure prescribed in Rule 40 should be followed.

97. All corrections and alterations in a cheque shall be attested by the drawing Officer by his full signature.

98. Cheques shall be payable at anytime within three months after the month of issue; thus a cheque bearing date any time in January is payable at any time upto 30th April.

If the currency of a cheque expired owing to not being presented at the Treasury within the period specified above, it may be received back by the drawer who should re-date it under his full signature or destroy whole cheque and issue a new cheque in lieu thereof. Where the cheque is re-dated and revalidated, the necessary note of revalidation should be kept on the counterfoil of cheque. In case a new cheque is issued, the fact of the destruction and number and date of the new cheque should be recorded on the counterfoil of the old cheque and the number and date of the old cheque destroyed, entered on the counterfoil of the new one.

99. A Government Officer authorised to draw cheques on non-banking sub-treasuries shall give notice to the Sub-Treasury Officer from time to time of the probable amount of his drawings on each such sub-treasury, in order that funds may be provided as far as possible.

100. (1) When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil and the cheque, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he must promptly address the bank and Treasury Officer who stops payment of the cheque and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

A cheque remaining unpaid for any cause for twelve months from the month of its issue should be similarly canceled and its amount written back.

(2) If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for his signature a certificate in the following form:

" Certified that cheque No.....date.....for  
Rs.....reported by (Drawing Officer).....to have been drawn by him on the  
Treasury in favour of .....has not been paid and will not be paid if presented hereafter".

(3) If, after search through the list of cheques, paid, Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque is presented

afterwards, the treasury officer shall refuse payment and return the cheque to the person presenting it after writing across in "payment stopped".

**Note :** If the currency of a cheque expires on a saturday, the Treasury Officer shall also verify the list of cheques paid on the subsequent working day of the bank before putting his signature to the certificate.

(4) The drawing officer on receipt of the certificate duly signed by the Treasury Officer shall enter in his account the original cheques as cancelled, and may issue another.

(5) Upon request to the Treasury Officer to issue a fresh cheque, in lieu of the one issued, by him earlier but since lost, the Treasury Officer shall proceed in the manner stated below :-

(i) The Treasury Officer shall send an intimation by registered post A.D. to the bank drawn on regarding alleged loss of the cheques and advise it to stop payment if the cheque alleged to have been lost is persented for payment thereafter. If the Currency of such a cheque has not expired in terms of rules 98, at the time of sending such an intimation, the bank shall acknowledge in writing in the following form, that it has kept a note of the stop payment order. In case, however, the currency of the cheque alleged to have been lost has expired when the Intimation regarding loss of cheque is sent to the bank, no acknowledgement of the stop payment order may be insisted form the bank, The postal acknowledgement may be treated as sufficient for the record of the Treasury Officer.

"We acknowledge receipt of your letter No..... dated..... and advise having noted to stop payment of cheque No..... dated..... for Rs..... Rupees..... favouring....."

In this connection, it is certified that cheque No..... dated..... for Rs..... reported by the drawing officer to have been drawn by him on this bank in favour of ..... will not be paid if presented thereafter".

(ii) The Treasury Officer shall satisfy himself with reference to the records maintained in his office *v/z* the payment/error scroll received from the payment bank and register of cheque delivered, etc., that the payment of the cheque in question has not been made. He shall also keep a suitable note on the conterfoil of the lost cheque and against the relevant entries in the register of cheque delivered (and paid vouchers in case P.A.O.) regarding the issue of a fresh cheque in lieu of the lost one.

(iii) The party requesting for the issue of fresh cheque in lieu of the lost one should execute an indemnity bond in the from G.T. R. 15. However, in the case of the Government department or a bank, the execution of such an indemnity bond is not necessary but a fresh cheque shall, in these cases, be issued only on receipt of a certificate that the cheque alleged to have been lost was not received by them or having received the same, it was lost and further that it will be returned to the Treasury officer, if found afterwards.

(iv) On completion of the requirements in clauses (i) to (iii) above, the Treasury Officer shall issue a fresh cheque in lieu of lost one under intimation to the drawee office.

**Note :** If the validity period of the lost cheque expires on Saturday, the Treasury Officer shall also verify the scroll of cheques paid for the subsequent working day of the bank before issuing non-payment certificate mentioned in clause (iii) above.

(6) When a Drawing and Disbursing Officer vested with cheque drawing powers to draw the cheques reports to the paying branch the bank about a cheque having been lost, the bank shall endorse on it 'stop' in bold letters and issue an acknowledgement in the form given in sub-rule(5). On receipt of a copy of such acknowledgement from the said Drawing and Disbursing Officer, the Treasury officer concerned shall, after verification of his relevant records i.e. register of paid cheque, etc., and after keeping a suitable note against the relevant entry in that register, issue a non payment certificate to the Drawing and Disbursing Officer in the following form.

"Certified that cheque No. .... dated ..... for Rs. .... reported by (the drawing officer) to have been drawn by him on ..... branch of ..... bank in favour of ..... has not been paid."

The Drawing and disbursing Officer shall note particulars of the non-payment certificate received by him against the relevant entry in the office copy of the list of payment, to indicate that the original cheque has not been paid and it has been cancelled.

A similar note shall also be made by him on the counterfoil of that cheque and office copy of the relevant paid voucher before issuing a fresh cheque in lieu thereof. The number and date of the fresh cheque shall also be noted on the list of payments, paid voucher and counterfoil of the old and cancelled cheque, while the paying bank need not thus issue "non-payment certificate", there will be no change in their responsibilities in regard to lost cheques. All usual precautions will continue to be exercised by them with a view to ensuring that a cheque in respect of which advice has been received is not subsequently paid.

(7) If the original cheque which was lost is found to have been paid afterwards, the Treasury Officer shall take up the matter with the paying branch telegraphically and stop payment of the duplicate cheque, if not already paid. He will also reverse the entries made in the relevant records (including counterfoils) on this account on receipt of confirmation of this fact from the paying branch. In case the duplicate cheque is reported to have been paid by them he will place the amount paid under the head "8658 suspense-Cheque cancelled and paid" till the matter is investigated and the amount recovered or written off. The paid cheque shall also be removed from the payment scroll and kept in personal custody of the Treasury officer till finalisation of the investigation. In case the fact of such payment is noticed by the Drawing and Disbursing Officer he will report the matter immediately to the paying branch and inform the Treasury Officer, accordingly by a telegram for further action.

101. (1) If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation to the Government's bankers, payment shall be deemed to be made-

(i) If the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or;

(ii) If it is posted to the payee in pursuance of a request for payment by post on the date on which the cover containing it is put into the post.

**Note-1** : The provisions of clause (ii) above apply *mutatis mutandis* to payments made by the Government by postal money order or by any other recognised mode of remitting money by post.

**Note-2** : Cheque marked as payable on or after a specified date should not be charged to the account until the date on which they become payable. All such cheques should be subscribed as follows payable on or after... (specific date of payment to be mentioned in the blank space). The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of cheque. The contemplated due date of payment should preferably be written in red ink.

(2) The provision of rule 90,92,95,97 and 98 as also of rule 100 apply to cheques drawn on the Bank.

(3) As a rule, no cheque should be made drawn until it is intended to be paid and cheques drawn in favour of contractors and others should be made over to them by the disburse direct, but the disbursing officer may be assistant in making disbursements by a cashier appointed for the purpose. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disbursing officer. In such cases, the subordinate should make no entry in any account which he keeps, as a payment made by cheque should appear in the case account of the disbursing officer who draws the cheques and the subordinate's record will be in his correspondence.

**Note-1 :** It is serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilised.

**Note-2 :** with a view to affecting economy in the cost of service postage stamps, the Divisional Officers having drawing accounts on the Bank may send crossed cheques drawn in favour of well-known firms by ordinary post.

(4) Payments due to contractors may be made to financing Banks instead of direct to contractors provided that the department obtains (1) an authorisation from the contractors in the form of a legally valid documents like a 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, before settlement of the account or 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.

(5) Counterfoils of used cheques books should be returned promptly by the sub-divisional officer to the Divisional Officer for record.

(6) Cheques cannot be use for the transfer of funds from one Division to another.

#### LETTERS OF CREDIT, ASSIGNMENTS & OTHERS ORDERS FOR PAYMENT :

102. (1) Where under the provisions of these rules or under any special orders of the Government, Letter of credit or assignment (From G. T. R. 16) is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount upto which the officer credited shall have authority to draw on the particular treasury on which the letter of credit or the assignment, as the case may be, has been issued.

(2) A drawing officer in whose favour a letter of credit or assignment has been issued is not permitted to draw the whole amount and place it in a separate drawing account at treasury or the Bank or in a private account.

**Note :** Form G.T.R. 16 prescribed for letter of credit is a general form which may be modified by the Accountant General where necessary to meet the special requirement of any particular drawing officer.

103. (i) As and when it is necessary to reduce allocation of certain drawing Officer and reallocate the same to other officer/officers, the Department/Controlling officer will intimate it to the Treasury Officer in Form G.T.R. 17.

If the drawing officer in whose favour a letter of Credit or assignment has been issued required funds both at the headquarters and at a Sub-Treasury, the treasury officer shall provide the funds at the Sub-Treasury, advising the Bank of the amount to be placed at the credit of the drawing officer at the headquarters.

(2) A letter of credit or assignment shall lapse at the end of the financial year in which it is issued.

**Note :** Cheques issued against letter of credit or assignments may be encashed at the Bank direct, that is without the intervention of the treasury officer, except the letter of credits issued by the Roads and Building Department, Narmada and Water Resources Department and Forest Department (where payments are made by means of cheques).

104. (1) Except as provide in sub-rule (2) below, an order or authority issued by an Accountant General other than the Accountant General, Gujarat, whether in the form of a letter, telegram or encasement on bill or otherwise for payment to be made at a place within the limits of Gujarat State may not be communicated to the Treasury Officer or the disbursing officer concerned except through the Accountant General, Gujarat.

(2) In cases where the order or authority referred to in sub-rule (1) relates to a payment to any private party such as fees to advocate, etc., to be made outside the jurisdiction of the Accountant General, issuing such order or authority it may be communicated directly to the Treasury Officer or disbursing officer concerned and the payment should be arranged by the Drawing Officer by means of a bank draft. The commission on the draft is payable by Government except in the case of supplies made under a contract which stipulates delivery at a place inside the jurisdiction of the indenting authority.

### ENDORSEMENTS ON CHEQUES, BILLS, ETC. :

105. All cheques, bills, etc., preferable at a Treasury for payment being non-negotiable instruments, can be endorsed only once in favour of the specific party to whom the money is to be paid; provided that—

(i) When the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by the banker in favour of a messenger or an agent for collection only.

(ii) An agent may, notwithstanding anything contained in clauses (1) for the purpose of collecting the cheque or bill endorse it in favour of his messenger.

**Explanation :**—In this rule the word "banker" includes a post office saving bank and an agent means any bank including post office saving bank acting as a collecting agency for and on behalf of the payees banker.

**Note :**—Cheques drawn directly on the bank without the intervention of the treasury officer are negotiable instruments and are not subject to the provision of this Rule.

(iii) Government accept no responsibility for any fraud or misappropriation in respect of cheques in payments of an officer's pay leave-salary, travelling allowance bills, etc., made over by him to a messengers.

### SPECIMEN SIGNATURE AND OTHER SAFEGUARDS :

106. Every Government officer who is authorised to draw cheques or sign or countersign bills payable at a treasury shall send a specimen of his signature in Form G. T. R. 18 or any other special form prescribed by the Government, to the treasury Officer through some superior or other officer whose specimen signature is already with the Treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the treasury Officer concerned.

Specimen signature when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

The procedure prescribed in this rule shall be observed mutatis mutandis by all Government officers who are authorised to draw upon the Bank or any other office of disbursement.

On receipt of specimen signature(s), the Treasury Officer shall examine them. In case, the Treasury officer finds the specimen signature(s) to be illegible, easily imitable or forgeable, he shall ask for improved specimen signature(s) and he may not pass the bills, till satisfactory improved specimen signature (s) are lodged with him and the bills with improved signature are presented at the Treasury.

**Note :**—Specimen signatures received by the Treasury Officer should be carefully pasted in guard files, which must be kept in the personal custody of the Treasury Officer or in the steel cabinet and in the personal custody of the nominated officer, where the card Index system is in vogue.

107. The Accountant General will supply all Treasury Officers and other disbursing officers within his audit circle with an attested copy of the specimen signature of all gazetted officers serving under him who are authorised to draw cheques or sign payment orders on bills or to issue letters of authority for payment to be made

by such Treasury Officers and Disbursing Officers. Attested copies of specimen signature of such gazetted officer serving under him as are authorised to draw cheques or sign payment orders upon the Bank will also be supplied by the Accountant General to the bank.

108. When any change of office occurs among the gazetted officers aforesaid, the fact will be intimated and attested copies of the specimen signature of the relieving officers supplied to the Treasury Officers and disbursing officers as well as to the Bank.

### CHECKS TO BE APPLIED AT THE TREASURY ON CLAIMS PRESENTED:

109. The bill, cheque or other documents presented as a claim for money shall be examined by the Treasury Officer who, if the claim is admissible, the authority good, the signature and countersignature where necessary genuine and in order and the receipt a legal quitance, will sign the order for payment at the foot of the bill, etc., taking care to adopt the precautions prescribed in clause (ii) of sub-rule (i) of rule 84. Careful attention must also be given to the instructions contained in these rules regarding the completion of bills, cheques, etc., presented in support of claims against the Government.

**Note 1** :—The orders for payment on the bills, etc., should be written in red ink and they should be written in such a way as not to leave any space for interpolation after the Treasury officer has signed the same.

**Exception (1)** :—The Accountant or Assistant Treasury Officer of the District Treasury is authorised to pass the Pension bills of any amount, except the first and last claims of pension as well as the claims of gratuity, commutation and claims arising out of pension revision".

**Exception (2)** :—The Accountant or Assistant Treasury Officer of the District Treasury is authorised to pass all types of bills upto Rs. 10,000/— including the bills for refund of court fees (except the refund of pension, deposits etc.), bills of usual nature like telegrams, telephones, electricity, taxes and rent.

**Note 2** :—The Audit Officer will supply all Treasury Officers within his audit area with a copy of the specimen signatures of all gazetted officers serving under him who are authorised to sign payment orders on bills or to issue letters of authority for payment to be made at treasuries and sub-treasuries. Before a Treasury Officer passes a bill for payment at his treasury or sub-treasuries in his district he should verify the signature on the order by comparison with the specimen in his possession of the signature of the signing officer and shall mark tick in red ink of his having done so.

110. All corrections and alterations in order of payment given by the Treasury Officer must be attested by his full dated signature.

111. Special care shall be taken that all bills, cheques, etc., passed for payment at the non-banking treasury are paid on the same day and that no payment is made except under the written pay order of the Treasury Officer.

112. (1) When a bill is presented by a person who is not the drawing officer himself or his duly authorised agent (Banker) he shall be required to produce a letter in Form G. T. R. 19 authorising him to receive payment. The signature of the messenger or his thumb impression or great toe impression if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the drawing Officer.

**Exception:** :—In case of bills for grant-in-aid, subsidy, loan etc., where payment is made on the receipt of the grantee or loanee etc., the signature on the receipt in the bill shall be attested by a Gazetted Officer whose specimen signature is on record with the Treasury Officer. If the recipient of the grant, loan etc., does not present, the bill in person or through his duly authorised agent or banker, he shall be required to address a letter to the treasury Officer in Form G. T. R. 19 authorising his messenger to receive payment.

(2) In case in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Treasury Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

113. Special precautions must be taken by the Treasury Officer as regards all bills and documents showing signs of alteration, and if such documents be frequently received from any office, the attention of the head of the Office shall be formally drawn to the irregularity.

No document bearing an erasure can be accepted and payment on such document shall be refused by the Treasury Officer and fresh document called for.

114. With regard to the claims presented either on bills or on cheques, the signature of the drawing officer and of the countersigning officer, if any, shall be compared carefully with the specimen signature received under rule 106 before payment is ordered. In case of payment to be made on the authority of an order purporting to have been issued from the office of the Accountant general, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under Rule 107.

115. The Treasury Officer shall check the arithmetical computations on bills.

**Note:**—When bills presented for payment contain obvious mistake or trifling mistakes which can easily be corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bills. Similarly, where bill contain doubtful items which can easily be eliminated the Treasury Officer should disallow the doubtful items and pay the remainder of the bills. In all cases the corrections made and the reason therefor should be intimated to the presenter of the bill and if necessary, to the Accountant General or Treasury Officer in the case of payment made at a sub-treasury.

116. (1) A register in form G. T. R. 20 shall be kept in each Treasury showing the names of M. L. A's drawing pay and allowance from that treasury and as each pay slip received from the Pay and Accounts Officer, Gandhinagar, the amount of pay and allowances which is sanctioned, shall be entered against the name of M. L. A. concerned. As each pay bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

(2) Relevant details of payment and instructions issued by pay and Accounts Officer, Gandhinagar shall be entered in the register mentioned in sub-rule (1).

117. A Treasury Officer shall not undertake correspondence for Government servant or a private individual making a claim to any special allowance or concession, but request the person concerned to address the Accountant General either direct or through his own official superior, as the case may be.

### **SPECIAL PRECAUTIONS TO BE TAKEN BY THE TREASURY OFFICER:**

118. The Treasury Officer should not depend on concerned clerks to read out bill numbers and amounts entered in the Treasury registers, requiring his attention. Each entry in the register should be initialled by the Treasury Officer only at the time of signing the pay order on the corresponding bill and he should see that the amounts entered in the register and in the pay order tally with each other.

### **PAYMENT TO PERSONS NOT IN GOVERNMENT EMPLOYMENT:**

119. (1) When a person not in Government employment claims payment for work done, services rendered, or articles supplied, the Treasury Officer, shall, subject as provided in Rule 79 require the submission of the claim by the head of the Department or other responsible Government officer concerned.

(2) In any event, if a bill be drawn by a person not in Government employment, the Treasury Officer shall use special precautions for satisfying himself of the identity of the applicant for payment.

**Note:**—Please see rule 206.

120. The Treasury Officer shall furnish to the Commissioner of Income Tax concerned quarterly statements of individual payments 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 name and address of the payees together with the amounts paid. The monetary limit in case of payments to contractors, etc., shall, however, be Rs. 1000/- for each payment.

### CHEQUES AND LETTERS OF CREDIT :

121. Stocks of cheque books required for supply to the drawing officers under Rule 91 shall be kept by the Treasury Officer, supplies being obtained periodically from the Government Press. Cheque books shall on receipt be examined carefully and number of forms in each books counted, a certificate of count being recorded by the Treasury Officer on a fly-leaf. They shall be examined again when issued to drawing Officers, care being taken to see that they are acknowledged by the latter promptly. Account of the cheque books shall be kept in a register in form G. T. R. 21.

122. When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under Rule 93 as in use by the drawing officer who has signed it. The provisions of Rule 95 to 98 shall be specially borne in mind.

In the case of a cheque lost before payment, in respect of which a certificate of non-payment has been furnished by the Treasury Officer to the drawing officer, the precautions prescribed in sub-rules (2) and (3) of Rule 100 shall be carefully observed with a view to preventing the payment of the cheque in question.

123. If the payee is unknown at the Treasury, the Treasury Officer shall make such enquiries as he thinks necessary and shall specially consider the date, serial number and amount of the cheque as well as handwriting and, if suspicions arise, he may defer payment until he has referred the matter to the drawing officer.

124. The Drawing Officer shall present the pass book to the Treasury once in a month after 7th regularly, who shall ordinarily return the same duly written up to the Drawing Officer within two to three days.

125. (1) Every payment made on the authority of any letter of credit or assignment must without fail be noted at the time of payment under the Treasury Officer's initials either in the appropriate register of payments, or on the reverse of the letter of credit or assignment itself.

(2) The Treasury Officer must bear in mind that the letter of credit or assignment shows the maximum amount he has authority to pay, or the departmental officer credited has authority to ask for, and that any further payment is made at the Treasury Officer's own risks; the progressive total of his payments must, therefore, be so recorded that there can be no risk of overpayment.

Note-1 : See also rule 102 to 104.

Note-2 : The The instructions in this rule do not apply to letter of credit opened at banking Treasuries except the letter of credits issued by the Roads and Building Department, Narmda and Water Resources Department and the Forest Department (where payments are made by means of cheques).

### PAYMENT BY POSTAL MONEY ORDER :

126. In cases in which money due by the Government is paid by Postal money order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

Note :—See clauses (xiii) and (xiv) of sub-rule (1) of Rule 84, Not below Rule 159 and Rule 261.

### PAYMENT AT SUB-TREASURIES :

127. Subject as provided in Rule 78 the procedure in regard to payment of claim at district treasuries is generally applicable to Sub-Treasuries also.



**CASH ORDER ON SUB-TREASURIES :**

128. In cases in which remittances can not be affected by means of Reserve Bank Draft under the provisions of Appendix-IV; Treasury Officer/Sub-Treasury Officer may issue an order in Form G. T. R. 22 upon any sub-treasury within the same district or upon the District Treasury, as the case may be, for payment of cash:

(i) In payment or part payment of bills of any district establishment, part of which is employed in the interior of the district;

(ii) in payment of contingent expenditure drawn on a bill presented by an Officer stationed at the headquarters of the district;

(iii) in payment to or on behalf of the District and Taluka Panchayats;

(iv) in other cases authorised by these rules or by the Treasury Officers.

**Note-1** :—Whenever the Sub-Treasury Officer, under this rule issues a cash order on another sub-treasury within the District or on District Treasury, he shall account for the amount to be so remitted under the head "K-Deposits and Advances (b) Deposits not bearing Interest-8443-Civil Deposits-Personal Deposits-cash Orders".

**Note-2** :—The Sub-Treasury or the District Treasury making the payment on the basis of such cash order, on the payment being made, debit the head "K-Deposits and Advances (b) Deposits not bearing Interest-8443-Civil Deposits-Personal Deposits-cash Orders", in his daily accounts.

**Note-3** :—In cases, where the cash orders are to be issued against the cash remitted by means of chalan, the cash order should be issued only on the strength of duplicate copy of chalan.

129. When a cash order is issued, the Treasury Officer/Sub-Treasury Officer shall assign a serial number to the order and enter the amount and other particulars in the appropriate register prescribed in Account code Volume-II.

An advice in Form G. T. R. 23 shall then be sent by first post to the Treasury/Sub-Treasury drawn upon and cash order handed to the person tendering the money or the bill against which the order is issued.

130. On receipt of the advice of a cash order from the Treasury Officer/the Sub-Treasury Officer, the Treasury Officer or the Sub-Treasury Officer shall immediately enter the particulars in a register in Form G. T. R. 24 and when a cash order is presented, the advice register must be consulted before payment, the cash order with the receipt endorsed will be the voucher for the payment, which must be noted at the time in the advice register.

**Note** :—The adjustment of cash order will be watched at the treasury in accordance with the directions contained in the Account Code Volume-II.

131. (1) Cash orders outstanding for more than three months shall be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted by the Accountant General. The fact must be noted in the relevant registers kept in the Treasury and Sub-Treasury.

(2) If payment is subsequently claimed, the claimant shall be required to forward the lapsed cash order to the Treasury Officer/Sub-Treasury Officer who will arrange for the payment or issue a fresh order, a note being against the entry concerned in the appropriate register so as to prevent a second payment.

**Note** : A statement of lapsed cash orders will be submitted by the Treasury Officer to the Accountant General in accordance with the directions contained in the Account Code Volume-II.

**RESPONSIBILITY FOR MONEYS WITHDRAWN VOUCHER FOR PAYMENT:**

132. (1) Subject as hereinafter provided in this rule, Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it an acknowledgement of the payment signed by the person by whom or in whose behalf, the claim is put forward. The Acknowledgement shall be taken at the time of payment. No payment will be made in the absence of the necessary acknowledgement. As far as possible, the particular form of voucher applicable to the case should be used. Suppliers of stores and other should be encouraged to submit their bills and claims in proper Departmental forms but bills not prepared in such forms should not be rejected if they set forth the necessary details of the claim. In such cases, the additional particulars required should be added by disbursing officer.

**NOTE:** If a disbursing officer anticipates any difficulty in obtaining from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him as the cash may be, until the acknowledgement of the payment, with all necessary particulars, has been given by him. In all cases of payments by remittance, a note of the date and mode of the remittance must be made on the bill or voucher at the time of remittance. In case of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

(2) No acknowledgement of payment is required in respect of adjustment bills for 'NIL' amounts as they do not involve any payment.

(3) A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lump sum payment either in cash or by cheque, made to him, on one occasion, shall constitute a valid quittance and the disbursing officer in such cases, shall give cross reference on all vouchers to which the receipt relates.

133. In all cases, in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment duly signed by the disbursing officer and countersigned by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accountant General, where necessary. Full particulars of the claim should invariably be set forth; and where, this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

**NOTE:1:** In the case of article received by value-payable post, the value payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that payment was made through the post office and this also covers charges for the money order commission.

**NOTE:2:** A certified copy (Marked "Duplicate") of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

134. The provisions of rule 84 and 89 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office or disbursement.

**NOTE:** Cash memoranda which do not contain an acknowledgement of the 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 purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash memoranda will not, therefore, be regarded as sub-vouchers in Audit unless they contain an acknowledgement of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Rs. 500).

135. Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink. Cashiers and other authorised to make disbursements on passed vouchers should make no payment without a proper pay order of the responsible disbursing officer recorded clearly in ink on the bill or other vouchers. No payment should be made on a voucher or order unless it is signed by hand and ink.

136. All paid vouchers must be stamped "paid" or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

137. Vouchers and acquittances which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

138. (1) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purpose.

(2) The provisions of Rule 200 with regard to cancellation and destruction of sub-Vouchers relating to contingent expenditures shall apply generally to sub-vouchers in respect of other classes of payments; unless they are governed by special Departmental regulations or orders of the Government to the contrary.

(3) The following instructions regarding the preparation and completion of vouchers should be observed :-

(a) When the payee signs in a vernacular, he should be required to note the amount acknowledged in the vernacular in his own handwriting. In transliterating his acknowledgements the amount acknowledged, as well as any remark made by him, should also be reproduced in English.

(b) The disbursing officer is responsible that the full name of the work as given in the estimate of the name of the component part (or sub-head) of it, or the head of account, to which the charges admitted on a voucher are debitible, or to which the deductions or other credits shown in the voucher are creditable is clearly indicated on it in the space provided for the purpose or in some prominent position.

These instructions are supplementary to those contained in subsidiary Rule 26 under Treasury order No. 16 Financial Publications No. II.

(4) In cases of payments to supplies of stores remittances of amounts of less than Rs. 25 for which remittance Transfer Receipts cannot be issued by Treasury Officer, may be made by postal money order at the Public expense.

**Note 1** " Payments to Suppliers of stores", include petty payments of contingent charges also, for the purpose of this rule.

**Note 2**: Whenever money orders are tendered for issue with treasury certificates or cheques in lieu of cash, individual receipts in respect of each such money order should invariably be demanded.

#### **OVER CHARGES :**

139. Subject to such special orders as the Government may issue in any individual case, the responsibility for an over-charge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the Controlling Officer or the Treasury Officer that the question of recovery from either of them may be considered.

## **AUDIT OBJECTIONS AND RECOVERIES**

**140.** Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant General

**141.** When the Accountant General disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the Government servant against whom the retrenchment has been ordered or that being received, it has been answered, are facts with which the disbursing officer shall have no concern.

**Note 1:**— If a Government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer without delay.

**Note 2:**— A disbursing officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Government servant concerned, it is his duty simply and promptly to carry out the orders he has received and to leave the person aggrieved to refer the case to the proper authority.

**Note 3:**— Representations and protests against retrenchments ordered by the Accountant General may not ordinarily be considered by the administrative authorities if submitted later than three months from/after the date of receipt of the intimation by the aggrieved Government servant. This provision does not remove from the disbursing officer the duty of enforcing immediately the recovery of a retrenchment order under this rule.

**Note 4:**— While a Government servant is under suspension and is in receipt of subsistence grant, the retrenchment order in respect of any over-payment caused to him in the past shall be issued by the Accountant General in consultation with the authority competent to place the Government servant under suspension. The aforesaid administrative authority will exercise discretion whether recover could be held wholly in abeyance or it should be effected at full or reduced rates depending on the circumstances of each such case.

**142.** Recoveries may not ordinarily be made at a rate exceeding one-third of pay or subsistence allowance unless the Government servant affected has in receiving or drawing in excess acted contrary to orders without due justification.

**Note:**— For the purpose of this rule "pay" includes emoluments classed as pay, under the Bombay Civil Service Rule 9(39).

## **RECOVERIES ORDERED BY THE ACCOUNTANT GENERAL**

**143.** The deductions on account of sums disallowed from pay bills, shall be made strictly in accordance with the instructions issued by the Accountant General. The recovery of a sum disallowed from a pay bill may be made from the next pay bill and of a sum disallowed from the Travelling allowance bill, from the next payment of Travelling allowance, but sums disallowed from a travelling allowance, bill must be recovered in cash or from the pay bill when the Government servant concerned does not, within a month present any other Travelling Allowance Bills from which they can be recovered.

**144.** A register in Form G. T. R. 25 shall be maintained at the Treasury and every other disbursing office for recording all retrenchments order by the Accountant General.

## CHAPTER-6

## WITHDRAWAL FROM GOVERNMENT ACCOUNT

## PERSONAL CLAIMS OF GOVERNMENT SERVANTS, GENERAL RULES

## DEDUCTIONS FROM BILLS, FUNDS DEDUCTIONS.

145. The duty of noting the proper deductions to be made from pay bills on account of insurance, provident and other funds shall devolve on the drawers of the bills as such deductions are to be recovered by short drawings from the Treasury; but no discretion is allowed to Treasury Officer in carrying out any order received from the Accountant General to make any particular deduction.

The procedure to be followed in making such deductions is laid down in Rule 360 to 363.

Note (1) : In the following cases recoveries should be effected by deduction from bills, fines, rents, income-tax, all service funds and other funds, except when recoveries in cash is permitted by rules, recoveries in compliance with retrenchment orders issued by the Accountant General and recoveries in instalments of advances made to Government servants.

## DEDUCTIONS OF TAXES ON INCOME :

146. Deduction from pay bills on account of Income Tax (and super tax) and surcharge thereon shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 (ACT XL-III of 1961) as modified from time to time by the Central Board of Revenue in this behalf.

147. Disbursing Officers, should, as required by Section 203 of the Income Tax Act, 1961 issue to the person from whose salary income tax is deducted at source, a receipt in Form (G.T.R. 26) for the tax so deducted.

Note : A receipt should also be issued to a pensioner from whose pension Income Tax is deducted.

## HOUSE RENT DEDUCTIONS :

148. When demands for rent of public buildings, recoverable from Government servants, are received from the Road and Building Department's Divisional officer or any other authority in charge of such buildings, Heads of Offices, shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn. After the recovery has been made, one copy of the demand statement which will be rendered in duplicate shall be returned to the authority from which it was received after noting the amounts recovered, the other copy being attached to the bill from which the recovery has been made. In noting the deductions in the bills, the head of Account to be credited and other particulars as given in the demand statement must be shown.

(2) If the rent recoverable from a Government servant is limited to a certain percentage of the emoluments of the Government servant, the particular of such emoluments shall be noted in the remarks column of the demand statement before its return, where, after the return of the demand statement, the emoluments of a Government servant are changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) Notwithstanding anything contained in this rule:-

(i) The recovery of rent from Government servant of the Union Government in respect of Public buildings belonging to the State may be made in accordance with such procedure as may be prescribed by the Government of State.

(ii) The Government and Department of the Union Government may, after consultation with the Accountant General prescribe such detailed rules of procedure as may be necessary for recovery of rents of public buildings under their administrative control.

(4) The provisions of this rule apply also to other charges, e.g. additional rent recoverable for furniture, electric, water, heating and sanitary installations, charges for cost of water, electric energy, etc., which may under the orders of competent authority, be recovered in the same way as, and together with, rents of building proper.

149. The following transaction of Government involving fractions of a rupee shall be brought to account by rounding off to the nearest rupee (Fraction of 50 paise and above to be rounded off to the next higher rupee and fraction of less than 50 paise to be ignored).

(1) Personal claims of Government servants and pensioners.

(a) All entitlements due to an individual employee by way of HRA/DATA etc, and all Inner column deductions from salary bill on account of PLI/Professional Tax etc, including book transactions shall be rounded off in whole rupees.

(b) In the case of Travelling Allowance bills the rounding shall be done only at the last stage and not in respect of each item e.g. Railway fare, Mileage and Daily Allowance, comprising the claim of an individual.

(c) Interest on loans and advances to an employee which is computed as a percentage of base amount and its recovery is effected in Instalments shall be made in whole rupee.

Note 1:- In the case of emoluments fixed by low amounts which are in fraction of a rupee shall be rounded off to the next higher rupee.

Note 2:- Payment on account of Pension/Relief on Pension/DCRG/Commuted value of Pension shall be rounded off to the next rupee.

(d) All Government transactions, whether involving actual receipts/payments or book adjustments, involving fractions of rupee shall be in whole rupee.

(2) All transactions of Treasuries, Pay & Accounts Offices/Banks through cheques and chalangis.

(3) Transactions between one Government and another or between two Departments of the same Government.

(4) Amounts converted into Indian currency from Sterling or other Foreign currencies.

(5) Reserve Bank remittances, other than those of sums representing dues fixed by or under any law or under any contractual obligation of the Government.

Sums representing dues fixed by or under any law shall always be rounded off to the nearest higher rupee.

(6) Deposits and receipts.

Sums representing amount fixed by or under any law shall always be rounded off to the nearest higher rupee.

(7) The only type of transactions which have to involve paise would be cash transactions for petty purchases or sales which are reflected in a primary record like cash book. Instructions for rounding off of such transactions are given in the Annexure to Appendix No. XXI.

150. Recoveries of advances on account of travelling allowances may be made from the pay bills after the usual period allowed for presentation of the detailed bill has expired.

**Note-1 :** Usual period shall be three months from the date of drawal of advance. In the case of advances on transfer, however, it shall be eight months from the date of drawal of advances. In the case of cancellation of tour or transfer, the advance should be returned immediately. If this is not done, the recovery of the entire amount of advance can be made from the pay bill of the next month.

**Note-2 :** Recoveries on account of security deposits of the employees of different departments should be made in cash, at the time of disbursement of pay, and when such deposits are to be paid into the Post Office Savings Bank, the amount recovered should be forthwith remitted to the Post Office.

#### ATTACHMENT OF PAY AND ALLOWANCES ETC. FOR DEBIT :

151. (1) When the pay of Government Servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned.

(2) Any deduction which may have to be made on account of subscriptions to Provident Fund recognised by Government, taxes on income payable by the Government servant, and dues of Co-operative Societies and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

(3) The extent to which the emoluments of Government servants are exempt from attachment for debt is laid down in Section 60(1) of the Code of Civil Procedure, 1908. The following is an extract of the relevant provisions of the section :—

"60(1) The following property is liable to attachment ..... in execution of a decree ..... provided that the following particulars shall not be liable to such attachment ..... namely :—

•• •• ••

(i) salary to the extent of the first Four hundred rupees and two third of the remainder in execution of any decree other than a decree for maintenance;

Provided that, where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same decree, shall after the attachment has continued for a total period of twenty four months, be finally exempt from attachment in execution of that decree;

(ia) one third of the salary in execution of any decree for maintenance;

(1) any allowance forming part of the emoluments of any servant of the Government ..... which the appropriate Government may by notification in the "Official Gazette" decree to be exempt from attachment and any subsistence grant or allowance made to any such Officer while under suspension :

**Explanation-2 :** In clauses .....(i) and (ia) "Salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (i), derived by a person from his employment whether on duty or on leave.

**Explanation-3 :** In clause (1) 'appropriate Government' means :—

- (i) as respect any person in the service of the Central Government ..... the Central Government.
- (ii) as respect any other servant of the Government ..... the State Government".

1. The maximum amount attachable by a Civil Court is calculated on the amount earned and not on what remains after satisfying any debts due to Government on account of advance taken under rule.

2. Subscriptions to funds recognised by Government, instalment in repayment of advances from the General Provident Fund and recoveries of income-tax deduction for which appear in the pay bills, should be excluded from the aggregate amount, for the purpose of attachment by a Civil Court.

152. Without prejudice to the appropriate provisions of the law as contained in Rule 48 of order XXI in the first schedule to the Civil procedure Code, 1908, as amended by the Civil Procedure Code (Amendment) Act, 1939 (Act XXVI of 1939), the procedure to be followed by disbursing and drawing officers in making recoveries from pay of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules;—

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowance shall be drawn on a pay bill, but only the net amount after deducting the amount recoverable, under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deduction is responsible for remitting the amount without undue delay to the court concerned.

(2) In the case of an attachment order issued by a Court in India against a Government servant on leave out of India, whose leave salary is disbursed in the United Kingdom, the appropriate authority in India, namely departmental drawing officer will be responsible for drawing, the amounts recoverable monthly in compliance with the attachment order and remitting them to Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transaction will not, however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld, relates.

The recovery of Indian Income Tax will be made wholly from the portion of the leave salary disbursed in the united Kingdom.

The Comptroller and Auditor general will issue such instructions as may be necessary in order to ensure that the amount that will have to be deducted in compliance with the attachment order are specified in the original or amended English Leave Salary Certificate or any other document prescribed for this purpose of the Government servant concerned, with necessary direction to the disbursing authority in the United Kingdom to make the corresponding reduction in the monthly bills presented to it for payment.

**Note :** The provision of this sub-rule apply mutatis mutandis to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in India are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908 for the time being extends.

(3) In cases in which a Judgement debtor does not sign the acquittance roll and intentionally allow his pay to remain undisbursed, the head of the office or incases in which the judgement debtor is the drawing officer himself the administrative officer of the department concerned may draw the pay of the judgement debtor in satisfaction of the attachment order, subject to the prescribed restriction and remit the amount to the court concerned.



(4) The amounts drawn under sub-rule (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the court's receipt for the amounts shall be filled with the attachment register or such other suitable record as may be kept by the drawing officer.

**Note :** The procedure laid down above should have effect only in respect of proceedings arising out of suits instituted on or after 1st June, 1937.

153. The cost, if any, of remittance to a court of money realised under its attachment order shall be deducted from the amount realised and the net amount remitted to the court.

154. Recoveries from the salary of Government servant on account of dues of Co-operative Societies registered under the various Co-operative Societies Acts, where such Acts, imposed a statutory obligations on the Government to make such deduction, shall be made by the drawing and disbursing officers, in accordance with such procedure as may be laid down by Government from time to time.

#### FIRST PAYMENT OF PAY AND ALLOWANCES ETC :

155. When the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form G.T.R. 109, or if he did not previously hold any post under the Government, or is re-employed after resignation or forfeiture of past service, a certificate by the Drawing and Disbursing Officer in the prescribed form has been obtained in respect of Government servant, must accompany the bill, in conformity with and if so required by any rule or order governing the conditions of the service to which he belongs.

Where the competent authority under any rules or order authorises the drawal of pay and allowances of a newly appointed Government servant for a period not exceeding two months without a medical certificate of health, a certificate to this effect shall be furnished in the first pay bill.

If a pensioner is re-employed the fact shall be stated in the bill.

**Note :** The detailed instructions for its preparation of Last pay certificate are reproduced in Appendix-XIII.

156. In all cases of transfer of Gazetted and non-Gazetted Government servants, the head of the office shall forward the last pay certificates to the Head of office to which Government servant is transferred.

157. The last payment of pay and allowances shall not be made to a Government servant, finally quitting the service of the Government by retirement, resignation, dismissal, death, or otherwise, or placed under suspension, until the disbursing officer has satisfied himself, by reference to the departmental authorities concerned, Divisional officer concerned incharge of Public Works Department (Roads and Buildings) and his own records, that there are no demands outstanding against him. In cases of other Government servants, payment may be made on the responsibility of the Head of the office concerned.

**Note :** Normally the last payment of pay or allowances in respect of a Government servant who finally quits the service of the Government or who is placed under suspension may be made only after the Head of the office concerned has satisfied himself, by reference to his own records, and to other appropriate authorities, where necessary that there are no demands outstanding against such Government servant.

However, in case where security is taken from such Government servant in cash or by a surety bond for an amount considered by such head of office to be adequate to cover the above said demands or by with-holding

a part of the gratuity payable to such Government servant, the last payment of pay and allowances may be made and the last pay certificate issued, even if the likely dues from such Government servant remain to be assessed and realised.

158. The last payments of dues or honourarium, as the case may be, payable to (1) officers employed in accordance with term of contract or agreement with Government, (2) Officers in the temporary employment of Government proceeding on foreign service in or out of India, and (3) non-officials including members of any commission or committee whether statutory or otherwise, shall not be made until the disbursing officer has satisfied himself in the manner laid in rule 157 that there are no demand outstanding against them.

#### PLACE OF PAYMENT-PAY AND ALLOWANCES :

159. Save as hereinafter provided, and subject to any special rule or procedure that may be prescribed by departmental regulations, bill for pay and allowances is ordinarily payable only at the Treasury of the district in which the claim arises.

**Note :** The claims on account of pay and allowances of gazetted and non-gazetted servant should be deemed to arise at the station where the drawing and disbursing officer who draws the claims is stationed. In case where Government servant is on tour, payment may be made at the station where he is on tour. The drawing officer shall remit the amount by bank draft or by money order as may be necessary. The charges involved in sending the bank draft by Registered post or remittance by money order shall be charged to office contingencies.

160. In case of transfer, the pay due in respect of old post, which has not been drawn at the time of transfer, may be drawn at the new headquarters or at the place in which the pay in respect of the new post, the allocation of the charge to the old and new appointments being clearly specified on the bill.

#### LEAVE SALARY :

161. Subject to any orders or procedure that may be prescribed by the Government in the case of a Gazetted and non-Gazetted Government servant, when payable in India, shall be drawn from the office of the disbursement from which his pay was being drawn immediately before his proceeding on leave. The Government servant concerned must make his own arrangement where necessary for getting his leave salary remitted to him. However, if the Government servant during the period of earned leave exceeding a month specifically requests the drawing officer for the remittance of his net dues by means of demand draft, the drawing officer shall arrange to send him a demand draft at par by registered post and the provisions of rule 159 would mutatis mutandis apply, and the charges may be debited to office contingency. In case where the period of leave salary could not be drawn at the old station may, however, be drawn at office of disbursement from which the pay in respect of the new post is drawn.

**Note :** The leave salaries of a gazetted Government servant of the Forest Department on leave in India, at a place where there is no disbursing officer of his Department, may be paid under the same rules as those of any other gazetted Government servants. No charge on account of such payments will appear in the cash book or accounts of the division.

#### PAY DUE TO GOVERNMENT SERVANTS ABSENT OUT OF INDIA.

162. If pay or allowances be due in India to a Government servant absent out of India, he must make his own arrangements to receive it in India.

Provided that when the Government servant has finally quit India and it is not possible for him to make his own arrangements for receiving his pay and allowances in India, payment may be made to him through the High Commissioner for India in London or through the Foreign Embassy.

PAYMENT OF PAY, LEAVE SALARY, ETC., THROUGH AGENTS :PAY AND ALLOWANCES :

163. (1) Save as hereinafter provided, pay and allowances of Member of Legislature Assembly may be paid only upon the personal claim of the Member of Legislature Assembly and to his personal receipt and not otherwise, except under the special authority in each case of the Government or of the Pay and Accounts Officer, Gandhinagar. The Member of Legislature Assembly may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay any such persons and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

(2) (i) Upon his written request or order, the pay bill of the Member of Legislature Assembly who is permitted to draw his own bills be made payable to some well known banker or agent, provided that the receipt of the banker or agent shall not be accepted as a final quitance unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent, alike if it is recorded in the bill itself or separately, shall be stamped, unless the receipt of the bill has already been duly signed and stamped by the Member of Legislature Assembly himself.

(ii) Pay and allowances of a Government servant who is not authorised to draw his own bills may, when he is unable to present himself in person to receive payment, be paid to a banker or agent duly authorised by him to receive the money and give a legal quitance, provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the letter with a legal quitance for the money claims, signed by himself, which will have to be surrendered to the disbursing officer with a letter of authority for the payment to be made. The banker or the agent must also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

**Note:**—Notwithstanding anything contained in this clause, Government may, in special circumstances, authorise payment of such part of a claim of a Government servant who is not authorised to draw his own bills to be made to a person and to the extent as may be expressly specified, in writing, in this behalf by the Government servant concerned. In such a case the receipt given by the person so authorised to receive the sum specified shall constitute a valid quitance for the amount paid to him and a receipt for the balance only, if any, when paid, shall be obtained from the Government servant concerned.

(iii) A Government servant or a single person cannot be constituted an "agent" for the purpose of this rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

(3) The provisions of this rule apply to all payments in India, whether on account of pay, travelling or other allowances, which are made to Government servant on their personal account.

**Note:**—When the endorsement on a bill is incomplete or 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. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

LEAVE SALARY :

164. A Government servant, when claiming leave salary in India, must appear in person at the place of payment or furnish a life certificate signed by a person authorised to sign a life certificate under rule 247.

If he desires to receive his salary through an authorised agent, the agent must furnish the life certificate aforesaid, or execute a bond to refund over-payment under the provision of rules 165 and 166.

**Exception:**—Where the leave salary or the arrears of leave salary are drawn after resumption on duty by the Government the production of life certificate need not be insisted upon.

**Note 1:**—When separate bills for leave salary relating to different periods are presented and paid simultaneously it is not necessary to furnish separate life certificate for the different periods but only one certificate in respect of the day of presentation of the bills should be enough.

**Note 2:**—A Gazetted Government servant on leave preparatory to retirement or refused leave or such other leave on the expiry of which he is not expected to return to duty, should furnish a certificate to the Drawing Officer that, during the period for which leave salary is to be drawn, he was not employed under any Government, Local Fund, or a body corporate owned or controlled by any Government or private employer.

### **BOND OF INDEMNITY:**

165. (1) Government servants may make arrangements with their agents to draw their leave salary, vacation pay, etc., either granting them powers of attorney to enable them, to do so, or leaving their bills duly completed and signed in the agents custody for collection, the agents in their turn giving the Government a bond of indemnity as a security against any loss in the case of overpayment.

**Note:**—A register of power of attorney should be maintained by the disbursing officer in the form prescribed in the Government securities Manual (G. T. R. Form No. 27) and all cases in which the power of attorney has been granted should be recorded therein.

(2) The bond of indemnity, which must be stamped, may be of the following form in the case of a firm or bank:—

"In consideration of our/their being permitted to draw pay/leave salary/pension of .....during his absence from.....we/they.....(here insert the name of the Bank) hereby agree to refund to the Government on demand any overpayment that may be made to us/them as his agents or agent".

**Note:**—It must be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

166. (1) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the second schedule to the Reserve Bank of India Act, 1934 and such Co-operative Banks as are approved by Government, may be allowed to execute a general bond in form G. T. R. 28 to cover the pay, leave, salary, pension, etc., of their constituents in general.

(2) Separate bonds must be executed for payments relating to or for persons whose salaries or pensions are debitable to;

- (i) The Union Government, or
- (ii) The Government of another State.

In the case of item (ii) applications for bonds to be executed for the State Government will be dealt with by the Accountant General of that state.

**Note:**—Lists of agents who have executed general bonds of indemnity with either the Central Government or the State Government to cover the leave salary, pension, etc., of their constituents are contained in Appendix XIV.

## CHAPTER - 7

## WITHDRAWAL FROM GOVERNMENT ACCOUNT

**167.** Subject to any order that may be made by Government from time to time which requires sanction from the competent authority the pay and fixed allowances of a Gazetted Government servant shall be drawn by the Drawing Officer who are Gazetted Officers and as specified in Appendix-II on a single establishment bill in form G. T. R. 30 in two separate section for officers holding permanent and temporary post in the same manner and contents as in the case of the non-gazetted establishment. The bill for the Gazetted Officer and those for non-gazetted staff should be drawn separately. The bill for gazetted officers shall be prominently marked on the right hand top corner with the word "Gazetted Officer's Bill" on first page. There will be only one bill for Class-I and Class-II Gazetted Officers.

**Note:**—In case of transfer of Gazetted Officer from one place/office to the other the procedure prescribed in Appendix-XIII for issue of Last Pay Certificate as in the case of non-gazetted Government servant shall be followed by the drawing officer.

**Exception:**—The claim of the pay and allowances and fees payable to the Government Pleaders, Assistant Government Pleaders, and Law Officers of the Gujarat State as well as Law Officers of Gujarat Revenue Tribunal, City Civil Court, Ahmedabad and City Sessions Court, Ahmedabad who are not regular Government Servants, shall however be drawn by the concerned officer himself in Form No. G. T. R. - 30.

(2) Subject as hereinafter provided in this Chapter, the forms prescribed in this rule shall be used for claims relating to leave salary and all occasional payment to a Gazetted Government Servant that are made to him.

**168.** A list of non-gazetted Government servants who are allowed to draw bills on treasuries is given in Appendix - XI.

## TRAVELLING ALLOWANCE

**169.** Travelling allowance bill of a Gazetted Government servant shall be drawn by the departmental drawing officer in Form G. T. R. 35, in accordance with the rules under which such allowances may be due.

**170.** When a Government servant is entitled to draw actual expenses, such expenses shall in the absence of special orders to the contrary, be set forth in detail.

**171.** The provisions of clause (1) and (ii) of Rule 186 apply mutatis mutandis to bills for travelling allowance of Gazetted Government servants.

## COST OF MEDICAL TREATMENT

**172.** The expenditure incurred by and to be reimbursed to Gazetted Government servants on account of Medical attendance and treatment may be drawn by the Departmental drawing officer in Form G. T. R. 29, as is being drawn in case of non-gazetted establishment. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases signed or countersigned by an authority of Medical Department empowered to sanction such expenses.

**173. ALTERATION OF PAY ETC.**—Drawing Officer may not draw an increased or changed rate of pay, leave salary, fixed allowances or reward or honorarium in case of gazetted officer unless the same is sanctioned by the competent authority.

**174. ADVANCES** :—Drawing Officer may draw the under mentioned advances for Gazetted Officer from the Treasuries in form GTR 85 on the authority of sanction from competent authority or a duly certified copy thereof appended to the bill.

The bill for the Gazetted Officer should be prominently marked on the right hand top corner with word "Gazetted Officers Bill" on first page.

- (i) Advances on transfer;
- (ii) Advances on tour;
- (iii) Advances on account of travel concession during regular leave;
- (iv) Advances in lieu of leave salary;
- (v) Advances for Medical Attendance and treatment for All India Service Officers;
- (vi) Food grain Advance;
- (vii) Festival Advance.

In case of Government officer on deputation to Board or Corporation, their personal advance bearing interest shall be drawn by their respective Board/Corporation from the concerned Treasury Office on the strength of sanction order of the concerned administrative department.

**Note-1:**—The sanction to personal advance may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented for encashment.

**Note-2:**—In case of officers on deputation to Municipality/District/Taluka/Village Panchayat the drawal of advance shall be regulated according to the provision contained in note below rule 104 of the Gujarat Financial Rules, 1971.

## CHAPTER - 8

### WITHDRAWAL FROM GOVERNMENT ACCOUNT : BILLS OF NON GAZETTED ESTABLISHMENT :

#### MONTHLY BILLS :

175. For purposes of this chapter, parts of an establishment under the same office, which appear to different major heads shall be regarded as distinct establishment, e.g. a Collector's Civil Supplies Establishment shall be treated as distinct and separate from his land Revenue Establishment.

#### FORM AND PREPARATION :

176. (1) A single bill for pay, fixed allowances and leave salaries shall be prepared in Form G. T. R. 30 the instructions printed on the form being carefully observed. Except as provided in Rule 179 the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.

**Note :** The computer system may be used for preparation of pay bills.

(2) The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

**Note :** All fixed allowances including permanent Travelling allowances, conveyance allowance, etc. should be drawn in the establishment pay bill.

177. If for any reason, the leave salary admissible to a Government servant on leave is not known (as for example when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty shall be entered in the money column of the form which is intended to show leave salary, the amount being left undischarged and treated as held over pending the fixation of the amount or his leave salary.

178. The entries in all the money columns of the bill shall be totalled separately under each section and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill.

179. (i) Incumbents of posts carrying a fixed pay not exceeding Rs. 200/- p.m. or on time scales of pay the maximum of which does not exceed Rs. 200/- p.m.

(ii) All persons in class IV services;

Provided that in all such cases a certificate in the following form is endorsed in the bill.

" Certified that all persons whose names are omitted but whose pay has been drawn in this bill have actually been employed during the month and that full details of the names of the persons concerned and the emoluments drawn for them working up the total included in this bill have been duly shown in the office copy and that the emoluments drawn are according to the relevant rules and orders".

Provided that the Government may in consultation with the Accountant General extend the provisions of this rule to other specified classes of establishment when the entry of names in the bills is not essential for audit purposes.

(2) The claims of Government servants whose names are omitted under the provision of this rule shall not be lumped together and entered as a single item in the bills, but the bills must show separately the numbers of different rates of pay of with different designations.

180. (1) When leave salary based on average pay is drawn in a bill for a Government servant other than that belonging to any of the classes mentioned in Sub-Rule 1 of Rule 179 the bill in which it is first drawn shall be accompanied by a statement, attested by the drawing officer, showing the calculations by which the amount Drawn on account of leave salary has been deduced. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the bill in, or the office from which, such pay was drawn shall be given in the statement.

(2) If leave salary is based on actual pay and not on average pay, the drawing officer should attach to the bill a certificate in the following form :

"that the leave salary claimed is admissible under....."

(The rule under which the leave salary has been claimed should be specified here.)

**Note :** A certificate to the effect that the Government servant on leave preparatory to retirement or refused leave or such other leave on the expiry of which he is not expected to return to duty, was not employed under any Government, or in a body corporate owned or controlled by State or private employer during the period such leave should be recorded by the drawing officer on the bill in which leave salary for such a Government servant is drawn after obtaining from him a declaration regarding such non-employment.

**INCREMENT CERTIFICATE :**

181. To the first Pay Bill in which a periodical increment is drawn for the Government servant, a certificate in from G.T.R. 31 shall not be required to be appended except in the following types of cases namely:

- (a) Where efficiency bar increments are to be released;
- (b) When increments are withheld specifically;
- (c) Where increments are to be released on passing of departmental or language examination;
- (d) Where increments are to be released on satisfactory completion of probation;
- (e) Where increments are to be released on counting broken period;

182. Of the two alternative certificates printed in form G.T.R. 31 the former may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extra ordinary leave, etc.

In all other cases, the second alternative form shall be used and it will be supported by the explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

Note: With a view to know the date of periodical increment of Government servant in a particular month, and in order to avoid supplementary bills for non drawal of periodical increments in time, a register of increments should be maintained by the drawing officer in Form G.T.R. 32. Entry shall be made in the Service Book when the increment is authorised in the Register of Increments.

183. When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment over the efficiency bar that it has satisfied itself that the Government servant concerned is fit to cross the bar.

**OVER TIME ALLOWANCE :**

184. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances as claimed shall contain a certificate of the head of the office to the following effect:

"Certified that,

- (i) the men for whom overtime allowances are claimed in this bill have actually earned by working overtime;
- (ii) the period for which overtime allowances are claimed in this bill have been checked with the initial records and found correct;
- (iii) the overtime allowances are claimed at rates sanctioned by competent authority; and
- (iv) the overtime allowances have been taken into account in calculating the income-tax due from the Government servant noted in this bill;



**Note :** In cases in which overtime allowance is paid out of fees recorded from private parties and credited in the Government account, the Drawing Officer should certify on the bill that the prescribed fees have been realised and credited into the treasury.

### ARREARS BILLS :

**185.** Arrears of pay, fixed allowances or leave salary and supplementary claims of travelling allowances shall be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date together with date of encashment of the bill from which the charge was omitted or withheld or on which it was refunded by deduction or any special order of a competent authority granting a new allowance or an increase in pay. A note of the arrear bills shall invariably be made in the office copy of the bill for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrear being claimed over again.

The drawing officer shall also record the certificates on the arrear bill under his dated signature;

(i) that no part of the amount claimed has been drawn previously; and  
 (ii) that a note of the arrear claim has been made in the office copy of the bills for the period to which the claim pertains.

Subject to the conditions laid down in rule 81, arrears bills can be presented at any time and may include as many items as are necessary.

**Note 1 :** Arrears bills and supplementary claims are required to be supported with a statement in Form G.T.R. 33.

**Note 2 :** In order to avoid double claims in respect of pay bills drawn on supplementary bills a subsidiary register should be maintained by the drawing officer in Form G.T.R. 34.

The entries in the subsidiary register should be attested by the head of the office or by a responsible officer who is authorised to sign the pay bills. In respect of supplementary bills on account of (i) withheld amounts, (ii) undisbursed pay refunded, and (iii) refund of fines, it is not necessary to enter the items in the subsidiary register but necessary notes should be made in the appropriate place in the subsidiary register but necessary notes should be made in the appropriate places in the original bill.

### TRAVELLING ALLOWANCE BILLS :

**186. (1)** Subject as provided in rule 188 bills for travelling allowance, other than permanent or fixed allowances, shall be prepared and presented in accordance with the following rules.

The bills shall be prepared in Form G.T.R. 35. The certificate occurring in the travelling allowance bill, when signed by the officer preferring the bill in respect of his travelling allowance claim shall be legally valid and binding upon him in respect of the assumptions hereby asserted or confirmed by him, namely:-

(i) The journey was performed and halts made were in discharge of the duties and under proper authority, in respect of halt, the person concerned was physically present at the place shown in the bill. In case of claims relating to maintenance of camp equipment it will be assumed that the Government servant has maintained the whole or part of his camp equipment during the halt or interval of that, the expense of maintenance was not less than the amount drawn,

(ii) The 'Hour of Departure and Arrival' are those mentioned in Time Tables of the Railway, Bus, etc.,

(iii) The kind of journey, class, number of fares and amount mentioned in columns 7 to 12 of Form

G.T.R. 35 are those admissible and actual.

In respect of Transfer or Leave Travel Concessions, the fares will be in respect of those members of

family and dependents as are entitled under the rules to perform the journey and within the prescribed time limits; and have not separately/already claimed any travelling allowance in consequence of his transfer or under Leave Travel Concessions when the Government servants are husbands and wives. In the Leave Travel Concessions the journey was to the declared, "Home Town" and for the concerned block of two years;

(iv) In respect of journey outside of the State of Gujarat it will be assumed that the person concerned was allowed to do so under rule 74 of the Bombay Civil Services Rules, 1959;

(v) If the full daily allowance is claimed it will be assumed that no free boarding and/or lodging was provided by Government to the persons claiming the Daily Allowance;

(vi) In respect of distances it will be assumed that in respect of railway or road journey they will be as shown in Railway or Gujarat State Road Transport Corporation in their schedules and in absence thereof, as may be ascertained from the Collector or Executive Engineer of the District;

(vii) In respect of the road journey for which milages is claimed under clause II of rule 414 of Bombay Civil Services Rules 1959, it will be assumed that it was not performed by taking a single seat in a motor vehicle plying regularly for conveyance of passengers, or in any other vehicle without payment of its hire charges or incurring its running expenses; and in respect of claim under the said rule 414-II, it will be assumed that requirements of Note-2 are complied with;

(viii) When the Controlling Officer countersigns the Travelling Allowance bill, it will be assumed by all concerned that particulars therein have been verified by him after applying the necessary checks as are required to be exercised by the Controlling Officer, particularly those mentioned in rule 602 of the Bombay Civil Services Rules, 1959. In the case of Leave Travel Concession claims, it will be assumed that the Controlling Officer has satisfied all the conditions and taken necessary note in the relevant records wherever necessary as laid down in Government resolution, Finance Department No. MSB-2166-4298-J dated the 15th October, 1966.

(2) When actual expenses are drawn on account of carriage of horses or conveyance, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed.

187. The travelling allowance bills of non-gazetted Government servants proceeding on tour shall be presented at convenient intervals during the period of their tour or immediately on return to the headquarters and as far as practicable before 31st of March, if the tour has been completed before that date.

188. In the Road and Building Department, save where any special rule or procedure has been authorised by departmental regulation, travelling allowance bills can be presented for payment only after the claims have been passed by the controlling officers concerned.

The subordinates shall prepare their travelling allowance journals in Form G. T. R. 36, and after these are duly countersigned by the controlling authority, an abstract bill showing the totals under each head of claim for each person shall be prepared in Form G. T. R. 37 by the Divisional Officer for presentation at the treasury, the original journals, being either submitted to the Accountant General direct or attached to the abstract bill.

**Note-1** :—The Government may, in consultation with the Accountant General prescribe the use of Form G. T. R. 35 by non-gazetted upper subordinates in lieu of Form G. T. R. 36.

**Note-2** :—In cases where travelling allowance journals of subordinates are subjected to a periodical test audit by the Accountant General, the Government may in consultation with the Accountant General, dispense with their submission to the Accountant General's office

**COST OF MEDICAL TREATMENT:**

189. The expenditure incurred by, and to be reimbursed to non-gazetted Government servants on account of medical attendance and treatment may be drawn in Form G. T. R. 29. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases signed or countersigned by the competent authority of the Medical Department.

**DISBURSMENT OF PAY AND ALLOWANCES:****ACQUITTANCE ROLLS:**

190. (1) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the persons entitled to receive it, and obtained a legally valid quitance on the office copy of the bill. If in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquittance roll in Form G. T. R. 38.

(2) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, his pay or allowances may be drawn a new under rule 185 when occasion for making the payment arises.

Provided that if in the opinion of the Head of the Office, this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowance may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the head of the office is satisfied, that proper arrangements can be made for the safe custody of the sums retained.

(3) Undisbursed pay or allowances may not, under any circumstances, be placed in deposit at a treasury.

**Note 1:**—Acquittance rolls and office copies of bills are not required to be submitted to the Accountant General, but being important records, they should be stamped 'paid' and preserved carefully for the periods prescribed. In respect of payments made through acquittance rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in token of the total amount actually paid. The 'paid' stamp, duly attested by the drawing officer need be affixed only against the total disbursed amount of the acquittance Roll. In respect of undisbursed amount paid subsequently, the items should be stamped 'paid' individually and attested by the drawing officer while signing the Cash book.

**Note 2:**—Cash drawn on pay and Travelling Allowance bills of establishment should not be mixed up with regular cash balance of the department if any. An account of undisbursed pay and allowances should be kept in a register in Form G. T. R. 39. Entries of the total and the particular amount of undisbursed pay and allowances may be made against each bill serially and subsequent payment thereof entered in the appropriate columns of the register and the cash book, each such entry being attested by the Gazetted Officer. From this Register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure the refunds either in cash or by short drawal from the next bill.

**Note 3:**—A bill register in the Form G. T. R. 40 should be maintained by all Heads of Offices who are authorised to draw moneys from the treasury on bills signed by them. The register should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon.

**Note 4:** (i)—In the case of bills which are not preaudited, it is not sufficient that the component items of an establishment bill should be checked. The total shown in the bill should also be checked by adding up the items. This should be done by a responsible officer of the staff of each office, other than the person preparing the bills.

(ii) When a drawing officer checks an acquittance roll, he should either himself total the items of it, check the total of the corresponding establishment bill and the money received from the treasury, and see that any difference between the totals is properly accounted for, or cause this to be done either by a Gazetted Officer or by another responsible member of the staff as may be found convenient.

(iii) In offices where cashiers who have given securities are not employed, the duty of disbursing the money drawn should be entrusted to a clerk other than the clerk who prepares the bill and is responsible for the cash.

**Note 5:**—A cheque register in Form G. T. R. 41 shall be maintained by all Heads of offices who are authorised to draw money from the District Treasury and Pay and Accounts Offices were the cheque system for payment is in vogue. The register shall be reviewed by the drawing and Disbursing Officer every month and remarks, if any, may also be recorded therein.

## CHAPTER 9

## WITHDRAWAL FROM GOVERNMENT ACCOUNT.

## CONTINGENT CHARGES

## INTRODUCTORY :

191. The rules of procedure prescribed in this chapter shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies is also subject to these rules except in so far as it may be governed by any special rules of procedure prescribed in other chapters of these rules or by any departmental regulations.

## GENERAL RULES :

## Permanent Advances :

192. Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills on the Treasury, may make such payments out of permanent advances or imposts which they may be permitted to hold under the order of competent authority, subject to recoupment on presentation of contingent bills, but all such bills should be marked on their top the words "for recoupment of permanent advance or impost". All such claims upto Rs. 5000 may be disbursed out of permanent advance or impost.

## GENERAL LIMITATIONS :

193. (1) All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

(2) No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

194. The charges relating to two or more major heads may not be shown in one register, nor included in one bill, but expense which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by different authorities, appear in one bill. In such a case the joint grant may be entered in one register only for purposes of control, the account of adjustment being left to the Accountant General.

195. (1) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

(2) Subject to any general or special orders issued by the Government, the pay of Class IV servants, by whatever designation they may be called, who have been, or may be declared by competent authority to be eligible for pensions, and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure,

- (i) Hot weather establishments;
- (ii) Mazdoors engaged on manual labour and paid daily or monthly wages;
- (iii) Sweepers;
- (iv) Other classes of Class IV servants, e.g. dhalies, tailors, sycas, grass cutters etc.

The wages of temporary field Establishment of surveys and settlements and of extra postals (shortly) entertained for accompanying remittances, etc. may also be drawn on contingent bills.

196. Contingent charges incurred on account of pay, etc., of the Class IV servants mentioned in rule 195 shall be supported by a certificate signed by the drawing officer to the effect that the Class IV servants were actually entertained and paid.

197. (1) Contingent bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of Government offices should be accompanied by the following certificate signed by the disbursing officer :-

"Certified that the amount drawn on account of rent, rates and taxes in contingent bill.....dated..... was actually paid to the parties concerned and that.

(i) No portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period the charges were paid;

(ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due".

Provided that in the case of drawing and disbursing officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that, the interest amounts held by each of them are much less than the monthly rate of contingent expenditure of rent, rates and taxes, etc., requiring to be paid by each of them to different parties, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above,

"Certified that ;

(a) the amounts drawn on account of rent, rates and taxes etc. in the previous contingent bill No. ....dated..... have actually been paid to the parties concerned; and that (b) the amounts drawn in this bill will be paid to the parties on realisation.

(2) Contingent bill which include charge on account of purchase of goods on which Sales Tax has also been charged should be supported by the following certificate signed by the disbursing officer:-

"Certified that in the case of sub vouchers attached to the bill and those retained in my office relating to the purchase of goods on which sales tax has been charged, the goods have not been exempted under the Central/State Sales Tax Act or the rules made thereunder and the amount paid on account of Sales Tax on these goods are correct under the provision of that Act, or the rules made thereunder and that in case of supplies against regular contracts, the relevant contract includes a specific provision that sales tax is payable by Government".

#### RESPONSIBILITY OF DRAWING OFFICER :

198. Every Government Officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance and that the expenditure is within the available appropriation.

#### RESPONSIBILITY OF CONTROLLING AUTHORITY :

199. The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and in order, that the calculations are correct, and especially that the grants have not been exceeded nor are they likely to be exceeded. If expenditure be progressing too rapidly, he shall communicate with the drawing officer and insist on its being checked.

**CANCELLATION AND DESTRUCTION OF SUB-VOUCHERS :**

200. The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers:

(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.

(ii) Every Sub-voucher which under the provisions of Rule 205 to 216 is not forwarded either to the Accountant General or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation should be made immediately after the payment is made and entered in the contingent register.

(iii) Sub-vouchers submitted to a controlling officer, which he is not required to forward to the Accountant General, should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature of the bill.

(iv) In all cases in which sub-vouchers are not required to be submitted to the Accountant General or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling authority in respect of sub-vouchers submitted to him by drawing officer but which he is not required to submit to the Accountant General. The Treasury Officer may return a bill which does not carry a certificate as required by this rule.

Note : Sub-Voucher which are required to be sent to the Accountant General for keeping them in proper custody to prevent their fraudulent use should be cancelled either by the drawing officer or by the controlling officer as the case may be, while passing the bill for payment, or before forwarding to the same to Audit.

**RECORD OF CONTINGENT EXPENDITURE****CONTINGENT REGISTER :**

201. A register of contingent expenditure shall be kept in each office and the initials of the Head of the Office, or of a Gazetted Officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

Note : If during the absence of the Head of the Office and of the Gazetted Officer to whom the duty of maintenance of contingent register has been delegated the entries in the contingent register have been initialled by a non-gazetted Government Officer, the register must be reviewed and the entries re-initialled by the Head of the Office or such Gazetted Officer on return to duty in the headquarters.

202. The standard form of the contingent expenditure register will be as in Form G.T.R. 42. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accountant General and the controlling authority to suit the conditions of each department and office.

As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns but requiring explanation may be described in the column headed "Description" though

the amount of it is entered only in its special column, and the same "Description" column will serve also for note of the month or period to which any recurring charges (e.g. rent, wages of water bearers etc.) entered in the other column belong.

**Note :** If more convenient a separate register may be maintained for each class of contingent charges.

203. As each payment is made, entries must be made in the contingent expenditure register of the date of payment, the name of the payee and number of sub-vouchers in the three columns to the left, and the amount in the proper column, and in the case of any charge requiring explanation, the initial of the officer incurring it shall be taken against the description.

204. To enable the disbursing officers to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, as progressive total of all the columns must be made monthly immediately after Monthly total, so as to include all payments under each head, as also charges adjusted by book transfer under rule 226, from the commencement of the year upto the end of the last expired month.

### BILLS FOR CONTINGENT CHARGES

#### General :

205. (1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several column added up and several totals posted in separate bills for each class of contingent expenditure. The Head of the Office or the officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with the sub-vouchers, initial them if this has not already been done and sign the bill which will then be dated and numbered and presented for payment at the treasury.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them, provided that in a case of expenditure requiring explanation full details of the charges must be entered in the bill, except when they are given in the sub-voucher sent to the Accountant General.

**Note -1 :** Sub-vouchers for petty contingent expenditure shall be prepared in Form G.T.R. 43.

**Note-2 :** When the permanent advance is running short, a demand may be presented in excess of the balance, this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

206. Subject to any order or instruction issued by the Government in this behalf, the payment for supplies etc., which cannot be met from permanent advance, will be made by the Drawing Officers by obtaining cheques/Bank drafts in favour of the parties or in cash where such facilities is in vogue, instead of direct payment by the Treasuries on endorsed bills.

This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheques on the Treasury.

**Note-1 :** Payment due to contractors may if so desired by them be made to their 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 documents such as a power of attorney or transfer deed, conferring authority on the Bank to receive payment and (2) the contractor's own transfer or acceptance of the correctness of the amount made out as being due to him by the Government or his signature on the bill or other claim preferred against the Government, before settlement of the amount of claim by payment to the said bank. While the receipt given by a bank will constitute a full and sufficient discharge for the payment, contractors should whenever possible be induced to present their bills duly receipted and discharged through their bankers.

Nothing here in contained should operate to create in favour of the Bank any right or equity vis-a-vis the Government.

**Note-2 :** In respect of payment of abstract contingent bills to persons not on the establishment of the officer who prefers the bill when large payments are involved which cannot be conveniently met from the balance in hand of the office permanent advance, the procedure prescribed in this rule shall be followed.

207. When in paying reward to informers, or in any other case, it is not desirable to disclose the names of the payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made, shall be submitted to the Accountant General, in support of the payment in lieu of the payee's receipt ordinarily required, and attached to the bill.

### FULLY VOUCHERED CONTINGENT CHARGES

208. (1) Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the Treasury, need not submit monthly bills, but they should draw money from the treasury by bill in Form G.T.R. 44 showing full details of the charges.

**Note :** The following illustration explains the second condition 'A' whose bills do not require countersignature, has subordinates who hold part of his permanent advance and place themselves in funds by sending paid vouchers to 'A' and obtaining from 'A' the amount of their actual expenditure, 'A' need not submit monthly bills. The bills of 'B' do not require countersignature but his subordinates are allowed to deal direct with same treasury, presenting bills for encashment, which are to be adjusted by 'B' monthly bills, 'B' must submit monthly bills in adjustment of the bill cashed by himself and his subordinates.

(2) Unless in any case the Accountant General, directs otherwise sub-vouchers for more than Rs. 1000/- shall be submitted to the Accountant General.

### CHARGES REGULATED BY SCALES AND SPECIAL CONTINGENCIES

209. Charges regulated by scales, and special contingencies which require the previous sanction of superior authority before they can be incurred shall be drawn in the abstract bill form (Form G.T.R. 45) with a full description of the charges and accompanied by sub-vouchers above Rs. 1000/- or such other limit as may be prescribed by the Accountant General. In the case of special contingencies, the orders of sanctioning authority must be quoted on the bill and a copy of the orders attached to it, and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bill shall bear a note of how much has been spent upto-date under the sanction.

### COUNTERSIGNED CONTINGENCIES

#### ABSTRACT BILL :

210. Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in Form G.T.R. 45 subject to the following conditions and presentation of detailed bills to the controlling officers for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed.

(i) conditions :-

(i) Drawing Officers should not draw money on abstract bills in a lumpsum but they should draw the amounts as and when required on committed items of expenditure only.

(ii) Drawal of money on abstract bills should be regulated as per monthly requirements and not beyond one month's period.



**Note-1 :** Administrative Departments should study various type of expenditure required to be incurred by their subordinate officers and classify the items for which alone the drawal of money on abstract bill should be resorted. Such study would regulate and restrict the drawal of money on abstract bills on genuine and unavoidable items only.

**Note-2 :** See note-2 below sub-rule (1) of rule 415.

**211.** The numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form G.T.R 45) shall be detailed against the entry concerned, the amount being given only in these cases where a sub-voucher is for more than Rs. 1000/-.

The drawing officers shall furnish detailed contingent bill in respect of all abstract bills within three months from the date of drawal of the abstract bills. A certificate in the following form written by drawing officers in his own hand-writing and duly signed by him should be obtained on the body of each abstract bill before such bills are encased for payment.

### CERTIFICATE

Certified that the detailed contingent bills for the amount drawn on abstract bill upto (mention here the last date of previous three months) have been sent to the controlling officer/Accountant General, Rajkot/Pay and Accounts Officer, Ahmedabad/Gandhinagar under letter No. .... dated the ..... 19 ..

Signature of Drawing Officer.

The Treasury Officers/Sub-Treasury Officers (is) will be held personally responsible for passing such bill in absence of such certificate.

### EXCEPTION :

The Directorate of Geology and Mining, Directorate of youth Services and Cultural Activities and Directorate of Information should also submit detailed contingent bills within three months but in exceptional circumstances they may submit the detailed contingent bills within six months after stating reasons thereof.

### DETAILED BILLS :

**212.** From the monthly totals of the contingent register the monthly detailed bill shall, in the case of contingent charges countersigned after payment, be prepared in Form G.T.R. 46 headed "Not payable at the Treasury" and showing the monthly totals of each column with description of each charges requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item, and the number and date of every abstract contingent bill cashed at the treasury and the sub-vouchers included in each shall be shown in the Memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills, cashed during the month. Difference, if any, between the total of a detailed bill and the register must be adequately explained.

The detailed bill shall be signed by the Head of the office and submitted to the Controlling Officer, or if there be no controlling officer to the Accountant general, direct, with all sub-vouchers above Rs. 1000/- his signature to the certificate endorsed on the bill, taking the place of the smaller ones. Limit of Rs. 1000/- above which sub-vouchers required to be submitted to the Accountant general is subject to alteration by the Accountant General.

### COUNTERSIGNATURE :

**213.** On receipt of the monthly detailed bill in the office of the Countersigning Officer, it shall be reviewed by the Countersigning Officer with the sub-vouchers. Any dis-allowance, with the number of the

sub-voucher concerned and explanation of the objection, must be noted on the bill and in the contingent register or such other record as may be kept in the office of the controlling officer. The countersigning Officer shall then record the date of admission under his initial, sign the bill and despatch it to the Accountant General direct with the sub-voucher for item for more than Rs. 1000/- his signature to the certificate endorsed on the bill taking the place of the smaller ones.

**Note-1 :** The term "Items" refers to items of expenditure and not items of charge, e.g. a charge for Rs. 1000/- for section writers would not be supported by a sub-voucher, if the amount is made up of sums paid to several individuals, none of which exceeds Rs. 1000/-.

The limit of Rs. 1000/- is, however, subject to alteration by the Accountant general.

**Note-2 :** In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

**Note-3 :** A register of contingent expenditure may also be kept in the office of the controlling officer in form G.T.R. 48.

**Note-4 :** The detailed bills duly signed by the Controlling officer shall be sent to the Accountant general direct within a month from the date of receipt of such bills in his offices.

#### DISALLOWANCES :

214. After despatch of the bill to the Accountant General, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall with without fail be refunded by short drawing in the next contingent bill presented at the treasury for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered "deduct disallowed" from the bill of .....Rs..... the receipt given being for the net amount only. If, after correspondence the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the treasury by entering after in total of the sub-voucher "add amount disallowed from bill of ..... refunded by deduction from contingent bill No. .... dated ..... and allowed as per .....", the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

215. Bills for contingent charges requiring countersignature before payment shall be drawn in Form G.T.R. 44.

#### INSPECTING OFFICER'S BILL.

216. An inspecting officer who is not authorised to take advances on account of office contingent charges may provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries or offices of disbursement, contingent bills in the ordinary form.

In the case of countersigned contingent charges, one detailed bill may adjust moneys drawn at more than one treasury details of places of payment of the several encashed bills as well as their dates of payment and amounts, being noted at foot of the bill. The amounts drawn must be taken as final payments, and not as advances.

#### PAYMENT FOR PURCHASE OF STORES :

217. Subject as hereinafter provided, the provisions of this chapter shall apply generally to payments for stores purchased.

**Note :** The term "stores" is used to indicate all articles and materials requires for Public service, and coming into officer's possession for various purposes and includes stationery, furniture, machinery, tools, and plants etc.

218. As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event of the materials being found short or defective. In all such cases, the amount required for payment shall be drawn on an abstract bill (Form G.T.R. 45) giving full description of the charges and number and date of the sanction permitting advance payment (wherever necessary). As soon as the supplies are received, and the payment made, a detailed bill (form G.T.R. 46) prepared on the basis of the actual verification/measurement of the supplies along with the required sub-voucher (s), must be submitted to the Accountant General/Pay and Accounts Officer, in adjustment of the advance drawn earlier quoting voucher number and date of the relevant abstract bill".

219. The bills presented in support of payments for purchases of stores shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates and that suitable notes of payments have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

220. The provisions of rule 226 apply also to supplies of stores by one department of the Government to another, where the adjustment of the cost of such supplies has to be made by book transfers.

Note : The following instructions should be printed on all forms of invoices for the supply of stores etc. and the officer receiving the supply should comply with them before the invoice is countersigned. —

"It is essential for purpose of accounting and audit that the entries below should be filled in Failure to do so any result in unnecessary delay and return of this invoice for compliance.

- (1) Head of Account, (Major Minor, Sub-Head and Detailed Head);
- (2) Month and year to which charge relates,
- (3) Accounts Officer by whom the amount is adjustable;
- (4) Department to which the charge is debitable :

221. The procedure for payment for the stores purchased through the Central Stores Purchasing Organisation, shall be, without prejudice to the generality of the provisions contained in this chapter, as may be prescribed under the special orders issued by the Government in this behalf.

#### **PURCHASE MADE IN U. K. ETC.**

222. Payments for all purchases ordered through the India Supply Missions, London and Washington, will be made by the High Commissioner for India, London or the director General, India Supply Mission, Washington, as the case may be the debits being passed on to Accountant General for adjustment.

223. (1) Payments for articles obtained by placing direct orders on private firms, or individuals in the United Kingdom shall be made through the Accountant General. The Officer desiring to make such a payment shall as soon as all the checks necessary in connection with the receipt, inspection and verification of articles have been applied, forward the firms' bill in original to the Accountant General for Audit and payment. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim.

(2) The Accountant General, Gujarat, after audit of the firm's bill will purchase a sterling draft in favour of supplier in the United Kingdom, and remit it direct to the supplier under intimation to the departmental officer. The cost of the sterling draft will be finally accounted for against the relevant appropriation in the State Accountants.

(3) In the case of stores ordered direct from firms abroad on F.O.B. basis subject to inspection by the Director General, India Supply Mission, London, the payment will, if the purchasing officers have so desired, be made directly by the High Commissioner for India on receipt of supplier's bill duly verified and certified by the Director General, such payment will be passed on to the Accountant General for adjustment through the Account Current between England and India, supported by the Supplier's bills duly certified by the Director General.

Note-1 : Special care should be exercised by the purchasing officer in differentiating the articles purchased through the agency of the Director General, India Mission, London from those merely delivered to or shipped through his agency. In the former case, payment cannot be made from India, whereas in the latter case the procedure prescribed above should be observed.

Note-2 : The procedure laid down in this rule may be followed *mutatis mutandis* in the case of other payment of similar nature e.g. those chargeable to the estimates of work, to be made direct to a party in the United Kingdom.

224. (1) Payments for articles obtained by direct order from private firms and individuals in America can be made only through the India Supply Mission, Washington. The officer desiring to make such a payment shall as soon as all the checks necessary in connection with the receipt, inspection and verification of the articles have been applied, forward the firm's bill in original to the Accountant General for audit and payment. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim.

(2) After the audit of firm's bills the Accountant General will at the close of each month, prepare a consolidated statement of payment to be made, and will purchase a draft for the total amount in favour of the Director General India Supply Mission, Washington, and forward it to him with necessary details of payments to be made, under intimation to the Departmental Officer. The cost of the draft will be finalised accounted for against the relevant appropriation in the State accounts.

(3) In the case of urgent payment to be made in America. The Accountant General, will authorise the Director General, India Supply Mission, Washington by telegram to disburse the amount in question and include it in his next monthly draft, making a suitable note in the statement accompanying the draft. This portion of the remittance will then be taken by the Director General, India Supply Mission, Washington against the payment already made by him on the authority of the telegram. The procedure indicated in this sub-rule, should be followed in case of real urgency only.

(4) In the case of stores ordered direct from firms abroad on F.O.B. basis subject to inspection by the Director General, India Supply Mission, Washington, the payment will, if the purchasing officers have so desired, be made directly by the India Supply Mission on receipt of Supplier's bills duly verified and certified by the Director General. Such payments will be passed on to the Accountant General for adjustment, supported by Supplier's bills duly certified by the Director General.

Note : The directions contained in Note 1 and 2 below rule 223 may be followed *mutatis-mutandis* in the case of payments to be made for articles obtained by direct order from private firms and individuals in America. The bank draft to be sent by the Accountant General in such cases will be purchased in favour of the Director General, India Supply Mission, Washington.

225. Payments for direct purchases made in other Foreign countries may be made direct to suppliers by the purchasing officer, by drawing the cash in accordance with the rules contained in this chapter.

## MISCELLANEOUS RULES

### INTER DEPARTMENTAL TRANSFERS :

226. In the case of work done by a Government factory (such as Jail or Workshop) as also in other cases in which inter-departmental adjustments are permissible, the officer-in-charge shall prepare an invoice of the

quantity and price of work done and forward it in quadruplicate to the officer served. The officer-in-charge of supplied department will present a bill (indicating payable by transfer credit) at the Treasury for the cost of supplies or services rendered along with the accepted invoices and challans in quadruplicate indicating inter-alia the invoice number and the head of account of which the claims has to be paid by transfer credit. The challans to be used in such case will be printed on light yellow coloured paper bearing an indication "to be used for inter departmental adjustment credits not available for refund" at the top of the challan. The Treasury Officer will after necessary check, pass the bill (Form G.T.R. 9) for payment by transfer credit to the above head indicated in the bill by the supplied officer. The original copy of the challan will be retained by the Treasury officer and the duplicate and triplicate will be passed on to the supplied officer who will keep one copy for his office and send the other to the supplying officer. The Challans that are presented at the Treasury by the Departmental Officer will be marked "amount credited by transfer adjustment not available for refund".

### SERVICE POSTAGE STAMPS :

227. The service postage stamps shall be supplied by the Postal Department on payment in cash or by cheque or by demand draft.

The following procedure shall be adopted by the department/office for obtaining the service postage stamps.

(I) Government officers who draw money on contingent bill from the District Treasury or the Pay and Accounts Office where the system of payment by cheques is in vogue. A bill in the form (G.T.R. 48) should be prepared by disbursing officers. No Sub-voucher in support of entry in bill will be required. The Treasury Officer/Pay and Accounts officer shall issue an "Account Payee" cheque in favour of the officer of Postal Department, who supplies the stamp as demanded by the drawing officers. A separate indent in Form G.T.R. 49 should be prepared and presented to the Postal Department for obtaining the service postage stamps.

(II) Government servants who draw money on contingent bill from the Treasuries/Sub-treasuries where the system of payment by cheque is not in vogue. A bill in the Form G.T.R. 48 should be prepared by disbursing officers. No sub-voucher in support of entry in the will be required. The Treasury Officer shall pass the bill in accordance with provisions of rules and made the payment in cash and in case of banking treasury encase the bill for payment in accordance with provisions of Rule for obtaining the service postage stamps by the Government servants concerned. A separate indent in Form G.T.R. 49 should be prepared and presented to the Postal Department for obtaining the service postage stamps.

**Note :** The certificate prescribed on Form G.T.R. 48 should invariably be given by the drawing and disbursing officer at the time of preferring the bill in respect of procedure prescribed in clause-I and II above.

(III) Government servants who draw money by cheques from the Treasury, an "Account Payee" cheque to be presented in payment of the value of service postage stamps should be drawn in favour of the officer of Postal Department who supplies the stamps whether they are drawn by Government servants who indent the stamps or by departmental indenting officer's requisition. A separate indent drawn in Form G.T.R. 49 should accompany the cheque to be presented to the Postal Department for obtaining the service postage stamps.

## WITHDRAWALS FROM GOVERNMENT ACCOUNT.

## PENSION PAYMENTS :

228. (1) Nothing contained in these rules shall be taken as affecting the provisions of the Pension Act (XXIII) of 1871 or of any rules made thereunder.

(2) Pension or any other sums payable in respect of contributions to a family pension fund, and any sums payable under the workmen's compensation act are not subject to the rules in this chapter.

229. In this chapter, except where it is expressly otherwise provided or the context otherwise requires :

"Service Pension" means a pension including provisional pension sanctioned by competent authority payable to or in respect of a person in consideration of past employment under the Government and includes a gratuity and family pension so payable;

"Political Pension" means a pension, not being a service pension, granted or customarily payable to, or in respect of a pension on political considerations or compassionate grounds, or in consideration of distinguished or meritorious services, or of the surrender of rights or emoluments, and includes assignments or compensations when payable in the form of fixed allowances or grants.

"Pension Payment Order Issuing authority" means Accountant General, Director of Pension and Provident Fund, Assistant Examiner, Local Fund Accounts or Treasury Officer, as the case may be".

## PLACE OF PAYMENTS :

230. Subject as hereinafter provided, service pensions payable in India may be drawn from any treasury in India, or from the office of the Accountant General performing the function of a pension disbursing officer with the consent of, and subject to such conditions as may be laid down by the Comptroller and Auditor General of India.

Note : The term "Treasury" used in this rule includes Military Treasury Chests.

## PENSION PAYMENT ORDER :

231. (1) Except in the case of military pensions which are payable on pension certificate or other authorities issued by the Controller of Defence Accounts (Pension), Allahabad or in case of Railway pensions which are payable on pension payment orders issued by the Railway Accounts Offices or in case of Panchayat Pension payment order issued by the Assistant Examiner, Local Fund Accounts of concerned district or pension payable on pension payment orders issued by the Director of Pension and Provident Fund or in case of provisional pension payment order issued by the District Treasury Officer in case of pensioner retired from Non-Gazetted post and in case of family pensioners on the basis of sanction order issued by the competent authorities or unless the Government orders otherwise in case of any particular class of pensions, payment of pensions can be made only upon pension payment orders issued by the Accountant General or Director of Pension and Provident Fund.

(2) Whenever the authorisation of provisional pension is necessary, the following procedure shall be followed.

**(A) Pensioner retired from Non-Gazetted Post.**

(i) The concerned Head of office in the State Government to sanction pension will work out the amount of pension to be sanctioned as provisional payment to the pensioner.

(ii) The competent authority in the State Government will issue the administrative sanction specifying the Treasury/Sub-treasury from which the payment would be drawn by the pensioner. The copies of the sanction shall invariably be endorsed to the pension payment order issuing authority and also to the Treasury Officer/Sub-treasury officer concerned.

(iii) The Treasury officer concerned will issue provisional pension payment order and make the regular payments till final pension is determined through the Accountant General/Director of Pension and Provident Fund. The payment being made by the Treasury Officer will be watched by the Accountant General. In case, the provisional pension is to be drawn from the Sub-treasury, the procedure prescribed in rule 239 shall be followed.

(iv) Immediately after the issue of the final pension payment order by the Accountant General/Director of Pension and Provident Fund, the Treasury Officer concerned will make necessary adjustment and make the payment on the basis of final pension payment order cancelling the original provisional pension payment order.

(v) In the case, where the pensioner (retired from Non-Gazetted Post) desires to draw the payment of pension at the Treasury outside the State of Gujarat, the sanctioning authority should send the orders of provisional pension to the Accountant General, for issue of anticipatory pension payment order at the concerned treasury through the Accountant General of the other State concerned.

**(B) Pensioner retired from Gazetted Post.**

(i) In case of retired Gazetted Officers, the concerned Head of Department will work out the amount of provisional Pension Payment payable to the Pensioner and will issue Administrative Orders sanctioning Provisional Pension. In case of the Head of Department himself sanction of Provisional Pension will be issued by the concerned Administrative Department of Sachivalaya. He will also mention in the orders the name of the Treasury office/Sub-Treasury office from which the Pension would be drawn by the Pensioner. The copies of the orders will invariably be sent to the Director of Pension and Provident Fund and Treasury/Sub-Treasury officer concerned.

(ii) On the basis of the provisional pension sanctioning orders. The concerned Treasury Officer will issue provisional pension Payment orders, and make the regular payment till the time pension is finally fixed by the Director of Pension and Provident Fund.

(iii) Immediately after the issue of the final pension payment order by the Director of Pension and Provident Fund, the Treasury officer concerned will make necessary adjustments and make the payment on the basis of the final payment order.

**(C) Pensioner retired from Panchayat Services.**

(i) In case of retired Non-Gazetted Servant of Panchayat, the concerned appointing authority will work out the amounts of Provisional Pension payment payable to the Pensioner and will issue the Administrative sanction specifying the Treasury/ sub Treasury from which the payment would be drawn by the Pensioner. The copies of sanction shall be endorsed to the pension payment order issuing authority.

(ii) On the basis of the sanction order the concerned Assistant Examiner Local Fund Account will issue Provisional Pension Payment order.

(iii) The Treasury Officer concerned will make the regular Payment till final pension is determined by concerned Assistance Examiner Local fund account. The payment being made by the Treasury Officer will be watched by the Accountant General. In case, the provisional Pension is to be drawn from the Sub-Treasury, the procedure prescribed in rule 279 shall be followed.

(D) Teaching staff in the non-Government Secondary schools, Non-Government affiliated Colleges.

(i) In the case of Teaching staff of non-Government Schools concerned District Education Officer,

(ii) In the case of principal of Non-Government Schools, commissioner of Higher Education,

(iii) In the case of teaching staff on Non-government Colleges, Commissioner of Higher Education,

(iv) In the case of staff of Universities Commissioner of High Education, shall workout the amounts of Provisional Pension Payment Payable to the Pensioner and will issue the administrative sanction specifying the Treasury/ Sub-Treasury from which the payment would be drawn by the Pensioner. The copies of sanction shall be endorsed to the Pension Payment order issuing authority.

(2) With regards to issue of provisional Pension Payment order and payment of provisional pension, the procedure prescribed and instructions embodied as in rule 231(B) (ii) and (iii) shall be followed by the Pensioner, Treasury, pension sanctioning authority and Pension Payment order issuing authority.

(E) In case of the departmental inquiries/judicial proceedings, the procedure for payment of cent percent provisional pension will be the same as indicated in clause (A), (B), (C), and (D) above.

3. (i) The concerned Head of office in case of retired non-gazetted Government servants, Head of the Department, in case of concerned Head Office and retired Gazetted Officers and Administrative Departments in Sachivalaya in case of concerned Head of Departments, are authorised to sanction provisional family pension. The sanctioning authorities shall issue the sanction order on the concerned District Treasury and also endorse the copies of such sanction orders to the Accountant General/Director of Pension and Provident Fund.

(ii) On the basis of the sanction orders issued by the authorities as mentioned in clause (i), the District Treasury officer should take further action to make the payment of all the provisional payments.

(iii) In case where provisional family pension is to be paid at the Treasury outside the Gujarat State, the Accountant General will issue provisional pension payment order on the basis of sanction order.

(4) In issuing a Pension Payment order, the pension payment order issuing authority will :-

(i) Attach to the Order, a specimen signature of the pensioner if he can sign his name in English, Hindi, or Gujarati, otherwise the thumb and finger impressions of his left hand, or where this is not possible due to Physical incapacity, the thumb and finger impressions of his right hand, failing which, his toe impressions, the specimen signature and thumb and finger or toe impressions being duly attested by the head of the office concerned or by some other responsible person, and;

(ii) Paste a certified copy of the Pensioner's photograph in Passport size on the disburser's portion of the pension payment order;

This requirement will not apply to pardahnashin ladies, persons who are in receipt of family pensions granted under the Wound and Extra-ordinary pension Rules and the Liberalised pension Rules, persons who retired from Gazetted posts, persons who hold government titles or to any other person specially exempted by the Government from the operation of this rule.



232. (1) On receipt of pension payment order at treasury the pensioner's portion shall be made over to the pensioner after proper identification when he appears to receive his pension for the first time. The specimen signature or the thumb impression or the toe impression as the case may be, of the pensioner shall be taken where necessary, in the space provided for the purpose in the disbursing officer's portion of the Pension Payment order.

Note : In cases where pension is drawn through authorised agents (who have indemnified Government against overpayments) personal appearance of the pensioner is not necessary even on the first occasion.

(2) The disbursing officer's portions of the pension payment orders shall be kept in serial order in separate files, one for each class of pensions, such as service, political etc. These files must be kept in the personal custody of the disbursing officer or a responsible Government servant selected by the disbursing officer in such a manner that pensioners shall not have access thereto.

Note : Pension payment orders should ordinarily be filed in one series for the whole district or circle of disbursement, but the Accountant General may allow filing by Sub-Treasury or any other series as may be found convenient.

233. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his pension payment order, as well as in the Register pension payment and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment Order of the form in which proof was given within each year, of the pensioner's continued existence, e.g. "appeared in person on ....." and the initials of the disbursing officer or the officer verifying the facts shall be put against the note.

234. Disbursing officers are authorised to renew pension payment orders without reference to the pension payment order issuing authority in case where pensioner's portion is lost, worn or torn or the entries on the reverse of either the pensioner's or the disbursing officer's portion are completely filled up. The renewed pension payment order shall bear the old number, date and facsimile of signature of the issuing officer and the old ones, if available, shall be retained by the Disbursing officer for three years and then destroyed. A note of the issue of the New pension payment order shall be made in the remarks' column of the register mentioned in Rule 241.

235. (1) If both halves of a Pension Payment Order are reported to have been lost in transit due to floods, fire etc., before commencing the payment, the concerned pension payment order issuing authority shall issue duplicate Pension Payment Order which shall be prominently marked as "Duplicate-No payment to be made against Original Pension Payment Order." A Note to this effect shall be kept by him against the relevant entry in the Register of Pension Payment Orders issued. Before commencing the payment on basis of Duplicate Pension Payment Order, the following further action shall be taken by the Disbursing Officer namely :—

(a) It shall be verified from the Register of Pension Payment orders (TRS) that the payment has not been made to the pensioner on the basis of the original Pension Payment Order;

(b) A confirmation will be obtained from the Pensioner and kept on record to the effect that he has not already received any payment against the original Pension Payment Order;

(c) an undertaking be obtained to the effect that he will surrender to the Disbursing Officer the original Pension Payment Order, if traced out later, and will not claim any payment on its strength;

Provided that first payment of pension against the Duplicate Pension Payment Order shall in no case be authorised at an office other than the one mentioned in the original Pension Payment Order.

(2) If disbursing officer's portions of Pension Payment Orders are destroyed due to flood, fire, etc., from Treasury or Sub-Treasury the concerned Pension Payment Order issuing authority shall issue a duplicate copy or Zerox copy of such Pension Payment Order which shall be prominently marked as "Duplicate No Payment to be made against original Pension Payment Order". A Note to this effect shall also be kept against relevant records

disbursing officer will intimate to the pension payment order issuing authority (through the prescribed channel) the amount of Temporary Increase over-paid in a particular case supported by a copy of "due and drawn statement" (not to be verified by the Treasury Officer in cases where the payments are made by the public Sector Banks) on receipt of the "due and drawn statement", the pension payment order issuing authority will work out the net amounts of additional gratuity payable for being disbursed to the legal heirs in the required manner through the Head of Office in which the deceased pensioner last served.

In cases where the amount of Temporary Increase over paid exceeds the amount of additional gratuity specified in the amendment letter, the net amount over paid as Temporary Increase will be recovered from the amount of Temporary Increase payable on the family pension.

238. In case where an anticipatory pension payment order has been issued by the pension payment order issuing authority, the final pension when intimated by the pension payment orders issuing authority will be noted in both halves of the Pension Payment order by the Disbursing Officer under his attestation, quoting the letter of the the pension payment order issuing authority, as the authority. An intimation to this effect may be sent to the pension payment order issuing authority, simultaneously. Future payments shall be made to the pensioners at the revised rates based on the amended Pension payment Order. The vouchers for the first payment of the final pension will be sent to the Accountant general in a separate schedule.

#### PAYMENT AT SUB-TREASURIES :

239. When the payment of Pension is authorised at a Sub-Treasury, the Treasury Officer shall, after making necessary entries in the Register of Pension Payment Order in Form G.T.R. 50, transmit by registered post acknowledgement due, the original Pension Payment order received from the Pension Payment order issuing authority to the concerned Sub-Treasury Officer with the endorsement thereon "Made Payable at .....Sub-treasury with effect from ..... Sub-Treasury Officer shall also make such endorsement in the Register of Pension Payment Order in Form G.T.R. 50 under his signature.

240. (1) The Accountant General may on an application made by a pensioner, transfer the payment of his pension from any treasury in the state to another whether inside or outside the State.

(2) The Director of Pension and Provident Fund may on an application made by a pensioner, transfer the payment of his pension from any treasury in the State to another inside the State.

(3) A treasury officer may on an application made by a pensioner transfer the payment of his pension;

(i) From the District Treasury to a sub-treasury in same District;

(ii) From a Sub-Treasury to the District Treasury in the same District;

(iii) From a Sub-Treasury to another in the same District.

(4) The transfer of payment of pension from a Treasury or a Sub-Treasury in a district to a Treasury or sub-treasury in another district shall be made only through the District Treasury Officers concerned. In such cases, the Treasury Officer shall send original Pension payment Order to the Treasury Officer concerned after making the following endorsement on both the halves of the Pension payment order, under intimation to the Audit Office.

"Payment of pension made upto .....Transferred to .....Treasury".

(5) The following procedure is prescribed for transfer of Pension Payment order from a treasury in the state to another treasury outside the state.

(a) Pensioners whose pension cases have been finalised by Director of Pension Provident Fund on or after 1-4-88 and who initially desire to receive Pension from outside Gujarat State.

The Director of Pension and Provident Fund shall prepare pension payment Order, Gratuity Payment Order, etc. in English duly sealed and signed by him and forward the same alongwith the photo-

maintained by concerned authorities. Month upto which the payment was last made on the original Pension Payment Order shall be clearly mentioned and authenticated by concerned authority after verifying relevant records. Before commencing pension payment on such duplicate Pension Payment Order, Disbursing Officer shall obtain an undertaking from the pensioner to the effect that he will refund any overpayment made".

236. (1) On the renewal of a pension payment order, the portion of the original order containing the facsimile of the pensioner's signature, or his thumb impression or the toe impression as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed pension payment order before the latter is signed by the Disbursing officer.

237. (1) In cases of commutation of pension payment order issuing authority will issue the authority for commuted value of portion of pension commuted alongwith a communication intimating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised pension payable after commutation and the date from which it is payable shall be noted in both halves of the pension payment order and Register of Pension payment by the Disbursing officer under his attestation, quoting the letter of the pension payment order issuing authority as authority under intimation to the pension payment order issuing authority. After the commuted amount is paid, the voucher for the commuted amount will be sent to the Accountant general in separate schedule. Payment of pension from the date of commutation will be made at the revised rates based on the amended pension payment order.

(2) In cases where revision of pension becomes, necessary for some reasons, the pension will be revised by the pension payment order issuing authority a formal letter of amended in respect to the pension payment order already issued, indicating the revised rate of pension and temporary increase due thereon alongwith the date(s) from which the payment at revised rate is to be made. The amendment letter will be issued by the pension payment order issuing authority to the Treasury officer with a copy to the pensioner, after incorporating the said amendments in the Register of Pension Payment orders maintained by him. A note will also be kept by the pension payment order issuing authority in the pension Audit Register before issuing the amendment letter to the Treasury Officer. The Treasury Officer shall incorporate the amendments in the both the halves of the pension payment order as well as in the Register of Pension Payment and quote as authority the pension payment order issuing authority's letter in cases where pension is disbursed by him. A note will also be kept by him on the original amendment letter that necessary corrections have been made in both the halves of the Pension payment order and Register of Pension Payment.

In cases where pension is disbursed by Public Sector Banks, the Treasury Officer shall forward the amendment letter to the paying branch of the concerned public Sector Banks through the Link Branch for taking similar action under advice to the pensioner in accordance with the instructions embodied in para-17A of Appendix XV.

The additional amount of death-cum-retirement gratuity if any, payable due to revision of retirement benefits may also be like wise authorised through an amendment letter or it can be authorised by a separate authority letter issued by Pension Payment Order issuing authority for payment by the Head of office in which the pensioner last served, if so desired by him in writing (see note below Rule 267). However, in cases, where recovery on account of temporary increase becomes due as a result of revision of pension, payment on account of additional gratuity will invariably be indicated in the amendment letter to the Pension payment order for purpose of adjustment there against. Any amount still remaining unrecovered, may be adjusted against subsequent payments of temporary increase due on the revised amount of pension. However, any portion of gratuity, actually paid being debitible to a head of account separate from that of pension, will be shown by the Treasury in a separate schedule.

(3) The payment of net additional gratuity (after over paid temporary increase) to the recipients of family pension will also be authorised through the amendment letter, if the pensioner is not alive at the time of payment and the recipient of family pension is entitled to receive the entire amount according to the nomination filed by the deceased. If no such nomination exists, or if the nomination filed is such as would require the residual amount of additional gratuity to be distributed equally or in specified ratio amongst the legal heirs, the

**REGISTER OF PENSION PAYMENT ORDERS :**

241. Each Disbursing officer shall keep a register in Form G.T.R. 50 of the Pension payment order issued on his office, which will serve as an index to the files of orders referred to in sub-rule-2 of rule 232. After seeing that a new order is correctly entered in this register, the Disbursing Officer shall put his initials in the column of "Name of Pensioner" and rule red-ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force but when both portions of the order are returned on account of death of pensioner or application for transfer or otherwise which causes strike it permanently off list of pensioners under his payment, the date and cause of return shall be entered under the Disbursing officer's initials.

242. On the receipt of an intimation about the death of pensioner prompt action shall be taken to record the fact in the register and on the Disburser's portion of the pension payment order.

In the case of pensioners whose pensions are paid by money order under the provisions of Rule 262, the necessary note shall be made on both portions of the pension payment order.

243. Pensions which are not granted for life but are subject to special condition, e.g., when they are to cease on marriage or at given age or under other specified circumstances shall not be entered in the same register with other pension, but shall be recorded in special registers to be kept for the purpose. All pension Payment order of such pensions will bear the letter 'S' in addition to the number.

Additional columns shall be opened in such registers to show clearly and precisely the special limitations and conditions attached to each pension of this category.

**MANNER OF PAYMENT :****DUE DATE :**

244. Pension fixed at monthly rates are payable monthly on an after the first day of the following months,

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid, before the end of the month.

245. If the first day of month is a holiday or Sunday on which the pension can not be disbursed at the Treasury or as the case may be, the Bank, the pension shall be paid on the last working day of the month, for which it is due.

Provided that pension for the month of March shall be paid on the first working day of the month of April.

graph, specimen signature and other identification papers to the Accountant General, Gujarat for onward transmission to the Accountant General of the concerned State.

**(b) Other State Government Pensioners desiring payment in the Gujarat State.**

The Office of the Accountant General shall forward to the Director of Pension and Provident Fund the Pension Payment order, Gratuity Payment order etc. received from the Accountant General of the concerned State along with the Special seal Authority, Photograph, Specimen signature and other identification papers, The Director of Pension and Provident Fund shall prepare the Pension Payment Order, Gratuity Payment Order etc. on the basis of this Special Seal Authority received from the Office of the Accountant General, Gujarat and forward the same to the Treasury Officer concerned in Gujarat State for making payment to the Pensioner under intimation to the pensioner and the Office of the Accountant General, Gujarat.

**(c) State Government Pensioners receiving payment in Gujarat on the basis of Pension Payment Order etc. issued by the Director of Pension Provident Fund and who now desires to receive the payment outside Gujarat State.**

The Treasury Officer shall transfer both halves of Pension Payment Order along with the certificate showing the rates of pension and Temporary Increase already paid and the period upto which they have been paid as well as Joint Photo of the Pensioner with his wife or photo of the Pensioner as the case may be and his specimen signature/identification marks to the Director of pension and Provident fund. The Director of Pension and Provident Fund should cancel the said Pension Payment Order and prepare a new Pension Payment Order in English standard forms for the subsequent period and send it along with the photo specimen, signature and identification marks of the Pensioner to office of Accountant General of other State. The Director of Pension and Provident Fund should also make an entry in the new Pension Payment Order to the effect that this Pension Payment Order has been issued in cancellation of Pension Payment Order No. Director of Pension and Provident Fund .....

.....on which the pensioner was last paid upto.....

**(d) Pensioners receiving Pension in Gujarat on the basis of Pension Payment Order issued by the Office of the Accountant General and subsequently desiring to draw the Payment outside Gujarat State.**

The Pensioner shall apply to the Treasury Officer concerned for the transfer of Pension Payment Order to the treasury of other State. On receipt of pensioner's application, the Treasury Officer should forward both halves of Pension Payment Order along with photographs, specimen signature or thumb/toe impression of the pensioner as the case may be after noting the particulars of last payment to the Director of Pension and Provident Fund. The Director of Pension and Provident Fund shall prepare a fresh Pension Payment order in English in Standard form for the subsequent period and forward the same to Accountant General along with the Original Pension Payment Order issued by Accountant General Office. The Accountant General will cancel the original Pension Payment Order issued by his office and transmit the new Pension Payment Order issued by the Director of Pension and Provident fund to the concerned State Accountant General for arranging Payment under intimation to the Director of Pension and Provident Fund and Pensioner.

**Note-1 :** Certificates should be signed usually on the official letter head and/or over a rubber stamp of the office, or the institution concerned, particularly in respect of the certificates signed by non-officials.

**Note-2 :** See also rule 248.

**248.** A pensioner or widow in receipt of financial relief not resident in India may with the permission of Reserve Bank of India draw his/her pension or financial relief in India, through a duly authorised agent, possessing a legal Power of attorney, who must produce a Life Certificate on each occasion, unless the duly authorised agent has executed an indemnity bond to refund overpayments, in which case he has to produce the life certificate atleast once a year.

**Note :** It has been brought to the notice of the Central government, that some Pensioners who are residents of Pakistan draw their pension from the treasuries in India personally or through their agents. According to section 5 of the Foreign Exchange Regulations Act no payment is to be made to a non-resident of India unless otherwise authorised by the Reserve Bank of India to make payment. The Disbursing Officers are, therefore, requested, while disbursing the pension to ensure that the pensioner is a resident of India, and in cases of doubt they should insist on production of residence certificate by the pensioner. A pensioner ordinarily residing in India is to be regarded as resident of India and in case he is non-resident of India, no payment should be made in absence of the authority of the Reserve Bank of India to make payment. This principle should be scrupulously adhered to, in payment of all pensioners. For the purpose of this note, a certificate of residence by any of the authorities mentioned in Article 946 of Civil Service Regulation or Rule 247 of Gujarat Treasury Rules should be accepted as valid for the purpose.

**249. (1)** A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund over payments and produce at least once a year a life certificate signed by a persons authorised under rule 247 to sign such certificates.

**(2)** Pension bills presented by the agents who have executed the requisite indemnity bonds may be accepted in the Treasuries and sub-treasuries at any time during the last four days of a month (including the last day of a month) to which the claims relates, excepting the month in which the pensioner is required to furnish a life certificate.

**Note :** See Appendix-XIV.

**250. (1)** The pension of a person drawing his pension through an authorised agent who has executed a bond to refund over payments shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the Disbursing Officer shall be on the watch for authentic information of the demise of any such pensioner and on receipt thereof, shall promptly stop further payments.

**(2)** At his option, a State pensioner shall be paid his/her pension by the Treasury officer directly through his/her nominated bank, and for this purpose the following procedure shall be followed :—

(i) The pensioner who elects to draw his/her pension under this rule shall open a Bank Account in his/her own name only in those Banks which execute a bond of indemnity as prescribed in rule 165 or 166 of these rules and provided also that the Bank is ready to fulfill the relevant conditions laid down herein.

(ii) The pensioner shall intimate the name of Bank and his/her Bank Account number in which the pension is to be credited, to the concerned Treasury officer.

(iii) The pensioner who elect to have his/her pension paid to his/her Bank account under this rule shall present in person, a declaration to that effect alongwith his/her copy of pension Payment order and the Treasury officer shall identify the pensioner in the same manner, as provided in respect of payment of pension by money order vide rule 257 and 262 of these rules and keep a note on the Pension Payment order that it is payable through Cheque to the Bank Account and file them separately.

(iv) The Treasury officer shall prepare a Bank wise and branch wise consolidated pension bill in the following form and follow the normal procedure for passing the bills for payment and shall draw a crossed cheque in the name of the bank concerned and forward the same to the bank for crediting into pensioner's account. The pension amount shall be credited to the respective Pensioner's bank Account only.

**Explanation :**

The expression working day shall have the same meaning as assigned to it for the purpose of sub-rule (1) of Rule-84.

**PAYMENT OF CLAIMS :**

246. Save as hereinafter provided, a pensioner must take payment in person after identification by comparison with the pension payment order.

247. A pensioner of any description who produces a life certificate signed by any one of the following persons is exempted from personal appearance :

- (i) A person exercising the powers of Magistrate under the Criminal Procedure Code;
- (ii) A Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908;
- (iii) A Gazetted officer of the Government;
- (iv) A Pensioned Officer, who, before retirement exercised the Powers of a Magistrate or was a Gazetted Officer of the Government;
- (v) A Judge;
- (vi) A person holding a Government title;
- (vii) A Police Officer not below the rank of the Sub-Inspector of Inspector incharge of the Police Station;
- (viii) A Post Master;
- (ix) A Departmental Sub-Post Master;
- (x) An Inspector of Post Offices;
- (xi) An officer of the Reserve Bank of India;
- (xii) An officer including a Grade-II Officer of the State Bank of India, any subsidiary Bank of the State Bank of India, or of any Bank Included in the second schedule of the Reserve Bank of India Act, 1934;
- (xiii) A sitting member of Parliament from the Gujarat State;
- (xiv) A sitting member of the Gujarat Legislative Assembly;
- (xv) A sitting Member of Legislatures of union Territory government or Administration;
- (xvi) The President of a District Panchayat;
- (xvii) The Chairman of Nagar Panchayat;
- (xviii) The Surpunch of a Gram Panchayat;
- (xix) A Gazetted Government officer on deputation to a Panchayat or to any Semi-Government Institution.

In the case of pensioner drawing his pension through a Public Sector Bank, the life certificate may be signed by an officer of Public Sector Bank. In case of pensioner residing abroad and drawing his pension through any other bank Included in the Second Schedule to the Reserve Bank of India Act, 1934, the life certificate may be signed by an officer of that bank.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

TOTAL Rs.

Pay Rs. ( ) Rupees

## CHEQUE SILP

cheque No.

The enclosed cheque for Rs. ( ) Rupees

for favour of credit to the accounts of individuals mentioned in column No.2 and their amounts and Bank

Account No. shown in column No. 14 and 15 respectively.

To

The Agent/Manager.

Treasury Officer.

Treasury Officer.

Date of Issue cheque.

is sent



District Treasury Office \_\_\_\_\_ Statement of Account

Pension for Index No.

Bankery \_\_\_\_\_  
 Classification "2071—Pensions and other retirement benefits"

Sr. No.	Name of the Pensioner	P. P. O. No.	ALLOCATION			Total	Superannuation and returned allowances (Particulars of claim)	Deduct-ions Via Income- Tax, Life Insurance Fund, Postal Life Fund etc.	Net amount to be credited to pension-er's Bank Account	Bank Account No.	Initial of Dy. Acct/ Accountant (Treasury)				
			B.B 1-4-56	B.A 1-4-56	G.A 1-5-60										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P	R.L.P

251. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian or when no such manager or guardian is nominated by the sanctioning authority, the Collector may on application by, or on behalf of the Pensioner, and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him, and payments of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time be revoked or altered at the discretion of the Collector.

Note : Pension of a person who is Certified by a magistrate to be a lunatic should be paid in accordance with section 95(1) of the Indian Lunacy Act, 1912.

#### FORM OF PENSION BILLS AND CONNECTED CERTIFICATES :

252. (1) Save as hereinafter provided in this rule, claims of payment of pensions shall be presented on bills in Form G.T.R. 51 a copy of which will be supplied by the disbursing officer to each pensioner or his agent or representative. The bill must be duly received by the pensioner or by some other person authorised to give legal acquittance on his behalf, and if the pensioner cannot sign his name, his thumb impression or where this is not possible due to physical incapacity his great toe impression, the thumb or the great toe impression being duly attested by a well known and respectable person shall be taken on the bill,

Save as provided in sub-rule 2 of Rule 257, the pensioner's portion of the pension payment order must invariably be presented with the bill.

In the case of physically handicapped pensioners who are unable to sign or put their thumb/great toe impressions and Pardahnashin ladies, acquittance by seal mark attested by some well known and respectable person may be accepted in lieu of signature of thumb/great toe impressions.

Note : See also rule 263(2).

253. In cases (other than those specified in Rule 248 and 249 where the pensioner desires to draw pension through an agent or a representative nominated by him, a life certificate must accompany every pension claim for the months of June and December. The life certificate must be signed by a person authorised under these rules to sign such certificates and must be dated not earlier than the date on which the bill is presented at the treasury.

254. When a Pensioner draws his pension through an agent or representative, the claim must be supported by the written authority of the pensioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In such cases, the endorsement "Received payment" must be signed by the pensioner and a separate receipt which need not be stamped shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

255. Where the determination of a pension cannot be fixed for precise date, the pensioner's bill must be accompanied by declaration in Form G.T.R. 52 duly signed by the authorities specified in Rule 247.

(v) The Bank shall give receipt separately for each individual amount of pension and Treasury Officer shall watch the receipts for the cheques from the concerned Banks which shall constitute a legal quitance for audit and forward them along the paid vouchers to the Accountant General as usual.

(3) The pensioner shall be required to furnish the following certificates annually.

(i) Life certificate as required and Prescribed under rule 272(i) and Note 3-B under rule 273.

(ii) In case of Family pensioners certificate to the effect of non-happening of the event which would cause termination of pension under the sub-rule (1) of Rule 256.

(iii) Certificate of non-employment as required under sub-rule (2) of Rule 256.

The Bank shall, in turn, forward to the Treasury Officer the above mentioned certificates on behalf of the constituent pensioner duly signed by the Bank as his/her agent.

(4) The Treasury Officer shall watch the receipt of certificate provided in sub-rule (3) of this rule and shall not proceed with the preparation of the pension bills for the month of April unless and until the relevant certificates are received by him.

(5) In the event of death of the pensioner, the Bank concerned shall intimate the actual date of death of the pensioner and the Bank shall not release the balance in the account of the pensioners unless the clearance is received from the Treasury Officer.

(6) The Treasury Officer shall continue to follow the usual procedure and exercise various checks prescribed under the rules to the extent they are not inconsistent with these rules.

Note : This rule is applicable to District Treasuries only where the procedure of payment by cheques is applicable.

(7) At his option, a state pensioner shall be paid his pension directly through selected Public Sector Banks. For this purpose the details procedure prescribed and instructions as embodied as in Appendix-XV shall be followed by the pensioner, Treasury and Bank.

3. I further declare that except the pension specified in this bill, I am, neither in receipt of any family pension nor any service or disability pension in respect of previous service in any regiment or other military formations or any other Department Civil or military under Government of India or any State Government.

(3) When a pensioner draws his pension through an agent who has executed a bond of indemnity under rule 166 the certificate modified suitably may be signed by the agent, provided that the pensioner himself furnishes once a year a certificate concerning the period for which pension has been drawn on the basis of the agent's certificate.

(4) In case of death of a pensioner governed by the Family pension scheme for State Government Employees, 1972 and in cases in which composite sanction order for pension and family pension has been issued, the Treasury Officer will start paying family pension to the widow(er) on receipt of death certificate and an application in Form G.T.R. 54 for the grant of family pension to her/his and will also send an intimation in this regard to the Accountant General or pension payment order issuing authority in Form G.T.R. 55.

(5) In case a report about the death of a pensioner is first received from a source other than the widow(er) the Treasury Officer, shall after satisfying himself about the correctness of the report, write to the widow(er), at the address given in the P.P.O. seeking compliance with the prescribed formalities, so that payment of family pension to the entitled person(s) is commenced early.

257. (1) On appearance of a pensioner claimed payment of pension, his personal marks shall be checked by the Disbursing Officer and the signature to the receipt shall be compared with the facsimile of the signature taken on the disburser's portion of the pension payment order. If the pensioner cannot sign his name his thumb or great toe impression on the receipt shall be compared with the original impression taken on the order. In cases of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disburser's portion of the pension payment order, pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him and his signature or thumb or great toe impression on the bill shall be compared with the specimen signature or thumb or great toe impressions received with the pension payment order.

258. When a pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself the existence of the pensioner and on the identity of the payee before any payment is ordered, and if he feels any suspicion, shall refer it to the pensioner before payment.

**Note :** So far as the Disbursing Officer is concerned, the authority to a person to receive payment of pension on behalf a pensioner shall be deemed to remain unimpaired until its termination by the death of the pensioner or otherwise, becomes known to the Disbursing Officer.

259. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in Public, Special care shall be taken in the identification of such pensioners. The descriptive rolls, when originally prepared and the periodical certificate of the continued existence of such women shall be attested by two or more persons of respectability in the town or village.

Note : In the case of female pensioners whose pensions are terminable on their marriage or remarriage a declaration in Form G.T.R. 52 shall not be necessary for the month of December as the pension bills for that month will be supported by a certificate in Form No. G.T.R. 53 vide rule 256.

256. (1) A declaration in Form G.T.R. 53 shall be obtained at the time of Annual identification as under from all recipients of Family Pension, whose Family Pension is terminable by their marriage or re-marriage and attached to the bills for the pension paid for the month of September.

System of Pension Payment.	Month
1. By Money Order	April or May
2. By Presenting bill at the counter	May or June
3. Through Bank under I. R. L. A System	July or August

The above certificates shall be attested by the respectable persons as prescribe, under rule 247.

Every pension disbursing Officer shall submit pension Payment order issuing authority concern it statement showing particulars and dates of last payments of pensions in respect of the cases of failure to furnish the above declaration in the month of October.

(2) A certificate of non employment prescribed as under shall be obtained at the time of annual identification from all pensioners in receipt of service pension other than those drawing pension upto Rs. 750/- p.m. (excluding temporary increase). If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment or in an establishment paid by a State Government or by a Local Fund, during the period for which pension is claimed, he must furnish the necessary particulars therein and the disbursing officer shall ascertain and report whether the rules regarding such re-employment have been duly observed.

In the case of a pension permitted under rules of Government to draw pension after re-employment, the certificate must be modified according to facts.

### CERTIFICATE

- I have not been re-employed during the period of this claim in any Government in India, any local body or any Institution wholly or partly financed by Government.
- I am re-employed in.....with effect from.....and hence Temporary increase has not been claimed.

Sr. No.	Name of Pensioner	Pensions payment Order No.	Month for which Pension paid by Money order to the Pensioner.	Amount of returned Money order
(1)	(2)	(3)	(4)	(5)
Date of receipt of Returned Money Order.	Date on which amount-Credited in the Cash book.	Reasons of Money Order Returned.	Details of credit to Govt. Account.	
(6)	(7)	(8)	(9)(i) Date	9(ii) Amount
Signature of Treasury Officer/ Sub-Treasury Officer.	Date of repayment of Returned Money Order	Signature of Treasury Officer/ Sub-Treasury Officer.	Remarks	
(10)	(11)	(12)	(13)	

(iii) A mount received on account of unpaid pension should be credited in the cash book on the same day and cash should be credited into Govt. account under the appropriate budget head within two days from the date of receipt of Money order.

(iv) On receipt of an application from the pensioner for payment of unpaid pension, and presentation of Pension bill by the Pensioner, the Treasury Officer/Sub Treasury Officer, shall verify the credit from the relevant record and record a certificate duly signed on the body of the pension bill in the following form and shall arrange to make the payment of pension to pensioner and also make the note under attestation regarding verification of credit in the register prescribed in note 3(ii) below rule 262 (i).

#### CERTIFICATE

"Certified that an amount of pension remitted by Money Order to the pensioner, which returned unpaid has been credited on date.....under the budget head 0071 and the said amount is included in the daily total of Rs.....of that day.

(v) A note regarding the repayment of unpaid pension should be made against the name of pensioner concerned in the G.T.R. Form No. 57 of the month for which the Money order is returned unpaid and shall

**RECORD OF PAYMENT:** The date of birth of pensioner shall be entered in the column 1 of Form G.T.R. 56.

260. (i) Each Disbursing Officer shall keep a register in Form G.T.R. 56, of the Pension payment Orders issued on his office. On receipt of Pension payment orders from the Pension Payment issuing authority or transfer from other District, after seeing that a new order is correctly entered in this register, the Disbursing Officer shall put his initials in the prescribed column.

(ii) "Every payment shall be entered on the reverse of Pensioner's portion of Pension Payment Order and in the Register of Pension payment in (G.T.R. form 56) maintained at Treasury or Sub-Treasury Office and shall also be attested by the signature of the concerned Disbursing Officer".

(iii) Separate Register of Pension Payment shall be maintained for different system of Pension Payment.

(iv) Disbursing Officer shall make necessary note of transfer of Pension payment order in the register of pension payment.

**PAYMENT OF PENSIONS BY POSTAL MONEY ORDER.**

261. At the request of the Family pensioner in case, where the pension amount per month does not exceed Rs. 1300/- may be remitted by postal money order at the Government cost any where within India. In all other cases the remittance by postal money order shall be at the request and expense of the pensioner only. In case where the pension is remitted by Postal Money Order the following rules shall be observed.

262. (1) A pensioner who elects to have his pension paid by money order should present in person to the treasury officer a declaration to that effect, with his copy of the pension payment order. The Treasury Officer should then identify the pensioner as laid down in rule 257. After this has been done he should paste the declaration and both portions of the Pension Payment order in the separate file headed "Pensions payable by Money order". Separate files should be kept for pensioners getting pension at Government expenses and at their own expense. In order that every pensioner should get his pension on 1st of every month, the Treasury Officer should during the last week of the month for which pension is payable arrange to make out a money order form, subscribing thereon "Note payable before the 1st Proximo" for each pension recorded in the files mentioned above, less money order commission in cases where the Money order expenses are to be borne by the pensioner and make corresponding entries in the table on the pension payment order. The Treasury Officer should sign the money order form and initial the entries on the Pension Payment Order after carefully comparing the documents. This arrangement would operate in respect of remittance of pension for all the months of the year except March in which case, the pension will be remitted on or after 1st April but not later than 5th April.

**Note-1:** Separate lists should be prepared for pension payable at Government expenses and at the pensioner's expense.

**Note-2:** In cases, where the pension is remitted at Government expenses, as per the provision of rule 261 the charges on account of money order Commission for remittance of pension through Postal Money order will be shown as a distinct item in bills relating to claims of pension and the expenditure will be debited to the minor head "cost of remittance of pension by money order" under major head "2071 Pensions and other retirement benefits", so far as State Government Civil Pensions payable at Government expenses are concerned.

**Note-3:** (i) The cases in which the pension remitted by postal money order at Government expenses is returned unpaid should not be remitted by Postal Money Order unless the pensioner specifically agrees to bear the cost of Money order Commission and the Money order Commission should be deducted while remitting the pension.

(ii) As and when an amount of pension paid by postal Money Order returned unpaid, the Treasury Officer/Sub Treasury Officer shall sign Money Order receipt. The Cashier of Treasury/Sub Treasury shall receive the amount and make necessary entries in the register prescribed as follows.

263. (1) Where owing to old age or infirmity or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer a declaration electing to have his pension paid by money order, the Treasury Officer may accept instead a written declaration signed by the pensioner which is duly verified under his seal by a Gazetted officer, a magistrate, a mamlatdar, a Taluka Development Officer, a police officer not below the rank of sub-inspector in charge of police station or any Government Officer of equivalent rank having his head quarter where the pensioner is living for the time being. The officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(2) Should the pensioner be physically incapable of signing the declaration, the Disbursing Officer may authorise payment on production of a certificate from the Civil Surgeon of the District or a Registered Medical Practitioner to the effect that pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir, is in fact the heir and continues to be the heir throughout the period for which he draws the pension.

### SPECIAL RULES APPLICABLE TO POLITICAL PENSIONERS :

264. With the special sanction of the Accountant General, in each case, the following procedure may be employed in the case of groups of political pensioners, who are paid by, and are in charge of a Political officer:-

(a) In lieu of Pension Payment order for each pensioner, an order for the payment of the whole group will be issued by the Accountant General in Form G. T. R. 50 each entry having a number in the forms 330/1, 330/2 and so on, where 330 is the register number of whole documents.

(b) The officer in charge of the pensioners, should draw up a monthly bill, in the following forms, in which all the names should be entered in their proper order, even though nothing is drawn for the pensioners entered :-

(i) Number of pensioner ;

(ii) Name ;

(iii) Monthly pension ;

(iv) Amount of Arrears drawn ;

(1) Month ;

(2) Amount ;

(v) Amount drawn for current month ;

(vi) Income Tax deduction ;

(vii) Net amount payable to each pensioner ;

(viii) Remarks : this space will be used for acquittance in Political Officers own copy of the bill.

(c) The following certificate should be appended to the bill :-

"Certified that all amounts drawn in last months bill have duly disbursed and receipts taken, with due precautions as to the identification of the payees, with the exception of the following amounts, now refunded :-



be attested by the initial of Treasury Officer.

Note-4 : In cases of Mixed Pension Payment order debited to various State Governments, the pension by Postal Money Order at Government expenses may be remitted if a part of the pension is debited to the Government of Gujarat.

Note-5 : The pension by Postal Money Order at Government expenses shall be remitted in case of pensioners drawing their pensions from Panchayats as well as parvashi pension.

Note-6 : In order to minimise the risk of fraud, the Treasury Officer should compare the signature on atleast ten percent money order receipts every month with the pensioner's signature on the disburser's portion of the Pension payment order. The Treasury officer should also satisfy himself once a year in such manner as he thinks desirable, that the pensioner is actually alive. In token of having done so, he must endorse on the schedule of payments for the month of June each year, a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(2) The Procedure prescribed with regard to annual identification in rule 272(i) and Note 3-B. under Rule 273 shall be applicable.

(3) In cases where determination of a pension can not be fixed for a precise date, the Treasury officer, should, before remitting the pensions for December and June obtain from the pensioners the declaration in Form G. T. R. 52. Female pensioners covered under this scheme whose pensions are terminable on their marriage or remarriage, before remitting their pensions for April only the alternative yearly certificate in Form G. T. R. 53 prescribed in Rule 256 may be obtained provided that those were already attained the age of 50 years and others on attaining the age 50 years shall be exempted from submission of such certificate. For this purpose the female pensioner shall furnish their date of birth to the Treasury Officer who should record it on the pension payment order.

(4) The Collector should arrange with some village official or other suitable subordinate agency, such as the police for reporting promptly to the Treasury Officer the death of a pensioner whose pension is paid by money order.

(5) It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule in Form G. T. R. 57 which will serve as a voucher. A certificate in the following form, should be endorsed on the schedule by the Treasury officer. "Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order":

(6) In the schedule of pension payment, the Treasury Officer should furnish the following certificate every month:

"Certified that I have satisfied myself that all pensions included in the schedule of previous third month i.e. .... have been paid to the proper persons and I have obtained the Money order receipts in support of these payments and filed them in my office".

262. (7) The amount to be remitted by money order should be adjusted by transfer credit to the Post Office in accordance with the procedure prescribed in Rule 84.

(g) If there have no alteration, the Political Officer, should append to his bill a statement that, "there have been no alteration in the list of pensioners under my charge in the past month".

265. In cases in which Political Pensioners are exempted from personal attendance, the Disbursing Officer, if he entertains any doubt which has no convenient means of removing shall refer the case to the Government through his immediate superior for orders, but payment of the pension may not be suspended pending the result of such reference.

#### **PAYMENT OF COMMUTATION MONEY :**

266. The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Pension Payment Order issuing authority only to and upon the receipt of the person legally entitled to receive it and not otherwise.

#### **GRATUITIES :**

267. (1) Gratuities except provisional in case of retired non-gazetted Government servants shall not be paid except on an authority received from the Pension Payment Order issuing authority to whom the sanction is communicated by the sanctioning authority or by an other audit officer. The payment can be claimed on the letter of authority itself and no separate bill is necessary and payment shall subject to the provisions contained in this rule, be made in the same manner as laid down in rule 361 and 362 in relation to Provident Funds.

**Note :** When at the option of the gratuitant the gratuity is to be drawn by the Head of an office, he shall do so by presenting a bill in Form G. T. R. 58 and shall furnish to The Pension Payment-order issuing authority, within a month of the date of drawal a certificate of disbursement.

(2) Provisional gratuities sanctioned by the competent authority shall be paid by the treasury on receipt of sanction and production of a copy of the sanction order endorsed to the gratuitants. In case where the provisional death-cum-retirement Gratuity is to be paid in some other district, sanctioning authority should send his specimen signature duly attested by the Treasury Officer of his District to the District Treasury in which the payment of provisional death-cum-retirement Gratuity is desired.

(3) Document viz, photo, specimen signature, thumb impression and marks of identification may also be sent to the Treasury Officer for identifying the gratuitants.

**Note :** The procedure laid down in sub-rule (2) and (3) of Rule 231 shall be followed for payment of provisional gratuity. However, in case of the Departmental inquiries/judicial proceedings, the payment of provisional D. C. R. G. shall not be authorised and paid.

#### **UNDRAWN PENSION AND ARREARS :**

#### **GENERAL :**

268. Unless the Government by general or special orders direct otherwise, if a pension payable in India remains undrawn for more than 12 months, the following procedure will be observed by the treasury Officer in making payment of undrawn pension.

(i) In the case of pension remain as undrawn for more than twelve months but less than twenty four months, the Treasury Officer shall keep the concerned pension Payment Order in his personal custody. If the pensioner afterwards appears or a claim is presented on his behalf. The Treasury Officer may resume payments.

No.	Name	Amount refunded.	Remarks.
1	2	3	4

(d) The total to be paid will be made as follows :-

Arrears as per item (iv) 2	Rs.	ps.
Current month as per item (v)		
	Total Rs.	_____
		_____
Less income Tax and Surcharge		
Less undisbursed amounts now refunded.		
	Net amount to be paid	_____
		_____

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded.

(e) If any alterations have been made in the list of pensioners during the past month, the Political Officers should append a statement showing :-

No. of pensioner.	Name	Nature of alteration or lapse.	Reasons for quotation of order.
1	2	3	4

(f) No new name can be brought on the list and no new pension drawn, until the Accountant General has registered and given the number to the new name, and communicated it to the Political Officer in charge.

(3) A notice of modification of nomination including cases where nominee pre-decease the pensioner shall be in Form G. T. R. 60. The same shall be sent in triplicate to the Pension Disbursing Authority in the manner specified in sub-clause (i) of clause (A) of Sub-Rule (2).

The provision of sub-clause (ii) of clause (a) of sub-rule (2) shall also apply *Mutatis Mutandis* with modification.

(4) A nomination or fresh nomination or a notice of modification of nomination referred to above, shall be signed by the Pensioner, or if he is illiterate, shall bear his thumb impression given in the presence of two witnesses who shall also sign a declaration to that effect in the nomination, fresh nomination or notice of modification of nomination, as the case may be.

(5) Nomination, fresh nomination or notice of modification shall take effect from the date of receipt thereof by the Pension Disbursing Authority or head of Office, as the case may be.

(6) A nomination referred to above and accepted by the pension Disbursing Authority or the head of office shall be conclusive proof with regard to the pension nominated to receive arrears of pension of the pensioner.

(7) Subject to any rule or order made by Government in this behalf, the payment of arrears of pension due in respect of deceased pensioner shall be regulated by the following rules,

(i) Pension can be drawn for a day of pensioner's death the hour at which death takes place has no effect on the claim.

(ii) On the death of pensioner payment of pension actually due shall be paid to his/her nominee as referred to in sub-rule (2) in accordance with the provisions of the existing rules governing the mode of payment of pension.

(iii) In absence of nomination as referred to in sub-rule (2), on the death of pensioner, the payment of any arrears actually due may be made to his/her heirs provided that they apply within one year of his/her death. They cannot be paid thereafter without the sanction of the authority by whom pension was sanctioned which shall be obtained from The Pension Payment-order issuing authority.

Provided that, if the arrears do not exceed Rs. 500/- and the case presents no peculiar features, The Pension Payment-order issuing authority may pass the arrears on his own authority.

(iv) Subject as provided in preceding clauses the payment of arrears due to the deceased pension may be made as follows after obtaining the necessary undertaking in Form G. T. R. 14.

(a) When the amount due does not exceed Rs. 1,00,000/- payment may be made under the orders of the competent authority who will make such enquiries into the rights and titles of the claimants as he may deem sufficient.

(b) When the amount due exceeds Rs. 1,00,000/- payment may be made under the orders of Government on the execution of an indemnity bond with such securities as Government may require, if they are satisfied of the right and title of the claimant and consider that undue delay and hardship would be caused by insistence on the production of letters of administration.

(c) When reason for doubt exists, payment shall not be made except to a person producing legal authority.

**Note-1 :** For the purpose of (a) above, the word "Competent authority" means :—

(i) In case of deceased pensioners who were holding any of the following posts at the time of retirement, the authority shown against them;

(a) Non-Gazetted :

Head of Office who draw the pay and allowance of the person concerned before retirement.

(ii) In the case of pension remain undrawn for more than twenty four months but less than thirty six months, Treasury Officer shall forward concerned Pension Payment Order alongwith pensioner's application to the Director of Pension and Provident Fund for revalidation of Pension Payment Order on receipt of Pension Payment Order duly revalidated by the Director of Pension and Provident Fund. The Treasury Officer may resume payments.

(iii) If in any case a pension remains undrawn for more than thirty six months, it can not be paid without the sanction of the concerned Administrative Department of Government which shall be obtained through the Director of Pension and Provident Fund.

(2) The procedure prescribed in sub-rule (1), shall apply to any claim for payment of Gratuity, Commutation of Pension and Family Pension payable to Pensioner.

### DEATH OF PENSIONERS:

269. (1) Any pensioner to whom any pension is payable by the Government out of the consolidated fund of State may nominate any other person (hereinafter referred as the nominee) who shall receive after the death of the pensioner all money payable to the pensioner on account of such pension, on, before or after the date of such nomination and which remain un-paid immediately before the death of the pensioner. The nomination shall be in the form G. T. R. 59.

(2) The following procedure should be followed for giving, accepting and recording the nomination.

#### (A) Pensioners who have retired on or before 28th April, 1984 :

(i) Every pensioner who has retired on or before 28th April, 1984, shall give a nomination in triplicate by personal service after taking receipt or by sending through registered post acknowledgement due to the respective pension disbursing Authority, namely branch of a nominated Public Sector Bank or Treasury (including sub-treasury) as the case may be through whom pension is drawn.

(ii) Within thirty days of the receipt of nomination, the concerned pension Disbursing Authority shall get the particulars of the pensioner, as mentioned in the nomination verify with reference to the available records and return to the pensioner, after obtaining a receipt thereof, the duplicate copy of the nomination duly attested by him or any officer authorised by him in this behalf. The triplicate copy shall be sent to the Head of Office of the Department from where the pensioner had retired while the original copy of the nomination shall be recorded.

#### (B) Employees who are due to retire after 28th April, 1984 :

(i) Every Employee who is retiring after 28th April, 1984, shall give a nomination, in triplicate, to the head of office of the department from where he is retiring within three months before or after the date of retirement.

(ii) Within thirty days of the receipt of the nomination, the head of office shall get the particulars of the pensioner as mentioned in the nomination, verify with reference to the records of the establishment and return to the pensioner, after obtaining the receipt thereof, a duplicate copy of the nomination duly attested by him or by an officer authorised by him in this behalf. The triplicate copy duly accepted shall be sent to the respective Treasury Officer, who may keep it if he is the pension Disbursing authority alongwith the Pension payment order, otherwise he shall pass it on to the respective nominated Public Sector bank alongwith the Pension Payment order. If the Pension Payment order has already been issued in a particular case, the nomination shall be sent separately quoting the pension Payment order Number and other particulars of the pensioner to enable the pension Disbursing authority to link it up with the pension payment order.

271. When a pension ceases to be payable during the life-time of a pensioner, both portion of pensions payment order shall be returned by the Disbursing Officer to the Pension Payment-order issuing authority after making the last payment and with a note recording the reasons for the cessation of the pension.

272. (1) On the first appearance of a Pensioner on or after first of month each year prescribed as under:

System of Pension Payment.	Month in which Pensioner is to be identified/ Life certificate is to be produced.	If Pensioner does not appear personally or produce the Life Certificate from the Competent authority; prescribed in rule 272, Month from which pension is to be stopped till personally appear or Life certificate is produced.
1. By Money order	April/May	June
2. By presenting bill at the counter.	May/June	July
3. Through Bank under Individual running ledger Account System.	July/August	September

The disbursing officer shall, except in the case of pensioners whose specimen signature or photos are attached to the pension payment orders, take an impression of the thumbs and all the fingers of the pensioner's left hand on the pension bill. The pensioner shall then be identified from the particulars given in the Disburser's portion of the Pension payment order or in the register of Pension Payment as the case may be. Identification shall also be made by an examination of the Impression given on the bill with those attached to the pension Payment order or kept in the Register of Pension Payment or by reference to the pensioner's photograph where one is pasted on the disburser's portion of the pension payment order, if he cannot be identified by other means with absolute certainty.

The provision of this sub-rule with regard to the taking of the thumb and finger impressions for purpose of pensioner and the examination of such impressions for purpose of identification may be relaxed or modified by the Government.

(2) Except Indian Princess, person who have been gazetted officers, person who hold Government titles and person who have been specially exempted by the Government on the ground that there can be no difficulty in future identification, all pensioners shall be liable to the operation of this rule.

(3) Paradanashin ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or in the case of illiterate pensioners who personally attend the paying office before the Disbursing Officer.

273. In all cases referred to in Rule 247 and 250, the Disbursing Officer must take special precaution to prevent impositions and must at least once a year, receive proof independent of that furnished by the life certificate of the continued existence of the pensioners. For this purpose, the disbursing officer shall save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all such cases where such liability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made, and in all cases of doubt, he must consult the Accountant General.

Note-1 :- The disbursing officer may at his discretion and for reasons to be recorded, privately identify and verify the continued existence of a pensioner and dispense with his personal appearance prescribed in this rule but this power shall be exercised only in special cases such as of those who held high offices before retirement.

Note-2 :- The rule in this section do not apply to cases governed by Rule 261 and 263.

(b) Gazetted : Head of department concerned.

(c) Head of Department : Administrative department concerned in the Sachivalaya.

Provided that in respect of non gazetted officers of Departments which have ceased to exist, the Collector of the district concerned should be treated as competent authority.

(ii) If the pensioner died after commencement of the payment of pension to him the Mamlatdar or Mahalkari of the Taluka or Mahal, as the case may be, in which the Sub-Treasury from which the amount of pension was last drawn by the pensioner, is situated if the arrears of pension does not exceed Rs. 5000/-. For the purpose of District Treasury, the Mamlatdar whose head quarter are situated at district head quarter shall exercise the powers. In cases of arrears exceeding Rs. 5000/- the Collector of the District in which the Treasury is situated.

**Note-2:** For payment of the arrears of pension due to a deceased pensioner, the form SY 160 prescribed by the Comptroller and Auditor General may be adopted with the modification that for words "a heirship certificate signed by a Magistrate or Justice of the peace" in the form the words " a certificate signed by the Collector or Mamlatdar of the place where the pensioner resided" should be substituted.

**Note-3:** The indemnity bond referred to above should be executed in Form G. T. R. 14.

(8) Any person claiming as the heir of a deceased pensioner shall be required to produce the pensioner's portion of the pension payment order or if no pension payment order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(9) After payment of arrears of pension both portion of pension payment order shall be retained by the Disbursing Officer for a period of three years in the case of service pension and six years in the case of political pension and thereafter they shall returned by the Disbursing Officer to the Pension Payment order issuing authority with a forwarding letter intimating the date of death of the pensioner and date of payment of arrears.

#### REPORTS TO THE PENSION PAYMENT ORDER ISSUING AUTHORITY:

270. Every Pension Disbursing Officer shall submit to the Pension Payment order issuing authority every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for six years or for three years, according as the pensions are classed as Political pension or other pensions, and the other part showing the names of pensioners other than those included in the former part, who have not drawn pensions for more than one year. The reasons for the non-drawal, if known, shall be stated against each name.

The disburcer's portions of the pension payment orders of all pensioners whose names are included in Part-I of the statement, as also of deceased pensioners, where the arrears of pensions due are not claimed within one year of the pensioner's death, shall returned to the Pension Payment order issuing authority along with the statement. The Disbursing Officer shall sort out such cases by examining the files of Pension Payment order every month.

## CHAPTER 11 WITHDRAWAL FROM GOVERNMENT ACCOUNT.

### WORK EXPENDITURE :

#### GENERAL :

274. The rules in this chapter shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Road and Building Department or under special orders of the Government, by the department using or repaying such works. Expenditure on petty construction and repairs, which under any order issued by the Government is treated as contingent expenditure of the department incurring it, is subject to the rules in Chapter 9.

#### MODE OF OBTAINING CASH :

275. Save where under the provisions of these rules a Disbursing Officer is authorised to obtain funds by drawing cheques on the treasury or the Bank or on presentation of a simple receipt, cash required for works expenditure may be drawn in contingent bills in accordance with the procedure prescribed in Chapter 9.

276. When contingent bills are drawn for works expenditure details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate, shall invariably be entered in the bill. A full description of each item of the expenditure together with details, where necessary, showing the rates and quantities shall be given, and sub-vouchers together with the actual payees receipt, shall be furnished in accordance with these rules in Chapter 9. When it is not possible to give detail of the expenditure at the time of drawing the bill they must be given subsequently in a bill in form G.T.R. 46 headed "Not payable at the Treasury", to which the necessary sub-vouchers shall be attached. The transmission to the Accountant General of the detailed bill and the Sub-vouchers shall never be delayed for more than a month.

**Note 1** Payments for labour should be supported by the certificate prescribed in rule 196.

#### PAYMENTS BY CHEQUES :

277. (1) In cases in which a disbursing officer is authorised to draw cheques on the treasury or the bank, all payments in respect of works expenditure shall be made by cheques, as far as possible. In drawing such cheques, the Disbursing Officer shall be guided by the General Rules, laid down in Chapter 5.

**Note 1** For the purpose of this and other rules, of this chapter, Treasury includes a military treasury chest with which the disbursing officer may be placed in account.

(2) Petty sums under ten rupees shall not be paid by cheques and for the disbursement of these and other claims which have to be paid in cash e.g. wages of labourers and of the establishments charged directly to works, etc., the disbursing officer may draw money from time to time from the Treasury or the Bank by cheques to replenish his cash chest.

Save as provided above, no cheque shall be drawn until it is intended to be paid and cheques drawn in favour of contractors and others shall be made over to them by disbursing officer direct, though occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disburser.



Note A to Provisions contained in Rule 274 do not apply to the following categories of the pensioners,

(a) Pensioners drawing pension through the authorised Bank which have executed necessary indemnity bonds in favour of Government.

(b) Pensioners producing a certificate in the following form signed by the officers mentioned as under:

**CERTIFICATE**

"Certified that pensioner Shri/Smt. .... holder of pension payment order No. .... is alive on this date and he/she has signed before me as under.

Name of Pensioner	P.P.A. Number	Details of Pension payment system (here quote name of Bank and Branch in case of P.P.A. System).	Signature of Pensioner.

Place :

Date :

Signature and Designation.

Seal of the Office.

**OFFICERS AUTHORISED FOR SIGNING ANNUAL LIFE CERTIFICATE**

System of Pension Payment.

Officers Authorised for signing Annual Life Certificate.

1. By Money Order

1. Cashed Officer
2. Member of Legislative Assembly
3. Member of Parliament

2. By Presenting Bill at the Counter

4. Branch Manager of the Public Sector Bank
1. Member of Parliament

3. Through Bank under P.P.A. System.

2. Member of Legislative Assembly.
3. Cashed Officer whose signature are available on the record of Treasuries.
4. District Collector.
5. Deputy Collector.
6. Mamlatdar
7. District Development Officer.
8. Taluka Development Officer.
9. Bank Manager of Public Sector Bank.

"(a) Pensioners residing abroad who are drawing pension in India through a duly authorised agent producing a life certificate duly signed and sealed by Notary Public".

man being employed on the work and on the duties for which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.

**Note :** Acknowledgement of the payee may be obtained on the office copy of the bill itself. However, where this cannot be conveniently done, acknowledgement may be obtained separately and attached to the office copy of the bill as sub-voucher.

284. Wages remaining-unpaid on a passed bill on the date fixed for closing the accounts of the month may be paid subsequently when claimed, on a separate bill, reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case. In making payment of arrears, suitable note of payment must be kept against the original entries in the bill or other records so as to guard against second payment.

#### **PAYMENT TO SUPPLIERS AND CONTRACTORS :**

285. Unless in any case the Government after consultation with the Accountant General directs otherwise, payments for all works done otherwise than by daily labour and for all supplies shall be made on the basis of measurement recorded in measurement books kept for the purpose. Claims for such payments shall be prepared, as far as possible, by the claimants, themselves in authorised form of the bills and vouchers and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates, as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant General, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulation.

#### **PAYMENT FOR WORKS DONE THROUGH LOCAL BODIES :**

286. When the maintenance of any Government building or roads is entrusted to a Local Body, the payment made to it on this account shall be treated in the same way as payments for work done by contractor.

If lumpsum payments have been agreed upon, each payment must be supported by certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

### **CHAPTER-12**

#### **WITHDRAWAL FROM GOVERNMENT ACCOUNT.**

#### **MISCELLANEOUS - PAYMENTS - REFUND OF REVENUES :**

287. (1) Refunds of revenue can be drawn only on the demands and on the receipt of the person entitled to receive them after production of proper authority.

In cases where moneys account of revenue due to Government were received and credited to Government accounts by departmental officer or where such moneys were credited to a treasury with which he has account

Note : 1 : It is not permissible to draw cheques and deposit them in the departmental cash chest at the end of the year for the purpose of showing the full amount of the grant as utilised.

Note : 2 : Payments due to contractors may be made to their banks direct in accordance with the provisions of the note below rule 206.

#### PAYMENT TO LABOURERS :

278. As a general Rule, and subject to such exceptions as may be authorised by Departmental regulations, wages of labourers engaged departmentally shall be drawn on muster-rolls showing the names of the labourers, number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with or unauthorised additions to, the entries once made.

Subject as provided above, the muster-rolls may be kept in such form and in accordance with such methods as may be authorised by the departmental regulations.

279. The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as figures at the foot of the muster roll.

280. If any items remain unpaid, the details thereof must be recorded separately in the muster-roll in which they were originally drawn, before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from muster-roll to muster roll until they are paid, the payments being recorded and certified in the same way as current items.

Notwithstanding anything contained in this rule, it will be optional with disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn and that suitable precautions are taken to prevent double payment.

281. The Divisional Accountant or any other responsible officer should certify in the bills presented to the Treasury that the requirements of these rules have been satisfied.

#### PAYMENTS TO WORK CHARGED ESTABLISHMENT :

282. Wages of members of work-charged establishment may be drawn on the form of pay bill of establishment (Form G.T.R. 30).

283. The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed and the drawing officer must certify that the men were on duty during the periods shown against their names, each

was originally deposited and the amount, if any, already refunded in cases where the amounts received from more than one person were credited by a single chalan by him and present it at the treasury after acknowledging the receipt thereof in the space provided for claimant's signature and after scoring out the words "claimant's signature". The Treasury officer will then make the payment to the departmental officer after verifying the credit as stated in the first paragraph of this rule.

(2) Payment of such refunds may be made to the refundee himself or to a person duly authorised by him to receive payment provided that the receipt at the foot of refund voucher is signed by the refundee himself. The precautions prescribed in Rule 119 shall be observed in this case with special care.

(3) Notwithstanding the provisions of sub-rule (2) above, the refunds of fees of Government Educational Institutions may be drawn by and paid to the competent authorities of the Institution concerned. These authorities will be responsible for disbursement of the amounts so drawn, to the students to whom they are due.

**Note :** Special Forms have been prescribed for refund of Sales Tax and insurance premia.

**290.** (1) If the amount of an examination fee, originally deposited in the treasury or sub-treasury, is to be refunded, a certificate will be endorsed upon the originally receipt by the Secretary, Gujarat Public Service Commission, or the appropriate authority concerned, specifying the amount to be refunded, and the amount so authorised may be paid on presentation of the original receipt endorsed as above, the recipient giving his receipt below the endorsement.

(2) If the amount of an examination fee originally received from a candidate through or by names of crossed postal order, or any part of it, is to be refunded, the Secretary, Gujarat Public Service Commission, will present to the Treasury Officer, a bill for the amount to be refunded duly supported by the original chalan crediting the money to the Government account. The accompanying chalan should also indicate, under the Secretary's dated signature the total amount to be refunded. If the amounts were deposited in lump-sum into the Bank, a statement showing the names of the candidates demanding refunds, the amounts to be refunded to each, the number and date of the chalan in which the money was originally deposited and the amount, if any, already refunded duly attested by the Secretary, Gujarat Public Service Commission should accompany the bill instead of the chalan. The Treasury officer will then pass the bill for payment to the Secretary, Gujarat Public Service Commission, who will then arrange to remit the amounts of refund to the respective candidate by money order or in any such other manner as may be suitable. The postal money order receipt will be watched by the Secretary, Gujarat Public Service Commission and recorded after necessary check. The Secretary, Gujarat Public Service Commission will also note in the original copy of the chalan under his dated signature the amounts refunded.

#### **GRANT-IN-AID CONTRIBUTION ETC. :**

**291.** Grant-in-aid contributions, Education Scholarships and stipends etc. sanctioned by Government or by subordinate authorities under the power delegated to them by Government may be disbursed by the Treasury Officer without any specified authority from the Accountant General.

**Note-1 :** Educational scholarships sanctioned by State Government under the audit of the Accountant General, Central Revenue may be disbursed by the Treasury Officer without specific authorities from the Accountant General.

**Note-2 :** Government officers may make such payments as are authorised to be paid out of permanent advances or imprests which they are permitted to hold under the orders of competent authority, subject to recoupment on presentation of Bills.

and the refundees request for payment through such a departmental officer, the departmental officer should draw the amount on his receipt and make payment to the refundee concerned. However, on no account such money may be drawn for lodging in a deposit account for demand.

(2) Government officers who have to make payments for refund of revenue in cases where money on account of revenue were received and credited to Government account by them should at the request of the refundees, shall make payment of such claims as are upto Rs. 50/- from out of permanent advances or imprest which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of refund bills.

(3) The following provisions shall apply to refunds of revenue credited (other than taxes on income), where the amount involved does not exceed Rs. 100/-.

(i) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury officer may at his discretion issue a notice inviting the person to whom the refund is to be made to receive payment at the Treasury and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by Postal Money order at his expense.

(ii) When the payee appears in person at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by duly authorised agent or by money order at his own expense.

(iii) When a money order is issued under clause (b) of the notice referred to in (i) above, the Treasury Officer should follow the procedure prescribed in clause (XIII) of sub-rule (1) of Rule 84.

(iv) On receipt of the money order acknowledgement duly signed by the payee, it should be attached to the refund voucher in which the full amount of the refund and the deduction made therefrom on account of the money order commission should be clearly shown; the voucher should then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgement as a valid receipt for the full amount of the refund entered therein.

Note : Refunds of income tax and super tax by money order are regulated by the provisions of paragraph 9 of Appendix 3 of the Central Government Compilation of Treasury Rules Vol. II.

288. Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in details, and a certificate of such a note having been made must be given in all vouchers for refunds.

289. (1) Except as hereinafter provided, bills for drawing money from the treasury on account of refunds of revenue shall be prepared in Form G.T.R. 61. The officer who received the original amount shall fill in column 1 to 5 of the form and sign the certificate at foot, while the Treasury officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

Where under the provisions of sub-rule (1) or sub-rule (2) of rule 287, Departmental officer is required to draw the amount for refund of revenue, he will prepare a bill in Form G.T.R. 61 duly supported by the original chullan with which the money was credited to Government account or by a duly attested statement showing the names of the refundees, the amount to be refunded and the number and date of the chulan with which the money

297. (1) The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the orders contained in Appendix XVI unless otherwise provided by the Government in Departmental regulations.

(2) Officers who are specially employed for this work, being vested with the power of the Collector under the Land Acquisition Act, 1890, and placed at the disposal of the Public Works Department, are regarded as public works disbursers and are supplied with funds in the manner prescribed for the works outlay of Public Works Department officers.

(3) Any person appointed as a Land Acquisition Officer may make payment by cheques on a Treasury provided no inconvenience is caused to the payee in consequence of the property being situated at a distance from the Treasury.

(4) When the land is taken up by the Collector or other officer, not specially employed for the work, such Collector or officer is not a public works disburser, but draws money for payment due under his award from the Treasury.

(5) In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form 'C', printed in Appendix XVI containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award an acquaintance roll in Form CC printed in Appendix XVI may be substituted for separate receipt in Form C. The receipts will be the Treasury Officer's vouchers for the payments.

(6) The Treasury Officer has no concern with the award or with the award statement, he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form 'C' and make it payable at the treasury to the payee, altering the words "Paid in my presence in cash by cheque" to pay "or he may draw the total amount to be disbursed by him under the award on his own receipt in an advance, and after making the payment, forward the receipt of the payees to the Accountant General in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

(7) Where land is acquired for public works department by a Collector or Civil Officer not specifically employed for land acquisition (the transferees called "The Land Acquisition Officer" amounts can be advanced by the Public Works Divisional Officers to such Land Acquisition Officers directly, instead of by the Treasury officer, advance payment shall be made only on the basis of written request of the Land Acquisition Officer who shall certify that the amounts have been computed and decided (in consultation with the Competent Authorities where required) and that they are ready for declaration. No advance shall be paid unless the award is in final stage. On receipt of such demand the Divisional Officer shall arrange to make the payment of advance to the Land Acquisition officer, by means of a cheque after obtaining the necessary acknowledgement for the same. The Land Acquisition officer shall thereafter arrange for the disbursement of the amount of advance and render an account of adjustment of advance to the Divisional Officer along with a statement of awards, vouchers, etc., instead of the Accountant General, or Treasury Officer. Any amounts remaining undistributed shall be refunded within one month by the Land Acquisition Officer to the Public Works Division Officers. If, however, the Land Acquisition Officer fails to render accounts and refund the balance within one month, the advance outstanding shall be noted in a separate register and personally reviewed by the Executive Engineer every month. A list of advances not refunded by the Land Acquisition Officer within three months shall be reported to the Controlling Officer and Government in Public Works Department and revenue Department.

292. Save as hereinafter provided, bills for grant-in-aid contribution etc., shall be presented in Form G.T.R. 62 unless some alternative form is authorised by departmental regulations. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority directs otherwise, the bills shall be prepared and vouched for by the grantee and no such bill shall be paid by the Treasury Officer unless it bears the signature or countersignature of the sanctioning authority, or such other Government official as may be nominated by it in this behalf, provided that when the sanction of the Government is communicated in the form of an express order to the Treasury officer to make payment, the treasury officer may make payment of the bill without requiring the signature or countersignature of the Government official.

Note-1 : The presentation of bills grant-in-aid contribution etc., sanctioned by Government or subordinate authorities, through some responsible official or after the bills have been countersigned by such official need not be insisted in cases of grant-in-aid contribution etc. sanctioned by Government to Panchayats when no conditions are required to be satisfied by them before the drawal of such grants etc.

Note-2 : If considered feasible and expedient, the authority sanctioning grant-in-aid may nominate a head of office, under its control for the purpose of payment of a grants-in-aid. The sanctioning authority may give direction to him to prepare a bill in Form G.T.R. 62 showing full details of the name and address of the grantee and to obtain crossed cheque/demand draft (for out-station payment) in favour of grantee through the Treasury. The receipt for the payment of grant-in-aid should be obtained from the grantee and forwarded to the Accountant General by the Head of Office drawing the grant-in-aid as in the case of fully vouched contingent bills. The drawals of the grant-in-aid should be passed through the Bill Register/Cash book etc., which are being maintained by the officer drawing the bill.

293. In the Public Works Department, grant-in-aid may be included in the same bill as contingent charges, but the abstract of the bill should show the total amount for each class separately.

294. Bills for educational scholarships, stipends, etc., shall be presented in Form G.T.R. 63. In the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institutions concerned and countersigned by such Government official as may be nominated in this behalf by Government. The orders sanctioning the payment must be quoted in each case.

If any conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the sanctioning officer that he is satisfied that the prescribed conditions have been fulfilled, provided that the Director of Social Defence or any other officer authorised by him is authorised to draw the claims of scholarships to the physically handicapped and disburse the payment to the concerned institution by crossed Government demand draft.

295. Compensation to Government servants for accidental losses, etc., due to effect of floods, cyclones, earthquake or otherwise may be drawn in ordinary pay bill form and subject as provided in Rule 291, bills so drawn may be paid at the treasury on the authority of sanction noted in the bills.

#### INTEREST ON GOVERNMENT DEBT :

296. The procedure with regard to payments of interest on different forms of Government securities shall be regulated by the rules and other contained in this behalf in the Government Securities Manual issued under the authority of the Government of India.

**DISCOUNTS OF STAMP :**

298. When discount upon stamps is allowed by deduction from the purchase money, the Treasury Officer shall give certificate with the connected schedule accompanying the Treasury Account to the effect that the discount has been actually allowed to the parties to whom it was due according to sanctioned rates.

**PAYMENT TO THE RESERVE BANK :**

299. Bills for sums payable to the Reserve Bank e.g., bills in connection with floatation of new loans, management of Public debt, etc., shall be countersigned by an officer of the Finance Department before they are paid.

Note : The Bank is authorised to debit Government account, in advance of the submission of consolidated bills for expenses incurred in connection with the floatation of a Government loan, payment, which it may make to a banker, etc., an account of brokerage, subject to the conditions that Bank accepts the responsibility in the event of any excess payment being made. The advance so made should be adjusted against the final bill of the Bank.

**COMMISSIONS AND COMMITTEES :**

300. The procedure to be observed by Commissions and Committee of the Government in drawing moneys for their expenditure shall be governed by the orders embodied in Appendix XVII.

**EXPENDITURE AGAINST GRANTS AT THE DISPOSAL OF AN ADMINISTRATIVE DEPARTMENT OF THE GOVERNMENT :**

301. When a sum of money is placed under the orders of an administrative department of the Government for expenditure on specified object, all appropriations sanctioned against it must be supported by an order of department concerned stating :

- (1) the particular object of the expenditure, which must always be within the general purpose of the grant;
- (2) the amount of the appropriation sanctioned for it;
- (3) the person in whose charge the expenditure is to be;
- (4) the treasury or treasuries where the money is required.

302. The disbursing officer may draw the money on his receipt, specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person, advising the Treasury Officer of his action.

303. Account of the expenditure against the appropriation must be rendered to the Administrative Department concerned.

The account must be sent at the end of every month except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the orders sanctioning it. In such a case, the account may be withheld till the end of the said period of three months, and then sent in complete and up-to-date manner. An account must be in any case be made up and sent in upto the 31st March of the year.



**CHAPTER-13**  
**SPECIAL RULES FOR BANK TREASURIES.**

**GENERAL :**

304. In printed and manuscript forms or documents used in connection with Government business at the Bank, the words "General Treasury" shall never be used, as these words do not correctly represent the relation of the Government to the Bank. Any other erroneous expressions which misrepresent this relation shall be carefully avoided by all Government Officers.

305. The Bank will be kept open for the transactions of Treasury business on a recognised holiday, if so required by the Collector. The Collector shall also have power to order extended working hours by the bank for conducting Government transactions in case of need.

306. All bills, cheques and other documents passed by Treasury Officers and the Pay and Accounts Officers for payment at the Bank, as well as Interest payment orders, being non-negotiable instruments, warrant Special precaution on the part of the bank in the matter of identification of the payee. All such claims have normally to be presented by the payee personally, but where payment is desired to be made to an endorsee (other than a Banker) or a messenger, the provision of rule 206 shall be strictly followed by the Drawing Officer. The Bank will not, however, disburse payments of such claims unless the bank is satisfied about the identity of the person receiving payment attested by the Drawing Officer in accordance with rule 312. The Bank shall also verify before making the payment that the signature of the Drawing officer attesting the payees signature tallies with that on the bills as passed by the Treasury Officer.

**Note-1 :** The signature of the messenger, in whose name the bill is endorsed, should be taken on the bill in the presence of the endorsing officer and that signature should be compared with the signature taken in the presence of the Treasury official. If both these signature agree payment may be made, otherwise, the bill may be returned with a statement of objection to the office concerned directly and not through the messenger. The messenger should date his signature on each occasion he signs in the presence of the endorsing officer and the Treasury/Bank official at the time of receiving the payment in cash.

307. Payment of cheques including Public Debt Office interest Warrants which are governed by the Negotiable Instruments Act will be made in accordance with the provisions of the Act and any generally recognised practice established among bankers by custom.

**PAYMENT INTO THE BANK :**

308. (1) Save as hereinafter provided, and subject as provided in rule 41 any person who desires to pay money into the Bank on Government Account shall first present at the Treasury a chalan (Form G.T.R. 6) in duplicate (or the prescribed number of copies). The Assistant Treasury Officer/Accountant/Deputy Accountant entrusted with the duty of examining the chalans shall, after examination, encase it under his full signature with an order to the Bank to receive the money and to grant a receipt.

All the copies of the chalan thus encased shall then be returned to the person presenting the chalan who will proceed with them to the Bank. There, the money will be received credited to the proper head of account, and subject as prescribed Rule 44, an acknowledgement will be granted to the person presenting the chalan on the original chalan, the other copies being retained by the Bank to be forwarded to the Treasury with the daily account.

**Note :** All chalans presented at a Sub-Treasury must invariably be encased by the Sub-Treasury Officer

or Additional Treasury Officer where the sub-treasury Officer's post is a gazetted one.

(2) In cases in which chalangas are presented in copies more than duplicate the acknowledgement of the Bank will be given on the original chalan, or on such other copy as may specially be marked for the purpose, the other copies being retained by the Bank to be forwarded to the Treasury with the daily account.

**Note-1 :** While granting receipts the Bank should acknowledge the amount in words as well as in figures except in the copies of chalangas, other than the original and such other copies as are required to be given to the tenderer of moneys, in which case the receipts may be expressed in figures.

**Note-2 :** The acknowledgement on the chalan for moneys received may be signed by the authorised officer of the Bank, under his full signature, only in the original and in such other copies as are required to be returned to the tenderer, the acknowledgement in other copies being merely initialled by him. An acknowledgement will also be granted by the Bank on additional copy of the chalan to the payee presented under the provision of Rule 42.

(3) Money tendered with a chalan signed by a departmental officer may be received direct at the Bank without the intervention of the Treasury officer. Moneys tendered with Special form of chalan prescribed for payment of Government revenue may likewise be received by the Bank direct even when such chalangas are not signed by the Departmental officers.

**Note-1 :** An officer of Government posted under the District or Taluka Panchayats, shall be treated as a Departmental officer for the purpose of this rule.

**Note-2 :** Chalangas for credit into the Personal Deposit and Local Fund Accounts shall be accepted directly at the Bank.

309. Cheques on local Banks with clearing accounts will be accepted by the Bank in accordance with Rule 30. There will be a daily clearance of cheques accepted and the transactions will be included in the daily account rendered to the Treasury after the cheques have been cleared.

310. In the case of departments, moneys received by the 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. The duplicate copy of the chalan will be retained by the Bank and forwarded with the Accounts of the day to the Treasury and original returned receipted, to the departmental officer for record in his office.

The original chalan may be in the form of book (i.e. Remittance or pass book) sent daily for signature.

#### DEPOSIT AND LOCAL FUND RECEIPTS :

311. The detailed account of Local fund and registers of deposits will be kept in the Treasury or in the Magistrate's and Judge's offices, the Bank only receiving the amounts tendered in accordance with rule 308 and crediting them under their proper designation. However, the Bank shall credit the amounts to the personal Ledger Account of the Local Fund concerned maintained in accordance with rule 325.

#### WITHDRAWAL FROM THE GOVERNMENT ACCOUNT AT THE BANK :

##### CIVIL CHARGES :

312. (1) Subject as here in after provided, all bills of officers of the Civil Establishment, which are ordinarily drawn upon the treasury, shall be presented to the Treasury officer, in the first instance for examination.

The Treasury officer, if he passes the claim, shall enforce on the bill an order to pay specified amount. Such orders shall be recorded in the register of payment orders issued which is kept under Rule 332. The bill shall then be returned to the person presenting it. Advice list will be sent to the Bank in a closed cover through the peon book. The passed bills presented at the Bank, should be paid by the Bank in accordance with the Treasury Officer's pay order, and after verifying the relevant entry in the Advice list received by the Bank. The Bank will be responsible for strict adherence to this procedure and for obtaining a proper discharge from the payee/endorsee of the bill in addition to this signature at the foot of the bill. In cases where payee/endorsee does not find it convenient to receive payment personally, this discharge should be signed before the bill is presented at the Treasury. In such cases, the person through whom payment is desired to be made shall be required to produce a letter in Form G.T.R 19 authorising him to take the payment.

**Note-1 :** In the Bank Treasuries, where the system of sending advice list of payment to the Bank is in vauge the register of payment orders issued, as per rule 332 need not be kept.

Banker's cheque (local) on Demand Draft or procedure laid down in para XIII of sub-rule 84 shall be followed.

**Note-2 :** When payment is desired wholly or partly in Banker's cheque (local) or Demand Draft or reserve Bank Draft, the procedure laid down in para XIII of Sub-rule-1 of Rule-84 shall be followed.

(2) Subject as hereinafter provided, all bills of officers of Civil establishment which are ordinarily drawn upon the Treasury shall be presented to the Treasury Officer in the first instance for examination. The Treasury Officer, if he passes the claim, shall enforce on the bill and order to pay specified amount the sums payable of such bills shall be paid by cheque upon the Bank issued by the Treasury Officer or the Accountant as may be convenient.

(3) Save as hereinafter provided, the bills of Payments of Interest on Government securities shall not be paid by cheques by the Treasury Officer.

313. Bills of Civil establishment, which are payable at places where the Pay and Accounts Officer is required to make payment of such bill after pre-audit, shall be presented in the first instance at the office of the pay and Accounts Officer for pre-audit and, such Bills may be paid by cheques upon the Bank issued by the Pay and Accounts Officer or by any subordinate Gazetted or Non-Gazetted Officers not below the rank of Accountant authorised by the Pay and Accounts Officer in this behalf.

314. Without prejudice to the generality of provisions made in these rules with regard to withdrawal of money from the Government account, the procedure to be followed in the payment of claim presented for pre-audit at the office of the Accountant General may be Governed by such instruction as may be issued in this behalf by the Accountant General.

#### **PENSIONS :**

315. Save where any other procedure has been duly authorised, payment of a claim of pension, shall be paid by cheques upon the Bank in accordance with the procedure prescribed in sub-rule (2) of Rule 312.

#### **DEPARTMENTAL PAYMENT :**

316. (1) The Funds required by disbursing departmental officer of Forest and Road and Building and Nutmada and Water Resources Department may be obtained direct from the Bank where these funds are drawn

by means of cheques. In other cases, bills may be presented only after obtaining payment orders from the Treasury Officer.

(2) In respect of cheques, letter of credit shall be issued by the Controlling Officer as and when the grant is released by Finance Department from time to time.

Cheques for payment against the letter of credit shall be issued under Joint signature of Drawing Officer and Divisional Accountant or Officer authorised in this behalf who shall be dealing with accounts work, where the Post of Divisional Accountant does not exist.

The Drawing Officer shall prepare a Advice in triplicate in G.T.R. Form 64 and the statement in following form in duplicate and shall present the cheques along with the Advice in duplicate and statement to the Treasury Office/Sub Treasury Office concerned during the 11-00 A.M. to 14-00 P.M. on working days.

### STATEMENT

Statement showing the details of cheque issued and Advice send to the Treasury Officer by the Drawing Officer.

Designation of Drawing Officer. .

Date :-

Sr. No.	Date of issue Cheque	Cheque No.	Amount of Cheques Rs.	Signature of Drawing Officer	Signature of concerned official of Treasury
1	2	3	4	5	6

On receipt of cheques and advice from the Drawing Officer, the Treasury Officer shall verify the balance in the L.C. account of the concerned Drawig Officer and if the balance is found sufficiei, he will make a note on the reverse side of the cheque as follows.

"Balance verified and found correct"

The Treasury Officer will countersigned the Advice and handover one copy of Advice and cheque to the authorised messenger of the Drawing officer concerned.

The Drawing Officer concerned shall arrange to present the copy of Advice to the Bank handling Government transaction.

### REFUNDS :

317. Refunds of revenue etc., will be paid by Bank, on cheques issued by the Treasury in accordance with the procedure prescribed in sub-rule (2) of rule 312 .

This rule does not apply to refunds of sales tax, Bombay Motor Vehicle Taxation Act, 1958 or Gujarat Carriage of Goods Act, 1962 or of the Insurance premia charged by the Gujarat Insurance Fund. In case of such

refunds, the officer competent to issue orders for refund of taxes under the relevant Acts shall be authorised to make out a refund order in the form of direct order on the Bank and the endorsement of a second Pay order by the Treasury Officer, will be unnecessary.

#### **DISCOUNT ON SALE OF STAMPS :**

318. When discount on sale of stamps is allowed by deduction from the amount paid in by the purchaser, the net amount will be received and brought to account under Rule 308, the receipted chalan being the payer's authority for receipt of the stamps from the Treasury.

#### **PUBLIC DEBT :**

##### **GOVERNMENT PROMISSORY NOTES :**

319. Government promissory Notes on which interest may be due shall be presented to the Treasury Officer, together with the interest bill, who, having made the necessary examination and record shall give the holder an order on the Bank for payment thereof, in accordance with the procedure prescribed in sub-rule (3) of Rule 312.

##### **BEARER BONDS :**

320. The interest coupons attached to a bond shall be presented to the Treasury officer, who having made the necessary scrutiny and record, shall issue necessary orders on the Bank to make payment in accordance with the procedure prescribed in sub-rule (3) of rule 312.

##### **STOCK CERTIFICATES :**

321. Interest on stock certificates will be paid by the Bank on Interest warrants issued by the Public Debt office concerned without the interventions of the Treasury officer. The Bank will arrange to pay the interest due on the warrant to the proprietor of the stock certificate.

322. The provisions of Rule 319 to 321 apply mutatis mutandis to repayment of partical of any promissory Note, Bearer Bond or Stock Certificate, which may be notified for discharge; but nothing in these rules shall be deemed to override any rule or order contained in the Government securities Manual, regulating the procedure for the payment of interest on or principal of any Public Debt.

##### **DEPOSIT RE-PAYMENT :**

323. (1) Repayment of deposits, standing at credit of individual in the Treasury Register or in the Departmental Account will be made on the order of the officer on whose register they are. Persons claiming repayments of such deposits must therefore, apply to the officer who received them, who after examining the appropriate register and making the necessary records will give the applicant an order for payment. A Departmental Officer's order must be taken to the Treasury Officer for countersignature before being presented at the Bank, unless, the Bank keeps a personal Ledger account of deposits of each officer and the Bank will arrange the payment thereof in accordance with the provisions prescribed in sub-rule (2) of Rule 312, if the deposit is other than deposits made under the Land Acquisition Act and Land Reform Act. In case of deposits made under Land Acquisition Act and Land Reforms Act, the procedure prescribed in sub-rule (3) of rule 312 will be followed at the Treasury and the Bank.

(2) In case in which personal Ledger account of Departmental Officer are kept by the Bank, each entry will duly intimate from time to time to the Bank, the amount of Impsed deposits to be deducted from the personal Ledger pass books.

#### LAND ACQUISITION COMPENSATION :

324. The payment on account of Land acquisition Compensation will be made on presentation of bill at the Treasury and the Bank will arrange the payment thereof in accordance with the provision prescribed in sub-rule (3) of rule 312.

#### PERSONAL DEPOSITS AND LOCAL FUNDS :

325. (1) The money received by the Bank to the credit of Personal Deposit account under rule 311 shall be credited to the Government and included in the scroll furnished to the Treasury. In addition, these credits, withdrawals from these credits, in accordance with sub rule (2) of this rule and balance shall be shown in pass book to be furnished to the officer authorised to operate the Personal Deposit Accounts with the Bank.

(2) The payment of Local Funds will be made on cheque drawn by the competent drawing officer of the Local body concerned, unless in any case the Government directs otherwise such cheque will be drawn on the bank. Whereunder any special order a local body draws money from the Treasury by presentation of detailed bill the procedure prescribed in rule 312 shall be followed.

(3) In case of Book adjustment in respect of Personal Deposit Accounts for making payment to the administrator or another Local Fund Account or Personal Ledger account or to the Government officers, he shall issue cheque for relevant amount made payable to the order of the Administrator, Government officer concerned, the cheque being always crossed, "Account payee" only "Not negotiable". As the cheque drawn on Bank is negotiable instrument particular care should be taken in this regard. Cheque in favour of non official must always be crossed and made payable to order only and in case of cheque for amount exceeding Rs. 10000/- in each case the same should invariably be crossed with the additional mark of rubber stamp "Account Payee" only.

#### REMITTANCES :

326. The procedure with regard to remittance of treasure from the Bank and the testing of remittance made to the Bank from Treasuries will be regulated by the provisions contained in this behalf in these rules.

#### CURRENCY OF PAY ORDERS :

327. Pay orders issued on the Bank by the Treasury Officer shall be valid for only Twenty days; if presented after wards they will be refused payment by the Bank until revalidated by the Treasury Officer. Provided that when the Sub-Treasury officer is required to enforce pay order passed by the District Treasury Officer the period will be counted from the dates of such enforcements of the Sub-Treasury Officer.

Note-1: The District Treasury Officer shall forward the passed bill to the Sub Treasury Officer instead of to the Disbursing officer.

Note-2: In respect of refund of earnest money deposits pertaining to the office of the Industries Commissioner and the cheque of Provident Fund under the Major Head K-Deposits and Advances (a) Deposits bearing interest 8336 Civil Deposits. Other deposits Provident fund deposits, the validity of pay orders issued by the Treasury Officer shall be "Thirty Days" instead of "Twenty Days".

**DAILY ACCOUNTS AND RETURNS :**

328. The accounts and returns to be rendered by the Bank to the Treasury Officer in respect of transactions of Government will consist of (i) a daily account of receipts and payments in Form G.T.R. 65 together with connected chalans and vouchers and (ii) a pass book or register of receipts and payments referred to in rule 331 to be daily forwarded to and returned by the Treasury Officer.

329. In the daily accounts rendered by the Bank, such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the form prescribed for accounts kept at Treasuries. The daily account will be prepared every day and the manager or agent, as the case may be, after satisfying himself as to its accuracy will docket and forward it to the treasury Officer with the register of dally receipts and payments and with all the appertaining chalans and vouchers at the close of the day.

The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction and not the gross amount of demand.

**Note-1 :** It is of importance that these documents be secured in a locked box when sent by the Bank to the Treasury Officer, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Treasury Officer.

**Note-2 :** With the concurrence of the Accountant General, the daily accounts may be submitted in the morning following the date to which they refer, instead of at the close of the same day.

However, accounts for the last working day of the month and the accounts for the last day of the first 18 days of the months should be sent in the afternoon of the same day to which they relate.

330. Care shall be taken that vouchers sent to the Treasury are conspicuously marked by the Agent/ Manager with the word "Paid". In attention to this rule may lead to documents being paid twice in the event of their falling into unscrupulous hands.

331. The register of dally receipts and payments in Form G.T.R. 66 will be written up and forwarded with the daily account to the Treasury Officer, the entries being certified with the initials of the manager or agent in the relevant column. The Treasury officer shall check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the fifth column of the register in token of his verification, shall return the register to the Manager or Agent the same day or as soon as possible on the following day.

**MISCELLANEOUS :****REGISTER OF ORDERS FOR PAYMENT AND ADVICE LIST :**

332. Treasury Officers shall maintain a register in G.T.R. Form 67 and enter all orders of payments issued upon the Bank.

**Note-1 :** The above provisions will not apply to Treasuries where payment is made by cheques.

**Note-2 :** The Treasury Officer shall maintain a register of orders for payment, when system of advice list of payment to the Bank is not in vogue.

**DAILY POSTING ACCOUNTS :**

333. When the daily account with the chalans and vouchers is received from the Bank, the account shall

first be examined against the chalans and vouchers which support it. "Vouchers which have been already approved and registered by the Treasury Officer where the system of Advice List to the bank is not in vogue shall first be marked off in the register of orders for payment, that is the date of discharge shall be noted against the entries in the register". Each item of receipt or payment will then be posted from the daily account with its chalans and vouchers into the cash book either direct or through some subsidiary register, and the net difference between the total receipts and the total payments posted in the Register of the Reserve Bank deposits in accordance with the directions contained in this behalf in the Account Code, vol. II. The daily posting in this register must be checked and agree, where necessary, with the daily accounts received under rule 328.

Note : With the daily account of the last day of the month the Bank shall advise the Treasury Officer the closing balance of the various accounts of personal deposit and Local Fund Accounts and treasury officer shall verify them with the balances of these accounts maintained at the Treasury. In case of discrepancy the concerned Treasury staff shall call at the Bank and reconcile the balance.

#### ADVICES AND CERTIFICATES :

334. Advice of receipts or payments which, according to any rule or order have to be sent to public Officer or Departments, and consolidated receipts or certificates of receipts or payments required by any rule or order to be given to any public officer or Department, shall be prepared in the treasury and not in the Bank. As the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the treasury accounts.

Nothing contained in this rule shall be deemed to over ride any local usage or practice under which advices and certificates referred to above are prepared by the Bank.

#### TREASURY RETURNS :

335. All Treasury returns, with the exception of those the Bank is instructed to furnish under the rules in this part or under express orders of the Accountant General shall be prepared in the Treasury and not in the Bank.

#### PAYMENT AT SUB-TREASURIES :

336. (1) Subject as hereinafter provided, all bills of Civil establishments, pensions, refunds, interest as well as principal on Government promissory notes, bearer bonds and repayment of deposits which are payable at the sub-treasury shall be presented to the Sub-Treasury Officer, in the first instance for examination. The Sub-Treasury Officer, if he passes the claim or the claim is already passed by the Treasury Officer and endorsed on Sub-Treasury for payment, shall encase on the bill an order to pay specified amount. Such orders shall be recorded in the register of payment orders in Form G.T.R. 68. While passing the bills, the Sub-Treasury Officer shall also initial the entries in the register. The bill shall then be returned to the person presenting it. The passed bills presented at the Bank shall be paid by the Bank in accordance with the Sub-Treasury Officer pay order. The Bank will be responsible for strict adherence to this procedure and for obtaining a proper discharge from the payee/endorsee of the bill in addition to his signature at the foot of the bill, in cases where payee/endorsee does not find it convenient to receive payment personally, this discharge should be signed before the bill is presented at the Treasury. In such cases the person through whom payment is desired to be made shall be required to produce a letter in Form G.T.R. 19 authorising him to take the payment.

Note-1 : When payment is desired wholly or partly in Reserve Bank Draft and a formal application for a draft accompanies the bill, the Sub-Treasury Officer, if he is satisfied that the grant of the draft is permissible, will forward the application to the Bank specifying clearly in the pay order the manner in which payment should be made.

Note-2 : In the Bank sub-treasuries, where the system of sending the advice list of payment to the bank is in vogue the register of payment orders Form G.T.R. 68 need not be kept.



(2) The provision of rule 325 shall apply mutatis mutandis, to the payment of cheques and credits of Personal Ledger Accounts and Local Fund Accounts maintained at the Sub-Treasury.

## CHAPTER-14

### SPECIAL RULES APPLICABLE TO PARTICULAR DEPARTMENTS.

#### ROADS AND BUILDING AND NARMADA WATER RESOURCES DEPARTMENTS :

##### INTRODUCTORY :

337. Rules in this Chapter primarily apply to public works disbursers in relation to their transactions in the treasury. The term public works disbursers shall include the following :—

(i) Officers of the Road and Building Department, Narmada and Water Resources Department and Forest And Environment Department;

(ii) Special Land Acquisition Officers and other Officers not belonging to Public Works Department who may be authorised to incur expenditure against the grant for Public Works Department.

In their application to the Treasury cash transaction which is conducted by the Bank, these rules are subject to the provision of chapter 13.

##### REMITTENCE TO TREASURY :

338. Notwithstanding the provisions of rule 25, if a Divisional Officer or Sub-Divisional Officer makes use of cash receipts temporarily for current expenditure under the provisions of sub-rule 2 of rule 25, 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 Road and Building Departments".

**Note :** Recoveries on account of rents of public buildings borne on the books of the Road and Building Department, including rents of electric installations, water, supply and other special services, when such recoveries are made by deduction from Pay bills of Government servants, should be credited as receipts of the Road and Building Department.

##### DRAWING FROM TREASURY :

339. Funds may be supplied to officers of the Road and Building Department, the Narmada and Water Resources Department and Forest and Environment Department as follows namely :—

(i) Directly by pay and travelling allowance bills and all types of advance bills of Government servants, and

(2) By Means of cheques.

**Note :** The payment of pay and allowances of land acquisition staff including Gazetted Officers from Revenue Department whose services are placed at the disposal of officers of the Road and Building Department

and employed exclusively for the Project work shall be made by the Road and Building Department by presenting the bills at the Treasury.

**Note-1 :** Cash required for contingent charges of the office of Chief and Superintending Engineers, Superintendents of Works, and other Special Officers not being Divisional Offices their subordinate officers, may be obtained either by bills on treasuries or from Divisional Officers. In the latter case the detailed procedure will be prescribed by the principal Auditor.

**Note-2 :** In the case of the Road and Building Department the term "Treasury includes a military Treasury chest with which a Divisional Officer may be placed in account".

**340.** The claims of Gazetted officers of the Road and Building Department, the Narmada and Water resources Department and Forest and environment Department shall be drawn by the Department Drawing Officer in the same way as in the case of Non-Gazetted staff of other Departments from the Treasury.

**Note :** The relevant provisions of Chapter-5 shall apply to bills drawn by the Road and Building Department, and Forest and environment Department the Narmada and Water resources Department, and Forest and environment Department as they apply to bills drawn by officers of the other Departments.

(2) Bills of Gazetted Officers and Non-Gazetted Government servants presented for encashment may at the option of the Drawing Officer be paid wholly in cash or subject to the provisions of these rules wholly or partly by cash orders on sub-Treasuries or by Reserve Bank Drafts, as may be required.

**341.** Officers in charge of Public Works Departments and other Public Works Disbursing officers, who may be so authorised by the Accountant General in accordance with departmental regulations may draw cheques on specified treasuries and this obtain the funds required by them for departmental disbursement not covered by the bills cashed directly at treasuries. Head of Department/Controlling officer will issue a letter of credit in Form G.T.R. 16 to the concerned Treasury Officer as and when the grants is released by Finance Department from time to time specifying the limit up to which such cheques may be drawn.

**Note :** Payment for value of service postage stamps should invariably be made by cheque in accordance with the provisions of rule 227.

#### **SUBORDINATE OFFICERS :**

**342. (1)** The Divisional Officer shall supply funds to the Sub Divisional Officer by Reserve Bank Draft. The procedure prescribed in rule 316 shall be followed.

(2) when Fund are required for a sub Divisional Officer at a different Treasury from that which the Divisional Officer himself Bank, he shall draw against his own account and shall made available funds for such purpose by means of Reserve Bank Draft.

#### **PAYMENT AT SUB-TREASURIES :**

**343.** Subject as provided in rule 92 and 99, funds may be obtained by the Divisional Officer or his Sub-Divisional officers from sub-treasuries by means of cheques.

#### **PASS BOOK :**

**344.** The amount of each cheque paid must be recorded in a pass book or list of cheques cashed (Form G.T.R. 69) which will remain with the Divisional Officer and be sent by him periodically to be written up by the Treasury officer from the register of cheques paid.

**Note :** A Divisional Officer at the head quarter station should send his pass book to be written up every week; that of a Divisional officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A Divisional Officer, having banking accounts with two treasuries, will of course, have two pass books.

#### **MONTHLY SETTLEMENT :**

345. The Treasury Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer, he should have the pass book written up in respect of cheques cashed during the previous month, and return after signature the consolidated receipt sent to him by the Divisional Officer for the whole of the remittances sent by him and his subordinate during that month. He shall also furnish the Divisional officer with a certificate of total issue in Form G.T.R. 70.

The Treasury Officer shall send quarterly to each Divisional Officer a statement showing the numbers and dates of all public works cheque books and receipt books issued on requisition received from the Divisional Officer and each of his Sub-Divisional Officers.

Subject to the general provisions of this chapter, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

#### **FOREST DEPARTMENT :**

##### **INTRODUCTORY :**

346. The rules in this chapter are intended primarily for the guidance of Forest officers in their dealings with treasuries and of Treasury Officer dealing with the transactions of those officers. They are equally applicable to any other officer not belonging to the Forest Department, who may be authorised to incur expenditure against Forest Grant. At places where the cash business of the treasury is conducted by the Bank, these rules shall have effect subject to the provisions of Chapter 13.

##### **REMITTANCE TO TREASURY :**

347. Notwithstanding the provisions of rule 25 if a Forest officer makes use of his cash receipts temporarily for current expenditure under the provisions of sub-rule 2 of rule 25, 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 Department".

The amounts remitted by cheques shall be shown separately in the challans or remittance notes.

**Note-1 :** When remittances are made by Forest Officers in cash, or partly in cash and partly by a cheque, or wholly by a cheque, the amount paid in cash and the amount remitted by a cheque should be shown separately in the challan or remittance note.

**Note-2 :** See note below rule 378.

348. The Treasury Officer shall received forest revenue;

- (i) When paid in by a Forest officer; or
- (ii) When the challan is countersigned by a Forest Officer;

(iii) When he is specially authorised to receive, in such cases a copy of 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.

**Note 1** Treasury Officers have been specially authorised to accept remittances of forest revenue payable to the Madras and Madhya Pradesh Governments on chalans countersigned by Madras and Madhya Pradesh Forest officers respectively.

**349.** Forest revenue collector at outlying stations may be remitted to treasuries by means of money orders. In such cases, the remittances may be credited to the Forest Department without any chalan. The Acknowledgement with the coupons of the money order shall be forwarded by the Treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transaction may occur.

**350.** A consolidated receipt in Form G.T.R. 71 for the forest remittances received and credited during the month shall be furnished by the Treasury officer on the first day of the ensuing month to each of the Forest Officers dealing with the treasury.

**Note 1** Under the directions contained in the Account Code Vol. II, a simple schedule of Forest remittances showing separately the cash received from each Forest officer and acknowledged in the consolidated Treasury receipt will be prepared every month by the Treasury officer for submission to the Accountant General.

#### **DRAWING FROM TREASURY :**

**351.** Officers of the Forest Department specified in Appendix XIX are authorised to obtain funds required for departmental disbursement by drawing cheques on the treasuries with which may be placed in account by the Accountant General. Heads of Department/Controlling Officer shall issue a letter of credit in Form G.T.R. 16 to the concerned Treasury officer as and when grant is released by Finance Department from time to time specifying the limit up to which such cheques may be drawn.

**352.** A controlling officer shall intimate the limitation on the drawing of a sub divisional officer by way of letter of credit in Form G.T.R. 16 to the concerned District Treasury Officer. However, a Divisional Officer authorised to draw cheques on the treasury may empower any of his sub divisions to draw against his own account within the district on the treasury with which he himself banks. The Divisional officer shall also intimate the limitation on the drawing of sub divisional officer by way of letter of credit in Form G.T.R. 16. On receipt of letter of credit in Form G.T.R. 16, the Treasury Officer may cash, against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a Forest Sub Division on range provided such instructions in writing shall empower the officer personally. That officer must not use the same cheque book as the Divisional Officer.

**353.** When an officer of the Forest Department is required to draw cheques of large amounts on a sub-treasury, he should inform the Sub Treasury officer concerned accordingly, under intimation to the District Treasury Officer.

## CHAPTER-15

## PUBLIC DEBT TRANSACTIONS

## PERMANENT AND TEMPORARY LOANS

354. When under the terms of a loans notification issued by the Government, subscriptions to any new loan are receivable at the treasury, the procedure to be observed by the Treasury officer in receiving such subscriptions and crediting them in to the Government Account shall be regulated by the provision of Chapter VII of the Government Securities Manual and by such supplementary Instructions, if any, as may be issued by the Government in this behalf.

355. The procedure to be followed by Treasury Officers and the Public Debt Officers in making payments in respect of the principal of any loan when it falls due shall be governed by the rules contained in Chapter-8 of Government Securities Manual and Supplementary Instruction issued by the Government in this behalf.

## FLOATING DEBT :

## TREASURY BILLS :

356. Unless the Government directs, otherwise Treasury Bills will be issued from and repaid at the office of the Reserve Bank at Calcutta, Bombay and Madras and at the branches of its Banking Department, at Kanpur.

The procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

357. Treasury bills can only be paid on maturity at the office or branch of the Reserve Bank from which they were issued. After payment the discharged bills shall be transmitted to the Accountant General or the Treasury Officer, as the case may be in the same way as other paid vouchers.

## WAYS AND MEANS ADVANCES :

358. When ways and means advances are taken by the Government from the bank, the request to the Bank shall be accompanied by a demand promissory note for the amount on behalf of the Governor. At the same time, the particulars of the advance, that is, the amount and the interest payable thereon, will be communicated by the Government to the Accountant General.

359. When notifying repayment, the Government will endorse to the Accountant General a copy of the instructions to the Bank. The Bank will cancel the promissory note for the advance repaid or make a note on it, if it is a part-payment. The note on final cancellation will be returned to the Government.

360. Interest on the advance will be bedded by the Bank at the time of repayment.

## OTHER OBLIGATIONS :

## A PROVIDENT AND OTHER FUNDS:

## RECOVERY OF SUBSCRIPTIONS ETC :

361. Contributions, donations etc., payable in respect of the Indian Civil Service and the Superior Service (India) Family Pension Funds are recoverable by deduction from pay bills of the subscribers, or in cash if tendered at the treasury at the rates communicated by the Accountant General, Central Revenues.

362. In cases in which subscriptions, including refunds of withdrawals, are paid by deduction from pay bills, the requisite particulars shall entered by the subscriber, if he draws his own pay or by the heads of the office in other cases, in a separate schedule in one of the Forms G.T.R. 72, G.T.R. 73 or G.T.R. 74 as may suit the requirement of the Fund concerned, and the form so completed shall be attached to the pay bill. In the case of deductions on account of General Provident Fund, the Provident Fund Account Number of the subscriber concerned should also be quoted in the remarks column of the pay bill against the name of the subscriber. If the subscription is paid in case, the number of the account or policy, as the case may be, and all other particulars must be furnished. In all cases where a subscription is paid for the first time, the rule or special authority under which the subscription may be received shall also be quoted in the form or, in case of case payment, in these separate documents of particulars.

363. When subscriber to any Fund whose subscriptions are realised by deduction from a pay bill is transferred to another district or audit circle, the fact that he is subscribing to the fund shall be certified on the last pay certificate by noting thereon the amount of his monthly subscription and the number of its account or policy.

#### WITHDRAWAL :

364. (1) Provident Fund : Advance from a Provident Fund, if permissible under the rules of the Fund and withdrawal under Deposit linked insurance Scheme may be drawn on from No. GRT-75, the bill being supported by a copy of the sanction duly attested by the Head of the office. In the case of Class IV Government servants the advance, if admissible may drawn on From No. GTR-76 the bill being supported by a copy of the sanction duly attested by the Head of Office. The bill may be also if so desired be endorsed in favour of the non-gazetted subscriber after having his signature attested on the bill, provided the amount of the advance exceeds Rs. 1000, the subscriber may re-endorse the bill in such a case of his banker or messenger for collection. The condition prescribed in provision (2) of rule 105 being applicable mutatis mutandis.

Payment may be made on the authority and responsibility of the officer sanctioning the advance to Government servants without the previous authority of the Accountant General in case of Government servants in category other than in class IV service and Director of Pension and Provident Fund in case of Class IV Government servants by whatever designation they may be called, provided that the bill is supported by a certificates that the advance is covered by the balance at the credit of the Government servant concerned.

(2) Withdrawal from the fund when permissible under the rules for the fund, to meet the payments towards policy of Life Insurance or subscription to the Family Pension Fund, may be made as and when required, by the Head of office for their subordinates on their own authority and responsibility without every time making previous reference to the Accountant General., in case of Government servant other than Class IV servants and Director of Pension and Provident Fund in case of Class IV servants by whatever designations they may be called subject to the following conditions :-

(i) The first withdrawal of the money will be made on the authority of a Accountant General or the Director of Pension and Provident Fund as the case may be, which should be quoted in the first and also in every subsequent bill.

(ii) The Drawing officer shall be responsible for seeing that there is no overdrawal for this purpose, the bills shall be supported with the certificate to the effect that withdrawal is covered by the balance at the credit of the Government servants concerned.

(iii) Bills may be prepared in the same maner as for advances mentioned in sub-rule (i) the particulare regarding the policy or policies on which premium or subscription is to be paid being noted on the bills.

Gazetted Government servants may also draw for their own policies in similar manner and under similar

conditions.

**Note : 1 :** Withdrawals from Provident Funds by officers and staff serving abroad for payment of insurance premia in India may be remitted by the Reserve Bank of India Drafts.

**Note : 2 :** In so far as the withdrawal relates to a Gazetted Government servant, the Treasury Officer should be kept informed by the Accountant General of the details of the policies which are being financed from the provident fund account of the subscriber. These details will include name of the Insurance Company, Policy number and amounts and dates of payments of premia, etc., which will be on records of the Treasury officer for the purpose of verification of withdrawals on subsequent bills.

(iv) An intimation should be sent to the Treasury Officer by the Accountant General or the Director as the case may be, as and when an Insurance Policy is reassigned or gets lapsed or in other contingencies involving for payment of premia.

(3) (a) In case of a Government Servant transferred on deputation to Panchayat, the temporary advance and part final withdrawal from General Provident Fund shall be sanctioned by the competent authority of the Panchayat concerned on the basis of the statement of account showing the balance as on 31st March, of the year concerned issued by Accountant General/Director of Pension and Provident Fund, Ahmedabad and taking into consideration, the deductions made and credited to Provident Fund thereafter. The bill for the said purpose shall be drawn by the Accounts Officer of the District Panchayat duly supported with a copy of the sanction order by Presenting it at the District Treasury concerned.

(b) In case of Government Servants transferred on deputation to the board, Corporation, Municipalities and Nagar Panchayats, the temporary advance and part-final withdrawal from General Provident fund, shall be sanctioned by the competent authority of their parent Department (i. e. Heads of Department/ Administrative Department) as per the procedure prescribed in para (a) above. The bill for the said purpose shall be drawn by the Municipal Commissioner/Managing Director/Member Secretary/Chief Executive Officer, as the case may be of the Board/Corporation/Municipalities and Nagar Panchayats concerned duly supported with a copy of sanction order by presenting it at the Treasury concerned.

(4) Save as provided in this rule, no payment on account of any Provident Fund, whether as a refund or subscription overpaid or as a repayment of the whole or a part of the amount accumulated to credit of the subscriber, can be made without the express authority of the Accountant General or the Director of Pension and Provident Fund as the case may be, such payment, other than these specified this rule being drawn in accordance with the procedure prescribed in the first paragraph of clause (1).

365. (1) When a subscriber to the Provident Fund is about to retire and under the rules of the fund the money lying at his credit in the Fund becomes payable to him, the head of the office in the case of non-gazetted Government servants and the Government servant himself in other cases shall communicate to the Accountant General or the Director of Pension and Provident Fund as the case may be, by whom the fund account is maintained giving the date of retirement and requesting that steps be taken to close the account and pay to the subscriber the amount due. This communication shall be sent twelve months before the date of retirement.

The Accountant General or the Director of Pension and Provident Fund as the case may be, being satisfied of the correctness of the claim, and on ascertaining the date upto which the subscription has been paid, will arrange for the payment of the amount at the credit of the subscriber in the account of the Fund. The bills may be prepared in the same Form G.T.R. 75, or Form GTR-76 as prescribed in sub-rule 1 of rule 364 the bill being supported by a duly certified copy of the letter of authority from the Audit Officer or the Director of Pension and Provident Fund as the case may be.

All such payment of final withdrawal from GPF to the retired Officer/Employee or the person nominated by the deceased Officer/employee should be made from the last office where the Government Officer/employee was serving. The Account General or the Directorate of Pension and Provident Fund, Ahmedabad should issue the authorisation letter in favour of the drawing and Disbursing Officer of the office where the concerned Officer/employee was last serving. The Drawing and Disbursing Officer concerned should prepare a regular bill duly signed by him and present the same to the treasury and after getting "A/c Payee" Cheque from the treasury in favour of the concerned Officer/employee or the person nominated by them, he should make such payment.

The procedure prescribed in this rule shall apply *mutatis mutandis* to all other cases in which the amount lying at credit of a subscriber in his Provident Fund account becomes payable to him as finally quitting the service.

(2) In cases of subscribers allocated to the Panchayats who are about to retire, the Accountant General or the Director of Pension and Provident Fund as the case may be, shall on receipt of an application in the prescribed form, of the subscriber, through the District Development Officer, intimate the balance available at the credit of the subscriber, for being repaid. On receipt of such intimation, the District Development Officer, shall after initially making the payment to the subscriber from the Panchayat fund, prefer the bill of reimbursement in Form G.T.R. 75 or Form G.T.R. 76 after getting it duly countersigned by the District Collector. The reference to the Accountant General's or Director's letter as the case may be, shall be invariably made in the bill.

366. (1) Except as hereinafter provided, final payment on account of any Provident Fund, when authorised shall be made on the personal receipt of the subscriber; or when he is absent from India, on that of his duly authorised agent. Payments may however, be made to an authorised banker, if so desired by the subscriber, in the manner laid down in sub-rule (2) Of rule 163. The Drawing and Disbursing Officer of the office concerned may also draw the bill and obtain the payment thereof for disbursement to the subscriber, if the subscriber, who before finally quitting service, whether by retirement or otherwise, held a non-gazetted post and opts in writing to receive payment through his office.

Provident that in the event of death of the subscriber before payment has been made, payment may be made to such person or persons as may be authorised to receive payment under the rules of the fund concerned and such subsidiary instruction as may be issued by Government in this behalf.

(2) When the final payment of the balance at the credit of a subscriber (other than class IV Government servant) to a Provident Fund is to be made outside the jurisdiction of the Accountant General who maintains the Provident Fund account of the subscriber, the Accountant General will instead of issuing a special seal authority on another Accountant General for arranging the payment, make payment to the payee by a crossed Bank draft. For this purpose, the Accountant General will intimate the amount payable to the payee and also send a form of receipt to be filled in by him as specified below. On return of the form of receipt duly signed by the payee, a Bank draft will be purchased by the Accountant General and sent to the payee by registered post.



## FORM OF RECEIPT :

Received payment of Rs.....  
 (Rupees.....only) being the accumulation in my Provident Fund  
 Account No. ....

Station

Signature

Date :

Address

Please pay by Bank Draft.

Signature

Address

367. The Payment of additional amount payable under the Provident Fund Deposit Linked Insurance Scheme on the death of a Government Servant shall be authorised by the authority competent to make final payment of Provident fund balance at the credit of the deceased employee, to the person(s) entitled to receive the Provident Fund dues. The provision of this rule will mutatis mutandis apply to payment under the Provident Fund Deposit Linked Insurance Scheme.

(2) At places where the system of payment by cheque is in vogue the advance or part final withdrawal or final withdrawal from General Provident Fund and payment under Provident Fund Deposit Link Insurance Scheme for the amount exceeding Rs. 5000/- (five thousand), shall be disbursed by drawing Officer invariably by obtaining "Account payee only" cheque in favour of the concerned Government Servant or beneficiary from the Treasury or Pay and Accounts Officer. This will similarly apply to such payments made by the other departmental cheque Drawing Officer also".

368. Under the State Government Employees Insurance Scheme 1979, the payment of Insurance money payable on attainment of the age 58 years or on the death of State Government employees shall be authorised by the Head of the Office to the Government Servant or the deceased employees' nominee (s) entitled to receive the employees' dues, as the case may be. The claim may be drawn in Form G.T.R. 77. The same procedure will also be followed for the payment of discounted value of the benefits to Group-II and Group-III employees of the State Government Employees Insurance Scheme, leaving service or retiring for any reason whatsoever before the age of 58 years.

Note : In the absence of valid nomination, the insurance amount payable under the scheme shall be disbursed in equal shares among all the legal heirs of the Government servant without insisting on the production of usual legal authority, provided the head of office is otherwise satisfied about the rights and titles of the claimants.

369. Under the State Government Employees Group Insurance Scheme, 1981, the payment of Insurance Fund/Saving Fund payable on the death of the Employees while in service/while he ceases to be on Government service shall be authorised by the Head of Officer to the deceased employees nominee (s) or to the Government servant entitled to receive the dues as the case may be. A copy of every such sanction shall be endorsed to the District Treasury/Sub-Treasury/Pay and Accounts Office/Accountant General/Head of the Department, Director and the beneficiary concerned. The bill will indicate clearly the entitlement from (i) Insurance Fund and (ii) Saving Fund. The Claim in respect of subscribers on their demise while in service shall be preferred in Form G.T.R. 78, while the claim in respect of subscribers on their retirement/resignation etc. Shall be preferred in Form G.T. R. 79. The separate bill should be preferred for each group and each employee.

**Note : 1 :** In the absence of valid nomination, in favour of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the fund, the whole amount or the part thereof to which the nomination does not relate as the case may be shall, not withstanding any nomination purporting to be in favour of any person or persons other than a member of his family becomes payable to the members of his family in equal shares. Provided that no share be payable to :

- (i) Sons who have attained majority ;
- (ii) Sons of a deceased son who have attained majority;
- (iii) Married daughters whose husbands are alive ;
- (iv) Married daughters of a deceased son whose husbands are alive ;

If there is any member of the family other than those specified in clause (i) to (iv) above,

Provided further that the widow or widoes and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber and had been exempted from the provisions of clause (1) above.

**Note : 2 :** In case a subscriber who has no family and dies while in service without making any valid nomination, the amount shall be paid to the legal heir/heirs in whose favour the letters of probate or succession certificates are issued.

**Note : 3 :** In the case where subscriber has made a nomination in favour of minor person, the payment shall be made as under :-

(i) The payment of amount of appropriate Insurance and accumulation in the saving Fund to the extent of Rs. 5000/- (or the first Rs. 5000/- where the amount payable exceeds Rs. 5000/-) On behalf of the minor (s) can be made to his/her natural guardian or the where no natural guardian exists to the person considered fit by Head of Office to receive payment on behalf of the minor (s) without requiring him to produce guardianship certificate. The persons receiving payment on behalf of the minor should be required to execute a bond in Form G.T.R. 80, duly signed by two sureties agreeing to indemnify Government against any subsequent claim. The balance in excess of Rs. 5000/-, if any would be paid in accordance with the normal rules.

(ii) In cases where the natural guardian is a Hindu widow, the payment of the amount on behalf of her minor children shall be made to her irrespective of the amount involved without production of guardianship certificate or any indemnity bond, unless there is anything concrete to show that the interest of the mother are adverse to those of minor child/children.

(iii) A natural guardian, according to a Hindu Minority and Guardianship Act, 1956, in case of a Hindu boy or of an unmarried Hindu Girl, is the father and after him only the mothers.

(iv) In the absence of a natural guardian there should be adequate *prima facie* ground for making payment to the person claims it. Such ground can exist only if he/she is shown by a sworn declaration to be defacto guardian and his/her bonafides have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in the custody of some person, such person is law a defacto guardian. The authorises making payment should therefore, require the person who comes forward to claim payment on behalf of the minor to satisfy them by an affidavit that he is in charge of the property of the minor and is looking after the minor and his/her property, or that if the minor has no property other than the amount of Insurance/ accumulation in saving Fund, the minor is in his custody and care. The affidavit is to be produced in addition to the indemnity bond with suitable sureties.

## CHAPTER-16

## DEPOSIT TRANSACTIONS.

## INTRODUCTORY :

370. Moneys received at the treasury for deposits in the Government account are classified according to the department through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits, (3) Criminal Court Deposits and (4) Deposits for works done for public Bodies or Private Individuals.

Another important class is "Personal Deposits" of which the account kept at the treasury is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. Other classes of deposits may be added under special orders of the Government.

**Note :** Separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account code, Vol. II or under special instructions of the Accountant General.

371. At places where the cash business of the treasury is conducted by the Banks, moneys tendered as deposits will be received and repayment of such deposits will be made by the Bank in accordance with the procedure laid down in Rules 310 and 323 to 325.

## GENERAL RULES AND LIMITATIONS :

372. No moneys shall be received for deposit in the Public Account, unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

Subject to the provisions of this rule, the Treasury Officer may accept any amount in deposit without intervention of the Departmental officer concerned. If, however, the amount can be credited to some known head in Government account, he may credit the amount to such known head in the Government accounts. In cases, where the amounts are desired to be credited to the Deposit head, notwithstanding the availability of some other final head, by the departmental officer, the Treasury Officer, should make the representation to such departmental officer regarding crediting the amount to such final head.

373. The treatment of the following items as deposits is prohibited :—

(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reasons.

**Note :** When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his computed share made, the balance being placed in Deposit.

(ii) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to the Government, and refunded if necessary, on order of the appellate Court, But compensation fines (including costs in criminal cases) due to an injured party, and not to the government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iii) As provided in sub-rule (1) of rule 287 no refunds, whether of stamps or of other receipts, can be drawn to be ledged in deposit pending demand by the payee.

374. No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money. Government promissory notes or other security deposits (not being cash) received from farmers, contractors or other parties must on no account be credited as deposits.

375. The sales proceeds of unclaimed property are not to be placed in deposit at all; under Central Act V of 1861, Section 26, the property itself is to be kept for six months, but money realised by sale is at once (Section 27) at the disposal of the Government, and should be credited to "0070 Other Administrative Services Administration of Justice State"; Exception must, however, be made in the case of property left by persons dying testate and without heirs which Civil Courts secure and hold for certain period in accordance with the local law.

Note-1: If unclaimed property be perishable and be sold because it cannot be kept, or if it be sold for the benefit of the owner, or because its value is less than ten rupees, its proceeds should be credited to "Criminal Court Deposit" and held therein for six months; but the circumstances should be clearly got entered in the chalan presented at the treasury for entry under "Nature of Deposits" in the deposit register.

Note-2: Money belonging to prisoners in Jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient interval.

Note-3: The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as "Revenue Deposits", unclaimed property found by, or delivered upto a Police Officer should be made over to the Magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government account.

376. The following provisions apply to moneys tendered for credit as Personal Deposits at a Treasury :

(i) Moneys tendered by or on behalf of wards and attached estates and estates under Government management may be accepted at a treasury for credit as Personal Deposits;

A half yearly certificate of the balances of these accounts kept at a Treasury will be furnished by the Treasury Officer on the application of the officer concerned.

(ii) Save as provided above, moneys tendered by Government Officers acting in their official or any other capacity, and funds of non Government and quasi public institutions, like certain dispensation aided by the Government, may not be accepted as Personal Deposits at a treasury without the special permission of the Government for opening of a banking account with that treasury. Such permission may not be granted, except after consultation with the Accountant general and unless the Government be satisfied that the initial accounts of moneys to be held in such Personal Deposits are properly maintained and are subject to audit.

377. Save as otherwise provided by any law or rule having the force of law, and subject to any general or special orders of Government to the contrary, the provisions of rule 364 to 369 apply mutatis mutandis to personal deposits and all other classes of deposits dealt with in this chapter.

Balance in the Personal Deposits Accounts do not lapse to Government under rule 386 if outstanding for more than three complete account years. In case however, in which the Personal Deposits Accounts are credited by debit to the Consolidated Fund, the same should be closed at the end of the financial year by minus debit of balance to the relevant service funds in the consolidated fund, the Personal Deposits Account being opened next year again, if necessary in the usual manner. If a personal deposit Account remains in operative for a period exceeding five years, the Director shall have the authority to order closure of this account and credit the balance of the personal Deposit Account in the receipt head "0075 Miscellaneous". If, however, subsequently any refund is claimed by the Administrator of the Personal Deposit Account from such closed Account, the Director shall have the authority to sanction refund upto the amount not exceeding the balance of that account transferred to the receipt head "0075 Miscellaneous".

378. All deposits must be separately paid into the treasury with cheques or other documents setting forth with all the particulars necessary for the entries to be made in the register of deposit receipts.

**Note-1** Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into the treasury, where they will be credited to Revenue Deposits and not to Forest Remittances. Refunds of these deposits will be regulated by rule 382.

**Note-2** Each item of receipt must be recorded in words and figures in the register of receipts and each entry must be checked and initialed by the Treasury Officer in accordance with the directions contained in this behalf in the Account Code Vol. II.

379. In respect of earnest money deposits made by intending tenders of the Civil Departments, which are creditable as Revenue Deposits, no previous authority of the departmental officer is necessary. But the depositor must state the designation of the officer in whose favour he makes the deposit and designation must be stated on the receipt given by the treasury. These deposits may be received at Sub-Treasuries as well as District Treasuries.

**Note** Earnest money deposits may also be received by the departmental officers by means of crossed demand drafts in their favour. Money so received shall be dealt with as cash receipts and credited in the Treasury/ Sub-Treasury in the name of the parties from whom they are received.

380. (1) Refunds of deposits can be made only on receipt of the person entitled to them after production of due authority.

However, in cases where moneys on account of revenue deposits were received and credited to Government account by a departmental officer or where those were credited at a treasury with which he is in account and the depositor requests the repayment of deposits through such departmental officer, the departmental officer should draw the amount on his receipt from the treasury and make payment to the payee concerned. The Treasury Officer will before making the payment to the departmental officer verify the availability of the credit in the manner as stated in sub-rule (2) of rule 380.

(2) Save as provided in Rule 382 a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit.

The Treasury Officer shall compare the order with the entry in the register of receipts and, if the balance be sufficient, he will take the payee's receipt, make payment and record it at once under his initials both in the register of repayment and in that of receipts noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer shall endorse this fact on the order and return it to the person presenting it.

**Note** The notes regarding repayments to be taken in the receipt register against the original credit items should be both in words and figures.

(3) The provisions of Sub-rule (2) and (3) rule 287 apply to refunds of deposits as they apply to refund of revenue when the amount involved does not exceed Rs. 100/-.

## REPAYMENT ORDER AND VOUCHER 1

381. (1) Form G.T.R. 81 shall be used for repayment order and voucher for deposits repaid. A deposits repayment voucher must in no case be prepared at the Treasury.

(2) As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "passed for payment" thus passed for payment to .....

(3) Where under the provisions of sub-rule (1) of rule 380 a departmental officer is required to draw the amount for repayment of a deposit, he will prepare a bill in Form G.T.R. 81 duly supported by the original chalan with which the money was credited to Government account or by a duly attested statement showing the names of the depositors to whom the repayment is to be made, the amount to be repaid, and the number and date of the chalan with which the money was originally credited and amount, if any, already repaid if the amounts received from more than one person were credited by a single chalan by him and present it at the treasury after acknowledging the receipt thereof in the space, provided for claimant's signature and after scribbling out the words claimant's signature". The Treasury Officer will then make the payment to the departmental officer after verifying the availability of the credit.

**382.** (1) Except as provided in sub-rule (1) of rule 380 earnest money deposits of the Government Civil Departments cannot be refunded except under the authority of an order endorsed upon the original receipt of Treasury Officer by the Departmental officer in whose favour the deposit was made and under no circumstances can part-payment be made.

(2) Earnest money deposits tendered by contractors should be paid by them direct into a treasury or sub-treasury, and orders authorising the repayments should be addressed by the Departmental Officers to the Treasury Officer concerned. This procedure should also be followed in the case of cash deposits received by officers of the Police Department from contractors who are called upon to furnish security in cash or in Government Promissory Notes against breach of contract, the Government Promissory Notes received as security being dealt with by the officers concerned in accordance with the rules in Chapter VIII of the Government Securities Manual.

**Exception:** (1) The above procedure is not applicable in the case of tender received by the Commissioner of Education from outside the Gujarat State in connection with the work of printing and publication of the Departmental books. The earnest money received by the Commissioner of Education in such cases should however, be paid by him into the treasury for credit to Revenue Deposits.

(2) The above procedure is also not applicable in the case of tenders received by the Commissioner of Industries in his capacity as the Stores Purchasing Officer from outside the Gujarat State. The earnest money received by the Commissioner of Industries in his capacity as the Stores Purchasing Officer in such cases should, however, be paid by him in the treasury for credit to revenue Deposits. Such earnest money from Non State tenders should be by bank drafts on Local Banks.

**Note-1:** When it is not possible for contractors to pay the earnest money into a treasury or sub-treasury and the amount is received by an officer of the Road and Building Department, the earnest money received from and returned to contractors on the same day as the tenders are opened need not be passed by the Divisional Officer through the Divisional Accounts. The contractors concerned should, however, be required to give a stamped receipt for the money in the Register of Tenders maintained in the Divisional Officer and the Register should be treated as subsidiary cash book and consequently as an accounts form.

**Note-2:** Claims on behalf of deceased contractors in respect of the earnest money deposits lodged by them should be dealt with in the manner prescribed in sub-rule (4) of Rule 84, except that indemnity bonds should be taken in all cases before payment is made. The indemnity bond has been prescribed in Form G.T.R 82.

**383.** If the Departmental Officer desires that an item of earnest money deposit, instead of being refunded, be carried to the credit of the Government, he must return the deposit receipt with this direction whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

**384.** unless it be otherwise provided by any law, or rule or order issued by a competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

**PAYMENT AT A SUB TREASURY :**

385. When an officer-in-charge of a Sub-Treasury has occasion to place in deposit an item which under any rule or order may be so dealt with, he may, subject to the provisions of this section repay it without formal orders from the district treasury.

If any class of deposit is repayable at a sub-treasury, it must not, except with the special permission of the Treasury Officer be repayable at the district treasury also.

**LAPSED DEPOSITS :**

386. Subject to the orders, if, any, issued by Government to the contrary, all balances unclaimed for more than three complete account year shall, at the close of March in each year, be credited to the Government. Of deposits and balances thus lapsing, the treasury officer will submit to the Accountant General immediately after 31st March, a list prepared in accordance with the directions contained in the Account Code Volume-II.

**Note-1 :** For the purpose of this, rule, the age of a repayable item or of a balance of it may be reckoned as dating from the time when the item or the balance as the case may be, was initially deposited. If according to departmental regulation deposit is repayable after a period of more than three years the concerned head of office should inform the Treasury Officer specifically.

**Note-2 :** A written notice shall be issued by or on behalf of the Collector to the land-lord annually for withdrawal of the deposits of purchase price under the Tenancy Act where necessary a further and final notice in writing shall be issued by such authority to the concerned land-lord six months before the date on which such deposits will lapse under the existing law.

**Exception-1 :** In case of deposits the detailed accounts of which are maintained by the departments themselves and not by the treasuries, the age of any repayable item shall be reckoned with reference to the provisions in the concerned departmental regulations.

**Exception-2 :** The deposits of accounts of compensation awarded under the Land Acquisition Act when not claimed by the interested person should be excluded from the purview of rule 386 and should be treated as not lapsable.

387. (1) Deposits, the detailed accounts of which are not kept at the Treasury and which are credited to the Government under rule 386 cannot be repaid without the sanction of the Accountant General, who will authorise payment on ascertaining that the item was really received and was carried to the credit of the Government as lapsed and that the claimant's identity and title to the money are certified by the officer signing the application for the refund.

The amount of the bill may, wherever necessary be paid to the departmental officer on his receipt as provided in rule 388 where the depositor requests to receive the refund through the departmental officer, the application for refund should on the basis of such request be sent to the Accountant General, who will after the verification authorise the payment to the Departmental officer as provided in rule 388.

(2) Deposits, the detailed accounts of which are kept at the Treasuries and which are credited to the Government under rule 386 may be refunded without the sanction of the Accountant General. The Treasury Officer shall before authorising refund in such cases, ascertain that the item was really received and is traceable in his records, was carried to the credit of Government as lapsed and was not paid previously and the claimant's identity and title to the money are certified by the officer signing the application for refund. The amount of the bill may, wherever necessary be paid to the departmental officer on his receipt as provided in rule 388.

**Note-1 :** The sanction/payment authority issued by the Accountant General in cases covered by the provisions of sub-rule (1) above will be valid for three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

**Note-2 :** Caution money deposits received from students in Government Educational Institutions will lapse to Government if they are not claimed within a period of one year from the last day of the last term in which the student concerned was a member of the college and will not be refundable.

**388.** The application for sanction shall be made in Form G.T.R 83. There must be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made at the Treasury and submitted to the Principal Auditor with the list of payment in which it is charged.

In cases where moneys on account of deposit were received and credited to Government account by a departmental officer or where moneys were credited at a treasury with which he is in account and where these deposits have lapsed to the credit of the Government under the rule 386 and where the depositor requests to receive the refund thereof through such a departmental officer, the departmental officer should draw the amount on his receipt making application in Form G.T.R 83. The Treasury Officer, will make the payment or obtain the sanction of the Accountant General and make the payment to the Departmental officers.

**389.** The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment.

If the payment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund shall devolve on the authority who signs the application in Form G.T.R 83.

#### CIVIL AND CRIMINAL COURT'S DEPOSITS :

#### RECEIPTS AND REPAYMENTS :

**390.** Subject as hereinafter provided the provisions of this chapter relating to receipt and repayment of Revenue Deposits shall apply in relation to Civil and Criminal Court's deposits, with such adaptation and modification as may be authorized by the High Court after consultation with the Accountant General.

**391.** Subject to such general or special orders as may be issued by the Government, Civil Courts and Magistrates may either :

(1) Keep a banking account with the treasury, remitting without detail their gross deposit receipt for credit in Personal Deposit accounts and making repayments by cheques on the treasury against such Personal Deposit accounts, or

(2) arrange that each deposit is separately paid into and drawn from the treasury, upon documents passed by an authorised officer of the Court and setting forth the particulars necessary for the entries in the deposit registers kept at the treasury.

**Note-1 :** The object and effect of the arrangement set out at (1) above is simply to relieve the Treasury Officer of responsibility for the details of the deposit transactions, not to abolish the detailed record, but to confine it to the departmental office in which registers of receipts and repayments and other initial records must be kept in accordance with the directions contained in the Account Code, Volume-II.

The Civil Court or Magistrate in this case should be responsible for the submission of such monthly and periodical account and returns as may be required by the Accountant General, although the vouchers are to be sent by the Treasury Officer.



**Note-2 :** In case in which the first method referred to in this rule is followed, each Civil or Criminal Court should incorporate in its own account deposit items of its subordinate Court as a treasury does in respect of those of sub-treasuries unless any subordinate Court is authorised to keep independent accounts and submit the returns directly to the Accountant General. Separate accounts should be kept for, and separate returns submitted by the several Small Causes Courts.

**392.** Each transaction of receipt or payment of a Civil or a Criminal Court deposit must be initialised by the Judge or Magistrate, or by some duly authorised Gazetted Officer of the Court.

**393.** In Civil Courts where numerous petty sums are received from suitors for immediate disbursement in full (as for dict postage, etc.) the detailed control may, with the approval of the High Court, be left with the receiving Court.

**Note-1 :** The receiving court, however, should record and deal with these petty deposits with the same care and formalities as others. It should enter all in detail in a register of deposit receipt in the ordinary form labelled "Sheriff's Petty Accounts", and repayment should be recorded in the similar separate registers of repayment both to be handled and attested like the general registers. From these two separate registers, daily totals should be carried into the general registers (though of course, without numbers) and also into a register of the personal ledger form in which a daily balance should be struck and lapses periodically reported to the Accountant General.

**Note-2 :** The detailed procedure for the record of these petty deposits may be prescribed, wherever the system is permitted by the High Court after consultation with the Accountant General.

#### AGREEMENT WITH THE TREASURY :

**394. (1)** When the different Civil Courts of a district bank with the Treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Deposit Account for each Court, even though the deposit transactions of the subordinate courts be brought by a superior Court in detail on its own registers.

**Note :** To prevent disagreement between the deposit figures reported to the Accountant General by Civil Courts and by Treasury Officers, it is necessary to arrange that the former should report completed transactions. A Civil Court may not receive moneys but give the intending depositor an order to the Treasury Officer to accept it, and so, though recording the issue of the order in a register in sufficient details, it should not bring the item on the deposit register till the Treasury Officer advises receipts. Similarly, it should ascertain from the treasury at the close of the month which of its cheques have been cashed, and which cheques are unpaid and deduct the total of the unpaid cheques issued to tally their figures with the treasury figures.

**(2)** The Treasury Officer shall furnish the Court with a daily advice list of the sums received and paid, or advice the receipts and payments in a pass book in G.T.R Form 84.

**395.** When it is inconvenient for a depositor to proceed to the Treasury with the Court's order to lodge his deposit, it may be received by the Court, and by it afterwards forwarded to the Treasury. Courts in the same town with a treasury shall make remittances daily, if at a greater distance, they shall remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury to obtain payment of a deposit, the Judge may pay him in cash provided that there are in the Court funds sufficient, whether of current deposit receipts or of the office permanent advance, to meet the payment.

**Note-1 :** In these case, the gross receipts and payments taking place at the Court, must be shown as remitted to and from the treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments, the excess should be remitted in cash to the Treasury and if the payments are in excess of the receipts, the treasury should pay the excess to the Court, which will thus recoup the permanent advance account.

**Note 21** No permanent advance may be given and held in part specially for the repayment of deposits, the office permanent advance may be augmented sufficiently.

**396.** When the list of lapses under rule 386 is made up by the Comptroller, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

#### PERSONAL DEPOSITS

#### RECEIPTS AND REPAYMENTS

**397.** Subject as provided in Rule 376 moneys tendered as Personal Deposits may be received at the treasury from the administrators of the deposit accounts without specification of detailed items.

**398.** Unless in any case the Government directs otherwise withdrawals can be allowed only on cheques signed by the responsible administrator of the deposit account concerned. The charges in the Treasury accounts shall be supported by the original paid cheques.

Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

**Note 1** In cases where the administrator of the P.D. and P.L. Accounts fail to carry out the reconciliation for the preceding financial year by 30th June following, the Treasury Officer, shall have the power to cease the operation of withdrawals therefrom till such reconciliation is carried out.

#### DEPOSITS FOR WORKS DONE FOR PUBLIC BODIES OR INDIVIDUALS

**399.** Payments made to the Government by Panchayats, municipalities and other Local Bodies for the cost of land taken up on their behalf under the Land Acquisition Act, shall be received at the treasury in accordance with the procedure laid down in the departmental regulations.

The number and date of the award statement as well as the date on which the deposit was credited in the Treasury Accounts shall be noted on all orders and vouchers on which payments are made out of the deposit account.

**400.** Deposits for works to be done on behalf of Local Bodies and other parties may be received and dealt with by the R and B and other departments carrying out the works in accordance with departmental regulations.

**Note 11** When under departmental regulations the Local body or the party concerned is authorised to pay the deposit direct into the Treasury, the accompanying challan should state clearly the name of the department to which the amount is creditable and the division and the work to which the deposit relates.

**Note 21** The Provisions of Rule 376 to 382 relating to receipts and repayments of revenue Deposits shall apply in relation to these deposits.

#### DEPOSITS OF FEES

**401.** Fees received from Non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows :-

(i) In cases where a Government Servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction.

(ii) In cases where the fees are divisible between the Government and Government Servant concerned.

(a) If the exact amount of the fees and the distribution of shares between the Government and the Government servant are known beforehand, the share due to the Government should be credited as miscellaneous receipts of the Department to which the Government servant belongs and the rest should be collected by the Government servant himself. The Government share should be paid into the Treasury as far as possible by the body or persons paying the fee;

(b) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the treasury to the credit of the Government, as far as possible by the body or person paying the fees. The recoveries should be credited to the appropriate deposit head, pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head for disbursement to the Government servant in accordance with the procedure set out below.

The Government servant himself, if he holds a Gazetted post, or the head of office on behalf of a non-Gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying there in the authority sanctioning the payment of fees, and forward the bill to the Accountant General through the Treasury Officer concerned, who will furnish necessary details of the credit in the treasury accounts. The Account General will, after verifying the credits, authorise the payments and return the bill to the treasury officer, who will pay it by debit to the deposit head concerned.

**Note**—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, e.g. fees levied for over time work in departments where it is existence, where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realised, he is remunerated by a share out of these receipts. In the latter cases, the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure.

## SPECIAL RULES FOR DEPOSITS OF LOCAL FUNDS :

### RECEIPTS AND PAYMENTS :

402. Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a local fund may not be received for deposit at a treasury without some General or special order of the Government.

403. (1) The accounts of local funds at a treasury shall be kept as pure banking accounts, money being paid in to and drawn out of the treasury without specification of the nature of receipt or expenditure. Unless in any case the Government directs otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the local authority concerned.

(2) Municipalities are ordinarily obliged to place their funds in a Government treasury or a Bank or Branch bank used as a Government treasury, if there is one in or near the Municipality.

(3) The transactions of all local funds, including municipal funds should be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the case account as deposits of local funds, and not as personal Deposits.

(4) The transactions of each fund should be entered in a separate column in the treasury which allows one column for every such fund in the district. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of others funds.

404. If, under any special orders of the Government, moneys required by a local body have to be drawn from the Treasury on detailed bills, such bills shall be presented, as far as possible in accordance with their relevant provisions contained in the chapter relating to withdrawal from Government Account. The gross amount of bills shall be debited by the Treasury Officer against the local fund concerned, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in district entries.

405. No Local Body is allowed to overdraw the balance at its credit in the public Account without obtaining before hand a loan or contribution from Government funds to cover the overdrafts.

#### VERIFICATION OF BALANCES :

406. The balances at credit of each local fund shall be verified at the end of the year by the Treasury Officer in communication with the Account General on the one side, and the officer or Committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts as his standard.

#### OTHER DEPOSITS ACCOUNTS :

407. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this chapter may be paid into or drawn out of the public account in accordance with such General or special directions as may be given by the Government.

CHAPTER-17LOANS AND ADVANCES :INTRODUCTORY :

408. The rulers in this chapter shall apply to loans and advances of different classes, which are granted out of funds provided by the State Government under the head "LOANS AND ADVANCES" by the State Government" and "Advance Repayable" except in so far as they are governed by any special rules contained in other chapters of these rules or in any departmental regulations.

MODE OF DRAWING AND REPAYING :

409. A bill on which a loan or advance is drawn must quote the authority sanctioning such a loan or advance. Subject to the provisions of Rule 412 to rule 416 a Treasury Officer may authorise payment of any loan or advance only if the bill has been signed or countersigned by the authority competent to sanction such loan or advance, or if the sanction has been specially communicated to him.

Note : See note below rule 292

410. Except as otherwise provided in 412 to 416 Loans and advances may be drawn on simple receipt in a from similar to form G.T.R.No. 62.

411. In repaying a loan or advance, the memorandum or chalan in form G.T.R.No. 6 presented at the treasury, or if the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim, the memorandum or challan in Form G.T.R. 6 accompanying in support of such deduction must contain information regarding the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes the interest as well as the principal, separate challan in Form G.T.R. 6 should be prepared for the amount of interest.

If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amounts shall be quoted.

RENEWAL ADVANCES :

412. Advances may be issued from the treasury upon orders signed or countersigned by the Collector or other duly authorised officer. Neither the Treasury Officer nor the Accountant General will be responsible for taking further cognizance of each individual transaction after payment by a treasury beyond keeping a separate plus and minus memorandum for each officer who authorises the advances, in accordance with the directions contained in this behalf in the Account Code Volume-II. For all further accounts and supervisions, the departmental authorities will be responsible.

413. (1) Advance may be made either direct to the parties concerned and on their receipt (stamp when necessary), or in lump sums on abstract bills in form G.T.R. 45, to Government officers disbursing the advances;

(i) In the former case the payments in the treasury account must be supported either by actual payee's receipts, or where these are required by the departmental officer, by a certificate from the Collector or other duly authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filled in the departmental office.

(ii) In the latter case, the following safeguards shall be adopted:-

(a) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amount already disbursed from the last advance

taken, any balance left being at the same time refunded into the treasury. In no case should be submission of the detailed bill delayed beyond the end of the month following that in which the advance was drawn from the treasury.

(b) Disbursing officers should take the receipts of the payees on the spot as soon the advances have been made and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

(c) Payee's receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Accountant General, quoting the Treasury voucher No. head of account under which the advance was drawn.

(d) The Collector or the head of the department concerned should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

(2) No officer authorised to make advances may question the accuracy of the treasury plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousess and causing him to correct it. Every officer shall see that debits and credits made to his account accurately correspond with those which enter his own registers and returns for each month. He must obtain from the treasury, a copy of the plus and minus memorandum with which he is concerned and take necessary steps for the removal of differences between the two sets of accounts. Special care shall be taken in paying recoveries into the treasury that the amounts of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

### ADVANCES FOR DEPARTMENTAL PURPOSES:

414. Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

In the case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision, etc., shall rest with the departmental authorities concerned, the Treasury officer being responsible only for maintaining a plus and minus memorandum, where necessary, in accordance with the directions contained in the Account Code Vol.II.

Note: The provisions of sub-rule (2) of rule 413 apply also to advances of this class of which the detailed accounts are kept departmentally.

### ADVANCES TO GOVERNMENT SERVANTS ON PERSONAL ACCOUNT:

415. (1) These advances may be drawn in Form G.T.R. 85. The names of Government servants with their designations and the amounts of advances sanctioned for each should be clearly indicated in the form to be used for the purpose.

The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the treasury on the authority of such sanction.

**Note : 1:** In case of non-gazetted Government servants who are on deputation to Board/Corporation, the drawl of personal advances bearing interest, will be allowed by the concerned treasury office on the strength of sanction order of concerned Head of Department/Administrative Department.

**"Note : 2 :** A bill transit Register in Form G.T.R.86 shall be maintained by all Heads of the offices who are authorised to draw money from the Treasury/Pay & Accounts office. All kinds of bills shall be transmitted to the Treasury through this register to prevent presentation of fraudulent bills to the Treasury/Pay & Accounts Office. The register shall be reviewed twice a week by a Gazetted Officer and the finding of the review recorded thereon"

(2) At places where system of payment by cheque is in vogue the amounts of House Building Advance, Motor Car Advance and Moped or Scooter or Motorcycle Advance shall be disbursed by drawing Officer invariably by obtaining "Account Payee only" cheques in favour of the concerned Government servant i.e. Loanee, from the Treasury or Pay and Accounts Officer. This will similarly apply to such payments made by the other departmental cheque drawing officer also".

(3) A personal advance to a Government servant may be repaid in cash or by deduction from his pay or Travelling Allowance Bill as may be required under the rule or order applicable to each case. The recoveries of advances other than Food grain advance, Fan advance and cycle advance through the pay bills should be supported by schedules of recoveries of advances in Form G.T.R.87, while the recoveries of advances viz. food grain, Fan and Cycle through the Pay bill should be supported by schedules of recoveries of advances in Form No. G.T.R. 88. Separate schedule being attached for the different types of advances. In cases in which repayment is made in cash, remittance of the amount to the particular Treasury or office from which the advance was drawn is not necessary.

#### OTHER LOANS AND ADVANCES :

416. Subject to the general provisions contained in rule 408 to 411 loans or advances not falling under any of the separate class specified in this chapter may be drawn and repaid in accordance with such general or special order as the Government may issue in each case.

#### ADVANCES UNDER SPECIAL LAWS :

417. Advances under this head will be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or by such orders, general or special, as may be issued by the Government in this behalf.

**CHAPTER-18****REPEALS AND SAYINGS:**

The Bombay Treasury Rules 1960 are hereby repealed:

418. Provided that any thing done or any action taken in the exercise of the powers conferred by or under the rules so repealed shall be deemed to have been done or taken in the exercise of the powers conferred by or under the corresponding provisions of these rules.

By order and in the name of the Governor of Gujarat\*

K. V. BHANUJAN  
Additional Chief Secretary,  
Finance Department.

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\* The appendices & relevant forms under this rules will be published latter on In book form.



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## APPENDICES

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**APPENDIX - I**

(SEE RULE 3)

AGREEMENT BETWEEN THE GOVERNMENT OF  
GUJARAT AND THE RESERVE BANK OF INDIA

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## APPENDIX - I

(See Rule 3)

**Agreement between the Government of Gujarat  
and the Reserve Bank of India**

This AGREEMENT made this eighteenth day of September one thousand nine hundred and eighty six between THE GOVERNOR OF GUJARAT (hereinafter referred to as "Government") of the one part and the Reserve Bank of India (hereinafter called "the Bank") of the other part.

**WHEREAS**

- (1) The Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (Central Act No. 2 of 1934) as adopted and modified from time to time (hereinafter called "the Act") with the subject to the various powers, provisions and restrictions in and by the Act set forth.
- (2) It has been provided by sub-section (1) of section 21 of the Act that the Bank may by agreement with the Government of any State undertake to accept all its money, remittance, exchange and banking transactions in India and in particular the Government should deposit free of interest all of its Cash balances with the Bank and further that the Bank may by such agreement undertake the management of public debt of, and the issue of any new loans by that Government.
- (3) The Government has entered into an agreement dated 8th December 1969 with the Bank (hereinafter referred to as the original agreement) and also subsequently entered into supplemental agreements on 8-12-1969, 2-6-1972, 27-5-1976, 1-8-1981 and 21-2-1983 respectively (hereinafter referred to as the "said supplemental agreements")
- (4) It has been decided that for good order and convenience a fresh agreement consolidating the original agreement and the said supplemental agreements be entered into incorporating such changes as may be found necessary during the course of time.

**NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED BY AND BETWEEN THE SAID PARTIES  
HERE TO AS FOLLOWS THAT IS TO SAY :-**

- (1) This agreement shall be deemed to have come into force on .....
- (2) The general banking business of the Government of Gujarat (hereinafter referred to as 'Government') including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this Agreement and of the Act and with and subject to such Orders and directions as may from time to time be given to the Bank by the Government through any Government Officer or Officers, authorised by the Government in that behalf and at any of the Offices, branches or agencies of the bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the bank as shall necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.
- (3) The Government shall employ the Bank as the sole Banker in India of the Government and shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Government in the manner aforesaid receive and hold for the Government all such monies as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters as is usually transacted by bankers for their customers. The Bank shall make the said monies at the said office, branches and agencies available for transfer to such places and at such time as the Government may direct. No interests shall be payable to the Government on any of Monies for the time being held by the Bank.

(4) The Management of the rupee public debt of the Government and the issue of new rupee loans by the Government and the performance of all duties relating thereto, respectively, including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay, Calcutta and Madras at any of its office, branches or agencies at which respectively, the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books, and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and direction with regard to the general management thereof as may from time to time be given to the Bank by the Government.

(5) The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government Cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time. The Bank shall inform the Government by such mode as the Government may desire of the Government's daily balance with the Bank at the close of each working day.

(6) The Government shall take steps by taking ways and means advances from the Bank or by such other measures as the Government may determine to ensure that the balance in the account of Government with the Bank is not less than the amount of the minimum balance agreed to between the Government and the Bank under Clause 5 hereof.

(7) The Bank shall make ways and means advances to the Government if so required at such rate of interest as may be fixed by the Bank from time to time, provided that the total of such advances outstanding at any one time shall not exceed the limit as may be prescribed by the Bank by way of a letter addressed by the Bank to the Government from time to time. These advances shall be styled as "normal ways and means advances". The said advances shall not be required to be secured.

(8) If so required by the Government, the Bank may in addition to the normal ways and means advances, grant special ways and means advances at such rate of interest as may be fixed by the Bank from time to time provided that such advances shall not exceed such limit as may be prescribed by the Bank by way of a letter to be addressed to the Government from time to time. The said special ways and means advances shall be secured by marketable securities issued by the Government of India and the Government shall maintain such margins as may be specified by the Bank from time to time.

(9) Both normal ways and means advances and special ways and means advances may be taken at Central Accounts Section, Nagpur and repaid through any office or branch of the Bank on any day without previous notice to the Bank. The repayment of such advances may be made in the manner to be laid down by the Bank. The advances shall be fully paid off within a period not exceeding three months from the date of each advance. Interest shall be calculated on daily balances and debited to the account of the Government with the Bank at such intervals as may be deemed necessary by the Bank.

(10) In the event of the Government's account as at the close of business on any working day emerging and remaining overdrawn beyond the limit for normal ways and means advances and the operative limit for special ways and means advances, the Bank may without prejudice to such other actions as it may deem necessary to take, in addition charge interest on the daily balance overdrawn at such rate or rates as may be prescribed by the Bank from time to time by debit to the account of the Government with Bank at such intervals as may be deemed necessary by the Bank.

(11) The Government shall employ the Bank as its sole agent for investments by Government funds and of funds managed by the Government and the Bank shall be entitled to charge commissions for sales (but not for purchases or conversions) at the rate of one-sixteenth of 1 per cent on the value of the sales in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge.

(12) As remuneration to the Bank for the management of the public debt as aforesaid, the Bank shall be entitled to charge to the Government half-yearly a commission at the rate of Rupees Two thousand per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of public debt, namely;

- (a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge;
- (b) the aggregate of the amount of stock certificates and the all amounts in the subsidiary general ledger account held by the Government and by any officer or officers of the Government authorised in this behalf provided that such holding by Government is Rs. 50,000/- and upwards and by each such officer is Rs. 50,000/- and upwards and PROVIDED also that the aggregate of all such holdings by Government and such officers exceeds one crore of rupees.

And in addition to the commission of Rs. 2,000/- per crore per annum, as aforesaid the Bank shall be entitled to charge the Government a fixed sum of Rs. 2,000/- per year on account of the stock certificates referred to in (b) above of this clause and the Bank shall be also entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter be prescribed by the appropriate authority for issue of duplicate securities and for the renewal, consolidation, division or otherwise of all Government securities which the Bank issues.

PROVIDED that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a Matter for separate arrangement if the management of such loans is entrusted to the Bank.

(13) In addition to the above charges and as remunerations for issue of loans the Bank shall be entitled to charge the Government :

- (a) a fee at the rate of Rs. 1,000/- per crore on all issues subject to a minimum of Rs. 1,000/- in respect of each loan;
- (b) renewal fees on the conversion applications, if the new loan involves conversion operation at the rates that the Bank is entitled to charge the public for renewals;
- (c) the total amount of brokerage actually payable (including brokerage for the Bank on their own applications);
- (d) the commission payable by the Bank to any agent of the Bank less amount of turnover commission on Government transactions normally payable to such agents; and
- (e) the Bank's expenses on account of advertising, telex, telegram, telephone call etc.

(14) The Bank shall maintain currency chests of its issue department at such places within the state of Gujarat as the Government may, with the previous sanction of the Central Government, prescribe and the Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chests, notes and coins. The Bank shall keep the said chests, supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said places. The Government shall supply the Bank such information and returns as the Bank may from time to time require as to the composition of the balances in the said chest and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coin or notes balance held at the time of deposit in or withdrawal from the said chests. The Bank may, with the previous sanction of the Central Government close any currency chest maintained by it in pursuance of this clause.

(15) The Bank shall not be at liberty to close any of its offices or branches except on Sunday, New Years day, Christmas day, Good Friday and on any other day declared to be public holiday by any notification published in pursuance of the Negotiable Instrument Act (ACT XXVI of 1881) subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government.

(16) The responsibility for any loss or damage to the Government which may result from any act or Negligence or omission of the Bank or its agents in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, sub-division or cancellation of any Government security shall rest with and be borne by the Bank provided, however, that it shall not be Incumbent on the Bank to verify signatures and endorsements on Government securities which prima facie appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto; Provided also that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realising Money and securities for Money on account of the Government and paying cheques, orders, draft, bills and other documents whether negotiable or not in the Bank's capacity as Bankers to the Government and whether such business be done by the Bank or by agencies on its behalf. The Bank shall not be responsible for any loss or damage caused to the Government unless such loss or damage can be said to have been caused by the negligence of the Bank or its agencies: Provided however, it shall be the responsibility of the Government to ensure that the cheques, orders, drafts, bills and other documents whether negotiable or not are drawn, made endorsed or negotiated by persons duly authorised by the Government and the Bank shall not in any way be responsible for enquiring into the authority of such officials. Subject to the aforesaid, the responsibility to the Bank in the carrying out of the said business for and on behalf of the Government shall be that of a banker to an ordinary customer.

(17) The work undertaken by the Bank under this agreement may be carried out by the Bank through its offices or branches or through any of its agencies.

(18) This Agreement may be determined by either party giving to the other party one year's notice in writing expiring on the thirty first day of March in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the central Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice, this Agreement shall absolutely cease and determine save as to rights and liabilities acquired or incurred prior to such termination.

(19) In the event of any dispute arising as to the terms and conditions of this Agreement, or as to the rights or obligations of the parties hereto such dispute or difference of opinion shall, in the event of the parties hereto failing to reach an agreement, be referred to the Central Government whose decision shall be final and binding as between the parties hereto;

(20) Nothing in this Agreement shall operate to effect in any way the obligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

(21) On the execution of the agreement, the said original agreement and the said supplemental agreements shall cease to have effect, provided however, that the liabilities incurred, payments made, amounts due and other acts, deeds and things done, made or executed under the said original agreement and the said supplemental agreements shall be deemed to have been incurred, made, done, drawn and executed under these presents and the rights and liabilities of the parties thereunder shall continue under these presents.

**IN WITNESS WHEREOF Shri S. K. SHELAT Secretary to the Government of Gujarat**

in the presence of Shri D. A. Dumasia, Deputy Secretary to Government of Gujarat, Finance Department acting for and on behalf of and by the order and direction of the Government of Gujarat has hereunto set his hand the common seal of the Reserve Bank of India has been hereunto affixed in the presence of its subscribing officials the day and year first above written.

SIGNED by the Said Shri S. K. SHELAT,  
Secretary to the Government of Gujarat,  
Finance Department in the presence of  
Shri D. A. Dumasia, Deputy Secretary,  
Finance Department and on behalf of the  
Governor of the State of Gujarat.

(Sd)  
(S. K. SHELAT)

(Sd)  
(D. A. Dumasia)

THE COMMONSEAL of the Reserve Bank  
of India was affixed hereto in the presence of  
Shri Dr. C. Rangarajan, Deputy Governor  
who had signed in token of his presence and  
also two of its Directors and Shri A. Hasib,  
Executive Director & Shri T. K. K.  
Bhagavat, Secretary of the Reserve Bank  
of India.

(Sd)  
(C. Rangarajan)  
(Sd)  
(A. Hasib)  
(Sd)  
(T. K. K. Bhagavat)

Copy of demi-official confidential letter No. C.169-488, dated 4th March, 1953 from Shri G. Balasubramanian, addressed to Shri V.T. Dehejia I.C.S., Secretary to the Government of Bombay, Finance Department, Bombay.

**REVISION OF MINIMUM BALANCE AND LIMITS OF WAYS AND MEANS ADVANCES :**

Will you please refer to the correspondence resting with your letter No. P. 521/54388(a) VII. confidential, dated the 7th February, 1953, conveying your Government's acceptance of the revised arrangements in regard to the minimum balance and the limit for grant of ways and means advances to your Government? As some of the State Governments are anxious that the new arrangements should be introduced early, it is proposed to bring them into force beginning with the new financial year, viz. from the 1st April, 1953. In order to avoid delay we consider that the consequential changes in the Principal and subsidiary arrangements between your Government and the Bank may be made by exchange of letters. We accordingly enclose our official letter No. C. 171-459, dated the 4th March, 1953, embodying the necessary amendments to the Agreements and shall be glad if you will kindly let us have your Government's formal acceptance on the lines indicated in the draft letter forwarded herewith, at an early date. In view of the provisions of section 21 (4) of the Reserve Bank of India Act, it will be necessary to place the letters after they are exchanged before parliament and the State Legislature. We shall arrange with the Government of India for the submission of the letters to Parliament and you may take the necessary action with regard to their submission to the State Legislature in due course.



2. In respect of the additional accommodation that may be granted in excess of the limit of ways and means advances, the existing form of promissory note will not be suitable as such accommodation will be at varying rates of interest. We forward herewith another form of promissory note which will have to be executed when such additional accommodation is availed of by your Government.

Please acknowledge receipt.

Copy of letter No. 171-459, dated the 4th March, 1953 from the Secretary, Reserve Bank of India, Central Office (Travelling Section) Bombay addressed to the Secretary to the Government of Bombay Finance Department.

In pursuance of the decisions taken following our letter No. G-169-1830, dated the 30th October, 1952, we propose that with effect from the 1st April, 1953:

(1) Clause 6 of the Principal Agreement, dated the 28th July, 1937, entered into between your Government and ourselves, in pursuance of Section 21 of the Reserve Bank of India Act, 1931, shall be read as if the words 'the amount of the minimum balance prescribed under clause 5' therein had been substituted by the words 'twice the amount of minimum balance prescribed under clause 5.'

(2) Clauses 2 and 3 of the subsidiary Agreement, dated the 28th July, 1937, entered into between your Government and ourselves in pursuance of clause 5 of the Agreement, dated the 28th July, 1937, referred to in paragraph 1 above shall be read as if the words 'thirty lakhs' in clause 2 had been substituted by the words 'sixty lakhs' and the words 'thirty five lakhs' in clause 3 had been substituted by the words 'sixtyfive lakhs'

2. If your Government should require any accommodation in addition to the ways and means advances agreed upon, the Bank will, subject to its being satisfied about the merits of such a requirements grant an additional accommodation subject to the following conditions:

- (a) Such additional accommodation shall not at any time exceed Rs. 2 crores;
- (b) It shall be secured by securities of the Government of India;
- (c) If the amount of such additional accommodation outstanding does not exceed Rs. 50 lakhs, it shall carry interest at 3/4th per cent, below the bank rate, if it exceeds Rs. 50 lakhs but does not exceed Rs. 125 lakhs it shall carry interest at 1/2 per cent, below Bank rate; while if it exceed Rs. 125 lakhs it shall carry interest at the Bank rate.

3. We shall be glad to have for our record your Government's early acceptance of the above proposals.

#### FORM OF PROMISSORY NOTE

On demand the Governor/Rajpramukh of promises to pay to the Reserve Bank of India the sum of rupees ..... for value received with interest at three quarter per cent, below the Bank Rate when the principal due under this promissory note does not exceed Rs. 50 lakhs, at one half per cent, below the Bank rate when such amount exceeds Rs. 50 lakhs but does not exceed Rs. 125 lakhs and at the Bank rate when such amount exceeds Rs. 125 lakhs.

for and on behalf of the  
Governor of  
Rajpramukh

Date :

Secretary to government,  
Finance Department.  
(or other designation)

Copy

No. P-521/57208-VII

Finance Department,  
Secretariat Annexe,  
Fort, Bombay, 28th March 1953.

Subject : Agreement between the Government of Bombay and the Reserve Bank of India.

## MEMORANDUM

We reference to his letter No. C.171-459, dated the 4th March, 1953, the Secretary to the Reserve Bank of India, Central Office, Bombay, is informed that the Governor of Bombay is please to accept the proposals contained in the letter under reference.

By order and in the name of the Governor of Bombay,

(sd-)/V. T. DEHEJIA  
Secretary to the Government of Bombay,  
Finance Department.

RESERVE BANK OF INDIA  
CENTRAL OFFICE  
(TRAVELLING SECTION)  
BOMBAY NO. 1

Ref. No. C- 31-2203

Post Box 406  
25th September, 1956.

The Secretary to the Government of Bombay,  
Finance Department, Sachivalaya,  
Bombay.

Dear Sir,

Revision of Minimum Balances.

In view of the change in the set up of the States consequent on the re-organisation, we have recently considered the question of revision of minimum balance which State Governments are required to maintain in terms of their Agreements with the Bank. As you are aware, the minimum balances for the provincial Governments (now part 'A' States) were fixed after taking into account their revenue and expenditure figures and a similar basis was adopted in the case of part 'B' States whose banking functions were taken over by the Bank subsequently. The revenue and expenditure figures of the new States, which will come into being, after the reorganisation of the States are not available and it is, therefore, proposed that the minimum balances for the new States may be determined after April, 1960 having regard to the revenue and expenditure figures for a period of three years. At the same time, as some of the States will under go major territorial changes, it is considered necessary to revise the minimum balance obtaining in their case. Pending, therefore, the review, which as stated above is to be made after the three year period, and without prejudice to the decision regarding the criterion that may be adopted in determining the minimum balances for the various States, we propose as an 'ad hoc' arrangement the following minimum balance for the new State of Bombay which will come into existence after 1st November, 1956.

(Figures in Lakhs of Rs.)

Minimum balance on Friday.	Minimum balance on other days.	Minimum balances before repayment of ways and Means Advances or Investment in Treasury Bills.	Minimum amount of advance.
(1)	(2)	(3)	(4)
80	75	85	5

The limit for grant of ways and means advances by the Reserve Bank on a 'Clean' basis will be twice the amount of the minimum balance as at present and the maximum ways and means advances that can be availed of the State of Bombay will be Rs. 160 lakhs. The provision for the grant of special accommodation upto Rs. 2 crores against cover of Government of India securities and at the discretion of the Reserve Bank will also continue.

2. In view of clause 104 of the States Reorganisation Act, 1956, which provides for the addition of a new section 21-B to the Reserve Bank of India Act, we are advised by our legal Division that it will not be necessary to enter into fresh Agreement with the new states immediately after they come into existence for the purposes of transacting their banking business. It is not, therefore, proposed to execute new Agreement with the Government of the State of Bombay for the present.

3. As regards the revised minimum balances which have been suggested above, these will be brought into force by a formal exchange of letters and we shall be glad if you will please convey your approval to the proposals made above as early as possible.

Please acknowledge receipt.

Yours faithfully,  
(sd/-)(K.N.MEHTA)  
Secretary

No. P. 521/47034/B-3

FINANCE DEPARTMENT,  
SACHIVALAYA,  
Bombay, 6th December, 1956.

From :

Shri N. T. MONI, I.C.S.,  
Secretary to the Government of Bombay,  
Finance Department.

To,

The Secretary,  
Reserve Bank of India,  
Central Office,  
Bombay.

Sub : Revision of Minimum Balance.

Sir,

With reference to this Department letter No. P. 521/47034-VII dated the 18th October, 1956, on the subject noted above, I am directed to confirm the revised ways and means arrangements which have made applicable to the New States of Bombay with effect from the 1st November, 1956.

Yours faithfully,

Sd/- N. T. MONI,  
Secretary to the Government of Bombay,  
Finance Department.

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**APPENDIX - II**

(SEE RULE 4)

EXECUTIVE INSTRUCTIONS FOR 'PROVISION OF FUNDS AT  
'TREASURIES AND MAINTENANCE OF CURRENCY CHEST

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## PROVISION OF FUNDS AT TREASURIES AND SUB-TREASURIES.

CASH BALANCE OF THE GOVERNMENT

1. The Cash balance of the Government of Gujarat is made up of the balance in its account with the Reserve Bank and the balances at State Treasuries and sub treasuries the cash business of which is not conducted by the bank. Balance in departmental offices are not reckoned as part of the general cash balance of the Government and they are treated as outside the Government Account. They are, however, part of the departmental cash balances and should be included in the initial accounts.

DISTRIBUTION OF FUNDS:

2. The currency officers are responsible for the distribution of funds within their jurisdictions. Transfers of funds from the jurisdiction of one currency officer to that of another will be arranged by the Chief Accountant of the Reserve Bank. It is the duty of the currency officers to keep all the treasuries in their jurisdictions adequately supplied with all kinds of coins and notes, and to arrange for the transfer of funds between treasuries and between treasuries and Bank, and for the remittance of notes and coin between treasuries and currency officers.

SUPPLY OF FUNDS: BANK TREASURIES:

3. At district treasuries the cash business of which is conducted by the Bank, the Manager or Agent, as the case may be, is responsible for the provision of funds to meet Government disbursements.

4. The provisions of the preceding paragraph apply mutatis mutandis to sub treasuries, the cash business of which is conducted by the Bank.

NON BANK TREASURIES:

5. At places where the cash business of the treasury is not conducted by the Bank, the treasury officer is responsible for keeping sufficient funds at the district treasury and sub treasuries to meet all Government disbursements and at the same time for maintaining the balances as low as possible, in order that money may not be locked up unnecessarily. The Director will watch and ask for an explanation, if such balances rise above the normal figures prescribed by the Government under paragraph 7 below and will arrange for the transfer of funds where necessary, but he will not be held responsible if an excess is not immediately brought to notice and rectified.

6. The Treasury Officer is responsible for watching the balances at sub treasuries the cash business of which is not conducted by the Bank, and should arrange for transfer of funds from and to such sub treasuries, either through currency or by remittance of notes and coin, in accordance with the procedure prescribed in Appendix IV.

NORMAL BALANCES.

7. In January of each year, the Treasury Officer will be informed by the Government, under advice to the Director of Accounts and Treasuries, Gujarat State of the normal balances fixed for his district for each month during the ensuing financial year. Treasury Officers should watch their balances carefully to see that they do not exceed by any appreciable amount the balance fixed by the Director of Accounts and Treasury, Gujarat State.

*Note: 1.* The balance at a Bank Treasury or sub Treasury is 'NIL'.

*Note: 2.* The normal balances may be fixed at a higher figure for certain months of the year should this be deemed necessary.

8. On learning the normal balance fixed for his district, the Treasury Officer should fix the normal balance for each of his sub-treasuries during the ensuing year. Where the balance at a sub-treasury exceeds by any appreciable amount the normal balance fixed for it, prompt steps should be taken to transfer the excess.

9. On the 7th, 14th and 21st of each month, the Treasury Officer should report to the Director, the Treasury balance of the district without any details as to the denominations of notes or kind of coin. If the balance shown in these reports or in the cash balance report prescribed by Rule 56 exceeds by any appreciable amount the normal balance fixed for the district, the reasons for the excess should be stated.

### CURRENCY CHESTS

#### *EXPLANATION*

10. Under the provisions of the Reserve Bank of India Act, the amount of currency and Bank notes in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets of that department held in gold, foreign securities, rupee coin (including rupee notes), and rupee securities. A portion of these assets is held in the various currency chests in the form of rupee coin and rupee note. The currency and Bank notes held in these chests are not notes in circulation but pass into circulation only when they are transferred to the treasury balances. Assuming that there are no transaction elsewhere, the deposit of currency and Bank notes in a currency chest decrease the amount of such notes in circulation and the deposit of rupees and rupee notes in the chest increases the assets of the Issue Department of the Bank. A deposit of notes or coin in a currency chest thus enables the Bank to issue notes elsewhere up to the amount deposited without increasing the total amount of the notes in circulation. If, therefore, a transfer of funds from the treasury balance at 'A' to the treasury balance at 'B' is required, this can be effected at short notice and without the actual remittance of coin or notes by transferring money from the treasury balance to the currency chest at 'A' and transferring the same amount from them enables the Treasury balance at treasury or sub-treasury to be kept at a low figure, as it is always possible to replenish the balance quickly by a transfer of money from the currency chest. It also obviates the necessity for frequent remittances of coins and notes, as surplus funds can always be deposited into the currency chests and made available for use elsewhere pending a convenient occasion for remittances.

#### LOCATION OF CURRENCY CHESTS :

11. Unless in any case the Government after consultation with the Reserve Bank directs otherwise, permanent currency chest should be maintained at all treasuries and sub-treasuries where the transactions are of such a magnitude that the additional facility for the transfer of funds thus afforded reduces appreciable the locking up of moneys or the frequency of remittances of coin and notes. At sub-treasuries where a permanent currency chest is not maintained, temporary chest may be opened during the revenue collecting season, in order that money collected at the sub-treasuries may be available at once for transfer through currency. Temporary currency chests for purposes other than meeting the requirements of the revenue collecting season may also be opened at sub-treasuries for periods not exceeding six months. Treasuries Officers are authorised to open temporary chest at sub-treasuries when required, but they should report the opening of each chest and the amount of the first deposit into it by telegram to the currency officer.

Note : At places where the cash business of the treasury is conducted by the Bank, the currency chests are kept in the sole custody of the Bank.

#### PROVISION OF FUNDS :

12. The currency officer will be responsible for maintaining the required form of currency in currency chests. It is the duty of the Treasury Officers to see that currency chests at district and sub-treasuries are adequately stocked with notes and rупpes to meet all reasonable demands for change.

#### CUSTODY :

13. At treasuries and sub-treasuries in which currency chests are kept, an entirely separate receptacle, or receptacles must be set aside for the contents of the currency chest, which should be kept under double locks. One key of this chest should be held by the Officer-in-charge of the treasury or sub-treasury and the other key by the treasurer of the treasury or sub-treasury or by such other person as may be selected by him for the purpose, subject to the approval of the Treasury Officer. The notes and the coin held in the chest must be kept quite distinct from the treasury balance and must not be touche except in accordance with these orders or under

special instructions of the currency officer. The procedure laid down in para 15 of Appendix X for receiving money into and giving it out of double locks should be followed in making deposits in or withdrawals from the currency chest.

Note : Where the currency chests are kept in the custody of the Bank, the Bank will be responsible for the examination and correctness of coin or notes at the time of deposit into or withdrawal from the chest and for sending the chest slips prescribed in clause (5) of paragraph 14 below.

14. The following instructions should be observed by officer-in-charge of currency chests :

(1) Small coins should never be deposited in the chest.

(2) A currency chest book in Form G.T.R. 89 should be kept in the chest and the balance proved and signed at every transaction by the officer-in-charge of the chest. They should satisfy themselves that the transaction has been correctly entered and the balances correctly worked out.

Note : The chest books should be retained for three complete account years.

(3) Transactions should always be in multiples of five hundred rupees with a minimum of one thousand rupees.

(4) Notes may be deposited in a chest in exchange for coin or notes of other denominations or vice versa by the officer-in-charge of the chest. These exchanges should not ordinarily be of small sums and should be avoided as far as possible during the last week of a month.

(5) On each day in which a chest is opened, a slip in Form G.T.R. 90 serially numbered and signed by the two Government officers-in-charge of the chest, must be sent at the close of the day to the Currency Officer.

Note : 1. The chest slips may be destroyed three months after the balance have been verified.

Note : 2. Detailed instructions regarding issue of chest slips are embodied in Appendix 'B' to the Central Government, compilation of Treasury Rules, Volume II reproduced in the statement at the end of this Appendix

#### VERIFICATION OF BALANCES :

15. The following instructions should govern the periodical verifications of currency chest balances.

(1) At district treasuries, the cash business of which is not conducted by the Bank, the balance should be verified at the close of each month by the officer who verifies the treasury balances under para 14 of Appendix 7, subject to the conditions therein stated.

(2) At sub-treasuries the cash business of which is not conducted by the Bank, the balance should be verified by the sub-treasury officer as at the close of business on the day on which the accounts for the month are closed, and a verification certificate forwarded to the Treasury Officer.

(3) If and when the balance of a sub-treasury is verified by an officer other than the Sub-Treasury Officer, he should himself report separately to the Treasury Officer the currency chest balance in G.T.R. Form 91. It is the duty of the verifying Officer to compare the amount shown in his report with the balance shown in the last entry in the currency chest book personally and to despatch the report in a cover sealed with his personal seal to the Treasury Officer without the intervention of the Sub-Treasury staff. On receipt of the report the Treasury Officer should compare the sum shown in the verifying officer's report with that included in the currency slip of that day received by him from the Sub-Treasury Officers.

(4) At every change of incumbency of the charge of a currency chest not in custody of the Bank, the balance should be verified by the incoming officer, and a report of the correctness of the balance of notes and coins sent to the currency officer through District Treasury Officer in case of currency chest at sub-treasuries and through Director in case of District Treasuries.

(5) The balances in the chest at sub-treasuries, the cash business of which is not conducted by the Bank, should also be verified by Inspecting Officers who verify the treasury balances. A certificate of verification should be forwarded to the currency officer through the District Treasury Officer.

(6) The Treasury Officer should send monthly to the currency officer a consolidated verification certificate for the currency chests in his district other than chests in custody of the Bank, detailing the balance in each chest separately and certifying that the balance in the district treasury chest is correct and that certificates of sub-treasury officers regarding the correctness of the balances in the sub-treasury chests have been received by him.

(7) The verification certificates referred to in this paragraph will be Form G.T.R. 91.

Note : 1. The verification certificate should be retained until the next one has been received.

Note : 2. Any surpluses found in the currency chests located in treasuries should be credited to the Government. Any deficiencies found in the currency chests located in treasuries should be made good from the treasury balance in the first instance. The difference should then be investigated and the deficiency recovered from the persons concerned.

16. The procedure for the verification of balances of currency chests not in the Bank is as follows :

(1) The procedure prescribed in para 18 of Appendix X should be followed mutatis mutandis for the verification of coin and notes in the currency chest.

(2) Whenever a currency chest has to be opened the Treasury Officer must invariably see :

(a) That when the chest is opened, the currency chest book is found within it, and

(b) that before he leaves the double lock, the currency chest book is retained in the chest, which should be double locked.

#### REMITTANCES TO AND FROM CURRENCY CHESTS.

17. Transfers between currency chest balances and cash balances of the Government at the Treasury or the Bank will be regulated under the provisions of Appendix IV.

Subject to any general or special instructions that may be issued in this behalf by the currency officer, the provisions of Appendix-IV will apply also to remittances of notes or coins from a currency chest or currency office to another chest or office. A remittance of this kind does not affect the treasury balance and involves no locking up of Government funds. Notes of rupees should, as far as possible, be sent as currency remittances.

#### ACCOUNTS OF CURRENCY CHESTS :

18. Detailed instructions for the guidance of treasury officers in maintaining the accounts of currency chests are contained in Appendix-B to the Central Government Compilation of Treasury Rules, Volume II, reproduced in the statement below :

#### STATEMENT

(See Note 2, below para 14 and para 18)

#### Instructions to Treasury Officer in charge of Currency Chests.

The accounts of all currency chests are maintained at the Issue Department of the Reserve Bank which is the head office of the circle. As that office has not only to bring all transactions to book but also to watch that each transaction is adjusted by an opposite transfer of an equivalent amount and that the balance shown in the accounts agrees with the balances reported in the verification statement, it is essential that opposite transfer should be correctly made and that all transactions should be reported promptly and accurately. The following instructions have been framed with this object and failure to observe them will in each instance be noted as a treasury irregularity.



2. Currency chest transactions come under the following categories :

A - Not involving opposite transactions :

(1) Actual remittances of treasure from one chest to another within the circle to or from the head office of the circle, or between one chest in the home circle and another within a foreign circle :

B. - Involving opposite transactions within the districts :

(2) local exchanges, i.e. deposits into (or withdrawal from) chest at the treasury or the Bank immediately adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the chest at the treasury or the Bank at the same place.

These transactions should not be confused with local transfers.

(3) intra-district or local transfers i.e. deposit into (or withdrawal from) one currency chest in the district adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another currency chest situated at the head quarters of the district or within the same district, where there is no branch of the Bank in charge of a currency chest either at the headquarters of the district or in any of the sub-divisions thereof; and

C - Involving opposite transactions at the place where the head office of the circle is situated :-

(4) extra-district transfer or treasury bank transfers requiring adjustments outside the district, i.e. deposits into (or withdrawal from) treasury Bank balance either at the District headquarters or in any of the sub-divisions of the district, adjusted not within the district but by the withdrawal (or deposit) of an equivalent amount from (or into) the currency chest maintained at the Bank at the place where the head office of the circle is situated :-

All currency transactions must be reported on currency slip as described in clause (5) of the Paragraph 14. These slips should be numbered serially for each financial year to facilitate reference. Each transaction should be classified in one of the categories described in Instruction No. 2. Transactions of the same class taking place on the same day may be entered in one slip but transactions of different kinds must always be recorded in separate chest slips. The following instructions should also be carefully noted in preparing slips :-

- (i) The name of the office to or from which a remittance is sent or received, should be stated.
- (ii) Local exchange must not be confused with the local Treasury (or Bank) transfers and must be promptly reported.
- (iii) In the case of a local or intra-district transfer, the place where the opposite transfers take place should be stated.
- (iv) To enable the treasury (or the Bank), i.e. extra-district transfers, to be effected at the Issue Department without delay, separate intimations are sent to the currency officer or the Bank, as the case may be, either by letter or by telegram. These intimations should show separately the value of notes and coin transferred and as these details are entered in the Issue Department accounts at the time, it is essential that there should be no discrepancy between the amounts shown in the intimations and in the slips advising the transactions. Delay must also be avoided in carrying out all transfers at the chest or in sending slips to the currency officer.

4. (1) Slips for actual remittances of treasure, local transfer, local exchanges and treasury (or the Bank) transfers should be sent by the Treasury Officer or the Bank direct to the Currency Officer. In the case of sub-treasuries copies of such slips except those relating to local transfer should, however, be sent simultaneously to the District Treasury Officer in order to enable the latter to incorporate them in the accounts of the district.

(2) Slips for local transfers should always be sent by sub-treasuries in duplicate to the district Treasury Officer, who after making the necessary opposite transfer, should retain one copy of the sub-treasury chest slip and forward the other copy to the currency officer along with the district chest slip reporting the corresponding transfer. The number and date of the district chest slip should be noted on the accompanying sub-treasury chest slip or slips, as the case may be. In such cases, however, the sub-treasury officer will intimate the transfer by letter to the Currency Officer in Form T.E. 12 of C.T.R. Vol. II (which is reproduced below) or any other form prescribed by the currency officer concerned in order to advise him of the change in the balance and also to enable him to watch the adjustment at the district treasury.

Advice of Currency Chest Transaction at the \_\_\_\_\_ sub-Treasury.

The undersigned begs to intimate the deposits/withdrawal of Rs. \_\_\_\_\_ in notes and/or coins into/form the currency chest maintained at this sub-treasury which has been included in the sub-treasury chest slip No. \_\_\_\_\_ dated the \_\_\_\_\_ for incorporation into the \_\_\_\_\_ treasury chest slip and transmission to the currency officer.

Date \_\_\_\_\_ Treasury

Sub-Treasury Officer

Sub-Treasury

To,

The Currency Officer

5. Transactions of any kind should be avoided as far as possible after the last day for transaction in each month fixed by the Treasury Officer for each chest within district so as to ensure that the last currency slip reaches the currency officer by the fourth at the latest of the following month. In order to avoid differences arising between the balances of the chest as worked out in the head office and those reported in the monthly verification statement, great care should be taken to avoid any delay in the despatch of slips. The provisions of paragraph 15 regarding the submission of verification certificates should be strictly observed.

6. Amended slips are occasionally received without being called for and without any indication that they are 'amended'. The word 'Revised' should always be prominently written in red ink, on such slips, the serial number of the slip remaining unchanged.

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**APPENDIX – III**

( See Rule – 5 )

**EXECUTIVE INSTRUCTIONS ISSUED BY THE  
RESERVE BANK OF INDIA WITH ALL MATTERS  
RELATING TO COINAGE AND CURRENCY.**

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## APPENDIX - III

( See Rule 4-5 )

**EXECUTIVE INSTRUCTIONS ISSUED BY THE  
RESERVE BANK OF INDIA WITH ALL MATTERS  
RELATING TO COINAGE AND CURRENCY.**

## COIN

## KINDS OF COINS AND LEGAL TENDER

1. Under the Indian Coinage Act (Act III of 1906) as amended from time to time the following coins have been issued :—

(i) Silver-rupee, half rupee, quarter-rupee and eight rupee. The standard weight of the rupee is 180 grains troy, eleven twelfth fine and the other silver coins are of proportionate weight. Silver rupees, half rupees and quarter rupees issued under the Indian Coinage (Third Amendment) Ordinance 1940, Indian Coinage (Amendment) Act (Act VI of 1940), respectively, are one-half fine.

**Note :** Standard silver coins of eleven-twelfth fineness have ceased to be legal tender and are no longer issued.

(ii) Pure Nickel-rupees (Issued under the Indian Coinage (Amendment) Act, 1947) and half rupees and quarter rupees since the standard weights of which are 180, 90 and 45 grains troy respectively.

(iii) Cupro-Nickel-eight anna pieces, four anna piece, two-anna piece, one anna piece and half anna piece, the standard weights of which are 120, 105, 90, 60 and 45 grains troy respectively.

**Note :** Cupro-Nickel-eight anna pieces are not issued now. The coins already issued have been called in under Section 15A of the Indian Coinage Act.

(iv) Nickel Brass-Two anna pieces, one anna piece and half-anna piece, the standard weights of which are 90, 60 and 45 grains troy respectively.

(v) Copper and Bronze-Single piece or quarter anna half piece or one-eighth of an anna, and the piece or one twelfth of an anna. The types and weights of the above coins are detailed below :

Single piece	Copper	100 grains
"	Bronze Kings Head	75 "
"	" Washer type	30 "
"	" Ashoka Pillar	60 "
"	" Ashoka 1951	45 "

and later issues.

Half piece	Copper	50 "
"	Bronze	37.5 "
Pie pieces	Copper	33.333 "
	Bronze	25 "

2. Subject as provided in para 3 below, the rupee coins are legal tender to any amount, half-rupees for any sum not exceeding ten rupees and all other coins any sum not exceeding one rupee, provided they satisfy the requirements of paragraph 9 below. Cupro-Nickel eight-anna pieces are now legal tender only at Issue Department of the Reserve Bank of India.

3. Silver coins coined and issued from time to time under the Indian Coinage Act, 1906, prior to the 10th day of March, 1940, i.e. those coins bearing the year of issue 1835 to 1939 (inclusive) and the head of the then reigning sovereign, have ceased to be legal tender provided that if the holder of any such coin satisfies the

Reserve Bank that due to circumstances beyond his/her control the coins could not be presented earlier, that Bank may at its discretion accept the coins. Silver coins coined and issued after the 10th day of March 1940 (i.e. quarterly alloy silver coins of one-half, fine bearing the year of issue 1940 and after) continue to be legal tender in payment or on account for the amounts stated in paragraph 2, provided they satisfy the conditions of currency laid down in paragraph 9.

4. Double piece coined and issued under the Coinage Act of 1835 and subsequent Acts are legal tender for any sum not exceeding one rupee.

### RECEIPT OF COIN AT TREASURIES AND SUB-TREASURIES

5. The following instructions should regulate the receipt at treasuries and sub-treasuries of small coin, and of coin which is not legal tender:—

(i) Subject as provided in paragraph 3 above, half rupees and small coins of all denominations should be received in payments to the Government to any amount, although they are legal tender only a sum not exceeding ten rupees and one rupee respectively.

(ii) Silver coins issued before 1st September, 1835, that is to say all silver coins issued by the East India Company bearing merely inscriptions in Indian character (Chief among which are coins known as 'FURRUKHABAD' AND 'MURSHIDABAD' rupees) should be received at the treasuries at the following rates:

- (1) at 8 annas a tola, for each tender of 500 coins or less; and
- (2) for amounts in excess of this number, at bullion value calculated at the market rate of silver of the day, to be ascertained from the Manager, Reserve Bank of India, Bombay.

(iii) Copper coin bearing any trace of mintage by the East India Company, e.g. coin having as a device a pair of scales XX cash (of which the value is one-third of an anna) should be received in payment of Government dues upto any amount.

(iv) Gold mohurs coined under the Gold Coinage Act (XIV of 1918) should be received for exchange at Rs. 15 each if they are not counterfit and if not of less weight than 122 1/2 grains and if they have not been fraudulently defaced. A coin which does not fulfil these conditions should be returned to the tenderer. The coins thus exchanged should not be transferred to currency chest but retained in the treasury, pending remittance to the Issue Department of the Reserve Bank of India at the earliest opportunity.

6. Half-rupees and small coins of all denominations (subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for them, either in payment of claims against the Government or in exchange for rupees, or for notes which the treasury may be cashing. Treasury Officers are responsible for seeing that a sufficient stock of small coins is maintained to meet all such demands.

7. (1) Rupees and notes should be issued freely in exchange for legal tender copper, bronze or nickel coin in parcels of the value of not less than two rupees at every treasury and sub-treasury and at the bank conducting the cash business of a treasury or sub-treasury.

(2) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply on the spot note and Rupees in exchange for the legal tender copper, bronze or nickel coin which may be collected by the surveyors or foremen at such assemblages.

8. If the instructions in the preceding paragraph are carried out, legal tender copper, bronze and nickel coin should never circulate at a discount. If nevertheless such coins do at any time, or any where, circulate at a discount or at a premium, the circumstances should be immediately reported to the Currency Officer, with a full explanation of the supposed causes and the remedial measures taken.

## CONDITIONS OF CURRENCY

9. The statutory rules issued under the Indian Coinage Act are reprinted as Appendix 'C' of the Central Government compilation of Treasury Rules, Volume, II. The conditions of currency of the various coins under the Indian Coinage Act and the statutory rules are explained below :-

(i) No silver coin is legal tender if it has been defaced. Defacement includes clipping, filing, stamping or such other alteration on the surface or in the shape of a such coin as is readily distinguishable from the effects of reasonable wear.

(ii) Silver coins which have not been defaced are legal tender as long as they have not diminished in weight by more than amounts shown below :-

Rupees and Half rupee..... 2 percent, below standard weight.

Quarter-rupee..... 12 1/2 per cent, below standard weight.

(iii) No conditions of currency have been prescribed for nickel, bronze or copper coin. Such coins are, therefore, legal tender even if they are worn or defaced, provided that they bear traces of Government mintage.

### CUTTING OR BREAKING OF COUNTERFEIT AND DIMINISHED COIN.

10. (1) Section 16 of the Indian Coinage Act (Act III of 1906) as amended from time to time provides that when any silver coin which has been coined and issued under the authority of the Central Government is tendered to any person authorised to act under that section and such person has reason to believe that the coin :-

(i) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, or

(ii) has been defaced,  
he shall by himself or another, cut or break the coin.

A loss of 6¼ per cent, below standard weight in the case of the rupees and of 12 ½ per cent, in the case of the half and quarter rupee has been prescribed as the limit of reasonable wear.

(2) Section 20 of the Indian Coinage Act provides that when any coin purporting to be coined or issued under the authority of the Central Government is tendered to any person authorised to act under the section and such person has reason to believe that the coin is counterfeit, he shall by himself or another cut or break the coin.

11. A list of the persons authorised to act under Sections 16 and 20 of the Indian coinage Act is given in Appendix D of the Central Government : Compilation of Treasury Rules, volume II. A memorandum giving certain hints for the detection of counterfeit coins is given in appendix E *ibid*.

### ACCEPTANCE AND DISPOSAL OF COUNTERFEIT, DIMINISHED, DEFACED, SHROFF MARKED AND SOLDERED COIN.

12. The rules in Appendix of the Central Government Compilation of Treasury Rules, Volume, II regulate the cutting of counterfeit, diminished and defaced coins, other than coins which have been fraudulently defaced, and the rates at which diminished and defaced coins should be accepted and paid for. A memorandum indicating the special characteristic which ordinarily distinguish fraudulently defaced coins is given in appendix-F for the Central Government : Compilation of Treasury Rules, Volume, II.

13. Any person authorised to cut or break counterfeit coin may, at his discretion, either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking, or in the cases of silver coins, receive and pay for the coin according to the value of the bullion contained in it.

14. Presenters of coins which have been cut or broken under Section 20 of the Indian Coinage Act, may, if they so wish send such coins at their own expense, together with the particulars of the authority who has cut coins and proof of their having been cut by them, to the mint at Bombay or Alipore, Calcutta for expert opinion. On receipt of coins at the Mint with the necessary details and proofs, they will be examined and the Mint will issue to the presenters an out-turn certificate for the face value of any/ or all coins found to be genuine with instructions to present the same for payment at the nearest Treasury. The Treasury would make payment on the out-turn certificate in the manner stated in para 46 infra.

15. Any authorised officer to whom a counterfeit coin is tendered may purchase it from the tenders at its bullion value, or at a suitable price not exceeding its nominal value, charging the cost to the Government, if from the excellence of the execution or for any other special cause, it seems desirable that the coin should be acquired as a specimen. The Officer purchasing the same should send it to the Mint, at Alipur, Calcutta or Bombay, reporting to the Mint Master the grounds upon which its purchase was considered desirable. In the case of coins purchased by Treasury Officers and sent to the Mint, each coin should be sent in a separate wrapper bearing the name of the treasury, a mark and date whereby it may be subsequently traced in correspondence.

16. Judicial Officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mint. With these coins a short description of the case should be furnished and any implements such as dies, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by Treasury Officers, etc., which have to be remitted in accordance with the instructions contained in para 18 of Appendix IV. Each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins and other particulars. If the Government so direct, the Treasury Officer should send the counterfeit coins to the Mint through the Inspector General of Police or other Officer nominated by the Government.

17. Counterfeit silver coin found in a remittance should be broken and sent to the Mint in accordance with paragraph 15 above. Counterfeit nickel coins received in a remittance should be returned to the remitting treasury. If the Treasurer of the remitting treasury wishes them to be returned and is willing to bear the costs of returning them, otherwise they should be sent to the Mint in accordance with paragraph 15 above. In the case of remittances to the Mints unaccompanied by poidars, the rejected coins should not be sent back to the remitting treasury, except on a special application for their return which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins will be borne by the Treasury of the remitting treasury.

**NOTE :** The rejected coins and slips from remittance received from the offices of the Reserve Bank and branches of the Imperial Bank of India (State Bank of India) will be collected by their local representatives from the Mints periodically, preferable once a month. The representative will take with him to the Mint Master concerned a letter authorising him to receive the rejected coins and slips in respect of any particular Mint outturn certificate. The Mints reserve the right to destroy all rejected coins not asked for within three months of the date of issue of the outturn certificate.

18. At places where there is neither an Issue Department of the Reserve Bank of India nor a branch, sub-branch or Treasury Pay Office of the Imperial Bank of India (State Bank of India), or a branch or any other bank acting as an agency of the Reserve Bank, Treasury and Sub-Treasury officers are authorised to accept for disposal in the usual manner suspected coins tendered by the Post and Telegraph offices.

#### DIMINISHED AND DEFACED COIN

19. When a silver coin which has been diminished in weight so as to be more than 25 per cent below standard weight, is tendered to any person authorised to act under Section 16 of Indian Coinage Act, such person shall cut or break such coin and return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking. Coins which have been diminished in weight but not more than 25% of the standard weight should, when tendered be disposed of in accordance with the rules in Appendix. C. of the Central Government Compilation of Treasury Rules, Volume II.

20. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under the Indian Coinage Act and should be received and paid for as coins which have been diminished in weight. In determining the weight of coin to which solder or other metal has been attached, the weight of such solder or other metal

should not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solder at their own cost.

21. When silver coin which has been fraudulently defaced is tendered to any person authorised to act under Section 16 of the Indian Coinage Act, such person shall cut or break the coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking. If the defacement is not fraudulent, the coin shall be received at the rates prescribed in Appendix-C of the Central Government : Compilation of Treasury Rules, Volume II for coins diminished in weight, but it shall not be reissued.

22. The following instructions should be borne in mind in determining whether coin is fraudulently defaced. A liberal interpretation is given in the Mint to the orders for rejection of coin as fraudulently defaced with the combined objects of (i) protecting innocent holders such as those who hold savings in the form of coin made up into necklaces and other ornaments, or those through whose hands defaced coin passes and who are unable to detect and refuse coins that have been defaced with fraudulent intent, and (ii) encouraging the return of defaced coin by the public, with a view to maintaining the standard of the coinage in circulation.

(i) A coin which bears on its surface radial striae should be deemed to have been fraudulently defaced.

(ii) Defaced coins bearing clear signs (i.e. such as must be obvious to the public) of defacing with fraudulent intent should be rejected as fraudulently defaced.

(iii) Coins from which silver has been deliberately removed by filing clipping (scooping, or punching, and coins other than soldered coins which have been remilled should be rejected as fraudulently defaced soldered coins having only a section of the milling unevenly filed, where solder has been removed and the milling refilled, should not be treated as fraudulently defaced.

(iv) Drilled coins which appear to have been used as ornaments and which bear no other signs of reductions are not fraudulently defaced, but should be accepted as defaced. If tendered in large numbers however, a fraud should be suspected.

(v) 'P.M.' marked coins should be accepted as defaced.

(vi) 'Sweated' coins that have been reduced by the action of acids are defaced but not fraudulently defaced, unless the signs of sweating are clear enough to be obvious to the public.

(vii) Cut or broken coins that have been patched together with solders be rejected as fraudulently defaced.

(viii) Coins on which any part of the design on obverse or reverse has obviously been re-engraved by hand should be rejected as fraudulently defaced.

23. Soldered coins should be accepted, provided that :—

(i) They are in one piece.

(ii) They retain sufficient impression to admit of identifiable they should be returned uncut as unacceptable coin.

(iii) The solder has been carefully and sufficiently removed by tools or by heat treatment.

(iv) They have not been reduced by sweating with acid.

(v) Silver has not been scooped or filed from the coin under pretence of removing solder.

(vi) Pieces of the original coin have not been removed and replaced with solder or base metal.

24. Defaced nickel bronze and copper coins are legal tender and should be accepted at treasuries. But if they are soldered or otherwise unfit for reissue, they should not be issued to the public but should be dealt with like other coin.



## ACCEPTANCE OF BURNT COIN

25. (1) Burnt silver coins may be received at treasuries if they are identifiable as genuine Indian coins. When such coins have diminished in weight by more than 2 per cent. below standard weight, payment should be made at the rates laid down in Appendix-C of the Central Government Compilation of Treasury Rules, Volume II. All burnt coins accepted at treasuries will be set apart for remittances to the Mints as uncurrent coins. Burnt coins which are not identifiable as genuine Indian coins should not be accepted at treasuries. The presenters should be directed to send them to the nearest Mint where, after the coins have been melted and assayed, out turn certificates will be prepared and issued for payment at the treasuries or bank direct, situated at the place of his residence or any treasury or bank direct where he desires to receive the payment. Value for the silver contents after assay will at the market rate on the date of receipt of the coins at the Mint, subject to the maximum of one rupee per standard tola.

(2) Burnt copper, bronze and nickel coins may be received at treasuries at their face value, provided they are identifiable as genuine Indian coins. Such coins if unidentifiable will be not be accepted at treasuries or at the Mints.

26. Payment at treasuries ect. of outturn certificates issued by the Mint Masters on account of burnt, soldered, dumb or defective coins sent to the Mint should be passed on for adjustment to the Accountant General concerned. Outturn certificates note exceeding one rupee if uncashed for three Calendar months, and those for above one rupee if uncashed for six calendar months, from the date of their issue, will be credited to the Central Government at the end of the period. Certificates not cashed within the above stipulated periods and lapsed to Government should be returned to the respective Mint under prompt intimation to the Accountant General concerned.

## SUPPLY OF WEIGHTS AND SCALES

26.A (1) For testing silver coin, minimum weights of  $\frac{15}{16}$ ,  $\frac{7}{8}$ ,  $\frac{13}{16}$ ,  $\frac{3}{4}$ ,  $\frac{7}{16}$ ,  $\frac{3}{8}$ ,  $\frac{7}{16}$ , and  $\frac{1}{32}$  tola piece are obtained from the Mint on application to Mint Masters. To enable a Treasury Officer to determine either a rupee, half-rupee, quarter-rupee or eight-rupee is fit for issue or not, minimum weights of 176.4, 88, 2, 39, 375 and 19.6875 grains, respectively, are also supplied by the Mints on indents.

(2) Those weights are supplied by the Mint Masters free of charge to all treasuries and to the Bank conducting the cash business of a treasury. If they are supplied to replace weights list, the person through whose default the loss has occurred will, if the Collector in the case of treasuries, and the Manager or Agent in the case of the Bank, the recovery being credited to the Central Government as a miscellaneous receipt. No adjustment in the Mint accounts is necessary.

(3) Weights other than minimum weights and scales of various sizes including minimum weights scales, are supplied by the Mints on payment. If any treasury desires to purchase these from the Mint, it will sent an indent for the supply to the Mint Master direct.

(4) Scales and weights should be inspected by the Treasury Officer at regular intervals in order to satisfy himself that they are in good condition and are preserved carefully to prevent rust and abrasion. Whenever the Inspecting Officer has any reason to feel that they are worn out or not in order, they should be sent to the for adjustment or replacement, a record of such tests being kept in the treasury.

## WEIGHTMENT OF COIN AGAINST MINIMUM WEIGHTS

27. (1) Coins should never be directly weight against the minimum weight, that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other, as, if the arms of the scales are not of exactly the same length, the weightment is false. At the beginning of work, the minimum weights should be placed in one pan, and should be balance exactly by pieces of metal placed in the other pan. The minimum weight should then be removed from its pan and the coins to be tested should be placed one after another on the pan from which the minimum weight has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day, if this method, which is the only correct one, be adopted any error due to difference of length of arms of the balance, however minute, is avoided and wear and tear of the minimum weight will be greatly reduced.

(2) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid an abrasion.

## LIGHT WEIGHT COIN IN REMITTANCES

28. Uncut rupees and half-rupees found in remittances from treasuries, currency offices and the Bank, which have lost more than  $6\frac{1}{4}$  per cent and  $12\frac{1}{4}$  per cent, respectively but more than 25 per cent, in weight should be cut on receipt and credited at one rupee per tola on their total weight. Coins that have lost more than 2 per cent, but not more than  $6\frac{1}{4}$  per cent, in weight of through reasonable wear in the case of the rupee, at  $12\frac{1}{2}$  per cent, in the case of the half-rupee, should be credited at their nominal value, but if their number exceeds  $\frac{1}{2}$  per cent of the whole remittance, the fact should be reported to the Collector, the Currency Officer or the Manager, as the case may be of the Reserve Bank of the Head Office of the agency Bank, in whose jurisdiction the remitting office lies, according as the remittance is received from a treasury or sub-treasury, from an office of the Reserve Bank or from a branch of the Agency Bank, for taking such disciplinary action as may be considered necessary to improve the quality of shroffing.

## WITHDRAWAL OF COIN FROM CIRCULATION

29. (1) The above instructions provide for the withdrawal of counterfeit, light weight and defaced coin from circulation, but in order to maintain the currency in the hands of the public in as good a condition as possible, the following coins should also be withdrawn from circulation whenever they are received at a treasury, although they are legal tender :

- (i) Silver rupees, half-rupees and quarter-rupees which are one-half fine (issued in 1940 and after).
- (ii) Cupro-nickel four anna coins.
- (iii) Nickel-brass coins of all denominations.
- (iv) Copper double pice coins.
- (v) All single pice coins except those bearing the Asoka emblem.
- (vi) Pure Nickel-cupro-nickel and bronze coins which are so worn that the denomination and date are not easily decipherable.
- (vii) Copper coins which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.

(2) Coins called in by the Central Government should be withdrawn from circulation, as soon as they are received at a treasury of the Bank.

30. Treasury officers should remember that the state of the currency in the hands of the public is largely dependent on the strict observance at treasuries of the above instructions for the withdrawal of the coins which are unfit for circulation. Treasurers and their shroffs are primarily responsible for this work and should be required to keep a rough memorandum book showing the tale of the coin examined by a each man per diem and the number of light weight and other defective coins discovered per thousand rupees tested. Constant supervision should be maintained by the Treasury Officers, and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the treasury are properly shroffed.

31. All coins received by Government Officers and withdrawn from circulation should whether or not it has been cut or broken, be sent at the first convenient opportunity to the Mint at Alipur, Calcutta or Bombay, or to any principal treasury appointed by the Currency Officer to receive such coin, for remittance to the Mint. Such coin will be credited in the Officer's cash balance as 'Uncurrent coin' at the actual value at which it has been received, and or transfer to the Mint, will be credited at the Mint at the rates prescribed by the Government any loss incurred in recoinage being adjusted in the Mint accounts.

32. Coin receive by a person other than a Government Officer and withdrawn from circulation under these instructions should, whether or not it has been cut or broken, be sent to the nearest treasury where it will be paid for at the prescribed rates and remitted to the Mint in the usual course.

33. The procedure for the remittance into the Mint of coins withdrawn from circulation is laid down in para 18 of Appendix-IV.

34. (1) The following special instructions should regulate the receipt at the Mint from Railways in India of silver coins presented by Railway Officers at treasuries and cut at the later :—

(i) Remittances to the Mint, which may be made at such intervals as are found convenient should as far as possible, be in quantities weighing not less than 500 tolas at a time.

(ii) A deduction of 1 per cent will be made by the Mint Master on account of melting charges subjects to a minimum charges of Rs. 2/-.

(iii) The credit to be given to the railways will be calculated at the market rate of the bullion to the day of receipt, subject to maximum of one rupee per standard tola, and the Mint Master will, after the coin has been melted, prepare an out turn certificate showing the value payable to the Railway and forward it to the Chief Accountant Officer concerned for encashment at the local treasury. A copy of the certificate should also be sent to the Accountant general concerned.

(2) The above instructions apply only to fraudulently defaced coin and coin which has been diminished in weight, so as to be more than 25 per cent, below standard weight, cut and returned to a Railway Administration and not to counterfeit coin. As regards the latter, Railway are merely in the position of private tenderers and are not entitled to receive credit from the Mint for the marked value, or to have the coins assayed and reported on by the Assay Office. When, however, any unusually, large amount of counterfeit coins is tendered to Railway Officers, or the existence of such coins in circulation in large quantities in any locality is otherwise brought to their notice, a special report on the subject should be submitted to the Government.

(3) Railway Administration should send to the Mints through the State Government (or the Inspector General of Police, the Deputy Inspector general of police in charge of the Criminal Investigation Department and Railways or any other officer holding a similar position whom the State government may designate), only such counterfeit coins as are exceptionally well executed. Ordinarily counterfeits should be sent to the treasuries to be cut or broken. They should submit to the Mint quarterly, not later than the 10th of the month following the quarter to which it relates, a return showing the total number of counterfeit coins received in the previous quarter, including both the coins sent to the Treasury and those sent to the Mint. Copies of the statement should be sent to the State government (or the officer designated for the purpose). Station Master of or other Railway officers should also give the earliest possible information to the Police of the tender of any counterfeit coin.

#### RETURNS OF COINS CUT OR BROKEN OR WITHDRAWN FROM CIRCULATION

35. Uncurrent silver coin received at treasuries under paragraphs 5, 19, 20, 28 and 29 should be entered in separate register in Form T. E. 7 of the Central Government compilation of Treasury rules, Volume II at the end of the day of their receipt, and the several kinds of coins kept in the separate bags under double locks. A separate record of uncurrent silver coins cut under the rules, but not paid for should be maintained in Form T. E. 8 of the Central Government compilation of Treasury Rules, Volume II to assist in the preparation of the annual return in Form T.E. 9 *ibid* of uncurrent silver coins cut.

36. The total amount of 1835, 1911, light-weight, shroff-, x marked, soldered and other defaced, uncurrent and defective coins, as well as coins called in by proclamation, withdrawn from circulation and held in the treasury should be shown separately in the monthly cash balance report.

37. A return in Form T.E. 10 of the Central Government compilation of Treasury Rules Volume II should be submitted to the currency Officer with the cash balance report showing the details and balances of all silver coins withdrawn from circulation.

38. Treasury Officers should, on the 20th April each year, submit to the Currency Officer a return in Form T.E. 9 of the Central government compilation of Treasury rules, Volume II showing genuine silver coins cut or broken during the previous year on accounts of being reduced in weight. They should also submit to the Mint quarterly, not later than the 10th of the month following the quarter to which it relates, a return in Form T.E. 11 of the Central Government compilation of Treasury Rules, Volume, II showing counterfeit coins received in the previous quarter, excluding receipt from Railways but including receipt from courts and from all other sources. The return should include the coins received by the Bank conducting cash business of the treasury. The necessary figures will be furnished by the Bank to the Treasury Officer immediately after the close of each quarter.

## SUPPLY OF COIN

39. (1) In district where the cash business of the treasury is not conducted by the Bank, the Treasury Officer is responsible for maintaining at his treasury a sufficient supply of all kinds of coin for issue to the public. He should, as far as possible, submit to the Currency Officer his requisition for the supply of small coin and rupee with the cash balance report. Ordinarily, remittances of coin will be sent to the district treasury and distributed to sub-treasuries from there by the Treasury Officer, but in certain cases, e.g., when a sub-treasury is on a Railway, it may be more economical to send remittances to a sub-treasury and make the distribution from there.

(2) In districts where the cash business of the treasury is conducted by the Bank, the Manager or the Agent of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public and also demand from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of coin at a sub-treasury, he will obtain the necessary coin from the Bank, unless the sub-treasury requirements are large and it is more convenient and economical to obtain a direct remittance from a currency officer or a small coin depot. In the cases of branches of Agency banks, the Agents will submit their indents of supply of coin to the Local Head office or Link Branch, which will arrange with the currency officer for the necessary remittances.

## FOREIN COIN

40. Save as hereinafter provided, foreign coin or notes should not be received in treasuries, except under some general or Special orders of the Government.

41. Troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops, the officer commanding the troops certifying the rate and also the fact that the money has been issued as pay.

42. Foreign coins may, in special circumstances, be paid into a treasury as part of a deposit eventually to be made over to a third party. The disbursement will be of the same coins, and so it is immaterial whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

## BANK TREASURIES

43. The instructions in the chapter apply *mutatis mutandis* to Treasuries the cash business of which is conducted by the Bank, except where special instructions are laid down. The Manager or agent of the Bank will supply the Treasury Officer with the information necessary for the preparation of the return mentioned in paragraph, 35 to 38.

## CURRENCY AND BANK NOTES :

## DENOMINATION OF NOTES :

44. Under the provisions of the Reserve Bank of India Act (Act II of 1934), the sole right to issue Bank notes in India has been vested to the Reserve Bank with effect from the 1st April, 1935, and the Government have ceased to issue currency notes. The Reserve Bank has taken over the liability for the currency notes issued by the Government.

45. Currency notes of the denominational values of one rupee, two rupees, five rupees, ten rupees, twenty rupees, fifty rupees, one hundred rupees, five hundred rupees, one thousand rupees and ten thousands rupees have been issued by the government. Under the provisions of the Reserve Bank of India Act these notes are now legal tender throughout India.

46. Bank notes issued by the Reserve Bank will be of the denominational values of two rupees, five rupees, ten rupees, one hundred rupees, one thousand rupees, five thousand rupees and ten thousand rupees, unless otherwise directed by the Government on the recommendation of the Central Board of the Bank notes

and currency notes issued by the Bank are legal tender throughout India.

**NOTE :** Bank notes and currency notes of the denominational values of five hundred rupees, one thousand rupees, and ten thousand rupees issued prior to 12th January, 1946 were demonetised with effect from that date and are no longer legal tender. Bank notes of the denominational values of one thousand rupees, five thousand rupees and ten thousand rupees in the Asoka Pillar design have been issued with effect from 1st April, 1954 and are legal tender.

47. One rupee notes issued by the Central Government are unlimited legal tender, and although these notes, are treated as rupee coin for all purpose of the Reserve Bank of India Act the instructions contained in the following paragraphs will, save where the contrary intention appears, apply to these notes as they apply to currency and Bank notes.

#### RECEIPT AND ISSUE NOTES

48. No restrictions are imposed on the issue of notes at treasuries in exchange for coin or for notes of other denominations.

49. although no person has a legal claim to obtain coin for notes presented at a treasury, this accommodation should be given whenever possible, and all applications for exchange should be granted, provided that the coins or notes applied for are available, subject to any general or special limitations which the Reserve Bank or the Government may find it necessary to impose from time to time.

50. Subject to any limitations which may be imposed in a particular cases, the Treasury Officer should, wherever he is satisfied that no inconvenience will be caused to the treasury, exhibit in some conspicuous place a playcard in English and in the Indian Language in local use, notifying that he is prepared to give coin for notes.

**NOTE :-1.** Notes to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public.

**NOTE :-2.** Facilities should be given as far as possible, for encashment of notes at sub-treasuries.

51. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, the Treasury Officer should at once bring the fact to the notice of the Currency Officer.

52. The ordinary exchange with the public mentioned in paragraph 48, 50 above should be made from the treasury balance when, however, the amount of rupees or notes of any denomination in the treasury balance is insufficient to meet the demand for exchanges, rupees or notes of the required denomination may be obtained from the currency chest.

53. It is desirable from the point of view of the popularity of the notes issued that clean notes only should be put into circulation. This has at the same time the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of district treasuries, however, it is not feasible entirely to discontinue re-issue but currency officers will arrange to keep the treasuries in their jurisdiction supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled, defaced, or torn should not in any case be reissued to the public and cut notes should not be reissued. Notes unfit for reissue should be sent to the issue Department of the Reserve Bank (or treasury named by the currency officer) in the first remittance made thither.

54. Subject to the remarks in the preceding paragraph, all notes if fit for issue may be issued to the public, irrespective of the circle from which they were issued or deposited in the currency chests under the relevant orders.

Currency notes of the denominational values of one rupee, two rupees and half rupees and twenty rupees should not be issued to the public, but should be remitted the Currency Officer (or Treasury named by the Currency Officer).

55. In order to prevent the older issues of notes being stored for an indefinite period in a treasury, notes fit for reissue should be arranged in the double lock treasury balances and the currency chest balances in order

of receipt and should be reissued from these balances in the same order. Notes received across the counter in the course of daily transactions may be reissued at once, provided that they are in good condition.

56. Notes unfit for issue should be kept separately in the currency chest balance, pending remittance to an Issue Department of the Reserve Bank in accordance with paragraph 19 of Appendix-IV.

### FORGED, DEFECTIVE AND LOST NOTES

57. (1) In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury officer considers it advisable to do so. If, however, the treasury officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note, take the name and the address of the presenter and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the Police for further enquiry. After the enquiry has been completed, the police will forward the forged note to the Issue department of the Reserve Bank alongwith a report.

Note : When a forged note is impounded, it should be stamped with the word "Forged" or the word 'Forged' should be written on it in red ink, in large letters, before it is sent to the police for enquiry.

(2) Notes disfigured by oil or other substances should be scrutinised with special care, as forged notes are some times intentionally thus disfigured to render detection difficult.

(3) The Reserve Bank has issued instructions to all the Scheduled Banks that when a forged note is presented to a scheduled bank, if the presenter is known to it, it should issue a receipt for the note and take from the presenter a statement as to how the note came in to his possession. The statement alongwith the forged note should be forwarded to the nearest Treasury/Sub-Treasury/Currency Officer for his information and action as in sub-paragraph (1) above. If the presenter is not known and is suspected of being cognizant of the forgery, he should be handed over to the local police for investigation and a suitable report sent to the Circle Currency Officer. In either case the word 'Forged' should be written in red ink in large letters on the note before it leaves the custody of the Bank.

(4) The Reserve Bank has authorised the Head Offices and other Officers, branches, sub-branches and Treasury Pay Offices of the State Bank of India, and the branches of its subsidiaries banks conducting Government business to impound forged notes.

(5) At places where there is neither an Issue Department of the Reserve Bank nor a branch, sub-branch or Treasury Pay office of an agency Bank, Treasury and Sub-Treasury Officers are authorised to accept for disposal in the usual manner suspected notes tendered by Post and Telegraph Offices.

(6) When suspected notes sent to Treasuries by Post Offices or managers of joint stock banks for adjudication are adjudged by Treasury Officers as genuine, their value will be accounted for under the head 'Civil Deposits-Revenue Deposit' pending repayment of the amount to the parties concerned'. If these deposits remain unclaimed for one whole account year, they should lapse to the credit of the Central Government.

These instructions apply mutatis mutandis to suspected coins sent by Post Offices to Treasury Officers under paragraph 18.

58. No person is as of right entitled to recover the value of any lost, stolen, mutilated or imperfect currency or Bank, notes but rules have been framed under the Reserve Bank of India Act, prescribing the circumstances conditions and limitations under which the value of such notes may be refunded as of grace. The rules are reproduced in Appendix-G, to the Central Government; Compilation of Treasury Rules, Volume-II.

59. Half, mutilated, mismatched or altered notes, and notes disfigured by oil or other substances in such manner as to render their identification doubtful should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with the rules in appendix-G of the Central Government Compilation of Treasury Rules Volume-II, for instruction regarding the procedure under which the value of such notes can in some cases be recovered.

**Note -1 :** Notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the treasury and dealt with under paragraph 19 of Appendix-IV. The features necessary for the identification of a note are besides the number which must, including the serial letters, be all intact, the signature and the water mark.

**Note-2 :** Defective notes should be stamped with 'Half Note-payment refused' 'Mutilate-payment refused' 'mis-matched payment refused' or 'Altered-payment refused' as the case may be, or such words should be written in red ink in large letters before they are returned to the presenter.

60. The value of lost, stolen, or wholly destroyed notes of the denomination of Rs. 10 and below will not be refunded. Persons applying to a Treasury Officer for a refund of the value of lost, stolen or wholly destroyed notes of the denomination of Rs. 20 and above should be referred to the Currency Officer of any office of issue for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

### BANK TREASURIES

61. Provisions of paragraph 48 to 60 above apply mutatis mutandis to Bank Treasuries.

#### INDENTS FOR NOTES :

62. The Treasury Officer is responsible for keeping the currency chest and treasury balances sufficiently stocked with all denominations of notes to provide for issues to the public in payments, on behalf of the Government, and in exchange for coins. He should, as far as possible submit to the Currency Officer his requisitions for the supply of notes with the cash balances report ordinarily, remittances of notes will be sent to the district treasury and distributed to sub-treasuries by the Treasury Officer, but in certain cases, e.g., when a sub-treasury is on a Railway. It may be more economical to send remittance to a sub-treasury, for distribution.

63. At places where the cash business of the treasury is conducted by the Bank, the Manager or Agent of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public and also demands from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of notes in a sub treasury, he will obtain the necessary supply of notes from the Bank unless the Sub-treasury requirements are large and it is more economical and convenient to obtain a direct remittance from an issue Department of the Reserve Bank. In the case of treasuries, the cash business of which is conducted by the branches of the agency bank, the agent of the Bank will submit his indent for supply of notes to his Head office or Link Branch which will arrange with Currency Officer for the necessary remittance.

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**APPENDIX - IV**  
**( SEE RULE - 6 )**  
**EXECUTIVE INSTRUCTIONS RELATING TO TRANSFER OF**  
**MONEY STANDING IN GOVERNMENT ACCOUNT AND**  
**OTHER REMITTANCES THROUGH GOVERNMENT.**

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## APPENDIX - IV

(SEE RULE - 6)

EXECUTIVE INSTRUCTIONS RELATING TO TRANSFER OF  
MONEY STANDING IN GOVERNMENT ACCOUNT AND  
OTHER REMITTANCES THROUGH GOVERNMENT.

## KINDS OF TRANSFER :

1. Transfers and remittance of moneys standing in the Government account of the State Government are of the following kinds namely :—

(i) Transfer through Currency, that is, a transfer of money between the treasury balance and the currency chest at one place in consideration of an opposite transfer of the same amount being made at another place, e.g. transfers at a district treasury against opposite transactions at a Currency Office against deposits and withdrawals at treasuries and sub-treasuries.

**Note 1 :** Currency chest are maintained at State Treasuries and sub-treasuries on behalf of the issue Department of the Reserve Bank in accordance with the arrangement described in para 10 to para 18 of Appendix-II

**Note 2 :** Remittances through currency between the treasuries and sub-treasuries in the Gujarat State on one hand and the Reserve Bank Office, Bombay, on the other, are, owing to the non-existence of a currency office in the jurisdiction of the Gujarat State treated as operations against the balance of the Central Government.

## (2) REMITTANCES OF COIN AND NOTES :

(i) Bank remittances, that is remittances from the Bank to a non-bank treasury or sub-treasury or vice-versa. When both the receiving and the remitting offices are not within the jurisdiction of a single State.

(ii) Remittances between treasuries, that is, remittances from the treasury balance at one treasury to the treasury balance at another treasury, when both the remitting and the receiving treasuries are not within the jurisdiction of a single state.

This method of remittances applies only to remittance to and from sub-treasuries where there is no currency chest and to the remittance of foreign notes and coin, and of uncurrent coin, when such coins are not sent separately for remittance to the Mint.

(iii) Small coin depot remittances, that is, remittances of small coin from a small coin depot to another small coin depot, a central or a state Treasury or to the Bank conducting the cash business of any such Treasury, or vice versa.

## (iv) Mint Remittances comprising :

(1) Remittance to the Mint of uncurrent coin or coin withdrawn from circulation from a State Treasury or from the Bank conducting the cash business of any such treasury and,

(2) Remittances of new coin from the Mint to a small coin depot.

**Note :** Remittances of uncurrent coin from a sub-treasury not being a Central Sub-Treasury to the District Treasury of a State will be treated as a local remittance affecting the balance of the State Government.

## APPLICATION OF RULES :

2. The rules of procedure prescribed in para 5 to para 11 of the Appendix apply primarily to transfers between the currency chest balance and the treasury balance at a State Treasury. These rules are also applicable to transfer between the treasury and currency chest balances within a State which are set off by opposite transfers at a place outside its jurisdiction, except in so far as they may be supplemented or modified by any special instructions issued by the Currency Officer.

3. Unless in any case the Government after consultation with the Reserve Bank directs otherwise, all remittances mentioned in clause 2 of para 1 shall be governed by the provisions of paras 12 to 37 below.

4. The rules in this Appendix are issued after consultation with the Reserve Bank.

## TRANSFERS THROUGH CURRENCY BANK TREASURIES.

5. The Currency Chest pertaining to a Bank Treasury is kept in the sole custody of the Bank. All transfers from and to currency chest at the Bank will be effected under instructions from the Currency Officer, and such transfers will not affect the Government balance and will not pass through the Government account.

6. All transfers from and to Currency chest shall be of whole rupees and notes, unless there is any special direction to the contrary.

7. At sub treasuries where there is a currency chest, the transfer of funds shall be made in accordance with the following procedure :

(1) When a sub treasury officer requires funds, he should transfer the specified amount from the currency chest to his treasury balance and report the fact forthwith to the currency officer concerned by wire (or by letter if it can reach its destination within twenty four hours) on the date transfer.

Note 1. No payment should be made direct from the chest balance. Funds should first be transferred from the chest to the Treasury balance and payment made therefrom.

(2) When surplus funds accumulate at a sub treasury, the Sub treasury Officer should deposit them into the currency chest and communicate the fact forthwith to the currency officer by wire (or by letter if it can reach its destination within twenty four hours) on the date of the transfer, an intimation being simultaneously sent to the Treasury Officer by post.

(3) In districts where an agency of the Bank conducting treasury business is situated at a place where there is a sub treasury instead of at the headquarters the opposite payment in respect of currency transfers at the district treasury and other sub treasuries in the district shall be arranged for in the same way as set out in clause (1) and (2) above, and no payment shall be made at the Bank.

Note 1. Chest slips should be submitted by the Sub Treasury Officer to the currency officer enclosing copies to the Treasury Officer.

8. At sub treasuries, where there is no currency chest, transfer of funds will be made by the remittance of notes or coins from the Bank to the Sub Treasury, or vice versa, in accordance with the procedure prescribed in para 12 to 37 below.

## NON BANK TREASURIES :

9. Transfer of funds from or to the Treasury balance shall be made in accordance with the following rules.

(1) The Treasury Officer may at any time deposit surplus funds into the currency chest at his Treasury. When owing either to receipts at the Treasury or to withdrawal from the currency chest against deposit at a sub treasury, the treasury balance exceeds by Rs. 1000/- the amount of normal balances fixed by the Government, the excess should be deposited into the currency chest.

(2) When the Treasury Officer requires funds lighter to meet disbursements at the Treasury or for deposit into the chest against withdrawals at sub treasuries, he should make the necessary transfer from the currency chest to replenish the treasury balance.

(3) Every transfer from the treasury balance to the currency chest, or vice-versa, must be reported at once to the currency officer by telegram (or by letter if it can reach its destination within twenty four hours), in addition to sending slips in Form G.T.R. 90. Unless corresponding transfer is made at a Sub-Treasury.

10. Transfer of funds to and from a sub treasury where there is a currency chest shall be made through currency, the opposite payments being made at the district treasury or at another sub-treasury so as to retain the total balance in the currency chest of the district unchanged.

The procedure shall be as follows :

When a surplus accumulates at a sub treasury, the sub treasury officer should deposit the surplus into the currency chest. When the Sub-treasury balance exceeds by any appreciable amount the normal balance laid down by the Treasury Officer, the excess should be transferred to the currency chest, unless heavy payments are expected to absorb it within the next two or three days. On receipt from the Sub-Treasury Officer of the chest slip in Form G.T.R. 90 reporting the transfer, the treasury officer should make the corresponding transfer from currency to TREASURY at the district treasury.

It is the duty of the Treasury officer to see that Sub-Treasury Officers deposit surpluses promptly into the currency chest. If at any time it appears that the balance at a Sub-Treasury is unnecessarily large, the treasury officer should order a deposit of the surplus into the currency chest.

The instructions laid down in Note below para 7(1) apply equally to payments from non-bank sub-treasuries.

11. Transfer of funds to and from sub-treasuries where there is no currency chest shall be made by the remittance of notes or coin in accordance with the procedure prescribed in para 12 to 57 below.

## REMITTANCES OF COIN AND NOTES :

### GENERAL :

12. The provisions of paras 13 to 55 shall apply primarily to remittances to and from treasuries and sub-treasuries, the cash business of which is not conducted by the Bank. At place where the cash business of the treasury is conducted by the Bank, these rules shall apply subject to the provisions of paras 56 and 57 and such other instructions as may be issued by the Reserve Bank.

### DISPATCH OF REMITTANCES :

13. (1) No remittance of coin or notes from a Sub-Treasury or Treasury to a treasury or sub-treasury in another district or to a Acurrency Office shall be made except in accordance with the special or general instructions of the currency officer. When a surplus of coin or notes accumulates in the district, the treasury officer shall report the details of the surplus to the Currency Officer and obtain his instructions for remittances to another Treasury or the Currency office. Uncurrent coin and notes unfit for issue shall be dealt with in accordance with the provisions of Paras 18 and 19 respectively.

(2) Remittances within the district that is, between two sub-treasuries in a district or between a treasury and a sub-treasury subordinate to it may be made under the orders of the Treasury Officer

14. (1) All remittances despatched by rail, river or road must be escorted by a guard except remittances of nickel, bronze or copper coin during transit by rail at Railway risk (vide para 51.)

Note : When poddar accompanies a remittances he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The poddar will not interfere in any way in the performance by escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box, it is the duty of the poddar to take over any coin that may fall out and to verify the contents and repack the box if repacking becomes necessary. The escort officer must not permit the poddar to be interfered with in the execution of his duties.

(2) Immediately on receipt of a remittance order from the Currency Officer or as soon as the Treasury officer decides to make a remittance to a Sub-Treasury, the Police Department shall be informed of the kind and amount of the remittance to be remitted and asked for a sufficient escort which it will supply according to the prescribed scale. All officers on the line of march from whom any assistance may be required shall be advised by the despatching office.

(3) The receiving office shall be informed in advance in Form G.T.R. 92 of the particulars of the remittance to be despatched, in order that necessary arrangements may be made for receiving it.

(4) A remittance shall not be sent at such a time that it will be in transit at the end of a month, or that it will reach its destination on a Sunday or other authorised holiday.

(5) The attention of the escort officer shall be specially drawn to paragraph 3 of the instructions in Form G.T.R. 98.

15. The Treasury Officer shall advise the Currency Officer of every despatch of a remittance to a place outside the district on the same day on which it is despatched. If the treasury is so situated that the advice cannot reach the currency officer within twenty four hours, if sent by post, the Treasury Officer, shall send the advice by telegram. The advice shall state the nature of the remittance and give the name of the Treasury, sub-treasury or branch of the Bank to which it has been despatched.

#### REMITTANCE OF COIN :

16. Coin shall be packed for remittance in stout bags, tied and sealed after a slip in Form G.T.R. 11 has been placed in each bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

Note : 1 : For remittance of withdrawn and uncurrent coins to the Calcutta, Bombay and Hyderabad Mints, the following rates of bagging shall be applicable.

Each denomination of coins must be in separate bags.

Denomination	Withdrawn		Uncurrent	
	Value per Bag.	Tale per Bag	Value per Bag.	Tale per Bag.
One rupee	Rs. 2000	Rs. 2000	Rs. 2000	Rs. 2000
50 Paise	2000	4000	..	..
25 Paise	500	2000	..	..
20 Paise	400	2000	..	..
10 Paise	200	2000	..	..
5 Paise	100	2000	..	..
3 Paise	75	2500	..	..

2 Paise	50	2500	..	..
1 Paise (Bronze and nickel brass)	20	2000	..	..
1 Paise (Aluminium Magnesium)	50	5000	..	..
Half rupee	2000	4000	2000	4000
Quarter rupee	5000	2000	500	2000
2 Annas	..	..	500	4000
1 Anna	..	..	250	4000
1½ Anna	..	..	100	3200
Single piece	..	..	50	3200

Note : 2 : In the case of remittance sent without a potdar, the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

Note : 3 : Further, when remittances are made to Mints :-

(1) Boxes in which remittances are packed should be sealed and properly labelled. The label should bear the name of the remitting office and the number of the box as per invoice. There should be only one label on each box and not old labels mixed up with the latest labels.

(2) A slip should invariably be placed inside each box, giving the number of the remitting office, the number of bags in that box, and the number of the box as per invoice, since labels on the boxes become indistinct and are often torn off in transit.

(3) Invoices in the prescribed form should be properly prepared, and separate invoices should invariably be submitted for each of the following items :-

(i) Uncurrent Silver coins;

(ii) Uncurrent nickel and copper coins.

Words "Currency Remittance" or "Treasury Remittance" as the case may be, should be written on the top of the invoice in the red ink.

17 (1). For journey by road, the bags may be packed in transure tumbrils or in large chests placed in carts, at the door of the Treasury in the presence of the Treasury officer. For journey by rail or boat, and also (if convenient) for journey by road, they must be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops shall be rivetted or nailed together where they cross. Every box must bear the name or the despatching Treasury cut into, or painted on it with a number.

Note : Remittances of coin from currency officers are usually sent in patent remittance boxes. Special instructions regarding the method of dealing with such boxes will be given by the remitting officer.

(2) To each box designed for river conveyance or to cross any unfordable stream by a ferry shall be fastened a buoy formed of a piece of unsplit bamboo or other floating material. The rope of the buoy shall be at least ten yards long. The Police Officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea going vessel, the despatching officer shall remove the buoys after the boxes are shipped, and the receiving officer shall attach buoys when landing the treasure, if he is not the Treasury Officer, he shall obtain the buoys from that officer.

Note : The above precaution are not necessary in the case of remittance covered by insurance.

(3) Invoices shall be prepared separately in triplicate in Form G.T.R. 93 one copy shall be retained by the remitting officer, another shall be despatched by post on the same day to the receiving treasury,

and the third made over to the escort officer. The weights entered in the invoice shall be those ascertained by weight in the presence of the escort officer.

In the case of treasury remittances, the invoices, should show separately uncurrent (1) Silver, (2) nickel, (3) copper or bronze coins, giving separate totals for each group of coins.

Note : Separate invoices must be prepared for treasury and currency remittances, the word, "Treasury Remittance" or "currency remittance" as the case may be, being written on the top.

#### UNCURRENT COIN :

18. Coins withdrawn from circulation shall be remitted to the Mint in accordance with the following rules:

(1) Broken and cut coin should not be remitted ordinarily until a sum of at least Rs. 20 has accumulated.

(2) Invoices of the remittances should be prepared in Form G.T.R. 94. Treasury Officers should devote particular care to filling them up correctly.

(3) The Mint Master will prepare a valuation statement of the remittance received and forward it to the remitting Treasury.

(4) An deficiency in tale found by the Mint Master must be made good by the Treasurer and any excess in tale will be returned to the remitting treasury. Any excess in value found by the Mint master will be credited to the Government.

#### REMITTANCES OF NOTES :

19. All notes unfit for issue, which may have accumulated at a Treasury, shall be sent to the Currency Officer (or Treasury named by the Currency Officer) on each occasion on which a remittance of notes or coin is sent to or received from the Currency office. Such notes should not be cut for remittance. Advice of the remittance giving details of the denominations and value of the notes shall be sent by post to the Currency Officer.

20. New notes or notes fit for reissue should never be cut for remittance. When the value of the notes to be remitted does not exceed Rs. 2,000/- and the notes can not conveniently be included in a specie remittance, they may be sent by post insured upto their full value when the value exceeds Rs. 2,000 the notes shall be sent in charge of a potdar and police guard.

21. The following instructions shall be observed for packing parcels of notes.

(1) Notes of each denomination must be sorted patternwise and arranged in separate bundles attached by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of books should be attached a slip in Form G.T.R. 12 stating the number of pieces it contains and bearing the full signature of the official who last counted them and made up the bundle before despatch.

(2) For remittances in charge of a potdar and police guard the bundles should be packed in parcels of ten bundles each and the parcels should be placed in strong wooden boxes which should be securely fastened and sealed. The boxes should be weighed in the presence of the escort officer and the weight and contents of each box entered in the invoice in Form G.T.R. 93.

Note : Fresh notes are remitted from the Currency Offices to Currency chests in the original bundles received from the Security Printing Press.

22. In the case of remittance sent in charge of a police guard, an invoice in Form G.T.R. 93 shall be prepared in triplicate, one copy being sent by post to the receiving officer, one given to the police officer in charge of the escort and the third retained by the despatching officer for record. The escort officer shall sign a receipt on each copy of the invoice, stating that he has received the boxes of the marks and weights detailed therein.

#### ESCORT OFFICER'S DUTIES :

23. The escort officers shall see the boxes of notes and coin weighted, or in the case of chests or tumbrils containing bags of coin, shall count the number of bags. He must sign the receipt at the foot of each copy of the invoice, the blanks being filled up in words.

24. The escort Officer shall wire to the receiving officer the number of the train (passenger or goods) conveying the remittances and its hours of departure, and shall also wire again enroute if any change in the train has been made or if anything has accrued to delay its arrival.

25. (1) When the escort officer is relieved in the course of the journey, he shall obtain a receipt in Form G.T.R. 95.

(2) When the remittance reaches the addressee the latter will count the bags and weight the boxes, and give a receipt in Form G.T.R. 96.

(3) If any box be of short weight, or show signs of having been tampered with, it must be opened in the presence of the escort officer, otherwise he may be allowed to return at once.

#### POTDARS SHROFFS ETC. ACCOMPANYING REMITTANCES :

26. (1) Subject to any general or special instructions issued by the Currency Officer in this behalf, Treasury may send in charge of silver coin or note remittances, Potdars who will remain in charge while the treasure is being examined and who will take back the locks, and if convenient the bags. If the guard be returning to the station of original despatch, tumbrils or chests shall be sent back under this charge, otherwise, they must wait for the Potdar.

(2) For coin remittances the following scale may be followed :--

(i) One potdar up to ten Lakh and;

(ii) One potdar for every additional ten lakhs or a fraction thereof upto a maximum of three in all.

Note : 1 : The Currency Officer may sanction the deputation of a second potdar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervisions.

Note : 2 : For notes remittances one potdar may be usually sufficient unless the currency officer sanctions the deputation of a second potdar for journey occupying such a long time that one man cannot be expected to exercise the necessary supervisions.

Note : 3 : In cases of heavy remittances whether of coin or notes or of both, the currency office may authorise the deputation of one or more clerks in addition to the usual escort of potdars. Extra shroffs or potdars may also be engaged, whenever necessary, with the special sanction of the Treasury Officer to deal with heavy receipts, or to accompany remittances or to take the place of permanent shroffs or potdars who do so.

27. (1) Except in cases of remittances not at railway risk, a potdar shall on no account, be sent either to accompany a remittance of nickel, bronze or copper coins or to watch the examination of such coin at the receiving Treasury, Mint, or the Bank.

When the remittance is not at railway risk, a Poldar may accompany a remittance of nickel, bronze or copper coin but he should not be required to watch the detailed examination of such remittance. On receipt of the remittance the boxes should be opened immediately and the bags taken out, after which the poldar should be relieved. If, however, any bag containing coins show signs of damage or having been tampered with it should be opened and its contents examined in his presence.

(2) Poldar accompanying remittance of withdrawn silver, quality and pure nickel coins and remittances for special examination to the Mint shall be released by the Mint authorities as soon as the number of sealed boxes in the remittances have been checked with the relative invoices, and preliminary weighments of such coins are recorded by the Mint, in their presence. In case of combined remittances from the Reserve Bank, Treasuries, branches of the State Bank of India or its subsidiaries the accompanying poldars shall be relieved as soon as the number of the seal boxes in the remittances have been checked with the relative invoices, and found satisfactory. The opening and preliminary weighments of such remittances shall be supervised by a poldar deputed by the Local Head Office of the Reserve Bank or the State Bank of India or its subsidiaries as the case may be. On no account shall they be detailed to watch the examination, and tallying of any remittance at the Mint.

28. Poldar or clerks accompanying remittances shall be furnished by the remitting Treasury Officer with a certificate in Form G.T.R. 97 with columns 1 to 8 filled in. The officer receiving the remittance shall consider with reference to the amount and kind of the remittance received and the number of men available at his office for examination how long the poldar or clerks accompanying the remittance are likely to be detailed at the station and inform them forthwith in writing to enable them to make suitable arrangements for their stay at the station. At the end of the examination he shall complete the certificate and return it to the remitting treasury. He shall state in column 12 the daily allowance which he recommends for the halt in excess of ten days and explain the reason for the recommendation on the reverse of the certificate. On receipt of the certificate from the receiving Officer, the remitting Treasury Officer shall forward it for necessary action, if halt in excess of ten days have been made, to the Currency Officer or to the Director, according as the charges for the remittance in question have to be borne by Reserve Bank or by the Government and the authority concerned will indicate in column 13 of the certificate the rate at which the allowance should be drawn. The certificate shall be attached to all bills for travelling and other allowances special or otherwise, admissible to the men accompanying the treasure.

Note 1 : In case, where the charges are to be borne by the Government, they shall be in accordance with the rules contained in the B.C.S.R. The Receiving Officer, in such cases, therefore, may merely state in column 12 that, the prolonged halt was necessary and unavoidable.

Note 2 : The charge for remittance of following kinds are to be borne by Government.

- (i) Remittances to/from Currency chest from to Sub-Treasuries having no currency chests;
- (ii) Remittances between sub-treasuries without currency chests at both ends;
- (iii) When not sent separately, remittances of uncurrent coins between treasuries and sub-treasuries without currency chests at both ends; and
- (iv) Remittances of small coins between regular small coin depots and treasuries or sub-treasuries with no currency chests;

Note 3 : In the following cases, the charges for remittances of treasuries (including cost of police escorts) are borne by the Reserve Bank.

- (i) Remittances to/from Currency chest from/to Treasuries or Sub-Treasuries having currency chests;
- (ii) Remittances of small coins between regular small coin depots and treasuries or sub-treasuries having currency chests;
- (iii) Remittances of uncurrent coins between treasuries and sub-treasuries whether within or outside the district, when sent separately; and



(iv) All remittances made under the orders of the currency officer provided such remittances are between treasuries and sub-treasuries having currency chests or between small coin depots and such treasuries and sub-treasuries.

29. If any chest, tumbrel or wagon be secured by double locks, one key shall be held by the potdar, and the other by the escort officer, if there be only one lock, the key shall be held by the potdar but escort officer is responsible for not allowing the chest or wagon to be opened before arrival at the destination, save in the case of a break when down the treasure must be removed to another chest, or wagon in his presence. In the case of remittances sent without potdar, single locks shall be used and the keys entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary due to a breakdown on the road.

#### RECEIPT OF REMITTANCES :

30. (1) Immediately on the arrival of a remittance, credit for the invoiced amount shall be given in the cash book or other appropriate register, and in the case of a remittance received from a place outside the district an advice shall be sent to the currency Officer, stating the name of the Treasury or Currency Office from which the remittance has been received and whether it is a currency or a treasury remittance. The advice shall be telegraphic if a postal advice cannot reach the currency officer within twenty four hours.

(2) The remittance must then be examined. The first step in this examination is the weightment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt shall then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

31. When the weight of such box is not given in the invoice, the boxes must be opened and the contents examined in the presence of the escort officer. Any infraction of the rule requiring the weight to be stated shall be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with it shall similarly be opened and its contents examined before the escort is released.

32. If coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipt, the boxes may be deposited unopened in the strong room, provided they are in good order and that they are in charge of potdar who will be available to accompany them to their final destination.

33. (1) New nickel or bronze coin received either directly from the Mint or from any other treasure in the original Mint boxes may be accepted as correct, provided the boxes are numbered and the seal bears a distinct impression and both remain intact at the time of receipt.

(2) In all other cases, the boxes shall be opened immediately whether the remittance is accompanied by a potdar or not. When a potdar has accompanied the remittance, the boxes shall be opened in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with the bags of coin or parcels or notes shall be deposited in the strong room under double locks, care being taken, as far as practicable, to place them apart from other treasure. To guard against abstraction of coin from remittances, which may remain unexamined in the strong room for some time, and which cannot be separately secured in a chest or chests, it shall be arranged, when the amount of the remittance does not exceed rupees five lakhs and when the procedure will not cause practical inconvenience, that the entire contents of such bags are weighed by emptying them into the scale before depositing the remittance in the strong room. This weighing must be supervised by the Treasury Officer.

(3) In the case of large remittances, similar care must be exercised though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer in such cases must satisfy himself that the remittance has not been tampered with by personally picking out a number of boxes and bags from time to time and having the contents of these weighed under his supervision. In the case of remittances exceeding rupees five lakhs, or when it is not found practicable to weigh out smaller remittances, care shall be taken to cover completely all bags forming parts of the remittance

with tarpaulins, the notes being secured in a chest or chests or replaced in the original boxes with the lids securely fastened.

34. The detailed examination of the remittance shall be conducted in the presence of the potdar from the remitting treasury and under the supervision of the Treasurer of the receiving treasury or some other responsible person acting on his behalf. If however, the remittance is not accompanied by a potdar from the remitting treasury, or the potdar has been discharged in terms of para 27 (2), the detailed examination must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving Treasury who should see that the interests of the remitting treasury are adequately safeguarded.

35. Every facility must be given to the potdar of the remitting treasury to watch the examination. Any complaints which he may make shall be reported at once to the Treasury officer. If any fraud is suspected, arrangements shall be made for the search of the examining potdars in the presence of the potdar of the remitting treasury.

36. (1) Only such portion of remittance shall be taken out of the strong room as can be examined during the course of the day. When any portion remains unexamined, the attending potdar may, if he so wishes, be allowed, at the time of closing of the office, to place one lock of his own on the chest containing the unexamined portion, or, if this is not possible on the outside door of the strong room.

(2) If, at any sub-treasury, the requirement of the rule is not satisfied for want of arrangements mentioned in the rule, any one of the devices mentioned below may be adopted to safeguard the interest of the remitting office;

(i) The unexamined portion of the remittance may be kept in any properly locked box which should be sealed by the potdar from the remitting office who should also hold the key of the box.

(ii) The potdar from the remitting office may be allowed to seal the container storing the unexamined portion of the remittance.

(iii) One of the keys of the cupboard containing the unexamined portion of remittance, with double locking arrangements, may be kept overnight in a steel box which should be sealed by the potdar from the remitting office who should also hold the key of the box. The box may be deposited in the strong room overnight.

37. The notes and the coin composing the remittance shall be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bags of coin contains the alleged number. In the case of remittances of fresh notes from the currency officer sent in bundle of Rs. 1,000 pieces the bundles shall be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a remittance of current coin shall be separated, and dealt with under the instruction contained in Appendix III while deficiencies, whether in tale or due to bad or counterfeit notes or coin, shall be dealt with in the manner prescribed in para 41.

38. As the examination of each bundle or bag is completed, the relative slips in Form G.T.R. 11 or G.T.R. 12 as the case may be, contained therein shall be taken out and replaced by fresh slips prepared by the receiving treasury.

The slips of those bags and bundles the contents of which have been found correct shall be made over to the Treasury Officer for immediate destruction while the rest shall be attached to the report to be made to the remitting treasury under sub-paragraph 1 of para 41.

Note: In the case of remittances of coin from a currency office, all the slips must be returned to the Currency Officer after the remittance have been examined.

39. The Treasury Officer shall supervise the examination of the remittance generally and see that adequate safeguard have been taken by the Treasurer to avoid during the examination, all malpractices whether on the part of the accompanying potdars or the examining potdars. He shall put away the examined notes and coin

under double locks of the treasury or of the currency chests, as the case may be. On completion of the detailed examination, he must send a formal report to the remitting officer showing the result of the examination.

40. No time shall be lost in examining a remittance both in order to release the potdar who accompanied it and so reduce the cost of remittance and in order that any deficiency may be recovered from the remitting treasurer. To deal with money remittances of coin, additional shroffs may be engaged with the special sanction of the Treasury officer and paid at such rates as may be fixed by the Government. The expenditure on this account will be borne by the Government as ordinary expenditure of the treasury.

Note : The minimum amount of coin and notes of each denomination which one man should examine in a day is as follows :

COIN		
1	10 Rupee	2,00,000
2	New Rupee	8,000
3	Old Rupees	4,000
4	Old half Rupee of the value of	50,000
5	New ½ Rupee of the value of	24,000
6	New ¼ Rupee of the value of	

#### NEW COIN

#### OLD COINS

7.	50 paise Rs. 50,000 (by weight).	12,000 pieces.
8.	25 paise Rs. 24,000 (by weight).	12,000 pieces.
9.	20 paise	pieces.
10.	10 paise Rs. 56, pieces	18,000 pieces.
11.	5 paise Rs. 56,000 pieces	20,000 pieces.
12.	3 paise	pieces.
13.	2 paise Rs. 24,000 pieces	15,000 pieces.
14.	1 paise Rs. 38,400 pieces	28,800 pieces.

(These rates have been prescribed by the Bank tentatively for the examination of new and old decimal coins).

NOTES	PIECES
New notes of all denomination	15,000
Old Rs. 1 and Rs. 2 notes	8,000
Old notes of higher denomination	2,500

#### DEFICIENCY OR EXCESS FOUND IN REMITTANCES :

41. (1) If any deficiency is found in the detailed examination is not immediately recovered from the potdar in charge, it must be entered in the cash book as a district item of payment with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

A deficiency discovered at the bank or at a currency office will be made good from its own cash balance, and will be shown as an expenditure on Government account under advice to the remitting treasury for recovery and credit in its accounts, similarly a deficiency discovered at a treasury in a remittance from the Bank or from a currency office shall be made good from the Treasury balance under to the remitting office, which will credit the amount to Government account. Recoveries of such deficiencies will be watched by the Accountant General.

(2) The State Government will be responsible for any shortages discovered at the Mint or at a small coin Depot in a remittance received from a Treasury or a sub-treasury of the State.

**Note :** When an officer in charge of the Treasury or sub-Treasury is transferred he should ensure that as far as possible Non issuable notes and coins are remitted to the Bank or mint as the case may be and all deficiency are made good before he actually hands over the charge.

(3) Every defector deficiency discovered during examination shall be entered on the slip pertaining to the bag of coin or bundle of notes concerned and must be specially reported to the remitting officer direct, whether or not it is made good by the accompanying potdar, the slip being attached to the report. If a potdar of the remitting treasury is present to witness the examination, he must be required to attest the entries as they are made. Any bad coin or notes which have to be returned to the remitting treasurer shall be made over to the potdar, or in his absence, remitted by insured post at the cost of the remitting treasurer. If there is no potdar in charge, the report must state the name and rank of the officer, who personally supervised the examination, and must be sent, together with the attached slip, immediately on the close of the examination, or if it is a prolonged one, at the close of the day, to the remitting officer, to enable the treasurer of the remitting treasury, for his own purpose, to fix responsibility for the deficiency which he is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way short or deficient, an immediate special report shall be sent to the remitting officer.

42. All excesses found in a remittance shall be returned to the remitting office through the attending potdar, or if this is not possible, by registered post or by money order, the cost being borne by the remitting office.

43. When new nickel or bronze coin is received either directly from the Mint or from another treasury in the original mint boxes, any excess or deficiency found on examination shall be immediately reported and the printed slip of contents forwarded to the Mint Master concerned. The report shall state the number of box in which the excess or deficiency was found and condition of the boxes on delivery.

#### ADDITIONAL RULES FOR REMITTANCES BY RAILWAY :

44. When large remittance are made, notice shall be given some time before hand to the railway authorities at the station of despatch, in order that wagons of convenient sizes may be brought together.

45. (1) When treasure is loaded for despatch by rail, the doors on one side of the wagons shall, if possible, be secured from inside and all doors that can be opened from outside shall be secured by good padlocks.

(2) Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

(3) It is the duty of the remitting Treasury Officer to supply padlocks and there must be sufficient stock in a treasury where frequent remittance are sent by rail. The Treasury officer shall take the receipt of the escort Officer for the padlocks. If the escort is returning the receiving officer shall return the padlocks through the officer-in-charge of the escort, otherwise, a receipt shall be given to the police and the locks returned as soon as possible by parcel post or by rail or through the potdar.

46. The Treasury Officer jointly with the police officer who is to travel in charge, shall superintend personally or by substitute the loading of the vans, and shall hand over to the police officer a memorandum of instructions in Form G.T.R. 98 and as many blank receipt as there will be receipts. The Treasury Officer shall take a receipt for these documents.

47. The escort accompanying the treasure to the station and protecting the loading, shall be of such strength as may be fixed by Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength must meet the treasure at the station or delivery. During the railway journey, it may be protected by a guard of reduced strength accommodated in adjoining brake-van, if the remittance is carried by goodstrain, or in the end compartment of the carriage next adjoining the treasure van, neither door of the compartment occupied by the escort should be locked. The strength of this escort also may be fixed by Government, there should never be less than a petty officer with two men, and when the treasure is loaded in

more than one wagon the scale should allow two men to each. When a wagon containing treasure is detached from the train for any reason, the station Master or the Guard in charge of the train, will warn the Police guard in charge of the treasure in order that the necessary arrangements may be made to guard it.

48. As the instructions for the guidance of the guard (Form G.T.R. 98 require the men to be constantly on duty, arrangement shall be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage may be laid down by local orders.

49. Arrangements for the relief of the guard will be made by the Police Department. The officer in charge when starting with the remittance, shall telegraph to his relieving Officer the probable time of his arrival at the relief station.

#### PAYMENT OF FREIGHT :

50. (1) The railway fare and freight may be paid in cash or by warrant or credit note according to local practice. In the case of cash payments, the Police or other officer may obtain from the treasury a sufficient amount as an advance to be accounted for afterwards. The remitting officer or the Officer arranging the remittance will ascertain the nature and extent of accommodation required for the purpose without unnecessarily increasing the cost of remittance, and send a requisition to the railway authorities in Form G.T.R. 99.

(2) The Station Master will give the Officer commanding the guard a proper notifying that he is in charge of treasure loaded in so many wagon.

Note : 1 : The requisition mentioned above must not be confounded with the notice to be sent before hand to the railway authorities, in order that the necessary wagons may be provided.

Note : 2 : Treasure should always be booked through to the final station and the officer who makes the requisition should inform the railway authorities that he has provided relief for the guards at specified stations.

51. Remittances of nickel, bronze or copper coin should be booked at railway risk as far as possible.

52. A guard travelling in charge of notes shall have the box in the same carriage, and shall sit in the end of compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat accommodation must be reserved on the terms usually charged.

#### TRANSPORT OF TREASURE AT THE DESTINATION :

53. Necessary arrangements for the transport of treasure at the destination must be made by the receiving officer so as to save delay at the railway station and inconvenience to the Police Department.

#### ADDITIONAL RULE FOR REMITTANCES BY STEAMER :

54. (1) An escort shall accompany a remittance of notes by sea if freight is paid at cargo rates, in which case the value of the notes shall not be entered in the bill of lading but only the number of pieces. But if it is cheaper to pay freight at specie rates, and if the steamer company accepts responsibility for the face value of the notes, then this latter course shall be adopted and no escort need be sent, if however, in any case, the above responsibility is not accepted by the steamer company, even if freight is paid at specie rates, the remittance shall be sent as ordinary cargo at cargo rates in charge of an escort, though this course may entail some additional expenses.

(2) Remittances of coin by sea shall usually be sent insured or at the company's risk without an escort.

(3) Remittances of notes or silver coin (of any description) by inland steamer shall be sent uninsured under the protection of an adequate police escort.

55. Consignments of treasure shall be taken delivery of on arrival at a station, otherwise the treasure will be carried on to the next station at the risk and expense of the consignee and the consignee will have unnecessarily to pay damage charges.

### SPECIAL RULES FOR REMITTANCES TO AND FROM THE BANK.

56. (1) The agent of the branch will supply the Treasury Officer with the notes and coin required for sub-treasuries in the district except in those cases in which it is more convenient to supply a sub-treasury direct from the currency office or from a treasury or a branch of the State Bank of India or its subsidiaries concerned situated at another district, if so desired by the currency officer.

(2) The procedure prescribed in paras 13 to 29 with regard to packing and despatch or remittances will be observed by the Bank, but in the absence of any special arrangements to the contrary made with the Agent, the Treasury Officer shall arrange for the actual conveyance and, where necessary escorting of the remittances. The provisions of sub-para 3 of para 26 vesting in the Treasury Officer, the power to sanction the entertainment of extra potdars do not apply in the case of bank Treasuries.

Note : 1 : See note below para 28.

Note : 2 : The officer-in-charge of the Bank conducting despatch of Government treasuries are competent to place requisitions for police escorts directly on police authorities.

57. The following rules shall be observed in the examination of remittances of coin or notes made to the Bank from treasuries. They shall be fully explained to the potdars in charge of every remittance made to the Bank;

(1) Weighment of boxes must be made on receipt of a remittance. The result of this weighment must be entered on the receipt given to the officer of potdar giving delivery of the remittance;

(2) All remittances must be examined in a room separate from the general business of the Bank, or if a separate room cannot be made available, at some distance apart from the place where the ordinary banking transactions are taking place.

(3) The contents of each bag of coin should be emptied into another and passed through the scales. Potdar must see that the index of the scales is steady before the contents are thrown out.

(4) The treasure should then be secured in separate chests and kept distinct from other treasure under the joint keys of the Bank's Manager or Agent and of the remitting Treasurer's agent until regularly examined and brought to account.

(5) Nothing must intervene between the remitting Treasurer's agent and the Bank's examining potdars, so that an uninterrupted view may be obtained by the former of the examination of the treasure. The remitting Treasurer's agent should sit within the raided enclosure along with the Bank's examining potdars.

(6) Upon completion of examination of a remittance, light weight coin should be weighed against full weight coined and a certificate of the result granted on the spot to the remitting Treasurer's potdar.

(7) Weighing and examining a remittance must be conducted separately not simultaneously; the one must be completed before the other is commenced.

(8) If the work of weighing or examining be not finished within the day, the bags or parcels of notes not finally taken over by the Bank should be placed in chests under double locks, the key of one lock to be retained by the remitting Treasurer's agent and of the other lock by the Bank authorities.

(9) The Bank potdars who commence weighing examining a remittance must continue at the same duty until completion of the examination of remittance, or such portion of it as has been taken over for examination, their places must not be filled by other except through unavoidable circumstances.

(10) When a remittance is not accompanied by a potdar, the examination should be proceeded with by the Banks Officer, but the Agent must ask local Treasury Officer to depute a subordinate to be present at the examination and to see that it is carried out by the Bank with sufficient precautions, provided that in the case of remittances from a treasury under the administrative control of Government, it is open to the Government to waive the presence of a subordinate to watch the examination of remittance by the Bank without protest. The Treasury Officer should depute for the purpose a subordinate of some standing and not a low paid clerk.

(11) The potdars accompanying the remittance must, before finally leaving the bank, sign in a book kept for the purpose, a memorandum of the uncurrent and spurious coins and of any deficiency found after examination of their respective remittances.

(12) Should potdars accompanying a remittance find any of the above rules not being complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they should immediately report the same to the Agent of the Bank.

### OTHER REMITTANCES THROUGH GOVERNMENT :

#### RESERVE BANK OF INDIA REMITTANCES :

##### INTRODUCTORY :

Note : Paras 58 to 101 below are designed primarily in dealing with the payments into and withdrawals from the treasury in connection with the facilities afforded by the Reserve Bank to Government officers and others for remittance of money from one place to another. These remittances are arranged by telegraphic transfer, drafts, etc., on the Reserve Bank Account.

58. Remittances between places where the Reserve Bank has its own offices or is represented by its State Bank agencies or its subsidiaries having full currency chest facilities, will not pass through the public account. At places where the Reserve Bank is not so represented, all treasuries and sub-treasuries in India with currency chest facilities and such other treasuries or sub-treasuries as may be nominated by Reserve Bank in this behalf will be regarded as "Treasury Agencies" of the Reserve Bank for the issue and payment of telegraphic transfer and drafts drawn by or upon them. The connected receipts and payments in the treasury account which will be carried initially against the balances of the Government owning the treasury or sub-treasury, as the case may be, will be cleared by the Accountant General by daily adjustments advised to the Central Accounts Office of the Reserve Bank in accordance with such direction as may be given by the Comptroller and Auditor General with the approval of the President.

Note : 1 : At places where the cash business of the treasury is conducted by sub-offices of the Bank having limited currency chest facilities (i.e. treasury Pay-offices) Reserve Bank remittances will be drawn by or upon the treasury or sub-treasury at such places acting as Treasury Agency of the Reserve Bank and not the Treasury Pay office of the Bank, though the cash and clerical work in connection therewith will be transacted by the latter under the orders of the Treasury or sub-Treasury Officer, as the cash may be.

Note : 2 : The names of treasuries and sub-treasuries which, for the purpose of this rule are regarded as Treasury Agencies of the Reserve Bank, will be found in the separate publication "List of Treasuries and Sub-Treasuries in India" issued by the Government of India.

59. Various types of remittances between one Treasury Agency and another, or between Treasury Agencies and places where the Reserve Bank is represented will consist of :

- (a) Telegraphic transfer;
- (b) Reserve Bank drafts:

The rates at which and the conditions and limitations under which telegraphic transfers and drafts on the several accounts can be issued by Treasury Agencies will be regulated by such general or special instructions as may be issued by the Reserve Bank with the approval of the President of India.

Note : The instructions issued by the Reserve Bank of India will be found in the booklet entitled "Reserve Bank of India Remittances facilities Scheme"

60. The procedure to be observed by Treasury Officers in respect of the issue and payment of telegraphic transfers and drafts on the Reserve Bank Account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the currency officer.

61. Subject as hereinafter provided, the various forms to be used in connection with drawing on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them, and the methods by which accounts of such remittances are to be rendered by them to the Accountant General, will be governed by such directions as may be given by the Comptroller and Auditor General with the approval of the President of India.

#### TELEGRAPHIC TRANSFERS :

62. A person applying for a telegraphic transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the telegraphic transfer is issued.

The application shall be made in the form prescribed by the Reserve Bank which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant General along with the daily schedule of Reserve Bank of India Remittances Drawn (para 87), and grant the remitter a receipt in Form G.T.R. 5.

63. In issuing a telegraphic transfer, the following instructions shall be observed by the Treasury Officer.

(1) The telegram to the office making payment of the transfer should be sent in code authorised by the Reserve Bank.

(2) A post copy of the telegram should be despatched to the paying office at the same time as the telegram is issued.

64. In paying a telegraphic transfer the following precautions shall be observed;

(1) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

(2) If the person to whom transfer is payable is not known to him the Treasury Officer should require identification by a well known and responsible person, who should certify that the payee is known to him.

(3) The payment of the transfer should be reported at once by a letter to the issuing officer.

(4) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing officer for confirmation.

(5) If the post copy of the telegram authorising payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

Note : A scheduled Bank applying for payment of the amount of a telegraphic transfer may not produce the telegram received from the remitter, but, instead a mere letter from the Agent/Manager of the Branch concerned advising receipt of intimation of the telegraphic transfer and demanding payment should be considered adequate for the purpose of clause (i) of this rule.



65. The provisions of para 84 apply mutatis mutandis to payment of telegraphic transfer as they apply to payment of drafts.

## DRAFTS DRAWINGS AND ENCASHMENTS :

### EXPLANATIONS :

66. The person or office that draws (i.e. issues of grants) a draft is called the drawer, the person or office on which it is drawn and by which it is payable is called the drawee, the person or party to whom a draft is granted in called the remitter, the person or party to whom it is payable is the payee.

67. All drafts, unless the contrary intention appears from the itself, are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "Pay to C.D." or "Pay to C.D. or order", in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an endorsement, the endorsement to "C.D. or order" is a special endorsement, and the person to whom a draft is successively transferred are endorsees and the person is rightful possession of draft is the holder.

Note : Whenever a draft is issued for bonafide public purpose it should be made non-transferable.

### FORM OF DRAFTS, ETC :

68. Drafts shall be issued in special forms to be obtained from the Currency officer under para 98.

69. Immediately on receipt of a parcel of forms of drafts, they must be carefully examined by the Treasury officer and a proper acknowledgement sent to the Currency Officer. The acknowledgement must certify that the forms have been counted and found correct.

70. The forms of drafts and of advices as prescribed in para 74 shall be placed in store under the key of the Treasury officer, who should each morning issue the book or books containing draft forms and the advice forms for the day's use. He must be careful not to issue a book or a latter serial number before an earlier and therefore, should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt, and that the number of draft forms expended in the day agrees with the total number listed in the schedule of Reserve Bank of India remittance drawn for the day as prescribed in para 87.

Spoilt forms shall be destroyed by the Treasury officer noting in the remarks column of the Register of Reserve Bank of India Remittances Drawn under his signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

### ISSUE OF DRAFTS :

71. A person requiring a draft shall tender with the money a formal application in prescribed form, which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The application will be retained by the Treasury Officer for transmission to the Accountant General alongwith the daily schedule of Reserve Bank of India remittances drawn.

Note : A Government servant applying for a draft in his official capacity should certify on the application that the draft is wanted for bonafide public purposes and describe the subject of the remittance, if the Treasury officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Director. Questionable grants should be reported to the Currency officer with a view the issue of instructions for further guidance.

72. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equipment, the business of signing them must not be postponed till the close of office, and on no account may the office be closed till all drafts applies for have been issued. Each draft must be signed

with the full signature of the Treasury Officer in accordance with his specimen signature furnished to the officer drawn upto as prescribed under para 77.

73. At the time of signature on the draft, the register (Form T.A. 25 of the Account Code, Volume-II), together with the application for the draft, the advice and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer will initial each entry in the advice and the corresponding entry in the register at the same time as he signs the draft, after he has satisfied himself that :-

- (1) the several documents agree;
- (2) the authority for issue is sufficient;
- (3) the date and office of issue and the name of the payee are legibly and distinctly entered in the body of the draft;
- (4) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fractions of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of rupee; the words end with the word "only"
- (5) a sum a little in excess of that for which the draft is granted is entered in words across the draft at right angles to the type.

Note : 1 : "Under thirty rupees" will mean that the draft is for a sum not less than Rs. 20 but less than Rs. 30; and similarly, under "eight hundred rupees" will mean that it is for less than Rs. 800 but not less than Rs. 700.

Note : 2 : The cross entry is not necessary if the amount in words is typeperforated by a special cheque writing machine.

#### ADVICE OF REMITTANCE DRAWN :

74. An advice of all drawings effected on a particular treasury or the Bank on any particular date shall be sent to the Treasury or the office drawn upon in the special form prescribed by the Reserve Bank. The advices must be completed, signed and despatched by the Treasury Officer before the treasury closes on the date of issue. Advices of drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be of the Bank.

75. If alterations be made in the draft prior to issue, the corrections shall be noted in the advice, and each alteration, both in draft and advice, shall be authenticated by the drawer's full signature, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury officer drawn on must remember and apply the numerous defensive checks provided for him these rules.

#### REGULATORY OF SIGNATURE :

76. Variation in the signature of the drawer often, entails much trouble on the paying office, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of changes in his signature, or other serious irregularity on the face of the draft, as the drawee could be justified in suspending payment in cases of doubt arising from such causes. The officer in charge of a treasury shall sign his name in English or have it written in English characters below the signature in any Indian script.

77. When any change of Treasury officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the outgoing officer to all offices usually drawn on. The following form will be convenient;

"The undersigned begs to notify to ..... that he has on this day been relieved of the executive charge of the treasury at ..... by ..... a specimen of whose signature is annexed."

Date .....

Relieved Officer/

Relieving Officer"

**Note : 1 :** If it should be necessary for a Treasury Officer to draw on a treasury or an office not usually drawn upon to which a specimen of his signature has not been sent under the provisions of this rule, he should at the time of issue of a draft also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the Treasury which should be posted in a separate cover and not in the cover containing the advice. The procedure prescribed here should also be followed in cases where, during the short spell incumbency of the post of the Treasury officer, the need for issuing the draft etc. arises.

**Note : 2 :** In the case of an officer, who signs in any Indian script, his name should also be written in English characters in the notice, as well as after his signature.

#### ENCASHMENT OF DRAFT :

78. The advices received from the issuing treasuries or the Bank must opened in the presence of the Treasury Officer, and each dated and initialled by him, after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They shall then be sorted and arranged according to the offices from which they are received and posted chronologically in guard files in such a way that advices received from each drawing office may be kept together. These files must be kept under lock and key.

**Note :** The Treasury officer should particularly guard against the possibility of the fraud of altering after signature the amount shown in an advice, by comparison of the total amount reported in words in the heading with the real total of the figured amounts of the advice. Any alteration of any entry, whether of names of signature, in an advice requires the drawer's full signature, so that it is scarcely possible that any fraud should be attempted by altering the advice before he has signed it, since at the time of signing he would notice any uncertified correction.

79. The advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of drafts, presented for payment. The entries made in advice should be such as to place sufficient obstacle to the encashment of drafts forged or fraudulently altered; and their sequence should effectually bar the use of a second time of a particular serial number, and suggest suspicion even of the advice where a high number followed a low one.

Necessary notes of references touching irregularities of cancellation, issue of certificate of non-payment, advices of second or third and of any other points of importance shall be made on the advice.

80. (1) On a draft being presented for encashment the Treasury Officer must compare it with the advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person entitled to give a legal quitance. It must be borne in mind that in the case of a non-transferable draft the liability to the payee named in the draft can only be discharged by payment of the amount due thereunder to;

(i) the payee or his lawful agent on identification or

(ii) the payee's banker who should certify that the amount has been placed to the payee's credit, or;

(iii) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer, and if the letter directs the treasury officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a draft should be the payee's receipt or that of his lawful agent.

(2) In all other cases, where payment is not made on an endorsement in favour of a recognised bank, the Treasury Officer must not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a draft, but if the claimant himself is not in attendance, must assure himself that the presenter of the draft is the agent or messenger of the legal holder, duly authorised to receive payment. If the presenter is unknown to the Treasury Officials, or if known should there be reasonable grounds for questioning his being in lawful possession of the draft, the Treasury Officer shall demand a writing from the legal holder authorising the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a recognised bank the Treasury Officer must assure himself that the presenter of the draft is the authorised agent or messenger of the bank.

81. Draft payable at the District Treasury cannot be endorsed for payment at a sub-treasury. But if the money payable on a draft is required at a sub-treasury and the remittance cannot be effected in accordance with the procedure laid down in para 95, a cash order may be issued to the payee for presentation at the sub-treasury. In such a case the payee must receipt the draft as received payment by a cash order on ..... "Sub-Treasury and the Treasury Officer at the district treasury shall finally deal with the draft and take the same precaution regarding the delivery of the cash order as are prescribed in the following rule in the case of payment in cash.

82. (1) Before issuing pay orders on a draft, the Treasury Officer shall satisfy himself that the draft has been advised, that it corresponds in all particulars with the advice, that it bears the genuine signature of the drawer, that it has not been tempered with; and that it is not a cancelled or a lapsed draft or one of which a duplicate has been paid.

A draft may be paid:

(2) (i) Without advice, if there is no reason what so ever to doubt its genuineness and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary advice without delay.

(ii) Even though differing from the advice at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the draft, special caution must be exercised before payment on a draft, an amount larger than that named in the advice.

#### DOUBTFUL DRAWINGS:

83. In case of erasure, alteration, or other serious cause for suspicion, the Treasury Officer shall, before payment, refer to the drawer, or the currency officer as the case may require. Any material alteration of a draft, after it has been drawn or endorsed, affecting the date, sum, time or place of payment will invalidate it; but the mere correction of a mistake such as by inserting the words "or order" in the endorsement of a draft, will have no such effect. Mutilated draft should not be paid without obtaining a confirmation from the drawing office. Where the payee is known, a mutilated draft may be paid if the Treasury Officer is satisfied with the explanation of the payee regarding the circumstances causing the mutilation. This fact should be noted on the reverse of the draft under the initials of the Treasury Officer.

#### FORM OF RECEIPT:

84. (1) For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the draft and that it is given the legal holder. On account may a draft be paid by instalments, receipt for the full amount must given on the reverse, and the full amount must be paid.

(2) If the legal holder be dead, payment can be made only to his legal representative, a draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(3) If the receipt be signed by an agent or attorney, note of the existence and of the record in the treasury of the power of attorney should be made on the draft.

(4) If more than one person be named in a draft, all must join in order to give a valid endorsement of receipt.

(5) A draft payable to A. B. can not be cashed on the receipt of his partner C. D. without production of a formal power of attorney, a draft payable to A. B. and Co. can be paid on the receipt, as A. D. & Co., of any member of the firm.

(6) Drafts payable to an incorporated company or any other incorporated body may be paid on the receipt of the official authorised generally or specially, by its regulations or by power of attorney to receive money payable to such a company or body. In the case of drafts payable to an unincorporated body, payment may be made to a person holding authority to receive money payable to a such body, but the Treasury officer must first satisfy himself that the authority has been duly conferred.

(7) A Government officer when he sends a draft to a treasury, not for cash payment, but for credit of its amount in the treasury accounts must before he signs the receipt, add to the words "Received payment" the further words "by transfer credit to .....". Omission to do this facilitates fraudulent appropriation of the money.

#### RECORD OF DRAWING AND ENCASHMENT :

85. A record of telegraphic transfers issued and drafts drawn by the treasury will be kept in a register in accordance with the directions contained in this behalf in the Accountant Code Volume II.

86. As each draft or telegraphic transfer is paid it must be stamped "Paid" the date of payment being at the same time noted in the advice under the initials of the Treasury Officer. Entry must be made at the same time in the register of Reserve Bank of India Remittance encashed in accordance with the direction contained in the Account code Volume-II.

On receipt of advice of cancellation of any draft, or in its lapse, the fact shall be noted in the advice originally received.

87. At the close of each day, separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant General in accordance with the directions contained in the Account Code Volume-II. The application forms for remittances drawn and also the receipted drafts and the payee's receipts in respects of telegraphic transfers encashed, shall accompany the schedules mentioned above.

88. The following are the cross checks which the Treasury officer shall each evening apply to the several documents connected with remittances drawn and encashed. The registers of remittances drawn and encashed and the connected schedules check one another directly, the total of each schedule must agree with total receipts or total payments for the day as booked under the head "Reserve bank of India Remittances" in the cash book, after allowing for receipts and payments if any, at sub-treasuries, which will be entered under a separate sub-head. The total of the several advices for the day must also agree with the total of the column "Amount" in the schedule of drawings and this agreement shall be at times checked by the Treasury Officer himself.

#### OTHER RULES

##### ISSUE OF DUPLICATES

89. When satisfactory evidence has been given that a draft has been either lost or destroyed, and application is made within a responsible period after its issue but before it has lapsed under para 97, a duplicate may, without reference to the Currency officer, be granted to the party who obtained the original, or to the payee, or

to the legal representative of drawer, but to no other person. If the draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee, but the issue of this certificate will be no bar to the payment of the lost draft, if presented before the duplicate is paid.

In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the other being certified. Neither duplicate nor triplicate can be issued without reference to the currency officer if the draft has lapsed. Issues of duplicate or triplicate must be promptly advised to the drawee, in order that proper note may be made on the advice originally received.

90. The duplicate and triplicate must be drawn in exactly the same terms as the original instrument, with the same date, the same number, the same amount, and the name of the same payee, so that if a lost draft has been endorsed, the endorsee must apply for duplicate through the original payee. It will be issued under the signature of the officer-in-charge of the treasury at the time, although he be not the person who signed the original draft.

**Note : 1 :** Whenever it is necessary to issue a duplicate draft, the words "Duplicate issued in lieu of Draft No. .... dated ..... 19.....", should be prominently written in red ink on the top under the signature of the issuing officer. A fresh advice in usual form prominently marked "Duplicate" in red ink should also be issued to the drawee. A duplicate draft should be revalidated by the drawer before issue, if the period of currency of the lost draft has expired. The duplicate should be issued only after the issuing officer has satisfied himself that the original has not been paid.

**Note : 2 :** The duplicate of a Reserve Bank "Bank" draft shall be issued to the remitter or his legal representative on the letters title being established to the satisfaction of the drawer and to no other person. A letter of Indemnity in Form G.T.R. 100 should be obtained from the applicant irrespective of whether the draft reported lost is current or has lapsed. The letter of Indemnity shall be signed by the purchaser and ordinarily be two sureties each good for the amount of the draft. If the applicant is of undoubted standing and the amount of the draft is small, the production of sureties may be waived, but when the amount involved is large, sureties must be taken. If the drawer has any doubt as to the advisability of dispensing with the sureties or as to the acceptability of the names proposed, he should refer the matter to the Currency Officer forwarding at the same time his confidential report on the means and standing of the purchaser and/or of the sureties. The letter of indemnity should be stamped as an agreement in accordance with the stamp Act and should not be attested. The completed letters of indemnity shall be retained by the drawer, and the officer-in-charge shall be personally responsible for their custody. Indemnity will not be required in the case of duplicate draft issued to a Government servant who in his official capacity has obtained original draft on bonafide public purpose.

**Note : 3 :** In the case of an application received for the issue of duplicate draft, the original of which is reported either lost or destroyed, it is not necessary for the drawer to obtain a fresh application in the prescribed form. A letter intimating the loss or destruction of the original draft and requesting the issue a duplicate in lieu thereof will be sufficient. A duplicate draft should not be issued unless the drawer has satisfied himself by reference to the drawee that the original has not been paid and unless a non-payment certificate has been obtained. The reference to the drawee and his confirmation may be arranged by telegram if the importance of the case justified it, the cost of the telegram in such a case should be recovered from the applicant.

**Note : 4 :** The procedure outlined for the issue of duplicate of drafts shall be followed mutatis mutandis in case of applications for issue of triplicates of drafts when both originals and duplicate are lost.

**Note : 5 :** If the original of a Reserve Bank Draft is traced subsequently and returned to the drawer, it should be forwarded to the central Accounts Section of the Bank.

91. No duplicate or triplicate order than six months shall be paid without previous reference to the Currency officer.

## CANCELLATION AND REFUND

92. (1) No draft can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the draft can be cancelled only if the original together with the duplicate (and the triplicate, if issued), be surrendered. Consequently, no refund can be made on a lost draft, a duplicate must be obtained and payment taken at the Treasury or office drawn on.

(2) All parts being surrendered, a draft may be cancelled and its amount refunded at the discretion of the Treasury officer on the application and receipt of the remitter in the case of a draft obtained by Government servants in his official capacity in bonafide public purpose, and of the payee in the case of other drafts. If in the latter case the receipt of the payee cannot be obtained, the remitter's application for cancellation with explanation of the reasons for his request and of the difficulty in the way of obtaining the payee's signature, shall be submitted for orders of the currency officer. Although no difficulty should be made about cancellation of draft issued for bonafide public purpose, it must be clearly understood that other classes of drafts can be cancelled only as in indulgence, and sufficient cause shown.

**Note :** If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the draft under his full signature and to advise the drawee. The drawer should also advise the alteration to the central Accounts Section of the Bank to enable them to correct all relevant documents.

93. When a draft is cancelled, the fact of cancellation must be conspicuously noted across the face of the draft, at the same time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled draft. The cancelled draft shall be duly receipted by the remitter or the payee as the case may be.

**Note :** The amount refunded will be entered in the Register of Reserve Bank of India Remittances Encashed, and also in the proper columns of the schedule of such encashments for the day on which the cancellation takes place, in accordance with the direction contained in this behalf in the Account Code Volume-II.

94. A telegraphic transfer may be cancelled and the amount refunded at the written request of the remitter. On receipt of such a request, the drawee shall be asked to cancel the original Telegraphic Transfer and confirm that the instructions have been complied with. If the applicant so desires, the advice of cancellation to the drawee and the drawee's confirmation should be arranged by telegram. The cost of telegram and postage incurred in this connection will be charge on the applicant. The telegraphic message shall be authenticated by a check signal as prescribed in the Reserve Bank of India "Treasury Agencies" "Private check single Book". Where the intimation and confirmation are conveyed by letters, the signature of the signing official should be verified before taking action. On receipt of the confirmation from the drawee that the instructions to cancel the original Telegraphic Transfer have been complied with the drawer, may refund the amount of the telegraphic transfer to the applicant after satisfying himself about the latter's identity. The exchange realised shall not be refunded.

## EXCHANGE OF DRAFTS

95. A Treasury Officer may issue a draft in exchange for one drawn on him:-

(1) If the payee be a Government Officer and require the draft to be exchanged for reason to be stated in his application.

(2) In other cases, only if the holder has been removed to the neighbourhood of another treasury or of an office or agency of the Bank.

**Note :** A draft is said to be exchanged when the holder being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by draft.....".

If he can appear and take payment in cash, his obtaining a new draft with the cash paid on the old one is a matter to be disposed of under ordinary rules.

**Note : 2 :** When a draft is exchanged for another, the original draft will be treated and charged as a draft presented for encashment and the amount again credited as received for the issue of a new draft.

### UNPAID DRAFTS

96. Draft which are outstanding for more than six months can be paid only after obtaining necessary confirmation from the drawing officer.

### LAPSE OF DRAFTS

97. Drafts which are not paid before the end of third account year (the Bank's account year is from 1st July to 30th June) after that in which they are issued shall be treated as lapsed and shall be marked in the advice. Should a lapsed draft be presented for payment, the Treasury officer should require the holder to submit an explanation for his failure to claim payment within the prescribed period. If the explanation offered is found to be prima facie valid and if the draft is outstanding the Treasury officer should forward the draft to the drawer who should be requested to revalidate it. Simultaneously, a reference should be made to the Central Accounts Section of the Bank for sanction of payment, a copy of the explanation offered by the holder being forwarded to them. The Central Account Section may authorise payment of the lapse draft after satisfying themselves that the relative credit is outstanding with them. On receipt of this authority and of the draft from the drawer duly revalidated, payment may be made subject to the usual precautions.

### SUPPLY OF FORMS

98. Forms of drafts and all other forms prescribed by the Reserve Bank for use in connection with the remittances dealt with in this section will be supplied to the Treasury officer by the Currency officer under whose jurisdiction the treasury is situated. Indents for such supplies will be in the forms prescribed by the Reserve Bank (Form No. R.B.R.21) and will ordinarily be for twelve months; supply.

### SPECIAL RULE FOR REMITTANCES OF POLICEMAN :

99. In the case of policemen's remittances Commanding Officer will forward the draft to the payee direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to Treasury Officer concerned.

**Note :** The Commanding Officer in the case of policemen, is the District Supdt. of police. There is no objection, if such a course is preferred, or is required by departmental regulations, District Superintendent of Police sending the draft to the District Superintendent of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

101. These drafts, if not presented for payment at the expiration of six months from the date of issue shall be considered as cancelled and if they are presented after that period, payment shall be refused. A draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh draft or for the refund of the amount, as may be required.

Should such a draft, whether original or duplicate be lost in transit, the Commanding officer will report the loss to the Currency Officer, who will decide the case specially on its merits sanctioning refund to the person indicated, if it appears right. When the draft is six months old and, therefore, void, there need be no hesitation in permitting refund on production of non-payment certificate from the treasury or office on which it was drawn.

**Note :** These drafts may also be cancelled as provided in para 92.



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**APPENDIX - V**

( See Rule - 7 )

**EXECUTIVE INSTRUCTIONS RELATING TO THE SAFE CUSTODY  
AND USE OF 'CYPHER CODE' AND TREASURY AGENCIES  
PRIVATE CHECK SIGNAL BOOK.**

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## APPENDIX - V

( See Rule - 7 )

EXECUTIVE INSTRUCTIONS RELATING TO THE SAFE CUSTODY  
AND USE OF 'CYPHER CODE' AND TREASURY AGENCIES'  
PRIVATE CHECK SIGNAL BOOK.

## PRIVATE CHECK SIGNAL BOOK OF THE RESERVE BANK OF INDIA

1. The concerned currency officer of the Reserve Bank of India supplies the Cypher Code of the Reserve Bank of India to each Treasury Officer and to such of the Sub-Treasury Officers as are in charge of Currency Chests. Treasuries/Sub-Treasuries with currency chests are also provided with a copy of the Treasury Agencies' Private Check Signal Book of the Reserve Bank of India. The Cypher Code contains a list of phrases and expressions ordinarily required in telegraphic communications on matters concerning resource, currency and transactions under the Reserve Bank of India's scheme of remittance facilities and as such it should be used for telegrams relating to such matter. The check signal Book should be used for authenticating all telegrams relating to telegraphic transfers.

## SAFE CUSTODY OF CODE AND CHECK SIGNAL BOOKS :

2. The Code and check Signal Books are confidential and shall be kept locked up carefully overnight, and during the day when they are not in actual use, in a safe or in the strong room. The keys of the safe or the receptacle in which the books are kept shall remain in the personal custody of the Officer-in-Charge of the Treasury or Sub-Treasury or of any other Government servant duly authorised in this behalf. If the books are kept in a box or other receptacle, as provided above, the letter must be kept in a safe or in the strong room overnight. When the books are taken out for use during the day, they must invariably remain in the personal custody of the Government servants mentioned above, and must, on no account, be allowed out of their possession. All spare copies of the Code and check signal book must invariably remain in a safe or in the strong room. Negligence in the observance of these instructions may involve Government and Reserve Bank in considerable loss before protective measures could be adopted. Holders shall, therefore, exercise extreme care in regard to the custody and handling of these books.

PROCEDURE TO BE FOLLOWED IN CONNECTION WITH THE DISTRIBUTION AND  
ACKNOWLEDGEMENT OF AMENDMENT SLIPS :

3. Amendments to the Code and Check Signal Book will be distributed by the concerned Currency Officer in the form of confidential circular letters with acknowledgement forms appended to them. The covers will be despatched by Registered post Acknowledgement due direct to all holders. Immediately on receipt of the confidential circular the acknowledgement form appended to it shall be duly completed by the holders, and returned by ordinary post to the Currency Officer.

## PROCEDURE TO BE FOLLOWED IN DEALING WITH AMENDMENT SLIPS :

4. Immediately on receipt of an amendment slips, the reference number and date appearing thereon shall be serially recorded on the fly-leaf at the beginning of the Cypher Code or check Signal Book as the case may be, under the Signature of the Officer-in-charge. No correction shall, however, be made at the appropriate place in the books until the date from which the amendment takes effect. For this purpose, a careful diary note shall be taken of the date from which the amendment comes into force which will be stated in the covering letter and on each slip and thereafter the amendment slip shall be carefully filed along with the covering letter, if any, on a special file expressly, opened for the purpose. On the day the amendment becomes effective the relative slip shall be removed from the special file, cut out and pasted at the appropriate place in the cypher Code, a suitable note of amendment being made in the proper place. Should it be found more convenient to carry out the amendments in manuscript in the body of the cypher Code instead of pasting the relative slips therein, there is no objection to that course being adopted, but in that event it is imperative that the amendment slips shall be carefully retained on the separate file referred to above. In case of the check signal Book, the amendments shall be carried out in manuscript at the appropriate place. On the date on which each amendment becomes effective the fact that the amendment has been carried out shall be noted in a separate column under the signature of the Office-in-charge against the entry already made on the fly-leaf when the amendment slip was received.

Where files are used for recording amendment slips or the covering letters of both the above instructions for the safe custody of the Code Books shall apply *mutatis mutandis* to such files. All spare copies of amendment slips must be kept in a safe in the strong room.

#### PROCEDURE TO BE FOLLOWED IN THE EVENT OF CHECK SIGNAL OR AMENDMENT THERE TO BEING LOST OR FALLING INTO UNAUTHORISED HANDS

5. Should the Cypher or the check Signal Book get lost or fall into unauthorised hands at any time, the fact shall immediately be reported by telegrams to the Chief Accountant of the Reserve Bank of India at Bombay (Telegraphic Address "RESERVE BANK" Bombay) for necessary action. The telegraphic message shall also be repeated to the Currency Officer of the circle for his information. A detailed report regarding the circumstances attending the incident, the steps taken to trace the Code or the Check Signal Book in the case of a loss and the precautions taken to prevent a recurrence, shall be submitted to the Currency Officer of the circle as soon as possible thereafter. In the event of amendment slips being lost or falling into unauthorised hands, an immediate report by letter, and not by telegram, shall be made to the Currency Officer. This report shall be followed by a detailed report similar to that prescribed above for the Cypher Code and the check Signal Book.

#### PROCEDURE TO BE FOLLOWED IN THE EVENT OF TRANSFER OF CHARGE.

6. When a Government servant who holds copies of the code and Signal Book is relieved of the charge, he shall hand over the copies in his custody to the relieving Government servant and the latter shall certify as follows in the certificate of transfer of charge :

"I hereby certify that I have received and hold in my personal custody.....copy/copies of the Cypher Code of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No.....dated the.....for the Code."

"I also certify that I have received and held in my personal custody.....copy/copies of the "Treasury Agencies" Private Check signal Book of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received No.....dated the.....for the check Signal Book"

#### ANNUAL POSSESSION CERTIFICATE.

7. On the 1st day of April each year all holders of the code and check Signal Book shall send direct to the Currency Officer concerned a certificate in the following form :-

"I hereby certify that I hold in my personal custody.....copy/copies of the Cypher Code of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slips received is No.....dated the.....for the code."

"I also certify that I hold in my personal custody.....copy/copies of Treasury Agencies Private check signal Book of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No.....dated the.....for the check Signal Book."

Signature.....

Designation.....

Dated.....19

Place.....

Sub-Treasury Officers shall also send a copy of the certificate to their respective District Treasury Officers. In order to obviate unnecessary reminders, a careful diary note of this shall be maintained by all holders.

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**APPENDIX – VI**

(SEE RULE 9 (1) and 10)

**LIST OF TREASURIES AND SUB-TREASURIES**

**IN THE GUJARAT STATE**

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Serial No.	District Treasuries	Sub Treasuries	Nature of Currency chest in case of non-banking Treasuries/Sub Treasuries
6.	Bhavnagar (SBS)	1. Botad (SBS) 2. Gadhada (SBS) 3. Gariadhar (SBS) 4. Gogha (SBS) 5. Mahuva (SBS) 6. Palitana (SBS) 7. Sihor (SBS) 8. Talaja (SBS) 9. Umrata (SBS) 10. Vallabhipur (Vala) (SBS)	
7.	Bharuch (SBI)	1. Anod 2. Ankleshwar (SBI) 3. Hansot 4. Jambusar (SBI) 5. Jhagadia (SBI) 6. Vagra 7. Valia	Non Banking Permanent Currency Chest  Non Banking Permanent Currency Chest  Non Banking Permanent Currency Chest Non Banking Permanent Currency Chest
8.	Dahod (SBI)	*1. Dhanpur 2. Devgnth Baria (SBI) *3. Fatchpura *4. Garhada 5. Jhalod (SBI) 6. Limkheda	Non Banking  Non Banking Non Banking  Non Banking Permanent Currency Chest
9.	Gandhinagar (SBI)	1. Dehgam (SBI) 2. Kulol (SBI) 3. Mansa (SBI)	
10.	Jamnagar (SBS)	1. Bhanvad (SBS) 2. Dhrol (SBS) 3. Dwarku (SBS) 4. Junjodhpur (SBS) 5. Jodia (SBS) 6. Kalwad (SBS) 7. Kalayanpur (SBS) 8. Khambhalia (SBS) 9. Lalpur (SBS)	
11.	Junagadh (SBS)	1. Bhesan (SBS) 2. Keshod (SBS) 3. Kodinar (SBS) 4. Maliya Hatina (SBS) 5. Munavadar (SBS) 6. Mangrol (SBS) 7. Mendarda (SBS) *8. Sutropada	Non Banking

Serial No.	District Treasuries	Sub Treasuries	Nature of Currency chest in case of non-banking Treasuries/Sub Treasuries
		9. Talala (SBS)	
		10. Una (SBS)	
		11. Vanthli (SBS)	
		12. Veraval (SBS)	
		13. Visavadar (SBS)	
12.	Kheda (Nadiad) (SBI)	1. Balasinor (SBI)	
		2. Kapadvanj (SBI)	
		*3. Kathalal (SBI)	Non Banking
		4. Kheda (SBI)	
		*5. Mahudha	Non Banking
		6. Matar (SBI)	
		7. Mehamadabad (SBI)	
		8. Thasara (SBI)	
		9. Virpur (SBI)	
13.	Kutch (Bhuj) (SBI)	1. Anjar (SBI)	
		2. Bhachav (SBI)	
		3. Dayapar (SBI)	
		4. Gandhidham (SBI)	
		5. Khavada	Non Banking Permanent Currency Chest
		6. Khadir	Non Banking Permanent Currency Chest
		7. Mandvi (SBI)	
		8. Mundra	Non Banking Permanent Currency Chest
		9. Nakhtrana	Non Banking Permanent Currency Chest
		10. Nalia Abadasa (SBI)	
		11. Rapar	Non Banking Permanent Currency Chest
14.	Mehsana	*1. Becharaji	Non Banking
		2. Kadi (SBI)	
		3. Kheralu	Non Banking Permanent Currency Chest
		*4. Sataldasna	Non Banking
		5. Unjha (SBI)	
		6. Vadnagar	Non Banking Permanent Currency Chest
		7. Vijapur (SBI)	
		8. Visnagar (SBI)	
15.	Narmada (Rajpipla) (SBI)	1. Dadiapada	Non Banking Permanent Currency Chest
		2. Kevadia Colony	Non Banking Permanent Currency Chest
		3. Sagbara	Non Banking Permanent Currency Chest
		4. Tilakwada	Non Banking Permanent Currency Chest

Serial No.	District Treasuries	Sub Treasuries	Nature of Currency chest in case of non-banking Treasuries/Sub Treasuries
16.	Navsari (SBI)	1. Bilimora (SBI) 2. Chikhali (SBI) 3. Gandevi (SBI) 4. Vasada (SBI)	
17.	Godhra (Panchmahals) (SBI)	*1. Ghoghamba 2. Halol (SBI) 3. Jambughoda  *4. Kadana 5. Kalol (SBI) *6. Khanpur 7. Lunawada (SBI) *8. Morva-Hadap 9. Shehra  10. Santrampur (Dena Bank)	Non Banking  Non Banking Permanent Currency Chest Non Banking  Non Banking Non Banking Permanent Currency Chest
18.	Patan (SBI)	1. Chanasma (SBI) 2. Harij (SBI) 3. Radhanpur (SBI) 4. Sami  5. Santalpur (Varahi)  6. Sidhpur (SBI)	Non Banking Permanent Currency Chest Non Banking Permanent Currency Chest
19.	Porbandar (SBS)	1. Kufiyana (SBS) 2. Ranavav (SBS)	
20.	Rajkot (SBS)	1. Dhoraji (SBS) 2. Gondal (SBS) 3. Jasdan (SBS) 4. Jetpur (SBS) 5. Kandorna (Dena Bank) 6. Kotdasangani (SBS) 7. Lোধika (SBS) 8. Malia (SBS) 9. Morvi (SBS) 10. Paddhari (Bank of India) *11. Tankara 12. Upleta (SBS) 13. Wankaner (SBS)	Non Banking
21.	Sabarkantha (Himatnagar)(SBI)	1. Bayed (SBI) 2. Bhilodu  *3. Dhansura 4. Idar (SBI) 5. Khedbrahma (SBI) 6. Malpur (SBI)	Non Banking Permanent Currency Chest Non Banking

Serial No.	District Treasuries	Sub Treasuries	Nature of Currency chest in case of non-banking Treasuries/Sub Treasuries
		7. Meghraj	Non Banking Permanent Currency Chest
		8. Modasa (SBI)	
		9. Prantij (SBI)	
		10. Talod (Dena Bank)	
		11. Vadali (SBI)	
		12. Vijaynagar	Non Banking Permanent Currency Chest
22.	Surat (SBI)	1. Bardoli (SBI)	
		2. Kamrej	Non Banking Permanent Currency Chest
		3. Mandvi (Dena Bank)	
		4. Mahuva	Non Banking Permanent Currency Chest
		5. Mangrol (SBI)	Non Banking Permanent Currency Chest
		6. Nizar	Non Banking Permanent Currency Chest
		7. Olpad (SBI)	
		8. Palsana	Non Banking Permanent Currency Chest
		9. Songadh (SBI)	
		10. Uchhal	Non Banking Permanent Currency Chest
		*11. Umarapada	Non Banking
		12. Valod (SBI)	
		13. Vyara (SBI)	
23.	Surendranagar (SBS)	1. Chotila (SBS)	
		*2. Chuda	Non Banking
		3. Dasada Patdi (SBS)	
		4. Dhangadhara (SBS)	
		5. Halvad (SBS)	
		6. Lakhnar (SBS)	
		7. Limbdi (SBS)	
		8. Muli (SBS)	
		9. Snyla (SBS)	
		10. Wadhwan City (SBS)	
24.	Vadodra (SBI)	1. Chhota Udepur (SBI)	
		2. Dabhoi (SBI)	
		3. Nasvadi (SBI)	Non Banking Permanent Currency Chest
		4. Pavi Jetpur (SBI)	
		5. Karjan (SBI)	
		*6. Kwanit	Non Banking
		7. Pindra (SBI)	
		8. Sankhedra (SBI)	
		9. Savli (SBI)	



Serial No.	District Treasuries	Sub Treasuries	Nature of Currency chest in case of non-banking Treasuries/Sub Treasuries
		10. Sinor (SBI)	
		11. Waghodia	Non Banking Permanent Currency Chest
25.	Valsad (SBI)	1. Dharumpur (SBI)	
		*2. Kaprada	Non Banking
		3. Purdi (SBI)	
		4. Silvasa	Non Banking permanent Currency Chest
		5. Umergam (SBI)	
		6. Vapi (SBI)	

\* Proposed to open Sub-Treasury.

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**APPENDIX - VII**

(See Rule 16)

**RULES REGARDING ORGANISATION OF  
TREASURIES AND SUBTREASURIES AND  
CONTROL AND INSPECTION THEREOF.**

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**I : ORGANISATION OF THE TREASURY :****DIRECTOR :**

1. Subject to the general supervision of the Government in the Finance Department, the Director shall be exercising the administrative authority over the treasuries, and sub-treasuries in the State and he shall be immediately responsible to the Secretary to the Government in Finance Department for their efficient functioning. His responsibilities include ensuring that (i) officers subordinate to him in charge of local treasuries, render the account of the treasuries correctly and punctually to the Audit office, and (ii) there is implicit obedience on the part of the Treasury officers, to the instructions issued by the Accountant General, Currency Officer or any other competent authority.

2. In the event of any defalcation, or loss of public money, stamps, or any other valuable property in the treasury, the Director shall see that, he is instantly informed of it, by the local officer in charge of the treasury and further, it shall be his duty to see that immediate intimation thereof, is sent to the Accountant General and other concerned authorities even if the loss is made good from the persons responsible. He shall further see that such report is further supplemented by a detailed report based upon his personal investigation. In dealing with the cause of defalcation etc., and reporting them to the concerned authorities, the Director shall be guided by such general orders or instructions, as may be issued in this behalf by the Government.

Note : See also Rule 20 of Gujarat Financial rules, 1971.

3. In the cases of reports of irregularity, it shall not be enough for the Director, to forward the report of the subordinate officers. His own report based on his own personal knowledge and investigation carried out by him, can only be considered satisfactory.

4. The Director shall also be controlling authority for the grant and appropriation pertaining to the treasuries in the State. He shall keep the watch over the expenditure pertaining to the grant.

5. In the event of emergency it shall be the responsibility of the Director to issue suitable instructions to the local treasury, if necessary in consultation with the District Collector, and the District Superintendent of Police for proper and efficient functioning of the treasury.

Note : In the event of strike etc., by the Bank, the standard instructions have been issued by the Director, and have been contained in Statement-I to this Appendix.

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

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

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

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

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

(i) The Collectors or District Officers at the District Head Quarters;

(ii) The Sub-Divisional Officers/Mantaldars/Mahalkuries at Sub-Divisional and Taluka or Mahal Head quarter, as the case may be.

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

When it is impossible for the concerned Government official to take the action mentioned above in person e.g. on account of absence in camp, he may delegate his function in this connection to any other Gazetted Government Official who is within easy reach of the branch; he should nominate such Government official for this purpose specially on each occasion when the necessity arises.

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

7. In order to enable the Director, to discharge his functions efficiently, he has been declared as Head of the Department. He has further been assisted by an Officer designated as 'Inspecting Treasury Officer' in the Directorate, who shall, on behalf of the Director, be conducting the local inspection of the treasuries in accordance with the instructions contained here under. For the purpose of efficient functioning of the treasuries, the Director shall have the right to seek the advice of the Accountant General, and in all important matters, it shall be obtained in writing.

8. Director shall be appointed from the cadre of the Gujarat Accounts Service Class-I (Senior Duty).

#### TREASURY OFFICER :

9. The appointment of an officer to the charge of the treasury shall be made from the cadre of the Gujarat Accounts Service Class-I or Class-II, as the case may be. The Government may, however, in the event of temporary emergency, make the departure from this rule, but it shall be reported to the Accountant General alongwith the reasons therefor.

Note : During the short spells of absence of the Treasury officer either on casual leave, or inspection of the sub-treasuries, the Assistant Treasury Officers or Accountants of the treasuries are authorised to hold the charge of the treasury. It shall be seen by the Treasury Officer, that the intimation of such arrangement is immediately sent to the Director, Accountant General and the Bank.

10. Subject to the general administrative control of the Director, and through him, of the Government in the Finance Department, the Treasury Officer in charge of the Treasury shall be immediately responsible for the efficient working of the treasury and subordinate sub-treasuries, and for thorough observance of all rules prescribed for his guidance in every branch of his duties. He shall also be responsible for strict attention to all details of daily routine of the treasury work, for custody of stamps, cash and other valuables, he is jointly responsible with the treasurer/stamp clerk.

11. It shall be one of the essential responsibility of the treasury officer to ensure that the accounts of the treasury are rendered correctly, and punctually to the Accountant General strictly in accordance with the instructions contained in the Account code Volume-II and also in accordance with the instructions issued by the Accountant General. He will further ensure that the work of the treasury accounts does not fall in arrears. In the event of accounts work falling in arrears the treasury officer will immediately seek the orders of the Director, and under his orders take suitable, and prompt steps to remedy the situation.

12. The Treasury officer shall send immediate notice to the Accountant General, Director and other concerned authorities of any defalcation or loss of public money, stamps and other property discovered in the treasury/sub-treasury even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case.

13. The Treasury Officer, as the district head of the treasury organisation, shall be responsible to see that the subordinate sub-treasuries function efficiently in respect of conduct of day to day treasury business and writing and rendering of the sub-treasury accounts, in accordance with the instructions contained in Account

Code Vol. II and also in accordance with the instructions issued by the Accountant General and other authorities. In order to discharge this responsibility, the treasury officer shall inspect the sub-treasury once a year and issue suitable instructions and guidance to the sub-treasury officer.

Important irregularity noticed during the local inspection of the sub-treasury should be immediately reported to the Director, and the Accountant General along with the report of the steps taken to avoid the recurrence of such irregularity.

14. The Treasury officer shall be specially careful, when assuming or making over charge, to see that the cash balance and stock of stamps are thoroughly verified and that a certificate of taking over charge in which the state of cash and stamps balances is to be shown is invariably despatched to the Accountant General with a certificate in Form G.T.R. 1 on the same day that the transfer of charge take place.

15. The Treasury officer when at head-quarter must always verify the cash balance in the district treasury in person, on the first of each month, and sign the accounts to be forwarded to the Accountant General and the Currency Officer. When, however, he is absent on tour, on the first of the month, or when he is unable to perform the duties from physical inability or otherwise the duties may be entrusted to the Senior most Accountant of the Treasury (See also para 9 above).

16. All communication, and objections pertaining to the treasury accounts, and allied matters addressed to the Treasury officer by the Accountant General or any other relevant authority, shall be expeditiously attended to, by the Treasury Officer. The routine matters, pertaining to the treasury work, as may be authorised by the Director from time to time, may however, be attended to by the Assistant Treasury Officer/Accountant or the Deputy Accountant of the treasury subject to the immediate control and supervision of the Treasury Officer.

17. The communications from the Currency Officer, should receive prompt, and personal attention of the Treasury Officer. The Currency Officer, will bring to the notice of the Director, and if necessary to the notice of the Government in Finance Department the cases in which the Treasury officer appears to be neglecting his duties.

**Note-1 :** The Control of the currency resource, and remittance operations of the Government vests in the Reserve Bank and this work is conducted under the control of the Bank, by a number of currency officers each of whom is in the charge of an office of the Issue Department of the Bank and is responsible for the work of territories within his jurisdiction. The Ahmedabad office of Issue Department have the jurisdiction over treasuries in the Gujarat State.

**Note-2 :** The procedure to be observed by the Treasury Officer with regard to the custody of currency chests and verification of currency chest balance is regulated by the order embodied in Appendix-II.

18. The responsibilities, and functions of the Treasury Officer in relation to the District Stamp Depot, and to the working and management of the Strong room at the District head-quarters shall be as laid down in the 'Rules for the Distribution of Stamps'. The functioning of the sub-depots at the Taluka Place, and the management and working of the strong rooms at the sub-treasuries efficiently and in accordance with the rules made in that behalf shall be one of the important responsibility of the Treasury Officer. He shall further ensure that each of the sub-depot, and the depot, is adequately stocked, with required kind and denomination of stamps and that the accounts thereof are Correctly and punctually written and rendered in accordance with the instructions issued in that behalf by the authorities.

#### **SUB-TREASURY OFFICER :**

19. The sub-treasury at the Taluka Head quarters as well as other than Taluka head-quarters where sub-treasuries are opened, will be in charge of the sub-treasury officer who shall be appointed by the Director in accordance with reference to the provisions of the relevant Recruitment Rules. In the event of non-availability of the official qualified, in accordance with the Recruitment Rules to hold the post of the sub-treasury officer, the Director shall have the authority to appoint any experienced and suitable official from among the cadre of clerks working under his administrative control.

20. The sub-treasury officer is responsible subject to the general supervision of the District Treasury officer for efficient functioning of the sub-treasury. It would be his responsibility to ensure that the sub-treasury

accounts, are written accurately and punctually in accordance with the provisions contained in Account Code Vol.-II, and also in accordance with the instructions issued to him from time to time and that the daily accounts are rendered, without delay to the District Treasury officer. He should also further ensure that, all communications, objections etc., communicated to him, either directly, or through the District Treasury Officer by the Director, or Accountant General or any concerned authority are promptly attended to; sub-treasury officer should show the implicit obedience to the instructions issued by the Director, Accountant General, Treasury Officer, and any other competent authority.

#### **ASSISTANT TREASURY OFFICER/ACCOUNTANT :**

21. The Assistant Treasury Officer/Accountant is responsible under the orders of the Treasury officer for keeping complete records of cash and book transactions of the District and subordinate treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in respect of all transactions of the treasury and to bring all cases or irregularity to the notice of the Treasury Officer.

22. The Assistant Treasury Officer/Accountant shall be appointed by the director, in accordance with provisions of the relevant recruitment rules. In the event of non-availability of qualified person, the Director shall have the authority to appoint any experienced, and suitable official from among the cadre of the clerks under his administrative control.

#### **DEPUTY ACCOUNTANT :**

23. The appointment of Deputy Accountant(s) in the treasury does not reduce the responsibility of the Accountant for the proper administration of the work in the treasury. The Treasury Officer may, however, entrust the following sections for purpose of supervisory duties to the Deputy Accountant(s) and may direct that he will submit all papers and documents in such cases directly to himself :

- (1) Audit Section;
- (2) Compilation Section (Book Section);
- (3) Pension Payment Section;
- (4) Civil and personal Deposit section;
- (5) Government Securities Section:

24. Deputy Accountant shall be appointed by the Director, in accordance with the provisions of relevant recruitment rules. In the event of non-availability of the qualified person, the Director shall have the authority to appoint any experienced and suitable official from among the cadre of clerks under his administrative control.

#### **DEPUTY ACCOUNTANT (STAMPS)/TREASURER :**

25. The Deputy Accountant (Stamps)/Treasurer is responsible for the handling and custody of the stamps and valuables/money at a Treasury. For handling and custody of stamps, cash and other valuables he is jointly responsible with the Treasury Officer.

26. The rules in connection with the security deposit to be furnished by the treasury staff, their custody and the annual verification etc., are contained in statement-II below. the provisions of Statement-II, referred to above are without prejudice to the generality of provisions contained in Rule 178 of the Gujarat Financial Rules, 1971.

27. It is very essential on the part of the Treasury Officer, that the rules and instructions contained in the Gujarat Treasury Rules, are strictly followed. Any violation of the rules laid down by Government in the finance Department and circulars issued by the Accountant General will be recorded as treasury irregularities. Requisitions for corrections of accounts should also be recorded in the treasury irregularity register.

#### **II : CONTROL OVER TREASURIES :**

28. The Treasury Officer shall submit to the director by the 20th of every month a report about the arrears of the work in the Treasury in the form prescribed by the director of Accounts and Treasuries.

Each sub-treasury shall also submit to the Treasury Officer a report about the arrears of work in the sub-treasury by the 10th of each month in the form prescribed by the Director of Accounts and Treasuries.

29. The working of the Treasuries, sub-treasuries and the Pay and Accounts Officer will be annually reviewed through inspections. The inspection of a district treasury will consist of (i) annual inspection by the Director, (ii) audit inspection by an officer of the Indian Audit and Accounts Department, and (iii) administrative and accounts inspection by officers of finance Department acting under instructions from the Secretary to Government in finance Department. The sub-treasuries, shall be inspected by the Treasury Officer of the district Treasuries. The scope of these inspection is broadly indicated below :

#### TREASURIES :

30. Director or any officer deputed by him shall make a systematic inspection of the working of the district Treasury once a year. The inspection may be carried out at any convenient period provided that not more than 15 months pass between the inspection of any two consecutive years.

31. (1) during his inspection the director should pay particular attention to the following points:

##### In the Cash Branch :

- (a) The strong room shall be inspected with regard to fitness thereof as a strong room;
- (b) The Currency chest balance and the normal balance of the treasury shall be verified with the registers;
- (c) The stock of stamps shall be verified with the registers;
- (d) The register of valuables deposited in the strong room shall be examined and the Inspecting Officer will satisfy himself that proper authority exists in each case;
- (e) Pad locks and duplicate keys shall be examined with a view to check that there are no unserviceable padlocks that separate numbers than those of the manufacturers are given; that there are not two padlocks and keys bearing one and the same treasury number and that the keys are also properly numbered and entered in the register.
- (f) The arrangements for police guard and the disposition of sentries shall be verified.

##### In Accounts Branch :

- (a) The Director shall examine the arrangement for custody of paid vouchers and received chalangas and any other accounts documents to be submitted to the Accountant General;
- (b) The Director shall ascertain whether daily sheets are received regularly from sub-treasuries and issue instructions to sub-treasury officers whose accounts are delayed.
- (c) The security bonds of the treasury personnel shall be checked and the Director shall ascertain whether the sureties have been found solvent.

(2) The Director shall enquire into the circumstances leading to a serious irregularity in the Treasury accounts which has been brought to his notice by Government or by the Accountant General.

32. The Director shall send a copy of the inspection report to the Secretary to the Government in finance Department within a month of the last date of inspection.

##### (ii) Audit Inspection :

33. The accounts of each district treasury will ordinarily be inspected once in three years by a gazetted officers of the Indian audit and Accounts Department. A treasury, which needs special attention may, however, be visited more frequently, if it is deemed desirable. The Accountant General is authorised to vary the timetable of inspection as circumstances may require.

34. The primary object is to assist the Treasury officers to establish a system of working which will be free from irregularities.

35. The result of the inspection will be set forth in an inspection report which will be prepared in two parts (one relating to currency, resource and public debt matters and the other dealing with other points). Points of minor importance will be settled personally on the spot or communicated to the Treasury Officer in the form of an Inspection Note. The Treasury Officer will be given an opportunity of reading and discussing the report before it is signed by the Inspecting officer and suggesting any omissions.

36. (1) The Inspection report will be addressed, by the Accountant General to the Director with a copy to the Treasury Officer. An extract of the report will be sent to the currency officer in respect of remarks relating to currency, resource and public debt matters under intimation to the Treasury Officer.

(2) The Director will arrange to get the replies to the Inspection report from the Treasury Officer and forward them to the Accountant General with his remarks. The Treasury Officer will record his remarks in respect of extract of the report sent to the Currency Officer and forward the remarks to him. The Currency Officer shall forward his copy of the extract and of the orders thereon to the Accountant General indicating whether so far as matters dealt with by the Reserve Bank are concerned the action taken is adequate and whether any further action is required.

37. (1) The irregularities in respect of which the Accountant General considers that the action taken by the Treasury Officer is inadequate, will be reported to the Director or Government.

(2) Any point of importance affecting the Central Government should be brought to the notice of that Government through the Comptroller and Auditor General.

(iii) Administrative Inspection :

38. The District Treasuries shall be periodically inspected by Inspecting Officers of the Finance Department appointed for the purpose. The working of the treasury will be examined by them with respect to the following items :-

- (i) Strong room arrangements;
- (ii) Maintenance of registers of padlocks and keys;
- (iii) Dafter inspection of clerks;
- (iv) Passing of bills and challans;
- (v) Compilation of accounts;
- (vi) Interest payments;
- (vii) Pension Payment;
- (viii) Deposit account;
- (ix) Distribution of work;
- (x) Service Books;
- (xi) Stationery and Dead stock registers;
- (xii) Record;
- (xiii) Establishment matters;
- (xiv) Stamp accounts.

The compliance made by the Treasury officer to set right the irregularities pointed out in the inspection reports of the Accountant General shall also be checked. Topics which are not covered by the provisions of Rule 31 will be examined in detail.



39. (1) The omissions and defects noticed during the inspection will be drawn up in the form of instructive notes. The notes will be finalised by a senior officer, who should discuss important aspects of the report with the Treasury officer. Compliance of irregularities of a minor character should be got down on the spot under his supervision. A brief note on the report bringing out main features will be submitted to the Secretary to the Government in Finance Department for his orders. The report will then be issued to the Treasury officer in the form of memorandum. The Treasury Officer is required to comply with the instructions and to set right the irregularities within a maximum period of two months. The treasury officer shall render every assistance to the Inspecting officers during their inspections and see that compliance is not delayed.

(2) When the inspections of the treasuries have been carried out for the financial year, a list of common irregularities will be prepared and circulated to all Treasury officers for their information and guidance.

(3) An annual Administration Report shall be prepared by the Director setting forth the common defects noticed in the working, the measures proposed to be adopted for removing them and general observations. Copies of the report should be sent to all Treasury Officers and the Accountant General.

#### **SUB-TREASURIES :**

##### **Inspection by the Director and the Treasury Officer :**

40. The Director shall carry out regular inspection of all the sub-treasuries in the State once in three years while the Treasury Officer shall invariably inspect each sub-treasury in the district once in a year. This would also be a surprise inspection. In addition to such regular inspections surprise inspections shall be done at least 6 percent of the sub-treasuries in the State each year by the Director.

During the inspection the Director as well as the Sub-Treasury officer shall check the following aspects;

- (1) Submission of daily sheets to the Treasury;
- (2) Stamp accounts and plus and minus memorandum relating thereto;
- (3) Certificates of Administrators of Civil Deposits;
- (4) pension Payments;
- (5) References from Accountant General pending in the sub-treasury :

An inspection note based on the defects and irregularities noticed during the inspection shall be drawn up by the Director or Treasury officer carrying out the inspection and forward to the sub-treasury officer concerned for compliance.

Note-1 : The Director shall have the authority to delegate the powers of surprise inspection to the Inspecting Treasury Officer.

##### **Inspection by Assistant Examiner :**

41. Assistant Examiner, Local Fund accounts are required to carry out surprise verification of cash and stamp balances in each of the non-bank sub-treasuries in the District once in a year and verification slip of currency chest balance should be sent to the Currency Officer through the District Treasury Officer concerned.

Beside the above verification, Assistant Examiner are required to point out obvious defects in the procedure if any, noticed during the course of inspection.

Inspection reports shall be drawn up and sent to the Sub-Treasury Officer concerned by the Inspection Assistant Examiners and a copy of the same be endorsed to the District Treasury officer concerned for watching the compliance thereof. Important defects or serious irregularities, if any, be reported to the Director separately.

## STATEMENT-I

(Referred to in Para-5)

Procedure to be followed by the Treasuries when the Government business is to be taken over by treasuries during the strike of Bank employees or serious dislocation of work as a result of 'Go slow movement' :

1. In the event of the threatened strike by the Bank employees materialising, the conduct of Government work at branches of the Bank is likely to be affected and in order that there may be the least dislocation in this behalf, special arrangements will have to be made at treasuries/sub-treasuries for the conduct of partial or entire Government work according to the exigencies of the situation obtaining at each of the Branch.

These arrangements will necessitate certain changes in the existing procedure for currency and resource operations at the bank, treasuries and sub-treasuries concerned. The following procedure will be followed in this connection only if the Agent of the Bank requests for the same in writing.

## Currency requirements :

2. (1) The Treasury/Sub-Treasury to which Government business is temporarily transferred will obtain its currency requirements covering a period of one week or a lesser period as may be found convenient, from the local agency bank which will issue the requisite currency from the currency chest maintained at the branch.

(2) The cash so drawn will be deposited in a temporary currency chest to be opened by the receiving Treasury/Sub-Treasury. Under the orders of the Treasury Officer, and prompt intimation of opening of the temporary currency chest(s) and operation on these chests should be instantly sent to the Currency Officer. This should not be over looked and the requirement should be strictly complied. The Cypher Code books have been withdrawn by the Reserve Bank of India from all the Banking Treasuries and Sub-Treasuries, and as such, in any emergent situation like strike by Bank employees, etc. the telegraphic message in respect of currency chest transfer etc., may be sent in plain language by the Treasuries for the short duration for which temporary currency chest will be maintained at the Treasuries/Sub-Treasuries.

(3) The balance held in the temporary currency chest will be transferred by the Treasury/Sub-Treasury concerned to the nearest currency chests of the State Bank of India or its subsidiaries as soon as the emergency is over and the bank branch will deposit the amount in its currency chest. In cases where it is not possible for the branch to make adequate arrangements for the immediate examination of the cash tendered for deposit in the chest owing to paucity of staff etc., arrangements will be made for the remittances to be deposited, pending examination, in sealed boxes in the manner laid down in Para 6 below.

(4) Transfer of currency from the temporary chest at the Treasury/Sub-Treasury to the chest at the branch will be treated as remittances of treasure from one chest to another and shown as such in the currency chest accounts and chest slips. The requirements of chest slip forms will be obtained by the Treasury/Sub-Treasury from the local branch of the agency bank. Chest slip issued by the Treasuries/Sub-Treasuries will be marked 'A' prominently in red ink to distinguish them from chest slips issued by the branches of the agency bank.

(5) In regards to the transactions of transfer of cash from the temporary currency chest to the Treasury/Sub-Treasury or vice-versa involving opposite transactions the Treasury/Sub-Treasury concerned will follow the usual procedure for the accounting of such transactions as laid down in paragraph 14 of Appendix-II read with Statement-I *ibid*.

3. **Funds.** When the officers and cashiers of the Bank go on strike and the custody of the currency chest has not been handed over by the Bank to the Treasury, the treasury is likely to find itself short of funds. In such circumstances, the treasury officer should make a careful assessment of the requirements of funds both in his treasury and in the sub-treasury in his districts and place an indent with the Currency Officer for required funds, unless funds available in a currency chest with any non-bank sub-treasury in the District are sufficient to meet with the requirements. The Currency Officer before arranging for remittance normally assures himself about the security arrangements in the strong room and the availability of the trained staff in the treasury. In order that there may not be any delay on the part of the Currency Officer, Ahmedabad in arranging for the remittance, the Treasury Officer should despatch along with his requisition for remittance a certificate in the following form.

"It is hereby certified that proper security arrangements and adequate personnel to handle the remittance are available at ..... Treasury/Sub-Treasury".

The certificate should be signed by the Treasury Officer, and countersigned by the Collector.

If possible the volume of previous transactions at the Treasury/Sub-Treasury concerned should also be furnished to the Currency Officer, Ahmedabad.

The telegraphic address of the Currency Officer, Ahmedabad is;

" RESERVIST ", AHMEDABAD.

In coming receipts may be used for meeting payments without recourse to the Reserve Bank of India, except in exceptional cases, when the Currency Officer, Reserve Bank of India, banks may be contacted the requirements of all departments and all the Governments, other than less essential payments which can be postponed, should be met within the funds, which are or become available to the State.

#### Internal Transfer of Funds :

4. The details arrangements regarding transfer of Government treasure will have to be made by the District Treasury Officer in consultation with the Reserve Bank of India, Ahmedabad and adequate police escort as well as vehicles where ever necessary should be arranged by the District Treasury Officer.

#### Small Coin :

5. Small coin requirements of the Treasury/Sub-Treasury will be met from the Small Coin Depot, if any established at the local branch of the agency bank. Treasury/Sub-Treasury will credit Government account on receipt of the coin from the depot. Surplus coin will be transferred by the Treasury/Sub-Treasury to the small coin Depot at the agency Bank Branch after return of normalcy in the working at the Bank by Debit to Government account. Such transactions will be treated as remittances between small coin depots and non-bank treasuries, should the agency bank branch find it difficult immediately to examine the coin for want of staff, or for any other reason, the coin will be received in sealed boxes which will be deposited for safe custody with the branch as laid down in Paragraph 6 below.

#### Strong room arrangements :

6. Overnight balance at the treasury/sub-treasury which does not possess adequate strong room accommodation will be deposited at the local branch of the agency bank in receptacles sealed and locked jointly by the treasury/sub-treasury officer and the treasurer and the agency bank will merely be required to give receipts for specified number of boxes 'Contents unknown'.

#### REMITTANCES :

7. Remittances under the Reserve Bank's Remittances Facilities Scheme and exchange of soild note need not be under taken at the Banking Treasury/Sub-treasury temporarily converted into non-banking treasuries and sub-treasuries.

#### Arrangements at Treasury Pay Offices :

8. In the event of the strike affecting a treasury pay office of the agency bank, the local treasury/sub-treasury will take over temporarily, the conduct of Government business at centres where treasury pay offices are established, currency chests and small coin depots, depots at such centres will be brought under the sole charge of the Treasury/Sub-Treasury and the officer in charge of the Treasury/Sub-Treasury will thereafter issue chest and small coin depot slips, as and when necessary.

#### Departmental transactions :

9. When the conduct of the government business is taken over by a bank treasury, the treasury is converted into a non-bank treasury and should function as that for all purposes. The system of payment by cheques where it is in force at the treasuries should be suspended and payment should be made in cash. Consequently, the Departmental transactions which are normally being attended to directly by the bank will have to be attended to

in such circumstances by the Treasury. Thus transactions in respect of State Public Works Departments, etc. will be entertained at the Treasuries. The Treasury Officer, should, therefore suitably advise the local officers of these departments to place themselves in account with the treasury, to send specimen signatures of the Drawing Officers for record in the Treasury, intimate the numbers of cheque forms in use, make arrangements for letter of credit account, etc. The Treasury Officer should render all co-operation to these departments in the matter.

The receipts of these departments also will be accepted in the treasuries and accounted for under the appropriate heads of accounts.

In the event when complete accounts till the date previous to the date from which the Bank employees and officers go on strike, are not received from the Bank authorities by the Treasuries, in order to avoid inconvenience to the Administrators of PLA, PD accounts in drawing the funds, the District Treasury Officer may permit the drawal of Funds after obtaining a balance certificate from the concerned administrators, which should include all the cheques, including the last cheque issued by them before the date on which the strike commences. An undertaking should also be obtained from the concerned Administrators that he will be issuing the cheques only within the limits of the balance as per his books. The Treasury Officer should also invariably obtain the requisite particulars regarding the cheque book and number of cheques in the cheque book which is currently in use for drawal of money from PL/APD accounts by the Administrators. All the cheque drawing officers should ensure that only such cheques for which intimation is given are brought into use during the strike period. The specimen signature of the officer who has been authorised to draw the cheques in respect of the PL/APD Accounts and other Cheque Drawing Officers duly attested by an officer, whose signature is on the Treasury records, should also be obtained for the purpose of verification of the signature of the Drawing Officers.

#### Payment of cheques, drawn on the Bank :

10. Usually, cheques drawn on the Bank cannot be paid at the treasuries. During the period of strike either the holders of the cheques should wait until the strike is called off or the Departmental Officers should cancel the cheque and issue fresh cheques on the treasury. However, in the case authorities in the Bank certify the validity of the cheques the signature of the Drawing Officers, the number of cheque the genuineness of the cheque etc., a cheque drawn on the Bank may be paid by the Treasury, at the discretion of Treasury Officer.

Similarly, when a cheque is issued on the treasury during the period of a strike and is presented at the treasury after the strike is over, the Treasury Officer should not refuse to make the payment of the cheque but should apply all the necessary checks and endorse it for payment at the Bank. This facility should be reserved only for cheques drawn during the period of the strike immediately thereafter in ignorance of the fact that the Bank has started functioning.

Note : The above instructions would also be applicable in cases of Reserve Bank Demand Drafts.

#### Specimen Signatures etc :

11. The agency banks will supply the Treasuries/Sub-Treasuries with the number of cheque books used by the Government Officers. Specimen signatures of local officers authorised to sign Government cheques will be obtained by Treasuries/Sub-Treasuries concerned. As regards the specimen signatures of officers of the agency banks and the Reserve Bank of India authorised to sign Reserve Bank drafts, Treasuries/Sub-Treasuries will send the relative draft advices to the local agency branch who will verify the signature from the specimens accorded at their branches and return the advices to Treasuries/Sub-Treasuries, Treasuries/Sub-treasuries will pay the draft comparing the signature on the drafts with those on the relative advices.

#### 12. Arrangements in respect of Pay and Accounts Officer, Ahmedabad/Gandhinagar.

Proper and adequate strong room facilities do not exist with the offices of Pay and Accounts Office, Ahmedabad/Gandhinagar, and hence, they may not operate a temporary currency chest. The pay and Accounts Office, Gandhinagar should obtain its daily requirements of funds from the temporary currency chest of the Treasury Office, Gandhinagar while the Pay and Accounts Office, Ahmedabad, should obtain the same from the temporary currency chest operated by the Treasury Officer, Ahmedabad. The required funds should be obtained daily before commencement of business, under proper and adequate police escort. At the close of the day, the surplus, if any, should be deposited in the temporary currency chest separated by the Treasury Officer, Ahmedabad/Treasury Officer, Gandhinagar.

The Treasury Officer, Ahmedabad and Treasury Officer, Gandhinagar should assess the requirement of Pay and Accounts Office, Ahmedabad/Gandhinagar respectively and obtain the initial funds which should include the requirement of his office as well as the office of respective Pay and Accounts Offices.

The procedure following in non-banking treasury should be observed by the Pay and Accounts Office, Ahmedabad/Gandhinagar in respect of remittance transactions, cash account and list of payment need not be prepared by the cash section, which will function directly under the control and supervision of P.A.O. concerned, who will take appropriate steps for making the requisite arrangements of cash-counter. But only, a daily debit scroll as at present prepared by the bank shall be prepared and sent along with the said cheques to the Book section. The usual adjustment carried out by the Book section on receipt of the debit scroll should continue to be effected.

There will be no change in the procedure to be followed in cash cheque section. The cheques of the Pay and Accounts Office (except I.R.L.A. cheques) will be received at the Cash counter to be newly opened and paid in cash.

#### Miscellaneous.

13. It may be necessary in time of prolonged strike or in case of lightning strike for the Treasury Officer to contact the Director without any delay. Moreover, the frequent resource to trunk calls and telegrams may also lead to heavy expenditure. Therefore, it is suggested that whenever urgent and confidential messages are required to be passed on to the Director or to other treasuries. The Director and District Treasuries may send wireless message on the police wireless grid in time of emergency. However, such message may be originated only by the District Treasury Officer, who should personally sign the message and should be get countersigned from the District Superintendent of Police or in his absence, the Home Police Inspector of the District. This will ensure promptness, secrecy and economy.

For smooth conduct of the government cash business at the treasury counters and also ensure the safe conveyance of treasury cash from treasury strong room to the counters, and in the back directions daily and in case of large amount of cash to be kept at Treasury/Sub-Treasuries, it will be absolutely essential to arrange for posting additional police guards. The District Treasury Officers should immediately assess the position of the strong rooms at the Sub-Treasuries within their jurisdiction and wherever needed, additional police guards should be arranged in consultation with the District Superintendent of Police and District Collector. Necessary arrangements for providing police protection at the counters of the District Treasuries and major Sub-Treasuries during the business hours, where the volume of Government transactions is normally considerable should also be similarly made in consultation with the District Superintendent of Police and District Collector.

Suitable and reliable additional staff that will be required at the District Treasuries/Sub-Treasuries should be drawn from the office of the District Assistant Examiner, Local Fund Accounts. The District Assistant Examiners shall spare the services of the staff required by the District Treasury Officers for the smooth conduct of Government cash business during the strike period.

Necessity of providing suitable additional staff to the major sub-treasuries in the District should also be properly assessed by the Treasury Officer and in order to ensure smooth working of the arrangements, such Sub-Treasuries should also be given requisite additional staff.

The District Collectors may make such arrangements as may be necessary to meet with the contingency for proper handling of cash transactions at the District Treasuries/Sub-Treasuries and may issue written instructions to all the Deputy Collectors and Mamlatdars to render all possible assistance to the Sub-Treasury Officers as and when requested for by them.

14. All the Treasury/Sub-Treasury Officer should personally ensure that all the required reports are submitted to the Director in the prescribed detail and by the appointed date to enable him to make the necessary administrative arrangement as may be found necessary.

15. If there are any points on which elucidation is required, an immediate reference may be made to the Director.

## STATEMENT-II

(Referred to in Para-26)

1. All officers and members of the staff mentioned below working in the Treasuries and Sub-Treasuries shall furnish security of the amounts shown below in any of the forms prescribed in Rule 178 of the Gujarat Financial Rules 1971.

	<u>Designation</u>	Amount Rs.
(1)	Treasury Officer	5,000/-
(2)	Additional Treasury Officer	5,000/-
(3)	Accountant/Assistant Treasury Officer.	5,000/-
(4)	Treasurer	40,000/-
(5)	Deputy Accountant	5,000/-
(6)	Sub-Treasury Officer	5,000/-
(7)	Shroff, Additional Shroff and Cashier.	3,000/-
(8)	Sub-Accountants	1,000/-
(9)	Clerks	5,00/-

Security bonds to be furnished shall be in Form G. T. R. 101.

2. (1) The security bonds of the Sub-Treasury Officers their subordinates and the treasury staff shall be kept in a locked box in the double lock strong room of the District Treasury. The Treasury Officer will be responsible for the safe custody of the bonds and shall keep the key of the box in his personal custody. The security bonds of the Treasury Officers and Additional Treasury Officers shall be kept in a locked box in the double lock strong room of the Director. The Director will be responsible for the safe custody of the bonds and shall keep the key of his box in his personal custody.

(2) The security should be provided within one month from the date of appointment in one of the forms approved by Government. The appointment is liable to be cancelled if the security is not furnished within the prescribed period.

Note : see also Note-2 below rule 176 of the Gujarat Financial rules, 1971.

3. The Treasury Officer/sub-Treasury Officer shall send to the Secretary on the 1st October every year through the Director a certificate in the following form :

Annual solvency certificate for 19.....

TREASURY.....

Certified that the annual verification of solvency for the year ending 31st July, 19....., in respect of securities of the Treasury/Sub-Treasury personnel has been made by me and the securities are found alive and solvent for the amounts mentioned in the Security Bonds. Notes of annual verifications have also been kept in the register of securities which is kept in accordance with Para-11 of this Statement.

District/Sub-Treasury.....

Date .....

Treasury/Sub-Treasury  
Officer, District.....

4. When Government servant executes a bond the number of his sureties shall be one or more at his option where the amount of security to be furnished by him does not exceed five thousand rupees and in other cases shall be not less than two sureties.

5. A Government servant who has completed three years of service may stand as a surety for the Class III members of staff not below the equivalent rank.

Provided that such Government servants are not members of the same joint family.

6. Treasury Officer shall be responsible for seeing that the prescribed securities have been furnished and that they are satisfactory and sufficient when they are furnished and certify thereafter till they are not required in case of staff in the district treasury office as well as in sub-treasury office within his jurisdiction .

In case of security from the Treasury Officer and Additional Treasury Officer, the Director shall be responsible for observing this rule.

Note : For the purpose of this para the officer concerned shall carefully scrutinise the security and satisfy himself as to its soundness at the time when it is first furnished and thereafter once in every year. If he deems that any security is not sound, he shall require Government servant from whom the security is taken to furnish a fresh security according to limit prescribed in para-1 of this statement.

7. Care shall be taken that the same person is not accepted as surety on behalf of disproportionately large number of Government servant whether such officers belong to the same office or department or not.

Note : A Government servant can stand surety for another Government servant upto a limit of five times his Basic Pay.

8. An amount not exceeding the amount for which the Government servant has furnished security, shall ordinarily remain in his custody. Any surplus amount shall be deposited by him in the Treasury.

9. (1) The Director shall maintain a register in respect of all the Treasury Officers and Additional Treasury Officers for all the securities furnished by each of them. This register shall be produced for security during the course of inspection of officers of Accountant General and by Finance Department.

(2) The Treasury Officer shall maintain a similar register in respect of all the staff of District Treasury and Sub-Treasuries. This register shall be produced for scrutiny during the course of inspection of the office of Accountant General or of the Finance Department or the Director or any inspecting officer authorised by the Director in this behalf.

(3) The Director in respect of Treasury Officers/Additional Treasury Officer and Treasury Officer in respect of the staff in the District Treasuries and Sub-Treasuries shall be responsible for verification of securities and submission of the certificates of solvency in terms of rule.

10. The Director, Treasury Officer or the Sub-Treasury Officer, as the case may be, shall record in the register any notices of withdrawals by sureties immediately on their receipt.

11. The register shall be in the form in Schedule 'A' to this Appendix and shall contain such further particulars as Government may from time to time direct.

## SCHEDULE—'A'

Register showing the results of inquiries made as to the sufficiency of the security furnished by officers serving in Treasury and Sub-Treasuries in the District of.....

Sr. No.	Name & Designation of officer required to given security	Amount of security prescribed	Amount of Security given
(1)	(2)	(3)	(4)

Nature of Security given	Name & address of sureties if any, and date of their bonds	Name & address of new sureties if any substituted for former ones
(5)	(6)	(7)

Reasons in full for new sureties given in place of the one already given	Amount of security if, any, for which each surety is liable on account of other officers whether in the same or any other Department	Opinion of the Mamlatdar Mahalkari/Takusildar/ Treasury Officer and/or the Director of Accounts and Treasuries as to sufficiency of present security and date on which such opinion was recorded
(8)	(9)	(10)

Date of receipt of sureties, notice of withdrawal & the reason for the same	Due date of annual verification & if delay, the reasons for the same	Remarks, if any.
(11)	(12)	(13)

Remarks of the Accountant General's Inspection Party and Government Inspection party or of the Director.

(14)



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**APPENDIX - VIII**

*( See Rule - 17 )*

**EXECUTIVE INSTRUCTION FOR MAINTENANCE OF ACCOUNTS AT  
TREASURY / SUB-TREASURY**

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## TREASURY ACCOUNTS

### TREASURES'S RECORDS :

1. The Treasurer shall maintain a simple cash book (without subsidiary registers), in which each receipt and payment shall be posted at the time and on the date on which they actually occur and in the order of occurrence. The Treasurer shall sign and immediately return to the Accountant or Assistant Treasury Officer (after the necessary entry in his account) all receipts for money received. He shall stamp all payment vouchers 'paid' and retain them for delivery to the compilation section when the books are compared.

2. When stamps have been sold, the total sales shall be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant or the Assistant Treasury officer, so that the necessary entry may be made in the accounts.

### ACCOUNTANT'S BOOKS :

3. The form and procedure with regard to the initial accounts kept in the treasury and the methods and principles in accordance with which the accounts are kept, are governed by the directions contained in the Account Code, Volume-II. It is the duty of the Treasury officer to satisfy himself that those directions are strictly observed that the accounts are correct in all respects and that the records of receipts and payments are so clear, explicit and self-contained as to be produceable, if necessary, as satisfactory and convincing evidence of facts.

Note :—A complete record of cash transactions and book transfers relating to the district treasury including those of sub-treasuries within the jurisdiction, will be kept in the Accountant's cash book. Every item received or paid as well as all adjustment by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Account Code, Volume-II. The daily total from each subsidiary register should pass into the cash book.

4. The Treasury officer shall prohibit any erasures or overwritings in the cash book and other registers of initial record or in any account or schedule, and verify and initial every correction in them.

### SUB-TREASURY ACCOUNTS :

5. The daily accounts of sub-treasuries are incorporated in the accounts of the district treasuries in accordance with the directions contained in the Account Code Volume-II. It is the duty of the Treasury Officer to scrutinise and examine every item of receipts and payments shown in the daily accounts and point out and watch against all irregularities in the same way as those at the District Treasury. He shall examine and regulate the procedure of sub-treasuries as far as he can, from the daily examination of their accounts.

Note :—If the Treasury Officer owing to the volume of Sub-Treasury transactions finds it difficult to scrutinise each and every Sub-Treasury Voucher, he may after carrying out percentage check not less than 20 percent being effected by him in his discretion leave over the work to the Additional Treasury Officer, or Assistant Treasury Officer or Accountant or Deputy Accountant.

In his percentage scrutiny of Sub-Treasury Vouchers, the Treasury Officer, should include cent percent abstrat contingent bills for scrutiny and examination. All the vouchers checked by the Treasury Officer, himself should be initialled by him as a token of the fact that he has exercised his check. The percentage should be calculated on the total number of bills under each category paid at the Sub-Treasury after pre-checking carried out by the District Treasury. The selection of vouchers for percentage check should be so made that vouchers relating to each Sub-Treasury come up for review every month.

Exception :—The above rules in so far it relates to the Scrutiny and examination of Sub-Treasury vouchers by the Treasury Officer or Additional Treasury Officer or Assistant Treasury Officer, or Accountant or Deputy Accountant does not apply to Sub-Treasury vouchers pertaining to following claims :

- (i) Vouchers of Abstract Contingent bills below the amount of Rs. 5,000/—.
- (ii) Vouchers for monthly Pay and allowances.
- (iii) Vouchers not exceeding Rs. 25,000/— of all claims excluding claims of monthly pay and allowances and abstract contingent bills.

6. The Treasury Officer shall see that the cash balance of the sub-treasury has been actually counted and certified by the Sub-Treasury Officer on the closing day. The cash balance of the sub-treasury must be written in words as well as in figures, the words being written in such manner as to leave no room for alteration or interpolation. The Treasury Officer is also required to observe special precautions to satisfy himself that Sub-Treasury Officer's signature on the daily sheet and supporting documents is genuine and that the accounts have not been tampered with in transit. The accounts must invariably be sent by un-registered post parcel (under Postal certificate).

### CLOSING FOR THE DAY :

7. Subject to the directions contained in this behalf in the Account code, Vol. II, the progress of closing accounts for the day shall be as follows :

(1) The daily total of each subsidiary register will be entered in the appropriate part of the cash book, which will then be totalled, and the balance memorandum at the top of the Accountant's balance sheet will be drawn up strictly in accordance with the directions contained in the Account Code Vol. II. To the account balance thus brought out, the additions and deductions indicated at foot of the cash book form will be applied so as to bring out the cash balance at the District Treasury.

(2) Meantime, the Treasurer will also sum both sides of his cash Book and draw up his balance memorandum in the form of the Treasurer's daily sheet (Form G. T. R. 102).

(3) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconciliation of the account balance of the district with that actually in the head-quarters treasury; the latter excludes the balance in sub-treasuries or under remittance within the district which the former includes.

(4) The following is a memorandum of some of the more important parts of the verification. The treasury officer should; (i) compare each entry of payment in register with the payment order, ticking off each voucher as it is passed. This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment;

(ii) examine at least two of the totalling on each side making the totals as 'Exd';

(iii) See that the totalling are correctly carried from the register to cash book, initialling the totals as he thus compares them;

**Note 1 :—**The Accountant/Assistant Treasury Officer of the District Treasury is also authorised to initial the totals in the registers except the registers of deposits.

**Note 2 :—**This must be done, in the cash of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to cash book and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring all entries from these registers upon the cash book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book.

(iv) verify the totalling of the cash book or get it done by some principal subordinate officer, other than the Accountant, who should initial it as correct;

(v) See twice every week that all vouchers are properly arranged.

5. Before signing the Treasurer's daily balance sheet Treasury Officer should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself on the following points:

- (i) That no uncurrent coins are left in charge of the treasurer;
  - (ii) that no more small silver and copper, bronze and nickel coin is so left that is actually required for current use.
  - (iii) that the whole balance is sole charge of the treasurer never exceeds his current requirements.
- (6) The Treasury Officer should always be careful to sign the Treasurer's balance sheet in the evening of the day itself to which it refers, but the signature and comparison of the Accountant's books need not be made till the following morning unless that office is to be closed for two or more days. The Accountant's balance sheet must not be signed, until it has been carefully agreed with the Treasurer's.

Note :—Ordinarily, the Treasurer's balance sheet should be compared and agreed with that of the Accountant's before closing Treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated, the certificate over the Treasury Officers' signature at foot of the Treasurer's balance sheet should be altered in manuscript by cancelling the words "Agreed with the Accountant's Daily balance sheet", and before the form is signed by the Treasury officer which must be done before closing for the day. An additional certificate will then be added and signed by the Treasury officer in the following morning viz. "Agreed with Accountant's daily balance sheet". For the first few days of the following months, it will be necessary for the Accountant to prepare a separate rough balance sheet on each of these days for comparison with that of the Treasurer as the compilation of the Accountant's balance sheet for the month has to await the receipt of the Sub-treasury accounts.

(7) The foregoing provisions of this rule apply also to Bank Treasuries, subject to the modification that in the absence of the Treasurer's balance sheet, the correctness of the daily accounts should be tested by a comparison of the totals of receipts and payments in the Accountant's cash books with the corresponding total in the daily accounts received from the Bank.

Note :—When with the concurrence of the Accountant General the daily account of the bank is submitted to a treasury in the morning of the day following that to which it refers, the signature and comparison of the Accountant's books may be made in the evening instead of in the morning of the day on which the Bank's accounts are received, provided the pressure of work renders it necessary so to postpone it.

### CLOSING FOR THE MONTH :

8. (1) The monthly accounts of the District Treasury shall be kept open until the receipt of daily sheet of every sub-treasury for the last working day of the month. Every endeavour shall be made to close the accounts at the earliest possible date and in any case, not later than the 7th of the next month.

(2) The Accounts of every sub-treasury shall be closed on last day of the calendar month including therein all the transactions at the sub-treasury during the month, the District Treasury, shall incorporate the accounts of all the Sub-treasuries, in its monthly accounts on a date not later than the next working day of the District treasury.

(3) The monthly cash account shall be subjected to a very careful check by the Treasury Officer when it is laid before him. He must satisfy himself that the opening and closing balances of this account are not merely deduction from accounts but are statements of facts certified to have been verified by actual enumeration of coins and notes. The Treasury Officer shall also check each entry in the cash accounts and List of payments with the corresponding totals in the cash book and see that the totals of all the registers are correctly carried in to the cash books.

Note :—If, at any time, the Treasury office is unable to compare all, at least he may compare some, he should compare the entries into the plus and minus memorandum of deposits, stamps etc., with the entries in the accounts, e.g. the plus and Minus Memorandum shows a reduction in the stocks of judicial stamps to the value of Rs. 5,000/—; if the credit in the account be less, the difference must be traced and satisfactorily accounted for.

### MONTHLY ACCOUNTS AND RETURNS :

9. (1) A complete list of Treasury accounts and returns to be rendered on different prescribed dates to the Accountant General, the currency officer and other authorities is given in a statement below. The accounts and returns shall be written up in accordance with the directions contained in this behalf in the Account Code Vol. II and such orders and instructions as may be issued by the Government.

(2) The dates prescribed by Government and the Accountant General should be scrupulously adhered to and any avoidable delay on the part of the Treasury officer in the despatch of the prescribed accounts and returns with complete schedules and vouchers will be taken serious notice of.

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

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

### AUDIT OBJECTIONS :

11. The following instructions should be followed regarding the disposal of objections raised by the Audit office on Treasury Accounts.

(1) The objection slips and periodical objection statements showing the result of the examination of the lists of payments and cash accounts received from the Audit office should be returned punctually, and the replies in them should be such as will enable the Audit Office to adjust the items under objection without further correspondence.

(2) In cases of recoveries of overpayments, it is not sufficient to say 'amount recovered' the number and date of the voucher in which the amount has been short drawn or the treasury item of credit in the schedule concerned, if it is a cash recovery, should invariably be stated.

(3) The original objection statement received from the Audit Office should, on no account be sent out of the head-quarters of the treasury, but only extracts therefrom may be sent to the Government servants concerned. The return of the statement should not be delayed beyond the due date for the reason that complete disposal has not been possible. If replies from the sub-treasuries are not received in time for the return of the objection statement to the Audit office, the fact should be noted in the reply column in the statement, and the receipt of the reply and its transmission to the Audit Office carefully watched. A copy of the objection statement should be kept in the treasury.

(4) To check delays in the submission of the objection statement, the treasury officer should maintain a register showing the dates of their receipt in the treasury and the dates of their despatch to the Audit Officer.

(5) Explanation should be written as concisely and neatly as possible.

(6) A register should be kept in the treasury in which separate pages should be set apart for each officer or department (as may be convenient) drawing money from the treasury. As soon as any money is retrenched, whether by separate slip or objection statement, it should be entered at once in this register for recovery, and should be recovered from the next bill presented by the officer concerned. When a certificate, bill or other information is required, a note should similarly be made in this register and its submission watched. When any bill is presented for payment, the register should be consulted to see whether any recovery has to be effected. If any recovery is made, it should be noted in the register the number and date of the vouchers being also quoted in it.

(7) When a recovery is made at a treasury by compulsory deduction from a bill, the bill from which deduction is made should be one containing a claim similar to that which was retrenched. Thus, a retrenchment of contingent expenditure should be from a contingent bill and not from a salary or establishment bill, the recovery of a sum retrenched from a salary or pay bill need only be made from the next salary or pay bill and of a sum retrenched from a travelling allowance bill from the next payment of travelling allowance, but retrenchments of travelling allowances must be recovered in cash or from salary or pay bill when the officer does not, within a month, present a travelling allowance claim from which they can be recovered.

(8) Recoveries should be distinctly shown at foot of the bills (not on sub-vouchers) the number and date of objection statement or other authority being distinctly quoted.

## STATEMENT

(See Para -9)

Accounts returns to be rendered by the treasuries and sub-treasuries.				
Sr. No.	Description of the account	Due date of Despatch	Authority to which due	Remarks
1	2	3	4	5

## I—SUB-TREASURIES

## DAILY

- |    |  |                            |   |  |
|----|--|----------------------------|---|--|
| 1. | Daily sheet (state and Central) supported by chalang where necessary and vouchers except R. B. Drafts.   | Daily                      | District Treasury                       |  |
| 2. | Currency chest Slips(s)  | When there is transaction  | Currency Officer and District Treasury. |  |
| 3. | Schedules of drawing and encashments of the Reserve Bank of India Remittances (Supported by application Forms received drafts & payees receipts in respect's of telegraphic transfers encashed) in respect of non-Bank Sub-Treasuries. | On the date of transaction | Accountant General, Gujarat, Ahmedabad. |  |

## WEEKLY

- |    |                                       |  |                                  |  |
|----|---------------------------------------|--|----------------------------------|--|
| 1. | Challans under various receipts head. | Week ending 7th, 14th, 21st and last day of the month. | Departmental Officers concerned. |  |
|----|---------------------------------------|--|----------------------------------|--|

## MONTHLY

- |    |   |   |                    |  |
|----|---|---|--------------------|--|
| 1. | Cash balance reports (Normal Treasury Balance and Currency chest balance).        | With the daily sheet of the last working day of sub-treasury month. | District Treasury. |  |
| 2. | Plus Minus memo of stamps (All kind of stamps to be shown separately.)            | —do—  | —do—               |  |
| 3. | Datewise statement of sale of stamps (All kind of stamps to be shown separately). | —do—  | —do—               |  |
| 4. | Discount statement  | —do—  | —do—               |  |
| 5. | Statement of lapsed cash orders.  | —do—  | —do—               |  |
| 6. | Plus Minus memoranda of deposits of Local Fund and Personal Ledger accounts.      | —do—  | —do—               |  |

1	2	3	4	5
7.	Pass Books of Local bodies and of other personal deposit.	5th after the closing the date of the month (if not returned on the date of transaction).	The Local Body or Administrator of the P. L. As.	
8.	Monthly arrears report.	10th.	District Treasury.	
9.	Statistical date of work load	5th	—do—	
10.	Statement of R. B. D. marked patent boxes of Bombay issue circle.	1st of the following month.	—do—	
11.	Statement of Deficiency found in remittances.	—do—	—do—	
12.	Statement of R. B. D. by Bank Sub-Treasuries.	Before 3rd of the Succeeding month.	—do—	
13.	Statement of R. B. I. receipts.	1st of the following month.	—do—	
14.	Statement of R. B. I. R. payments.	—do—	—do—	

#### QUARTERLY

1.	Returns of counterfeit coins received in the previous quarter.	10th January, 10th April, 10th July, 10th October.	Mint Master, Bombay.	
2.	Indent for stamps by Sub-Treasuries which do not get direct supply.	1st March, 1st June, 1st September, 1st December.	District Treasury.	

#### HALF YEARLY

1.	Instances of failure to draw pension for over one year and 3 years.	1st April and 1st October.	District Treasury.	
2.	Stock verification certificates of stamps.	1st April & 25th September.	—do—	
3.	Remittance facilities in India statistics of drawings.	5th April, 5th October.	—do—	

#### YEARLY

1.	Statement of lapsed Deposits of all kinds.	Immediately after 31st March.	District Treasury.	
2.	Annual possession certificate of the Cypher Code and the Private Check signal Book.	1st April.	Currency Officer and Copy to District Treasury.	
3.	Annual Possession certificate of memo of difference in genuine and forged notes.	1st April.	—do—	

1	2	3	4	5
4.	Return of Genuine Silver coin Cut of broken during the previous year on account of being reduce in weight.	20th April.	—do—	
5.	Certificate of Agreement of balance of the Administrations of personal Deposits Accounts, Local Fund etc., with those of Sub-Treasuries.	Immediately after 31st march.		District Treasury.
6.	Certificate of verification of Balance in the small coin Depot.	In April.		Accountant General through District Treasury Officer.
7.	Annual acknowledgement of permanent advance balance.	1st April.		Accountant General, Rajkot and copy to District Treasury Officer.
8.	Certificate of Physical verification of dead stock articles.	1st June.		District Treasury Officer.
9.	Indent of forms.	1st May.	—do—	
10.	Turn over figures of Govern- ment transactions in non- banking sub-Treasuries.	5th April.	—do—	
11.	Verification certificates of Pad-Locks & Keys.	1st April.	—do—	

## II-DISTRICT TREASURIES

### DAILY

- |  |               |                     |
|--|---------------|---------------------|
| 1. Schedule of drawing &<br>encashment of Reserve<br>Bank of India remittances<br>(Supported by the application<br>forms, receipts in respect of<br>telegraphic transfers encashed)<br>in respect of non-Bank<br>Treasuries. | the next mail | Accountant General. |
|--|---------------|---------------------|

### WEEKLY

- |  |   |                     |
|--|---|---------------------|
| 1. Periodical intimation of<br>Central Transactions in<br>Non-Bank Treasuries. | 8th, 16th, 24th and<br>last day of the month. | Accountant General. |
| 2. Weekly cash-balance report<br>of normal Treasury Balance.                   | 7th, 14th, 21st of the<br>month.              | Director.           |
| 3. Receipt statement of 040-Sales<br>Tax along with Chalang.                   | 7th, 14th, 21st of the<br>month.              | Sales Tax Officer.  |



1	2	3	4	5
4. Triplicate copies of Departmental Chalang under the month various heads.	7th, 14th, 21st and Last working day of the month.	Departmental officer concerned.		
<b>BI-MONTHLY</b>				
1. 1st List of payments with schedules and vouchers.	23rd of the month.	Accountant General.		
2. 2nd List of payments with Schedules and vouchers.	7th of the following month.	Accountant General.		
<b>MONTHLY</b>				
1. Cash Accounts (with supporting Schedules)	7th of the following month.	Accountant General.		
2. Cash balance report.	—do—	1. Director. 2. Accountant General, Rajkot (with Cash Accounts).		
3. Verification certificates of Currency chest.	—do—	Currency Officer, Bombay.		
4. Schedule of Forest Remittances.	—do—	Divisional Forest Officer.		
5. Reports of payment of arrears to the heirs of deceased pensioners.	15th of the following month.	Accountant General.		
6. Statement of lapsed cash orders.	7th of the following month.	—do—		
7. Plus Minus memo of Non-Postal stamps.	—do—	1. Accountant General, Rajkot. 2. Supdt. of Stamp, Ahmedabad.		
8. Plus Minus memo of Central Insurance stamps.	—do—	Accountant General, Rajkot.		
9. Plus Minus memo of Central excise Revenue Stamps.	—do—	—do—		
10. Plus Minus memo of Custodian Stamps.	—do—	Accountant General, Ahmedabad.		
11. Refund & discount statements of Stamps.	—do—	Accountant General, Ahmedabad through Superintendents of Stamps, Ahmedabad.		

1	2	3	4	5
12.	Return of all silver coins withdrawn from circulation.	7th of the following month.	Currency Officer.	
13.	Monthly statement of R. B. D.	10th of the following month.	Currency Officer and Copy to Accountant General.	
14.	Statement of 039 State Excise receipt.	7th of the following month.	Chief Accountant Officer to the Director of Prohibition & Excise, Ahmedabad/Inspector of Prohibition and excise of District.	
15.	Statement of receipts under 056 Jail.	—do—	Inspector General of Prisons, Ahmedabad.	
16.	Extract of receipt Schedule 1. of 041 Taxes on Vehicle	7th of the following month.	1. Mamlatdar. 2. Electric Engineer to Govt. P.W.D., Ahmedabad.	
	2. 042 of Taxes on goods Tax	—do—	3. Regional Transport Officer.	
	3. 043 Taxes Duties Electric Duties.	—do—	4. Collector of Electricity Duties, Ahmedabad.	
17.	Receipt Schedule of 029 Land Revenue.	—do—	Under Secretary to Govt. of Gujrat, Revenue Department, Gandhinagar.	
18.	Receipt Schedule of 030 Stamps	—do—	Accountant General, Rajkot.	
19.	Statement of fees on account of examinations of Union Public Service Commission under 065-Misc. Deptt. Union.	—do—	Secretary to the Union Public Service Commission, New Delhi.	
20.	C.T.I.C.T.R. and pass book of P.W.D. Remittance.	12th of the following month.	Executive Engineer concerned.	
21.	Statement of receipts under 058-Stationery & Printings.	7th of the following month.	Manager, Govt. Printing Press concerned.	
22.	Statements of refund of spoil stamps (with vouchers)	15th of the following month.	Superintendent of Stamp, Ahmedabad.	
23.	Plus & Minus memoranda of each class of deposits.	with monthly accounts.	Accountant General, Ahmedabad.	
24.	Monthly expenditure statement under the head 215-Parliament.	20th of the following month.	Secretary, Gujrat Legislature, Gandhinagar.	

1	2	3	4	5
25.	Statement In Form-I & II of Military Pensioners Class-I and II brought and transferred from and to the District.	10th of the following month.	Controller of Defence, Accounts, Allahabad.	
26.	Statement In Form-I & II of Military Pensioners brought and transferred from and to the District.	10th of the following month.	Controller of Defence, Accounts, Allahabad.	
27.	Statement of charge in respect of Military pensioners of Class-I, II & V.	10th of the following month.	Accountant Genral, Ahmedabad.	
28.	Deficiency in remittances recovery of.	15th of the following month.	1. Director, 2. Accountant General, Rajkot.	
29.	Payment schedule of 249-Interest (N.S.S.) Government of India.	10th of the following month.	1. N. S. Officer, Ahmedabad. 2. Collector of District.	
30.	Payment Schedule for P.D.O. & 249-Interest premium prize bond 1963, 1964, 1965 B L.T.A. Bonds with vouchers.	—do—	1. Accountant General, Ahmedabad. 2. Munger, R.B.L., Bombay. 3. Secretary to Govt. of Gujarat, Agriculture & Land Deptt., Gandhinagar.	
31.	Payment schedule for P.W. Remittance item adjustable by P.W.D. (Exen) with vouchers.	—do—	Concerned Executive Engineer.	
32.	Receipt schedule of adjusting account with D.A.G., P. & T., Nagpur.	7th of the following month.	Director of Audit & Accounts P. & T., Nagpur.	
33.	Receipt Schedule of 040-Sales Tax.	—do—	Sales Tax Officer, Concerned.	
34.	Receipt Schedule of 128-Industries (Royalty).	—do—	Royalty Inspector concerned.	

#### QUARTERLY

1.	Returns of counterfeit coin received in previous quarter.	10th January, 10th April, 10th July, 10th October.	Mint Master, Bombay.
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1	2	3	4	5
<b>HALF YEARLY</b>				
1. Instances of failure to draw pension for over a year and 3 year.	1th April and 1st October.		Accountant General, Ahmedabad.	
2. Stock verification Certificates of stamps.	10th April and 10th October.		—do—	
3. Statements of remittances facilities statistics.	Six month.		Currency Officer.	
<b>YEARLY</b>				
1. Statements of lapsed deposits	Immediately after 31st march.		Accountant General, Ahmedabad.	
2. Return regarding annual solvency certificates.	1st October.		Director.	
3. Annual possession certificates of Cypher code and private check singnate book.	1st April.		Currency Officer.	
4. Certificates of agreement of balances of Revenue and other Deposits Miscellaneous, Remittances, Personal Deposits, Local Funds, etc.	After 31st of March.		Accountant General, Ahmedabad.	
5. Statement of normal balances to be fixed for the treasuries in the District during the ensuing financial years.	15th December.		Finance Department Director.	
6. Certificate of verification of balances in Small Coin Depot.	In April.		Accountant General, Rajkot.	
7. Statements of Income Tax deduction from the salary of Gazetted Officer.	In April.		Income Tax Officer.	
8. Stores Account of stamps of all kind I.E. postal and non-postal.	—do—		1. Accountant General, Rajkot. 2. Supdt. of Stamps, Ahmedabad.	
9. Annual stamps statistics	—do—		—do—	
10. Returns of genuine silver coin out or broken during the previous year on account of being reduced in weight.	After 31st March.		Currency Officer.	
11. Pymnt made to Contractors and Other Non-Official disbursing officer list of.	End of June.		Commission of Income Tax, Ahmedabad.	

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**APPENDIX - IX**

( SEE RULE - 18 )

**RULES FOR LODGING CASH CHESTS VALUABLES ETC.  
IN TREASURY FOR SAFE CUSTODY.**

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## APPENDIX - IX

( See Rule - 18 )

**RULES FOR THE SAFE CUSTODY OF CASH CHEST VALUABLES ETC.  
IN TREASURY FOR SAFE CUSTODY.**

1. No Department shall require that funds pertaining to it to be kept apart from the general Treasury balance or be received for safe custody and kept out of account or be received at all except under these rules.

Cash chests or sealed bags belonging to other departments may, however, be lodged in the treasury for safe custody where necessary. When so lodged they should be presented with a slip or memoranda stating the contents, and a receipt should be obtained from the Treasury officer for the cash chest or sealed bags said to contain the amount specified in the slip. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the treasury, should be kept by the depositing officer and he will be entirely responsible for the contents of the cash chests, or sealed bags deposited.

2. The Treasury officer may accept the cash chests of other departments to be lodged in the treasury for safe custody. When the cash chests are so lodged, the fact should be reported for the information of the Accountant General and a register in Form G.T.R. 103 should be kept in the treasury in which the receipt and return of the cash chests should be duly acknowledged. The key or keys of the chests must not be kept by the treasury.

3. A transit book in Form G.T.R. 104 should be kept showing the name of the messenger authorised by the depositing department to fetch the box (cash chest) from the Treasury and for taking his acquittance at the treasury when the box is delivered to him. The register in G.T.R. Form 103 is intended to show the permanent deposit and permanent removal of the chests and will be kept permanently in the Treasury. On first deposit the Treasury officer will sign the transit book and give it to the depositor, and this will constitute the depositor's receipt that the chest is in the treasury. When the depositor wishes to withdraw the box temporarily, he will send the transit book signed by him or by any subordinate authorised by him in this behalf during his absence from the headquarters, with the messenger authorised by him, who will sign the transit book and take away the chest. The transit book will remain with the Treasury Officer until the chest is returned as this will be his safeguard that although according to form G.T.R. 103 the chest is in his custody, it has actually been taken away.

4. The aforesaid procedure regarding temporary withdrawals of cash chests on transit book in Form G.T.R. 104 shall be applicable also in the case of temporary withdrawals of all sealed boxes containing valuable articles and sealed packets of duplicate keys, provided the period of withdrawal does not exceed seven days.

5. Cash chests, Government Promissory Notes and Similar Valuables belonging to Local Boards, and cash chests belonging to Municipalities may be lodged in the treasury for safe custody subject to an undertaking to exonerate Government from all liability in case of loss by fire, theft fraud, or any other cause what so ever.

Cash chests or strong boxes belonging to Co-operative societies registered under the Bombay Co-operative Societies Act, 1925, or to Co-operative Banks may at the request of the Registrar of Co-Operative Societies also be lodged in the treasury for safe custody subject to an undertaking to exonerate Government from all liability in case of loss by fire, theft, fraud or any other cause what so ever.

Such concession will be subject to the following further conditions and any others which the treasury Officer may impose in individual cases.

(i) that the chest or box will be moderate size and be provided with a good lock and sealed with proper seals;

(ii) that the treasury staff will not be harassed by too frequent applications to open the treasury;

(iii) that the concession may be modified or withdrawn, should the treasury Officer see fit to do so; and

(iv) that the Treasury Officer is satisfied that the society or the Banks could not otherwise, except at unreasonable cost, arrange for the custody of its funds and papers either with a Government savings Bank or with an approved banker or in some other safe manner.

An application to the Treasury Officer in charge of the Government Treasury or Sub-Treasury to take charge of a box or chest should be in Form G.T.R. 105. The deposit of the cash chest or strong box should be acknowledged by the Treasury Officer in Form G.T.R. 106.

6. Bullion, Jewellery and other valuables such as Promissory Notes, security deposits, duplicate keys etc. coming into the hands of a Government servant in his official capacity may be deposited into the Treasury for safe custody at the discretion of the Treasury Officer.

Any specially valuable property and boxes containing cash and valuable required to be deposited by the District Judge and Subordinate Judge in the Treasury or Sub-Treasury may be accepted directly by the Treasury Officer or Sub-Treasury Officer without prior reference to the Collector, upto 5-30 p.m. every working day, in case no adequate guarding arrangement exists for such property, the necessary steps should be taken to provide them and the matter should be reported to Government.

The Treasury Officer should, once a month, examine the condition of boxes of bullion, etc., and record the result of the examination in the register in Form G.T.R. 103.

7. Cash chest belonging to Panchayats, may be deposited for safe custody at the discretion of the Treasury Officer in Government Treasuries and Sub-Treasuries on the terms and conditions applicable in the case of cash chests belonging to Co-Operative Societies and Co-Operative banks as laid down in para-5 above.

8. Security Bonds and other valuable documents belonging to other Departments may be lodged in the Treasury for safe custody and such documents should be sent to the treasury in a sealed double cover or packet with a forwarding letter, the details of the contents being recorded on the outer cover under the dated signature of the Departmental Officer. The Treasury Officer will pass a receipt for each such cover, enter the cover or packet in a suitable register, record the register number on the sealed packet to facilitate its identification and then keep it in a box or almirah in the strong room under his own lock.

9. Iron safes and chest of Banks should be accepted for the safe custody at the treasuries and sub-treasuries on the following conditions:-

(i) Where the accounts of central Government are incorporated in Treasury accounts, two cash Book for receipt and two for payment (one set for State transaction and the other for Union transaction) and at other District Treasuries two cash Books, One for receipt and the other for payments.

(ii) There is enough accommodation in the strong room of the treasury for the deposit of the safes or chests which the treasury for the deposit of the safes or chests which should be of the normal size of about 2' x 2½' x 3'.

(iii) The banks will be permitted to deposit and remove the chests only once every day at the time fixed by the officers concerned, and only during the working hours of the Treasury.

(iv) The banks will be charged fees on the safes mentioned in the statement below for services rendered :—

Size of Boxes safes/chests etc.	Charges per month for Banks other than Co-operative Banks and Societies.		Charges per month for Co-operative Banks and Societies.	
	Treasuries	Sub-Treasuries	Treasuries	Sub-Treasuries
	(2)	(3)	(4)	(5)
Small size upto 3' x 2¼' x 3'	Rs. 500.00 for each safe/box/ chest, etc.	Rs. 250.00 per each safe/box/ chest, etc.	No charge for one safe/box/ chest etc.	No charge for one safe/box/ chest, etc.
			The same as in column (2) for every additional safe/box/chest, etc.	The same as in column (3) for every additional safe/box/chest, etc.
Big size beyond 3' x 2¼' x 3'	Rs. 750.00 for each safe/box/ chest, etc.	Rs. 375.00 for each safe/ box/chest, etc.	Rs. 250.00 for one safe/box/chest, etc.	Rs. 125.00 for each safe/box/ chest, etc.
			The same as in Column (2) for every additional safe/box/chest, etc.	The same as in column (3) for every additional safe/box/chest, etc.

Notes :—1 : A Co-operative banks/Societies should be allowed to deposit free of charge one single small size safe/box/chest or as alternative thereto should be charged at concessional rate prescribed above for a signal big size safe/box/chests. It should not be allowed both the facilities at one and the same time.

Note : 2 :— A month means a calander month or part thereof.

10. The following rules have been prescribed for the receipt, custody and delivery by Government treasuries of sealed packets containing duplicate keys of strong rooms and chests or treasuries under the control of the Bank :-

(1) If the Agent/manager of the Bank at which treasury cash business is conducted by the Bank wishes to deposit the duplicate keys of his strong room or currency chest in the Government treasury, he shall personally deliver a sealed packet purporting to contain such duplicate keys to the Treasury Officer in charge of the said treasury and obtain his receipt.

(2) The receipt of the Treasury Officer shall merely acknowledge the receipt of a sealed packets and before signing the receipt the Treasury Officer shall satisfy himself that the seals are intact.

(3) On receipt of the sealed packet the Treasury Officer will place the same in double locks and enter the transaction in a register, preferably the register of valuables. Such register will contain a column for description in which the Treasury Officer will note with his own hand the number of seals and date of consignments to double locks.



(4) The sealed packets shall not be taken out of double locks except on personal application by the Agent, Manager or other Officer in charge of the branch of the State Bank and by the Branch Khazanchee (or Head Shroff or Head Cash Keeper) (or his duly appointed Naib), on such joint application the Treasury Officer shall deliver the packet to the Agent, Manager or other Officer and Khazanchee (or head Shoroff or Head Cash Keeper) (or his Naib) only and then on receiving back the receipt given by him for the sealed packet under sub-rule-1, above as well as obtaining the joint receipt of the Agent or other Officer and Khazanchee (or Head Shroff or Head Cash Keeper) (or his Naib) for the packet.

(5) The Agent or other officer in charge of the branch of the State Bank shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet in the double locks of the treasury, and shall satisfy himself that the seals are intact.

(6) The Treasury Officer shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet and satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the treasury. In the latter case the outgoing and incoming Treasury Officers shall personally hand over and take charge of the sealed packet and shall sign the register mentioned in sub-rule-3 above to this effect.

Note : The depositor shall verify all the contents of valuable articles once in a year in December. It shall be the duty of the authority or officer immediately superior to the depositing officer to watch whether the depositing Officer has carried out such annual verification or not. In case no withdrawal has been made in respect of such valuable articles for three years, the Treasury Officer should bring the matter to the notice of the Officer or authority immediately superior to the depositing Officer.

(7) in order that funds in transit (Provided with double locks) between Pay Offices of Bank and the local Treasuries and Sub-Treasuries should be more effectively safe guarded, Treasury Officers and Sub-Treasury Officers at places where there are Pay Offices of the Bank are permitted to retain in their possession a key of the second lock to the remittance box or bag. A duplicate of this key will remain in the Pay Office of the Bank so that the escort accompanying the remittance will have only one key in his possession. No liability of any nature will devolve on Government or its officers and the only duty of the Treasury Officer or Sub-Treasury Officer, concerned will be to open the remittance box or bag on receipt and lock it before despatch to the Pay Officer. Treasury or Sub-Treasury Officers should, however, keep the key of the second lock in their personal custody along with the keys of the padlocks of the boxes containing stamps etc.

11. Valueables of private individuals who evacuate their houses during epidemics or famine or scarcity may be deposited for safe custody at the discretion of the Collector, in a room or rooms other than the treasury strong room so far as space may permit, and subject to the following conditions :-

- (i) that the boxes are of moderate size and provided with good locks and sealed with proper seals.
- (ii) that the treasury staff are not harassed by frequent applications to open the treasury;
- (iii) that the concession may be modified or withdrawn, should the collector see fit to do so;
- (iv) that a fee of 50 paise a month or portion of a month is charged for each box;

(v) that an application to the collector to take charge of a box is made in the form prescribed as G.T.R. Form No. 105. The deposit of the box should be acknowledged by the Collector in the form prescribed as G.T.R. Form No. 106.

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**APPENDIX - X**

(SEE RULE - 21)

**SCHEME OF MODEL TREASURY AND EXECUTIVE  
INSTRUCTIONS FOR WORK OF SUB-TREASURIES**

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( See Rule - 21 )

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INSTRUCTIONS FOR WORK OF SUB-TREASURIES

## SCHEME OF MODEL TREASURY WORKING :

## 1. TREASURY (ORGANISATION OF WORK) :

The work of the Treasury is divided into nine sections for the proper management thereof as shown below :

## NAMES OF SECTIONS :

- (1) Audit Section;
- (2) Cheque Section;
- (3) Compilation Section (Book Section);
- (4) Cash Section;
- (5) Pension Payments Section;
- (6) Civil and Personal Deposits Section;
- (7) Government Securities Section;
- (8) Administration Section (General Section);
- (9) Lottery Section.

2. The nature of work : the method of doing the same and the arrangements for its disposal in each of these sections should be as under :-

## I-AUDIT SECTION :

3. Nature of work : Challans and claims for withdrawal are scrutinised in this Section. Correspondence regarding Gazetted Officers, deductions from Pay, sanctions of competent authority and application of rules and orders are dealt with in this section.

4. Method of work : All challans and bills received in the Treasury are required to go through a certain process before the amounts brought therewith or claimed therein can be credited to or withdrawn from the Government Account. In the case of challans, the classification is to be checked in detail and arrangements made for communication of advices to departmental officers and for the reconciliation of the figures of receipts. The bills on the other hand are to be subjected to the Treasury checks prescribed in rules 109 to 118 and the other relevant Rules. In addition to these checks, certain instructions concerning the method of presentation and drawl of bills are to be followed. In the case of claims originating at the headquarters of the treasury, the scrutiny is made before the claims is passed for payment. Under Rule 78 certain bills have, however, been authorised to be paid directly at the sub-treasuries, but when they are received as vouchers with sub-treasury daily sheets in the District Treasuries for being incorporated into their should be subjected to the prescribed Treasury checks before they are so incorporated in the accounts of the District Treasury, in order that if any mistakes are committed in the sub-treasuries, they may be corrected in time. The checks generally pertain to the following items :

- (1) Classifications;
- (2) Correctness of rates charged;
- (3) Time-Limit;

- (4) Arithmetical computations;
- (5) Accompaniments;
- (6) Competency of sanctions;
- (7) Audit authorisations;
- (8) Acquittance of payees;
- (9) Chain of endorsements;
- (10) Identification, and
- (11) Competency of the Drawing officer.

It is essential that each check is applied scrupulously to every bill. Bills of pay and allowances of M.L.A.'s are to be noted in audit registers; the pay slips issued by the Accountant General are to be taken into account; bills preaudited by the Accountant General and sent for encashment at the treasuries are also to be attended to; recoveries from pay communicated through retrenchment orders issued by the Accountant General are to be watched.

5. After a cheque or bill has been completely entered in the accounts and order to pay signed by the Treasury Officer/Additional Treasury Officer/Assistant Treasury Officer/Accountant, it shall be passed on together with the payee to the Treasurer's branch.

6. In case of Bank treasury after a cheque or bill has been completely entered in the accounts, and the pay order signed by the Treasury Officer/Additional Treasury Officer/Assistant Treasury Officer/Accountant the advice list, will be prepared and sent to the Bank. In case, the payment of bill is not covered under the system of payment by Treasury Cheques, the Advice list shall be sent frequently as may be decided between the Bank, and Treasury Officer. The passed bills and cheques will be returned to the claimants against the surrender of tokens for being encashed at the Bank. In respect of payment of bills which are covered under the system of payment by treasury cheques, the procedure laid down in Appendix-XVIII shall be followed.

7. The register and files maintained in this section are :-

- (1) Salary Register of M.L.A.'s and Register of Retrenchment orders.
- (2) Preparation of Advice list.
- (3) Register of bills encashed on sub-treasuries.
- (4) Register of specimen signatures of Drawing and Controlling Officers or preserving the specimen signatures in the steel cabinet where the Card index system is introduced.
- (5) Guard files regarding sanctions to the payments received from the Departmental competent authorities, Government, Accountant General, etc., and
- (6) Files of audit objections received from the Accountant General, etc.

## II-CHEQUE SECTION :

8. The cheque section is under the supervisory control of Group-II employees (Deputy Accountants). All passed bills are transmitted to the Cheque Section. The Group-II employees with the assistance of cheque writers under him write the cheques against the pay order on the bills. The cheques drawn are sent to the counter for delivery of the cheques to the party concerned. The working of cheque section will be as per para-6 of Appendix-XVIII.

## III-COMPILATION SECTION (BOOK SECTION) :

### 9. Nature of Works :

The daily accounts of the Treasury inclusive of the transactions of the sub-treasuries reported through daily sheets are compiled in this section. The Section has to maintain the following registers :-

(1) Two cash books for receipts and two for payments (One set for State transactions and the other for Union transactions).

(2) Accountant's Daily Balance Sheet.

(3) Subsidiary Receipts Registers in respect of each Major Head of Accounts.

(4) Subsidiary Payment Registers in respect of each Major Head of Accounts.

(5) Check Register of adjustments between State and Union Governments.

(6) Check Register of adjustments by transfers.

(7) Registers of Reserve Bank Deposits.

(8) Registers of Misclassifications by the Bank.

(9) Registers of Reserve Bank of India Remittance drawn and encashed.

(10) Registers of Advances made and recovered.

(11) A Register showing the list of registers maintained at the Treasury.

#### 10. Method of work

The daily accounts work, from balance to balance and pertain to each transaction. Although adjustments are made from one head to another or from one side to the other, the nature of net transactions does not alter and the closing balance arrived at as a result of converting the figures of net transactions into gross receipts and gross payments after taking in to account the adjustments must tally with the physical balance of cash reported by the sub-treasuries and also by the cash section in the District Treasury, if it is non-banking. Hence before posting the details from receipted chalang and paid vouchers in the respective registers, abstracts of receipts and payments noted in the Registers of Treasury receipts and payments are first reconciled with the figures in Bank's scrolls and Major-headwise, jottings of receipts and payments for the whole district, (i.e. for the District Treasury and all Sub-Treasuries) are made on special forms this enables the section to work out the net closing balance, and if this found to tally with the total of closing balances in sub-treasury sheets and Treasurer's balance sheet, if it is a non-bank treasury, steps are taken to post the detailed entries in subsidiary registers, the day's totals in which are then carried over to the respective Cash Books. The Cash Books are then totalled and their grand totals posted in the Accountant's Daily Balance and the day's net cash balance is struck off. The classification of receipts and payments shown in the daily sheets of the sub-treasuries is checked simultaneously. It is very important that subsidiary registers are written carefully and no overwritings, corrections and interpolations in figures are allowed by rules because the final verification is facilitated by neat and clear work. The details of Miscellaneous Receipts, Cash Recoveries, Unclassified Items and other items are required to be mentioned in the subsidiary registers of receipts as they are to be copied out exactly in the schedules which are prepared day by day (excepting those Receipt Schedules in which only detailed headwise totals are to be shown) and sent to the Audit Office. Similarly names of Drawing Officers and nature of the bills drawn are required to be written in the subsidiary registers of payments. After all the receipted chalang and vouchers are accounted for in the subsidiary registers the Assistant Treasury Officer/Accountant/Deputy Accountant verifies the total of the registers with the major head figures entered in the Cash Book, before submitting the registers to the Treasury Officer for his own scrutiny. The accounts thus posted from day to day are consolidated twice in a month, so far as payments are concerned. The first consolidation takes place on the 21st of the month and includes accounts for the first eighteen days. The second is done on the 5th of the following month, and includes accounts from 19th to last day of the closing month. The monthly figures of cash balances are incorporated in the cash balance report, showing the balances in the currency chests and sub-chests and also in the double locks in the non-banking treasuries and sub-treasuries thereunder, which is to be sent the Currency Officer. The Departmental officers reconcile their figures of receipts with the accounts in the treasury and the monthly statements of receipts sent by them are verified in the treasury. So also the balances of the personal deposits are certified, if found correct.

11. In case of Bank-treasuries the figures of receipts and payment as worked out on the various subsidiary registers, should be further checked up with the figures of Net Reserve Bank Deposit worked out by the Bank.

#### IV-CASH SECTION :

##### 12. Nature of work :

This section is in charge of cash balances and valuables. In Bank treasuries there is no cash balance except imprest which are sanctioned for disbursement of payment in cash upto fixed limit under the system of payment by cheques (See Appendix-XVIII), as the cash business is conducted by the Bank. Whether Bank or non-bank, the treasury has to deal with the work of sale of Government stamps and stamp paper of various denominations. The stock valued at several lakhs of rupees is maintained in double and single locks. Valuables belonging to other departments are also kept for safe custody in the strong room. The registers necessary for the work of the section are:-

- (1) Treasurer's Cash Books, if there is no Bank;
- (2) Registers of cash chest, valuables, sealed packets etc;
- (3) Stamps Stock Registers;
- (4) Register of duplicate keys and padlocks;
- (5) Registers showing stocks of cheque books Reserve Bank of India draft forms (in non-Bank Treasuries), Cash order forms etc.

##### 13. Arrangement for work :

There is a Treasurer and Cashiers for doing the above work, if there is no Bank, if there is one Deputy Accountant, who looks after the work at items 2 to 5 above and he is assisted by one or two clerks, if necessary. The following returns are prepared in this Section:

- (1) Discount on sale stamps;
- (2) Preparation of monthly plus-minus memoranda of stamps etc;
- (3) Preparation of periodical forecasts and Indents of stamps, etc;
- (4) Quarterly verification certificates of stocks of stamps for the last working day of March, June, September and December.

14. To guard against the risk of uncurrent or counter-fict coin being substituted in a treasury for good coin presented by the public or received in remittance, Shroffs, and Potdars or other subordinate official who handle coin in treasuries should be required on arrival for the day's work to give up to the treasurer or a responsible subordinate to whom the Treasurer may entrust the date, all coins carried with them at the time. The coins should be restored when the men are leaving office at the close of the day's work.

15. The bulk of the Treasury balance must remain under double locks, one key being held by the Treasury Officer, and the other by the Treasurer. The Treasurer, may however, hold in his separate custody a sum sufficient for the convenient transaction of the Government business, which together with the value of stamps, etc., in his sole custody must not be larger than the security given by him. The sum so held shall be seen, and roughly verified by the Treasury Officer at the close of every day and locked up in the strong room under Double locks.

16. The following procedure must be carefully observed in receiving money into or giving it out from double locks;

- (1) In receiving coins into double locks, the Treasury Officer should cause the contents of each bag to be emptied into the scales weighed and poured into another bag which should be tied up in his presence with the slip in Form G.T.R. 11 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, that is that a note of a lower denomination has not been included in a bundle for a higher denomination, and sign the label in form G.T.R. 12 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 rupees 10, Rs. 5, Rs. 2 and Rs. 1 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) Coins may be given out of double locks by counting the number of bags.

(5) Every amount passed into or passed out of double locks should be registered at the time of its operation in the Register in Form G.T.R. 107. Register showing the cash Double lock and entries attested by both the officials in accordance with the instructions contained in the Register. At the end of the day, the daily totals of the operations-incoming and outgoing should be entered in the Treasurer's Daily Balance Sheet Form G.T.R. 101 and the closing balance therein struck.

(6) Money arriving from a distance too late in the day for the 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 valuable mentioned in Rule 18.

17. On receipt of bills passed for payment, over the signature of the Treasury Officer/Assistant Treasury Officer/Additional Treasury Officer/Accountant in the treasurer's branch the Treasury shall make the payment and enter it in his Cash Book. He shall further deface the stamp on cancel it, stamp the document "paid" and retain it for delivery to the Account Branch, when the books are compared.

18. The Treasury Officer shall take special precautions to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of the vouchers for sake of stamps upon them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

When a payment is made by transfer, that is, by entry of the amount in the accounts as received under some head of receipt, no payment of cash takes place and the items should not find a place in the Treasurer's Cash Book nor should the voucher be stamped "paid" by him. When the entries in the accounts are complete, such a voucher should be stamped by the Accountant "Paid by Transfer".

19. The following procedure shall be adopted in verifying the cash balance by actual counting :-

(1) silver coins: The coin is kept in bags each containing a certain fixed amount. One bag may be selected at random and Rs. 50, or Rs. 100 counted out of it in detail and used as a weight in a small scale. Against this weight other similar sums should be weighed until the whole contents of the bags are exhausted, care being taken all the while that the requisite number of parcels of Rs. 100, or Rs. 50 is made-up. The whole amounts thus tested may be taken as a verified eight of Rs. 1000 or Rs. 2,000 as the case may be, and placed in one of a larger pair of scales.

The whole number of bags should then be counted, and one in every twenty, taken, at random opened, and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. If their weight is less they should be retested by weight in sum of Rs. 100 as in the preceding sub-clause and if, on re-examination, they are found correct they should be substituted for those taken before as the verified weight.

Broken amounts may be verified by weight in small quantities of Rs. 50 or Rs. 100 or Rs. 200.

NOTE : With proper arrangements, about ten lakhs of coins can be tested in one hour by this process.

**(2) Copper, Bronze and Nickel Coins :**

The verifying authority may adopt any method of verification which he thinks satisfactory, but he must remember that he is personally responsible for the correctness of the balance stated by him. He should occasionally count the bags and examine their contents, but it is not essential to do so each month.

**NOTE :** All notes of Rs. 100 and over must be personally counted by the verifying officer. For notes of lower denomination the following plan is sufficient.

The notes being in bundles of a certain marked number, a few notes at the top may be folded back and the rest counted by clerks or assistants. The verifying officer will then see in the case of each bundle whether the addition of the notes folded back to the number already counted and marked, makes up the whole alleged number of the bundle.

The Clerks or Assistant engaged should not be possible for the correctness of the bundle, and the verifying officer should satisfy himself that the notes in the bundle are all of the alleged value, that is, for example, that a ten-rupee note is not counted as one of a five rupee note bundle.

These instructions should be printed and pasted on a board and hung up in the strong room in a conspicuous place.

**V : PENSION PAYMENT SECTION :****20. Nature of Work.**

(1) Preparation of monthly bills of pensioners payable at headquarters, if they are not prepared by the pensioners, they being illiterate.

(2) Preparation of money order and schedule of money order (In Form G.T.R. 57) in case the pensioner desires to receive payment by postal money order.

(3) Preparation of Bankwise statement in case the pensioner desires to receive the payment through nationalised banks by cheques to be credited in his account under I.R.L.A. system.

(4) Accounting of all payments of pensions including those made at the Sub-Treasuries.

(5) Maintenance of pension payment orders together with the registers thereof and check registers of pensioners for the district.

(6) Register of pension payment (In Form G.T.R. 56)

(7) Register of time-barred pension payment orders.

(8) Register of commutations of pensions and gratuities.

(9) files of Descriptive rolls of Military pensioners.

(10) Preparation of returns of undrawn pensions.

(11) Correspondence regarding transfer of pensions from one district to another, from the district Treasury to Sub-Treasury and *vice versa* heirship enquiries in the case of deceased pensioners etc.

(12) Settlement of Audit objections of pension payments received from the Audit Office and the Controller of Defence Accounts (Pension) Allahabad.

(13) Issue of provisional pension payment order/Gratuity order in respect of retired Non-Gazetted Government Servants on the basis of sanction order issued by the competent authority.

**VI-DEPOSIT SECTION :****21. Civil Deposits :**

**Nature of work.** The following registers are required to be maintained under this item and the daily transactions should be posted in separate books for receipts and repayments :-



- (1) Revenue Deposits (State);
- (2) Criminal Courts Deposits (State);
- (3) Civil Courts Deposits (When they are not kept in the form of Banking Account *vide* Rule 392 (ii), 391 (ii);
- (4) Deposits for work done for public bodies or private individuals (State);
- (5) Deposits for fees received by Government Servants for work done for public bodies or private individuals (State);
- (6) Revenue Deposit under Tenancy Acts;
- (7) Deposits of T-Remittances under Miscellaneous Remittances.

## 22. Method of Work :

The transactions pertaining to the days' accounts are entered in details in the respective registers. The extracts from receipts registers and lists of payments in respect of payments registers are prepared from them and forwarded to the Accountant General, along with the plus and minus memorandum for each deposit account. When the items lapse to Government owing to limitation of time they are taken out through the Clearance Register and communicated to the Accountant General in the form of a statement of lapsed deposits.

## PERSONAL DEPOSITS :

### 23. Nature of Work :

The accounts of the following deposits are maintained in this section.

- (1) Cash orders issued on Sub-Treasuries in lieu of cash received or accounted for at the headquarters.
- (2) Deposit in the names of Administrators of certain funds such as Minor's Estates Courts of Wards, Estates managed by Government, Capital outlay on certain scheme etc.
- (3) personal Ledger Account of District Development Officer/Taluka Development Officer.
- (4) Civil Court Deposits opened under rule 391 (i).

## 24. Method of Work :

For each personal ledger account a set of registers for receipts and payments together with the ledger account, has to be maintained and a monthly plus and minus memorandum in respect of each personal deposit has to be prepared. The balances are to be agreed with those on the books maintained by the Administrators themselves separately and also personal ledger accounts maintained by the Bank and the certified figures are communicated to the Audit Office. In respect of cash orders a watch is kept on their encashment at Sub-Treasuries and when they lapse owing to non encashment for three months, the concerned Sub-Treasury officers are informed not to cash them without revaluation. The pass books received from the Administrators are to be completed periodically, and monthly certificates of receipts and payments with the opening and closing balances are to be furnished. This is necessary for seeing that no over-drawal of funds takes place in these accounts which are purely of the nature of Bank A account.

## VII : GOVERNMENT SECURITIES SECTION :

### 25. Nature of Work.

In this section, the register of Government Securities encashed for payment of interest on the District Treasury or on a sub-Treasury thereunder is maintained. Bills regarding interest payable to the holders of the notes are prepared and after they are paid entries are taken in the subsidiary register of payment of interest. The correspondence regarding advices of new notes cancellations, transfer, renewals, etc., of the existing notes in dealt with in accordance with the instructions contained in the Government Securities Manual. The Register of powers of attorneys is also maintained in this section.

## VIII : ADMINISTRATION SECTION (GENERAL SECTION) :

### 26. Nature of Work.

This section deals with miscellaneous work which does not pertain to District Treasury alone, but which is common to the day to day working to every government office. It should be under the personal supervision of the Treasury Officer. The following are the items of work of this section.

- (1) Establishment matters such as monthly pay bills, leave account of treasury personnel, etc., preparation of contingent and Travelling Allowance bills of the office.
- (2) Maintenance of Muster Roll, Casual Leave accounts, Service Books etc., and such other matters of treasury staff.
- (3) Record Room.
- (4) Monthly arrears list of the Treasury.
- (5) Compliance of Inspection reports from the director, the Accountant General and the finance Department.
- (6) Stationery and Dead stock Articles, Office Library.
- (7) Maintenance of office cash book, as well as an account of permanent advance and that of service postage stamps for office use.
- (8) Receipt and despatch of correspondence and distribution of post.
- (9) Preparation of monthly expenditure statement and annual budgets and revised estimates.
- (10) Typing of correspondence and returns.
- (11) Annual verification of the solvency etc., of sureties, and submission of the annual certificate of such verification.

### GENERAL :

27. The Treasury officer shall personally see that the notice which he is required to exhibit, understanding orders or other instructions received from time to time, such as those regarding encashment of notes, the supply of small silver coins, nickel and copper coins, are exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the treasury can offer.

Notices regarding financial matters which may in any way commit the Government with the public, other than those issued by the revenue or other departments with which the currency officer is not concerned should not be exhibited in any treasury unless its form is previously approved by the currency officer.

### DESTRUCTION OF RECORDS :

28. The periods for which the various records of the Sub-Treasuries and District Treasuries are to be preserved are given in the statement attached to this appendix.

The records enumerated in this statement should be destroyed after the period of preservation is over on a certificate that there are no unsettled objections relating to them obtained from the Accountant General by the submission to him of a list of the record proposed for destruction.

### WORKING OF THE SUB-TREASURY :

#### Accountant's Day Book :

29. In the sub-treasury on the basis of paid bills and receipted challans the sub-accountant or Junior clerk shall write the Day Book of the sub-treasury in form G.T.R. 108, while writing the day book, as in case of District Treasury accounts, all the sums paid or received by transfer adjustment will be brought to account in the Day Book.

30. (1) The transactions at a sub-treasury being extensive and the number of the same kind some times considerable, each class of importance should have a separate subsidiary register as prescribed in Articles 35 of

Account Code Vol. II in which every individual item should be shown in clear and concise detail and from which the day's total only should be transferred to the Day Book every evening. In otherwise cases, individual transaction should be recorded in same details directly into the Day Book.

(2) The class of transactions for which separate subsidiary registers shall be written will be decided by the Sub-Treasury Officer/Additional Treasury Officer, under the orders of the District Treasury Officer.

31. At the end of the day before closing the accounts for the day the sub-treasury Officer/Additional Treasury Officer shall agree the closing cash balance as usual, on both the cash books and will close the account. In case of bank-sub-treasury the posting in the Day Book for the day will be, alternatively, reconciled with the figures of receipts and payments appearing on the bank's daily scroll.

32. At the end of the day after the accounts have been closed the daily sheet of the sub-treasury transactions for the day shall be prepared in the form prescribed under articles 47 of the account Code Vol. II and will be despatched to the District Treasury officer on the same day and a note to that effect will be recorded in the Day Book with the details of vouchers and chalangans sent.

#### MONTHLY CLOSING :

33. The Sub-Treasury accounts for the month should be closed on the prescribed dates over the signature of Sub-Treasury Officer/Additional Treasury Officer and his certificate to the effect of his having physically verified the cash balances of the Sub-Treasury recorded in his own hand writing in the Day Book and currency chest Register (wherever applicable).

#### CASH BALANCE REPORT :

34. Cash balance verification report in the relevant form should be despatched to the Treasury officer in a separate cover by the sub-Treasury Officer/Additional Treasury Officer himself on the very day of verification.

#### CORRECTION IN THE SUB-TREASURY ACCOUNTS :

35. Correction in sub-treasury accounts registers after submission of the accounts should ever be carried out without obtaining previous sanction of the District Treasury Officer by reporting full details and reasons necessitating the same.

#### MISCELLANEOUS :

36. Treasury staff are forbidden to undertake the encashment of bill, on behalf of payees and shroffs are forbidden to make payments through Treasury staff.

37. The name of every persons presenting a note above the value of Rs. 100/- at the sub-treasury should be recorded in the register of currency notes to be kept in the following forms:

Date of Receipt.	Name and address of the person presenting the Notes.	Details of Notes.	
		Denomination.	Printed No. of Notes
(1)	(2)	(3)	(4)
-----			
Signature of the Tenderer	Initial of Clerk	Remarks.	
		Sub-Treasury Officer/ Additional Treasury Officer.	(8)
(5)	(6)	(7)	(8)

38. The total amount only of deposits received each day should be entered in the Day-book without detail as "amount of Revenue or Criminal Deposits" received this day; but in writing up the daily sheet every item must be entered in detail in the prescribed registers. The object of this is that every deposit entered in the daily sheet may be brought item by item upon the District Treasury registers and numbered in continuation of the District series. The Treasury officer should indicate the serial numbers shown in daily sheet of the sub-treasury in addition to the serial numbers of the District Treasury in the prescribed columns of the Register of Receipt of Revenue Deposits.

The name of the sub-treasury to which the receipt pertains should be shown in a sub-column between column-3 and column-4 in the Register of receipts of Revenue Deposits maintained by the District Treasury.

## STATEMENT ( Refer para-28)

Period of preservation of records pertaining to Accounts & Treasuries Department.

Sr. No.	Description of records.	Period of preservation in years.
<b>ADMINISTRATION/ESTABLISHMENT SECTION :</b>		
1.	solvency Certificate received	One year after next solvency certificate is received.
2.	Enquiry as to solvency and register showing the results of the enquiry made as to the sufficiency of the security furnished.	5
	Appointments, Posting, Transfer promotions including increments certificates and crossing efficiency bars, reversion etc.	One year after recording the entires in the Service book.
4.	Charge reports	1
5.	Permission to accept outside work or remuneration.	5
6.	Security Bonds	Two years after vacating the office or until it is ascertained that there is no necessity for keeping it any longer whichever is later.
7.	Annual Report of Solvency of surities.	1
8.	Alleged defalcation, misconduct fines, reduction of all classes of officers.	Summerise into service book and then one year.
9.	Recovery of defalcation sums	5
10.	Transfer to foreign service	30
11.	Loan of Government servants to Railways or Local bodies.	Entry of facts in service books then 5 years.
12.	Sanction to advance bearing interest.	To be preserved for one year after full recovery is confirmed by Accountant General.
13.	Sanctions to advance not bearing interest.	1
14.	Sanction to advance from General provident Fund.	3
15.	Dismissals, invalidings and resignatins, Discharges on reduction etc.	5
16.	Papers relating to compensation allowances.	5
17.	Honoararia, rewards and deputation allowances for special work.	5
18.	Office copy of Last pay certificate	1

Sr. No.	Description of records.	Period of preservation in years.
19.	Casual leave register and all papers thereabout.	1
20.	Leave of all kind except casual leave.	Enter in service book then one year.
21.	Notice of attachment of salary by Civil Court and received under co-operative Acts.	Current till satisfied and then one year.
22.	Recovery from courts of Bhatta of Government servants.	1 year after credit in to Treasury.
23.	Individual correspondence and applications about the officers attaining the age of superannuation.	1
24.	Annual statement of officers attaining the age of superannuation.	5
25.	Grant of pension and verification of service and or other preliminary papers.	5
26.	Gratuities whether granted or refused.	5
27.	commutation of pension	5
28.	Commutation of agreements	Till fulfilled.
29.	All notes, information and correspondence regarding budgets from sub-offices or other branches.	1
30.	Correspondence with Accountant General as to Budget unless ending in General Instruction or rule.	1
31.	Reappropriation correspondence extra grants and surrenders.	1
32.	Fixation of contract grant	5
33.	Printed or sanctioned budget received from Government or other officers communicating grant.	1
34.	Receipt Register of contribution for establishment & leave.	40
35.	Mortgage deed for house building and similar advances.	one year after full recovery in confirmed by Accountant General.
36.	Register of recovery of advance bearing interest.	3
37.	Register of advance not bearing interest.	1
38.	Register of permanent advance	3
39.	Bill register (Try 411 revised)	5
40.	Register of receipt of returned M.O.	5

Sr. No.	Description of records.	Period of preservation in years.
41.	Agreement with contractor	Till terms are fulfilled and thereafter two years.
42.	Resolution and circulars of Government and General letters of Accountant General (Standing order file).	Permanent
43.	Monthly arrears report	1
44.	Seniority list	Five years after fresh list is published.
45.	Subsidiary register of supplementary pay bills.	5
46.	Demiofficials letter Register	3
47.	Statistical register of workload	5
48.	Grant control register	3
49.	Travelling allowance control register maintained under Bombay Civil Service Rules-602.	3
50.	Inspection reports	1 year after settlement of all objections.
51.	Dafter Inspection report	1
52.	Annual Review of working of treasuries received from Accountant General.	30
53.	Final withdrawal from General Provident Fund.	5
54.	Final withdrawal from General Provident Fund by other than person subscriber.	30
55.	Correspondence subsidiary to above	5
56.	Fraud or other attempts at fraud on treasury by Public or staff including loss or theft of Government cash.	30
57.	Register of Group Insurance	30
58.	File relating to monthly return and miscellaneous correspondence	1
<b>BOOK SECTION :</b>		
59.	Refund of Spoiled stamps etc.	1
60.	Register of refunds	5
61.	Chalans of all sorts	3
62.	Enfacement Register of Challans	3
63.	All subsidiary register of receipts and payments of other department except those for which separate provisions are made.	5

Sr. No.	Description of records.	Period of preservation in years.
64.	All subsidiary correspondence relating to such registers.	one year after reaching finality.
65.	General provident Fund receipt register.	5
66.	Credit order of public works Department Post office, Military or other departments.	3
67.	Credit order issued to sub-Treasury.	5
68.	Monthly plus-minus Memos of all the advance and Funds.	5
69.	Office copies of annual acknowledgements of balance of all debt and advances.	1
70.	Daily sheets of sub-treasuries	3
71.	Banks Daily scrolls	3
72.	Register of Reserve Bank Deposits	5
73.	Accountant's Daily Balance sheets	3
74.	Office copies of the Memoranda of daily transaction submitted by the Treasury Officer to Government.	1
75.	Objections statement from Accountant General & office copies of replies.	3
76.	Extracts of objection statement from Accountant General sent to and replies received thereto from other offices.	3
77.	Adjustment memoranda	5
78.	Forwarding Memoranda for cheques	1
79.	Requisition for Blank cheque books	1
80.	Register of identity Cards of Departmental Messengers	1
81.	Treasury & Bank pass book	5
82.	Office copies of statements relating to reconciliation of receipts of Departmental offices	3
83.	Register of payments of account of postal department against letter of credit.	5
84.	Register of correction memos proposed.	one year after all the correction memos sanctioned by the Accountant General.
85.	Observation on monthly accounts	1
86.	applications for credit certificates and papers connected therewith.	1

Sr. No.	Description of records.	Period of preservation in years.
87.	Half margin memo register	5
88.	Cash book of receipts & payments maintained at district Treasury.	5
89.	Jotting Register	1
90.	Receipt register of cemetery endowments.	30
91.	Counterfoil and advices of cash orders, cheques remittance, transfer receipts and supply bills and correspondence about issue or payment.	3
92.	Issue of duplicate or renewal of cash order Remittances Transfer Receipts, supply bills.	1
93.	Register of remittance transfer receipts and supply bills issued and paid.	5
94.	Advices of remittance transfer receipts.	1
<b>PAYMENT / AUDIT :</b>		
95.	Advices of certificates issued by Civil Courts for refund.	1
96.	Specimen signature	To be kept in the register so long as the officer is drawing with the treasury.
97.	Intimation about the use of cheque books.	1
98.	Register of orders for payment	1
99.	Register of salaries of Gazetted Officers.	10
100.	Salary slips and leave certificates.	One year after treasury inspection is carried out by Accountant General covering the period of slip. salary slip in which objection raised at the time of Inspection shall only be destroyed after the objection are settled by the Accountant General.
101.	Orders relating to sanction of grant in aid and advices received from the counter signing authorities	1
102.	Treasury objection Memoranda	1
103.	Retrenchment register	3
104.	Register of endorsement of bills payable on sub-treasury.	3
105.	Retrenchment orders received from Accountant General.	3
106.	Certificate of transfer of charge of departmental officers	1



Sr. No.	Description of records.	Period of preservation in years.
107.	Miscellaneous file i.e. correspondence regarding paid authorities.	1
108.	Bill inward registers	3
109.	Applications for funds for Treasury.	1
<b>COINS NOTES &amp; CASH BALANCE.</b>		
110.	Indents for small coins and currency notes.	3
111.	Register of cash remittances	5
112.	Remittances inside or outside District, advice notes, receipts escorts, shroffs certificates etc.	1
113.	Register of uncurrent coins	3
114.	Register of cut coins	3
115.	Report of coinages cases	1
116.	Currency chest register	3
117.	Currency chest orders of transfer and replies etc.	1
118.	Transaction slip and telegram	Three months after verification of balances.
119.	Treasurer's Day book and all subsidiary or shroff's registers	1
120.	Treasurer's balance sheet or detailed cash balance register.	3
121.	Register of contents of values and chest or double lock registers.	3 when the registers are fully checked and carry forward all live entries in a new registers.
122.	Cash balance verification reports of sub-treasury.	1
123.	Register of deficiency found in remittance with relevant papers.	5
124.	Correspondence regarding Railway warrant bills, Bills for Electrical energy etc.	1
125.	Statement of currency notes received and issued from Treasury for the quarter ending.	1
126.	Return showing silver coins cut and broken during the quarter on account of being reduced in weight.	1
127.	Return showing counterfeit coin received during the quarter.	1
128.	Statement of uncurrent, Light-weight silver coins, withdrawn from circulation (Monthly).	1
129.	Statement showing the proportion of several issued of Government rupees in actual circulation.	3
130.	Weekly cash balance report	1 month.

Ser. No.	Description of records.	Period of preservation in years.
131.	Rupex census.	1
	<b>CASH &amp; CHEQUE SECTION</b>	
132.	Cheque drawn register	5
133.	File relating to correspondence pertaining to stop payments	5
134.	Advice list sent to the Banks	1
135.	Counterfoils of cheques	3
136.	Cheque transit registers	5
137.	Cheque account register	3
138.	Cheque delivery register	3
139.	Correspondence regarding applications received for correction in cheques issued	1
140.	Account of cheque forms	3
141.	Authority letter in G.T.R. 40	10
142.	Acknowledgement in Form No. 247 B	1
143.	Outstanding cheque list	5
144.	3 Memo file pertaining to cheques	5
145.	File relating to cancelled time barred Cheques	5
146.	Correspondence regarding issue of new cheques	1
147.	Correspondence with A.G.'s office in the matter of Treasury cheque	5
148.	Correspondence regarding issue of new cheques book	1
149.	Miscellaneous correspondence file of cheque	1
150.	Cash balance report of cheque section in Form 12(P A.31).	5
151.	Cash book of cheque section	5
152.	Token register	1
		provided there is no loss of token during the period.
153.	Bill Receipt register (Transit)	3
154.	Token census register	1
155.	Token Census correspondence file	1
156.	Register of bills returned un audited	1
	<b>DEPOSIT SECTION</b>	
157.	Register of payment under assignment and compensation.	5

Sl. No.	Description of records.	Period of preservation in years.
158.	Opening of new personal or other Deposit account.	30
159.	Office copies of annual acknowledgement received from Administrators of funds and personal accounts.	3
160.	Receipt and expenditure registers of District & other Local Fund.	10 Provided reconciliation is done and balances are accepted as per Treasury records. The Deposit register should not be destroyed ten years after obtaining the acknowledgment of balances.
161.	Ledger of personal and municipality deposit account receipt and expenditures.	10 -do-
162.	Deposit receipts and payment register of Revenue Criminal and other deposits.	12 year after twelve years the five entries should be carried over then destroyed.
163.	Yearly schedule of lapsed deposits.	Permanent.
164.	Register of cash order issued and paid.	5
165.	Register of dully receipts and repayments of deposits.	5
166.	Certificates of annual balance of revenue deposits.	3
<b>PENSION SECTION :</b>		
167.	Register of pension payment order service, Family and Political pensions.	10 year after the entries are carried over to the new register.
168.	Gratuity and Commutation of Pension Payment Register	10
169.	Check register of payment of military pensioners.	3 -do-
170.	Old copies of pension payment orders and pension certificates renewed.	3
171.	Money order acknowledgements.	1
172.	Papers relating to the issue of provisional P.P.O. and gratuity orders.	1 year after the final pension payment order is issued.
173.	File containing the covering letters of P.P.O.S.	1
174.	Correspondence file relating to returned P.P.Os.	1
175.	Correspondence file relating to Medical reimbursement to the Pensioners	1
176.	Correspondence file relating to recovery of over payment of temporary increase to the pensioners.	1 Remarks : But cases which are still under correspondence should be retained.

Sr. No.	Description of records.	Period of preservation in years.
199.	Annual indent of forms	One after new indent is approved.
200.	Model indent of forms	To be preserved for one year after new model indent is prepared.
201.	Dadstock register	1 year after all live entries are carried over in the new register.
202.	Correspondence file relating to purchase of dead stock articles and Sanction order of old item cancelled from Dead Stock Register.	1 After all entries are certified and audited.
203.	Correspondence file relating to Waste Papers of destroyed records sold to the contractor.	1
204.	Correspondence file for issue of footwears for Class IV employce	1
205.	Issue Register for footwears	1
206.	Library Register	1 year after the register is renewed
207.	Stationary and Forms, receipts issued and balance register	1
208.	Register and File relating to sanction of bookbinding of forms, carried out locally.	1
209.	Correspondence with D.A.T./other offices regarding indent of GPF Pass Books.	1
210.	Sikka Register	1
211.	Furnish Register and Correspondence file relating to records	5
<b>MISCELLANEOUS.</b>		
212.	Despatch register	3
213.	Register of service postage stamp account.	3
214.	Peon delivery book	5
215.	Periodical return in Form-A	To be preserved for one year after new periodical return in Form-A is prepared.
216.	Periodical return in form-'B'	1
217.	Work sheet	1
218.	Inward Register	3
219.	Internal delivery Book	1
220.	Day Book (Sub-Treasury)	30

177.	Correspondence file relating to recoveries to be made from the pensioners.	1	Remarks : But cases which are still under correspondence should be retained.
178.	Correspondence file relating to orders sent to Public sector Boards and Office copies of the pension Money Order Bills sent to Post Office and their acknowledgments.	3	
179.	Files relating to transfer of P.P.Os.	1	
180.	Files relating to periodical returns of pension	1	
181.	Records relating to payment of pension under I.R.L.A. system and Public Sector Bank.	3	Only disputable cases should be retained.
<b>STAMP SECTION.</b>			
182.	Indices and invoices of stamps and subsidiary papers.	1	
183.	Stock Account register of all kinds of stamps, including discount book.	5	
184.	Office copies of discount vouchers.	1	
185.	Monthly abstract of stock and stores.	1	
186.	Counterfoils of receipts for stamps.	1	
187.	Exchange of stamps	1	
188.	Register of keys and Padlocks	1	
189.	Register of boxes and valuables etc. received for safe custody.	-do-	
190.	Cash Box Transit Register	1	
191.	Monthly returns of postage and non postage stamps accounts (plus minus Memo).	1	
192.	Sale register of stamps sold to public directly by the treasury.	3	
193.	Receipt book (counterfoils)	3	
194.	Orders regarding deposition of valuable cash box at the Treasury.	1	1 year after the value cash box is finally withdrawn.
195.	Papers regarding short receipt of stamps.	1	1 year after the respective cases are finally settled.
196.	Register of valuables	5	
<b>RECORD SECTION.</b>			
197.	Register of clothing issued.	1	
198.	Index of peons clothing and papers relating to its periodical.	5	

177.	Correspondence file relating to recoveries to be made from the pensioners.	1	Remarks : But cases which are still under correspondence should be retained.
178.	Correspondence file relating to pension payment orders sent to Public sector Boards and Office copies of the pension Money Order Bills sent to Post Office and their acknowledgements.	3	
179.	Files relating to transfer of P.P.Os.	1	
180.	Files relating to periodical returns of pension	1	
181.	Records relating to payment of pension under I.R.L.A. system and Public Sector Bank.	3	Only disputable cases should be retained.
<b>STAMP SECTION.</b>			
182.	Indents and invoices of stamps and subsidiary papers.	1	
183.	Stock Account register of all kinds of stamps, including discount book.	5	
184.	Office copies of discount vouchers.	1	
185.	Monthly abstract of stock and stores.	1	
186.	Counterfoils of receipts for stamps.	1	
187.	Exchange of stamps	1	
188.	Register of keys and Padlocks		One year after a new register has been opened and all the live entries carried over.
189.	Register of boxes and valuables etc., received for safe custody.	-do-	
190.	Cash Box Transit Register	1	
191.	Monthly returns of postage and non postage stamps accounts (plus minus Memo).	1	
192.	Sale register of stamps sold to public directly by the treasury.	3	
193.	Receipt book (counterfoils)	3	
194.	Orders regarding deposition of valuable cash box at the Treasury.		1 year after the value cash box is finally withdrawn.
195.	Papers regarding short receipt of stamps.		1 year after the respective cases are finally settled.
196.	Register of valuables	5	
<b>RECORD SECTION.</b>			
197.	Register of clothing issued.	1	
198.	Indent of peons clothing and papers relating to its periodical.	5	

Sr. No.	Description of records.	Period of preservation in years.
199.	Annual indent of forms	One after new indent is approved.
200.	Model indent of forms	To be preserved for one year after new model indent is prepared.
201.	Deadstock register	1 year after all live entries are carried over in the new register.
202.	Correspondence file relating to purchase of dead stock articles and Sanction order of old item cancelled from Dead Stock Register.	1 After all entries are certified and audited.
203.	Correspondence file relating to Waste Papers of destroyed records sold to the contractor.	1
204.	Correspondence file for issue of footwears for Class IV employee	1
205.	Issue Register for footwears	1
206.	Library Register	1 year after the register is renewed
207.	Stationary and Forms, receipts issued and balance register	1
208.	Register and File relating to sanction of bookbinding of forms, carried out locally.	1
209.	Correspondence with D.A.T./other offices regarding indent of GPF Pass Books.	1
210.	Sikka Register	1
211.	Farrist Register and Correspondence file relating to records	5
<b>MISCELLANEOUS.</b>		
212.	Despatch register	3
213.	Register of service postage stamp account.	3
214.	Peon delivery book	5
215.	Periodical return in Form-A	To be preserved for one year after new periodical return in Form-A is prepared.
216.	Periodical return in form-'B'	1
217.	Work sheet	1
218.	Inward Register	3
219.	Internal delivery Book	1
220.	Day Book (Sub-Treasury)	30

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APPENDIX - XI

( See Rule - 76 )

LIST OF GOVERNMENT SERVANTS AUTHORISED TO DRAW  
BILLS ON TREASURIES

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## APPENDIX - XI

( See Rule - 76 )

## List of Government servant authorised to draw bills on Treasuries.

No.	Class of Officers.	Class of Bills drawn	Remarks
1	2	3	4
1.	Gazetted Officers.	(i) "All claims in respect of Gazetted Officers will be drawn by Departmental drawing officer who are Heads of officers". (ii) bills for examination fees provided they are sanctioned by the competent authority at the prescribed rate indicating the provision of budget grant. (iii) Travelling allowances bills provided they are countersigned by the Controlling Officer. (iv) Establishment, Travelling allowance, contingent and other bills of the officers of which they are Heads.	Vide statement appended.
2.	Non-Gezatted Officers treated as heads of Officers.	(i) Pay and Travelling allowances bills of self. (ii) Establishment, Travelling allowance, contingent and other *bills of their office.	Vide statement appended.

- \* This class includes bill for scholarships, grant-in-aid, contributions, donations, refunds, loans and advances.

## STATEMENT

## List of Non-Gezatted Officers authorised to draw bills on Treasuries.

Sr. No	Class of Government Servant.	Class of Bills authorised to drawn
1	2	3
1.	Office Superintendent of Police Department.	Pay, Travelling Allowances, contingent bills and other bills.
2.	Heads of Government Secondary Education Institutions.	—do—
3.	Heads of Government Training Schools.	—do—
4.	Assistant Treasury Officer/Accountants.	—do— (in the absence of Treasury officer.)
5.	All Sub-Treasury Officers.	Pay, Travelling allowance and contingent bills for themselves and staff under their control.
6.	Head master, Government Schools for the Blind, Baroda.	Pay and allowance for the self and staff under them and T. A. bill contingent bills and stipend and scholarship bills only.
7.	The Principal, School for the Deaf, Mchsana.	—do—
8.	Superintendent, Reception Centres.	Pay and Allowances for self and for staff under them and also contingent bills.
9.	Mahalkari.	Pay, Travelling allowance, contingent and other bills.
10.	Auditors, Co-operative Societies.	Pay and Travelling allowance bills of their own and their establishments.
11.	Co-operative Officers (Money lending/industries/ consumers/Farming) where there is no post of District Registrar/Assistant District Registers, Registrar of money lending/Industries consumers/ Farming at District Head Quarters.	—do—
12.	Special Recovery Officers	—do—
13.	Co-operative Officers and Marketing Officers for refugees.	—do—
14.	Assistant Agriculture Engineers.	—do—
15.	Psychiatrist, soil work, Mental Hygiene, Child Guidance Clinic, Ahmedabad.	Pay bills of his own and his establishment.

1	2	3
16. Sanchalak, Gandhi Udyog Mandir at Rajula in Amreli District and Jamnagar.	Pay bills of their own and staff under their control and contingent bills of Institutions up to Rs. 25/— in each.	
17. Probation Officer, Remand Home, Amreli and Mehsana.	Pay, Travelling allowance contingent and other bills.	
18. Probation Officer, Remand Home, Kutch-Bhuj.	Pay bills of his own and his establishment.	
19. Probation Officer, Remand Home, Prantij, District, Sabarkantha.	Pay and allowances of his own and that of the office staff under him and contingent bills of his office.	
20. Probation Officer, Remand Home, Navsari (District Valsad), Godhara, Palanpur, Ahmedabad, Vyara (District Surat), Chhota-udepur (District Vadodara), Ahwa (Dangs).	Pay bills of their own and their staff and contingent bills.	
21. District Extension Officers (Sheep and Wool)	Pay bills of their own and their establishment.	
22. Agriculture Officer, Trial-cum-Demonstration Farm.	Pay, Travelling allowances, Abstract bills for contingent expenditure, ordinary advance from G. P. Fund to the staff.	
23. Librarians/Assistant Librarians Incharge of District and taluka Libraries.	Pay and Travelling allowance bills for the staff under them and contingent and other bills of their own office.	
24. Information Assistants of Publicity units.	Pay and allowances of the staff and contingent bills in connection with their officers.	
25. All Rector-cum-Superintendents Training-cum-Production Centres under the Social Welfare Department.	Pay & Allowances bills, Travelling allowances bills, etc. for self and staff under them and office contingent bills of respective Centres.	
26. Secretaries of District Sports Councils.	Pay bills of their own and their establishment.	
27. Senior Coach In-charge of all Sub-coaching centres.	Pay, Travelling allowances, contingent and other bills.	
28. Medical Officer, Leprosy Control Unit, Valsad.	Pay and allowances and Travelling allowances.	
29. Superintendent, Multipurpose work shop Dahod (Dist. Panchmahal).	Pay, Travelling allowances, contingent and other bills.	
30. Foreman Instructor, Multipurpose work shop Mandvi (District Surat)	—do—	
31. Assistant Government Labour Officers.	Pay bills only.	
32. Forman Instructors, Mini Industrial training Institutes.	Pay bills and Travelling allowances bills of their own. Pay bills of establishment Travelling allowances, contingent and other bills of their offices.	

1	2	3
33. District Record Keeper, Wadhwan, Dist. Surrendranagar.		Pay, Travelling allowances, contingent and other bills.
34. District Record Keeper, Bhavnagar.		Pay, Travelling allowance, contingent bills of his establishment.
35. Superintendent, Observation Home, Surrendranagar, Junagadh, bhavnagar.		Pay and allowance bills of their own and staff under them and contingent bills.
36. Superintendent, Shri Vrajlal R. Popavala Government Certified School, Surat.		Pay bills, Travelling allowances bills, and contingent bills.
37. All Vaidyas In-charge. of Government Ayurvedic Dispensaries.		Pay bills of their own and others.
38. Head Master, Government School for the Deaf and Dumb, Junagadh and Rajpipla (District Bharuch)		Pay, Travelling Allowances, Contingent and other bills.
39. Assistant Chemist Ghee Grading Laboratory, Veraval (Dist. Junagadh).		—do—
40. Superintendent, Home for Mentally deficient Children, Vadodara.		Pay bills of his own and his establishment.
41. Head Master, Government Blind School, Bhuj (Kutch).		Pay and allowances and contingent bills.
42. Superintendent, Certified school for Girls, Ahmedabad.		Pay bills of himself and his staff.
43. Chief organizer, Prevention of Juvenile Delinquency (Non-Institutional Service), Ahmedabad.		Pay, Travelling allowances, contingent and other bills.
44. Officer-in-charge of Displaced person colony Varasiya, Taluka Vadodara.		Contingent bills only.
45. Assistant Land Chemist, Mobile Land Testing Laboratory, Chhotaudapur, Dist. Baroda.		Pay, Travelling allowances, contingent and other bills.
46. Superintendent, Aftercare Hostel, Vadodara.		Pay and Allowances and contingent bills.
47. Incharge-art-Gallery Lalit Kala Akadami, Ahmedabad.		Pay bills of his own and his establishment.
48. Veterinary Officer, District Poultry Farm, Rajkot.		Pay, Travelling allowances, contingent and other bills.
49. Veterinary Officer, Horse Breeding Farm, Junagadh.		Pay, Travelling allowances, contingent and other bills.
50. Head Master, Meghij Pethraj Shah School for the Blind, Junagadh.		Pay, Travelling allowance and contingent bills in respect of the School.
51. Agricultural Supervisor Canning and Kitchen Garden, Bhavnagar.		Pay bills of his own and his establishment.

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**APPENDIX - XII**

*( See Rule - 89 )*

**DIFFERENT CLASSES OF RECEIPT**

**EXEMPT FROM STAMP DUTY**

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## APPENDIX - XII

( See Rule - 89 )

## DIFFERENT CLASSES OF RECEIPT EXEMPT FROM STAMP DUTY

**NOTE.**—The contents of this appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant Act, rule or order by which the exemptions have been granted. No doubtful case should be decided except by reference to the appropriate Act, rule or order, as the case may be, and if necessary to the Government.

The following items are exempt from stamp duty :—

- (1) Receipt given by or on behalf of or in favour of Government.
- (2) Receipt on cheques or bills of exchanges payable on demand.
- (3) Receipt given for payment of interest on Government Promissory Notes.

(4) Receipt for pensions or allowances by persons receiving such pension or allowance in respect of their service as non-commissioned or petty officers, soldiers, sailors or airmen and not serving Government in any other Capacity.

**Note.**—The expression Soldiers/airmen used in appendix includes person below the rank of non-Commissioned officers who are enrolled under the Indian Army Act, 1911/Indian Airforce Act, 1932.

(5) Receipt given by, or on behalf of, a depositor in a post office savings Bank for a sum of money withdrawn from any such bank.

(6) Receipt endorsed by the payee on a postal money order or given by the payee to the post office for a sum paid to him in adjustment of a short or wrong payment of such an order.

(7) Receipt endorsed by the holder of a post office cash certificate at the time of its discharge.

(8) Receipt given by an officer of the Indian Post and Telegraph Department in respect of a sum paid to him by the Government as an advance for the purchase of railway or steamer tickets.

(9) Receipt or bill of lading issued by a Railway or an Inland Steamer company or a Transport Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof given to such Railway or Company for the refund of an overcharge made in respect of such fare or charges.

(10) Receipt given by a Railway or an Inland steamer Company, for money received by it from another Railway or Inland steamer company or from a tram way company or other carrying company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.

(11) Receipt or bill of lading issued by the Commercial Carrying, Limited, for the fare of the conveyance of passengers or goods or both or receipt given by the said Company for the refund of an overcharge made in respect of such fare.

(12) Receipt for pay or allowances by non-commissioned or petty officers, soldiers, Sailors or airmen of Indian military, Naval or air forces, or by mounted Police constables.

(13) Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officers, Sailor, or Airman of any of the said forces and serving in such capacity.

(14) Receipt given for pension or allowances paid by the central Government to an heir of a deceased non-commissioned officer or petty officer, soldier, sailor or airmen of the Indian military naval or air forces.

(15) Receipts for any payment of money without consideration, e.g. grant-in-aid, scholarships etc. etc.

Note-1.—The receipts for fees paid to advocates through a briefing or instructing Government Solicitor or Advocate need not also be stamped.

(16) Receipt for any payment of rent by a cultivator on account of Land assessed to Government revenue.

(17) Receipt given by a headman or Lambardar for land revenue or taxes collected by him.

(18) Receipt given by an opium cultivator or his representative or by a lambardar for money paid to him by the Government as an advance for the cultivation of opium,

(19) Receipt endorsed on instruments executed by or on behalf of any society for the time being registered or deemed to be registered under the Co-operative Societies Act, 1912, or instruments executed by any officer or member of any such society relating to the business of the society.

(20) Receipt given by a person, for advance exceeding Rs. 20/— received by him from the State Government under the Agriculturists Loan Act, 1884 (XII of 1884).

(21) Such other receipts or class of receipts as may be legally exempt from stamp duty.

Note-1.—Each memorandum issued by tradesmen for sales against each cash payment are not treated as receipts within the meaning of section 2 (23) of the Indian Stamp Act (Act-II of 1899) and need not be stamped even if the amount exceeds Rs. 500/— unless they contain an acknowledgement of the receipt of money from the purchasers as named therein of the Price of the articles sold.

Note-2.—The following documents do not come under the exemption but are chargeable with stamp duty under the General Rules.

(a) Receipts other than those mentioned in items (9) and (10) above, given by a Railway Company or by a Municipality, but receipts given by Railway Company in respect of transactions which related to Government owned Railways are exempt from stamp duty.

This rule also applies to receipts drawn for claims the adjustment of which may be made through the accounts.

(b) Receipt given by Government Railways for terminal tax Collected by them on behalf of local bodies, unless exemption is granted for such receipts in any state under section 9 of the Indian stamp Act or by any other law.

(c) Receipt signed by a Government Officer as chairman of a Municipality.

(d) Receipts other than those mentioned in item (15) above drawn on account of cantonment and other local funds.

(e) Receipts for advances taken by Government servants other than those of the post and Telegraph Department in respect of sums paid to them by the Government as advance for the purchase of Railway tickets.

(f) Receipts for amounts of emigrant's money orders.

(g) Receipts for refund or repayment of deposits, other than those covered by item (19) above.

(h) Receipts on acquittance rolls of establishments.

(i) Receipts drawn by the Treasurer of Charitable endowment on account of interest on Municipal or port Trust debentures kept in his custody as ordinary Trust Funds or charitable Endowments.

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**APPENDIX - XIII**

*( See Note Below Rule - 155 )*

**RULES REGULATING THE PREPARATION OF LAST  
PAY CERTIFICATES IN CASES OF TRANSFERS  
ON DUTY OR OF RETURN FROM LEAVE**

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## APPENDIX - XIII

( See Note Below Rule - 155 )

Rules regulating the preparation of Last Pay Certificates in cases of transfers on duty :

(1) Transfers of duty may be of two kinds:

(i) A Government servant may proceed on duty from one State or Circle of audit to another.

(ii) A Government servant may proceed on duty from one place to another in the same State or Circle of audit.

(2) The last pay certificates of Gazetted/Non-gazetted Government servants transferred from one State or Circle of Audit to another should be given by the Head of office.

(3) In the second case of transfer the Government servant should obtain last pay certificate from the head of office under whom he was last employed.

(4) The last pay certificate shall be prepared in all cases mentioned above in Form G. T. R. 109. This form provides for showing details of the fund deductions, although the officer preparing the bill is responsible for their correctness but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of law of which he may have received notice, before granting certificate, but also for passing on any of which he may afterwards receive notice to the disbursing office from which the Government servant will in future draw pay.

The officer preparing the last pay certificate should also enter details in regard to any Insurance Policies being financed from a Provident fund, indicating the name of the Insurance company, the policy number and the amount and due date for the payment of premium.

(5) In all cases of transfers from one district to another within the same audit circle, the last pay certificate should specify the last regular or monthly payment and the entire pay for the month in which transfer has been made, should be paid in the new district except where the Treasury or the Financial Rules of the Government provide to the contrary.

(6) In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a bill station or other station, which has been declared to be the headquarters of Government for the time being, the signature or countersignature of a Gazetted Government servant on the bill may be treated as a last Pay Certificate for the purpose of these rules.

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APPENDIX - XIV

[ See Note Below Rule - 249 (2) ]

**LIST OF AGENTS ( IN THE PRE-REORGANISED BOMBAY STATE ) WHO  
HAVE EXECUTED GENERAL BONDS OF INDEMNITY WITH EITHER  
THE CENTRAL GOVERNMENT OR THE STATE GOVERNMENT  
AND HAVE EXECUTED INTER ALIA THE TITLE TO DRAW ON  
BEHALF OF THEIR CONSTITUENTS PENSIONS  
PAYABLE IN INDIA ETC.**

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## APPENDIX - XIV

[ See Note Below Rule - 249 (2) ]

List of agents who have executed general bonds of Indemnity with either the Central Government or the pre-reorganised Bombay State Government and have secured inter alia the title to draw on behalf of their constituents pensions payable in India.

- 
- (1) State Bank of India.
  - (2) The Allahabad Bank, Ltd.
  - (3) Lloyds Bank, Ltd.
  - (4) Messrs Grindlay & Co., Ltd.
  - (5) The Union Bank of India, Ltd. (has executed the bond with State Government).
  - (6) The Poona Central Co-operative Bank, Ltd., (Has executed the bond with the State Government).
  - (7) Canara bank (has executed the bond with the State Government).
  - (8) The Cosmos Co-operative Urban Bank, Ltd., Poona (has executed the bond with the State Government).
  - (9) The chartered Bank of India, Australia and China (has executed the bond with the State Government).
  - (10) Bank of India (has executed the bond with the State Government).
  - (11) The National bank of India, Ltd. (has executed the bond with the State Government).
  - (12) Punjab National Bank (has executed the bond with the State Government).
  - (13) The Central Bank of India, Ltd. (has executed the bond with State Government).
  - (14) The American Express Company, Incorporated, Bombay (has executed the bond with the State Government).
  - (15) The Sharmirao Vithal Co-operative Bank, Ltd., Bombay (has executed the bond with the State Government).
  - (16) The Canara Industrial and Banking Syndicate, Ltd, (has executed the bond with the State Government).
  - (17) The Bombay Provincial Co-operative Bank (has executed the bond with the State Government).
  - (18) Devkaran Nanjee banking Company. (has executed the bond with the State Government).
  - (19) The Chandraseniya Kayastha Prabhu Co-operative Credit Bank, Ltd. (has executed the bond with the State Government).
  - (20) The new Citizen Bank of India, Ltd. (has executed the bond with the State Government).
  - (21) The Canara banking Corporation, Ltd. (has executed the bond with the State Government).
  - (22) The New Bank of India, Ltd. (has executed the bond with the State Government).
  - (23) The Hind Bank, Ltd. (has executed the bond with the State Government).
  - (24) The Bank of Jaipur, Ltd.
  - (25) The Sholapur District Central Co-operative bank, Ltd.

- (26) The Bank of Poona, Ltd.
- (27) The Belgaum Bank, Ltd.
- (28) Bank of Baroda.
- (29) The Nagar District Urban Central Co-operative bank, Ltd., Ahmednagar.
- (30) The Bihar State bank, Ltd.
- (31) The Presidency Industrial Bank, Ltd. (has executed the bond with the State Government).
- (32) The Belgaum District Central Co-operative Bank, Ltd. (has executed the bond with the State Government).
- (33) The Saraswat Co-operative Bank, Ltd. (has executed the bond with the State Government).
- (34) The Sangli Bank, Ltd. (has executed the bond with the State Government).
- (35) The United Bank of India, Ltd. (has executed the bond with the State Government).
- (36) The North Satara District Central Co-operative bank, Ltd. (has executed the bond with the State Government).
- (37) The Poona People's Co-operative Bank, Ltd. (has executed the bond with the State Government).
- (38) The Miraj State Bank, Ltd. (has executed the bond with the State Government).
- (39) The Urban Co-operative Bank, Ltd., Sangli (has executed the bond with the State Government).
- (40) The Bank of Maharashtra, Ltd. (has executed the bond with the State Government).
- (41) The Janata Sahakari Bank, Ltd. (has executed the bond with the State Government).

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#### PART - II

List of agents who have executed general bonds of Indemnity but have not secured the title to draw on behalf of their constituents pensions payable in India.

- (1) The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.

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#### PART - III

The List of agents who have executed general bonds of indemnity in respect of pension only.

- (1) The Karnatak Central Co-operative Bank, Ltd., Dharwar (has executed the bond with the State Government).
  - (2) The Bijapur District Central Co-operative Bank, Ltd., Bijapur (has executed the bond with the State Government).
  - (3) The District Government officials Co-operative Credit Bank, Ltd., Bijapur (has executed the bond with the State Government).
  - (4) The No. 1 Military Accounts Co-operative Credit Bank, Ltd., Poona (has executed the bond with the State Government).
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## **APPENDIX – XV**

**SCHEME FOR PAYMENT OF PENSIONS TO  
GUJARAT GOVERNMENT PENSIONERS BY  
PUBLIC SECTOR BANKS**

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## APPENDIX - XV

*[See Rule 250 (7) ]*

## SCHEME FOR PAYMENT OF PENSIONS TO GUJARAT GOVERNMENT PENSIONERS BY PUBLIC SECTOR BANKS :

1. The Scheme will cover all pensioners of the State Government including all India Service Officers borne on the State Cadre whether reliving from posts held under the Central Government or the Government of Gujarat and Primary School Teachers, Non-Government Secondary School teachers, Panchayat servants, Servants at Non-Government Colleges etc., but excluding political and parvashi Pensioners.

1.1 The scope of the scheme shall also be extended to the pensioners/including pensioners in receipt of family pension of following State Government who are drawing or desiring to draw pension from any treasury/sub-treasury in Gujarat.

- (a) West Bengal;
- (b) Rajasthan;
- (c) Uttar Pradesh;
- (d) Punjab;
- (e) Madhya Pradesh;
- (f) Karnataka;
- (g) Tripura.

2. The Scheme will be introduced from the 1st January, 1979 through the branches of the undemoted Public Sector Banks in Gujarat.

1. State Bank of India;
2. State Bank of Saurashtra;
3. Bank of Barod;
4. Bank of India;
5. Central Bank of India;
6. Dena Bank;
7. Union Bank of India.

3. Existing State Government pensioners who are drawing their pension from treasuries will be given option to continue to draw their pension from the Treasury or to draw pension from the branches of the authorised public sector Banks. Similarly, pensioners who are drawing their pensions by Postal Money Orders will also be given option to draw their pension through Postal Money Order or to draw pension from Banks.

4. Pension will be paid through 'Banks' by credit to the pensioner's Savings/Current account at 'Banks' branch selected by him. Pension will be credited to the pensioner's account on the last working day of the month to which it relates except for the month of March which will be credited at the commencement of the following monthly i.e. April exceptionally, if for any reasons such as rush of work on that day, the credit of any pension is delayed, it must be ensured that the credit is given as soon as possible thereafter, and in any case before the 7th of the month succeeding the month for which the pension is due. No bills will be required to be submitted for this purpose. Every pensioner availing of this facility will open savings/current account in his own name, unless he is already having one. Credit to joint account is not permissible. Pensions will not be paid in cash or through a "joint" or and 'either or survivor' account. The account of the pensioner to which his pension is credited will not be allowed to be operated upon by the holder of the power of attorney on his behalf.

**Note:** The terms last working day as pointed out above means the last day of the month. However, where the last day of the month happens to be a Bank holiday or Public holiday, the paying branch may credit the pension to the pensioner's account on the previous working day.

5. The detailed procedure to be followed for transfer of pension payment work to Bank and accounting of pension payments under the Scheme is outlined in the following paragraphs.

6.1 Each of the Banks specified in para-2 will immediately nominate a link branch in the headquarters of each district for co-ordinating the work connected with disbursement and accounting of pension payments, by their various branches in the district. Name and address of the link branch shall be communicated to the District Treasury Officer concerned and the Accountant General, Gujarat, Ahmedabad/Director, together with a complete list of other branches in the district and their addresses.

6.2 Treasury : On receipt of information in paragraph 6.1 above, the Treasury Officer will send a copy of the special seal of the treasury together with his specimen signature (countersigned by the Manager, Reserve Bank of India/State Bank of India/State Bank of Saurashtra conducting Government business at the Station) to the Manager/Agent of the link branch of each Bank by name, under registered cover.

6.3 Pensioner : Existing pensioners who are desirous of drawing their pension under this scheme will apply to the Treasury Officer/Sub-Treasury Officer from whom they are receiving pension on or after 1st January, 1979 in form (Annexure-A) in duplicate.

Future pensioners will indicate their option in the application for pension.

6.4 The initial action and other preparatory work indicated in paragraphs 7 and 8 below should be completed by 31st December, 1978 so as to enable commencement of pension payments (and payment of undrawn arrears, if any by Banks from 1st January, 1979).

#### **TRANSFER OF PENSION PAYMENT ORDERS BY TREASURY TO LINK BRANCH OF THE BANKS :**

7.1 In the case of applications received at a sub-treasury, the sub-treasury officer shall, on receipt of the option immediately forward both the copies of the application, together with the disburser's half of the pension payment orders to the District Treasury Officer keeping a note in his records of the pension payment orders so transferred.

7.2 The option applications (Original Copy) of the pensioners received by the Treasury Officer, directly or through the Sub-Treasury Officer as mentioned in the preceding paragraph; shall be sent by him, under his special seal and together with the disburser's half of the pension payment orders, to the nominated link branch of the Public Sector Bank under intimation to the Accountant General/Director. The documents will be sent to the link branch through a messenger or under registered cover. Simultaneously, the pensioner will be advised to approach to the bank specified in his application for receiving future pension payments.

7.3 While forwarding the above documents to the link branch, the month up to which pension was paid by the treasury/sub-treasury, and the month from which pension payment is to be arranged by the branch of the concerned Public Sector Bank will be clearly indicated. Applications received by the treasury/sub-treasury up to the 15th of a month should be forwarded by the District Treasury to the link branch of the concerned Public Sector Bank latest by the 25th of that month to facilitate commencement of pension payment by the Public Sector Bank paying branch on the 1st of the next month.

7.4 In respect of future pensioners, the Accountant General/Director while issuing the pension payment order to the Treasury Officer, will also mention on the pension payment order itself the particular branch of the P.S.B. from which the pensioner has opted to draw pension. The Treasury Officer will forward both halves of the pension payment order to the link branch of that Bank.

7.5 Each District Treasury will maintain a record of all pension payment orders transferred (including pension payment order received from the sub-treasuries for such transfer) by it to the link branch of the Public Sector Bank. The duplicate of pensioner's option applications will be retained in the district treasury.

#### **TRANSMISSION OF PENSION PAYMENT ORDERS BY LINK BRANCH TO PAYING BRANCH :**

8.1 The Banks will maintain at their link branch a register in the form prescribed in Annexure-B to serve as an index of the pension payments authorised to be made through the PSB in the District.

8.2 The link branch will verify the special seal and signature of the Treasury Officer forwarding the disburser's half of the pension payment order (both halves in the case of a new pensioner) with the special seal and specimen signature on record with the link branch.

8.3 The disburser's half of the pension payment order (in the case of future pensioners both halves) and any other documents received from the Treasury Officer (original option application of pensioner for drawing pension through Bank) will thereafter be forwarded by the link branch to the branch selected by the pensioner, hereafter referred to as the "Paying branch", with a copy to the pensioner.

#### **FUNCTIONS OF PAYING BRANCH :**

9.1 On receipt of documents from the link branch as indicated above, the paying branch shall immediately address the pensioner through a letter as in Annexure A-1 to appear at the branch alongwith the documents mentioned therein.

Before commencing payment the paying branch shall obtain in the case of a new pensioner, specimen signature or thumb impression as the case may be in the space provided for the purpose in the disburser's portion of the P.P.O. and hand over pensioner's portion of the P.P.O. to him/her after tallying the specimen signature/thumb impression so obtained with that received with the P.P.O..

9.2 The process of identification has been laid down in Rule 258. This comprises checking of signatures and photograph of the pensioners with those available on the disburser's half of the pension payment order or received with the pension payment order in the case of new pensioners. In the latter case, the pensioner has also to produce his personal copy of the letter of the Accountant General forwarding the pension payment order.

Personal identification will be **ONLY FOR FIRST PAYMENT** of pension at a paying branch.

In case, the photograph is not available on the disburser's portion, the paying branch will in due course, obtain new photograph from the pensioner (which can be attested by any officer of the Reserve Bank or a public Sector Bank) and complete the disburser's portion.

9.3 No bills will be required to be submitted by the pensioners for drawing their pension through a Bank, the payment of pension after deduction of tax (vide paragraph 9.4) will be made by the Bank by credit to savings/current account of the pensioner.

9.4 The paying branch will be responsible for deduction of income tax source from the pension payment in accordance with the rates prescribed from time to time. In case of pensioners from whose pension income-tax has been so deducted, the paying branch will issue in April each year, a certificate of tax deducted in form prescribed in the Income-tax Rules.

9.5 The paying branch will maintain a detailed record of pension payments made by it/s from time to time in the form prescribed in Annexure 'e'. Every payment will also be entered on the disburser's portion of the P.P.O. and authenticated by the authorised officer of the paying branch. The disburser's portion at the P.P.O.s shall be placed in serial order in a separate file for State Government Civil Pensioners which must be kept in the personal custody of the authorised officers in such a manner that pensioners shall not have access thereto.

9.6 Each paying branch will send advice of pension payments made by it to its link branch by the 10th of the month; certificate of payment will be recorded on the advice sent. The paying branch will prepare a scrolls in quadruplicate (the scroll will be in the form prescribed in Annexure 'C'), where the link branch and the paying branch are the same the payment scrolls will be prepared in triplicate. Retaining one copy of the scroll for its own records, the paying branch will forward other copies of the scroll alongwith the advice. The advice will also be supported by the necessary certificates submitted by the pensioners (See paragraph 14 below).

#### **FUNCTIONS OF THE LINK BRANCH :**

10.1 On receipt of advice and scrolls alongwith the supporting documents from the paying branches, in triplicate the link branch will consolidate them.

10.2 Two copies of the scroll alongwith summary sheet and a duly stamped receipt acknowledging receipt of the amount from Government on behalf of the pensioners will be sent by the Bank link branch to the State Bank of India or its subsidiary banks transacting State Government business at the district Head quarters by the 15th of each month.

#### **REIMBURSEMENT TO BANK AND SUBSEQUENT ACTION :**

11. On receipt of the scroll etc., from the PSB, the SBI or its subsidiary banks conducting State Government business shall check the scroll to ensure that they are complete to in all respect and are accompanied by the relevant certificate in respect of each payment included therein. Thereafter the net amount of pensions



disbursed by Public Sector Bank will be reimbursed to the Public Sector Bank by the State Bank of India or its subsidiary Bank by debit to the State Government account. A copy of the debit advice together with both the copies of the scrolls and other supporting documents received from the Banks will be sent to the Treasury Officer.

**Note-1:** In respect of the payments of commuted value of pension and arrears of pension exceeding Rs. 5,000/- each, the paying branch may submit the scrolls relating to such payments and reimbursement obtained through the prescribed channel as and when these payments take place. The related scrolls etc., will however, be forwarded by the reimbursing banks to the treasury officer concerned along with the regular pension payments scrolls once in a month as at present.

**Note-2:** The paying/reimbursement banks shall ensure that no excess reimbursement is claimed/made. However, if excess reimbursement is made to the paying bank, due to any reasons and the amounts involved is less than Rs. 1,000/- the same may be adjusted through the pension payment scroll of the succeeding month, by the paying bank putting in a short claim to the extent of the excess amount involved with suitable remarks there for. Where however, the amount excess reimbursed is Rs. 1,000/- or more, the reimbursing bank may prepare immediately an error scroll for that amount for crediting the excess to Government account and recovering the same from the bank to which excess reimbursement had been made.

12. The Treasury Officer will check the correctness of the totals and thereafter incorporate the transactions in his accounts to be submitted to the Accountant General along with the original copy of the scroll and related documents. The duplicate copy of the scroll will be retained in the Treasury.

12.1 The Treasury officer will be responsible for accounting of gross pensions and deductions towards income-tax while rendering the treasury accounts to the Accountant General.

13. On receipt of the treasury accounts, the Accountant General will adjust the transactions in the usual manner.

#### **CERTIFICATE TO BE FURNISHED BY THE PENSIONERS :**

14. Pensioners would be required to submit a life certificate once a year in the month of March and a certificate of non-employment under Central or a State Government or a Government undertaking or a Corporation or an autonomous body or a Local Fund once in a year.

All India Service Officers and Gujarat State service Class-I officers are required also to furnish a declaration about acceptance/non-acceptance of commercial employment within two years from the date of their retirement. They are also required to furnish declaration about acceptance/non-acceptance of any employment under any Government outside India. Such declaration should also be obtained every six months (May and November). In case where the commercial employment has been accepted, within two years from the date of retirement without obtaining Government's approval or the conditions attached there to by the Government while according approval have been violated at any time within two years from the date of retirement or employment under any Government outside India or under an International organisation, of which Government of India is not a member has been accepted, the disbursing officer on the basis of the declaration furnished by the pensioner will seek orders of the Government through the Treasury Officer before making further pension payment.

14.1 Officers of the Reserve Bank of India and the Banks specified in para 2 are authorised to give life certificate for pension payment under the scheme. In case a pensioner is unable to obtain life certificate from the authorised bank officer on account of serious illness/incapacitation etc., an intimation to this effect along with a medical certificate from a registered practitioner in support of his/her inability to appear in person may be sent by him/her to the officer-in-charge of the paying branch so that the latter may nominate an officer to visit the pensioner at his/her residence/hospital for the purpose of recording the life certificate.

14.2 In the case of family pensions, certificate of non-remarriage/non-marriage is required to be furnished by the recipient once in a year for the drawal of the pension for the month of December". The female pensioners on attaining age of 50 years should be exempted from submission or marriage of non-re-marriage certificate. For this purpose the pensioners should furnish the date of their birth to the Treasury Officer, who should record it on the pension payment order.

14.3 The certificate mentioned above will be in the forms given in Annexure 'D'.

14.4 As already mentioned in paragraph 9.6 above, the paying branch will indicate compliance of these requirements in the advices and scrolls sent to the link branch.

14.5 In cases in which non-employment certificate is not furnished by the pensioners, particulars of re-employment should be indicated. In cases of re-employment under authorities mentioned in paragraph 14 above the payment should be limited to be basic pension; temporary increase sanctioned from time to time is not to be paid in such cases.

#### TRANSFERS OF PENSIONS :

15. Applications for transfer of pensions may fall under any of the following categories :-

- (i) transfer from one paying branch to another of the same PSB at the same station or in the same district,
- (ii) transfer from one public Sector Bank to another at the same station (such transfers to be allowed only once in a financial year);
- (iii) transfer from one place to another in a different District.

15.1 Request falling under category (i) (ii) and (iii) above may be entertained by the PSB itself. The paying branch will indicate, On the disburser's portion of the PPO, the month up to which payment has been made and will there after return the disburser's portion of the PPO to the link branch. On receipt, the link branch will make necessary entries in the register maintained by it in, the form in Annexure B and forward the PPO-disburser's portion to the other paying branch, under intimation to the District Treasury for making future pension payments.

15.2 In a case falling under (iii) above, the paying branch will return through its link branch, both the portions of the PPO to the district treasury officer indicating the month up to which pension payment has been made. On receipt, the district treasury officer will take necessary action for payment of the pension at a branch of a PSB or the Treasury/Sub-Treasury as per pensioner's request in terms of these orders or as per Rule 240, as the case may be.

15.3 To avoid the risk of overpayment at the time of transfer, the following certificate may be recorded on both the halves of the PPO by the paying branch of the PSB.

"Certified that payment of pension up to the month of .....has been made and this PPO consists of .....Continuation sheets for recording disbursement.

15.4 Except as provided for above, the transfer of a pension from one payment point to another will not ordinarily be permitted.

#### TEMPORARY INCREASE TO PENSIONERS :

16. Whenever any additional relief on pensions is sanctioned by Government, adequate number of copies of the orders sanctioning this payment alongwith the ready reckoner relating there to will be sent by the Finance Department direct to the Central Offices and Regional/Local Head Offices of Public Sector Banks. These offices will in term make immediate arrangements for supplying copies of these orders to their respective paying branches say within ten days for implementation Each paying branch will promptly determine the revised rates of relief on pensions payable to the State Government, Civil pensioners under its payment. The calculations of these rates applicable to individual pensioners would be made as in Annexure 'F' and these will be noted in disburser's portion of the PPOs alongwith their effective date (s) under the attestation by the Branch Manager or Incharge before commencing payment of relief at these rates to the pensioners together with arrears if any due to them on this account.

16.1 The Statement showing the calculations of the revised rates (Annexure-F) will be prepared in quadruplicate. First three copies thereof will be sent by the paying branch to the concerned Treasury officer (through its link branch) for verification and return the fourth being retained by it as an office copy. The Treasury Officer will immediately check the calculations shown in the statement and wherever necessary indicate, in all the three copies, the correct revised rates of additional relief in the "remarks" column of the statement under his attestation.

He will return the original copy of the statement duly checked and attested by him to the paying branch through the link Branch within two weeks of its receipt. The duplicate copy will be sent by him to the Accountant General, while the triplicate, would be retained for his record. The Corrections if any, indicated by the Treasury Officer in the "Remarks" column of the verified statement will be noted urgently by the link branch in its related records and it will then pass on that statement to the paying branch for similar action being taken in respect of the disburser's portions of the PPO and other concerned records. Thereafter, the paying branch will take steps to make subsequent payments to the pensioners at the revised and verified rates and adjust any over/under payments already made by it on the basis of the revised rate initially adopted for payment as per para 16 above.

16.2 Whenever a paying branch is unable to work out the rates and process the payments according to paras 16 and 16.1 above, it will, on receipt of a copy of the orders sanctioning additional relief, prepare a statement in triplicate immediately covering all the State Government Civil pensioners under its payment in the same form as in "Annexure 'F'", but leaving blank columns 8 and 9 thereof and send it immediately to the Treasury Officer (through the Link branch) for calculating the revised rates of additional relief. The Treasury Officer will work out these rates and fill in columns 8 and 9 in all the three copies under his attestation. He will, within two weeks, return the original statement to the paying branch through the Link branch and send the duplicate, the Accountant General, keeping the triplicate for office record. The Link branch will transmit, urgently the statement bearing the revised rates to the paying branch after noting the same in its related records. On receipt of the completed statement the paying branch will also note these revised entitlements in the disburser's portion of the PPOs under the attestation of the branch Manager of incharge and proceed with the payment of relief to the pensioners at the revised rates including arrears, if any, payable to them on that account.

16.3 The enhanced entitlements arising from the sanctioning of additional relief and their effective date (s) may be entered by the paying branch in the pensioners portions of the PPOs at their request, only after the same are verified/intimated by the Treasury Officer.

16.4 Each link branch will be responsible for ensuring that :

- (a) copies of the orders sanctioning additional relief have actually been received by their paying branches and ;
- (b) payment of additional relief at the revised rates to the pensioners has been commenced by them without any undue delay.

They will also take up with the Treasury Officers cases, if any, where the verification or intimation of entitlement of relief at the revised rates has been delayed for more than one month, cases involving delays exceeding three months will be brought to notice of the Accountant General for taking appropriate remedial action with a copy to the Finance Department.

#### COMMUTATION AND REVISION OF PENSION :

17. In the case of commutation of a pension, in payment through Public Sector Bank, being sanctioned, the following procedure will be followed for its payment and amendment of the pension payment order.

17.1 On receipt of communication from the Accountant General/Director sanctioning commutation and indicating the revised rate of pension payable after commutation the Treasury Officer, will forward it, under his seal to the paying branch through the link branch of the Public Sector Bank for arranging payment. On receipt of the authority the paying branch will :-

- (i) arrange immediately payment of the commuted portion of the pension and indicate in the related payment scroll against this item of payment the Accountant General's/Director's letter of authority;
- (ii) enter the date of commutation payment and date from which the reduced pension is payable (as indicated in the commutation sanction) in the disburser's portion of the pension payment order (as well as on the pensioner's portion of the pension payment order at the earliest opportunity);
- (iii) commence payment of reduced pension and simultaneously arrange recover of excess payment made, if any, to the pensioner; and
- (iv) advise the Treasury Officer through the link branch the date on which payment of commuted portion of pension was made and the date from which payment of reduced pension has commenced.

The link branch will also made appropriate entries in its records on the basis of such intimation.

17.A. In cases where the amount of pension payable is revised for some reasons, payment thereof at the revised rates, including arrears if any, may be arranged in the following manner :-

(a) On receipt of the amendment letter from the Accountant General/Director (through the Treasury officer in terms of para 8.1 and 8.2 of the scheme) indicating the revised rate of pension and graded relief due there on, along with the date (s) from which the payment at the revised rate is to be made, the link branch of the concerned Public Sector Bank, will transmit that letter after required verification, urgently to the concerned paying branch, under advice to the pensioner, after making necessary correction in the index Register of pension payment (Annexure-B) maintained by the link branch. The paying branch, on receipt of the amendment letter, will carry out the required corrections on both the halves of the affected P.P.O. under attestation by the branch Manager or incharge quating Accountant General's/Director's letter and endorsement of the same by the Treasury Officer, as authority. The pensioner's half of the P.P.O. will be obtained by the paying branch from the pensioner for making these corrections. Simultaneously, a not to the effect that necessary corrections have been made in both the halves of the pension payment order will also be made on the amendment letter.

(b) Before making payment, the paying branch will make a "due and drawn" statement of pension and adhoc relief, adhoc increase and Treasury increase due thereon in Annexure "G" Further action to pay the pension and other dues at the revised rates based on the amended P.P.O. from the date of revision alongwith arrears, if any, will then be taken by the paying branch in accordance with para 16. of the scheme.

In cases however, the arrears are referred to the Treasury Officer the pre-check, the payment of pension at the revised rate alongwith the other amount due thereon as indicated in the amendment letter may be started, by the paying branch which will no doubt ensure that the due and drawn statements are received from the Treasury Officer promptly and payment of arrears etc. or recovery of amounts over paid, if any is made expeditiously.

(c) The additional amount of death-cum-retirement gratuity, if any, payable due to revision of pension (if not paid perviously) might also be authorised likewise for payment by the paying branch through the amendment letter. The amount of graded relief, if any, recoverable shall be adjusted to the extent possible, from the additional amount of D.C.R.G. and balance amount, if any, would be recovered from the future payment of the reduced amount of graded relief due on the revised pension. The balance gratuity, if any left un-adjusted will be paid to the pensioner and a note of this payment kept in column 4 of the register of payment of pension (Annexure 'C'), gratuity payment being debitible to a separate head of account requires to be included in the separate bank scroll.

In the remarks column of pension payment scroll, portion of gratuity, which is adjusted against the amount over paid as graded relief should be indicated in the scroll for gratuity payments, the gross amount of gratuity payable may be shown in column 4, the amount recovered toward over paid graded relief in column 5 and net amount paid in column-7, thereof. The entries in the two scrolls may also be cross-referenced for facility of verification.

The entry "add amount recovered on account of graded relief" may also be passed at the end of the scroll, for gratuity payments indicating the aggregate amount recovered in column-7 so as to arrive at the gross amount paid as gratuity, contra-entry" deduct amount recovered on account of graded relief may also be similarly passed at the end of the scroll for pension payments for working out the net amount debitible to the head" superannuation and retirement benefits.

(d) An amount of the recoveries made on account of excess payments of graded relief whether by adjusting it against the amount of additional gratuity or from further payments of graded relief due on the revised pension will be maintained in the "Remarks" column of the register of payment of pension (Annexure-C). One copy of the "due and drawn" statement duly verified by the Treasury Officer (vide clause (b) ) will also be furnished under a registered cover with acknowledgement due by him to the concerned Accountant General, so as to enable the latter, to watch that the amount, if any, to be recovered, has actually been recovered in each case.

**ARREARS OF PENSION OF DEATH OF PENSIONER :**

18. Pension can be drawn for the day of the pensioner's death. On death of a pensioner, the paying branch will receive death certificate of the pensioner and work out any arrears due to the deceased or over-payments, if any, made to him. It will immediately take action to recover the overpayments from the deceased's account for which Banks would have obtained an undertaking from the pensioners as provided in paragraph 9.1 (ii) above. For payment of any arrears to the heir(s) of the deceased pensioner, the banks will seek instruction of the Accountant General/Director through the Treasury, furnishing information regarding pensioner's date of death, amount of arrears due in respect of the deceased pensioners and particulars of claimant(s) asking for payments and the authority (if any) on which the claim is based.

**FAMILY PENSIONS :**

19. The pension payment orders issued by the Accountant General/Director indicate the entitlement in respect of family pension to the widow/husband consequent on the death of the pensioner. The Treasury Officers are authorised to commence payment of family pension on receipt of death certificate of the pensioner and the application for grant of family pension to her/him in Form Annexure-E. A Separate pension payment order is not issued for this purpose by the Accountant General/Director.

19.1 In the case of pensioners drawing their pension through PSBs, payment of family pension at the rate indicated in the pension payment order may be commenced by paying branch on receipt of death certificate and application for family pension in Form Annexure-E alongwith the pensioner's portion of the pension payment order. The paying branch will enter the date of death of the pensioner in the disburser's portion of the pension payment order and also make entries in the pensioner's portion and in the register in form at Annexure-'C'. Before, however, the payment is actually commenced the identity of the spouse entitled to the family pension shall be verified with reference to the joint photograph if any, affixed to the P.P.O. and other particulars given by the claimant against Sr. No. 9 and 10 of the family pension application form (Annexure 'E'). In case the claimant is a child, the payment may be commenced after a fresh payment authority is received and identity of the beneficiary/guardian is verified in the manner indicated in para-9.

Payment of family pension will be made by credit to Savings/Current account of the recipient (not a 'joint or either or survivor' account) which may be opened in the recipient dose not already have one additionally, an undertaking, similar to the one referred to in paragraph 2.1(ii) will be obtained by the paying branch from the recipient before the family pension is paid.

The paying branch will also advice the Treasury Officer, through the link branch, the date of the pensioner's death and commencement of payment of family pension for keeping record under intimation to the Accountant General.

19.1 (A) In case a report about death of a pensioner is received by Treasury Officer/Paying branch first from a source other than the widow or widower of the deceased, he/she Manager shall, after satisfying himself about the correctness of the report write to the family members, at the address given in P.P.O. seeking compliance with the prescribed formalities so that the payment of family pension to the entitled person(s) is commenced early.

19.2 As earlier mentioned in paragraph 14.2, the paying branch will be responsible for obtaining certificate of non-remarriage/non-marriage from the recipient.

19. A. (i) Existing State Government pensioners and family pensioners who have opted to draw their pension through bank under the Scheme of payment of pension through public Sector Banks may give their option for the medical allowance in lieu of reimbursement of medical charges to the concerned Treasury/Sub-Treasury Officer in form (Annexure-H) in the month of March every year for the next financial year.

In case of option received at a Sub-Treasury, the Sub-Treasury Officer shall, on receipt of the option and after due scrutiny, forward the option to the District Treasury Officer keeping a note in his record of the pension payment order so transferred.

(ii) In case of option received at District Treasury directly or through the Sub-Treasury Officer as mentioned in the preceding paragraph, Treasury Officer shall after due scrutiny send an intimation in form (Annexure-I) (in duplicate) clearly indicating the rate at which the payment of medical allowance is to be made and month from and up to which period payment of medical allowance is to be arranged by the Branch

of the concerned Public Sector Bank under his special seal to the nominated link branch of the Public Sector Bank, through a messenger or under registered cover under intimation to the Accountant General/Director.

(iii) In respect of future pensioners who opt for payment of pension through Public Sector Banks, have to give an option for the medical allowance in form (Annexure-H) to the Treasury Officer, Option received by the Treasury Officer, shall be dealt with in the manner mentioned in the preceding paragraphs.

(iv) On receipt of the intimation from the Treasury Officer in form Annexure-I the link branch will verify the special seal and signature of Treasury Officer with the special seal and specimen signature on record with link branch and make suitable note in register prescribed in Annexure-B. It will forward one copy of intimation to the paying branch, after keeping other copy on its record.

(v) On receipt of intimation in form (Annexure-I) from link branch the paying branch will enter the entitlement rate and period on the disburser's portion of P.P.O. under the attestation by the Branch Manager and commence the payment. Paying branch will strictly watch the rate of medical allowance and its entitlement period shown in the intimation in form Annexure-I. Every payment of medical allowance will also be entered on the disburser's portion of P.P.O. and authenticated by an authorised officer of the paying branch. The paying branch will also enter the payment in form Annexure 'C' (Revised).

(vi) Paying branch will not make the payment of reimbursement of Medical charges but they will advise the pensioners to approach concerned Treasury Officer/Sub-Treasury Officer.

#### CESSATION OF PENSION :

20. When pension ceases to be payable to a pensioner/recipient of a family pension on death etc., the paying branch will make necessary entries in the pension payment order and its records and return it to the Treasury Officer through the link branch. The latter will likewise amend his records and forward P.P.O. to the Accountant General for similar action and record.

20.1 In cases other than arrears of pension payable due to death of pensioners, if the pension, including family pension, has not been credited to the account of a pensioner for any reason for a period of more than a year, details thereof and reasons for not crediting the pension, if known shall be communicated to the Treasury Officer through the link branch by means of a report sent half yearly on 1st April, and 1st October each year. So as to enable the Treasury Officer to report the cases to the Accountant General under rule 271. If in any such case, the pension including family pension, had not been credited to the account of the pensioner for a period of 3 years, the disburser's portion of pension payment order should be returned to the Treasury Officer through the link branch with suitable endorsement thereon certifying the date from which the pension was not credited.

#### MISCELLANEOUS :

21. If all the cases for entering monthly payments in the disburser's pensioners portion of pension payment order get fully used up, the paying branch may add extra sheet(s) with similar columns for noting further payments. A suitable entry will be made by the paying branch the pension payment orders (disburser's pensioners portion) whenever a continuation sheet is added specifying the number of cases available on the sheet.

21. A. In cases in which pensioner's portion of P.P.O. is lost, worn or torn and it is sought to be renewed, the paying branch will forward the request of the pensioner alongwith both the halves of the P.P.O. to the concerned Treasury Officer through the link branch for renewal in terms of the revision of rule 235 and 236. In order that payment of pension is not un-necessarily delay in such cases in the absence of disburser's portion of the P.P.O., care may be taken to send to the connected documents to the Treasury Officer immediately. After payment for a month is made so as to leave sufficient time with the Treasury Officer to do the needful and return the documents by the time payment for the next month becomes due. The Treasury Officer will also be reminded by the paying branch in cases where the returns of the documents is unduly delayed.

22. The Banks will indemnify the Government against any wrong or over payment to pensioners and execute necessary indemnity bond in Form annexure-J prescribed for the purpose. To safeguard their own interest the banks may obtain an undertaking from the pensioner that excess payment credited to accounts of the pensioners can be recovered by the Bank. The Director is authorised to accept the indemnity bond executed by the banks.

23. The accounts, records and registers maintained in the Branches of the Banks making pension payments and also in the link branch shall be open to audit by the Comptroller and Auditor General of India or any person appointed by him in this behalf. With the introduction of this new scheme, the present restricted facility for collecting pensions through the banks on the presentation of bills to the treasuries will become unnecessary and will be withdrawn with effect from 31-1-1979.

24. The payments made by the paying branches to the pensioners/family pensioners of the other State Governments as indicated in para 1(1) will be distinctly shown by the branches in the payment scrolls against the State Government to whom the payment is debitible. The payment will however, be initially taken against the cash balance of Gujarat Government.

25. The payments made on behalf of the other State Government as indicated in para 1(1) will be consolidated by the Accountant General, Gujarat with reference to the payment scrolls received by them through concerned District Treasury. The Accountant General, Gujarat will also be responsible for obtaining reimbursement of the amount so paid from the Accountant General of the State Government concerned instructions for carrying out interstate adjustments will be mutatis mutandis observed in this respect.

301  
ANNEXURE (A)

Application for drawal of pension through Banks in terms of Government, Finance Department, Resolution No. TJR-1077/3211(78)-Z, dated the 17th October, 1978.

(To be submitted in duplicate)

To

The Treasury Officer/Sub Treasury Officer,

(Place)

Sir,

I opt to draw my pension through Bank and give below necessary particulars to enable you to make arrangements in this regard particulars of pensioners-

- (a) Name
- (b) P. P. O. No.
- (c) Present Address :

2. Particulars of Bank

- (a) Name
- (b) Branch where payment desired.

3. \*Pensioner's S.B./Current Account No. at the Branch to which pension is to be credited.

Yours faithfully,

(Pensioner)

Place :

Date :

\*Not joint or either or survivor account.

Pensioner's specimen

Signature

---

---



## FOR USE IN SUB-TREASURY

Forwarded to the Treasury Officer alongwith Disburser's half of Shri/Smt/Kum : \_\_\_\_\_  
 the pension has been paid for the priod upto the month of \_\_\_\_\_

Sub-Treasury Officer.

## FOR USE IN TREASURY

Forwarded to the Manager/Agent \_\_\_\_\_ The Disburser's half/both halves  
 (Link Branch of Bank)  
 of Shri/Smt/Kumari \_\_\_\_\_ bearing P.O. No. \_\_\_\_\_  
 is (are) sent herewith.

The pensioner has been paid pension for the period upto the Month of \_\_\_\_\_  
 pension due from the month of \_\_\_\_\_ is to be arranged by the Bank.

Treasury Officer  
 (With his seal)

Station :

Date :

ANNEXURE -A-I  
(See para 9.1.)

\_\_\_\_\_ Bank  
 \_\_\_\_\_ (Name of branch)  
 \_\_\_\_\_ (Station).  
 No. \_\_\_\_\_ Date \_\_\_\_\_  
 To \_\_\_\_\_  
 Shri/Smt. \_\_\_\_\_

Sub. Payment of pension through Public Sector Banks.

Sir/Madam,

Your pension papers including pensioner's half of P. P. O. have been received in this branch. You are requested to call urgently at this branch for personal identification and bring with you the following documents on any working day in between \_\_\_\_\_ to \_\_\_\_\_

(i) Personal copy of the letter issued by the Accountant General/Director of Accounts and Treasuries forwarding your P.P.O. to the Treasury Officer.

(ii) Non employment certificate in Form Annexure D (ii) (enclosed) (for retired State Service Officers and All India Service Officers).

(iii) In the case of deceased Government servant certificate of non-remarriage of widow/widower or of non-marriage by daughter who have not attained the age of 24 years (form Annexure D (III).

(iv) Undertaking for refund of excess amounts (if any) overpaid.

(v)

(vi)

(vii)

2. Your photo has not been received alongwith PPO. You are requested to bring with you a joint passport-size photo of yourself and your spouse.

3. you are also required to open a saving/current account in your name (not 'Joint' or on either or survivor account) with this branch unless you are already having one. For this purpose the requisite forms for opening a new account are also enclosed.

Yours faithfully,  
(Manger/Branch-incharge)

Strike out if not applicable.

304  
ANNEXURE - 'B'

Index register of pension payments authorised through branches of the Banks.

Name of pensioners.	Number of the pension payment order (P.P.O.)	Monthly amount of pension (basic pension) and relief to be shown separately.	Branch at which the payment is to be made.	Date from which pension payment will commence.	Remarks
1	2	3	4	5	6

1.

2.

3.

Note : Each entry should be attested by the nominated officer of the link branch or the Banks.

## ANNEXURE -C

## Register of payment of pensions.

Name of pensioner	No. of the pension payment order. (PPO)	Period for which the pension is paid.	Amount of pension		Total	Recovery of over payment if any.	I. Tax deduction	Net amount paid.	Allocation of pension as indicated in the PPO.	Signature	Remarks	
			Pension I. I.	Medical allowance.								Rs. ps
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs. ps	Rs. ps	Rs. ps	Rs. ps	Rs. ps	Rs. ps	Rs. ps			

Certificate to be submitted by pensioner

(See paragraph 14)

I. LIFE CERTIFICATE

Certified that I have seen the pensioner \_\_\_\_\_  
(name of the pensioner)  
holder of pension payment order No. \_\_\_\_\_ and that he is alive on this date.

Name \_\_\_\_\_

(Designation of authorised Officer)

Place :

Seal

Date :

II. NON-EMPLOYMENT CERTIFICATE

\*I declare that I have not received any remuneration for serving in any capacity in an establishment of the Central Government or a State Government or a Government undertaking or from a local Fund during the period November to April 19-\_\_\_\_ /May to October 19-\_\_\_\_:

\*I declare that I have been employed/re-employed in the office of \_\_\_\_\_  
and was in receipt of the following emoluments during the period \*\*\_\_\_\_\_

\*I declare that I have accepted commercial employment after obtaining/without obtaining sanction of the Government (to be furnished by Gujarat State Service Class-I Officers during first two years from the date of retirement).

\*I declare that I have/have not accepted any employment under any Government outside India/after obtaining/without obtaining sanction of the Government (to be furnished by State Service Class-II Officers and All India Service Officers only).

\*Delete whichever is not applicable.

\*\*to be specified.

Place :

Signature

Date :

Name of the Pensioner.

P.P.O. No.

## III. CERTIFICATE OF NON-REMARRIAGE/NON-MARRIAGE

I hereby declare that I am not married/ I have not been married during the past year.

Signature

Place :

Name of the Pensioner

Date :

P. P. O. No.

I certify to the best of my knowledge and belief that the above declaration is correct.

Signature of a responsible officer  
or a well-known person.

Place :

Name :

Date :

Designation :

## ANNEXURE 'E'

## Form of Application

Pension (Family Pension) Scheme for State Government Employees, 1972.

1. Name of the applicant.  
(i) Widow/Widower,  
(ii) Guardian if the deceased person is survived by child or children.
2. Name and age of surviving Widow/widower and children of the deceased Government Servant/Pensioner.

Sl. No.	Name	Relationship with the deceased person	Date of Birth (Christian era).
1.			
2.			
3.			
4.			
5.			
6.			

3. Name and No. of PPO of the deceased pensioner.
4. Date of death of the Government servant/pensioner.
5. Office/Department in which the deceased Govt. Servant/pensioner served last.
6. If the applicant is guardian his date of birth and relationship with the deceased Govt. Servant/Pensioner.
- 6A. If the applicant is a widow/widower the amount of service pension which she/he may be in receipt on the date of death of the husband/wife.
7. Full address of the applicant.
8. Place of payment of pension and gratuity (Treasury, Sub Treasury or public Sector Bank Branch).
9. Enclosure.  
(i) Two specimen signatures of the applicant, duly attested (to be furnished in two separate sheets).

- ( ii ) Two copies of Passport size photograph of the applicant, duly attested.
- ( iii ) Two slips each bearing left hand thumb and finger impressions of the applicant, duly attested.
- ( iv ) Descriptive roll of the applicant duly attested, indicating (a) height and (b) personal marks, if any, on the hand, face etc. (specify a few conspicuous marks not less than two if possible) (to be furnished in duplicate).
- ( v ) Certificate (s) of age (In original with two attested copies) showing the dates of birth of the children. The certificates should be from the Municipal authorities or from the local panchayat or from the head of a recognised school, if the child is studying in such school (This information should be furnished in respect of such child or children the particulars of whose date of birth are not available with the Head of Office).

10. Signature or left hand thumb impression ( \* ) of the applicant.

11. Attested by \_\_\_\_\_ FULL ADDRESS \_\_\_\_\_ Signature \_\_\_\_\_

( i ) Name : \_\_\_\_\_

( ii ) \_\_\_\_\_

( iii ) \_\_\_\_\_

12. Witness : \_\_\_\_\_

( i ) \_\_\_\_\_

( ii ) \_\_\_\_\_

Note : Attestation should be done by two Gazetted Government servants or two or more persons of respectability in the town, village or panchayats in which the applicant resides.

In the case of re-marriage of the widow while applying for family pension on behalf of the minor child, the widow should furnish (i) the date of her re-marriage (ii) Name of the Treasury/Sub-Treasury/Public Sector Bank Branch at which payment is desired and (iii) her full address in the application of family pension. It is not necessary to furnish a fresh application nor the documents as they are already available with the pension papers on which family pension was originally admitted to her.

\* To be furnished in case the applicant is not literate enough to sign.



31Q  
ANNEXURE -F

Statement showing calculation of Temporary increase payable with effect from \_\_\_\_\_ to \_\_\_\_\_  
State Civil Pension sanctioned by Government of Gujarat Finance Department vide Resolution No dated.

Sr. No.	Name	P.P.O. No.	Date of retirement.	Amount of original pension extraordinary pension (Prior to commutation if any).	Amount of Temporary Increase & adhoc relief sanctioned with effect from 1-1-1973.
1	2	3	4	5	6
Total amount of pension etc. in which Temporary Increase payable Col.5+6)		Percentage rate Temporary increase to be applied to the amount indicated in Col. 7)		Amount of Total Temporary increase payable (subject to prescribed minimum and maximum per month.	
7	8	9	10	Remarks	
Rs.		Rs.			

Station :  
Dated.

Forwarded in triplicate to the Treasury Officer \_\_\_\_\_

(Signature of Manager or Incharge of the paying branch, with stamp)

Station:  
Dated :

(Authorised signature of the link branch Officer with stamp/seal)

Returned : The amounts indicated in col. 9 have been verified and found correct subject to the corrections, to be attested by the Treasury Officer indicated in the Remarks column).

Treasury Officer.

To

The Manager/Officer-in-charge,  
Explanatory Note :

1. Column-6 is applicable only to pensioners who retired from Government service on or before 31st December, 1972;

2. In the case of divisible pension i.e. where pension is payable to more than one recipients the enhance entitlement may be worked out on the aggregate original amount of pension sanctioned and then divided amongst the recipients on the basis of the applicable ration.

3. The amount of Temporary increase payable and as shown in Column 9 should be rounded off to the next higher rupee vide G.R.F.D. No. NVN-1081-1844-P dated 28-7-1981.

311  
ANNEXURE - ('G')

Due and Drawn Statement.

Name of Pensioner

P.P.O. No. :

Month	Amount due as per AG/Director of Accounts and Treasuries/T.O.'s revised authority letter. Pension Graded Relief. Rs.      Rs.	Amount Drawn  Pension Graded Relief. Rs.      Rs.	Balance payable (+) Recoverable (-)  Pension Graded Relief. Rs.      Rs.
Total :			A

Less amount payable as additional D.C.R.G. Net amount recoverable on account of graded relief.

B :

A-B.

Rupees (in wards) \_\_\_\_\_ only \_\_\_\_\_

Checked and found correct-

Treasury Officer.

Branch Manager/Incharge.

312  
ANNEXURE -H

(A) To be filled in by the pensioner.

Name of Pensioner : \_\_\_\_\_

P.P.O. No. \_\_\_\_\_

Name of \_\_\_\_\_

Public Sector Bank.

Name of \_\_\_\_\_

Branch \_\_\_\_\_

To

The Treasury Officer/

Sub-Treasury Officer.

Sir/Madam,

I have read and understood/I have been given understanding about the provisions and conditions governing the grant of medical allowance to the State Government pensioners. Gujarat Stat Services (Medical Attendance) Rules, 1964 is applicable to me. Therefore, I opt/do not opt for the medical allowance for the financial year 198\_\_\_\_\_ to 198\_\_\_\_\_.

2. My husband/wife/brother/sister/father/mother/son/daughter named \_\_\_\_\_ is a Government servant/Pensioner in the office/Department of \_\_\_\_\_ Gujarat State Services (Medical attendance) Rules, 1964 is applicable to them and he/she has opted/not opted for the medical allowance.

Yours faithfully,

Signature \_\_\_\_\_

Name \_\_\_\_\_

Place :

Date :

(B) To be filled in by Treasury/Sub-Treasury Officer.

(1) Shri/Smt \_\_\_\_\_ is a pensioner/Family pensioner and receiving his pension form \_\_\_\_\_ Treasury/Sub-Treasury \_\_\_\_\_ From \_\_\_\_\_ Gujarat State Service (Medical attendance) Rules, 1964 is applicable to him/her. Hence he/she has given option for Medical Allowance which is found correct/not found correct, on verification.

(2) Therefore any option exercised by him/her for Medical allowance is accepted/not accepted. Medical Allowance granted/not granted to him/her, for the financial year 19\_\_\_\_\_ to 19\_\_\_\_\_ from the month \_\_\_\_\_.

(3) A note regarding the option for medical allowance has been made in the relevant record of pension payment order.

Treasury/Sub-Treasury Officer.

Note : Cases in which the particulars mentioned above in A(2) is applicable in such cases both the controlling officers should send one copy of option to each other.

Forwarded to the Treasury Officer \_\_\_\_\_

Sub-Treasury Officer

To

The Manager/Agent,  
(Link Branch of Bank)  
.....

Sub :- Option for Medical Allowance.

Sir,

Pensioner

Shri/

Smt.....

P. P. O. No.....

who has opted to draw his/her pension through your.....  
branch has exercised an option for medical allowance.

Kindly arrange to pay him Rs..... ( in words)  
(Rupees..... from.....  
to..... as medical allowance.

Yours faithfully,

---

Treasury Officer.

THIS BOND OF INDEMNITY executed  
at ..... this .....  
day of ..... One thousand Nine Hundred  
and .....  
by ..... a banking corporation established under the State  
(Name of the Bank)

Bank of India Act, 1955 State Bank of India (Subsidiary Banks) 1959, the Banking companies (Acquisition and Transfer of Undertakings) Act, 1970, and having its Head office at ..... (here inafter referred to as "the Banks", which term shall unless repugnant to the context, include its successors and assigns) to finally bind themselves in favour of the Governor of Gujarat (hereinafter referred to as "the State Government") for any loss caused to the Government for any wrong or overpayment made for the payments of pension.

WHEREAS the Government of Gujarat (hereinafter referred to "the Government" have decided to provide facility to pensioners of the State Government to receive their pension at any branch of the Bank in terms of the orders issued in this behalf by the State Government in force from time to time and subject to the Bank's agreeing in indemnifying the State Government against any loss caused to the Government on account of a wrong or overpayment that may be made by the Bank.

AND WHEREAS the Bank has agreed to arrange payments on behalf of the State Government to such pensioner by credit to their saving/current accounts and to indemnify the Government by executing this indemnity.

NOW THIS BOND OF INDEMNITY WITNESS that in pursuance of the said agreement the Bank does hereby covenant with, and undertake to, the State Government and its successors in Office, that in consideration of the State Government agreeing to pay to the Bank from time to time the amounts of the pensions due to and paid by the Bank to the said pensioner of the Government who are the Constituents of the Bank, the Bank hereby undertakes to refund to the State Government on demand and without demur any amount which is so paid to the Bank by the State Government but is found or established not to have been paid wholly or in part to the pensioners concerned by the Bank, or any amount, which has been paid to a pensioners, including any person drawing a family pension beyond the date the on which the pension, including any family pension, was or is due, or any amount which has been wrongly paid, or any amount which has been paid otherwise than, or in excess of, the authority granted and instructions issued to the Bank by the Government of the Reserve Bank of India from time to time.

The Bank hereby agrees that the amount of money when demanded by the Government from the Bank as due and payable to the State Government by the Bank on account aforesaid shall be conclusive, proof as to the amount due and the liability of the Bank to pay the said amount to the Government.

The Bank hereby agrees with and undertakes to the State Government and its successors in office that it shall furnish to the authority specified or nominated in this behalf by the State Government such information relating to the pensions in question which have been paid by the Bank as may be called for by such authority from time to time having regard to the provisions of any law which may for the time being be in force or the practise among bankers in regard to the secrecy of their information relating to their customer's accounts.

IN WITNESS WHEREOF THE ..... (Bank) HAS  
CAUSED THESE PRESENTS to be executed on its behalf the day and year first here inabove written.

SIGNED AND DELIVERY BY ..... on behalf of  
the ..... Bank in the presence of :-

(1)

(2)

Witnesses,

Accepted for and on behalf of the Governor of Gujarat by .....  
in the presence of .....

Note : The stamp duty payable on the documents will be payable by the Governor of Gujarat.

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**APPENDIX - XVI**

( See Rule - 297 (1)

**RULES FOR THE PAYMENTS OF COMPENSATION  
FOR LAND TAKEN UP UNDER THE LAND  
ACQUISITION ACT.**

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## APPENDIX - XVI

( See Rule - 297 (1) )

## Rules for The Payments of Compensation for Land Taken up Under the Land Acquisition Act.

1. Unless there be something repugnant in the subject or context, the rules given in this appendix of the acquisition of land for the Public works Department apply *mutatis mutandis* to other departments of the government also.

2. The term ' Act ' used in this Appendix means the Land acquisition Act, Act-I of 1894.

## LAND ACQUISITION OFFICERS.

3. After all preliminaries in respect to estimate, etc. that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken under the Act either by the collector or by some special officer who is placed at the disposal of the public works department and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

## PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT :

4. Officers who are specially employed for this work being invested with the powers of a Collector under the Act and placed at the disposal of the Public works Department, are regarded as public works disbursers, and are supplied with funds in the manner prescribed for the works outlay of public works officers the expenditure being accounted for under the rules in the account Code. The following procedure shall be observed by such officers.

5. When an award is made under Section-II of the Act, the officers shall have a statement prepared in the appended form (marked-A) showing the amounts payable to each person under the award, and shall on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy the officer should carefully satisfy himself that it correctly shows the amount due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in form AA giving particulars regarding the acceptance by the persons concerned of the amounts entered in column-6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column7 of statement 'A' will be made in the Accountant General's office on the receipt of the statement in form AA.

6. In case where an award has been made by a Court under Section 26 of the Act, a second award statement should be prepared in the accompanying form (marked-B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

7. Any change in the apportionment of the Officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

8. In giving notice of the award under Section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear and do not apply for a reference to the Civil Court under Section-18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as Revenue Deposits payable to the persons to whom they are respectively due, and vouched for in accompanying form (Marked-E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the

treasury will at once be accounted for as public works Expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary Revenue Deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undischarged sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

9. In making direct payments to the persons interested under the award the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked-C) containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph-5. In cases where payments are made to a number of persons under a single award, acquittance roll in form CC may be substituted for separate receipts in form-C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts in triplicate in form-D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be accounted for as expenditure in the public works accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Courts under rules for the payment of Civil Court Deposits.

11. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in form-B should be made into the court by means of a cheque, and the procedure described in the preceding paragraph should be followed, form-D being used with the necessary changes to give full particulars of the order of the Court.

12. The Head of the Local Administration may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

#### **Payments under the Act after the Special officer is relieved of his special Duties.**

13. In any case in which a reference is made to the Civil Court, and the award of the court is not made till after the special officer has been relieved of his special duties the further payments due under the award shall be made by the Collector who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 10 and 11 above.

#### **Procedure of Collector or other Civil officer not specially employed for Land Acquisition.**

14. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disbursing officer, but draws money for payment due under his award from the Civil treasury. Such Collector or Civil Officer shall, as soon as he makes the award or as soon as he ascertains that an award has been made by the Civil Court, prepare a Statement in Form A or B or in both, as the case may be showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraph-5 and 6. Additions and alteration in the award statement should also be communicated to the Accountant General as prescribed in paragraph-7, and a subsidiary statement in form AA should, if necessary, be furnished as laid down in paragraph-5. The procedure laid down in paragraph-8 should also be observed by such Collector or Civil Officer.

15. In making the payments due under the award, the Collector shall take from such person to whom payment is made a receipt in Form-C containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award an acquittance roll



may be substituted for separate receipts as laid down in paragraph-9. There receipt will be the Treasury officer's voucher for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 10 and 11 should be observed.

16. The Treasury Officer has no concern with the award or with the award statement, he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form-C and make it payable at the treasury to the payee altering the words "Paid in my present in cash / by cheque to pay" or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

#### **Procedure in the office of the Accountant General.**

17. Whether the payment is made by a special officer or by the Collector (or other Civil Officer) the audit of the Accountant General will consist in seeing that every payment is supported by a receipt in Form-C, CC, D or E, and that the amount paid on such receipts is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding rules. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

18. The Accountant General will as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form-A, when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward the completed statements in form-A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns, or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General.

#### **Procedure when no money compensation is paid.**

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31(3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by the Government. If, however, the land is acquired for a body financially independent of the Government, the value of the Government land given in exchange and the capitalised value of the statement of Land Revenue should be debited against advances of Funds (Paragraph-21) made by that body.

#### **Investment of Compensation money deposited in Court.**

20. Investments under Section 31 and 33 of the Act of money deposited in Court should be arranged, for in the case of purchase of Government securities in communication between the Court and the Reserve Bank of India and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the State. The Bank will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

#### **Adjustment and recovery payment on behalf of bodies financially independent of the Government.**

21. In any case in which land is acquired for a municipality or other body financially independent of the Government, the Head of the local administration may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for the Government. If the head of the Local Administration issue such an order, the Collector or other officer, who makes payments on account of the land acquired, shall draw funds from the treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Accountant General. The municipality or other body will pay the estimated cost of the compensation to the credit of the Government in advance\* on such dates and in such instalments as the Head of the Local Administration may direct further payment to the Government being required as soon as the Accountant

General reports that the payments made exceed the amount received in advance. Accountant General will deal with the accounts and payments as prescribed in these rules debiting the payments against the advances received from the municipality or other body.

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\*These sums should be credited in the Treasury accounts to a special deposit head under Civil Deposits "Deposits for work done for public bodies or individuals" while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the treasury for credit of the special deposit head any balance of the sum originally credited which is not claimed at the expiration of a year from the date of the award will be paid into a Civil Court by the officer in accordance with paragraph 10.

## FORM - A

## NO. AND DATE OF STATEMENT .....

Date of Award .....

Name of work for which land has been acquired .....

No. and date of declaration in .....

Gazette .....

Viz No. .... dated .....

Page .....

Statement showing compensation awarded by .....

persons interested in the plot of land situated in the village of .....

Act-I of 1894 to all the .....

in State .....

No. ....

Pergannah .....

(1) Serial No.	(2) Names of persons to whom payment is due under the award.	(3) Area of land.	(4) Abate- ment of land Revenue.  Rs. P.	(5) Valuation of any buildings that may be taken upon the land		(6) Amounts due to each persons in connection with the acquisition of the land				(7) Distri- bution of the amount in col.6 taken from the subsi- diary state- ment, AA	(8) Remarks	(9) Number and date of voucher.		(10*) Date, on which possession of the land was handed over to the departmental authorities for whom it is acquired.					
				(a) Amount awarded for the land including the amount shown in col.3.	(b) Amount of interest if any	(c) Other Amounts if any (Pur- pose to be indicated)	(d) Total 1(a+b+c)	No.	Date			No.	Date						
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.										

\* To be filled up in the Accountant General's Office.

Note-1: Each award statement should be confined to the lands to be taken under one declaration i.e. the awards given for land acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note-2: Regarding column-7, See Note to Form AA.





FORM-C.  
(Observe)

No. of Vouchers .....  
Name of work for which the land  
has been acquired .....  
No. & Date of declaration in \_\_\_\_\_ Gazette,  
vize No. \_\_\_\_\_ dated \_\_\_\_\_  
Serial No. \_\_\_\_\_ in award Statement No. \_\_\_\_\_  
Dated \_\_\_\_\_  
Name of Payee .....

I \_\_\_\_\_ of \_\_\_\_\_  
Pargannah \_\_\_\_\_, Zillah \_\_\_\_\_,  
do hereby acknowledge to have received Rs. \_\_\_\_\_  
\_\_\_\_\_ on account of cost of land, etc., taken up  
by the Government, as detailed on reverse.

Signature of Payee \_\_\_\_\_  
Locality \_\_\_\_\_

Note : The receipt should be in English, but when the payee is  
unable to write in English he may give a receipt in a modern  
Indian Language.

FORM-C.....  
(Observe)

No. of Vouchers .....  
Name of work for which the land  
has been acquired .....  
No. & Date of declaration in \_\_\_\_\_ Gazette,  
vize No. \_\_\_\_\_ dated \_\_\_\_\_  
Serial No. \_\_\_\_\_ in Award Statement No. \_\_\_\_\_  
Dated \_\_\_\_\_  
Name of Payee .....

I \_\_\_\_\_ of \_\_\_\_\_  
Pargannah \_\_\_\_\_, Zillah \_\_\_\_\_,  
do hereby acknowledge to have received Rs. \_\_\_\_\_  
\_\_\_\_\_ on account of cost of land, etc., taken up  
by the Government, as detailed on reverse.

Signature of Payee \_\_\_\_\_  
Locality \_\_\_\_\_

Note : The receipt should be in English, but when the payee is  
unable to write in English as he may give a receipt in a mod-  
ern Indian Language.

FORM-C  
( Reverse )

FORM-C  
( Reverse )

Details of land, etc. and their values.

Details of land, etc. and their values.

Mouza \_\_\_\_\_ Paragannah \_\_\_\_\_  
 Zillah \_\_\_\_\_, Land \_\_\_\_\_,  
 Bigha \_\_\_\_\_, Cotta \_\_\_\_\_  
 Chuttach.

Mouza \_\_\_\_\_ Paragannah \_\_\_\_\_  
 Zillah \_\_\_\_\_, Land \_\_\_\_\_,  
 Bigha \_\_\_\_\_, Cotta \_\_\_\_\_  
 Chuttach.

Item Value  
Rs. P.

Item Value  
Rs. P.

- (a) Land (including Buildings, if any)
- (b) Interest, if any
- (c) Other charges (Purpose to be indicated).

- (a) Land (including Buildings, if any)
- (b) Interest, if any
- (c) Other charges (Purpose to be indicated).

TOTAL \_\_\_\_\_

TOTAL \_\_\_\_\_

FORM - CC

Consolidated vouchers for payment made during \_\_\_\_\_ 19 \_\_\_\_\_, in accordance with Annex statement No. \_\_\_\_\_ Dated \_\_\_\_\_  
 on account of land acquired for \_\_\_\_\_ of \_\_\_\_\_ Tehsil \_\_\_\_\_ Months \_\_\_\_\_ in the District \_\_\_\_\_

1 Serial No. in Annex statements.	2 Name of payee.	3 Area of land	4 Amount paid				5 Signature of the payee & date of payment.
			(a) Land including building if any. Rs. Pk.	(b) Interest if any. Rs. Pk.	(c) Other charges (Purpose to be indicated) Rs. Pk.	(d) Total (a)+(b)+(c) Rs. Pk.	
		Total					

Paid in my presence in cash / by cheque to the above persons the total sum of rupees \* \_\_\_\_\_ P \_\_\_\_\_ only \_\_\_\_\_  
 \* in words.

Dated \_\_\_\_\_ Signature of Officer.



## FORM-D

Name of work for which land has been acquired .....

To the Judge of the Court at .....

The sum of Rs. \_\_\_\_\_ on account of compensation for land taken up for the above purpose, payable as detailed below is, tendered for deposit in court under section 31(2) of Act-1 of 1894.

Serial No. in award state-ment No.	Names of Parties.	Area of Land.	Amount payable to each	Remarks.
		Acres	Rs. p.	
Total				

Land Acquisition Officer

Dated \_\_\_\_\_ 19 :

Received the above amount for credit to Civil Court Deposits.

Judge

Note : This form should be used when the amount of compensation due are sent to a Civil Court for Deposit.

## FORM-D

Name of work for which land has been acquired .....

To the Judge of the Court at .....

The sum of Rs. \_\_\_\_\_ on account of compensation for land taken up for the above purpose, payable as detailed below is, tendered for deposit in court under section 31(2) of Act-1 of 1894.

Serial No. in award state-ment No.	Names of Parties.	Area of Land.	Amount payable to each	Remarks.
		Acres	Rs. p.	
Total				

Land Acquisition Officer

Dated \_\_\_\_\_ 19 .

Received the above amount for credit to Civil Court Deposits.

Judge

Note : This form should be used when the amount of compensation due are sent to a Civil Court for Deposit.

## FORM-D

Name of work for which land has been acquired .....

To the Judge of the Court at .....

The sum of Rs. \_\_\_\_\_ on account of compensation for land taken up for the above purpose, payable as detailed below is, tendered for deposit in court under section 31(2) of Act-1 of 1894.

Serial No. in award state-ment No.	Names of Parties.	Area of Land.	Amount payable to each	Remarks.
		Acres	Rs. p.	
Total				

Land Acquisition Officer

Dated \_\_\_\_\_ 19

Received the above amount for credit to Civil Court Deposits.

Judge

Note : This form should be used when the amount of compensation due are sent to a Civil Court for Deposit.



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APPENDIX - XVII

( See Rule - 300)

INSTRUCTIONS FOR COMMISSION AND COMMITTEES IN DRAWING MONEYS  
FOR THEIR EXPENDITURE

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## APPENDIX - XVII

( See Rule -300 )

## INSTRUCTIONS FOR COMMISSION AND COMMITTEES IN DRAWING MONEYS FOR THEIR EXPENDITURE

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1. These orders apply to Commissions and Committees of the Government which do not remain exclusively at the headquarters of the Government. In what follows the terms, "Commissions (s)", applies also to such committees. The Secretary will be the officer in charge of the accounts unless a separate officer has been nominated for this purpose.

2. All expenditure will be Incurred under the orders of the proper department of the Government and disbursements may be made except in accordance with authorised rules and orders. The expenditure will unless, specific orders to the contrary are issued, be audited and brought to account by the Accountant General.

### CHEQUES :

3. The Accountant General should be supplied with specimen signature of the Secretary to the Commission and he will arrange for the supply of necessary funds on the application of the Secretary. Applications should ordinarily be made by letter in sufficient time to audit of an assignment being granted on the treasury by letter or when necessary by telegram. The Secretary will draw against such assignments by means of cheques which may either be made payable to the Secretary when he requires cash or to individuals to whom the Secretary has to make payments. Cheque books will be furnished by the Accountant General on requisition to him. Before a cheque book is brought into use, the Secretary should advise the Agent or Manager of the Bank or the Treasury Officer concerned and supply him with the specimen signatures. As far as possible the Secretary should make payments by cheque in order to avoid the risks involved in the custody of cash.

### BILLS :

4. Bills should be prepared in the appropriate bill forms prescribed in these rules and attention is directed to the requirements of rule 84 in this connection. A rubber stamp should be used to record on each bill the names of the major and minor heads (if any) concerned and the name of the Commission. No separate bills in respect of contingent charges need be submitted, the payees receipt being treated as bills in such cases.

Payee's receipts for items not exceeding Rs. 50/- need not be furnished to the Accounts Officer but should be retained by the Secretary after cancellation for a year before destruction. Such item should be detailed on the reverse of the abstract submitted to the Accountant General under paragraph-5 below. Where payee's receipts cannot be obtained without a disproportionate amount of trouble a certificate from the Secretary to the effect that the expenditure has actually been incurred will be accepted. Vouchers in appropriate forms should accompany the abstract mentioned in paragraph-5. Attention is also directed to the necessity of furnishing an absentee statement or a nil report regarding absentees with vouchers relating to the pay of the establishments.

### CASH BOOK AND ACCOUNT.

5. A cash books should be maintained in form G.T.R. 2 and an abstract of the same in such form as may be prescribed by the Accountant General (Duly signed by the Secretary) should be submitted to the Accountant General each month, so as to reach him not later than the 10th of the following month. The abstract should show (on the receipt side) the opening cash balance and (on the disbursement side) the closing cash balance of the month, the latter being verified by the Secretary by actual count. If he is unable to do this, he should make appropriate modification in the certificates regarding actual count. The following certificates should be recorded by the Secretary on the abstract:

"(1) The closing balance has been verified by actual count and found correct.

(2) Conveyance hire shown in the abstract was unavoidable and was not incurred for a Gazetted Government servant.

(3) Articles of non-expendible stores included in the abstract have been duly accounted for in a stock register maintained by me and that the rates paid are not high as compared with market rates and were received in good order".

### RECEIPTS

6. Receipts of Government money should not be acknowledged by letter. Counterfoil machine numbered receipt books in form G.T.R. 5 should be used and all receipts should be signed by the officer-in-charge of the accounts and by a clerk. This officer should attest the relevant entry in the cash book when he signs the receipt.

### VERIFICATION OF CASH

7. The actual cash balance should be verified during the month by the officer-in-charge of the accounts and he should then record a dated certificate "cash in hand verified and found to be Rupees (in words)..... (Rs. ....) (See also paragraph-5 regarding month verification of cash by the Secretary).

### CUSTODY OF CASH

8. A cashier should be appointed to each commission, who will be responsible for the custody of cash and control of receipts and payments. Wherever possible the cashier should be a person who holds a lien on a permanent post under the Government, but if this is not the case he should be required to give adequate security. Money should not be drawn in advance or in excess of immediate requirements or merely to prevent a lapse of funds. A cash box should be provided for holding the cash and it should be deposited in the nearest treasury or sub-treasury for safe custody when an appreciable sum of money has to be kept overnight, such action must in particular be carried out when some days will elapse before the cash is again required. If the cash box is not deposited at the Treasury overnight, proper steps should be taken for its safety.

9. Government money should be kept in an entirely separate cash box from private cash and transactions relating to services rendered to the personnel of the commission should be kept out of the Government accounts. Persons entrusting their private money to the cashier do so at their own risk, but the Secretary should depute some one to verify monthly the cash balance held against such private transactions.

### CONTROL OF EXPENDITURE.

10. The following general instructions relating to the control of expenditure will be applicable, except to the extent that they are abrogated by specific instructions to the contrary :-

(1) The administrative Department concerned will be responsible for the control of expenditure.

(2) The Secretary will send the controlling authority a monthly statement showing to the nearest rupee the progressive expenditure from the 1st April of the current year to the end of the past month under the heads :-

Pay of Officers (non-Voted)

Pay of officers (Voted)

Pay of establishment-

Allowances and honoraria-

Contingencies".

(3) For the purpose of control, the Accountant General will also send to the Controlling authority a monthly statement of book adjustments relating to the expenditure of the Commission and will intimate to the Secretary and to the Controlling authority any instances of misclassification in the accounts prepared by the Secretary.

(4) In special cases, sub-heads, other than those mentioned in clause (2) may be prescribed.

#### PURCHASE OF BOOKS AND STATIONERY.

11. The Secretary is authorised to incur expenditure on the following items subject to the cost being met within the sanctioned allotment of the Commission.

(1) The purchase of such books and publications as may be required for the Commission's use;

(2) The local purchase of such articles of stationery as may be urgently required upto Rs. 20/- in each case and subject to a maximum limit of Rs 250/- in the year.

#### PRINTING.

12. The sanction of the Controller of Stationery and printing is required before the printing work of Commissions can be undertaken in any Government Press. The question of the desirability of printing the evidence before committees, etc, should be carefully considered in each case and as far as possible the printing of evidence in full should be restricted to the most important Commissions only. Such commissions as are authorised to have printing work done should ordinarily confine their work to a particular press and should avoid sending it piecemeal when found necessary to send work to other presses, care should be taken to send a sample of that portion which is already in print, so as to serve as a guide in regard to set-up, style and size. All work will be paid for in cash on presentation of the bill by the press concerned. Managers of Presses should submit their bills promptly as difficulty arises in realising the money once a Commission has been dissolved.

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## **APPENDIX – XVIII**

*(See Rule 312)*

**Detailed Instructions on the  
System of payments by  
cheques.**

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## APPENDIX - XVIII

(See Rule 312)

## DETAILED INSTRUCTIONS ON THE SYSTEM OF PAYMENT BY CHEQUES :

## INTRODUCTION :

Consequent upon the introduction of the system of payments by cheques at the Treasury/Sub-Treasury, a new Group of staff for the writing of cheques and other related work will be added to the existing groups. The following paragraphs prescribe the procedure to be observed regarding receipts of bills at the counter, endorsement of pay orders, writing of cheques, their delivery and other connected subjects.

(1) With the introduction of the cheque system of payment in Treasury payment of interest on Government Securities will not be made by cheque. The payment of such claims will be continued to be made on bills as is being done at present.

## 2. Receiving of bill at Counter :

2.1 All the bills shall be received at the counter and for each bill received a token will be issued by the counter clerk. The counter clerk shall maintain separately for Central Government and State Government Transactions bound register of bills received, in form A in triplicate, the duplicate and triplicate copies being on perforated sheets. The separate department-wise register will be opened for Gazetted Officers bills and Non-Gazetted Officers and other bills.

2.2 On receipt of the bill the counter clerk shall handover the token to the party at the counter and make necessary entries in the relevant register. He shall send the bills in convenient batches to the respective bill clerks in the bill section. The bill clerk will receive bills alongwith the duplicate and triplicate, perforated copies of the said register and put his signature on the original copy thereof.

## 3. Checking and passing of bills in bill Section :

3.1. The bill clerk should on receipt of the bill exercise proper treasury check. The bills which cannot be passed for one reason or another will be returned to the counter direct for delivery to the party concerned through the "Register of bill received" after making suitable entries therein. The unpassed bills should be accompanied by a memo signed by the Treasury Officer/Additional Treasury Officer/Accountant/Assistant Treasury Officer stating the grounds on which they are returned. The unaudited bills should be returned to the party after noting in the register of bills returned unaudited in form B and receiving the token. In case where the bills have been accepted after scrutiny, the bill clerk shall affix the pay order on the bill and fill up the relevant entries in the "Register of bills passed". The bills should also be marked "Scroll-wise" and the name of the party in whose favour the cheque is required to be drawn should be written on the bill in red ink immediately above the pay order. It also be indicate whether the cheques should be crossed or open. In case where the bill is payable in the following month, a stamp "Not payable before the 1st proximo" should be affixed next to the pay order. All such bills should be submitted to the Treasury Officer/Additional Treasury Officer concerned together with the "Register of bills passed" for signature. The Treasury Officer/Additional Treasury Officer shall carry out such scrutiny as is required of him and will sign the pay order and "Register of bills passed" and returned them to the bill clerk concerned. At the end of each week the bill section concerned will prepare a list of outstanding bills from the various bill registers and submit it to the Treasury Officer for scrutiny.

3.2. Before signing the pay order "on the bill/cheque or signing the objection memo for unpassed bill/cheque by the competent officers as mentioned in para 3.1, the Bill clerk shall submit the bill/cheque to the nominated officer of "Card Index System" for verifying the signature/counter signature of Drawing officer/Controlling officer on the bill /cheque.

If the signature of Drawing officer/Controlling officer (where necessary) on the bill/cheque is found in order, the nominated officer shall return the bill/cheque to the bill clerk with the following endorsement on the bill/cheque with his full dated signature, for further necessary action ;

"Signature on the bill/cheque is compared with the specimen signature and found correct"



In case the signature/counter signature of Drawing officer/Controlling officer (where necessary) on bill/cheque is not found in order, the nominated officer shall return the bill/cheque to the bill clerk with the objection in writing with his full dated signature to the effect that "signature of Drawing Officer/Controlling Officer on bill/cheque does not tally." The bill clerk should also include the said objection in the objection memo prepared by him for other objections on bill/cheque, if any, and submit the objection memo for signature of the competent officer.

#### 4. Transmission of passed bills to the cheque section :

4.1 All passed bills shall be transmitted to the newly formed cheques section in the locked box twice a day (or more frequently during the last week of the month as may be necessary) to gather with the duplicate and triplicate copies of the perforated sheets of the 'Register of bills received in Form A'. The duplicate copy will be returned to the bill section with the initial of the Group-II employee in charge of the cheque section while, the triplicate copies of the perforated sheets will be retained for necessary record. Bills, if any, subsequently passed will be entered by the bill section in the duplicate copy and send to the cheque section. The cheque section while giving initials on the duplicate copy for the receipt of bills, will simultaneously complete the triplicate copy previously retained.

#### 5. Cheque forms and their custody :

5.1 The cheque forms are printed with counter foils and are machine numbered serially. No date is printed on the forms being noted at the time of delivery of cheques as prescribed in para 7 below. The forms are generally bound in books of 50 forms each. The cheques forms are printed into two different colours for Central payments and for State payments.

5.2 In second week of the January every year the indent for supply of cheque forms shall be prepared by the District Treasury Officer and will send it to the Director who will in turn send the consolidated indent to the Director of Government Printing and Stationary. In the indent the cheque forms of each class in stock in on the 1st day of January, the cheque forms consumed during the years ending 31st December and cheques forms required for the next year together with three months reserve should be mentioned by the Treasury Officer. The indent should be on the basis of average consumption as actually shown in the register of cheque forms maintained in the cheque section. The forms would be generally supplied in the month of June/July every year. The indent for supply of cheque forms should be sent on due dates.

#### 5.3 Custody of cheque forms :

On receipt of the supply of cheque forms they shall be certified by counting by the Treasury Officer to see that the number asked for has been received and that the book number is printed on each form and that the cheque numbers are consecutive. When found in order, the receipt of the forms shall be acknowledged by the Treasury Officer who will keep these forms in safe custody. While doing so, the Treasury Officer shall count the number of forms in each book and satisfy himself about its correctness, and in token thereof, record certificate of count on the flyleaf. From this stock, the sufficient number of cheque forms of each category being the estimated monthly consumption should be issued for the current use to the Assistant Treasury Officer/Accountant concerned in charge of cheque section. The receipt into and issued from the Treasury officer stock are accounted for in lump in a manuscript register to be maintained by the Treasury officer for the purpose.

5.4 The receipt of forms from the Treasury officer stock shall be entered in the register of cheque forms to be maintained by the Assistant Treasury Officer/Accountant concerned in which should also be shown under each date the number of forms used (i. e. cheques written out and actually signed by the Treasury Officer/Additional Treasury Officer/Accountant/Assistant Treasury Officer) the number of forms cancelled (with serial number of cancelled forms specified) the number of forms in hand with the daily opening and closing cheque number.

5.5 At the opening of business on each day the Assistant Treasury Officer/Accountant will make over to Group-II employee in charge of cheques section such number of cheque forms as he considers sufficient for the day's requirement. This should be entered by Assistant Treasury Officer/Accountant in a note book to be kept in safe under the lock and each entry should be signed by the Assistant Treasury Officer/Accountant and Group-II employees.

Note : The instructions for counting of cheque forms at various stages, recording the certificate of correctness on the cheque book, safe custody of cheque books and also destruction of defective cheque books issued by the Director/Government form time to time should be scrupulously followed by all the Treasury officer.

#### 6. Work in cheque section :

6.1. The cheque section will be under the supervisory control of Group-II employee (Deputy Accountant) and will if necessary be divided in two sectors (i) For Gazetted Officer bills (ii) for non-Gazetted Officer and other bills. Each sector will have one or more cheque writing groups in accordance with the local requirement.

6.2. Immediately on receipt of passed bills forms the bill section, the Group-II employee will enter the number of bills received from each bill clerk in register in form-C. The group-II employee will examine the bills with reference to the following points and if in any bill a defect is noticed in regard to any of these points, he shall return it to the bill section concerned for rectification.

(a) The pay order has been signed by the Treasury Officer/Additional Treasury Officer and is genuine and that the amount is given both in words and figures and the two entries agree.

(b) That when the amount for which the bill has been passed for payment is less than, the amount claimed the bills accompanied by a retrenchment sheet stating the amount claimed and amount passed for payment.

(c) That when the bill bears any endorsement, the endorsement is made under a separate signature of the drawer of the bill and is in order. For the purpose of receiving pay and allowances other than vacation pay and bank which has a clearing account with the Reserve Bank can be accepted.

(d) Whether the cheque to be issued shall be open or crossed.

(e) Whether more than one cheque has been asked for one bill, and if so whether the request is made under a separate signature of the drawer of the bill and particulars for such changes are given on the bills.

**Note-1 :** An irregular endorsement on a bill cannot be ignored and the cheque cannot be written out in favour of the drawer.

**Note-2 :** An endorsement is irregular when the bill of a Gazetted Officer is in respect of his personal claim has been endorsed in favour of a single individual or when a bill endorsed in favour of an Agent or Bank has been re-endorsed by the later. The bill for pay and allowances of Gazetted Officer may be made payable to a recognised bankers or agent on the following endorsement :—

(i) Cheque to be made payable to the order of so and so.

(ii) Please pay to so and so. The stamped acknowledgement of banker or agent should be accepted only when the endorsement is in Form (ii). In all other cases, the stamped acknowledgement should be furnished by the officer himself.

A Government servant or any other single person cannot be constituted an Agent for the purpose of the other rule except when he holds a legally valid power of attorney to act for the Government Servant concerned. The term "Agent" must be taken to mean a firm or a bank which carried on banking or agency business.

**Note-3 :** When a request for issue of more than one cheque in favour of the drawer of the bill, it self is made no separate endorsement is necessary.

6.3 The group-II employee will prepare the cheque memo in form 'D' for or bills when they are payable to same person. In preparing the cheque memos care should be taken to record the full name and designation of the payee. The retrenchment slip, if any should be pinned to the memo. In the case of payment of monthly pay bills endorsed to bankers, it should be seen that as far as possible not more than one cheque of each kind Central or State is written on each day for each bank, when the pay of Gazetted Officer has been attached under the orders of the Court and payment has got to be made to the Court direct by the Treasury, separate cheques are to be written out for the amounts payable, to the party and the court as indicated in the pay order given on the bill.

6.4 The Group II employee may maintain a register in Form 'E' enter therein bills made them over to the cheque writer working under him.

6.5 The Group II employee will with assistance of cheque writers under him write the cheque numbers against the pay orders on the bills, enter the amount in the register of cheques drawn in Form 'F', to be maintained in duplicate on a perforated sheet separately for Central and State cheques. If a cheque has to be cancelled for any reason, its number should also be entered in the register with the remarks "Cancelled" against it. The Group II employee shall then submit the cheque with the passed bills in a locked box to the Additional Treasury Officer/Treasury Officer/Accountant/Assistant Treasury Officer, who shall check the entries on the cheques with the pay order and other relevant entries on the bills, sign the cheque, cancel the pay order on the bill stamping it "cheque draw" initial the counter foil and sign the entry in the register of the cheques drawn after which he shall return the signed cheques and the relevant documents in the locked box to the Group II employee.

6.6 The Treasury Officer/Additional Treasury Officer/Accountant/Assistant Treasury Officer may maintain a register showing the number of cheques signed by him on each occasion when the locked box is sent to him in order that at end of the day he may have ready means of checking up the total of cheques signed by him as prepared by the clerk from the register of cheque drawn and shown in the reconciliation statement.

6.7 The Group II employee will be wholly responsible for the cheques handed over to him but he may while distributing the cheque forms to the cheque writers note the number of cheque forms so handed over in a note book in Form 'G' and take their initials. At the close of the day he will take an account from the cheque writers to satisfy himself that he has received a full account of the cheque forms made over to them.

6.8 In writing the cheque the following instruction will be observed :—

(a) The name of the party in whose favour the cheque is to be drawn shall be ascertained correctly from instructions and particulars given on the bill and entered first on the counter foil, care being taken to ensure that the initials and names are correctly spelt that distinctions army and other ranks are properly filled, in that when the person does not have any other title the word Shri/Kumari/Shrimati/Sarvaswari etc., is affixed and in the case of Banks the cheque is drawn in favour of the Manager/Agent or Secretary as the case may be.

(b) The amount passed for payment shall be entered in figures in the counter foil direct from the pay order.

(c) When several bills are consolidated in one cheque the amount of each bill shall be entered in detail on the counter foil and then totalled.

(e) The cheque foil shall be filled in from the counter foil and in the case of bills of Gazetted Officers endorsed in favour of a bank the name of the officer shall be given on the counter foil and the reverse of the cheque foil.

(f) The cheque shall not be dated except when it is required to be despatched by post.

(g) The cheque shall be crossed/Account payee as the case may be despatched by post, all cheques for pay and allowances of non-Gazetted staff and contingencies encashable by the drawing officer shall be open cheques.

(h) (i) All cheque for amounts exceeding Rs. 1000/- (Rupees One thousand) (or such other limit as may be fixed by Government) in each case other than in payment of salary, allowances pensions etc., of Government servants and pensioners drawn in favour of an individual, a firm, a company, statutory body, etc., for services rendered or supplies made by them to Government should invariably be "crossed" with the addition of the words "Account payee only" between the crossing.

(ii) All cheques for amounts exceeding Rs. 1000/- (Rs. One thousand) or such other limit as may be fixed by Government in each case in payment of salary, allowances and pension of Gazetted Government servants, and pensioners should always be to the 'order' of the payee and "crossed", the superscription "Account payee only" need not be written.

(i) The number of the cheques shall be entered on the bill in respect of which it is drawn near the pay order.

(ii) The foil and the counter foil shall bear the initials of the person who has actually written out the cheque.

AND

(k) While writing out the cheques a diagonal endorsement of 'Under Rupees so and so' showing an amount little in excess of the amount for which the cheque is drawn should be written as required under Rule 94 till such time the cheques happen to be written by pinpoint typewriters, if supplied.

6.9 Duplilente cheques :

If original cheque is reported have been lost or destroyed and is proved to have not been encashed by reference to the Bank and the payment of original on subsequent presentation has been stopped, a fresh cheque should be issued from a separate cheque book maintained for the purpose. The number and date of the fresh cheque shall be quoted against the original entries in the register of cheques drawn and the register of cheque delivered and on the counterfoil of the original cheque with the remarks that the original cheque has been lost or destroyed. A note, shall be made on the counterfoil of the fresh cheque as follows :

'issued in lieu of cheque No.

dated.

The issue of fresh cheque is not to be entered in the 'Register of cheques written' or in the 'Register of cheques delivered' but should be included in the advice list sent to the Bank as usual'.

Note : Procedure prescribed in Rule 100(5) should also be followed for issuing fresh cheque, in lieu of lost or destroyed cheques.

6.10 The Treasury Officer shall furnish to the Accountant General a monthly return in form 'D' showing the numbers and amount of the fresh cheques issued in lieu of the cheque lost/destroyed. If no such cheques have been issued in any particular month a 'NIL' report should be sent.

6.11 For issue of fresh cheque in lieu of lost/destroyed ones a separate cheque book should be maintained.

6.12 Cancellation of cheques :

A cheque will be cancelled only under the specific instructions of the Treasury Officer in the case of cheques which are not delivered and which are required to be cancelled the Treasury Officer shall do so only on the written request from the drawer of a bill. The Treasury Officer shall stamp the foil and counter foil of the cheque and pay order on the bill with the words 'cheque cancelled'. The cheque shall thereafter be entered in the register of cheques delivered noted against it and the bill returned to the party on the recovery of token. when the occasion arises for the cancellation of cheques the Group-II employee shall bring the documents at once to the Treasury Officers for necessary action without waiting for the closing of the day's business. The numbers of the cancelled cheques should be entered chronologically in the register and cancelled cheque should be sent periodically to the Accountant General, Gujarat for retention. the details of cancelled cheques will be kept in the register in Form-II.

6.13 In case of cheques which are to be cancelled after delivery to the party concerned, that should be done if asked for and otherwise in order. In such cases, the accounting adjustment for writeback will be carried out by the Rajkot Branch, of the Accountant General, Gujarat Office, on the basis of the details to be furnished by the Treasury Officer in the following proforma :

Statement to lapsed treasury cheques for the month of

Sr. No.	Name of the drawing officer.	Cheque number and date.	Amount of cheque.	Voucher Number.	Head of Account.	Remarks.
1	2	3	4	5	6	7

When the amount of cancelled cheque is to be paid subsequently the claim may be prepared as usual in the prescribed form supporting the same with necessary details wherever possible and not on the simple receipt from so as to facilitate the Audit Office to conduct the audit. The date of cancellation of such cheque should be noted against the original entry in the register of cheques delivered.

#### 6.14 Renewal of the timebarred cheques :

The cheque shall be encashable at any time within three month after the month of issue. Thus, a cheque bearing date any time in January is payable at any time upto 30th April. If the same is presented after the expiry of that period, the Bank will not encash it.

Such time-barred cheques may be received back by the drawer who should then destroy them and issue new cheque in lieu thereof. The procedure prescribed in Rule 6-9, 6-10 and 6-11 in respect of a fresh cheque should apply mutatis in this case also.

#### 7. Delivery of cheques :

7.1 The passed bills alongwith the cheques drawn and register of cheque drawn in form 'F' shall be sent to the counter for delivery of the cheques. The counter clerk should sign on the original copy of the "Register of cheque drawn" and return it, after keeping a note of total Nos. of cheque received in a separate register.

7.2 Before delivering a cheque, the counter clerk shall take back the token and also collect a receipt (SY-277) (FORM-1) signed by the payee as well as by the messenger who has been sent for the cheque. If one cheque is issued for two or more bills, great care should be taken to see that cheque is not issued till all tokens in lieu of the bills have been surrendered and all the receipt are properly scrutinised in respect of amounts, payee signature etc. The receipt obtained should be properly filed in serial number separately and kept in safe custody, he shall make an entry in the register of cheques delivered, in duplicate (Form ATM 103 (SPE. P.A. 27) (FORM 'J')). He shall then put the date stamp on the cheque, and in cases where the cheque is not encashable before the first of the following month. He shall affix the stamp "not payable before first proximo" on the cheque. He shall write "C. D." on bill with his dated initials to indicate that the cheque has been delivered. The bill will be stamped as "paid" after the cheque is delivered see paragraph 10 for transmission of paid vouchers to the Accounts Section through the cheque section.

7.3 If the cheque remains undelivered after completion of 15 days, an intimation should be sent to the party that the cheque is ready. Such intimation may be sent once a week.

#### 8. Daily closing of accounts by the Counter Department :

Daily closing of accounts by the Counter Department.—At the end of the day, each counter clerk shall prepare an account in Form No. 'K', in respect of delivered and undelivered cheques at the end of the day and ensure that the total cheque numbers shown tallies with figures of the numbers of cheques remained undelivered at the end of the day. He shall also agree the number of cheques delivered with the number of tokens received by him during the course of the day and with the total of entries in the register of cheque delivered.

He shall enter the total amount of cheques delivered in figures as well as in words and submit to the Treasury Officer through Gr. I/II official for scrutiny and signature.

The details of numbers of the undelivered cheques should be written in column No. 7 of Form No. 'K' on the 10th of such month and if 10th of the month is a holiday next working day.

#### 9. Transmission of vouchers to the Account Section :

9 (1) All paid vouchers will be handed over by the Counter clerk to the Group-I/II employee in charge of the cheque section alongwith the duplicate copy of the register of cheques delivered after initiating and returning the original register. After reconciling the cheque account for the day properly with the registers of the cheques drawn and the advices. The Group I/II employee shall transmit the copy of the "Register of cheques delivered" together with the vouchers to Accounts Section, the following morning together with details in Form-L.

9 (2) All the undelivered cheques together with the bills shall also be returned to the Group-I/II employees in charge of the cheque section at the end of the day.

The group-I/II employees will verify the number of cheques on hand with the cheque accounts received from the delivery counter clerk(s) and shall prepare a consolidated account in a separate registers in Form No. M which should be submitted to the Treasury Officer at the end of each day. He should also ensure that all the undelivered cheques together with the bills partly used cheque book from and blank cheque books on hand and relevant records are put in the personal custody of the the Treasury Officer duly and correctly counted at the end of the day and the same are correctly obtained back at the opening hours of the Treasury on the next working day"

## 10. Accounting of paid vouchers in the Accounts Section

10.1 On receipt the paid vouchers, the Accounts Section shall take such steps as are necessary in accordance with the existing procedure for accounting of these vouchers. The account will be sent to the Accountant General, Rajkot, twice a month, the first on 23rd of the month, which will include the payments from 1st to 18th and the second list on the 7th of the subsequent month including payments from 19th to the end of the preceeding month. On receiving the paid cheques from the Bank, the Account Section should tick off in the register of cheques delivered' and from this a list of outstanding cheques should be prepared and submitted to the Accountant General, Rajkot monthly.

10.2. Accounting procedure in respect of cheque will be as under :

The amounts of the bills for which the cheques are issued should be included in the relevant list of payments, the amount of the corresponding cheques issued being simultaneously shown as per contra as credit in the cash account under a new head 'Treasury Cheques' to be opened under Section-P etc. Part IV suspense cheques and bills. The entry in the cash Account may be supported by Schedules of cheques issued. The schedule of paid cheques (together with the paid cheques) received from the Bank should be transmitted by the Treasury Officer to the Accountant General, Rajkot (alongwith the list of payment), showing the total debit under the new head by per contra credit to the head 'Reserve Bank Deposits'.

10.3. Accounting procedure in respect of paid bills of interest on Government Promissory Notes:

On receiving the paid vouchers alongwith the scroll from the State Bank of India, the amount of each bill shall be entered in the relevant registers of payments as is being done under the existing procedure.

## 11. Reconciliation of cheque & Reserve Bank Deposits :

11.1. In order to ensure that the figure of the Reserve Bank Deposits are worked out every day, correctly as soon as the bank scroll is received, a reconciliation of the net figure of the Bank scroll should be carried out with reference to the following sets of the figures in the Treasury.

- (i) Receipts;
- (ii) Payments on account of Departmental cheques;
- (iii) Payment on account of Treasury cheques;

AND

- (iv) Payment on Treasury bills so far as it relates to the payment of interest Government promissory notes.

The figures under each of the above category should be grouped to either with from these figures net Reserve Bank Deposit should be worked out and tallied with the net figure as per Banks scroll.

A certificate that such an agreement is made should be attached to the Reserve Bank Deposit statement sent by the Treasury indicating.

- (i) Reserve Bank deposits as per Treasury cheques
- (ii) Net Reserve Bank deposit figures for other items ;
- (iii) Total Reserve Bank Deposit ;
- (iv) Net Reserve Bank Deposit as per Bank Scroll column numbers 3 and 4 should agree.

11.2. The following accounts returns should be sent to the Audit office alongwith the case accounts and list of payments.

- (i) Schedule of cheques issued during the month (This will be a copy of the register of cheques delivered).
- (ii) List of Treasury cheques paid during the month supported by the paid cheques

AND

- (iii) A monthly schedule of uncashed cheques with plus and minus memorandum.

11.3. The difference between credits under part IV suspense Cheques and Bill Treasury cheques and corresponding Debit on account of encashment of cheques should represent the uncashed cheques, only. Whenever the difference between the credit and debit does not agree with the schedule of uncashed cheques, the difference should be reconciled and explained while submitting the accounts.

## 12. Register of Tokens :

12.1. The receipt and issue of tokens will be recorded in the 'Register of Tokens' in Form-N. The clerk in charge of the counter shall verify the daily stock of the token in hand after taking into account the unredeemed numbers. This verification is intended as numerical check and the object is to see that, for the number of tokens that are not in hand an equal number of bills, exists in the office. A certificate of this verification should be recorded in the 'Register of Tokens' and the same put to the Treasury Officer at the end of the day after reconciling with the Group II employee the number of tokens received with the number of bills for which cheques have been delivered.

12.2. The Group II employee should ensure daily that for all bills paid during the day whether in cash or by cheques and for bill returned unpaid, the corresponding tokens have been received back. He should record a certificate in form No. ATN/99 to this effect and the certificate submitted to the Treasury officer.

12.3. On the 20th of each month a detailed census of all tokens in hand should be taken by the Group-II employee and entries made in the Register in Form T and the result reported to the Treasury Officer. For the purpose of this census enquiry should be made from different Sections in Form-'O'.

## 13. Advice to Bankers :

13.1. All cheques will be drawn by the District Treasuries on the local branches of the State Bank of India, Saurashtra which are handling Government Transactions. The specimen signature of the officers authorised to sign the cheques will be transmitted to the Bank by the Treasury officer, who will also indicate the date from which the officer will commence the signing the cheques together with the number of the first cheque that will be signed by him. An intimation regarding number of cheque books brought into the use from time to time will also be sent to the Bank immediately.

13.2(1) In order to avoid any fraudulent payment of cheques by presenting the fraudulent, altered or forged Treasury cheque at the Bank, the following procedure should be followed by the Treasury Officer and the Bank

(i) In each Treasury "cheque delivered Advice to the Bank" would be prepared in duplicate in the following form.

### Cheque deliver advice to the Bank

.....Treasury

date.....Forenoon/Afternoon.

Serial No.	Date of Delivery	Cheque No.	Name of payee	Amount of cheque.	Date of payment of the cheque.	Remarks
1	2	3	4	5	6	7

Signature of Treasury Officer

(ii) In each Treasury, such cheque delivery advice would be prepared twice in a day as under :-

(a) First at 12 hours in respect of cheques delivered on that day upto that time.

(b) Second at 17.00 hours in respect of cheques delivered on that day after noon till closing of transactions. Normally, the transaction will be closed at 14.00 hours on each day.

Note :1 In case of Saturday, 18th of the month and last working day of the month, the first advice list should be sent at 11.30 A.M. and second advice should be sent at the discretion of the Treasury Officer so as to reach the same to the Bank upto 12.30 p.m.

Note-1 : The Treasury Officer is also allowed at his discretion to send an additional advice between 12.00 noon and 5 p.m. taking into consideration the closing hours of the Bank.

(c) Before delivery of cheques, necessary entries will be made in the "Cheque delivery advice to the Bank" and initialed by the Deputy Accountant in charge of the cheque section and advice should be finally issued under the signature of the Treasury Officer/Assistant Treasury Officer/Accountant.

(c) The Bank would make payment only on the basis of the entries made in the advice received from the Treasury officer by ticking off the relevant entries.

(f) Immediately on receipt of the paid cheques from the Bank, the Deputy Accountant (cheque section) in the Treasury would personally tally the payment of the cheques made by the Bank with the particulars records in the advice for the relevant day and satisfy himself about the correctness of the payments. Any variation, alteration in this regard should immediately be brought to the notice of the Treasury Officer/or the Additional Treasury Officer/Assistant Treasury Officer/Accountant of the Treasury. The Treasury Officer should immediately take such cases with the Bank, and investigate into the matter.

#### 4. General :

It is of paramount importance to realise that the reputation of a Treasury depends upon the promptness of payment. No trouble should be considered too great for the supervisory staff in enforcing promptness of payment of bills received.



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FORM 'A'

(See Para 2.1 of Appendix--XVIII)

Transit Register of Bills sent to .....Section for Audit during 198

Date	Token No.	Name of Drawing Officer.	Amount of the Bill.	Dated initial of the receiving Auditor.	Date of return to cash Deposit. (Counter)	Dated initial of the Counter Clerk. (Cashier)	Remarks.
1	2	3	4	5	6	7	8

Form 'B'

(See para 3.1 of Appendix--XVIII)

Register of bills returned unaudited.

Sr No.	Token No.	Date of return	Nature of Bills.	By whom drawn.	Amount Rs. ps.	Remarks.
1	2	3	4	5	6	7

347  
FORM 'C'

(See para 6.2 of Appendix--XVIII)

Register showing the receipt and disposal of / passed bill payable by No. of bills received.

Name of Section	1st Batch	2nd Batch	3rd Batch
1	2	3	4
Total			

Daily Balance Report :

Balance at the end of previous day .....

Bills received in the date.....

Total

No. of Bills for which cheque  
written and signed.

Closing Balance.

Initial of Head cheque writer

Initial of Gazetted Officer.

FROM 'D'

(See Para 6.3. of Appendix--XVIII)

Memo of sums included in cheque No. .... Dated .....

19 .. drawn by the.....in favour of.....

Particulars.	Amount Rs. ps.
1. 2. 3. 4. 5.	

348  
FORM--'E'

(See para 6.4. of Appendix--XVIII)

Register showing the distribution of bills among the cheque writer.

Date	Name of cheque writer.	Total No. of bills for which cheques are to be drawn.	Initials of the cheque writer.	No. of bills returned after cheques duly written or not.	Initial of cheque writer.	Initial of Head cheque writer.
1	2	3	4	5	6	7

FORM 'F'

(See para 6.5. of Appendix--XVIII)

Register of cheques drawn.

No. of cheque	Amount Rs. ps.	No. of cheques.	Amount Rs. ps.	No. of cheque	Amount Rs. ps.
1	2	3	4	5	6

349  
FORM--'G'

(See para 6.7. of Appendix-XVIII)

Note Book showing the distribution of cheque forms among cheque writer.

Name of cheque writer.	No. of blank cheque forms given for writing.	Initials of cheque writer.	No. of cheque returned.	Initial of cheque writer.	Initial of Head cheque writer.
1	2	3	4	5	6
I. From			Writer		
to			From		
From			To		
To			From		
Total	_____		To		
			Total :		Spoilt
			From		
			To		
			From		
			To		
			Total		
			To		
			From		Unused.
			To		
			From		
			Total		

Form 'H'

(See para 6.12 of Appendix--XVIII)

Register of new cheques issued.

Sr No.	Date	Old cheque No.	Date of cheque	Amount	New cheque No.	Amount	Signature of Gazetted Officer.	Remarks.
1	2	3	4	5	6	7	8	9

## Form 'I'

(See para 7.2 of Appendix--XVIII)

## Acknowledgement.

Received by cheque Rs. ( ) \_\_\_\_\_ from the \_\_\_\_\_

\_\_\_\_\_ in payment of Bill No. \_\_\_\_\_

dated \_\_\_\_\_ 19 \_\_\_\_\_ on account of \_\_\_\_\_

Station :

Date :

Signature \_\_\_\_\_

Name of the messenger to whom payment is to be made \_\_\_\_\_

Signature or thumb impression of messenger.

(to be taken by the Treasury Officer) \_\_\_\_\_

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## Form 'J'

(See para 7.2 of Appendix--XVIII)

Register of cheque delivered.

Date :

Advice No.	No. of cheque	To whom paid	Taken No	Description of charge	Amount of Bill Rs. ps.	Amount of cheque Rs.
1	2	3	4	5	6	7.

(See para 8 of Appendix--XVIII)

Register showing the account of delivered and undelivered cheques at the end of the day on cheque Delivery Counter No. \_\_\_\_\_

- |   |       |
|---|-------|
| 1. Date :   | ----- |
| 2. Opening balance<br>(i.e. cheques remained<br>undelivered upto<br>previous day) | ----- |
| 3. Nos. of cheques received<br>for delivery during the day.                       | ----- |
| 4. Total  | ----- |
| 5. Nos. of cheques delivered<br>during the day.                                   | ----- |
| 6. Nos. of cheques remained<br>undelivered at the end of<br>the day.              | ----- |
| 7. Details (i.e. numbers) of the<br>undelivered cheques.                          | ----- |

Date :

Place :

Clerk

Cheque Delivery Counter No. -----

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Form 'L'

(See para 9.1 of Appendix--XVIII)

State

Treasury Office/

Government of Gujarat

Rs. Ps.

Amount of 'State' voucher paid by cheque.

Amount of advance.

Total-----

Total Rupees (in words)-----

Cashier

Treasury Officer.

Treasury Officer.

Union

Government of Gujarat

Amount of Central cheques payment.

Total-----

Total Rupees (in words)-----

Cashier

Treasury Officer.

(See Rules 9.2 of Appendix-XVIII.)

Register showing the Account of (i) delivered (ii) undelivered and (iii) other cheques at the end of the day

Date :-

DISTRICT TREASURY

Counter No.	Opening balance i. e. Total Nos. of Cheques remained undelivered on previous day.	TOTAL NOS OF CHEQUES			Remained undelivered at the end of the day		
		Prepared during the day.	Handed over to cheque delivery tables during the day as verified from cheque drawn registers.	Delivered during the day as verified from the Advice Registers.	On cheques delivery counter.	Cheques prepared but not handed over to the cheque delivery counter.	Total
1	2	3	4	5	6	7	8
1.							
2.							
3.							
4.							

Nos. of partly used and blank cheque books on hand at the end of the day		Dated signature of HA/DA in charge of the cheque section in token of having presented the cheques shown in Col.No. (8) alongwith relevant bills and also cheque books show in Col. No. (9) and (10) duly counted to the Treasury Officer for his personal Custody .	Dated signature of the Treasury Officer.	REMARKS
Partly used cheque books	Blank cheque Books No. Form..... Cheque No. From..... To.....			
9	10	11	12	13



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FORM 'N'

(See para 12.1. of Appendix-XVIII)

Token Register

198 ..

Token No.	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th upto 31st	Token No.
1.											1
2.											2
3.											3
4.											4
5.											5
6.											6
7.											7
8.											8
9.											9
10.											10

Opening Balance.

No. of tokens redeemed.

Total

No. of Token issued.

closing balance on hand

Total No. of tokens in stock.

Initials of Cashier.

Bill receiver.

G.O.

Explanation : Against the number of token issued, enter in the column of the Date on which it is issued the first letter of the audit section to which the bill has been sent and the number of the Major Head of charge (e.g. G 25 for a General Administration bill sent to GAD). Against all tokens received back other the letter 'R' (i.e. Redeemed) in the column of the 'Date' on which they were redeemed.

In token of verification on the closing balance by actual counting and of agreement of the total number of unredeemed tokens with the total No. of bills outstanding in the office.

355  
FORM 'O'

(See para 12.3. of Appendix-XVIII)

Token Census Register	Month of	198	
01	15	55	95
02	20	60	100
03	25	65	105
04	30	70	110
05	35	75	115
06	40	80	120
07	45	85	125
08	50	90	130
09			
10			

Note : The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column to indicate the number of token above 100 onwards.

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APPENDIX-'XIX'

*[See Rule 351]*

A LIST SHOWING THE NAMES OF TREASURIES (INCLUDING  
SUB-TREASURIES AND BRANCHES OF THE BANKS)  
AT PLACES ON WHICH THE  
FOREST OFFICERS ARE AUTHORISED  
TO DRAW CHEQUES.

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## APPENDIX-'XIX'

List showing the names of Treasuries including Sub-Treasuries and Branches of the Bank at places on which Forest Officers are authorised to draw cheques.

Note : At Bank Treasuries and sub-Treasuries the cheque may be drawn directly on the Bank.

Sr. No.	Designation of Office	Name of Treasuries and Sub-Treasuries on which cheques may be drawn.	
		District Treasuries	Sub-Treasuries
1	2	3	4
<b>1. GANDHINAGAR CIRCLE :</b>			
(1)	Conservator of Forest, Gandhinagar Circle, Gandhinagar.	Ahmedabad, Gandhinagar, Palanpur, Himatnagar, Mehsana, Bhuj, Patan	All Sub-Treasuries under District Treasuries.
(2)	Deputy Conservator of Forests, Gandhinagar.	Gandhinagar, Ahmedabad.	
(3)	Deputy Conservator of Forests, South Sabarkantha, Himatnagar.	Himatnagar, Ahmedabad	1. Idar 2. Khedbrahma 3. Modasa 4. Prantj 5. Meghra 6. Vijaynagar 7. Malpur 8. Bhleda 9. Kapadwanj (Dist. Kheda)
(4)	Deputy Conservator of Forest, Desert Development Programme, B. K. Division, Palanpur	Palanpur-Mehsana	1. Danta 2. Varahi, Dist. Patan 3. Kankarej 4. Vadgam 5. Chanasma, Dist. Patan 6. Sami, Dist. Patan 7. Radhanpur, Dist. Patan 8. Harij

1	2	3	4
(5)	Deputy Conservator of Forest, B. K. Palanpur.	Mehsana	1. Radhanpur, Dist. Patan 2. Danta, Dist. Palanpur. 3. Chanasma, Dist. Patan 4. Varahi, Dist. Patan 5. Kankrej, (Sihori) Dist. Palanpur 6. Vadgam, Dist. Palanpur 7. Harij, Dist. Patan 8. Chanasma, Dist. Patan 9. Sami, Dist. Patan
(6)	Deputy Conservator of Forest, Mehsana	Mehsana Palanpur Kutch Patan	All Sub-Treasuries in Mehsana, Patan, B. K. & Kutch Districts, Unjha Kulot Vijapur Harj Radhanpur Deesa Wav Thavad Deodar
<b>2. SURAT CIRCLE :</b>			
(1)	Conservator of Forest, Surat Circle, Surat	Valsad Navsari	Mahuva-Surat Bilimora-Valsad Umargaon-Valsad Vansada-Navsari Parodi-Valsad Dharanpur-Valsad Gandevi, Dist. Navsari.
(2)	Deputy Conservator of Forest, Vynra	Surat Bulsar Navsari	1. Songadh, Dist. Surat 2. Mahuva, Dist. Surat 3. Palsana, Dist. Surat

1	2	3	4
			4. Vansada, Dist. Navsari
			5. Gandevi, Dist. Navsari
			6. Mandvi, Dist. Surat
			7. Sankheda, Dist. Vadodara
(3)	Deputy Conservator of Forest, Rajpipla (West)	Bharuch Surat Rajpipla	All sub-treasuries in Bharuch and Rajpipla Districts. 2. Mandvi-Surat 3. Mangrol-Surat
(4)	Deputy Conservator of Forest, Rajpipla (East)	Bharuch Surat Rajpipla	All Sub-treasuries in Bharuch, and Rajpipla Districts, 2. Mandvi-Surat 3. Mangrol-Surat
(5)	Deputy Conservator of Forest, Dangs (North) Ahwa	Surat Valsad	1. Vyara-Surat 2. Chikhli, Dist. Navsari 3. Gandevi, Dist. Navsari 4. Vansada, Dist. Navsari 5. Bardoli, Surat 6. Songadh, Surat 7. Uchchhal, Surat

### 3. KUTCH CIRCLE : BHUJ

(1)	Conservator of Forests, Kutch-Circle-Bhuj-Kutch	Bhuj Rajkot Ahmedabad Vadodara	1. Nakhtrana 2. Rapar 3. Khavda 4. Lakhpat 5. Khadir 6. Anjar 7. Mandvi 8. Nalia 9. Bhachau 10. Gandhidham 11. Dayapar.
(2)	Deputy Conservator of Forests (East), Bhuj	Bhuj	1. Anjar 2. Rapar,

1	2	3	4
			3. Mandvi
			4. Bhachau
			5. Gandhidham
			6. Nalia
			7. Khavda
			8. Khadir
			9. Nakhtrana
			10. Mundra
(3)	Deputy Conservator of Forest (Kutch) (West) Kutch.	Bhuj	1. Anjar 2. Mandvi 3. Bhachau 4. Gandhidham 5. Nalia 6. Rapar 7. Khavda 8. Mundra 9. Khadir 10. Nakhtrana 11. Dayapar
(4)	Deputy Conservator of Forest (Extension Division) Kutch-Bhuj.	Bhuj	1. Dayapar 2. Rapar 3. Khavda 4. Khadir 5. Mandvi 6. Bhachau 7. Anjar 8. Nakhtrana 9. Mundra 10. Nalia.
<b>4. JUNAGADH CIRCLE</b>			
(1)	Conservator of Forests, Junagadh Circle.	Junagadh Rajkot Bhavnagar	All Sub-Treasuries in these Districts.

1	2	3	4
		Surcndranagar	
		Ameli	
		Bhuj	
		Porbandar	
(2)	Deputy Conservator of Forests, Jamnagar Dn., Jamnagar.	Rajkot	<ol style="list-style-type: none"> <li>1. Jetpur</li> <li>2. Upleta</li> <li>3. Morvi</li> <li>4. Wankaner</li> <li>5. Gondal</li> <li>6. Dhoraji</li> <li>7. Malia</li> <li>8. Jasdan</li> <li>9. Lodhika</li> <li>10. Kotda-Sagam</li> <li>11. Jamjodhpur (Jamnagar)</li> <li>12. Padadhari</li> </ol>
(3)	Deputy Conservator of Forests, Bhavnagar Dn., Bhavnagar.	Ahmedabad	<ol style="list-style-type: none"> <li>1. Botad</li> <li>2. Vallabhpur</li> <li>3. Mahuva</li> <li>4. Talaja</li> <li>5. Palitana</li> <li>6. Sihor</li> <li>7. Savarkundla, Dist. Amreli.</li> <li>8. Rajula</li> <li>9. Khambha</li> <li>10. Gariadhar</li> <li>11. Umrata</li> <li>12. Gadhada</li> <li>13. Dhandhuka, Ahmedabad</li> </ol>
(4)	Deputy Conservator of Forests, Salinity Advance Prevention Dn., Keshod.	Porbandar	<ol style="list-style-type: none"> <li>1. Keshod</li> <li>2. Mangrol</li> <li>3. Veraval</li> <li>4. Una</li> <li>5. Talala</li> <li>6. Kodinar, Dist. Junagadh</li> <li>7. Kutiyana, Porbandar.</li> </ol>



1	2	3	4
(5)	Deputy Conservator of Forests, Surendranagar.	Surendranagar.	1. Chotila 2. Dinsuda-Patdi 3. Dhrangadhra 4. Muli 5. Lakhnar 6. Limbdi 7. Wadhwan 8. Sayula 9. Halvad
		Rajkot	1. Wankaner 2. Jasdun
(6)	Deputy Conservator of Forests, Amreli	Amreli	1. Rajula 2. Talaja 3. Lathi 4. Godhada- Dist. Bhavnagar
(7)	Deputy Conservator of Forest, Junagadh	Jamnagar Porbandar	1. Dwarka 2. Jamjodhpur 3. Veraval 4. Mangrol 5. Ranavav
<b>5. VADODARA CIRCLE.</b>			
(1)	Conservator of Forests, Vadodara Circle Vadodara	Bhuruch Rajpipla Himatnagar Godhra Palanpur Dohud Mehsana	All Sub Treasuries in these Districts 1. Vavahi-Patan 2. Radhanpur-Patan
(2)	Deputy Conservator of Forests, Godhara	Dohud	1. Kheralu 1. Shera 2. Khol 3. Halol 4. Jhulod, Dist. Dohud 5. Santrampur, Dist. Dohud 6. Lunawada 7. Balasmor (Kheda Dist.)

1	2	3	4
(3)	Deputy Conservator of Forests, Devgadli-Baria	Dohad	1. Jhalod, Dist. Dohad 2. Limkheda, Dist. Dohad 3. Halol, Dist. Godhra
(4)	Deputy Conservator of Forests, Chhotu-Udepur	Godhra Vadodara	1. Jambughoda 2. Halol 1. Dabhoi 2. Sankheda 3. Pavi-Jetpur 4. Padra 5. Tilakwada, Dist. Ruppipala 6. Waghodia 7. Naswadi
(5)	Deputy Conservator of Forest, Dohad	Godhra	1. Jhalod 2. Devgadli-Baria 3. Sanuampur 4. Limkheda 5. Lunawada, Dist. Panchmahals 6. Shehra, Dist. Panchmahals

#### 6. AHMEDABAD EXTENSION CIRCLE

(1)	Conservator of Forest, Extension Circle, Ahmedabad.	Ahmedabad	
(2)	Deputy Conservator of Forest, Extn. Dn., Nadiad	Godhra Anand	1. Petlad, Dist. Anand 2. Thusra 3. Kapadwanj 1. Lunawada 2. Halol 1. Balsamor 2. Mehmabad 3. Borsad, Dist. Anand 4. Khambhat, Dist. Anand 5. Matai
		Godhra	1. Limkheda, Dist. Dohad

1	2	3	4
(3)	Deputy Conservator of Forest, Extn. Dn. P. M. (East), Dahod.	-	1. Zhalod 2. Limkheda
(4)	Deputy Conservator of Forest, Extn. Dn. P. M. West Godhra.	Godhra Dahod	1. Lunawada 2. Halol 3. Kalol 4. Devgadhi-Baria, Dist. Dohad 5. Shehra 6. Santrampur, Dahod 7. Limkheda, Dahod 8. Jhalod, Dahod 9. Jambughoda
(5)	Deputy Conservator of Forest, Extn. Dn Surendranagar.	Surendranagar.	1. Limbdi 2. Chotila 3. Dhrangadhra 4. Lakhatar 5. Patadi 6. Muli 7. Halvad 8. Sayala
(6)	Deputy Conservator of Forest, Extn. Dn. Ahmedabad.		1. Dholka 2. Virangam 3. Sanand 4. Dehgain, Dist. Gandhinagar. 5. Dhandhuka 6. Prantij, S.K. 7. Bhiloda, S.K.

#### 7. MEHSANA EXTENSION CIRCLE

(1)	Conservator of Forest, Extn. Circle, Mehsana	Palanpur Himatnagar Bhuj	
(2)	Deputy Conservator of Forest, Ext. Circle, Mehsana	Palanpur Kutch Mehsana Patan	All Sub-Treasuries in Mehsana, Patan, B. K. & Kutch Districts.

1	2	3	4
(3)	Deputy Conservator of Forest, Ext Dn. S. K. (North), Himatnagar	Himatnagar Ahmedabad	1. Modasa 2. Idar 3. Bayad 4. Khedbrahama 5. Prantij 6. Bhiloda 7. Meghraj 8. Malpur 9. Vijaynagar 10. Kapadwanj, Dist. Kheda
(4)	Deputy Conservator of Forest, (Extn.)(South) Banaskantha	Himatnagar Ahmedabad	1. Idar 2. Khedbrahama 3. Modas 4. Prantij 5. Bayad 6. Meghraj 7. Vijaynagar 8. Malpur 9. Bhiloda 10. Kapadwanj Dist. Kheda
(5)	Deputy Conservator of Forest, (Extn.) Banaskantha	Palanpur	1. Radhanpur, Dist. Patan 2. Decsa 3. Wav 4. Tharad 5. Deodar 6. Shihori 7. Danta 8. Vadgam

#### 8. BIHARUCHI EXTENSION CIRCLE

(1)	Conservator of Forest, Extn. Dn., Biharuch	Navasari Vadodara Surat Valsad
-----	---	---

1	2	3	4
		Ahwa	
		Bharuch	
		Rajpipla	
(2)	Deputy Conservator of Forest, Extn. Dn., Bharuch	Bharuch Surat Rajpipla	1. Ankleshwar 2. Karjan, Dist. Vadodara 3. Mandvi, Dist. Surat 4. Jaghadia 5. Valia 6. Jambusar 7. Amod 8. Vagara 9. Hansot
(3)	Deputy Conservator of Forest, Extn. Dn., Vadodara	Vadodara	1. Dabhoi 2. Sankheda 3. padara 4. Ankleshwar 5. Karjan 6. Mandavi 7. Chhotaudepur 8. Shinor 9. Savali
(4)	Deputy Conservator of Forest, Extn. Dn., Surat	Surat	10. Trilakwada 1. Bardoli 2. Vyara 3. Olpad 4. Mahuva 5. Kamrej 6. Mandavi 7. Palsana
(5)	Deputy Conservator of Forest, Extn. Dn., Navsari	Valsad Surat Dangs Ahwa Navsari	8. Mangrol 1. Dharanpur 2. Vansada 3. Paradi 4. Umargam 5. Bilmora 6. Chikhali 7. All Sub-Treasuries in Surat, valsad and Navsari Districts

1	2	3	4
<b>9. RAJKOT EXTENSION CIRCLE</b>			
(1)	Conservator of Forest, Circle, Rajkot.	Rajkot.	
(2)	Deputy Conservator of Forest, Extn. Dn., Rajkot.	Rajkot. Surendranagar	<ol style="list-style-type: none"> <li>1. Morvi</li> <li>2. Wankaner</li> <li>3. Gondal</li> <li>4. Jasdan</li> <li>5. Jetpur</li> <li>6. Dhrangadhra</li> <li>7. Chotila</li> <li>8. Dhoraji</li> <li>9. Upleta</li> <li>10. Kotada-Sangani</li> <li>11. Jamkandorana</li> <li>12. Lodlika</li> <li>13. Maliya-Miyana</li> <li>14. Padadhari</li> </ol>
(3)	Deputy Conservator of Forest, Extn. Dn., Jamnagar	Jamnagar	<ol style="list-style-type: none"> <li>1. Dwarka</li> <li>2. Jam-Jodhpur</li> <li>3. Lalpur</li> <li>4. Dhrol</li> <li>5. Kalawad</li> <li>6. Bhanwad</li> <li>7. Kalyanpur</li> <li>8. Jodiya</li> <li>9. Jamkhamphalia</li> </ol>
(4)	Deputy Conservator of Forest, Extn. Bhavnagar	Bhavnagar	<ol style="list-style-type: none"> <li>1. Savarkundla Dist. Amreli</li> <li>2. Palitana</li> <li>3. Talaja</li> <li>4. Mahuwa</li> <li>5. Gadhada</li> <li>6. Gariadhar</li> </ol>

1	2	3	4
			7. Ghogha
			8. Umrala
			9. Shihor
			10. Vallabhipur
			11. Botad
(5) Deputy Conservator of Forest, Extn. Dn. Amreli	Amreli Bhavanagar		1. Palitana
			2. Vallabhipur
			3. Shihor
			4. Dhari
			5. Savarkundla
			6. Mahuva
			7. Khambha
			8. Kodmar
			9. Babra
			10. Jafrabad
			11. Liliya
			12. Vadia
			13. Rajula
			14. Lathi
(6) Deputy Conservator of Forests, Extn. Dn. Junagadh	Junagadh		1. Maliya-Hatima
			2. Porbandar
			3. Ranaway
			4. Kutiyama
			5. Manavadar
			6. Vantbali
			7. Keshod
			8. Bhesan
			9. Mendarda
			10. Veraval
			11. Una

1	2	3	4
			12. Mangrol
			13. Visavadar
			14. Talala
(6)	Deputy Conservator of Forest, Extn. Dn. Porbandar	Junagadh Jamnagar Porbandar	1. Kutiyana 2. Una 3. Dwarka 4. Janjodhpur 5. Bhanwad 6. Dhrol 7. Kalawad 8. Ranavav 9. Mangrol 10. Veraval 11. Vantbali 12. Keshud 13. Manavadar
<b>10. WILD LIFE CIRCLE, JUNAGADH</b>			
(1)	Conservator of Forest, Wild Life Circle, Junagadh	Junagadh Ahmedabad Bhavnagar	Viramgam Sanand Vallabhpur
(2)	Deputy Conservator of Forest, Gir, Sasan	Junagadh  Anveli  Bhavnagar	1. Una 2. Talala 3. Visavadar  1. Dhari 2. Khambha 1. Sihor
(3)	Deputy Conservator of Forest, Staff Training, Junagadh	Junagadh	--



1	2	3	4
(4)	Senior Supt. Dhangadhra (Asst. Conservator of Forest)	-	Dhangadhra

## 11. RESEARCH AND PLANNING CIRCLE, VADODARA

(1)	Conservator of Forest, Research & Working Plans, Vadodara	Vadodara Ahmedabad Surat Rajkot Junagadh	1. All Sub-Treasuries in these Districts. 2. Talukwada District Rajpipla 3. Dehagan, Dist. Gandhinagar
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## 12. CONSERVATOR OF FOREST, PLANNING, INFORMATION & REPORTING, VADODARA

(1)	Conservator of Forest, Planning, Information & Reporting, Vadodara	Vadodara Ahmedabad	..
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## 13. F.R.C. RAJPIPLA

(1)	Deputy Conservator of Forest, Training, Rajpipla	Rajpipla	..
(2)	Deputy Conservator of Forest, Research, Rajpipla	Rajpipla Dharuch Meshsana Rajkot	..
(3)	Principal, Gujarat Forest, Range College, Rajpipla	Rajpipla Dharuch Surat Vadodra Ahmedabad	..
(4)	Deputy Conservator of Forest, Training, Kakatapur	Surat	Vyasa Bardoli Mandvi

1	2	3	4
<b>14. MARINE NATIONAL PARK, JAMANAGAR</b>			
(1)	Director of marine National Park, Jamnagar	Jamnagar Rajkot	Dwarka
<b>15. DIRECTOR OF GUJARAT HISTORY MUSEIUM, GANDHINAGAR.</b>			
1.	Director of Gujarat History Museum, Gandhinagar	Ahmedabad Gandhinagar	—
2.	Officer on Special duty private forest Acquisition, Ahmedabad.	Ahmedabad.	—
3.	Officer on Special duty private forest Acquisition, Vadodara.	Vadodara.	—
4.	Deputy Director, Guntal Training School, Junagadh.	Surat Ahwa	Bilimora Dist. Valsad.
5.	Assistant Conservator of Forest, Baradia Sanctuary, Junagadh	Junagadh	--
6.	Deputy Conservator of Forest, Forest Colony Development, Devgadhi Baria	--	Devgadhi Baria
7.	Deputy Conservator of Forest, Colony Development, Rajpipla Division	Rajpipla	--
8.	Deputy Conservator of Forest, Forest Colony Development, Mandavi, Division (Dist. Surat)	--	Mandavi Dist. Surat
9.	Deputy Conservator of Forest, Colony Development, Vadodra	Vadodra	--

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**APPENDIX - XX**

*( See Rule - 90 )*

**THE POWERS OF THE COMPETENT AUTHORITIES TO SANCTION  
ARREARS CLAIMS**

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## APPENDIX - XX

( See Rule - 90 )

**THE POWERS OF THE COMPETENT AUTHORITIES TO SANCTION  
ARREARS CLAIMS**

The powers to sanction arrears claims against Government have been delegated to the Authorities as indicated below, such claims when sanctioned by competent authorities shall be paid at the Treasuries without pre-audit by the Accountant General.

Description	Authorities competent to exercise power to sanction claim.	Extent of Delegation.
(1) claims of Government servants (including their own claims) to arrears of pay and allowance or to increments and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding a year but not exceeding six years.	Head of Departments and Regional Heads.	Full powers.
(2) Claims of Government servant to arrears of pay & allowances or to increments & claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding six years but not time-barred in accordance with the provision of Law relating to limitations.	(i) Administrative Department.	Full powers.
	(ii) Heads of Department	Up to Rs. 10,000/- in respect of Government servant whom they can appoint including Class-I & II Officers.
	(iii) Regional Heads.	Up to Rs. 7,500/- in respect of Government servant whom they can appoint including Class-I & II Officers.
	(iv) Heads of Offices.	Up to Rs. 5,000/- in respect of Government servant whom they can appoint.
(3) Claims against Government other than the claims of Government servant exceeding Rs. 2,500/- not preferred within a year of their becoming due and not exceeding Rs. 2,500/- not preferred within 3 years of their becoming due.	Administrative Department.	Full powers.

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**APPENDIX - XXI**

*( See Rule - 149 )*

**ROUNDING OFF OF TRANSACTIONS IN GOVERNMENT ACCOUNTS**

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## APPENDIX - XXI

( See Rule - 149 )

## ROUNDING OFF OF TRANSACTIONS IN GOVERNMENT ACCOUNTS

(i) Petty cash payments for local purchases are met out of permanent cash imprest available with the Head of Office and recoupment bill duly supported by sub-vouchers (where necessary) is required to be preferred periodically to the Treasury Office/Pay and Accounts Office for replenishment of the imprest. As far as possible, suppliers should be persuaded to co-operate in rounding off the amount payable to them on each occasion to the nearest rupee. In exceptional cases where payment of paise cannot be avoided, the total of the sub-vouchers sought to be recouped would include paise also. Nevertheless, the recoupment bill shall be submitted to the Treasury Office/Pay and Accounts Office for the whole rupee portion only. However, for the purpose of balancing the transactions in the main cash book as well as in the petty cash book, the Drawing and Disbursing Officer will

- (a) Indicate the actual amount received in recoupment of the permanent advance,
- (b) record therein the unrecouped paise as an item of "rounding off of transactions" and
- (c) carry it over to be claimed through the subsequent recoupment bill by giving particulars of the bill in which this amount was short recovered. Illustrative examples are given in Statements A & B for guidance.

## PETTY CASH BOOK

## STATEMENT 'A'

RECEIPTS				PAYMENTS				
Amount Received	Date	Sub-Voucher No. Cheque No.	Particulars	Amount paid	Conveyance	Postage Stamps	Misc.	Remarks
1	2	3	4	5	6	7	8	9
500	1-7-93	Vr. No. 1	Permanent Cash Imprest	--	--	--	--	--
	2-7-93	Vr. No. 2	Conveyance	15.20	15.20	--	--	--
	2-7-93	Vr. No. 3	Purchase of Stationery	25.80	--	25.80	--	--
	2-7-93	Vr. No. 4	Conveyance	20.70	20.79	--	--	--
			Total :—	61.70	35.90	25.80	--	--
			Cash in hand C/o	438.30	--	--	--	--
			Total at the end of the day	500.00	--	--	--	--
500								

1	2	3	4	5	6	7	8	9
438.00			Balance b/c (Cash in hand)					
61.00	10-7-93	Bill No. 10	Recoupment of Permanent Cash Imprest Cash in hand C/o.	499.30	-	-	-	-
499.30			Total at the end of the day	499.30	-	-	0.70	unrecouped amount.
499.30			Balance B/c (Cash in hand)	-	-	-	0.70	unrecouped amount.
	15-7-93	Vr. No. 20	Conveyance	16.25	16.25	-	-	-
	15-7-93	Vr. No. 25	Local purchase of Gum bottles	18.05	-	-	18.05	-
			Total :-	34.30	16.25	-	18.05	-
*35.00	15-7-93	Bill No. 26	Recoupment of Permanent Cash Imprest					Includes Rs. 0.70 on account of Bill No. 10 recouped vide Bill No. 26.
			Cash in hand	500.00				
534.30			Total at the end of the day	534.30	-	-	-	-





1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Balance	b/d							499.30			499.30			15-7-93	20-8-93						34.30			34.30		
	26 PAO							35.00			35.00										500.00			530.00		
								534.30		534.30		Total									534.30			534.30		

\*Includes Rs. 0.70 Ps. Recouped now.

(ii) In the case of receipts arising out of sale of waste paperes or old newspapers, periodicals, condemned furniture etc., the amount to be realised should be rounded off to the nearest rupee and not include paise in the sum total of transactions with any party for which a single receipt is given so that the receipts are credited into Government account in whole rupees only.

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## FORMS

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G.T.R. 11	Slip to be placed in each bag of Cash.
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G.T.R. 14	Form or Bond of indemnity for drawing arrears of Pay and allowances or pensions of deceased Government servants or pensioners.
G.T.R. 15	Form or Bond of indemnity for party requesting for the issue of fresh cheque in lieu of the lost one.
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G.T.R. 17	Intimation to the Treasury Officer by the Departmental/Controlling Officer in case of reduction or reallocation of letter of credit.
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FORM G.T.R. 1

[See Rule 9(3)]

CERTIFICATE OF TRANSFER OF CHARGE

Head Quarter ..... Date ..... Forenoon/After  
noon. Post ..... order under which transfer of charge made

RELIEVED OFFICER

FOR USE IN AUDIT OFFICER

1. Name and initials (Block Letters)

Entered in A/R .....

Entered in L/Actl .....

2. (i) If proceeding on leave,

(a) Duration of leave .....

Entered in B/s. ....

(b) Address during leave .....

Leave Salary Issued  
Certificate

(ii) If retiring or if proceeding on leave preparatory to retirement and if it is proposed to draw the provident Fund money immediately whether the application for withdrawal of provident Fund money has been sent to the A. G.

Auditor

A. A. G.  
A. O.

OR

(iii) If on transfer

(a) Post ..... and

(b) Station .....  
to which transferred.

3. Signature .....

Treasury Officer/Sub-Treasury Officer

RELIVING OFFICER

FOR USE IN AUDIT OFFICER

4. Name and initials (Block Letters)

Entered in A/R .....

Entered in L/Acctt. ....

5. (i) Whether returning from leave

Entered in B/S. ....

(ii) If so, place at which orders of posting were received .....

Joining time admissible .....

(iii) If not, from what

Joining time taken .....

(a) Post ..... and

Pay slip issued .....

(b) Station .....  
transferred.

Auditor

A. A. G.  
A. O.

Particular	No. of Cheques Books
	From _____ to _____
(1) R. B. Draft Forms.	
(2) P. W. D. Cheques Books.	
(3) Forest Cheque Books.	
(4) Treasury Cheque Books-State/Central :	
(5) Cash Orders :	
(6) Lottery Tickets (Draw-wise)	
(7) Blank Receipts Books.	
(8) Any other Departmental Cheque Books Such as Judicial Cheque Books, P. L. A. Cheque Books etc.	

3. I hereby certify that I have received and held in my personal custody the undermentioned publications and important documents.
- (1) One copy of Reserve Bank of India Treasury Agencies Private Check Signal Book, with the last correction Slip No. \_\_\_\_\_ dated \_\_\_\_\_.
  - (2) One copy of Reserve Bank of India Cypher Code, with the last correction Slip No. \_\_\_\_\_ dated \_\_\_\_\_.
  - (3) One copy of Reserve Bank of India Secret Memorandum on differences between forged and genuine notes.
  - (4) Confidential sheets of members of staff as per Statement attached.
  - (5) Any other important documents and circular orders as confidential file maintained by the Treasury Officer himself (as per statement attached).
4. Certified that I have taken over the dead stock articles as mentioned in the dead stock register.
5. I hereby certify that the account book etc. have been kept according to rules and upto-date and that I have not noticed anything irregular or objectionable in the conduct of business.  
Irregularities or objectionable practices noticed by me in the conduct of Treasury business are mentioned in the attached statement.
6. Guard file containing facsimile of Signature of Drawing Officers and Controlling Officers.

NOTE : Use Separate Sheets if necessary.

Relieving Officer.

Copy forwarded with compliments to :—

- The Accountant General, Gujarat, Rajkot.
- The Director of Accounts & Treasuries (Administration Branch), Ahmedabad.



(c) Date of relief at old Station \_\_\_\_\_  
\_\_\_\_\_ F. N./A. N.

6. Signature \_\_\_\_\_

7. If only holding charge in addition to other duty.

(a) Treasury Officer/sub-Treasury Officer \_\_\_\_\_

(b) Name of Officer posted, if Known : \_\_\_\_\_  
\_\_\_\_\_**NOTE :** Copy need not be sent to the Accountant General, Gujarat, in case of Sub Treasury Officer.

1. Memo of Balance for which responsibility is accepted by the Officer receiving charge :

(a) Cash

1.\* Currency Chest balance \_\_\_\_\_

2.\* Treasury Balance \_\_\_\_\_

(i) Under double lock \_\_\_\_\_

(ii) Under Single lock \_\_\_\_\_

3.\* Permanent Advance (i) Cash \_\_\_\_\_

(ii) The amount yet to be recouped as per list of  
vouchers enclosed \_\_\_\_\_

4.\* Amount credited in the suspense Account \_\_\_\_\_

5.\* Undisbursed in the Kirtol Register \_\_\_\_\_  
Cash Book.

6.\* G. P. Notes deposited for Safe Custody.

(b)\* Value of Stamp Ra.....

(c)\* Paid lock's duplicate keys.

(d) (i)\* Sealed packets of duplicate keys deposited by other Departments.

(ii)\* Valuable articles.

(iii)\* Debit. Cash Boxes.

\* As per Statement attached.

2. I hereby certify that I have verified that Stock Balance of the following cheque books and forms, cash orders as per Stock Register maintained in the Treasury.

FORM G. T. R. 2  
(See rule 28(f))

## CASH BOOK

## PAYMENT

Month of .....

Receipt		Cash Book of the Office of the .....	
Particulars		Details of Payment Contingencies.	
1	Date	15	16
2	Sr. No. of Receipt issued or Bill drawn.	15	16
3	From whom received.	15	16
4	Cheque/Demand Draft No.	15	16
5	Rs. p. Receipt to be credited to Government account.	15	16
6	Rs. p. Pay and Allowances.	15	16
7	Rs. p. Advances.	15	16
8	Rs. p. Travelling allowance	15	16
9	Rs. p. The Recoupment of Permanent Advance.	15	16
10	Rs. p. Amounts drawn on Abstract Bills	15	16
11	Detailed Bills etc.	15	16
12	Rs. p. Total	15	16
13	Rs. p. Classification i.e. major and Minor Head	15	16
14	Signature of drawing Officer/ authorised Officer.	15	16
15	Date	15	16
16	Sr. No. of Sub Voucher No.	15	16
17	To whom paid.	15	16
18	Rs. p. Receipts to be credited to government account.	15	16
19	Rs. p. Pay and allowance.	15	16
20	Rs. p. Advances.	15	16
21	Rs. p. Travelling Allowance.	15	16
22	Rs. p. Amount of permanent advance.	15	16
23	Rs. p. Amounts drawn on Abstract Bills/or Detailed Bills etc.	15	16
24	Rs. p. Miscellaneous.	15	16
25	Rs. p. Total	15	16
26	Classification i.e. major and Minor Head	15	16
27	Signature of drawing Officer/ authorised Officer.	15	16

1. Total expenditure
2. Closing balance.
3. Grant total.

Closing balance should be analysed in the  
following manner :-

1. Cash
  2. Cheques.
  3. Banks Drafts.
  4. Permanent Advance (a)  
(b)
  5. ....
- Total cash balance  
(Items (1) to (5))

## RECEIPT FORM:

Received cheque No. .... dated .....  
for Rupees ..... drawn on .....  
..... Bank on account of .....  
..... with challan No. ....

Signature .....

Designation .....

( See rule 33(1) and 33(2) )

## REGISTER OF VALUABLES

Sr. No.	Date of receipts.	From whom received with No. & Date of Covering letter if any.	Nature of valuable etc. No. and date and name of the Bank on which drawn.	Amount	Purpose for which sent.	Initial of the D.D./ authorised officer.	Now disposed of with particulars i.e. credit to bank etc.	Acknowledgement No. and date.	Dated initial of D.D.O/ authorised Officer.	Remarks/-
1	2	3	4	5	6	7	8	9	10	11

Note : If any cheque is dishonoured a note thereof may be made against the relevant entry in the remarks column for further action.

## RECEIPT FORM

Counterfoil

Book No. ....  
 Receipt No. ....  
 Dated the ..... 19.....  
 Received from .....  
 With letter No. ....  
 dated ..... 19.....  
 the sum of rupees (in words) .....  
 .....  
 In cash/by cheque on account of .....  
 of .....  
 payment .....  
 Rs. ....

Initial

Designation.....

Foil

Book No. ....  
 Receipt No. ....  
 Dated the ..... 19.....  
 Received from .....  
 With letter No. ....  
 dated ..... 19.....  
 the sum of rupees (in words) .....  
 .....  
 In cash/by cheque on account of .....  
 of .....  
 payment of .....  
 Rs. ....

Signature

Designation.....

## FORM G.T.R. 6

( See Rule -11 )

STATE

## CHALLAN

Treasury/Sub-Treasury

Challan of cash paid into the State Bank of India at .....

To be filled in by Remitter			To be filled in by the Departmental officer or the Treasury.		
Name (or designation) and address of the remitter, (1)	Full particulars of the remittance and authority (if any) (2)	Amount (3)	Head of Account (4)	Departmental officer in whose favour tendered. (5)	Order to the Bank* (6)

Rs. P

Date  
Correct receive and grant receipt

(Signature and full designation of the officer endorsing the money to be paid in)

Signature Total

(In words)

Rupees

\*To be used only in the case of remittance to the Bank through departmental officer or the Treasury Officer.

Received Payment (In words) rupees

Treasurer

Accountant

Date

Treasury Officer  
Agent

Note: In cases where direct credits at the Bank are permissible, the column "Head of Account" will be checked by the Treasury Officer or the Accounts Officer, as the case may be on receipt of the Bank's daily sheet.

## FORM G.T.R. 6 (Continued)

		AMOUNT RS.	DETAILS OF NOTES
Detail of Receipt	<input type="checkbox"/>	1000 X	_____
FUND	<input type="checkbox"/>	500 X	_____
		100 X	_____
DRAWING OFFICER	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	50 X	_____
DEMAND NO.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	20 X	_____
TYPE OF BUDGET	<input type="checkbox"/> <input type="checkbox"/>	10 X	_____
SCHEME NO.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	5 X	_____
HEAD CHARGEABLE		2 X	_____
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	1 X	_____
CINRTOLLING OFFICER	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	COINS :	
AMOUNT RS.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	CHEQUE NO.	
		DATE :	
		FOR RS.	_____

FORM G. T. R. 7  
( See Note -4 below rule 41 )  
CHALANS

STATE/P.F.

TREASURY .....  
@ State Bank of India/State Bank of Saurashtra  
Government of Gujarat .....  
District Treasury at .....  
Sub-Treasury at .....

Chalan for payment of State Provident Fund  
money into

TO BE FILLED IN BY THE REMITTER TO BE FILLED IN THE DEPARTMENT/TREASURY/SUB-TREASURY OFFICER

By whom remitted.	P.F. Account No. of sub-scriber (s) on whose behalf money is paid.	Salary month.	Sub-Scriptioin.	Amount of Refund Advance of.	No. of instalment.	Total Column (5+6)	Head of Account.	Accounts Officer by whom adjustable.	+order to the bank.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	@805 State Provident Funds A Civil/G.P.F./AISPP/Divisional Gujarat. Accountant's P.F. of Class-IV/ Other than Class IV Servants.	General (Accounts) Gujarat. Rajkor/DAT Ahmedabad.	Date/ Correct Receive and Grant Receipt Officer ordering the money to be paid.	Signature and full designation of the Officer ordering the money to be paid.
Grand Total										

(Rupees) in words

@ Delete which is not applicable.

To be used only when a remittance is made into the Bank after the Chalan is checked by the Department/Treasury/Sub-Treasury.  
Received payment (in words) Rupees .....

TREASURER

ACCOUNTANT

DATE

Sub-Treasury Officer/Assistant Treasury Officer/  
Treasury officer/Agent.



**Instruction :**

- (a) All the instructions issued by the Government/A.G. for correct preparation of G.P.F. Schedules should be followed to the extent, they are relevant in filling up this form of Chalan.
- (b) Prepare separate chalan per Separate series (Eg.)
  - PI/GUJI/.....PW/GUJI/.....
  - GA/GUJI/.....AS/GUJI/.....
  - DA/GUJI/.....
- (c) Arrange the account numbers in Col.3 in the ascending order and leave sufficient space between names.

**Notes :**

- (1) In the case of payment at the Treasury receipts on the chalan shall be signed by the Treasury Officer or Assistant Treasury Officer/Accountant/Deputy Accountant, who are entrusted with this function.
- (2) Particulars of money rendered should be given.
- (3) In case where direct credits at Bank are permissible the column "Head of Account" will be filled in by the Treasury Officer or the Accounts Officer as the case may be, on receipt of the Bank's Daily sheet.

FORM G.T.R. 8  
(See Note-5 below Rule 41)

TREASURY .....  
STATE BANK OF INDIA/STATE BANK OF  
SAURASHTRA .....  
GOVERNMENT OF GUJARAT .....  
DISTRICT TREASURY AT .....  
SUB-TREASURY AT .....

STATE;

Chalan for payment of State Government Employees  
money in to Group Insurance Scheme, 1981.

TO BE FILLED IN BY REMITTER		TO BE FILLED IN BY THE DEPARTMENT/TREASURY/SUB-TREASURY OFFICER						
By when remitted.	Group	Total No. of employees under the group	Amount remitted	Contri- bution towards the Saving Insurance Fund.	Total amount of contribution.	Head of Account.		
						*Order to the Bank.		
1	2	3	4	5	6	7	8	9
	A			Rs.	Rs.		811 Insurance & Pension Fund	Signature and full designation of the officer
	B						Other Insurance and Pension Fund, Gujarat	ordering the money to be paid.
	C						State Employees Group Insurance Scheme, 1981	and grant receipt
	D						Insurance Fund Saving Fund.	correct receipt Date
Grand Total								
<p>(Rupees) In words</p>								

• to be used only when a remittance is made in to Bank after the chalan is checked by the Department/Treasury/sub-treasury.

Received payment (in words) Rupees .....

TREASURER

ACCOUNTANT

DATE

Sub-Treasury Officer/Assistant Treasury Officer,  
Accountant/Deputy accountant/Treasury Officer.

(P. T. O.)

**INSTRUCTIONS :**

All the instructions issued by the Government/Accountant General/Director of Accounts and Treasuries for correct preparation of schedules should be followed to the extent they are relevant in filling up this form of challan.

**NOTE :**

- (1) In the case of payment at the Treasury, receipts on the challan shall be signed by the Treasury Officer or assistant Treasury officer/Accountant/Deputy Accountant, who are entrusted with this function.
- (2) Particulars of money rendered should be given.
- (3) In case where direct credits at Bank are permissible, the column "Head of Account" will be filled in by the Treasury officer or Accounts officer as the case may be, on receipt of Bank's Daily sheet.

## FORM G.T.R. 9

( See Rule 226 )

## CHALAN

TO BE USED FOR INTER - DEPARTMENTAL - ADJUSTMENTS  
CREDIT NOT AVAILABLE FOR REFUND

TO BE FILLED IN BY THE REMITTER

TO BE FILLED IN BY THE DEPARTMENTAL  
OFFICER/TREASURYBy whom rendered  
(Name)

HEAD OF ACCOUNT

Name (or designation) and address of the  
person on whose behalf money is paidFull particulars of the remittance  
and authority (if any)

Amount

Signature

Total

Signature and full designation of the officer ordering  
the money to paid in

(in words) Rupees

Date

Received payment Rs.  
by transfer debit from .....

paise

Amounts credited by transfer adjustment not  
available for refund.

Date

Accountant

Treasury Officer.

## FORM G.T.R. 10

( Referred to in Rule 52 )

Register of Padlocks and Keys of the ..... Treasury.

Date of receipt.	Number borne by padlock (manufacturer's No.)	Number borne by keys (manufacturer's No.)	S. No. assigned by the T.O. to the padlock & the keys.	Description of the padlock.
(1)	(2)	(3)	(4)	(5)

Purchase for which used.	Number of keys received with padlock.	Custody of keys.		No. and date of order sanctioning removal of the padlock and key(s)
		Original	Duplicate	
(6)	(7)	(8)	(9)	(10)

Initial of officer who receives each key and date of receipt by him.		No. and date of order regarding final disposal.	Initials of Treasury Officer removing the padlocks, key or keys Or both with date.
Original	Duplicate		
(11)	(12)	(13)	(14)

## FORM G.T.R. 11

( See Rule 54(1)(i) )

Slip to be placed in each bag of cash :

Name of Treasury .....

Description of coin .....

Number of Pieces .....

Counted by .....Weighed

Examined by .....

Dated ..... 19 ..

Signature of Treasurer

Signature of Treasury Officer/Sub-Treasury Officer.

Note 1 : The slip should be written in English.

Note 2 : The signature at foot should be that of the treasurer or other Officer to whom the coin testers and examiners are subordinate.

FORM G.T.R. 12

( See Rule 54(1)(ii)

Slip to be placed in each Bundle of Note :

Packet No. .... of Rs. .... Notes.  
Containing ..... pieces.  
Counted by .....  
Examined by .....  
Dated ..... 19

Signature of Treasurer

Signature of Treasury Officer/Sub-Treasury Officer.

(Full name)

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

**FORM GTR - 13****[See rule 57]**

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**Cash Balance Report**  
**of the ..... Treasury**

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Name of Treasuries 1	CURRENT												
	Notes 2		Whole Rupees 3		50 P. 4		25 P. 5		10 P. 6		5 P. 7		
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
District Treasury													
Sub-treasuries at _____ on _____													
Total Sub-treasuries													
Remittances in Transit													
Grand Total													

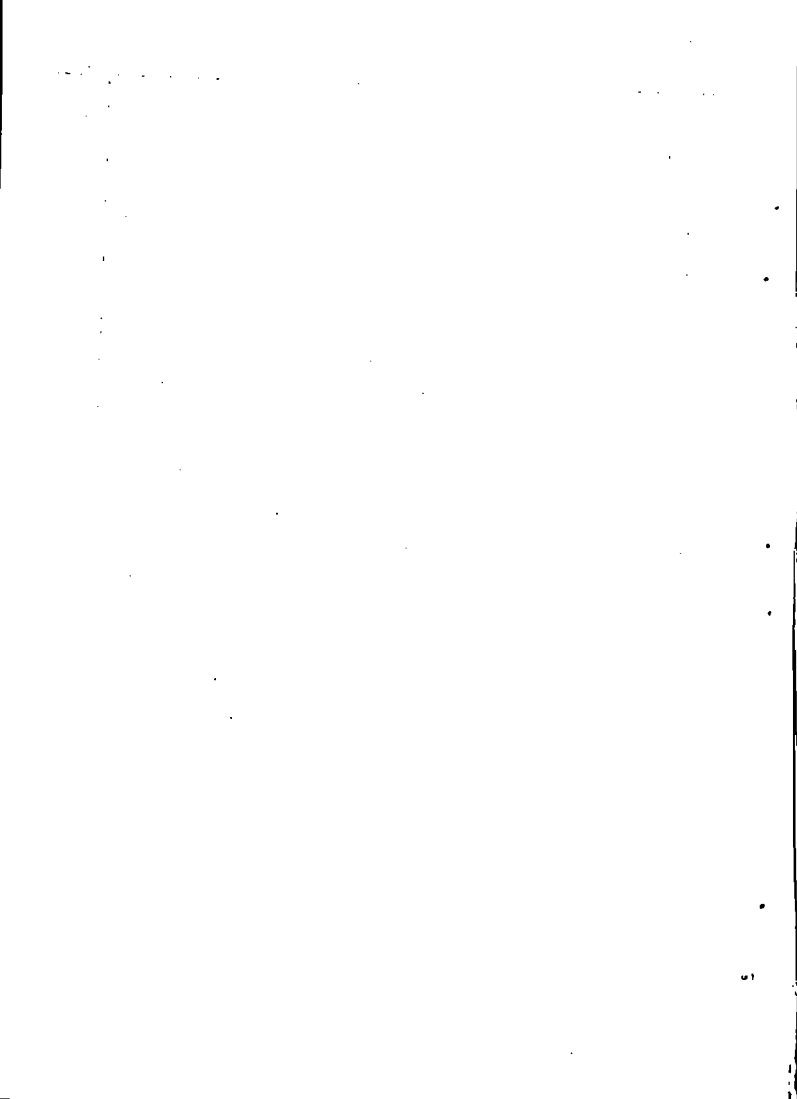
Grand Total (in words)

Details of Notes		Take Rs.	Value Rs.	Transaction with the public in nickel and in bronze and copper	
Denominations				Rs.	P.
500	.....				
100	.....				
50	.....				
20	.....				
10	.....				
5	.....				
2	.....				
1	.....				
Total					
				<i>Nickel</i>	
				Net issued to the public	
				<i>or</i>	
				Net received from the public	
				<i>Bronze and Copper</i>	
				Net issued to the public	
				<i>or</i>	
				Net received from the public	

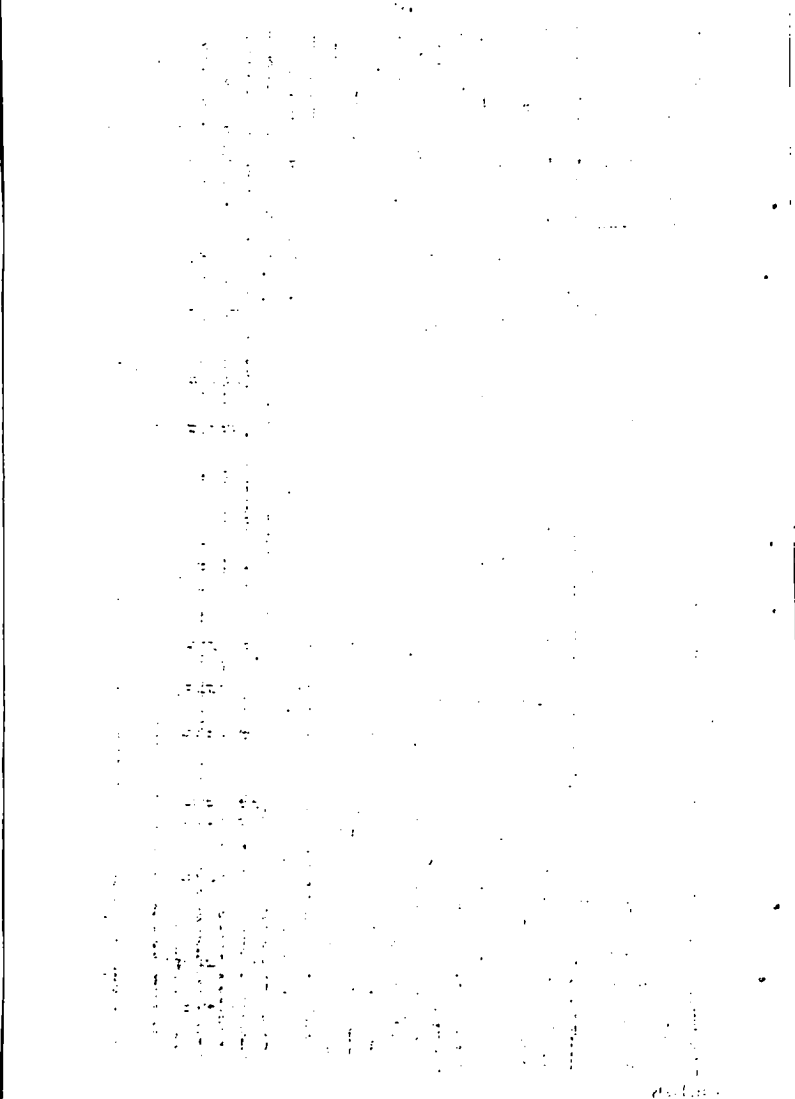
(1) Cash balance not verified by Head of the District owing to

(2) Cash balance verified by Head of the District on









## FORM G. T. R -14

(See rule [84 (4) (b)])

Form of bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servant or pensioners.

KNOW ALL MEN by these presents that I, (a) \_\_\_\_\_ resident of and \_\_\_\_\_  
 (b) \_\_\_\_\_ the widow/the son of \_\_\_\_\_ and  
 I/we \_\_\_\_\_ (c) \_\_\_\_\_ sureties on her/his behalf are held and  
 firmly bound to the Governor of Gujarat in the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)  
 to be paid to the said Governor or his successors or assigns for which payment to be well and truly made, each  
 of us severally bind (s) himself and his heirs, executors, administrators and assigns and every two and all of us  
 jointly bind ourselves and our heirs, executors, administrators, and assigns firmly by these presents:

As witness our hand this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

WHEREAS (d) \_\_\_\_\_ was at the time of his death in the employment of the  
 Government or was receiving a pension of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)  
 from the Government;

AND WHEREAS the said \_\_\_\_\_ died on the day of \_\_\_\_\_ 19 \_\_\_\_\_, and there was  
 then due to him the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)  
 (for pay and allowances in respect of his said office) or (in respect of his said pension) and WHEREAS the  
 above bounden (a) \_\_\_\_\_ (hereinafter called "the claimant") claims to be entitled to  
 the said sum as heir of the said (d) \_\_\_\_\_ but has not obtained letters of administration  
 or succession certificate to the property and effects of the said (d);

AND WHEREAS the claimant has satisfied the (e) \_\_\_\_\_ (Officer concerned) and he/  
 she is entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were  
 required to produce letters of administration or a succession certificate to the property and effects of the said  
 (d);

AND WHEREAS the Government desires to pay the said sum to the claimant but under Government  
 rules and orders it is necessary that the claimant should first execute a bond with one surety/two sureties to  
 indemnify Government against all claims to the amount so due as aforesaid to the said (d) \_\_\_\_\_  
 before the said sum can be paid to the claimant;

NOW THE CONDITION of this bond is such that if after payment has been made to the claimant, the  
 claimant or the surety/sureties shall in the event of a claim being made by any other person against Government  
 with respect of to the aforesaid sum of Rs. \_\_\_\_\_ refund to Government the sum of  
 Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) and shall otherwise indemnify and save Govern-  
 ment harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any  
 claim thereto then the above written bond or obligation shall be void otherwise the same shall remain in full  
 force and virtue;

IN WITNESS to the above written bond and the condition thereof :

We \_\_\_\_\_

and \_\_\_\_\_

and \_\_\_\_\_

have hereunto set our hand this \_\_\_\_\_ day of \_\_\_\_\_

- (a) Full name of claimant with place of residence;  
 (b) State relationship to the deceased.  
 (c) Full name or names of sureties;  
 (d) Name of the deceased.  
 (e) Title of the officer responsible for the payment.

## FORM G. T. R. 15

(See clause (iii) of rule 100 (5))

THIS DEED OF INDEMNITY MADE ON THE ..... day of .....  
 between ..... son of ..... resident  
 of ..... of

(1) ..... son of ..... resident of .....

AND

(2) ..... sons of ..... resident of ..... etc.  
 carrying on business in co-partnership under the name and style of ..... or  
 a company registered under the Indian Companies Act, 1956 (1 of 1956) having its regis-  
 tered office at ..... (hereinafter called "the Indemnifier" which expression shall unless  
 excluded by or repugnant to the context be deemed to include his heirs, executors, administrators, legal repre-  
 sentatives, successors and permitted assigns) of the one part and the Governor of Gujarat (hereinafter called)  
 'the Government' which expressions shall unless excluded by one repugnant to the context be deemed to  
 include his successors or assigns) of the other PART.

WHEREAS ON THE ..... day of ..... cheque No. ....  
 dated ..... on ..... (name of the Bank) for Rs. .... (Rupees  
 .....) was drawn by ..... in favour of indemnifier.

AND WHEREAS the Indemnifier has represented to the Government that the said cheque has been lost  
 by him during transmission by post to him.

AND WHEREAS the request of the Indemnifier the Government has agreed to issue a second cheque for  
 Rs. .... (Rupees .....) being the amount of the said previous cheque No. ....  
 dated ..... upon the indemnifier giving such indemnity as hereinafter contained.

"NOW, THEREFORE, IT IS HEREBY AGREED by and between the parties that in consideration of the  
 said premises and of the agreement on the part of the Government in issuing in favour of the indemnifier a  
 second cheque for Rupees ..... being the amount of the previous cheque No. ....  
 dated ..... the indemnifier does hereby agree and undertake to refund to the Government on  
 demand and without demur the said sum of Rupees ..... in the event of the said previous cheque  
 being presented to and paid by the bankers and to indemnify the Government and keep the Government harm-  
 less and indemnified from and against all expenses which may be incurred by the Government in relation  
 thereto or in connection therewith."

(2) The Government agreed to bear the stamp duty, if any chargeable on the presents.

IN WITNESS WHEREOF the parties hereto have set and subscribed their respective hands hereby to on  
 the ..... day and ..... year first above written.

Signed by the said Indemnifier in the

(1)

(2)

Place : .....

Date : .....

Signed for and on behalf of the Governor of Gujarat by Shri \_\_\_\_\_  
 (Name and Designation in the presence of

(1)

(2)

Place : .....

Date : .....

## FORM G. T. R. 16

(See Rule 102 (1))

## LETTER OF CREDIT

.....Department

Dated the .....19

⊗ For Plan Grant

⊗ For Non-Plan Grant

⊗ For Outside Boundary Work

To,  
 The Treasury Officer/Sub Treasury Officer

I have the honour to request that you will cash the cheque drawn by the

\_\_\_\_\_

to the extent of Rupees \_\_\_\_\_

This letter of credit has effect from the \_\_\_\_\_

\_\_\_\_\_

to the \_\_\_\_\_

2. Out of the above amount, funds as shown below may be provided for at the sub-treasuries for drawing cheques directly on them :

1. Sub Treasury Rs.

2. Sub Treasury Rs.

3. Sub Treasury Rs.

Total for Sub Treasury Rs.

Balance for the Distry Treasury Rs.

3. This letter of credit is being issued under the Budget head shown below alongwith the amount of L.O.C. already issued and the additional amount of L.O.C. now.



(Rs. In Lacs)

Sr. No.	Head of Account (here mention details of Major Minor & Sub Head)	Sanctioned budget grant for the year Rs.	Amount of LOC already issued for Rs.	Amount of LOC now issued for Rs.	Balance available after this LOC Rs.	Remarks
1	2	3	4	5	6	7
1	Deposit works					
2	Refund of deposit					
3	Outside Budgetary works					
4	Non Plan works					
	Capital Expenditure					
	A.					
	B.					
	C.					
	D.					
	Maintenance Expenditure					
	A.					
	B.					
	C.					
	D.					
5	Plan Works					
	Capital Expenditure					
	A.					
	B.					
	C.					
	D.					
	Maintenance Expenditure					
	A.					
	B.					
	C.					
	D.					

@ Score out non-applicable.

Signature and Designation of the Head of  
Department

## FORM G. T. R -17

(See rule 103 (1))

Intimation regarding addition/reduction in letter of Credit.

Ref. letter of Credit No.

With reference to above, I have the honour to submit :-

(a) that an additional credit of Rs.....has been placed at the disposal of .....and that he shall be authorised to drawn cheque upto Rs.....for the quarter ending.....

(b) that the credit of Rs.....placed at the disposal of .....has been reduced by Rs.....and that he shall be authorised to draw cheques upto Rs.....for the quarter ending.

Place :-

Date :-

Signature.....

Designation.....

## FORM G. T. R. 18

(See rule 106)

## FORM OF SPECIMEN SIGNATURE

Name of the Officer :

Designation :

Name of the Office and its address :

Date of taking over charge :

## SPECIMEN SIGNATURE

In English

In Gujarati

(1)

(2)

(3)

Attested

Signature

Name and designation

N.B. The signature of attesting officer should be available with the Treasury.

420  
FORM G. T. R. 19  
(See Rule 112 (1))

To  
The Treasury Officer  
State/Reserve/Bank of India  
State Bank of Saurashtra.

Please pay bill No.....dated the.....for Rupees.....(in  
words).....to.....for the office of  
the.....whose attested specimen signature is given below :-

Attested specimen signature.....  
Dated.....

Signature of the Drawing Officer  
Endorsee

Received payment  
Dated.....

(Signature of the person receiving payment.)

FORM G.T.R. No. 20

(See Rule 114(1))

## REGISTER OF PAY AND ALLOWANCES FOR M.L.A.'S G.P.F. Account No. ....

Name :  
Designation :  
Major Head of Account :

Instructions :

1. Advances should be shown in red ink;
2. In case of deductions on account of recovery of advances No. of instalment deducted/Total No. of instalments should be specifically shown in column No. 10 for example 1/15,2/15,3/15

Particulars of L.P.C.  
G. No. & Date of Pay Slip

1	2		3		4		5		6		7		8		9		10		11		12	13	14	
	Period	From	To	Rs.	P.	From	To	Rs.	P.	From	To	Rs.	P.	From	To	Rs.	P.	From	To	Rs.				P.
Monthly Emolument :																								
Subsidiary pay																								
Offs Pay																								
Special Pay																								
Leave salary																								
Dormitory allowance																								
House Rent Allowance																								
Comp Local Allowance																								
Conveyance Allowance																								
Total																								
Amount of T.O.																								

No. and date of reference :  
Particulars relating to charge taken over proceeding on term, instalment and dues in full of Treasury Officer

## FORM G.T.R. 21

[See Rule 121]

## Stock Register of Cheque Books.

Sl. No.	No. & Date of letter under which stock of cheque book received from Press of Try.	Date of receipt in to Try.	Details of cheque book No.		Initial of Try. Officer.	Date of issue	To whom issue	Mode of despatch	In case of being handed over personally signature or messenger	In case of given on payments details viz. Amount Chalan No. & Date & Head of Account	Initial of Try. Officer	Letter No. & date under which a/c. Recd.	Remarks
			From.....	To									
1	2	3	4	5	6	7	8	9	10	11	12	13	

425  
FORM G.T.R. NO. 22

(See rule 128)

No. ....

No. ....

Treasury

Cash order of Sub-Treasury  
Treasury.....

To Treasury Officer  
The Sub-Treasury Officer.....

Pay to.....or.....order

Rupees.....

for cash received from.....

.....

Treasury

Cash order on Sub-Treasury  
Treasury.....

To Treasury Officer  
The Sub-Treasury Officer.....

Pay to.....or.....order

Rupees.....

for cash received from.....

.....

Rs.....

Treasury Officer  
Sub-Treasury Officer

| Under Rs. .... |

Entd.....

Accountant

Rs.....

Treasury Officer  
Sub-Treasury Officer

| Under Rs. .... |

Entd.....

Accountant

N.B. : The cash order is current for three months only unless renewed.

N.B. : The cash order is current for three months only unless renewed.

## FORM G.T.R. NO. 23

(See rule 129)

## Advice of Cash orders issued

Treasury Officer

Sub-Treasury Officer-----is informed that the undermentioned cash orders amounting to Rs.-----have been issued upon him today.

-----Treasury /Sub-Treasury .

The-----2001.

Treasury Officer  
Sub-Treasury Officer.

No. of the cash order.	To whom payable	Amount	Date of payment	Initial of the Sub-Treasury Officer.
------------------------	-----------------	--------	-----------------	--------------------------------------

Rs. P

## FORM G.T.R. NO. 24

(See rule 130)

Register of Advice of cash orders issued by

Treasury/Sub-Treasury during.....2001.

No. of order.	Place of issue.	Amount	To whom Payable	Date of credit	Date of payment	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Rs. p.



## FORM G.T.R. NO. 25

(See rule 144)

Register of Retrenchments ordered by the Accountant General and their Recovery.

Particulars of retrenchment		
No. and date of A.O's. orders.	No. and date of Voucher.	Name and designation of Person from whom recovery is to be made.
1	2	3
Particulars of retrenchment		
Nature of Overpayment or ground of recovery.	Amount to be recovery.	Initial of Treasury Officer/Disbursing Officer.
4	5	6
Particulars of recovery		
Recovered by deduction	Recovered in cash	
No. and date of voucher	Schedule	Item No. of cash recovery schedule or cash account.
7	8	9
Initials of Treasury officer/Disbursing Officer.	Remarks	
10	*Note : Each recovery should be specifically detailed in the Accounts submitted to the A.G. with a view to being connected with the disallowances to which it relates.	
	11	

## FORM G.T.R. NO. 26

(See rule 147)

Name and designation of Government servant/Pensioner-----

Year of Payment-----

Total amount of pay and allowances paid Rs.-----

Total amount of tax deducted at source Rs.-----

Income Tax

Surcharge

Signature of Disbursing Officer

Date-----

## Receipt of Income tax deducted at source

Name and designation of Government Servant/Pensioner-----

Year of payment-----

Name of Month	Amount Pay and allowances/ Pension.	Amount of tax <u>recovered</u> Income-Surcharge. Tax.		Admissible <u>deductions</u>		
		Rs.	p.	GPF	Premium towards Insurance.	PLI
		Rs.	p.	Rs.	p.	Rs. p.
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total						

District/Treasury/

Sub-Treasury

Treasury Officer/Sub-Treasury Officer

Date-----

FORM G.T.R. 27

[See Rules 165]

Register of Powers of Attorney, Probates, Succession Certificates etc.

Serial entry No.	Date of registry	Date of document	Name of principal	To whom granted	Description	Limitations of power
1	2	3	4	5	6	7

1. A separate register should be maintained for registering powers of attorney and all other documents should be registered in another register in the same form.
2. Separate pages should be reserved for separate initials and the entries under each initial should have a separate series of numbers.
3. In the case of probates etc. and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage be noted in the column of "Date of Document".

(See Rule 166)

FORM OF BOND OF INDEMNITY FOR DRAWING PAY, PENSIONS, ANNUITIES ETC.  
 THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_ One thousand nine  
 hundred and \_\_\_\_\_ between \_\_\_\_\_

(1) \_\_\_\_\_

(2) \_\_\_\_\_

(3) \_\_\_\_\_

carrying on business in partnership under the style or firm of or \_\_\_\_\_ in incorporated  
 under the \_\_\_\_\_ the \_\_\_\_\_ companies Act and having their  
 registered office at \_\_\_\_\_ (hereinafter referred to as the firm/company which  
 expression shall where the context admits be deemed to include their executors and administrators or representatives  
 and their successors in business under the same or any other style or name of the one part of the President  
 (hereinafter referred to as the President) of the other part :

WHEREAS the firm/company have been in the habit of receiving on account of their customers pay,  
 pensions, annuities allowances, or other payments from funds administered by or on behalf of the Governor of  
 Gujarat including pensions payable on behalf of other Governments from the various officials whose duty is to  
 disburse such payments/Accountant General of \_\_\_\_\_ upon the production at the time of such  
 payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive  
 and, the case of pensioner also of a certificate of non-employment according to prescribed rules, AND WHEREAS  
 in order to save time and expense in obtaining payment of such sums the Governor has agreed to allow such  
 payments to be from time to time made as they fall due without requiring the production of the said certificates  
 save a certificate of non-employment according to prescribed rules signed by a representative of the firm/company  
 upon being indemnified by the firm/company against any loss by reason of such payment as aforesaid on account  
 of any person who may at the date of such payment be deceased and upon the firm/company entering into such  
 an agreement as is hereinafter contained which the firm/company has agreed to do,

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of  
 the firm/company for themselves and their successors hereby covenant with the Governor and his successors that  
 so long as the Governor shall allow such payments as afore said to be made without requiring the production of  
 the certificates hereinbefore referred to subject never the less as hereinafter provided the firm/company will  
 within seven days from the time when they shall have received notice of the death of any customer of the receipt  
 of or on whose behalf the firm/company may have received any such payments as aforesaid communicate the  
 date of such death to the official for the time being responsible for the payments to such deceased person and  
 further that the firm/company will immediately after the expiration of the said period of seven days repay and  
 refund to the Governor so much of any money which may have been received from such disbursing official/  
 Accountant General of \_\_\_\_\_ as aforesaid on behalf of such deceased customer as aforesaid as  
 shall be in excess of the amount of the pay, pension, annuity, allowance or other payments as the case may be. to  
 which such deceased customer was entitled up to the date of his decease,

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by the  
 death or retirement of any number thereof or the introduction or accession of a new member or members thereof  
 otherwise how so ever the firm will on every such occasion within 7 days after the change shall have occurred  
 give notice in writing to the Governor of the same having happened with full particulars thereof including the full  
 name or names of any new member or members so introduced as aforesaid and in every case where any such  
 introduction has taken place will as soon as may be hereafter on being so required by the Governor procure the  
 new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or  
 jointly with all the original or remaining members of the firm.

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided,

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that the either the firm/company (or the Governor shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days' this arrangement shall determine and the liability to firm/company ) under the covenant herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate to release the firm/company from their liability under the covenant here in contained in respect of any such payments as aforesaid made prior to that date,

PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed Rules once in every year furnish to the Governor or the officials responsible for the payment of such pension/Accountant General \_\_\_\_\_ a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself.

AND FURTHER that nothing here in contained shall be deemed to preclude the Governor or any of the said official whose duty is to make such payments as aforesaid the Accountant General \_\_\_\_\_ for requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor or such Official/the Accountant General \_\_\_\_\_ shall deem it necessary nor shall the firm's/company's arrangement made by those presents be deemed to be thereby terminated In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

---

NB. An incorporated firm executing the bond may delete the words in italics.  
(Portion underlined is to be printed in italics).

(See Rule 172 and 189)

**MEDICAL CHARGES REIMBURSEMENT BILL GAZETTED  
GOVERNMENT SERVANT/NON-GAZETTED ESTABLISHMENT :**

Bill No.	Token No.	Date
	Token No.	Date

Detailed medical bill of Shri \_\_\_\_\_

Designation \_\_\_\_\_ /for the establishment of the \_\_\_\_\_

for the month of \_\_\_\_\_ 198

**COMPUTER INPUT DATA**

1. District     2. Month & Year    4. Class of expenditure  3. Voucher No.    5. Fund 

Particulars	Code	Amount	
		Rs.	P.

6. Drawing Officer    

Medical Reimb- urserment charges	007+
-------------------------------------	------

7. Demand No.    

Deduction Medical 009 Allowance Refunded	
---	--

8. Budget 

Net Total :	
-------------	--

9. Scheme No.          

Demand No.	
Major Head	
Sub-Major Head	
Minor Head	
Sub-Head	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Amount in Rs.	
Words.	
Appropriation for 198	8 Rs.
Expenditure including this Bill.	Rs.
Balance	Rs.

Sr. No.	Name of patient and relationship with Govt. Servant	Name of Incumbent	Period of Treatment From to	Amount of Claim	Remarks
1	2	3	4	5	6

TOTAL-----

Signature  
Designation  
(In case of Gazetted Officer)

Certified that I have satisfied myself that the amount included in bills drawn 1/2 months previous to this date with the exception of those detailed below (of which total amount has been refunded by deductions from this bill) have been disbursed to the Govt. servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll.

Signature of Drawing Officer.

Details of Medical charges refunded (This intimation is not required to be filled in case of claim of Central Officer).

Sr. No	Section of Establishment	Name of incumbent	Period of claim.	Amount	
				Rs.	Ps

Date :

Passed for Rs. ....

Date

Signature of Drawing Officer.

Signature of Controlling Officer.

Received contents

Signature of Drawing Officer.

For use in Treasury Officer.

Pay Rs.

Rs. ....

Date :

Accountant

Treasury/Sub-Treasury Officer  
Pay and Accounts Officer.

Examined and entered in

Treasury Accounts on .....

For use in Audit Office.

Admitted Rs. ....

Objected to Rs. ....

Reasons for objection.

Accountant

Treasury Officer.

Auditor Superintendent Gazetted Officer

Direction for Note :

NOTE : The bill should be supported by essentiality certificates receipts and bills etc.









Order Code: 1800 (Thermom)

Order Code	Description	Unit	Quantity	Price	Total	Tax	Net Total
1500	Box of Shaving	EA	1	15.00	15.00		15.00
1501	Shaver for Men	EA	1	15.00	15.00		15.00
1502	Shaver for Men	EA	1	15.00	15.00		15.00
1503	Shaver for Men	EA	1	15.00	15.00		15.00
1504	Shaver for Men	EA	1	15.00	15.00		15.00
1505	Shaver for Men	EA	1	15.00	15.00		15.00
1506	Shaver for Men	EA	1	15.00	15.00		15.00
1507	Shaver for Men	EA	1	15.00	15.00		15.00
1508	Shaver for Men	EA	1	15.00	15.00		15.00
1509	Shaver for Men	EA	1	15.00	15.00		15.00
1510	Shaver for Men	EA	1	15.00	15.00		15.00
1511	Shaver for Men	EA	1	15.00	15.00		15.00
1512	Shaver for Men	EA	1	15.00	15.00		15.00
1513	Shaver for Men	EA	1	15.00	15.00		15.00
1514	Shaver for Men	EA	1	15.00	15.00		15.00
1515	Shaver for Men	EA	1	15.00	15.00		15.00
1516	Shaver for Men	EA	1	15.00	15.00		15.00
1517	Shaver for Men	EA	1	15.00	15.00		15.00
1518	Shaver for Men	EA	1	15.00	15.00		15.00
1519	Shaver for Men	EA	1	15.00	15.00		15.00
1520	Shaver for Men	EA	1	15.00	15.00		15.00
1521	Shaver for Men	EA	1	15.00	15.00		15.00
1522	Shaver for Men	EA	1	15.00	15.00		15.00
1523	Shaver for Men	EA	1	15.00	15.00		15.00
1524	Shaver for Men	EA	1	15.00	15.00		15.00
1525	Shaver for Men	EA	1	15.00	15.00		15.00
1526	Shaver for Men	EA	1	15.00	15.00		15.00
1527	Shaver for Men	EA	1	15.00	15.00		15.00
1528	Shaver for Men	EA	1	15.00	15.00		15.00
1529	Shaver for Men	EA	1	15.00	15.00		15.00
1530	Shaver for Men	EA	1	15.00	15.00		15.00

# Certificate

1. Received Contants Rs. .... (In words).....
૧. અંદર જણાવેલી વિગતે રૂ. .... (શબ્દોમાં) અંદે રૂપિયા  
..... પૂરા મળ્યા છે.
2. Certified that pay and Allowances drawn in this bill are due and admissible as per rules and authority in force.
૨. પ્રમાણિત કરવામાં આવે છે કે આ બિલમાં આકારેલ પગાર અને બધાં પ્રવર્તમાન નિયમો અને અધિકૃત કર્યા પ્રમાણે મળવાપાત્ર અને લેણાં છે.
3. Certified that I have satisfied myself that all emoluments in bill drawn 1/2/3 months previous to this date except those which have been short drawn in this bill or kept in my personal custody have been disbursed to the proper persons and acquittances taken and filed in my office with receipt stamp duty cancelled for every payment in excess of Rs. 500-00.
૩. પ્રમાણિત કરવામાં આવે છે કે જેની રકમ આ બિલમાં ઓછી આકારવામાં આવી છે, અથવા પારા અંગત કબજામાં રાખી છે. એ સિવાયના આ તારીખથી ૧/૨/૩/ મહિના પહેલાં આકારેલાં બિલોની તમામ રકમ સંબંધિત, વ્યક્તિઓને ચૂકવી છે અને તેમની ચૂકવે પહોંચ લેવામાં આવી છે. અને રૂ. ૫૦૦-૦૦થી વધુ રકમની દરેક ચૂકવણી માટે વિધિસર રદ થયેલ પહોંચ સ્ટેમ્પ સાથે મારી કચેરીમાં દફતરે કરી છે તેની ખાતરી મેં કરી છે.
4. Certified that all appointments and promotions grant of leave (Departure on and return from) and the period of suspension and the deputation and other events which are required to be recorded have been recorded in the Service Book and leave account.
૪. પ્રમાણિત કરવામાં આવે છે કે બધી નિમણૂંકો અને બદલીઓ, આપેલી રજા, (રજા ઉપર ઉતર્યા તારીખ અને રજા પરથી ઢાંચર થયા તારીખ) અને ઠરજ મોડુકી અને પ્રતિનિયુક્તિની મુદત અને સેવાપોથીમાં નોંધવી જરૂરી હોય તેવી બીજાં બાબતો સેવાપોથી અને રજા હિસાબમાં નોંધવામાં આવી છે.
5. Certified that persons who have been newly appointed possess the required qualifications and are within the prescribed age limit and medical certificate obtained in respect of all persons who have completed six months service.
૫. પ્રમાણિત કરવામાં આવે છે કે નવી નિમણેલી વ્યક્તિઓ જરૂરી શૈક્ષણિક લાપકાત ધરાવે છે અને નિયમ-બ-મર્પાદાની અંદર છે અને જે વ્યક્તિઓને નોંધરીમાં છ મહિના થઈ ગયા છે તે તમામ વ્યક્તિઓની બાબતમાં તબીબી પ્રમાણપત્ર મેળવવામાં આવ્યાં છે.

Station :

(Signature &amp; Designation of Drawing Officer)

સ્થળ :

(ઉપાડ અધિકારીની સહી અને હોદ્દો)

Cardex Code No.

Dated :

20

Please pay to ..... who has signed before me.

તારીખ :

૨૦

શ્રી. .... ને ચૂકવણી કરશો. તેણે મારી રૂબરૂમાં સહી કરી છે.

(Signature &amp; Designation of Drawing Officer)

(ઉપાડ અધિકારીની સહી અને હોદ્દો)

Cardex Code No.

(See rule 181)

## PERIODICAL INCREMENT CERTIFICATE

- (1) Certified that the Government servants named below have been the incumbents of the appointments indicated for not less than \_\_\_\_\_ years since the date in column 4 after deducting period of suspension, for misconduct and of absence on leave without allowances, and in the case of those holding the posts in officiating capacity all other kind of leave, and that they have earned the prescribed periodical increments from the date cited:
- (2) Certified that the Government servants named below have earned periodical increments from the dates cited, in the explanatory memo, attached hereto:--

Name of incumbent	Whether substantive or officiating.	Present Pay.	Date from which the present Pay is drawn.	Amount of present increment.	Date of present increment.	Pay after present increment.	Suspended for misconduct		Leave with allowances and in the case of those holding the posts in officiating capacity all other kinds of leave.
							From:	To	
1	2	3	4	5	6	7	8	9	To From: 10 11
							Rs.		

Note (1) When the Increment claimed is the first to carry an officer over an efficiency bar columns 5,6 and 7 should be filled up in red ink.

Note (2) The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies.

Head of Office.

FORM G.T.R. 32

(See Note below rule 182)

REGISTER OF INCREMENT

Sr. No.	Name	Designation	Present Pay.	Rate of increment.	Date of last increment or appointment to the post.	Events for which specified increment certificates are to be issued				Date of present increment.
						Whether crossing any efficiency bar or not.	Record of suspension punishment as noted in character roll put up.	Non qualifying leave since last increment.	Misc. event such as broken periods of service counting for increment date of passing language/Dept. Exam. date of satisfactory completion of probation etc.	
1	2	3	4	5	6	(a)	(b)	(c)	(d)	8

Pay after present increment.	Whether noted in service book.	Orders of drawing officer.
9	10	11

N. B. Separate foils should be allotted for each month and the names of Government servants shall be written their in cadre wise and in alphabetical order.

FORM G.T.R. 33

(See Rule Note 2 below Rule 82)

STATEMENT OF ARRERS CLAIM

Name of the incumbent and designation.	Period of claim (monthwise details (from and to in case of part of a month) to be given.	Reference of the original Bill, Token No. and Date and amount, Major/Minor & Detailed head of Accounts.	Amount payable			Amount paid			Total			
			Pay	D.A	H.R.A	CLA.	Total	Pay		D.A	H.R.A	CLA.
1	2	3	4	5	6	7	8	9	10	11	12	13

Difference to be paid/recovered.				Recovery of House rent.				Remarks.
Pay	D.A	H.R.A	CLA. Total	House rent to be recovered.	House rent recovered.	House rent Difference.	Difference.	
14	15	16	17 18	19	20	21	22	

FORM G.T.R. NO. 34  
(See Note 2 below Rule 185)

REGISTER OF SUPPLEMENTARY BILLS

OFFICE OF THE

Name of Establishment and post.	Name of incumbent.	Nature of claim.	Period for which claim is made.	The month of the original Pay bill in which the claim remained undrawn.	Remarks	Signature of the Head of Office
(1)	(2)	(3)	(4)	(5)	(6)	(7)



**FORM G.T.R. 35**  
(See Rule 169 and 186)

Bill Register No. \_\_\_\_\_

Travelling Allowance Bill of the Establishment/Gazetted Government Servants office of the

(For Use in Treasury)

Name of the Treasury

Token No.

Date

Token No.

Date

Token No.

Date

**COMPUTER INPUT DATA**

(To be filled in by Treasury)

1. District 

2. Month &amp; Year

3. Voucher No.

4. Class of Expenditure 

Object of Expenditure

Code No.

Amount

5. Fund 

Rs.

6. Drawing Officer 7. Demand No. 

(1) Leave Travel

8. Type of Budget 

Concession (Net)

0 0 4 +

9. Scheme No. 

(2) Travel Expenses (Net)

0 3 0 +

10. Head Chargeable (3) T.A./D.A. to non-  
Official Members (Net)

0 3 1 +

Sector

Demand No.

Major Head

Sub-Major Head

Minor Head

Sub Head

For Use in A.G.'s Office

Admitted for Rs. ....

Objected for Rs. ....

Reasons for Objection .....

AUDITOR

S.O.

G.O.

## Travelling allowance Bill of the Establishment/Gazetted

\*NAME

\*DESIGNATION

Particulars of Journeys and bills						Kind of Journey i. e. by rail ( mail or passenger) Steamer, Road or traly	Railway Steamer fare		
Departure			Arrival				Class	No. of fares	Amount
Station	Date	Hour	Station	Date	Hour				
1	2	3	4	5	6	7	8	9	10
									Rs.

\* In the case of Classified Government Servant

Note: (1) In the case of Non Classified Establishment similar particulars of Name, Designation and pay etc. should be detailed in the body of the Bill  
 (2) Please see G.R.P.D., No. TJN/1071/2514 (Ch), dated 15th June, 1971 and G.R.P.D., No. TJN/1071/4774 (Ch), dated 24th January, 1974.





**FORM G.T.R. 36**

(See Rule 188)

(Not payable at the Treasury)

Instructions for preparing travelling allowance claims :

1. Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same time and its amount carried separately to the last money column.
2. Hours of journey should be mentioned only :
  - (1) When for an absence from head quarters of not more than two consecutive days, daily allowance is claimed for two days.
  - (2) When mileage or actual expense in lieu thereof are claimed.
  - (3) When both railways or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately proceeded or followed by a journey by road or by a halt.
3. Number of Kilometers travelled should be entered in all cases of journeys by road or by boat.
4. Permanent travelling, conveyances and horse allowances should be drawn along with the pay of the Government servant and not on travelling allowance bills.
5. Fractions of a kilometer in the total for any one journey should not be charged for.
6. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the Remarks column.

Details of actual expenses :-

Travelling Allowance Journal of.....of.....

Name and Designation.....

Head Quarters.....

Actual pay.....

Dates (and hours when necessary) of journeys and halts.		Routes		Purpose of journey	Kind of journey i.e. by road, boat Steamer or rail (mail or ordinary)	No. of K.M.	Allowances claimed	
							Kilometers by road and boat or actual expenses	
From	To	From	To			Rate	Amount	
	1		2	3	4	5	6	Rs. P.

TOTAL.....

Station

Date : .....200.

Rupees (in words)

G.T.R. 36

..... Division of the month of ..... 200.....

						Total of each line	Remarks 10
Daily Allowances 7			Railway & Steamer fares. 8			9	
No. of Days	Rate	Amount	Class single or double	Single Rly. fare.	Amount		
	Rs. P				Rs. P		

contents received.

Head of Officer.

**CERTIFICATES :**

1. The journey was performed by shortest and cheapest route.
2. I had not returned to my Head Quarter on Sunday and Public Holidays intervening my halt for attending my private business in those days and have at least a portion of such day at the camp.
3. I was not on casual leave during the tour.
4. The free transport boarding and lodging was not availed of by me.
5. (a) Certified that my actual travelling expenses as defined in B.C.S.R. 9(2) for the journeys by rail and road by public conveyance exceeded four time the amount of my P.T.A. for those days (B.C.S.R.(2)N).

or/and

- (b) Certified that my actual travelling expense calculated at one half the mileage rate prescribed under B.C.S.R. 414, for the journey by road performed on .....by me own/a hired conveyance exceeded four times the amount of P.T.A for these days (B.C.S.R. 442 (3)).
6. Certified that whose/part or camp equiage was maintained by me during the period for which I halted at Head Quarters, and that the expenses so incurred were not less than the halting allowance drawn for those days (B.C.S.R. 367 (c)).
7. Certified that in respect of the following journey (s) for which only daily allowances has been claimed as I travelled with another Government Servants in a conveyance owned/hired/borrowed by him, the particulars are as stated below (Note-2 to Bombay Civil Service Rules 414).

Departure (s)	Arrival (s)
Station Date Hour	Station Date Hour.

Countersigned

Signature of the payee

Head of the Office.

Passed for Rs. ....(in words)..... Station.

Date.....200

Controlling Officer.

Abstracted and included in abstract T.A. Bill . for Rs. ....for the month of .....

Divisional Accountant.

Note : The Head of Office should record, if necessary the certificates required of him under B.C.S. Rules 449 and 457 or any other rule.



## FORM G.T.R. 37

(See Rule 188)

## Abstract Travelling Allowance Bill for the Public Works.

Establishment

Treasury

(Classification to be entered) Voucher No. .... for the month  
 (by the preferring officer) of ..... 200.

Rs.

Appropriation of 19....

Expenditure including this bill.....

Balance.....

(For use in Treasury)

Pay Rupees (in words and figures).....

\* Form.....Sub Treasury

Examined and entered.

Treasury Officer

Accountant.

Sub-Treasury Officer.

Incorporated in the District Accounts on.....

\*To be filled up when payable from a Sub-Treasury.

## : FOR USE IN AUDIT OFFICE :

Total amount of Bill Rs. ....

Admitted ..... Rs. ....

Objected..... Rs. ....

Auditer

Reviewing Officer.

Abstract Travelling Allowance Bill of the Establishment of

for the month of 200.....

Section of Establishment	Name and Rank	Actual Pay of the appointment	Particulars of charge	Items Totals for each head of claim.	Total for each person	Total for each class	Voucher accompanying
		Rs. P		Rs. P		Rs. P	

Carried over

Section of Establish- ment	Name and Rank	Actual pay of the app- ointment	Particulars of charges.	Items Totals for each head of claim	Total for each person	Total for each class	Voucher accompan- ing
		Rs. P			Rs. P	Rs. P	

Brought forward.

TOTAL

Rupces (In words)

Contents received.

Date : .....200.....Divisional Accountant

Executive Engineer  
Division.

**CERTIFICATES :**

1. Certified that I have satisfied myself that the amounts included in the bills drawn 1 month/2months/3 months previous to this date with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government Servants therein named and their receipts taken in the Acquittance Roll.
2. Certified that in support of each claim for which no voucher accompanies this bill, dully completed travelling allowance journals countersigned by the proper authority has been placed on record in my office and they have been so enfaced that, the second claim on that account would not be preferred.
3. Certified that, in respect of claims.....those Government servants who are in respect of P.T.A. and/or conveyance allowance the provisions of rule 442 (2) and rule 442 (3) of the BC. S. R. have been complied with.

Head of Office.

Please pay to Shri .....

Designation....., whose specimen signature

is hereby attested

Signature of Messenger

.....

Head of Office.

## FORM G.T.R. 38

(See Rule 190)

Acquittance Roll for Establishment for Pay or Travelling Allowance.....

200....

Item No.	Names	Designation	Net amount payable.	Dated signature (with stamp where necessary) unpaid items to be noted as such and attested
1	2	3	4	5

Rs. P

TATOL

Total unpaid Rs.

Passed for Rs. (figures)

( )

on the authority of the Establishment/Travelling Allowance Bill of

for

Cashier

Drawing Officer.

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Paying Officer.

## FORM G.T.R. 39

(See : Note 2 below Rule 190)

Register for undisbursed pay and allowances etc.

Sr. No.	Bill No. & Date	Net Amount of the Bill	Date of Encashment	Total Amount remained undisbursed	Name	Amount	Dated initial of the Gazetted Officer	Date of disbursement	Dated initial of the Gazetted Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11







## FORM G.T.R. 41

(See note 5 below Rule 190)

## CHEQUE REGISTER

Bill No. and amount of Bill against which payment by cheque is received.		Cheque No. and date.	Amount of cheque.	Date of Entry in the receipt side of Cash Book.	
Bill No.	Amount	(2)	(3)	(4)	
(1)	(1)	(2)	(3)	(4)	
Initial of Cashier Drawing Officer.		Name of Messenger authorised for encashment.	Date of encashment Delivery to the party.	Initial of Cashier/ Drawing Officer.	Remarks.
(5)	(5)	(6)	(7)	(8)	(9)

**FORM G.T.R. 42**  
(See Rule 202)

**Contingent Expenditure Register**

(Common for all Department)

Name of Office :  
Place :  
Name of Account :  
Year :

SANCTIONED GRANT

Sr. No.	*Original	**Additional Total
1.		
2.		
3.		
4.		
<hr/>		
<b>Total</b>		

\*Sanctioned Vide

(i) No.                      Dt. (i)  
(ii) No.                     Dt. (ii)  
(iii) No.                    Dt. (iii)  
(iv) No.                     Dt. (iv)

\*\*Sanctioned Vide

No.                              Dt.  
No.                              Dt.  
No.                              Dt.  
No.                              Dt.

(G.T.R. 42 continued)

Year :

Name of Office :

Head of Account :

Bill No.	Date	Voucher	Date	Wages (CODE 20)	Office Expenses (CODE NO. 040)							Rent, Rates and Taxes/ Royalty (CODE 060)	Other charges (CODE 280)	Total of Columns No. 5 to 8	Balance Available	Initial of Drawing Officer	Remarks		
					Post & Telephone	Electricity	Telephone charges	Furniture	Staff Car (Petrol)	Repairs	Fuel							Other expenses	
					6(A)	6(B)	6(C)	6(D)	6(E)	6(F)	6(G)	6(H)	7	8	9	10	11	12	
1	2	3	4	5												10			

Total for the Month : .....

penditure upto : .....

Aggressive Total : .....

## FORM G.T.R. 43

(See Note 1, below rule 205 (2))

(Obverse)

Sub-voucher for petty contingent expenditure

Date	Particulars of expenditure	Amount	
		Rs.	P.

---

Carried over :

---

**FORM G.T.R. 43 (contd)**  
( Reverse)

Date	Particulars of expenditure	Amount	
		Rs.	P.

Brought forward .....

In words Rupees ..... Total : \_\_\_\_\_

Pay Rupees .....

Received payment

Cashier

Head of Office

Signature.





	Brought Forward Rs.		
	Total Rs. (In Words)		

Under Rs.

1. I certify that the expenditure charged in this Bill could not, with due regard to the interest of the public service be avoided. I certify that, to the best of my knowledge and belief the payments entered in the bill have been duly made to the parties entitled to receive them, with the exceptions noted below which exceed the balance of the Permanent Advance, and will be paid on receipt of the money drawn on this Bill, Vouchers for all sums above Rs. 100 in amount are attached to the Bill, save those noted, below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums, and am responsible that they have been destroyed or so defected, or mutilated that they cannot be used again. All works bills are annexed.

2. Certified that I have personally checked the progressive total in the Bill with that in the contingent registers and found to agree.

G.R.F.D. No. 1722 dated 23-12-1922.

3. Certified that this bill included charge amounting does not include charges to Rs..... on account of Municipal sanitary and water taxes for hired or Government residential quarters which are recoverable from the occupants. The amount so recoverable has been  
will be

recovered by deductions from contingent bill for will be  
(A.G.'s Genl. Letter No. 7, (H.A. : 650) dated 28-9-1925 and G.D. No. 6 T.M. 29-C-2679, dated 27-1-33).

4. I certify that the coolies engaged on manual labour and paid at daily or monthly rate for whom charges have been included in this bill were actually entertained and paid.

(Item 10 of appendix 13 of audit code Vol.II)



5. I certify that the purchases billed for have been received in good order, that quantities are correct and their quality good that the rates paid are not in excess or the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments.

(G R.F.D. No. 6043 dated 9-5-1928)

6. Certified that the expenditure on conveyance hire included in this bill was actually incurred was unavoidable and is within the scheduled scale of charges for the conveyance used.

7. Certified that all bhata to witnesses has been paid strictly in accordance with the scale laid down by Government.

8. Certify that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.

Pay to whose specimen.

(Designation).

Signature is hereby attested.

Signature of Messenger.

Signature of Drawing Officer,  
E. E. and Received Contents.

Dated 198

Drawing Officer or Head of Office.

Passed for Rs. :

(in words) Rupees.

9. I certify that in support of every charges upto Rs. 1000 made in this bill a receipt or other voucher has been given to me and now in my Possession duly cancelled. The receipt and voucher for items in excess of Rs. 1000/- are attached to the bill duly cancelled that they cannot be again used to support claims against the Government. A work bill are also appended.

(Signature).  
of countersining officer.

*For use in AG's Office*

Total Amount of the Bill Rs.....

(Office)

Admitted

Objected to Rs. ....

Dated ..... 198

Auditor

Superintendent

## FORM G.T.R. 45

(See Rule 210)

Bill Register No.

Token No.

Date

Token No.

Date

(Note to be paid at the Treasury without the certificate given by the Drawing Officer in his own hand)

Government of Gujarat

Abstract Bill for Contingent charges of

For the month  
of ..... 19**COMPUTER INPUT DATA**

(To be filled in by Treasury)

1. District. 2. Month & Year 3. Voucher No. 

4. Class of Expenditure	Object of Expenditure	Code No.	Amount Rs. p.
<input type="checkbox"/>	Offices Expenses	0 4 0 +	
<input type="checkbox"/>	Payments for Professional and Special services	0 5 0 +	
5. Fund	Rents, Rates & Taxes/Royalty	0 6 0 +	
<input type="checkbox"/>	Publications	0 7 0 +	
6. Drawing	Advertising, Sales & Publicity Expenses	0 8 0 +	
<input type="checkbox"/>	Hospitality, Expenses/ Sumptuary Allowances etc.	1 1 0 +	
7. Demand No.	Secret Services Expenditure	1 2 0 +	
<input type="checkbox"/>	Machinery & Equipment/ Tools and Plants.	1 5 0 +	
8. Type of Budget	Motor Vehicles	1 6 0 +	
<input type="checkbox"/>	Maintenance	1 7 0 +	
9. Scheme No.	Live Stock	2 6 0 +	
<input type="checkbox"/>	Diet Charges	2 7 0 +	
<input type="checkbox"/>	Other charges	2 8 0 +	
10. Head chargeable			
<input type="checkbox"/>			
sector			
Demand No.			
Major Head			
Sub Major Head			
Minor Head			
Sub Head			
Budget Grant for 19- 19	Rs. ....		
Expenditure including this Bill	Rs. ....		
Balance	Rs. ....		
<b>GRAND TOTAL</b>			

Total (in words) Rs.

UNCLR Rs.

Drawing Officer

472

For Use in Treasury

Pay Rs.

Date

Accountant

Treasury Officer/  
P. A. O.

---

For Use in Treasury

Total Amount of this Bill Rs.

Objected to for want of  
detailed Bill | Rs.

Auditor.

Reviewing Officer.

---

*CERTIFICATE*

(To be recorded by the Drawing Officer in his own handwriting.)

Drawing Officer.

## FORM G.T.R. 46

( See Rule 212)

(Not payable at the Treasury)

BILL NO.

Office of the	Detailed Bill of Contingent Charges of	Month 19		Nos. of Vouchers.
Details of Nos. of Sub-voucher	Description of Charges and No. and date of Authority (where special sanction is necessary.)	Amount		
		Rs.	Ps.	
	Carried Over rupees			





② I certify that payment for item of contingencies for which schedule of rates have been laid down by Government have been made according to sanctioned schedule rates.

1. I certify that the expenditure charged in this Bill could not with due regard to the interests of the public service, be avoided. I certify that to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the Permanent, Advance and will be paid on receipt of the money drawn on this bill Vouchers for all sums above Rs. 1000/- In amount are attached to the Bill save those noted below which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that have cannot be used again. All works bills are annexed.

Audit page Gen. 13  
Treasury

Voucher No.  
for 19

Rs.

Classification to be given by the preferring officer.)

2. Certified that I have personally checked the progressive total in the Bill with that in the contingent registers and found it to agree.

Major Head-

3. Certified that this Bill does not include charge  
includes charges amounting

Minor Head-

to Rs. on account of Municipal sanitary and water taxes for hired or Government residential quarters which are recoverable from the occupants. The amount so recoverable has been

Primary Unit

Detailed Head-

-----recovered by deduction from contingent bill for will be

4. I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in sections (IX) XXXIV of Part II Bombay Contingent Expenditure Rules 1959.

(For use in the Accountant General's office)

5. I certify that the coolies engaged on manual labour and paid at daily or monthly rate for whom charges have been included in this bill were actually entertained and paid (Item 10 of App. XIII to audit code Vol. II)

Total Amount of Bill Rs.

Admitted.....

6. I certify that the purchases billed have been received in good order that their quantities are correct and their quality good that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments.

objected to

Auditor superintendent.

E. E. and Received Contents.

Dated)

19.

Drawing Officer or Head of Office

Reviewing Officer.

Drawing on Abstract Bills

No.	dated	20
No.	dated	20
No.	dated	20
No.	dated	20
No.	dated	20

Add. amount of disallowance refunded	.....
Total of Contingent Bill	Rs. ....
Allotment of 20 20	Rs. ....
Expenditure including this bill	Rs. ....
Amount of work bill annexed	Rs.
Balance available	Rs.

Passed or Rs.	(in words) Rupees	Rs.
Disallowe from sub-voucher No.		
Ditto	Ditto	
Ditto	Ditto	

I certify that in support of every charge of more than Rs. 1000 made in this Bill a receipt or other voucher has been given to me and is now in my possession. The receipts vouchers for item in excess of Rs. 1000 are attached to the Bill and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 1000 are in proper form and order and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

(Signature)  
(Office)

Dated 19)

(Countersigning Officer.)



**FORM G.T.R. 47**  
( See Note-3 below rule 213)

**Register for Controlling Officer for Contingent Charges.**

Date on which the D. C. Bill is received from subordinate office.	Treasury Vo. No. & Date.	Details of the charge (in brief)	No. of sub-Vrs.		Amount of the D. C. Bill.	Amount passed.
			Above Rs. 1000/-	Below Rs. 1000/-		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Amount dis-allowance.	Reasons for dis-allowance (in brief)	Signature	Date of sending the bill to the audit.	Details of further admission of Disallowance charges.	Remarks.
(8)	(9)	(10)	(11)	(12)	(13)

**NOTE :**

1. If the amount disallowed on earlier occasion is to be allowed on re-submission new entry should be made.
2. Notes regarding issue of quarterly certificate to the drawing officer, should be made in the Remarks column.

## FORM G.T.R. 48

( See Rule 227)

Token No.

Date

Bill No.

Bill for service Postage Stamps of the Office of the ..... for the  
 Month of ..... 198

## COMPUTER INPUT DATA

(To be filled in by Treasury)

1. District. 2. Month & Year 4. Class of Expenditure 3. Voucher No. 5. Fund 6. Drawing Officer 

Particulars	Code	Amount
Purchase of service Postage Stamps	0 4 0 +	
Rs. (In words)		
Amount of Allotment	.....	
Total of present abstract	.....	
Total of previous abstract	.....	
Total upto date.	.....	
Available Balance	.....	

7. Demand No. 8. Type of Budget 9. Scheme No. 10. Accounting Classification Code 

Major Head

Minor Head

Sub Head

Detailed Head Service Postage and Telegram charges.

1. Received payment

2. Certified that amount drawn previously under Bill No. .... dated. .... for  
 Rs. .... encashed under Voucher No ..... dated.....

on account of service postage stamps has been paid to the postal Department and the service postage stamps, the full value thereof have been obtained on..... and the same have been entered on the same date in the Register of Service Postage stamp on Page.....

Head of Office &amp; designation.

[ P. T. O

Pay Rupees.....

(In words)

Date	Accountant	Treasury Officer
		Sub-Treasury.

Payable in cash/cheque

to Shri .....

(Designation)

Whose Specimen signature below  
is hereby attestedSignature of  
MessengerSignature of  
Drawing officer.

(FOR USE IN ACCOUNTANT GENERAL'S OFFICE)

Admitted Rs.

Objected Rs.

Auditor

Superintendent

Reviewing Officer.



482  
FORM G. T. R. 50  
(See Rule 239 and 241)

Register of pension payment order on.....Treasury.

Number of pension payment order.	Name of pensioner	Monthly amount	Remarks.
1	2	3	4
		Rs. ps.	

FORM G. T. R. 51.  
(See Rule 252)

T. V. No.  
Date.

Pension Bill

Name of Pensioner : Shri/Smt. .... Pension bill for the month : .....

P. P. O. No.

Head of Account : 2071, Pension and other Retirement Benefits.

Date of Allocation	Details of Rate per month		Amount claimed
	Rs.	Rs.	

B.B. 1-4-35	Pension		
B. A. 1-4-36	T. I.		
B. A. 1-11-56	Medical Allowance		
G.A. 1-5-60	Other		
PLA. of D.D.O.	Total		

Deduct Rs.  
1. I. T.  
2. Other.  
(to specify)  
total Deduction Rs.  
Net Amount Rs.

Net Amount (In words) Rupees .....

Certificate

I hereby declare that :-  
(1) Payment of this bill is received.  
(2) I have not received this pension claim from any other Treasury/Sub-Treasury or Bank situated in India, previously.

- (3) I have not married/Remarried upto the month ..... 19 .....
- 4(A) I have not been re-employed during the period of this claim in any Government in India, any local body or any institution wholly or partly financed by Government.
- 4(B) I am re-employed in ..... with effect from ..... and hence Temporary increase has not been claimed.
- (5) I further declare that except the pension specified in this bill, I am, neither in receipt of any family pension nor any service or disability pension in respect of previous service in any regiment or other military formations or any other Department Civil or military Government of India or any State Government.
- (6) Except this Treasury I am not receiving any other family pension from any other Treasury in India Government. Please pay the amount of

Place \_\_\_\_\_ Revenue \_\_\_\_\_

Date \_\_\_\_\_ Stamp \_\_\_\_\_

I identified the pensioner

Sign \_\_\_\_\_

Signature or left Thumb impression  
Of the Pensioner.

Designation \_\_\_\_\_ Life Certificate \_\_\_\_\_

Certified that I have seen the pensioner Shri/Smt. \_\_\_\_\_ and that he/she is alive on this date and the bills has been signed by him.

Date : \_\_\_\_\_

Place : \_\_\_\_\_ Name : \_\_\_\_\_  
Designation : \_\_\_\_\_

Pay (Rs. \_\_\_\_\_) (in words) Rupees \_\_\_\_\_

Sub-Treasury Officer

Treasury Officer/Additional  
Treasury Officer/Assistant  
Treasury Officer/Accountant

Admitted Rs. \_\_\_\_\_

(For Use in Accountant General's Office)

Auditor/Section Officer/Accounts Officer.

485  
Form G. T. R. 52  
(See not below rule 255)

CERTIFICATE OF NON HAPPENING OF EVENT DETERMINING PENSIONS

Pension payment order No. ....

Certified that the event, namely.....

.....  
which determines the pensions of ... ..

..... has not happened.

Station ..... Signature

Date ..... Designation.



486  
From G. T. R. 53  
(See Rule 256)

**Yearly declaration of Family Pensioners whose pensions are terminable on their Marriage or Re-marriage:**

(This certificate is to be attached to the pension bills for December).

Pensions Payment Order No. .... I hereby declare that I am not married and I have not been married during past year.

Dated : .....

Signature : .....

• Widower/Widow/Daughter of the Late : .....

To be signed by a responsible officer or well-known person.

I certify to the best of my knowledge and belief that the above declaration is correct.

Dated : .....

Signature : .....

Designation : .....

## FORM G.T.R. 54

(See Rule 256 (4))

## FORM OF APPLICATION

(Family pension Scheme for State Government Employees, 1972)

Application for a family pension for the Family of Late

Shri/Smt. -----

Designation ----- in the office/Department.

1. Name of the applicant :
2. Relationship to the deceased :  
Government Servant/Pensioner :
3. Date of retirement, if the deceased  
was a pensioner,
4. Date of death of Government  
Servant/Pensioner :
5. Name and ages of surviving  
kindered of the deceased.

Name

(Date of birth  
by Christian Era)

Widow/Widower

Sons :

Unmarried Daughters,

6. Name of Treasury/Sub-Treasury at  
which payment is desired.
7. Signature or left hand thumb impression  
(in the case of those who are not  
literate enough to sign their names).
8. Descriptive roll of ----- Widow/Widower/Guardians of the minor children of  
late -----
  - (i) Date of Birth :  
(By Christian Era)
  - (ii) Height :
  - (iii) Personal marks, if any, .  
on hand or face :
  - (iv) Left-hand thumb and finger  
impression.

Small finger	Ring Finger	Middle finger	Index	Finger	Thumb

9. Full address of the applicant :

Attested by

(1)

(2)

Witness

(1)

(2)

Note : The descriptive roll (column 8) and signature of left hand thumb and finger impressions accompanying application for family pension should be in duplicate in two separate sheets and attested by two Gazetted Officers or two respectable persons of the town, village or paragana in which the applicant resides.

489  
FORM G.T.R. 55  
(See Rule 256 (4) )

Intimation regarding death of pensioner who elected the family pension scheme for State Government Employees, 1972.

From :

The Treasury Officer.

To,

The Accountant General.

Dated :

Sir,

I am to inform you that Shri/Shrimati -----  
holders of pension payment order No. ----- who was drawing his/her pension  
from this Treasury/Sub-Treasury, died on the -----.

2. The first payment of family pension @ Rs. ----- (Rupees -----  
----- only) per month has been made to ----- for the period from -----  
----- to ----- in Treasury Voucher No. ----- dated the -----  
----- and included in the pension payment Schedule for ----- Before making  
the said payment, the death certificate the application form and the other documents prescribed by Government  
of ----- office Memorandum/letter No. ----- dated the -----  
----- have been obtained from the claimant and accepted after necessary scrutiny. I have also  
personally satisfied myself about the identify and title of the claimant.

Yours faithfully,

Treasury Officer.

## Register of Pension Payment

(1) Pension Payment Order No. :							Rate of Pension and						
(2) Name of holder of Pension Payment Order :							Date from which Sanctioned :						
(3) Authority Sanctioning Pension :													
(4) Date of Birth _____ Height :													
(5) Personal Marks :													
(6) Residence :													
(7) Debitable to :							Rate of Pension						
							W.E.F.						
							W.E.F.						
Pension							Date of effect :						
T.L.							Pension :						
Reduced							T.L. :						
							M.A. :						
							Total						
(8) Class of Pension : _____ From :							Details of arrears of T.L.						
(9) Pensionable Pay : _____ Service :													
(10) Basic Pension :							From	To	Rate	Amount	Initial	Year	Details
(11) Computed Amount :													
(12) Authority Sanctioning Commutation :													Amount
(13) Pension after Commutation :													Signature I.A.
(14) Revised Pension (one) Amount :													Amount
(14) Revised Pension (two) Amount :													Signature I.A.
(15) Authority :													Amount
(16) Family Pension : (i) FPI Ra. _____ W.E.F. _____													Signature I.A.
(16) Family Pension : (ii) FPI Ra. _____ W.E.F. _____													Amount
After the death of Shri/Smt. _____ and on receipt of Death Certificate and application in prescribed form from the concerned Widower/Widow.													Signature I.A.
Shri/Smt. _____ should be given family pension Ra. _____ for 7 years or upto _____ whichever is earlier and Ra. _____ till date of re-marriage or death whichever occurs earlier :													Amount
(17) Amount of D.C.R.G. : _____ Vide No. :													Signature I.A.
(18) Date of Payment of Commutation :													Amount
(19) Date of Payment of D.C.R.G. :													Signature I.A.
Joint Photograph of Pensioner :													Amount
Signature _____													Signature I.A.
(1)													Amount
(2)													Signature I.A.
(3)													Amount
Date : _____													Signature I.A.
Treasury Officer :													Signature I.A.
Details of Arrears on account of Revision of Pension if any													Amount
Sr. No.	Details		Amount	Signature of Treasury officer								Amount	
												Signature I.A.	
												Amount	
												Signature I.A.	
												Amount	
												Signature I.A.	
												Amount	
												Signature I.A.	



FORM G.T.R. 57  
(See Rule 262 (5))

Schedule for pension to be sent by Postal Money order for the month of ..... of District Treasury/Sub-Treasury .....

Kind of pension .....

Serial No.	Name of pensioners.	P.P.O. No.	Allocation of pension (including temporary increase)	Total amount	Medical allowance, amount.	Total amount to be paid by money order (Total of Col. No. 8 to 10)	Amount of money order	Money order Commission.	Total amount (total of column No. 11 to 12)	Date on which receipt of Money order received	Remarks			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			B.B. 1-4-36.	B.A. 1-11-56	B.A. 1-5-50	G.A. of pension (including T.I.)								

493  
**FORM G.T.R. 58**  
(See Note below Rule 267)

**BILL FOR WITHDRAWING DEATH-CUM-RETIREMENT GRATUITY**

CLASSIFICATION : .....

District : .....

Voucher No. ....  
For the month of ..... 19--

Name of Gratulant .....

No. and date of letter of  
authority of the  
Accountant General .....

Death-cum-Retirement Gratuity (Gross)

Less deductions

Total Deductions

Net amount payable

Amount	
Rs.	Ps.

Net amount required for payment (in word) Rupees .....

For use in Treasury Office

Pay Rs. ....

(in Word) Rupees .....

Treasury Officer,

Signature

Designation of drawing Officer,

Station :

Date :

Contents received

Pay to .....

Signature of the Drawing Officer,

(For use in Accountant General's Office)

Admitted for Rs.  
Objected to Rs,  
Nature of objection

Auditor

Superintendent

Gazetted Officer,

FORM G.T.R. 59  
(See Rule 269 (1))

NOMINATION (FORM)

Pension Disbursing Authority/Head of Office

(Name of Bank/Treasury etc. ....)

1. I ..... hereby nominate the person

(Name of the pensioner in Capital Letters)

Named below under para-1 of F.D.G.R. No. NVN-1083/3286/P dated 28th April, 1984.

Name and address of the nominee.	Relationship with pensioner.	If nominee is minor Date of birth	Name & Address of person whom may receive the said pension during nominee's minority.	Name & address of other nominee in case the nominee under column (1) above predeceases the pensioner.
	2	3	4	5

494

Relationship with pensioner.	Date of birth of other nominee is minor.	If the pension during the other nominee's minority.	Name and address of person who may receive the pension during the other nominee's minority.	Contingency on happening of which nomination sha. become invalid.
6	7	8	9	9

Place :

Date :

Witness : Signature

name and address.

Signature of pension disbursing authority/Head office.

(Acknowledgement to be sent by the pension disbursing authority/Head Office)

Certified that application/nomination has been received

(name of pensioner) whose address is

Signature of pension Disbursing Authority/Bank/Treasury

Head Office.

Full Address.

Place :

Date :



FORM G.T.R. 60  
(See Rule 269 (3))

Notice of modification of Nomination:

The Pension Disbursing  
Name of Bank/Treasury etc.  
Place : .....

I, \_\_\_\_\_ hereby make the following  
(Name of the pensioner in Capital Letters)

alternative nomination in cancellation of the previous nomination made on \_\_\_\_\_ under sub-para (2) of Para-1 of G.R.F.D. No. NVN-1083/3286-P dated 28th  
April, 1984.

Name and address of nominee.	Relationship with pensioner.	If nominee is minor Date of birth	Name & Address of person whom may received the said pension during the nominee's minority.	Name & address of other nominee in case the nominee under column (1) pre-deceases the pensioner.
1	2	3	4	5

Relationship with pensioner.	Date of birth if other nominee is minor.	Name and address of person who may receive the pension during the other nominee's minority.	Contingency on the happening of which nomination shall become invalid.
6	7	8	9

Place : \_\_\_\_\_  
 Date : \_\_\_\_\_  
 Witness : Signature : \_\_\_\_\_  
 Name and Address : \_\_\_\_\_  
 Signature, (or thumb impression of illiterate) and name of pensioner  
 Address : \_\_\_\_\_  
 Signature of pension Disbursing Authority  
 Date Stamp : \_\_\_\_\_

Certified that application/Nomination (Form G.T.R. 61) has been received from \_\_\_\_\_ at  
(name of the Pensioner) whose address is \_\_\_\_\_  
(Form GTR 60 has been cancelled and returned to him).

Place : \_\_\_\_\_  
Date : \_\_\_\_\_  
Signature of pension Disbursing Authority  
Bank/Treasury with full Address : \_\_\_\_\_



## FORM G.T.R. 62

11

( See Rule 292)

## GRANT-IN-AID BILL

Token No.      Date

Token No.      Date

**COMPUTER INPUT DATA**

(To be filled in by Typist)

1. District. 

2. Month &amp; Year

3. Voucher No.

4. Class of Expenditure	Object of Expenditure	Code No.				Amount Rs. p.
5. Fund	1. Grant-in-aid to Panchayats (Pay & Allowances)	0	9	1	*	
6. Drawing	2. G.I.A. To Panchayat (other)	0	8	1	*	
7. Demand No.	3. G.I.A. To Local Bodies other than Panchayat (Pay & Allowances)	0	9	2	*	
8. Type of Budget	4. G.I.A. To Local Bodies other than Panchayat (other)	0	8	2	*	
9. Scheme of Budget	5. G.I.A. To others (Pay & Allowances)	0	9	3	*	
10. Head chargeable	6. Grant-in-aid to Others (other)	0	8	3	*	
Sector	7. Contribution	0	9	4	*	
Demand No.	8. Subsidies	0	9	5	*	
Major Head	9. GROSS TOTAL					
Sub-Major Head	Deductions-A					
Minor Head	(Miscellaneous Recoveries to be adjusted by T. C. (Details of codes below should be filled in by Treasury)					
Sub-Head						
	Net amount					

Received the sum of Rs. .... (Rupees) ..... Only) being for the Grant-in-aid for the PERIOD: ..... Sanctioned by ..... in his letter No. .... Dated: .....

DATE: .....

Signature  
Designation

Countersigned for Rs. .... (Rupees) .....

Signature &  
Designation

Budget Allotment for 2001-2002 Rs. \_\_\_\_\_

Expenditure including this Bill Rs. \_\_\_\_\_

Balance Rs. \_\_\_\_\_

For Use in Treasury

Pay Rs. \_\_\_\_\_ Rupees \_\_\_\_\_  
 Rs. \_\_\_\_\_ By T. C. at 'A'

Total Rs. \_\_\_\_\_

Accountant

Treasury Officer  
 Dated: \_\_\_\_\_

For Use in A. G. & Office

Admitted Rs. \_\_\_\_\_ Objected Rs. \_\_\_\_\_

Reasons for Objection

Auditor

S.O.

Accounts Officer

499  
**FORM G.T.R. 63**  
 ( See Rule 294)

Bill of Scholarship/Stipend tenable at

Bill Register No. ....  
 College/School .....  
 during the month of .....

Name of the Treasury

Token No.      Date

Token No.      Date

**COMPUTER INPUT DATA**

*(To be filled in by Treasury)*

1. District     

2. Month & Year     

3. Voucher No     

<p>4. Class of Expenditure      <input type="checkbox"/></p> <p>5. Fund      <input type="checkbox"/></p> <p>6. Drawing office      <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>7. Demand No      <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>8. Type of Budget      <input type="checkbox"/></p> <p>9. Scheme No.      <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>10. Head chargeable      <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>sector</p> <p>Demand No.</p> <p>Major Head</p> <p>Sub-Major Head</p> <p>Minor Head</p> <p>Sub Head</p>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Object of Expenditure</th> <th style="width: 20%;">Code No.</th> <th style="width: 20%;">Amount</th> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">Rs.      P.</td> </tr> </table>	Object of Expenditure	Code No.	Amount			Rs.      P.	
Object of Expenditure	Code No.	Amount						
		Rs.      P.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Scholarship/Stipend</td> <td style="width: 5%;">1</td> <td style="width: 5%;">0</td> <td style="width: 5%;">0</td> <td style="width: 5%;">0</td> <td style="width: 5%;">+</td> <td></td> </tr> </table>	Scholarship/Stipend	1	0	0	0	+	
Scholarship/Stipend	1	0	0	0	+			

*(For Departmental Use)*

Received a sum of Rs. ....  
 (Rupees) .....  
 being the amount sanctioned by the ..... /  
 under letter No. .... dated .....  
 for disbursement to the student as shown on reverse.  
 Dated ..... 200

Signature  
 Designation

Countersigned for Rs

Rs

Date

Signature  
 Designation

Budget Allotment for 2000 - 2000      Rs. ....

Expenditure including this Bill      Rs. ....

Balance Available      Rs. ....

Pay Rs. 1      1      Rupees:

Dated

*For Use in Treasury*

Accountant

Treasury Officer

*For Use in A. G. T. Office*

Admitted for Rs. ....

Objected for Rs. ....

Reasons for Objection

Auditor

SO

Cashier Officer

Serial No.	Year of Award	Kind of Scholarship or Stipend	Name of Scholarship or stipend holder	Monthly value of scholarships or stipend	No. of days for which drawn	Amount Rs. P.	Remarks
1	2	3	4	5	6	7	8
Total Amount							Inwards _____
Deduct amount undischursed from last month							
Balance Due.							

Bill of Scholarships tenable at \_\_\_\_\_ during the month of \_\_\_\_\_

College/School \_\_\_\_\_

I hereby certify that the scholarships or stipend holders named in this bill have been regular in attendance and have conformed to the rule under which their Scholarships or Stipends are tenable.

Certified also that the Scholarships or Stipends on the last bill, with the exception of those refunded by deduction have been paid to the proper persons and their receipts taken in acquaintance rolls kept in my office.

Signature \_\_\_\_\_  
Designation \_\_\_\_\_

Received Payment  
Signature \_\_\_\_\_  
Designation \_\_\_\_\_

50]  
FORM G.T.R. 64

[(See rule 316(2))

Cheque delivered advice to the Bank in respect of cheques issued by the Cheque Drawing Officer of Road and Building Department, Narmada and water Resources Department and Forest and Environment Department.

-----  
Designation of Drawing Officer :-

Date :-

Sr. No.	Date of issue of Cheque	Cheque Number	Name of Party	Amount of Cheque	Details of Budget head and Progressive total of Expenditure including amount of cheque shown in column-5 Rs. (6)
(1)	(2)	(3)	(4)	(5)	

Total Rs. ....

Signature and

Designation of

Drawing officer

Y-2122-126

Countersigned

Treasury Officer

Sub-Treasury Officer.

## FORM G.T.R. 65

(See rule 328)

Statement of transactions on Government Account of.....Bank.

At.....for.....

Di.

Cr.

CASH				CONTRA			
Date	No. of Vouchers.	Particulars	Amount	Date	No. of Vouchers.	Particulars	Amount.
Total Rs. _____ (_____)				Total Rs. _____ (_____)			

Agent/Manager  
Sub-Treasury Officer

Agent/Manager  
Sub-Treasury Officer

19... ..  
19... ..





## FORM G.T.R. NO. 67

(See rule 332)

.....Treasury

Register of payment orders issued on.....2001.

Serial No.	Name & Designation of the drawing officer.	Nature of the Bill	Total amount of the bill.
(1)	(2)	(3)	(4)

Amount passed by the Treasury.	Initials of the Treasury Officer.	Remarks.
(5)	(6)	(7)

FORM G.T.R. 68  
(See Rule 336 (1))

Register of Treasury payment  
Name of Sub-Treasury/

Date of Payment order-----

Sr. No.	To whom payable	Particulars of claim	Head of Account	Amount Rs. P.	Signature of payee	S.T.O.	Remarks.
1	2	3	4	5	6	7	8

FORM G. F. R. NO. 69  
(See Rule 344)

Pass Book or list of cheques cashed against the Account of Office in charge-----department.

Month and date of payment.	Particulars of cheques cashed. No. Book	Amount of cheques. Rs. p	*Initials of Treasury Officer.	Month and date of payment.	Particulars of cheques cashed. No. Book	Amount of cheques. Rs. p	*Initials of Treasury Officer.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

\* Each entry should be initialled after comparison with the register of cheques paid

FORM G.T.R. 70

(See rule 345)

..... TREASURY

CERTIFICATE OF TOTAL ISSUES:

I here by certify that the total issues made from this treasury on cheques drawn against the Account of  
Executive Engineer.....Division, during .....  
.....19.....amounted to Rs.....in Words.....  
.....

Station : .....

Date. : ..... Treasury Officer

.....

508  
FORM G.T.R. 71

(See rule 350)

Consolidated Receipt-cum-Schedule for forest cash.

Remittance for the month of .....

Treasury ..... from ..... forest .....

Division .....

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

Number of credit  
item and date of entry  
in Forest Account.

Date of Remittance to Treasury or Sub-Treasury	Name of Treasury or sub-Treasury	By whom remitted.	Number of each chalan	Amount remitted with chalan	6
1	2	3	4	5	6

Rs. P.

Treasury Officer .....

Date ..... 2001.

Countersigned

Forest Officer .....

..... Division.

## FORM G.T.R. 72

(See rule 362)

(Obverse)

## Schedule of General Provident Fund Deductions (Important Instructions).

1. This form should not be used for transaction of other provident Funds for which form No. Gen-150-D has been provided. The Accounts number should be arranged in serial order.
2. The guide letters GA (For General Administration) PC (For Police Central) AJ (for Administration of Justice) should be invariably prefixed to account numbers.
3. In the remarks column, give reasons for discontinuance of subscription such as "proceeded on leave" Transferred to ..... office ..... District, "quitted services", "Died" or "Discontinued under Rule 10".
4. In the remarks column write description against every new name such as "New Subscriber" came on transfer from ..... office ..... district "Resumed subscription".
5. Separate Schedules should be prepared in respect of persons whose accounts are kept by different Accountant General.
6. If interest is paid on advance, mention it in the remarks column.
7. Figures in columns 3,4,5 and 7 should be rounded off in whole rupee.
8. Do not waste space, use smaller form if the names are few.
9. The total of the schedule be written both in figures and words.

.....  
 office of the .....  
 (Here write the designation of the Drawing Officer and Station Deductions made from the salary for ..  
 ..... payable on 1st ..... Name of Accounts Officer who maintains these  
 Accounts; Accountant General ..... Director of Accounts and  
 Treasuries .....

(See instruction-5)

Account No.	Name	Pay/and leave salary This month	Monthly subscription	Refund of Amount	of withdrawal No. of instalments	Total Realised	Remarks
1	2	3	4	5	6	7	8

Account No.	Name	Pay and leave salary	Monthly subscription	Refund of withdrawal		Total Realised	Remarks
		This month		Amount	No. of instalments		
1	2	3	4	5	6	7	8
	Brought forward						

Certified that I have personally verified the correctness of the details in this schedule and they are found correct.

(applicable to non-gazetted staff only)

Dated the .....

Signature of Drawing Officer, .....

Designation.

(For use in the Audit Office)

Voucher ..... date of  
encashment .....

1. Certified that the name, accounts of individual deduction and the total shown in column 7 have been checked by reference to the bill, vide para 224 of the Audit Manual.
2. Certified that the rates of pay as shown in column 3 have been verified with the amounts actually drawn in the bill.

Dated initials of the Auditor :  
Department Audit Section.



511  
FORM G.T.R. 73

(See rule 362)

DEPARTMENT

OFFICE

Schedule of deductions on account of subscription to Postal Life Insurance for the month 19

Sr. No.	Postal life Insurance Policy Number	Name of Policy Holder	Designation	Monthly premium rate.	Amount actually recovered	Remarks
1	2	3	4	5	6	7

Station

(Signature)

Date.

(Designation.)

**FORM G. T. R. 74**

(See Rule 362)

Schedule of deduction on account of the Family Pension Fund/Indian widow's and Orphan's fund realised during the month of ..... 200) through the .....

Subscribers			Wife				Son				Daughters				TOTAL		Remarks		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Ledger Folio	Office through which paid	Name	Rank	Period of Pay Bill	Promotion Donation	Marriage Donation	Excess age Donation	Disparity Donation	Subscription	Donation	Subscription	Donation	Subscription	Unmarried Subscription	Payment on account of Insurance or Passage money	Interest on Passage money	Rs	Rs p	

\* Accountant General will use this column for entering the name of the treasuries.

(a) Month of realisation

Station .....

Date : .....

Signature .....

Designation .....

Note : Separate lists should be rendered for deductions on account of Indian Military Service Family Pensions of the old States.

513  
FORM G.T.R. 75

(See rule 364 (1))

Bill for withdrawing final payment Advance/other withdrawal/payment under Deposits linked Insurance Scheme from General Provident Fund.

For the month of \_\_\_\_\_

OTHER THAN CLASS IV AND WORKCHARGED EMPLOYEES

(TO BE FILLED IN BY TREASURY)

1) DISTRICT

(2) MONTH & YEAR

(3) VOUCHER NO.

4) CLASS OF EXPENDITURE <input type="checkbox"/>	TYPE OF PROVIDENT FUND	ACCOUNTING CLASSIFICATION CODE	AMOUNT RS.
5) FUND <input type="checkbox"/>	02 CIVIL 101 GENERAL PROVIDENT FUND		
	For Class IV Govt. Servants	<u>8005 01 101 11 4 000</u>	
	For Divisional Accountant Provident Fund	<u>8005 01 101 13 8 000</u>	
6) DRAWING OFFICER <input type="text"/> <input type="text"/> <input type="text"/>	102 CONTRIBUTORY PROVIDENT FUND Contributory Provident Fund		
		<u>8005 01 102 11 5 000</u>	
	104 ALL INDIA SERVICE PROVIDENT FUND All India Services Provident Fund		
		<u>8005 01 104 11 7 000</u>	
	60 OTHER PROVIDENT FUND 103 OTHER MISCELLANEOUS PROVIDENT FUND Provident Fund of the Staff of (Including Primary Teachers District School Board.		
		<u>8005 60 103 11 7 000</u>	

## PROVIDENT FUND

Contributory Provident Fund

of Gujarat Housing Board.

8005 60 103 13 1 000

Other to be specify

7) DEMAND NO. 

8) TYPE OF

BUDGET 9) SCHEME No. 

10) HEAD

CHARGEABLE

SECTOR :

MAJOR HEAD :

SUB MAJOR HEAD : 

MINOR HEAD :

SUB HEAD

Total Rs.

Sr. No.	Name of Subscriber and Pay	General Provident Fund A/c. No.	No. and Date of Sanction/Letter of Authority	Final Payment Advance/Other withdrawals/ Payment under Deposit Link Insurance Scheme	Amount Payable
01	02	03	04	05	06
					Total

Net amount required for payment (In Words) Rupees

Signature  
Designation of Drawing Officer  
Station

Date :

Pay Rs. ....

Date :

Accountant

Treasury Officer  
Pay and Accounts Officer

Examined and entered

516  
CERTIFICATE

1. Received contents.
2. Certified that I have satisfied myself that all sums included in bills standard Form Treasury 413 drawn 1 month/2 months/3 months previous to this date with the exemption of those details below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their acceptances have been taken and filed in my office with receipt stamp duly cancelled for every payment excess of Rs. 500/-. Certified also that amount withdrawn previously on the same account has been utilised by the subscriber for the purpose for which it was intended and that the relevant premium receipt/receipt has/ have been duly encased by me.
3. Certified that the balance at the credit of the subscriber on the date of the withdrawal covers the sum drawn in the bill. Certified also that the amount asked for in this bill is required to meet the premium due on \_\_\_\_\_ in respect of Policy No. \_\_\_\_\_ with the \_\_\_\_\_ and that the policy in question has been assigned to the Governor of Gujarat and is in the policy in Question has been assigned to the Governor of Gujarat and is in the custody of the for the/ detailed of the policy proposed to be taken have been communicated to \_\_\_\_\_ and accepted by him in his letter No. \_\_\_\_\_ dated the \_\_\_\_\_.
4. Certified that the presentation of this claim/application for withdrawal of this amount has been/was made within three months from the date of payment of the said premium.
5. Certified also that the number of policies financed from the Central Provident Fund does not exceed four/the number of policies financed from General Provident Fund exceeds four as these were accepted prior to 22nd June, 1975.
6. Certified that the amount claimed in this bill on account of dues under the Deposit Linked Insurance Scheme is in accordance with the scale laid down in Finance Department Resolution No. PER/1075/475-CH, dated 7th April, 1976.

Signature.....

Designation.....

## FORM G.T.R. 76

Green Colour

(See rule 364 (1))

BILL NO.	DATED	TOKEN NO.	DATE
----------	-------	-----------	------

Bill for withdrawing final payment advance/other withdrawal/payment under Deposits Linked Insurance Scheme from General Provident Fund.

For the month of \_\_\_\_\_

## FOR CLASS IV AND WORKCHARGED EMPLOYEES

(TO BE FILLED IN BY TREASURY)

1) DISTRICT   (2) MONTH & YEAR    (3) VOUCHER NO.    

4) CLASS OF EXPENDITURE	TYPE OF PROVIDENT FUND	ACCOUNTING CLASSIFICATION	AMOUNT
<input type="text"/>		CODE	RS.

5) FUND  01 CIVIL  
 101 GENERAL  
 PROVIDENT FUND  
 For Class IV Govt. Servants 8005 01 101 12 1 000

6) DRAWING     
 OFFICER  
 102 CONTRIBUTORY  
 PROVIDENT FUND  
 Workmen Contributory  
 Provident Fund 8005 01 101 12 2 000

60 OTHER  
 PROVIDENT FUND  
 103 OTHER MISCELLANEOUS  
 PROVIDENT FUND  
 G.P.F. of P.W.D. Work charged Employees 8005 60 103 12 4 000  
 Provident Fund for Rojandhar Employees 8005 60 103 12 8 000  
 Other to be Specify





Sr. No.	Name of Subscriber and Pay	General Provident Fund A/c. No.	No. and Date of Sanction/Letter of Authority	Final Payment/ Advance/Other withdrawals/ Payment under Deposit Link Insurance Scheme	Amount Payable
01	02	03	04	05	06
					Total

Not amount required for payment (In Words) Rupees

Signature  
Designation of Drawing Officer  
Station

Date :

Pay Rs. ....  
Date :

Accountant

Treasury Officer  
Pay and Accounts Officer

Examined and entered

## CERTIFICATE

1. Received contents.
2. Certified that I have satisfied myself that all sum included in bills in standard Form Treasury 413 drawn 1 month/2 month/3 months previous to this date with the exemption of those details below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their acceptances have been taken and filed in my office with Receipt stamp duly cancelled for every payment excess of Rs. 500/- certified also that amount withdrawn previously on the same account has been utilised by the subscriber for the purpose for which it was intended and that the relevant premium receipt/receipt has/ have been duly encased by me.
3. Certified that the balance at the credit of the subscriber on the date of the withdrawal covers the sum drawn in the bill. Certified also that the amount asked for in this bill is required to meet the premium due on \_\_\_\_\_ in respect of Policy No. \_\_\_\_\_ with the \_\_\_\_\_ and that the policy in question has been assigned to the Governor of Gujarat and is in the custody of the for the detailed at the policy proposed to be taken have been communicated on \_\_\_\_\_ and accepted by him in his letter No. \_\_\_\_\_ dated the \_\_\_\_\_.
4. Certified that the presentation of this claim/application for withdrawal of this amount has been/was made within three months from the date of payment of the said premium.
5. Certified also that the number of policies financed from the Central Provident Fund does not exceed four/the number of policies financed from General Provident Fund exceeds four as these were accepted prior to 22nd June, ..... 1975.
6. Certified that the amount claimed in bill on account of dues under the Deposit Linked Insurance Scheme is in accordance with the scale laid down in Finance Department Resolution No. PI/R/1075/475-C11, dated 7th April, 1976.

Signature: .....

Designation .....

**521**  
**CERTIFICATE**

1. Received contents.
2. Certified that I have satisfied myself that all sum included in bills in standard Form Treasury 413 drawn 1 month/2 months/3 months previous to this date with the exception of those details below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their acquittances have been taken and filed in my office with Receipt stamp duly cancelled for every payment in excess of Rs. 20/- certified also that amount withdrawn previously on the same account has been utilised by the subscriber for the purpose for which it was intended and that the relevant premium receipt/receipts has/have been duly encased by me.
3. Certified that the balance at the credit of the subscriber on the date of the withdrawal covers the sum drawn in the bill. Certified also that the amount asked for in this bill is required to meet the premium due on \_\_\_\_\_ in respect of Policy No. \_\_\_\_\_ with the \_\_\_\_\_ and that the policy in question has been assigned to the Governor of Gujarat and is in the custody have been communicated on \_\_\_\_\_ and accepted by him in his letter No. \_\_\_\_\_ dated the \_\_\_\_\_.
4. Certified that the presentation of this claim/application for withdrawal of this amount has been/was made within three months from the date of payment of the said premium.
5. Certified also that the number of policies financed from the General Provident Fund does not exceed four/the number of policies financed from General Provident Fund exceeds four as these were accepted prior to 22nd June 1975.
6. Certified that the amount claimed in bill on account of dues under Deposit Linked Insurance Scheme is in accordance with the scale laid down in Finance Department Resolution No. PFR/1075/475-C11, dated 7th April, 1976.

Signature.....

Designation.....

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( FOR USE IN AUDIT OFFICE )

Admitted Rs.....

Objected Rs.....

Auditor

Reviewing Officer.

---

## FORM G.T.R. 77

(See Rule 368)

Bill Register No. \_\_\_\_\_

Bill for withdrawal for State Government employees Insurance Scheme for the month of.....

Name of the Treasury \_\_\_\_\_ Token No. \_\_\_\_\_ Date : \_\_\_\_\_

Token No. \_\_\_\_\_ Date : \_\_\_\_\_

(COMPUTER INPUT DATA)

(To be filled in by Treasury)

1. District

2. Month & Year

3. Voucher No.

4. Class of Expenditure  1 Sector : B Social & Community Service Demand No. :-

5. Fund  3

6. Drawing Officer.     Major Head : 288-Social Security & Welfare.

7. Demand No.     Sub-Major Head : E-other Social Security & Welfare Programme.

8. Type of Budget  1 Minor Head : Govt. Employees Insurance Scheme.

9. Scheme No.         Sub-Head : State Govt. Employees Insurance Scheme.

10. Head Chargeable.

Sr. No.	Name of Government employees.	No. & Date of letter of sanction authority	C.I.D. Code	Amount payable				
				Rs.	Ps.			
		Total	2	8	0	+		
		Deduction :						
		1) State Pr. F. Class-IV	6	6	0	+		
		2) State Pr. F. Other than Class_IV	6	7	0	+		
		Total Deduction :						
		Net :						

Net amount required for payment (in words):-

Station :

Date

Signature of Drawing officer.

**CERTIFICATE**

- (1) . Received contents.
- (2) Certified that I have satisfied my self that all sums included in bill drawn 1 months/2 months/3 months previous to this date with the exception of those details below (of which the =total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their acquittance have been taken and filed in my office with stamp receipt duly cancelled for every payment in excess of Rs. 20/-.
- (3) Certified that the amount claimed in this bill on account of dues under Gujarat State employees Insurance Scheme is in accordance with the scale laid down in finance Department Resolution No. APB-1078/3999(79)-Z Dated 23-11-1979.

Station

signature

Date :

Designation.

**For use in Treasury**

Pay ( ) Rupees . \_\_\_\_\_

Accountant

Date

Treasury Officer/  
Pay & Accounts Officer.

**Examined and entered on :**

Accountant

Treasury Officer.



## CERTIFICATE

1. Received contents.
2. Certified that I have satisfied myself that all sum included in bills drawn 1 month/2nd month/3 month/ previous to this date with the exception of those details below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their acquittance have been taken and filed in my office with Receipt stamp duly cancelled for every payment in excess of Rs. 500/—
3. Certified that the amount claimed in this bill on account of dues under Gujarat State Government Employees Group Insurance Scheme, 1981, is in accordance with the scale laid down in Finance Department, Resolution No. APB/1081/31-Z dated 10th November, 1981 and amended from time to time.

Signature.....

Designation.....

---

(FOR USE IN AUDIT OFFICE)

Admitted Rs.....

Objected Rs.....

Section Officer

Accounts Officer.





## CERTIFICATE

1. Received contents.
2. Certified that I have satisfied myself that all sum included in bills drawn 1 month/2nd month/3month/ previous to this date with the exception of those details below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper person and that their acquittance have been taken and filed in my officer with Receipt stamp duly cancelled for every payment in excess of Rs. 500/-.
3. Certified that the amount claimed in this bill on account of yes under Gujarat State Government Employees Group Insurance Scheme, 1981, is in accordance with the scale laid down in Finance Department, Resolution No. APB/1081/31-z dated 10th November, 1981, and amended from time to time.

Signature.....

Designation.....

(FOR USE IN AUDIT OFFICE)

Admitted Rs.....

Objected Rs.....

Section Officer

Accounts Officer.

## FORM G.T.R. 80

(See Note -3 Below Rule 369)

## FORM OF BOND OF INDEMNITY :

Know all men by these presents that I (a) \_\_\_\_\_ and (b) the widow/the son of \_\_\_\_\_ and we (c) \_\_\_\_\_ Sureties on her/his behalf are held and firmly bound to the President of India/Governor of Gujarat, in the sum of Rupees \_\_\_\_\_ Rs. \_\_\_\_\_ to Rs. \_\_\_\_\_ be paid to the said President/Governor or his successors or assignees FOR WHICH PAYMENT to be well and truly, made each of us severally bind (s) himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ WHEREAS (d) \_\_\_\_\_ was at the time of his death in the employ of Government \_\_\_\_\_ and WHEREAS the said \_\_\_\_\_ died on the \_\_\_\_\_ day of 200 \_\_\_\_\_ and there was then due to him the sum of Rupees \_\_\_\_\_ Rs. \_\_\_\_\_ for minors share in the amount of insurance and accumulations in the Savings Fund of the deceased subscribers AND WHEREAS the above boundent (a) \_\_\_\_\_ (hereinafter called "The Claimant") but to be entitled to the said sum as heir of the said (a) \_\_\_\_\_ but has not obtained letters of administration of or a succession certificate to the property and effect of the said (d) \_\_\_\_\_ AND WHEREAS the claimant has satisfied the (c) \_\_\_\_\_ (Officer concerned) that he/she is entitled to the aforesaid sum and that it would cause un-due delay and hard-ship of the claimant were required to produce letters of administration of or succession certificate to the property and effects of the said (d) AND WHEREAS Government desires to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (d) \_\_\_\_\_ before the said sum can claims to the Claimant, NOW THE CONDITION of this bond is such that if after payment has been made to the claimant, the claimant or the sureties shall in the event of a claim being made by any other person against Government with respect to the aforesaid sum of Rs. \_\_\_\_\_ fund to Government the sum of Rupees \_\_\_\_\_ and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto THEN the above written bond or obligation shall be valid but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bond and the condition therefore we \_\_\_\_\_ and \_\_\_\_\_ and this \_\_\_\_\_ day of \_\_\_\_\_ 200 \_\_\_\_\_ have here unto set our hand

Signature of the claimant (s) \_\_\_\_\_

His/their address (es) \_\_\_\_\_

Signature of surety No. I : \_\_\_\_\_

Surety's occupation and address : \_\_\_\_\_

Signature of surety No. II : \_\_\_\_\_

Surety's occupation and address : \_\_\_\_\_

(a) Full name of the claimant with place of residence. \_\_\_\_\_

(b) Address \_\_\_\_\_ (1) Present \_\_\_\_\_  
(2) Permanent \_\_\_\_\_

(c) Full name or names Sureties : \_\_\_\_\_

(d) Name of the deceased \_\_\_\_\_

(e) Title of the Officer responsible for payment \_\_\_\_\_

The Indemnity Bond shall be executed on a general stamp paper only.

## FORM G.T.R. 81

(See Rule 381)

Deposit Refund order and voucher.

(Observe)

TREASURY \_\_\_\_\_ MONTH OF \_\_\_\_\_ 200.

Head of Service chargeable	Voucher No. _____ of _____
	Deposits _____
	List of Payment

Original No.	Date of Deposit	Name of Depositor	Amount originally deposited Rs.

Examined and entered.	Received this _____ day of _____ 200. _____ the sum of Rupees _____
-----------------------	---

Accountant _____ Treasury _____	_____ being the amount payable to _____ an account of the deposit described above.
---------------------------------	--

PAY Rupees \_\_\_\_\_

Date: \_\_\_\_\_ Treasury Officer. \_\_\_\_\_

2. (Claimant's signature) Stamp \_\_\_\_\_

"State here "Revenue" "Criminal Court" or "works done for public Bodies or private individuals".

Passed for payment to \_\_\_\_\_

Rs. \_\_\_\_\_

Judge, Magistrate or Collector.

(Reverse)

TREASURY

Voucher No. \_\_\_\_\_

of \_\_\_\_\_ list for \_\_\_\_\_ 200

(For use in the A.G.'s Office).

## FORM G.T.R. 82

[See Note -2 Below Rule 382]

## : INDEMNITY BOND :

KNOW ALL MEAN BY THESE PRESENTS that we, the \_\_\_\_\_  
 \_\_\_\_\_undersigned hereinafter referred to as "the obligors acknowledge  
 ourselves jointly and severally bond to the Governor of Gujarat (which expression shall include his successors  
 and assigns) in the sum of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_) to be  
 paid to the Governor of Gujarat for which payment to be well and truly made we bind ourselves jointly and  
 severally and our heirs executors and administrators by this bond.

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 200\_\_\_\_ WHEREAS ONE @  
 (hereinafter referred to as "the deceased") had prior to his death on the \_\_\_\_\_ day of \_\_\_\_\_ 200\_\_\_\_  
 undertaken a contract in the office of \_\_\_\_\_ in the Department of the  
 Government of Gujarat by an agreement dated \_\_\_\_\_ day of \_\_\_\_\_  
 200\_\_\_\_ and made between the Governor of Gujarat and the deceased.

AND WHEREAS the deceased in pursuance of the said agreement had deposited with \$ \_\_\_\_\_  
 \_\_\_\_\_ the sum of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_  
 \_\_\_\_\_) + Government Securities of the value of hereinafter referred to as the security deposit).

AND WHEREAS by the said agreement it was stipulated that the said security deposit should be and  
 remain with the Governor of Gujarat or any officer having authority under Government with full power to sell  
 and dispose of or get in the same upon the conditions mentioned therein ;

AND WHEREAS the deceased had fully conformed to the conditions of the said agreement and  
 performed the contract and was entitled to the return of the said security deposit ;

AND WHEREAS \_\_\_\_\_ (hereinafter referred to  
 as "the claimant(s)") has (have) applied to the Governor of Gujarat that the said security deposits should be  
 Paid

delivered to him (them) as the rightful legal heir (s) of the deceased ;

AND WHEREAS the Governor of Gujarat has agreed to Pay/deliver the said security deposit to the  
 claimant (s) on the obligors' agreeing to indemnify the Governor of Gujarat in respect of such payment/delivery.

NOW, the conditions of the abovementioned bond is such that if from the date said security deposits is  
 paid/delivered to the Claimant (s) the obligors jointly and severally, their heirs, executors and administrators  
 shall at times hereafter keep fully indemnified and save (harmless the Governor of Gujarat from all action  
 suits demand and) claims whatsoever which may hereafter be made by any person or person against the Governor  
 of Gujarat in any wise concerning or in regard to or in respect of the said payment/delivery then this bond  
 shall be void and of no effect ; otherwise it shall remain in full force.

Signed and delivered by the abovenamed.

obligors in the presence of

\* (1)

\* (2)

\* Names of the claimant (s) and the two sureties.

\$ Date of execution.

@ Name of the deceased contractor.

\$ Name of the officer.

+ Describe correctly the nature of the deposit.

/ Name of the applicant (s) and his their relationship to the deceased.

• Signature of witnessess.

## FORM G.T.R. 83

(See Rule 388)

## REFUND OF LAPSED DEPOSIT

Voucher No. ....

For .....200.....

To,

The Accountant General/The Treasury Officer Gujarat State, Ahmedabad.

Sir,

The following refund of lapsed deposits aggregating Rupees (.....) (in words).....  
 .....has/have been claimed by Shri.....of whose identity and title to  
 the money I have satisfied myself.

your sanction to the refund

I Request.....

that the amount may be refunded.

Details	Particulars of original Deposits		Balance credited to Government	Date and item No. of lapsed statement	Amount claimed in figures and words	Remarks (Details) of credit varification to be given by the treasury.
Year	No.					
1	2	3	4	5	6	7

Treasury Officer

1. Certified that an amount of Rs. \_\_\_\_\_ (in words) \_\_\_\_\_ credited to \_\_\_\_\_ the deposit vide chalan No. \_\_\_\_\_ date \_\_\_\_\_ out of this amount of Rs. \_\_\_\_\_ has already been paid and an amount of Rs. \_\_\_\_\_ remains to be paid as yat.
2. Certified that the claim has not been preferred previously and paid.
3. Certified that the claim is not time barred under the intimation Act.  
Date \_\_\_\_\_ 200 . Judge, Magistrate, or other officer.

Received payment

Claimant

Verified \_\_\_\_\_ (in word) \_\_\_\_\_  
 \_\_\_\_\_ Sub-Treasury Officer \_\_\_\_\_ submitted through the Treasury Officer \_\_\_\_\_  
 \_\_\_\_\_ with respects.

Countersigned for Rs. \_\_\_\_\_ (in word)

Treasury Officer

## FORM G.T.R. 82

(See Note -2 Below Rule 382)

## : INDEMNITY BOND :

KNOW ALL MEAN BY THESE PRESENTS that we, the \_\_\_\_\_  
 \_\_\_\_\_ undersigned hereinafter referred to as "the obligors acknowledge  
 ourselves jointly and severally bond to the Governor of Gujarat (which expression shall include his successors  
 and assigns) in the sum of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_) to be  
 paid to the Governor of Gujarat for which payment to be well and truly made we bind ourselves jointly and  
 severally and our heirs executors and administrators by this bond.

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 200. \_\_\_\_\_ WHEREAS ONE @  
 (hereinafter referred to as "the deceased") had prior to his death on the \_\_\_\_\_ day of \_\_\_\_\_ 200  
 undertaken a contract in the office of \_\_\_\_\_ in the Department of the  
 Government of Gujarat by an agreement dated \_\_\_\_\_ day of \_\_\_\_\_  
 200 and made between the Governor of Gujarat and the deceased.

AND WHEREAS the deceased in pursuance of the said agreement had deposited with \$ \_\_\_\_\_  
 \_\_\_\_\_ the sum of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_  
 \_\_\_\_\_) + Government Securities of the value of hereinafter referred to as the security deposit).

AND WHEREAS by the said agreement it was stipulated that the said security deposit should be and  
 remain with the Governor of Gujarat or any officer having authority under Government with full power to sell  
 and dispose of or get in the same upon the conditions mentioned therein ;

AND WHEREAS the deceased had fully conformed to the conditions of the said agreement and  
 performed the contract and was entitled to the return of the said security deposit ;

AND WHEREAS \_\_\_\_\_ / (hereinafter referred to  
 as "the claimant(s)") has (have) applied to the Governor of Gujarat that the said security deposits should be  
 Paid

delivered to him (them) as the rightful legal heir (s) of the deceased ;

AND WHEREAS the Governor of Gujarat has agreed to Pay/deliver the said security deposit to the  
 claimant (s) on the obligors' agreeing to indemnify the Governor of Gujarat in respect of such payment/delivery.

NOW, the conditions of the abovementioned bond is such that if from the date said security deposits is  
 paid/delivered to the Claimant (s) the obligors jointly and severally, their heirs, executors and administrators  
 shall at times hereafter keep fully indemnified and save (harmless the Governor of Gujarat from all action  
 suits demand and) claims whatsoever which may hereafter be made by any person or person against the Governor  
 of Gujarat in any wise concerning or in regard to or in respect of the said payment/delivery then this bond  
 shall be void and of no effect ; otherwise it shall remain in full force.

Signed and delivered by the abovenamed.

obligors in the presence of

\* (1)

\* (2)

\* Names of the claimant (s) and the two sureties.

\$ Date of execution.

@ Name of the deceased contractor.

\$ Name of the officer.

+ Describe correctly the nature of the deposit.

/ Name of the applicant (s) and his their relationship to the deceased.

\* Signature of witnessess.

## FORM G.T.R. 83

(See Rule 388)

## REFUND OF LAPSED DEPOSIT

Voucher No. ....

For ..... 200.....

To,

The Accountant General/The Treasury Officer Gujarat State, Ahmedabad.

Sir,

The following refund of lapsed deposits aggregating Rupees (.....) (in words).....  
 .....has/have been claimed by Shri.....of whose identity and title to  
 the money I have satisfied myself.

your sanction to the refund

I Request.....

that the amount may be refunded.

Details	Particulars of original Deposits		Balance credited to Government	Date and item No. of lapsed statement	Amount claimed in figures and words	Remarks (Details) of credit varification to be given by the treasury.
Year	No.					
1	2	3	4	5	6	7

Treasury Officer

1. Certified that an amount of Rs. \_\_\_\_\_ (in words) \_\_\_\_\_ credited to \_\_\_\_\_ the deposit vide chalan No. \_\_\_\_\_ date \_\_\_\_\_ out of this amount of Rs. \_\_\_\_\_ has already been paid and an amount of Rs. \_\_\_\_\_ remains to be paid as yat.
2. Certified that the claim has not been preferred previously and paid.
3. Certified that the claim is not time barred under the intimation Act.  
Date \_\_\_\_\_ 200 . Judge, Magistrate, or other officer.

Received payment

Claimant

Verified \_\_\_\_\_ (in word) \_\_\_\_\_  
 \_\_\_\_\_ Sub-Treasury Officer \_\_\_\_\_ submitted through the Treasury Officer \_\_\_\_\_  
 \_\_\_\_\_ with respects.

Countersigned for Rs. \_\_\_\_\_ (in word)

Treasury Officer

Accountant General's/Treasury Officer

Office .....

No. ....

dated .....

200 .

Dated ..... 200 .

Sanctioned

Accounts Officer

Assistant Accountant General

Treasury Officer .....

Pay Rupees ( ..... ) (in words) .....

dated ..... 200 .

Accountant.

Treasury Officer.

(For use in Accountant General's Office)

## L. II MISCELLANEOUS

Central/State

Deduct Refund.

Admitted.

Rs. ....

Auditor

Rs. ....

Reviewing Officer.



## Pass book for Court

FORM G.T.R. 84

(See Rule 394 (2) ]

Dr ..... Cr.

19	Initials of Treasury Officer.	Amount.	19	Initials of Treasury Officer.	Amount.
----	-------------------------------------	---------	----	-------------------------------------	---------

To balance

Rs.

P.

By cheque No.

Rs.

P.

Carried  
over Rs.....Carried  
over Rs.....



1	2	3	4	5	6	7
---	---	---	---	---	---	---

Total.....

(Rs. (in words))

Countersigned

Received contents

Signature.

Designation of Drawing Officer.

Signature.

Date.

Designation.

Date.

In case of advance on transfer, state the Office to which transferred.

For Use in Treasury

Pay Rs. ( ) Rs.....

Budget Allotment for

193-19 Rs.....

including this bill. Rs.....

Balance Available. Rs.....

Acctt. Date Treasury Officer/P.A.O.

For use in A. G's. Office

Admitted Rs.....

Objected Rs.....

Reasons for Objection.....

Auditor

S.O.

Accounts Officer.

## NOTE

1. Separate bill should be presented for each type of Advance.
2. Where an advance are drawn on the strength, of a sanction issued by the competent authority and the bill is not countersigned before presentation, the number and date of the sanction may be quoted in the remarks column and entries for counter signature scored out.

**FORM G.T.R. 86**  
*(See Note below Rule 415(1))*  
**BILL TRANSIT REGISTER**

1. Name of Office and Address :

2. Name of authorised Messenger :

1.

2.

Signature

3.

Reviewing Officers.

3. Signature of Drawing  
 Officer of that time.

Signature of Treasury/  
Sub-Treasury Officer  
 Pay and Accounts Officer  
 of that time

1.

2.

3.

**Note :** It is the responsibility of Treasury/PAO Clerk to obtain signature of Authorised messenger on acknowledgment receipt and to verify with the signature at Sr. No. 2 of Bill Transit Register and to return the bill to the one of the authorised messenger only.

Sr. No.	Bill No.	Particulars of Bill	Net amount	Signature of messenger	Signature of Drawing Officer	Token No. (where token system is in vogue)	Signature of Token Clerk of or receipt of bill	Remarks
1	2	3	4	5	6	7	8	9

Note : "(1) In column No. 3, the nature of the bill i.e. pay bill of Establishment, Travelling Allowance bill, Contingent expenditure bill, advance bill etc. shall be indicated.

(2) Entries to be made by Pny and Accounts Officer/Treasury/Sub-Treasury Officer in the column No. 7 and 8.

(3) The particulars of the receipt of payment of return of bill with objection shall be recorded by the Drawing Officer in column No. 9 who shall verify the previous entries also and ensure that no unauthorised bill has been presented and payment obtained through this register."

## FORM G.T.R. 87

(See Note below Rule 415(3))

Schedule of recoveries of \*.....

Advances, for the month of.....200.

Name and designation	Month in which original advance was drawn	Amount of original advance	No. of instalments of recovery	Amount deducted in the bill against Principal/interest.**	Total recovered to end of the month	Balance outstanding	Remarks : regarding transfer and leave of official non-recovery of instalment etc.
1	2	3	4	5	6	7	8

Signature of the Head of Office.....

Designation.....

- \* Type of Advance should be mentioned.
- \*\* Whatever is not applicable should be struck off.

## FORM G.T.R. 88

(See Rule 415(3))

Schedule of recoveries of of Food Advance /Pan Advance/Cycle Advance for the month of  
20\_\_\_\_\_

Office of the \_\_\_\_\_

(here write the designation of the Drawing Officer and Station)

Sr. No. of Adv. Drawn	Month in which original advance was drawn	Amount of original advance	Total Amount deducted in the bill against		Total amount recovered (Col. No. 4+5)	Total recovered to the end of the month	Balance outstanding	REMARKS
			Principal	Interest				
1	2	3	4	5	6	7	8	9

## CERTIFICATES :

1. Certified that the total of recoveries shown in column No. 6 agree with the amount actually recovered and shown in the body of the bill.
2. Certified that the recoveries affected have been duly posted in the register of Advances.

Signature of Drawing Officer.

% Strickout whichever is not applicable.

FORM G.I.R. 89  
 (See Rule para 14 (2) of Appendix II)

Currency Chest Book.

Date	Balance and particulars of transactions	Details of Notes (pieces)							Total of pieces (Total of columns 3 to 10)	Value of notes (Total value of columns 3 to 10)	Details of rupee coins				Total value of notes and rupee coins (Total columns 13 to 16)	Total value of notes and rupee coins (Total of columns 12 to 17)	Address of chest No.	Signature of officer holding joint charge of currency chest		
		Rs 2	Rs 5	Rs 10	Rs 20	Rs 50	Rs 100	Miscellaneous			Quarter Rupees	Half Rupees	Govt of India Rs 1 Notes	Treasurer				Officer in charge		
1		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21





**Note :**

1. The chest slips should be written in ink only.
2. The chest slips should be numbered serially for each financial year of the Government (beginning from 1st April and ending with 31st March). The name of chest and number and date of the chest slip should be prominently indicated in the places provided on the obverse.
3. Figures should not be overwritten or erased in case of any error in posting the figure should be neatly scroedthrough and the correct figure written above it and authenticated by the Officer-in-Charge under his signature.
4. The chest slips are designed to cover all the classes of transactions viz.
  - i) Remittances between chests or between a chest and issue Department.
  - ii) Currency transfers.

There should be only one chest slip for a day, the transactions being posted clearly against the appropriate item as provided in the slip.

5. On days when there are operations on the chest, the chest slip should be prepared at the close of the day and despatched on the same day to the currency officer. Sub-Treasury Officers should also forward a copy of the slip to the Sadar P.O. Treasury Officer.
6. Non-issuable notes held in the currency chest under each denomination should be clearly indicated below item 6 on the obverse.
7. The officer-in-charge should carefully verify the opening balance, transaction(s) and closing balance indicated in the Chest slip with those recorded in the Currency Chest Book (T.S.I.).
8. Comprises the following

Old Re. 1/- Notes    Rs. 2/- Notes Rs. 20/- Notes Rs. 50/- notes Total

Places

Value



## Form G.T.R. 92

( See Rule para 14 (3) of Appendix IV )

## Advance Intimation of Despatch for Remittances.

No.  
FROM \_\_\_\_\_

Date \_\_\_\_\_

To \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I have the honour to intimate a remittance of Notes/Coin/Uncurrent Coin noted below will be despatched from this office to \_\_\_\_\_ and to request you to make arrangements for receiving it on arrival of the Train/Steamer.

1. Date of despatch \_\_\_\_\_  
Train No. \_\_\_\_\_
2. By \_\_\_\_\_ leaving \_\_\_\_\_  
Steamer \_\_\_\_\_  
Station at \_\_\_\_\_ hour \_\_\_\_\_
3. Date of arrival at \_\_\_\_\_ Station.
5. Number of boxes in the consignment \_\_\_\_\_
6. Value of consignment \_\_\_\_\_
7. Nature of consignment (that is, notes = or current or uncurrent silver, nickel, bronze or copper coins.)
8. Remittance accompanied by postdar named  
unaccompanied to postdar.
9. Remittance packed in \_\_\_\_\_ patent boxes to be  
returned to currency office  
delivered to the Agent or Manager at  
disposed of the receiving office.

Remitting Officer.

- Note : 1. If this form is posted too late to reach the mint the day before the arrival of the remittance, a telegram must be sent as well and at the same time advising despatch.
- Note : 2. A remittance should not be sent at such time that it will be in transit at the end of the month or that it will reach its destination on Sunday or other authorised holiday. The attention of the escort officer should be specially drawn to instructions contained in paragraph 3 or Form 80.

## Form G.T.R. 93

( See Rule para 17 (3) of Appendix IV )

Invoice of \_\_\_\_\_ despatched \_\_\_\_\_  
 to \_\_\_\_\_ from the treasury at \_\_\_\_\_  
 to \_\_\_\_\_

No. of boxes	No. on the boxes. Quintals KG HG	Weight of each box	Address and mark of boxes	Denomination of notes or description of coins.	No. of notes.	Value Rs. P.
--------------	-------------------------------------	--------------------	---------------------------	--	---------------	-----------------

TOTAL \_\_\_\_\_

\_\_\_\_\_ Treasury

Date \_\_\_\_\_

Treasury Officer,

Received from the Treasury Officer \_\_\_\_\_ boxes of marks and weight detailed above  
 said to contain \_\_\_\_\_ notes to the value of Rs. \_\_\_\_\_ and \_\_\_\_\_ coins  
 to the value of Rs. \_\_\_\_\_. The boxes are in good condition.

Date \_\_\_\_\_

Officer in charge of Escort.,

(See Rule para 18 (2) of Appendix IV)

Invoice of \_\_\_\_\_ box of \_\_\_\_\_ uncurrent coins  
 despatched per rail, steamer or \_\_\_\_\_ via \_\_\_\_\_ Treasury under charge of an  
 escort consisting of \_\_\_\_\_ commanded by \_\_\_\_\_ from \_\_\_\_\_ Treasury, accompanied  
 by postdar named \_\_\_\_\_

No. of boxes	Mark or No. on each box	Weight of each box	Description of each Kind of coin	No. of coins of each Kind in each box	Rate at which Received treasury.	Value		Remarks and reference to orders etc.
						Rs. P	Total Rs. P	

Date \_\_\_\_\_

Treasury Officer.

Received from \_\_\_\_\_ box \_\_\_\_\_ and consigned to \_\_\_\_\_ said to contain treasure valued at  
 Rs. \_\_\_\_\_

Date \_\_\_\_\_

Commanding the Escort.

## Form G.T.R. 95

( See Rule para 25 (1) of Appendix IV )

(Receipt to be issued to the relieving escort Officer during journey)

"Received ..... tumbrels in good order said to contain ..... Boxes  
 Coin/Notes to the value of Rs. .... in ..... Scaled wagon  
 bags".

Signature

Designation

## Form G.T.R. 96

( See Rule para 25 (2) of Appendix IV )

(Receipt to be given by the receiving Officer)

"Received ..... Bag ✓ ..... Boxes of (marks and weights detailed  
 in the invoices) said to contain ..... coin/Notes to the value of  
 Rs. .... " or for" ..... Boxes.

Signature

Designation

NOTE : If any box be of short weight, or show signs of having been tampered with, it must be opened in the presence of the Escort officer, otherwise he may be allowed to return at once.

FORM G.T.R. 97

( See Rule para 28 of Appendix IV )

Clerk's Certificate  
Shroff's or Poidar's

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Advance made to Clerk Shroff or poidar by the remitting office	Name of Clerk Shroff or poidar	Particulars of remittance	Description of coin & notes sent*	Value of Boxes	Destination of remittance	Date & hour of charge from the remitting Office.	Signature of Clerk Shroff or poidar	Date & hour of arrival at receiving office	No. of days employed in Examination £	Date & hour of discharge from the receiving office	Recommendation of the receiving Officer regarding the grant of allowance for halts in excess of 10 days@	Orders of the sanctioning authority.	Advance made to Clerks Shroffs or poidar by the receiving office

\* In case of notes the number of pieces of each denomination should be furnished.

£ The number of days for which the examination has been abeyance owing to the absence of the accompanying poidars of other causes should be mentioned.

@ Full reasons should be given for the recommendation on the reverse of the Certificate.

Station \_\_\_\_\_  
Remitting Officer \_\_\_\_\_  
Date \_\_\_\_\_

Station \_\_\_\_\_  
Remitting Officer \_\_\_\_\_  
Date \_\_\_\_\_



(See Rule para 14 (5) of Appendix IV)

## MEMORANDUM OF INSTRUCTION TO BE GIVEN TO THE POLICE OFFICER IN CHARGE OF A REMITTANCE BY RAIL.

(These instructions should be printed in English and Gujarati and copy thereof must be handed by the Treasury or Currency officer at the despatching station to the Police Officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail and they should be requested to impress upon the police officer despatched upon this duty the necessity for strict and undeviating adherence to the instructions).

## INSTRUCTIONS

1. The Police Officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury, but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.
2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.
3. The escort Officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again en-route if any change in the train has been made or anything has occurred to delay its arrival.
4. An Officer relieving such a guard will see that the number of the wagons agree with those given in the blank receipt tendered for his signature that the locks are secure; that the scale are unbroken and bear no sign of having been tampered with; and that the locked doors of the van cannot be opened.
5. The Treasury or Currency Officer, if so required, shall provide the officer in charge of such a guard with a lantern which will burn all night. The officer in charge should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure wagon; if there be several such wagons it will suffice to tell off two men, who may stand, one at each end of the wagon.
6. In case of a break-down, separating a convey, the officer in charge should separate his party attaching himself to the disabled portion.
7. On delivering the boxes at the treasury to which they are addressed he will obtain a receipt for "\_\_\_\_\_ bags said to contain coin to the value of Rs. \_\_\_\_\_" or for "\_\_\_\_\_ boxes, with marks and weights detailed in the invoice said to contain coin or notes to the value of Rs. \_\_\_\_\_", if any box be of short weight or show signs of having been tampered with, it should be allowed to return at once.

The form of receipt to be used by relieving guard should run thus;

"Received charge from \_\_\_\_\_ Police Officer of \_\_\_\_\_ District  
of Railway Wagon No. \_\_\_\_\_ said to contain \_\_\_\_\_ boxes aggregating Rs. \_\_\_\_\_  
Wagon No. \_\_\_\_\_ said to contain \_\_\_\_\_ boxes aggregating Rs. \_\_\_\_\_

and so on). The wagons were duly locked and sealed, and one key for each made over; receipt to be given by other re-relieving guards are also acknowledged. The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police Officer is acquainted with that language or otherwise in the languages ordinarily used by the Officer".

Note : If the seals on a wagon are broken or bear signs of being tampered with or if wagon has been sealed it is the duty of the relieving escort officer to insist on the wagon being opened and the number of boxes counted before he gives a receipt to the relieved officer. In such cases the fact of the wagon having been opened and the number of the boxes counted should be endorsed on the receipt.

8. The escort officer will present the command certificate for examination to the remitting treasury or Bank Officer before the remittance is handed over to him. He should also present it for examination to the treasury or Bank Officer taking charge of the treasure. The latter will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at the same time check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct he will merely sign the command certificate.

9. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the fact to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway.

10. When a potdar accompanies a remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The potdar will not interfere in any way in performance escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precaution are being taken. In the event of damage occurring to a box it is the duty of the potdar to take over any coin that may fall out and verify the contents and re-pack the box if re-packing become necessary. The escort officer must not permit the potdar to be interfered within the execution of his duties.

### Form G.T.R. 99

( See Rule para 50 (1) of Appendix IV )

(Form of Requisition to the Railway authorities)

To the Station Master .....

Conveyance by Railway to ..... is required for treasure  
 belonging to the Government to the value of ..... lakhs  
 Reserve Bank of India for .....  
 rupees Loaded for ..... and contained .....  
 Wagoans".

Signature

Designation

Form G.T.R. 100

( See Note 2 below 90 of Appendix IV )

FORM OF THE LETTER OF INDEMNITY TO BE OBTAINED AT TREASURY AGENCIES IN  
CONNECTION WITH THE ISSUE OF A DUPLICATE OF A LOST "BANK" DRAFT.

\_\_\_\_\_  
Impressed stamp  
\_\_\_\_\_

The Treasury Officer/Sub-Treasury Officer.....

In consideration of the Treasury Officer/Sub-Treasury Officer, ..... on  
behalf of the Reserve Bank of India issuing a duplicate of a Reserve Bank of India, "Bank" Draft on .....  
No. .... dated the ..... 19 ....., favouring .....  
for Rs. .... (In words .....)  
I/We, the undersigned ..... and ..... and .....  
hereby (jointly and severally) guarantee and agree to hold the said Reserve Bank of India, their successors and  
assigns, harmless and indemnified, from the against all consequences that may arise from their so doing and from  
payment of the original Reserve Bank of India "Bank" Draft and from and against all losses, charges and  
expenses in connection with the said "Bank" Draft or duplicate and I/We, the said  
..... further undertake to deliver to you  
the said "Bank" draft if and when found.

Dated at

This

day of

.....  
.....  
(Signatures)

N.B. To be stamped as an Agreement in accordance with the Stamp Act.

The document will not be attested.

## FORM G.T.R. 101

( See Para- I of Statement-II of Appendix-VII )

**FORM OF PERSONAL SECURITY BOND TO BE TAKEN (FROM TREASURY/SUB-TREASURY PERSONNEL.)**

NOTE : Government have power to vary the terms of the Bond wherever necessary.

KNOW, all men by these presents that I ..... and held and firmly bound upto the Governor of Gujarat (hereinafter referred to as "the Governor" which expression shall unless excluded by or repugnant to the context, include his successors in office and assigns) in the sum of Rupees ..... (Rs. ....), to be paid to the Governor for which payment well and truly to be made, I bind myself my heirs, executors, administrators and legal representative by these presents;

WHEREAS, the above bounden ..... was on the day of ..... 200 ..... appointed to an now holds the office of ..... in the office of ..... and whereas the said ..... by virtue of such office is bound to collect (\* .....

and to keep and render true and faithful accounts of his/her dealing with all property and money which may come into his/her hands or possession or under his/her control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may from time to time, be required of him/her;

AND, WHEREAS, the said ..... has, in pursuance of para 26 of Appendix-7 of Gujarat Treasury Rules ..... been called upon to execute a bond in favour of the Governor in the abovesaid sum of Rupees ..... (Rs. ....) for the due and faithful performance by the said ..... of duties of his/her office and of any other office requiring (\*Here describe the nature of duties of the post) Security to which he/she may be appointed at any time and of other duties which may be required of him/her, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, cost or expenses which the Government may in any way suffer, sustain or pay by reason of the misconduct, neglect, oversight or any other act of the said ..... or of any person or persons acting under him/her or for whom he/she may be responsible;

NOW, THE CONDITION, of the above written bond is such that if the said ..... has whilst he/she has held the said office of ..... as aforesaid, always duly performed and fulfilled the duties of his/her said office or any other office requiring security to which he/she may be appointed or in which he/she may act, always duly perform and fulfil all and every the duties thereof, respectively and other duties which may from time to time be required to him/her, while holding any such office as aforesaid and shall duly pay into the Government Treasury/Sub-Treasury at ..... all such moneys as are payable to Government and shall come into his/her possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his/her possession or control by reason of the said office and if the said ..... his/her heirs, executors, or administrators shall pay or cause to be paid unto the Governor the amount of any loss or defalcation in the accounts of the said ..... within 24 hours after the amount of such loss or defalcation shall have been demanded from the said ..... by the ..... such demand to be in writing and left at the office, or last known place of residence of the said ..... and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, cost or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said ..... in such office as aforesaid or any such other offices aforesaid be sustained, incurred, suffered, or paid by the Governor by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said ..... or of any person or persons acting under him/her or for whom he/she may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force;

AND, IT IS HEREBY, further agreed that in the event of the death of the said ..... or on the final termination of the service of the said ..... whether as such ..... as

aforesaid or otherwise, or in the event of the said ..... ceasing to hold any office requiring security this bond shall remain with the ..... for two years of recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect, or default of said ..... or any such other person or persons as aforesaid and which may not have been discovered until after his/her death or the termination of his/her said service of his/her ceasing to hold any office for which the security was required.

PROVIDED, always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Governor to recover the amount payable under this as an arrears of land revenue.

In witness whereof the said ..... hereunder set his/her hand this day of ..... 20 .....

Signed and delivered by the above named

A B. in presence of .....

1.

(Signature).

2.

We ..... hereby declare ourselves sureties for the abovesaid ..... this he/she shall do and perform all the he/she have above undertaken to do and perform and in case of his/her making default therein, we hereby bind ourselves jointly and severally to forfeit to the Governor the sum of Rs. .... in which the abovesaid ..... has bound himself/herself, or such other lesser sum as shall be deemed to be sufficient by the ..... to cover any loss or damage which the Governor may sustain by reasons of such default;

AND, we agree that the Governor may, without prejudice to any other rights or remedies of the Governor, recover the said sum as an arrear of land revenue;

AND, we also agree that neither of us shall be at liberty to terminate our suretyship except upon giving to the said ..... six calendar months notice in writing of our intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, embezzlements, defalcations, mismanagements, neglect, failure, misconducts, defaults, disobedience, omission and insolvencies on the part of the said ..... until the expiration of the said period of six months.

Dated this the ..... day of ..... 19 .....

Signature of Securities in the Presence of

1.

2.

(Signature)

In the presence of :

1.

2.

(Signature)

NOTE : The bond should be executed in the presence of a Gazetted Officer.

It is not intended that the said Gazetted Officer should be a witness for the purpose of this bond.

## FORM G.T.R. 102

( See Para 7(2) of Appendix-VIII )

## TREASURER'S DAILY BALANCE SHEET

Date \_\_\_\_\_ 20 \_\_\_\_

Balance brought forward from	20	Rs.	p.
Received this day as per Treasury's Cash Book	_____	_____	_____
	Total	_____	_____
Expended this day as per Treasurer's Cash Book	_____	_____	_____
	Balance	_____	_____

Specification	Particulars of balance under joint keys of treasury officer and treasure				Closing balance in the hand of Treasurer	Total.
	Opening balance	Taken out	Placed under joint locks	Closing balance		
1	2	3	4	5	6	7
	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.
1. Notes						
1. Currency and Bank Notes.						
.....						
.....						
.....						
.....						
Total 1.						
2. Other Notes (with details)						
.....						
.....						
.....						
Total 2.						

## II. Coins.

1. Silver  
.....
2. Nickel  
.....
3. Copper-nickel  
.....
4. Bronze  
.....
5. Aluminium magnesium  
.....  
.....

1	2		3		4		5		6		7	
	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
6. Nickel Brass												
.....												
.....												
.....												
7. Aluminium												
.....												
.....												
.....												
8. Copper												
.....												
.....												
.....												

Total. II

III. Uncurrent  
Coins.

(The details of kind, tale & value must be given on the reverse-(1) every day for the amounts received the day ; and (ii) on the last working day of each month).

Total. III

Grand Total

Grand Total in words :

Agreed with the Accountant's daily balance sheet & balance in the hands of the Treasurer inspected.

Treasurer

Treasury Officer.

Date of signature :

- Notes : 1) No uncurrent coin is to be left in charge of treasurer.
- 2) No more small silver, nickel, bronze, and copper is to be so left than is required for current use.
- 3) The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
- 4) This balance sheet is to be signed in the evening of the day itself to which it refers.
- 5) The details of 'Notes' or 'coins' under Items I & II of this form are to be given separately for each denomination.

FORM G. T. R. 103

(See para 2 of Appendix IX)

Register of chests containing Jewellery Bullion or other valuables lodged for safe custody in the

Sr. No.	Designation of the Officer Depositing the chest	No. and date of the order authorizing the deposit	Number of boxes, packets etc. marks on them, if any, and descriptions of valuables they are said to contain	Date of original deposit	Treasury			Remarks	
					Treasury Officer's initials	Date of final return	Signature of the person to whom the box is returned		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

NOTE: Certificate of verification of the chests to be given in the body of the form.



## FORM G.T.R. 102

( See Para 3 of Appendix IX )

Transit book of receipt and return of Cash boxes deposited at the .....  
.....Treasury.

Serial No. In the register of chests containing Jewellery etc.	Deposited		Taken out		Name of the messenger authorised to fetch the box	Signature of the messenger attested by the depositor or officer authorised by him	Signature of the messenger
	Date	Signature of the Treasury Officer	Date	Signature of the depositor or the person authorised by him			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

## FORM G. T. R. 105

( See Para 5 of Appendix - IX )

Form of Request to the Treasury Officer in charge of a Government Treasury to take charge of a Box  
Sub-Treasury Chest  
 belonging to Co-operative Society.  
Bank

Date.....

To

The Treasury Officer,

Sir,

I hereby request you to take charge of the Box belonging to Co-operative Society\* Which I have this day  
Chest Co-operative Bank Ltd.  
 deposited with you for safe custody, free of charge in the Government Treasury at \_\_\_\_\_ and  
Sub-Treasury

I agree for and on behalf of the said Society to the following terms and conditions, namely :

(1) That neither the Government of Gujarat nor any officer of Government shall incur any liability or responsibility in the event of loss or destruction of the Box or of any of its contents by fire, theft, fraud or any other cause whatsoever;

(2) that applications to the Treasury staff for access to the deposited Box will only be made at  
Chest reasonable and proper hours and with strict regard to the needs of Government business;

(3) that the permission to deposit hereby granted is liable to be modified or withdrawn by the Treasury Officer at any time.

Note :- Any other terms and conditions imposed by the Treasury Officer and agreed to by the Society/Bank shall be specified in the application.

Yours faithfully,

+Signature  
Designation.

\* Here give the description of the society or bank.

+ Signature of the Society/bank Official making the request for on behalf of the Society/bank.

## FORM G. T. R. 106

( See Para 5 of Appendix - IX )

Form of Acknowledgement for deposit of a  $\frac{\text{Box}}{\text{Chest}}$  belonging to a  $\frac{\text{Co-operative Society}}{\text{Bank}}$  for safe custody in a Government Treasury or Sub-Treasury.

Date.....

I hereby acknowledge that Shri.....

(Name of and Designation of the  $\frac{\text{Society}}{\text{Bank}}$  official depositing the  $\frac{\text{Box}}{\text{Chest}}$ ) has this day deposited with me forsafe custody in the Government  $\frac{\text{Treasury}}{\text{Sub-Treasury}}$  at \_\_\_\_\_, free of charge, a strong  $\frac{\text{Box}}{\text{Chest}}$ belonging to the  $\frac{\text{Co-operative Society}}{\text{Bank}}$  limited and I have received the same on the express conditions stated in the application dated \_\_\_\_\_ namely:

(1) That neither the Government of Gujarat nor any of its officer shall incur any liability or responsibility in the event of the loss or destruction of the  $\frac{\text{Box}}{\text{Chest}}$  or if any of its contents by fire, theft, fraud or any other cause whatsoever;

(2) that the applications to the Treasury staff for access to the deposited  $\frac{\text{Box}}{\text{Chest}}$  will only be made at reasonable and proper hours and with strict regard to the needs of Government business; and

(3) that the permission to deposit hereby granted is liable to be modified or withdrawn by the Treasury Officer at any time.

Note :- Any other terms and conditions imposed by the Treasury Officer and agreed to by the Society/Bank shall be specified in the acknowledgement.

Signature of the Treasury Officer.

## FORM G. T. R. 107

( See Para 16 (5) of Appendix - X )

Register showing the cash Double Lock Transactions of the Treasury dated.....19

Nature of transaction.	Balance brought forward.	Receipts.	Total including balance (2 + 3)	Total issued.	Balance carried over: (4 - 5)
1	2	3	4	5	6
	Rs. P. Rs.	P. Rs.	P. Rs.	P. Rs.	P. Rs. P.

## I. Notes.

## 1. Currency &amp; Bank

Notes :

.....  
 .....

Total-1

## 2. Other Notes :

(With details)

.....  
 .....

Total-2

## II. Coins.

## 1. Silver.

.....  
 .....

## 2. Nickel.

.....  
 .....

## 3. Copper Nickel.

.....  
 .....

## 4. Bronze.

.....  
 .....

## 5. Aluminium Magnesium

.....  
 .....

1	2			3			4			5			6		
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
6. Nickel Brass.	.....														
7. Aluminium.	.....														
8. Copper.	.....														
Total-II.															

---

 III—Uncurrent Coins.

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

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 Grand Total :
 

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Initials of Treasurer

Initials of Treasury Officer.

Note :- 1. The details of "Notes" or "Coins" under items I and II of this Form are to be given separately for each denomination.

2. Full details of the kind, tale and value must be indicated in item-III.

## FORM G. T. R. 108

( See Rule Para 29 of Appendix - X )

Day Book for the Month of .....19 ..... Sub-Treasury.

Date :

## RECEIPTS

No. of Chalan	From whom received.	Particulars	Amount
1	2	3	4

## PAYMENTS

Day's Total	Voucher No.s	To whom paid.	Particulars.	Amount.
5	6	7	8	9

## FORM G. T. R. 109

( See Para-4 of Appendix - XIII )

## Last Pay Certificate

( Observe )

Last Pay Certificate of Shri/Smt. \_\_\_\_\_  
 of the office of \_\_\_\_\_ proceeding on \_\_\_\_\_  
 to \_\_\_\_\_.

2. He/She has been paid upto \_\_\_\_\_ at the following rates :—

Particulars.	Rate	
	Rs.	Ps.
Substantive pay	:	:
Officiating Pay	:	:
Special Pay	:	:
Personal Pay	:	:
Leave Salary	:	:
Allowances	:	:
D. A.	:	:
A. D. A.	:	:
Compensatory	:	:
Local Allowance	:	:
House Rent Allowance	:	:
Rate of Deductions	:	:
General Provident Fund	:	:
Income Tax	:	:
State Government Employees Insurance Scheme	:	:
(a) Composite rate or	:	:
(b) Insurance rate only	:	:

3. His/Her general Provident Fund Account No. \_\_\_\_\_ is maintained by the Accountant General/D. A. T.

4. He/She made over charge of the office of \_\_\_\_\_ on the noon of \_\_\_\_\_.

5. Recoveries are to be made from the emoluments etc., of the Government servant as detailed on the reverse.

6. He/She is entitled to draw the following.

7. He/She is also entitled to joining time for \_\_\_\_\_ days.

8. He/She finances the Insurance Policies detailed below from the Provident Fund.

Name of Insurance Company	No. of Policy	Amount of premium.	Due date for the payment of premium.
---------------------------	---------------	--------------------	--------------------------------------

9. The details of the Income Tax recovered from him/her upto the date from the beginning of the current financial year are note on the reverse.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Designation \_\_\_\_\_

( Reverse )

**Last Pay Certificate****Details of recoveries**

Name of Advance involving recovery/adjustment.	Total amount of advance sanctioned with month or drawal.	Outstanding amount recoverable.	Rate of instalment (PM)	Remarks.
1	Rs. 2	Rs. 3	Rs. 4	5
Pay Advance :				
T. A. Advance :				
Festival Advance :				
Food Grain Advance :				
Cycle Advance :				
Fan Advance :				
House Building Advance :				
Scooter Advance :				
L. T. C. Advance :				
Motor Car Advance :				
Any other Advance :				
_____				
_____				
_____				



Name of Month	Duty Pay	L. S.	D. A.	A. D. A.	C. L. A.	H. R. A.	Fees Honora- rium etc.	Funds and other deduc- tions.	Amount of income tax recovered.	Remarks
April	200									
May	200									
June	200									
July	200									
August	200									
September	200									
October	200									
November	200									
December	200									
January	200									
February	200									
March	200									

Signature \_\_\_\_\_

Designation \_\_\_\_\_