

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT**



Amended upto 31.12.2010

**RAJASTHAN TREASURY RULES
1999**

PREFACE

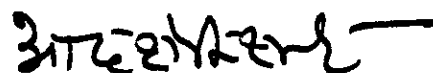
The Rajasthan Treasury Rules concern matters relating to regulation of the custody of the Consolidated and Contingency Funds of the State, the payment of money into such Funds as also the withdrawal of moneys.

The Rajasthan Treasury Rules/Manual were first published in 1952. The second and third editions were taken out in 1964 and 1968 respectively. Since then a large number of amendments, decisions, clarifications, instructions issued by the Government have come into force. Accounting Rules for Treasuries were also notified by the Central Government in 1992 laying down the manner in which the initial and subsidiary accounts are to be maintained.

Keeping in view the need for simplification and rationalization of rules and regulations and time elapsed since the last publication during which wide ranging changes have been necessitated, and as part of the process mandated by the State Government to examine the validity of outdated rules and procedures, it was considered appropriate to thoroughly revise and update the Treasury rules so that bottlenecks being faced in the working of the Treasuries are removed and the procedures are streamlined. As a result of this exercise, the new Rajasthan Treasury Rules 1999-Main and Subsidiary have been prepared and are being promulgated.

It is hoped that the new Rajasthan Treasury Rules will go a long way in improving the working of the Treasuries and strengthening the financial administration of the State.

Finance Department is grateful for the help and advice received from Shri S.S. Parnami in preparing draft of the new Rules, and the Accountant General, Rajasthan who went through the complete draft and gave their valuable suggestions.



(Dr. Adarsh Kishore)

Principal Secretary to the Govt.

RAJASTHAN TREASURY RULES

PART- I **MAIN RULES**

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
(i)	Preamble	—	1
(ii)	Short title and commencement	1-3	1
(iii)	Definitions	4	1-3
(iv)	Location of moneys standing in the Government Account	5	3-4
(v)	General System of control over Treasury	6	4
(vi)	Sub-Treasury	7	5
(vii)	Office of the Accountant General	8	5
(viii)	Payment of moneys into the Consolidated Fund and Public Account of the State	9-11	5-6
(ix)	Custody of moneys relating to, or standing in, the Consolidated Fund and or Public Account of the State	12	6
(x)	Withdrawal of moneys from the Consolidated Fund and or Public Account of the State	13-29	6-11
(xi)	Transfer of moneys standing in the Consolidated Fund and/or Public Account of the State	30	11
(xii)	Responsibility for moneys withdrawn	31-32	11-12
(xiii)	Inter Governmental Transactions	33-34	12-13
(xiv)	Miscellaneous	35-41	13-14

PART- II

SUBSIDIARY RULES

CHAPTER - I : GENERAL ORGANISATION

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
(i)	Charge of Treasuries	42	14-15
(ii)	Collector	43-49	15-17
(iii)	Director, Treasuries & Accounts	50-57	17-18
(iv)	Treasury Officer	58-60	18-22
(v)	Relation with the Accountant General	61	22
(vi)	Cashier	62	22
(vii)	Accountant	63	22-23
(viii)	Hours of Business	64	23
(ix)	Assistant Treasury Officer	65	24
(x)	Sub-Treasuries	66	24-26
(xi)	Responsibility of the Sub-Treasury Officer	67	26-28
(xii)	Check list	—	29-33

CHAPTER - II : RECEIPT OF GOVERNMENT MONEY AND PAYMENT OF SUCH MONEY INTO THE GOVERNMENT ACCOUNT

(i)	General	68	34
(ii)	Receipt of coins, notes etc.	69	34
(iii)	Cheques tendered in payment of government dues	70	34-36
(iv)	Challan	71-73	36-37
(v)	Checks to be applied at the Non-Banking Treasury/ Sub-Treasury	74-76	37-38
(vi)	Sub-Treasuries	77	39
(vii)	Bank Treasuries	78	39

CHAPTER - III : DEPOSITS

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
A.	General	79-80	40
B.	Revenue Deposits	81-84	40-41
C.	Personal Deposits	85-92	42-44
D.	Civil and Criminal Court Deposits	93-94	44
E.	Deposits of Local Funds	95-96	44-45
F.	Deposits at Sub-treasuries	97-99	45
G.	Monthly Returns	100-102	46
H.	Plus Minus Memoranda		
	(a) General	103	46-47
	(b) Deposits and Stamps	104-105	47
I.	Special Rules for Deposits of Local Fund :		
	(a) Explanation	106	48
	(b) Receipts and Payments	107-110	48-49
	(c) Verification of Balance	111-112	49
J.	Lapsed Deposits	113	49-50

CHAPTER - IV : CUSTODY OF GOVERNMENT MONEYS/ VALUABLES ETC. IN TREASURIES

A :	CUSTODY OF GOVERNMENT MONEY :		
	(i) Security of Strong Rooms	114	51-52
	(ii) Custody of padlocks/ authorised locks and keys of Strong Rooms	115	52-54
	(iii) Storing of treasure	116	54-56
	(iv) Custody of Treasury Balance	117	56
	(v) Procedure for receiving/ depositing money in double locks	118-119	56-58
	(vi) Small Coin depot and Currency Chest	120	58
B.	DEPOSIT OF CASH AND VALUABLE OF OTHER DEPARTMENTS		
	(i) Deposit of Cash Chests	121	58-59
	(ii) Deposit of Packets	122	59

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
C.	VERIFICATION OF CASH BALANCE AND REPORT THEREOF		
	(i) General Procedure	123	60
	(ii) Procedure for verifying the Cash Balance	124	60-61
	(iii) Cash Balance Report	125-127	61
	(iv) Form of Register of padlock/ authorised locks :	Annexure	62

CHAPTER - V : WITHDRAWALS FROM THE GOVERNMENT ACCOUNTS

A : GENERAL RULES

(i)	General Rules	128	63
(ii)	Check to be applied at the Treasury	129-135	63-64
(iii)	Payment to persons not in Government employment	136-137	64-66
(iv)	Cheques and Letters of Credit	138-143	66-67
(v)	Payment at Sub-Treasuries	144	67
(vi)	Bill Transit Register	145	68
(vii)	Payment on Identity Cards	146	68

B : PARTICULAR DEPARTMENTS

(a)	FOREST DEPARTMENT		
(i)	General and Receipts	147-152	69-70
(ii)	Payments	153-156	70-71
(b)	PUBLIC WORKS DEPARTMENT		
(i)	Introductory	157-158	71
(ii)	Receipts	159	71-72
(iii)	Payments	160-161	73
(iv)	Bills	162	73
(v)	Cheques	163-164	73
(vi)	Subordinate Officers	165-166	73-74
(vii)	Payments at Sub-Treasury	167	74

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
(viii)	Pass Book	168	74-75
(ix)	Miscellaneous Payment	169	75
(x)	Monthly Settlement	170-171	75
(xi)	Departmental payments at the Bank under Letter of Credit	172	76
(xii)	Central Departments	173	76
C.	PENSION PAYMENTS		
(i)	Place of Payment	174-176	77-78
(ii)	Pension Payment Order	177-183	78-80
(iii)	Register of Pension Payment Orders	184-186	80-81
(iv)	Manner of Payment	187-193	81-84
(v)	Verification of continued existence of Civil Pensioners	194	85-86
(vi)	Miscellaneous	195-200	86-89
(vii)	Record of Payment	201	89-90
(viii)	Lapses and Forfeiture	202-208	90-93
(ix)	Payment of pension by Postal Money Order	209-210	93-97
(x)	Payment at Sub-Treasuries	211	97-99
(xi)	Payment of petty pensions at the Banking Treasuries	212	99-100
(xii)	Gratuities	213	100-101

CHAPTER - VI : TREASURY ACCOUNTS

A : Rules for Bank Treasuries - Rules and procedure for treasuries the business of which is conducted by the Bank.

	Introductory	214-215	102
I	Directions for maintenance of accounts at Bank and submission of returns thereof.		
(a)	Accounts and Books	216-217	102-103
(b)	Payments into the Bank :		
(i)	Revenue Receipts	218-220	103-104
(ii)	Receipts of Departmental Officers	221-222	105
(iii)	Deposit and Local Fund Receipts	223	105

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
(c)	Withdrawal from the Bank on Government Account :		
(i)	Civil Charges	224-227	105-107
(ii)	Departmental Payments	228-229	107-108
(iii)	Refunds	230	108
(iv)	Currency of Payment Orders	231	108-109
(v)	Payment Orders enfaced on Sub-Treasury	232	109
(d)	Submission of Accounts and Returns to Treasury :		
(i)	Daily Accounts and Returns	233-236	109-111
(ii)	Monthly Returns	237	111-112
(iii)	Miscellaneous	238-240	112
II.	Procedure for maintenance of Accounts at Treasuries.		
(i)	General :	241-243	112
(ii)	Discount on sale of stamps	244	112
(iii)	Register of Orders for Payments	245	113
(iv)	Deposit Payments	246	113
(v)	Classification of transactions in treasury accounts	247	113
(vi)	Transactions of other Governments arising in the State Treasury	248	114
(vii)	Transactions with Departments which draw money by Cheques	249	114
(viii)	Treasury Returns	250	114
(ix)	Advices and Certificates	251	114
III.	Compilation of Accounts.		
(A)	Incorporation of sub treasury accounts	252-255	115-116
(B)	Daily posting of Accounts	256	116
(C)	Subsidiary Register	257	116-117
(D)	Register of Bank Deposits	258-259	117
(E)	Register of adjustments by transfer	260	117-118
(F)	Closing for the day	261-263	118-119
(G)	Closing for the month	264-266	119-120
IV.	Monthly Accounts and Returns to be rendered by Treasuries.		
(A)	General	267-270	120-121
(B)	Monthly Accounts :		
(i)	Cash account and list of payments	271-273	122-123

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
(ii)	Supporting Schedules		
	(1) General	274	123-124
	(2) Schedule of Income Tax Receipts	275	124-125
	(3) Schedule for Departmental Disbursing Officers	276-277	125
	(4) Schedules of Deposits Transactions	278-279	125
(iii)	Plus and Minus Memoranda	280	125-126
(iv)	List of Schedules	281-286	126-127
B.	Rules for non Banking Treasuries - Rules and procedure of Treasuries, the business of which is not conducted by the Bank.		
(a)	Account Books	287	128
(b)	Cashier's Cash Book	288	128
(c)	Accountant's Cash Book	289-290	128
(d)	Incorporation of Sub-Treasury Accounts	291	129
(e)	Closing for the day	292	129-130
(f)	Closing for the month	293	130
(g)	Monthly Accounts and Returns	294	130
C :	Rules for maintenance of Accounts of Long Term Advances.	295	130
D :	Maintenance of Accounts of Advance Hazard Fund.	296	131
E :	Rajasthan State Pensioners Medical Concession Scheme.	297	131

CHAPTER - VII : STAMPS

(i)	Introduction	298	132
(ii)	Source of supply	299	132
(iii)	Placing of indents	300-303	132-134
(iv)	Receipts	304-306	134-135
(v)	Custody	307	135-136

	<u>PARTICULARS</u>	<u>Rule No.</u>	<u>Page No.</u>
(vi)	Sale of Stamps		
(a)	Ex officio vendor	308	136-137
(b)	Licensed stamp vendor	309-311	137
(c)	Issues from double lock	312	137-138
(d)	Issues to single lock	313	138-139
(e)	Sale of stamps	314	139
(f)	Sale of water marked paper	315	139
(vii)	Verification		
(a)	Bi monthly verification	316	140
(b)	Monthly verification	317	140
(c)	Plus and Minus Memorandum	318	140-141
(d)	Obsolete, Spoilt or Surplus Stamps	319-320	141

CHAPTER - VIII : INSPECTION OF TREASURIES AND SUB TREASURIES

(i)	Inspection of Treasuries & Sub-treasuries	321-326	142-144
(ii)	Annexure	—	145-174

CHAPTER - IX : ARRANGEMENTS WITH THE BANK FOR CONDUCT OF TREASURY BUSINESS

(i)	Arrangements with the Reserve Bank of India	327	175
(ii)	Conduct of business in the event of death or sudden incapacitation of a manager of a branch of the State Bank of India or its subsidiaries	328	175-176

CHAPTER - X : WEEDING OF TREASURY RECORDS

(i)	Weeding of Treasury records	329-330	177
(ii)	Period for retention of records in Treasuries	Annexure	178-181

RAJASTHAN TREASURY RULES

Preamble

The Governor in exercise of the powers conferred under Article 283(2) of the Constitution of India, hereby makes the following rules regulating the custody of, payment into and withdrawal from the Consolidated Fund and Contingency Fund of Rajasthan and the moneys credited to the Public Account of the State and all other connected and ancillary matters thereto, namely:-

MAIN RULES

GENERAL PRINCIPLES AND RULES

Short Title and Commencement

- Rule 1 : These Rules may be called the "TREASURY RULES OF RAJASTHAN GOVERNMENT".
- Rule 2 : They shall come into force with effect from ^{thirty} first day of August, 1999.
- Rule 3 : If the Government considers it necessary and expedient to do so 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 provisions of any of these rules in any case or class of cases.
- Rule 4 : **Definitions** : In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say :-
- (a) "State", "Government", and "Governor" means respectively the State of Rajasthan, the Government of Rajasthan and the Governor of Rajasthan.
 - (b) "Accountant General" means the Accountant General, Rajasthan, to whom the accounts are rendered by the Treasury Officers.

(c) "Bank" means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934), any branch of a subsidiary bank as defined in Section 2 of the State Bank of India (Subsidiary Bank) Act, 1959 (38 of 1959) which is authorised to transact Government business as agent of the State Bank of India, or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of sub section (1) of Section 45 of the Reserve Bank of India Act, 1934 (2 of 1934).

(d) "Reserve Bank" means any office or branch of the Banking Department of the Reserve Bank of India constituted under the Reserve Bank of India Act, 1934 (2 of 1934).

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

"Consolidated Fund" means the Consolidated Fund of the State as referred to in Article 266(1) of the Constitution of India.

as "Public Account" means the Public Account of the State referred to in clause (2) of Article 266 of the Constitution of India.

"Contingency Fund" means the Contingency Fund of the State established under the Contingency Fund of Rajasthan Act, 1956 (40 of 1956) in pursuance of Article 267(2) of the Constitution of India.

(f) "Treasury" means a Treasury established at the headquarters of the District or at any other convenient place in a District and includes a Pension Payment Office and a Sub treasury, unless the context otherwise provides.

"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.

- (g) "Divisional Commissioner" means the Commissioner incharge of the revenue administration of a Division comprising two or more districts and includes for the purpose of these rules any other officer for the time being authorised to discharge the duties of the Divisional Commissioner.
- (h) "Collector" means the head of a district and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these Rules.
- (i) "Director, Treasuries & Accounts" means the Director, Treasuries and Accounts, Rajasthan, and includes a Joint Director, in respect of such functions as are entrusted to him.
- (j) "Director, Pension" means the Director, Pension and Pensioner's Welfare Department, Rajasthan and includes Joint Director/Deputy Director of that Department, in respect of such functions as are entrusted to him.
- (k) "Inspector General of Registration and Stamps" means the Inspector General of Registration and Stamps, Rajasthan.
- (l) "Treasury Officer"/"Pension Payment Officer" means an Officer appointed to act as Treasury Officer/Pension Payment Officer in respect of a Treasury/Pension Treasury and includes an Additional Treasury Officer/Assistant Treasury Officer/Assistant Pension Payment Officer in respect of such functions of the Treasury Officer/Pension Payment Officer as may be assigned to him by the Treasury Officer/Pension Payment Officer or any other higher authority.
- (m) "Accountant" means Treasury Accountant posted in the Treasury to discharge the prescribed functions.
- ¹[(n) "E-Payment" means payment of the taxes levied by or any other amount due to State Government using electronic funds transfer services of a Bank by instant debit to payee's account with Bank and credit to the State Government account.]

Rule 5: Location of moneys standing in the Government Account

Moneys standing in the Consolidated Fund and/or Public Account of the State must either be held in the treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State.

1. Added vide Order No. F.2(1)FD/GF&AR/2001 dated 29.11.2007.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor and the Bank, as detailed in Chapter IX of the Subsidiary Rules.

Rule 6 : General System of Control over Treasury

- (1) Unless the Government otherwise directs in any special case, there shall be a treasury in every district.
- (2) The Treasury shall be under the general charge of the Collector. The immediate executive control of the Treasury shall vest in the Treasury Officer. The technical and budgetary control shall be with the Director, Treasuries & Accounts. The Collector shall be responsible for general administration and working of the Treasury. Apart from security of cash, if any, stamps and valuables, he would ensure punctual submission of all returns required from the treasury by the Government, the Accountant General, the Director Treasuries & Accounts or any other authority.

Subject to the provisions of this rule, the respective responsibilities of the Collector; Director, Treasuries & Accounts; and the Treasury Officer for conduct of the business of the treasury shall be as are defined in Chapter I of Subsidiary Rules.

- (3) It shall be the duty of the Collector to sign and certify the Cash Account of the Treasury every month in accordance with the provisions contained in Accounting Rules for Treasuries, 1992, issued by the Government of India and rules 1.7A and 6.69 of Subsidiary Rules.
- (4) When a new Collector is appointed to a district, he shall at once report his appointment to the Accountant General; Director, Treasuries & Accounts, in addition to other authorities prescribed, and shall certify the amount of cash balance, if any, and the stock of stamps which he has taken over. The certificate shall be submitted in such form and after such verification as is prescribed in the Subsidiary Rules.

Rule 7 : Sub Treasury

In the event of establishment of one or more sub treasuries under a treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as is prescribed in the Subsidiary Rules, subject to the provisions contained in the Accounting Rules for Treasuries, 1992 issued by the Government of India. The daily accounts of receipts and payments of moneys at a sub treasury must be incorporated in the accounts of the concerned treasury.

Rule 8 : Office of the Accountant General

The Accountant General 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 Government Account of the State; provided that the performance by the Accountant General of such duties shall be subject to the consent of, and such conditions as may be prescribed by, the Comptroller and Auditor General of India.

Rule 9 : Payment of money into the Consolidated Fund and Public Account of the State

All money received by or tendered to Government servants on account of the consolidated fund and/or public account of the State shall without undue delay be paid in full into the treasury or into the Bank and shall be included in the Consolidated Fund and/or Public Account of the State. Except in cases where departure from the above provision has been authorised by the Government, the direct appropriation of receipts for expenditure is strictly prohibited.

Rule 9.A : Money received by or deposited with :

- (a) any officer employed in connection with the affairs of the State in his official capacity as such, other than revenues or public money raised or received by the State Government; or

- (b) by any court within the State to the credit of any cause, matter, account or person;

shall be paid in the Public Account of the State. If any question arises whether moneys are or are not moneys relating to or forming part of the Public Account of the State, the question shall be referred to the Government whose decision shall be final.

Rule 10 : Unless otherwise expressly authorised by any law or rules or orders having the force of law, money shall not be removed from the Government account for investment or deposit elsewhere without the consent of the Finance Department, Government of Rajasthan.

Rule 11 : The procedure at Treasuries/Banks in receiving moneys and granting receipts therefor shall be regulated by the provisions contained in Chapter VI of the Subsidiary Rules.

Rule 12 : Custody of moneys relating to, or standing in, the Consolidated Fund and or Public Account of the State

- (1) The procedure for the safe custody of the moneys in the hands of Government servants or held in a treasury shall be regulated by the provisions contained in the General Financial & Accounts Rules or Chapter IV of the Subsidiary Rules, as the case may be.
- (2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

Rule 13 : Withdrawal of moneys from the Consolidated Fund and or Public Account of the State.

In Rules 13 to 29, the term 'withdrawal' with its cognate expression refers to the withdrawal of funds from the Government Account for disbursements of or on behalf of the State.

Rule 14 : Unless the Government otherwise directs in any case, moneys may not be withdrawn from the Consolidated Fund and/or Public Account of the State without the written permission of -

- (i) the Treasury Officer; or
- (ii) an officer of the Indian Audit and Accounts Department authorised in this behalf by the Accountant General, as provided in Rule 8 of these Rules.

Rule 15:

- (1) Subject as hereinafter provided in this section, a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:-
- (i) To pay sums 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 -
 - (a) other Government servants; or
 - (b) 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 from 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 Consolidated Fund and/or Public Account of the State, for the purpose of such investments;
 - (vi) To pay sums on account of grants in aid, contributions, etc.;

Notes : 1. The term grants-in-aid, contributions etc. includes such classes of expenditure as grants to local bodies, religious, charitable or educational institutions, contributions to public exhibitions and fairs, expenditure from the discretionary grants and compensation to Government servants, both Gazetted and non-Gazetted, for accidental losses etc.

2. In case of sanctions issued by the State Government for payment of loan/grant/share contribution etc. to the Corporation/Company, Board/Local Bodies, the Treasury Officer shall see that the amount is not paid in cash but credited to their respective Personal Deposit Accounts.

(vii) To pay sums on account of loans and advances;

(viii) To pay sums to the drawing officer on account of permanent advance sanctioned to his office;

(ix) To make payment of pension/gratuity on the P.P.Os./ G.P.Os. issued by the Director, Pension Department, Rajasthan or by any other officer of that Department authorised for the purpose.

(2) Unless expressly authorised by the Finance Department of the Government of Rajasthan, a Treasury Officer shall not permit withdrawal for any purpose not specified in sub rule (1) of this rule.

Rule 16 : Except as provided in rules 26 and 27 of these Rules, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form and has been satisfactorily submitted by the Treasury Officer to such checks, as are prescribed in these Rules and Chapter I and Chapter V-A of Subsidiary Rules.

Rule 17 : 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 issued by the Government in the Finance Department, the Treasury Officer shall decline payment.

Rule 18 : A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Director, Treasuries and Accounts.

Rule 19 : Except as provided by Rules 20 and 21, a payment shall, unless Government by general or special order otherwise directs, be made in the district in which the claim arises.

Exception : Payment of arrears in a district other than that in which it arose under Rule 187 of GF&AR.

Rule 20 : Subject to any order or procedure that may be prescribed by the Government or in the Departmental regulations, the leave salary of a Government servant, when payable in India, shall be drawn from the Treasury or office of disbursement from which his pay was being drawn immediately before proceeding on leave and the Government servant must make his arrangements where necessary, for getting his leave salary remitted to him. In a case where a period of leave is followed by transfer, such portion of leave salary as could not be drawn at the old station may, however, be drawn at the Treasury or office of disbursement from which the pay in respect of the new post is drawn.

Note: For payments outside the State, see Rule 175 of these Rules.

Rule 21 : Pensions payable in India may be paid in any district of the State.

Rule 22 : No withdrawal shall be permitted in respect of any pension until the Director, Pension Department, Rajasthan, has intimated the Treasury Officer, the rate at which payment shall be made, provided that the Government may for special reasons waive the provisions of this rule.

Exception : This rule shall not apply in case of the following :

- (a) Pension sanctioned by the competent authority under the old age/disability pension rules;
- (b) Pension authorised by the Secretary, Legislative Assembly or by any other officer of the department authorised for the purpose.

Rule 23 : No withdrawal shall be permitted on a claim for the first of any series of payments in a district, of pay or allowances to a Government servant other than a person newly appointed to

Government service, unless the claim is supported by a last pay certificate in such form as may be prescribed by the Government.

Exception : Payment in absence of Last Pay Certificate: The head of office may authorise payment of pay and allowances to a Government Servant who has not received Last Pay Certificate for a period of three months in the first instance on the basis of a statement given by the Government Servant indicating details of pay and allowances last drawn, all kinds of recoveries and net amount payable. In exceptional cases, he may extend this facility for a further period of three months after recording reasons.

- Rule 24 : The Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal.
- Rule 25 : The treasury officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons, which he shall record in writing for omitting to require it.
- Rule 26 : A treasury officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.
- Rule 27 : A Collector may in circumstances of urgency, by an order, in writing, authorise and require a Treasury Officer to make a payment, not being 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 statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment, to the Accountant General and the Director, Treasuries and Accounts.
- Rule 28 : A Government servant who is authorised to draw moneys by means of cheques shall notify to the bank and the treasury upon which he draws, the number of each cheque book brought in use and the number of cheques it contains.

Rule 29 : When a Government servant who is authorised to draw or countersign cheques or bills payable at the treasury or the bank hands over charge of his office to another, he shall send duly attested specimen of the relieving Government servant's signature to the treasury officer and the bank.

Rule 30 : Transfer of moneys standing in the Consolidated Fund and/or Public Account of the State.

The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the bank shall be governed by such instructions as may be issued in this behalf by the Government after consultation with the Reserve Bank of India. The transfer of money from or to a small coin depot to or from a treasury under the control of the State Government shall be governed by the directions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India.

Rule 31 : Responsibility for moneys withdrawn

If a treasury officer receives intimation from the Accountant General, Director Treasuries & Accounts or the senior most accounts personnel of the Department, namely, Financial Advisor or Chief Accounts Officer or Senior Accounts Officer or Accounts Officer, that moneys have been incorrectly withdrawn and that certain sum should be recovered from a drawing officer, he shall effect that recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order and the drawing officer shall without delay repay the sum in such manner as the officer sending the intimation of recovery, may direct.

Rule 32 :

(1)

Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to money withdrawn from the Consolidated Fund and/or Public Account of the State for expenditure shall be regulated in accordance with the provisions contained in the General Financial & Accounts Rules of the Government of Rajasthan.

- (2) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of the same 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.
- (3) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

Rule 33 : Inter Government Transactions

In pursuance to rules made and procedure laid down by the Central Government, the Treasury Officer may receive or authorise the Bank to receive moneys tendered on behalf of the Central Government; and may make or authorise the Bank to make disbursement on behalf of the Central Government. Such civil and miscellaneous transactions shall be accounted for by the treasuries under the budget head indicated in Chapter 2 of the Accounting Rules for Treasuries, 1992, issued by the Central Government, for necessary cash settlement by the Accountant General with the concerned Pay and Accounts Officer or any other officer concerned.

Rule 34 :

- (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 classification of credits or debits in respect of such receipts in the Treasury accounts shall be made in the budget head as indicated in Chapter 2 of the Accounting Rules for Treasuries, 1992, issued by the Government of India.

Moneys 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 effecting the accounts of another State shall likewise be adjusted by the Accountant General.

- (2) Similarly the transactions relating to receipts and payments of the State occurring at a treasury/Bank in another State shall be classified and adjusted in accordance with the procedure laid down in the Accounting Rules for Treasuries, 1992, issued by the Government of India.

Rule 35 : Miscellaneous

The Accountant General in the exercise of any of his functions under these Rules shall be subject to the general control of the Comptroller and Auditor General of India.

Rule 36 : Nothing in these Rules, and nothing prescribed under these Rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor General of India of the powers vested in him by the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Accounting Rules for Treasuries, 1992, issued by the Government of India, in regard to the manner in which initial and subsidiary accounts shall be kept by treasuries and accounts returns rendered to Accountant General and other connected matters and to be accompanied by such vouchers for their support as he may require for purposes of audit or for purposes of keeping the accounts for which he is responsible.

Rule 37 : Nothing contained in these Rules effects the validity of any order, instruction or direction contained in any authorized Departmental Code, Regulation, Manual or any other compilation in force on the date of promulgation of these Rules except in so far as such order, instruction or direction is inconsistent with , or repugnant to any distinct provision contained in these Rules.

Rule 38 : No authority may exercise any power conferred upon it by these Rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement.

Rule 39 : The issuance of these Rules is subject to the provisions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India, with regard to the manner in which initial and subsidiary accounts to be kept by treasuries and

accounts returns rendered to the Accountant General. The Accountant General Rajasthan may introduce such changes in details, as he may deem necessary, as regards accounts returns to be rendered to him.

Rule 40 : Where any doubt arises as to the interpretation of any of these rules, it shall be referred to the Government in the Finance Department whose decision shall be final on the subject.

Rule 41 : On the commencement of these rules, the Treasury Rules of Rajasthan Government, 1951, as amended from time to time, in force immediately before such commencement, and any regulation or order, notification, circular etc. issued, shall, in so far as it provides for any of the matters contained in these rules, ceases to operate.

Provided that anything done or any action taken under the old rules shall be deemed to have been done or taken under the corresponding provisions of these rules.

SUBSIDIARY RULES

CHAPTER I : GENERAL ORGANISATION

Rule 42 : Charge of Treasuries

- (a) The Treasury shall be under the general charge of the Collector.
- (b) The immediate executive control of the Treasury shall vest in the Treasury Officer.
- (c) The technical and budgetary control of the Treasury shall vest with the Director, Treasuries and Accounts.
- (d) The executive charge of a district treasury shall, as a rule be entrusted to a member of the Rajasthan Accounts Service. During the absence of a permanent Treasury Officer, the charge of a treasury may be entrusted to such other officer as the Collector may deem suitable. While making such arrangement,

the Collector shall keep in view that the appointment of a very junior officer to the charge of a treasury is objectionable.

Rule 43 : Collector

The Collector, being in general charge of the treasury, shall be immediately responsible to the Government in the Finance Department for its general administration and working. The appointment of a Treasury Officer to the immediate executive charge of a treasury shall in no way relieve the Collector from this responsibility. This responsibility extends not only to the security of cash balance if any, stamps, other Government property and the immediate detection of any irregular practice on the part of the subordinates, but also to the punctuality of the submission of prescribed accounts and returns and to the implicit obedience of the Treasury Officer to the instructions issued by the Government, Accountant General, Director Treasuries & Accounts or any other competent authority.

Rule 44 : The Collector shall send immediate notice to the Government, Accountant General, Director Treasuries & Accounts and other concerned authorities of any defalcation or loss of public money, stamps, or other property discovered in the treasury or a sub treasury, even when loss of public money, stamps or other property discovered in the treasury or a sub treasury, 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. In dealing with cases of defalcation or losses as aforesaid and on reporting such cases to the Accountant General and other authorities, the Collector shall be guided by such general orders or instructions as may be issued in this behalf by the Government.

Petty cases, that is cases involving losses not exceeding Rs. 2000.00 each, need not be reported to the Accountant General unless there are in any cases important features which merit detailed investigations and consideration.

Rule 45 : The Collector shall remember that, when an irregularity of any kind is brought to his notice by the Accountant General, nothing but a report on his knowledge, after personal investigation, can

be considered satisfactory. It is not enough for him to pass on the explanation to his subordinates in as much as reports prepared in this manner have very often, by lulling suspicion, lead to greater irregularity afterwards.

Rule 46 : The Collector is bound to satisfy himself by periodical examination i.e. monthly for cash, if any, and annually for stamps, securities, draft and cheque forms, that-

- (i) the actual stock of cash, stamps and securities is kept under joint lock and key, (one key with the Treasury Officer and the other with cashier) should correspond with the book balance;
- (ii) the cashier does not hold a sum larger than is necessary for the convenient transaction within the treasury and that this sum together with the value of stamps, if any, in his custody, is not larger than the security given by him; and
- (iii) the sub treasury balances are verified once in a month by a gazetted officer besides the verification done by himself during his tour.

Rule 47 : The Collector shall satisfy himself atleast every quarter that the deposit registers are kept according to prescribed rules and that all necessary entries are made and initialed without fail by the Treasury Officer at the time of the transactions. He should record such a certificate on the Abstract Register of Receipt of Deposits every quarter.

Rule 48 : The Collector shall be especially careful, when taking over or handing over charge, to see that the amount of cash balance, if any, and the stock of stamps is thoroughly verified and that a certificate in form Ty.44 is sent to the Accountant General on the same day when the transfer of charge takes place.

Rule 49 : The Collector when at headquarters must always verify the treasury balance, if any, in person on the first of each month and sign the account to be rendered to the Accountant General and Finance Department . When he is absent on tour or otherwise on the first of the month, these duties may be performed by the next available senior most officer of the district administration under him. The reasons for not signing the account by the Collector should invariably be stated.

He is required to sign the Cash Account every month supported by certificates prescribed in rule 99 and 100 of the Accounting Rules for Treasuries, 1992, and as indicated in rule 282 of Chapter VI of these Subsidiary Rules.

Rule 50 : Director, Treasuries & Accounts

The Director, Treasuries and Accounts shall be responsible for -

- (i) giving guidance to the Treasury Officers on technical matters; and
- (ii) ensuring implicit obedience by the Treasury Officers to the Treasury (Main and Subsidiary) Rules particularly with regard to receipt, custody and withdrawal of funds from treasury; compilation of accounts and their rendition to the Accountant General.

Rule 51 : He would conduct detailed inspection of the treasury atleast once in a year with a view to ensure that the rules prescribed in the Main and Subsidiary Treasury Rules and instructions issued by the Government from time to time are followed by the Treasury Officers.

He can delegate this function to his Joint Director in respect of Treasuries other than 'A' Class or as may be directed by the Finance Department from time to time.

Rule 52 : He would be responsible for supply of padlocks and for proper accounting thereof. He would ensure compliance of the rules on the subject by the Treasury Officers/ Sub Treasury Officers.

Rule 53 : He would be responsible for providing necessary funds for working of the treasury and control of expenditure thereof, as Controlling Officer of the budgetary Grant.

He would be responsible for following up of defalcation cases discovered in the Treasuries and where detailed checking/audit is required, he would arrange for the same either from his officers of his own department or through the Directorate of Inspection.

- Rule 54 : He would ensure that the Treasury Officer maintains accounts of Long Term Advances as prescribed in the rules for that Scheme.
- Rule 55 : He would arrange to get monthly figures of receipts and expenditure from the treasuries and apprise the Finance Department every month of the latest ways and means position.
- Rule 56 : He would arrange to collect monthly vouchers of pension payments of Defence Personnel, Northern Railways and Central Government and to obtain reimbursement from the concerned authorities like C.D.A.(P), Allahabad etc.
- Rule 57 : He would ensure that the Treasury Officers follow the instructions/directions issued by the Government from time to time.
- Rule 58 : Treasury Officer
- (1) The Treasury Officer is responsible to the Collector and the Director, Treasuries and Accounts, as laid down in this Chapter, for the working of the treasury and he is jointly responsible with the Collector for the safe custody of the cash, stamps etc. and other Government property.
 - (2) The Treasury Officer will not be held responsible in the event of any loss or defalcation, if he can show that he has strictly observed the rules prescribed for his guidance in each branch of his duties and that he has enforced their observance on his subordinates.
 - (3) While discharging his duties as Treasury Officer he would deal with other offices/Departments only in the capacity of Drawing Disbursing Officer and not in their individual capacities.
- Rule 59 : The Treasury Officer is responsible to the Director, Treasuries and Accounts for keeping the accounts of the treasury strictly in accordance with the directions contained in these (Main and Subsidiary) Rules and as may be issued from time to time, for the

accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

Rule 60 : The special personal intervention of the Treasury Officer is required in the following matters of treasury procedure:-

- (1) He is required to see that every voucher on which he passes an order for payment is complete in every respect.
- (2) A check list is given in the Annexure attached to this Chapter for the guidance of the Treasury Officers, which is only an illustrative one and not an exhaustive one.
- (3) He is not to honour a claim which on the face of it is disputable, but to refer the claimant to the Director, Treasuries & Accounts, Rajasthan/ Regional Joint Director concerned.
- (4) He has no general authority to deal with the demands presented at the treasury; his authority to make payments is strictly limited to the rules prescribed for the purpose.
- (5) He is required to make recoveries exactly in accordance with the instructions issued by the Accountant General; Director Treasuries & Accounts; and senior most Accounts Personnel of the Department namely Financial Advisor or Chief Accounts Officer or Senior Accounts Officer or Accounts Officer as the case may be.
- (6) He is required to observe due precautions in receiving money, stamps, valuables etc. into, or giving it out from double locks.
- (7) He is required to see that the daily postings of revenue and receipts in the treasury registers are checked by the treasury Accountant or his Assistant with the challans and the sub treasury accounts. He is further required to verify the monthly totals of all the departmental revenue returns.
- (8) He is required, either at the close of the day's business, or before commencing the business of the next day, to examine the daily accounts with the challans and vouchers at the headquarter

treasury and daily sub treasury accounts; and to satisfy himself that -

- (a) each item of charge is supported by a voucher;
 - (b) every item of each challan and of each sub treasury daily account is embodied in its proper schedule; and
 - (c) the totals of all the registers are correctly entered in the cash book.
- (9) He is required to satisfy himself before despatch of the list of payments and cash account, that the all necessary vouchers and schedules are attached. He is expected to check the schedules with the vouchers at intervals during the month.
 - (10) He is personally responsible for any payment of pension wrongly made.
 - (11) He is required to initial every entry in the revenue deposit register.
 - (12) He is required to see that all notices regarding the hours of business etc. are pasted in conspicuous place in the office.
 - (13) He is required to prohibit erasures in any account, register or schedule, or in the cash account; to verify and initial every correction in them and to take special care with all vouchers and accounts showing signs of alteration and if such documents be frequently received from any office, to draw the attention of the head of the office to the matter.
 - (14) He is required to initial each entry in the pension register and also on the reverse of both the portions of the pension payment orders.
 - (15) He is required to see that necessary precautions have been observed in the payment of cheques to the disbursing officers.
 - (16) He should see that revenue stamp wherever affixed on the sub vouchers is defaced beyond any use again.

- (17) No notice regarding financial matters shall be exhibited in any treasury until its form has been approved by the Reserve Bank of India. This does not refer to any notice issued by the revenue or other departments with which the Accounts Department is not concerned, nor to notices informing the public that the treasury will be closed on particular day(s) or the like, but notices of a kind which may in any way commit Government with the public regarding financial matters should be previously sanctioned by the Reserve Bank.
- (18) 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. One set of guard files may be kept in the personal custody of the Accountant. Cardex system may be used.
- (19) He is required to see that all salary bills and bills for loans and advances are first passed on to the Officer in charge of the State Insurance Department posted in the Treasury, for scrutiny and that the bills are passed only after they are initialed by the concerned officer of the State Insurance Department in token of his having checked the bills with regard to the deductions relating to his department. In case the requirements of the State Insurance Department are not complied with, the Treasury Officer should return the bill(s).
- (20) The Treasury Officer shall check the arithmetical computation on bills.

Note: When a bill presented for payment contains obvious arithmetical mistakes or trifling mistakes which can be easily corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill. Similarly, where bills contain doubtful items which can easily be eliminated, the Treasury Officer should disallow the doubtful items and pay the remaining amount of the bills. In all cases, the corrections made and the reasons therefor should be intimated to the person who presented the bill and if necessary to the Director, Treasuries & Accounts.

- (21) The Treasury Officer is required to perform such of the duties and functions as are entrusted to him and as are laid down in the Rajasthan State Pensioners Medical Concession Scheme issued by the Government.
- (22) The Treasury Officer is required to perform such functions and duties as are laid down for him in respect of maintenance of accounts of Advance Hazard Fund and other allied functions.
- (23) The Treasury Officer is required to perform such other functions and such other duties as may be entrusted to him by the Government from time to time.

Rule 61 : Relation with the Accountant General

The Accountant General may direct his communications regarding the treasury accounts and procedure either to the Collector, Director, Treasuries & Accounts or to the Treasury Officer. When a reference has been made by the Accountant General, Rajasthan to the Collector or the Director, Treasuries & Accounts, he may not forward merely the explanation of the Treasury Officer as his own reply to the question or enquiries concerning the treasury work.

Rule 62 : Cashier

The cashier employed in treasuries and sub treasuries are responsible for the handling of cash, stamps and valuables etc. at treasuries/sub treasuries. It is the duty of the Collector and the Treasury Officer to see that the cashier furnishes sufficient security in the form as is prescribed in General Financial and Accounts Rules or as may be laid down by the Government against loss due to his negligence or fraud.

Rule 63 : Accountant

- (1) The Accountant (compilation) is responsible, under the orders of the Treasury Officer, for keeping complete records of cash and book transactions of the treasury and subordinate sub treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force.

- (2) The Accountant (Payment) should see that the rules and orders in force are observed in respect of all the transactions of the treasury and to bring all these cases of irregularity to the notice of the Treasury Officer.
- (3) The Accountant (Payment) is required initially to examine all the bills, cheques and other claims presented at the Treasury, on the points mentioned in rule 60 of these Rules. He will also verify the signatures of the drawing officer/drawer of cheque in all cases and in particular he will be responsible for the verification of signatures of all claims upto the amount of Rs. 10,000. He will be jointly responsible with the Treasury Officer for verification of all claims exceeding Rs. 10,000.
- (4) He is further required to perform the duties and carry out the functions as are prescribed by the Government in Appendix V of GF&AR for Accountants.
- (5) He may be required to inspect, under the orders of the Treasury Officer, the account records of sub treasuries and to check a percentage of the initial accounts.
- (6) He is also responsible to carry out any other function or duty allotted to him by the Treasury Officer.

Rule 64 : Hours of Business

The Treasuries and Sub Treasuries shall remain open for transaction of such business on such days and during such hours as may be notified by the Finance Department from time to time provided that in the event of an emergency or on the receipt of a request in writing from any Military disbursing Officer including Senior Commanders, Airforce Station Commanders and Senior Naval Officers on an occasion entailing mobilisation, the Collector shall, for transacting official business in connection with such event, arrange for the Treasury/sub Treasury required to transact such business to be kept open for not more than four consecutive days at a time and in case Government treasury work is conducted by a bank, also request the Manager of the concerned Bank to keep the bank open.

- Rule 65 : ¹[Additional Treasury Officer/]Assistant Treasury Officer
- (i) ¹[Additional Treasury Officer/]Assistant Treasury Officer while performing the functions entrusted to the ¹[Additional Treasury Officer/]Treasury Officer will exercise the same checks as have been prescribed in these Rules for the Treasury Officer.
 - (ii) He will perform such duties and such functions as are entrusted to him by the Treasury Officer and a copy of such an order shall be endorsed to the Collector, Director, Treasuries & Accounts and the Accountant General. In case the Treasury Officer receives any other directions with regard to such an order, he will modify the duties and functions of ¹[Additional Treasury Officer/]Assistant Treasury Officer accordingly.
 - (iii) He will, under orders from the Treasury Officer, carry out inspection of sub-treasuries on his behalf. In performing this function, he will comply with the provisions contained in Chapter VIII of these Rules.
 - (iv) He is responsible to the Treasury Officer for the proper conduct of the duties and for the observance of the rules.

Rule 66 : Sub-Treasuries

- (i) There are two types of sub-treasuries as under :
 - (a) Independent sub-treasuries;
 - (b) Other sub-treasuries.

Independent sub-treasuries are those which have been vested with the powers of passing claims without the intervention of the Treasury Officer.

- (ii) There shall be a sub-treasuries in each Tehsil. The head quarter of a sub-treasury shall ordinarily be situated at the headquarters of the Tehsil. Independent sub-treasuries are under the executive charge of Assistant Accounts Officers of Rajasthan Subordinate Accounts Service, whereas the Tehsildars will have the executive charge of the other sub treasuries. The sub-Treasury Officer either of independent sub-treasury or other sub treasury is

1. Added vide Circular No.21/2010 dated 4.8.2010.

responsible to the Treasury Officer for the proper conduct of the duties and for the observance of the rules.

- (iii) (1) When the incharge of the independent sub treasury is absent from the headquarters on leave or otherwise, he shall ordinarily make over charge of the sub treasury to the Tehsildar of the area, unless other arrangements are made by the Collector under intimation to the Treasury Officer.
- (2) When the officer incharge of the other sub treasury is at headquarters, he should himself conduct the business of Sub Treasury leaving no part of his duties to be performed by his Naib Tehsildar. In his absence from the Tehsil headquarters, the Tehsildar before leaving, shall ordinarily make over charge of the sub treasury to the Naib Tehsildar but where there is no Naib Tehsildar or is absent, the Tehsildar shall make over charge of the Sub treasury to a tehsil official not below the rank of a Tehsil Revenue Accountant/Junior Accountant. A similar course shall be followed by the Naib Tehsildar, if at any time while in charge of the sub treasury, during the absence of the Tehsildar, he is compelled, before the return of that Officer, to leave headquarters. It must only be in cases of emergency that the Tehsildar and Naib Tehsildar shall be absent from the headquarters at the same time.

- Notes:**
- (i) It is the duty of the relieving officer to bring to the notice of the Treasury Officer, with a copy to the Collector/Director, Treasuries & Accounts, any irregularity or objectionable practice that may come officially to his notice.
 - (ii) In the case of casual absence lasting for not more than 3 days, no formal change of charge need take place provided the permanent incumbent takes full responsibility for the proper conduct of the business of the Sub Treasury.
 - (iii) In case the charge of a Sub Treasury is being held by Tehsil Revenue Accountant or Junior

Accountant, he will not be entitled to draw any funds in view of F.D. circular No. F.7(A)/36/FD/R&AI/79-II dated 7-9-1980.

Rule 67 : Responsibility of the Sub Treasury Officer.

The Sub Treasury Officer should pay strict attention to the daily routine of the sub treasury work and should see that the rules for the conduct of the sub-treasury business are properly observed. He is required to satisfy himself of the accuracy of every claim before he makes payment and to follow strictly the rules prescribed for his guidance in the matter. In regard to cash and other property placed in his charge, he is responsible for seeing that the rules prescribed for the custody and accounting of moneys and other property are strictly observed both by himself and by his subordinates and in the event of loss or embezzlement, he will not be held responsible only if he can clearly show that he has strictly observed the prescribed rules in each branch of his duties and has enforced their observance on his subordinates. Apart from this general responsibility for the conduct of the sub treasury business, there are certain matters in which the personal intervention of the sub treasury officer is required as detailed below :

- (1) The Sub Treasury Officer incharge of independent Sub Treasury shall exercise personal care in the matter of Sub Treasury procedure with regard to the passing and authorising payments of various claims presented at the Sub Treasury, as is prescribed for the Treasury Officer under these rules, particularly rule 60.
- (2) The personal intervention of the Sub Treasury Officer is required for the Sub Treasury in respect of matters mentioned in sub rule (3), (6), (10), (11), (13), (14),(15) and (20) of Rule 60 for the Treasury Officer.
- (3) He is further required -
 - (i) to observe strictly all the rules of sub treasury procedure and to enforce their observance on each of his subordinates, and to pay close attention to all details of daily routine.

- (ii) to keep in safe custody all Government moneys and other property which may be placed in his charge.
- (iii) to verify the cash balance and submit the report in the prescribed form every month on fixed dates.
- (iv) to keep his sub treasury balance as low as possible.
- (v) to exercise prescribed checks before signing the daily balance sheet of the cashier, to examine the correctness and good order of the entries made therein and to compare them with those in the balance sheet of the Accountant.
- (vi) to verify the cash balance in the hands of the Cashier, if any, every night before the sub treasury is closed.
- (vii) to examine the daily account and satisfy himself that every item of challan has been properly entered in the accounts; that the daily comparison of accounts prescribed under the rules has been carried out by the officials concerned; that each item of payment is supported by its requisite voucher; that the totals have been correctly copied out from the supplements and entered into the daily siaha; that they have been correctly arrived at; and that the closing balance agree with the actual cash in hand and with the balance as on the books of the Cashier.
- (viii) to satisfy himself before the despatch of the daily siaha that the necessary vouchers and challans are attached.
- (ix) to acknowledge personally remittances of all sums.
- (x) to recover any amount disallowed by the Treasury Officer as unauthorised promptly and without listening to any objection or protest, and to refuse to pay in future any such amount until the Treasury Officer withdraws his objection.
- (xi) to observe the prescribed precautions before paying a bill, cheque, or cash order drawn on his sub treasury.

- Notes:**1. In order to ensure admissibility and genuineness of a claim, he will be guided by the principles laid down in rule 60 (1) to the extent applicable in the particular case.
2. Specimen signatures of the drawing officers shall be kept in guard files in his personal custody. The duty of verification of signatures on cheques or bills shall be of that officer who for the time being acts as Sub Treasury Officer.

ANNEXURE TO CHAPTER I : CHECK LIST
(Rule 60(2))

01. Drawal of bill on proper prescribed printed form.
02. Detailed classification must be mentioned on the top of the bill.
03. Budget provision (in appropriate column) and mention of Plan/Non Plan/C.S.S. should be filled in and a copy of Budget allocation must be submitted to the Treasury/Sub Treasury.
04. Attest all erasures, overwritings or alterations.
05. Prepare bill in Hindi.
06. Figures to be in international numericals.
07. Correct totals.
08. Signatures under printed certificates of the bills.
09. Signatures of drawing officer on the bill must tally with the specimen signatures submitted to the Treasury/Sub Treasury/Bank.
10. Never make initials but always put full signatures; (as per specimen signatures) on the Bills/Cheques for treasury and Bank.
11. Mention reasons for drawal of part payment of pay and allowances, (otherwise pay is always drawn for an entire month).
12. Seprate bill for payment debitable to different major budget heads.
13. Assignment of bill number and date in the bill and bill transit register number.
14. Mention the period of claim.
15. Separate bill for temporary establishment and permanent establishment, arrears of pay, leave salary etc.
16. On first drawal of salary, requirement of rules as under :

- (i) Last Pay Certificate (on transfer) or "authority" or "sanction" to claim the pay etc. in absence of LPC as per rules.
- (ii) Introduction card of employment exchange (X-3) for a fresh appointment, if necessary.
- (iii) Date of birth in the appointment order.
- (iv) Non availability Certificate from the GAD/Collector or any other authority prescribed for the time being.
- (v) Certificate of obtaining of appropriate medical certificate on the bill.
- (vi) Certificate of appointment as per Roster System.
- (vii) Appointment Order and date of joining.

17. Prescribed Certificate /Statements :-

- (i) Periodical increment certificates.
- (ii) Absentee statement.
- (iii) Certificate under Rule 186 of GF&AR for arrears of pay and allowances.
- (iv) Due and Drawn Statement for arrears.
- (v) Statement of pay and allowances given by the concerned drawing officers for claiming arrears.
- (vi) Certificate of House Rent by Head of Office.
- (vii) Certificate of verification of service record for the month of June every year.
- (viii) Competent sanction regarding "Honorarium"/"Fee".
- (ix) Certificate for actual expenses incurred on transporting personal effect/conveyance in case of transfer.

- (x) Certificate regarding number and relationship of the members of Government servant's family in case of transfer T.A.
 - (xi) Treasury voucher mentioned on form number 1 (GA 18) by treasury shall be recorded on the Arrear bill.
 - (xii) Certificate for cash not drawn previously.
 - (xiii) Income Tax deduction in form GA-88 with the bill of February every year.
18. Pre-check in respect of time barred claim.
19. Recovery schedule :-
- (i) Income tax deduction form GA 83 showing Income Tax and surcharge separately.
 - (ii) Food grain, Insurance, House Rent, Furniture Rent including Garden Rent, Provident Fund, Loans and Advances and other deductions.
 - (iii) Provident Fund Account Number, Insurance Policy Number etc.

T.A. and Medical Bills

20. Ticket number or money receipt in case of TA claims for first class claim/Delux, super delux buses/A.C. coaches. Purpose of journey in TA claims.
21. Consolidated bill for staff of Medical and T.A. claims.
22. Counter signature by the controlling authority. Signature of controlling authority must be submitted in Treasury.
23. Attestation of voucher by authorised medical attendant in respect of medical claims.
24. Essentiality certificate duly signed by Authorised Medical Attendant.
25. Date of commencement and completion of treatment mentioning number and date of reimbursement register.

26. Certificate on Cash Memos of Medical Claims as under : "Amount drawn in the Bill No.....dated.....".
27. Enclose GA Form No.18 with the bill (TV Slip).
28. Proper endorsement.
- ¹[29. Affix Revenue Stamps (more than Rs. 5,000/-).]
30. Contingent bill :
 - (i) Consolidated bill for items under the same Budget head.
 - (ii) Original copies of the Voucher for more than Rs. 1,000 (Rs. one thousand).
 - (iii) Pay order on the voucher with amount in figures and words.
 - (iv) Countersignatures.
 - (v) Certificate on drawal of next AC bill under GF&AR.
 - (vi) Certificate of Monetary and Quantitative limits exercised by drawing officer.
 - (vii) Stock entry certificate.
 - (viii) Certificate of purchasing from the market with the sanction from Finance Department where the items are on CSPO/DGSD rate contracts.
 - (ix) Revalidation of deposit repayment and refund of revenue order in case of more than 3 months old.
31. **Cheque**
 - (i) Joint signature of Pradhan/Pramukh, Collector/PD DRDA required if amount exceeds the prescribed limits.
 - (ii) Reconciliation of Personal Deposit (PD) Account must be made in April each year.

1. Substituted vide Order No. F.2(1)FD/GF&AR/2001 dated 24.12.2005 for - "Affix Revenue Stamps (more than Rs. 500/-)".

- (iii) Ensure balance in P.D. Account.
- (iv) Amount to be shown "under Rs.".

32. **Miscellaneous**

- (i) Treasury to raise objections on a separate sheet and not on Form No. 18 attached with the bill.
- (ii) Treasury to ensure compliance of specific points/directions issued by the Government and Director, Treasuries and Accounts.
- (iii) Recording of necessary certificates and counter signature on the bills of Grant in aid, Loans and Advances and Scholarship etc.
- (iv) Request for revalidation of claims to contain reasons for non drawal of amount within validity period.
- (v) Treasury to ensure compliance of retrenched/disallowed amount.
- (vi) Any other point.

CHAPTER II

RECEIPT OF GOVERNMENT MONEY AND PAYMENT OF SUCH MONEY INTO THE GOVERNMENT ACCOUNT

¹[Rule 68: General

Payment of Government dues or other money into the treasury or the Bank may ordinarily be made in cash, but cheques, Bank Drafts and Banker's cheques, E-Payment may also be received for credit in the Consolidated Fund of the State and/or Public account.]

Rule 69 : Receipt of Coins, Notes etc.

Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender coin or notes only.

Rule 70: Cheques tendered in payment of Government dues

- (1) (a) At places where the cash business of the treasury is conducted by the Bank, cheques on local Banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed and made Accounts' payee by the drawer, or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government.
- (b) Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. An acknowledgement of the receipt of the cheque only may be given in the first instance but if a person, making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheques.

1. Substituted vide Order No. F.2(1)FD/GF&AR/2001 dated 29.11.2007 for - " General - Payment of Government dues or other money into the treasury or the Bank may ordinarily be made in cash, but cheques, Bank Drafts and Banker's cheques may also be received for credit in the Consolidated Fund of the State and/or Public account."

- (c) The preliminary acknowledgment of the receipt of the cheque will be given in the form given below:-

"Received cheque No. for Rs.....
on account of drawn on

- (d) In the event of a 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.

Note: The Government may also consider criminal action against the person who has sent the cheque which has been bounced/dishonoured for want of sufficient balance in his account.

- (e) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payments in this manner must take suitable precautions to ensure that his cheque reaches the treasury or 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.

Note: The term 'Local banks' as used in this rule means banks located in the Station in which a Bank treasury is situated.

- (2)(a) Bank Draft/Banker's Cheques shall not be distinguished from cheques for the purpose of these rules.
- (b) A Cheque, Bank Draft/Banker's Cheque or endorsed bill tendered in payment of Government dues accepted under these provisions, is honoured on presentation, payment shall be demand to have been made if the Cheque/ Bank Draft/Banker's Cheque is handed over to the Government's bankers or to a Government servant authorised to receive money on behalf of the Government on the date on which it is handed over.

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.

Rule 71 : Challan

Subject as otherwise provided in these rules, or unless the Government in relation to any particular class of transactions direct otherwise, any person paying money into a treasury or the Bank on Government account shall present a challan 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 Governments and departments concerned. Separate challans shall be used for money creditable to different heads of accounts.

Rule 72 :

- (1) Except as otherwise provided in these Rules, challans shall be presented in duplicate.
- (2) When money is paid by a private person into a Treasury located in the same place as the departmental officer concerned with the payment, the challan will, before presentation to the Treasury be signed by the departmental officer to whose account the money is to be credited. The departmental officer shall particularly check the classification before it is given to the depositor.

Note: Challans may also be signed by non-gazetted Government Servants as may be authorised by the Government.

- (3) In circumstances other than those specified in sub rule (2) above, and wherever, the person paying money is required to tender to the departmental officer concerned, a receipted copy of the challan in support of the amount having been paid into the Treasury, the challans will be presented in triplicate, the third copy being intended for being submitted to the departmental officer.

- (4) Special form of challan shall be presented for tendering money for payment of Sales Tax, Taxes on Passengers and Goods, Entertainment and advertisement Tax, Road Tax and fees under Rajasthan Motor Vehicles Taxation rules, Lands and Buildings Tax, Excise dues and Stamps Registration fees or any other dues authorised by the Government.

Note: 1. Printed forms of challans shall be supplied by the Departmental Officers free of charge.

2. The Heads of Departments shall also arrange printed challans containing account classification to avoid any mis-classification.

Rule 73 :

- (1) At places where the cash business of the treasury is conducted by the Bank, the Challan must be presented to the Treasury Officer who will have it enfaced with an order to the Bank to receive the money and to grant a receipt.
- (2) Money tendered with a challan signed by a departmental office under the provisions of sub rule (2) to rule 71 may be received directly at the Bank without the intervention of the Treasury Officer.
- (3) Moneys tendered with special forms of challans prescribed for payment as per sub rule (4) to rule 71 may be received by the Bank direct even when such challans are not signed by the Departmental Officer/Treasury Office.

Rule 74 : Check to be applied at the non banking Treasury/Sub Treasury

- (i) The challan will be first presented to the Accountant/Junior Account who will specifically check account classification, purpose and the persons/Government Officer on whose behalf the money is deposited. If it is found in order, the person will be directed to deposit the cash with the cashier who will get it signed from the Treasury Officer/ Sub Treasury Officer and deliver a copy to the depositor. Such a receipt only shall be the proper acquittance.

- (ii) Receipts for sums below Rs.1000 do not require the signatures of the Treasury Officer and may be signed by the Cashier and the Accountant. Receipts for sums received by transfer in account, which do not require the signatures of the cashier, the Treasury Officer shall by an office order designate the person who shall attach the second signature in the case of sums under Rs. 1000. Receipt of Rs. 1000 and over must invariably be signed by the Treasury Officer.

Rule 75:

- (i) If the Challan is in duplicate, triplicate or quadruplicate, the challan marked "Original" shall be returned to the tenderer duly signed as a receipt, provided that where under any authorised rule or procedure, the 'Original' challan 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 challan 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.
- (ii) Where money is realised not in cash but by recovery from payment made on a bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction from the bill being clearly recorded on the receipt.

Rule 76: The Treasury Officer shall not issue more than one copy of the receipted challan to any person on any ground. The Treasury Officer may, however, issue a certificate of credit to the tenderer on request received in writing. A fee of Rs. 5 shall be charged for each certificate in respect of each challan. For urgent application, a fee of Rs. 10 shall be charged. Such certificate however shall not be issued in regard to sums deposited more than three years ago and in cases where the amount is deposited through challans in triplicate/quadruplicate under rules or under special orders.

¹[76(A) Notwithstanding anything contained in Rule 71 to 76, where payment of tax has been made through E-Payment, the bank shall generate a receipt through a computer network to the person making the payment which shall be known as e-challan & receipt.]

1. Added vide Order No. F.2(1)FD/GF&AR/2001 dated 29.11.2007.

"Certificate of deposit"

It is certified that a sum of Rs. (Rs. in words)
only was deposited by vide Challan No dated
..... which was accounted for in the Treasury under head
..... on

Treasury Officer."

Rule 77 : Sub Treasuries

The provisions of this Chapter with regard to the receipt of money at treasuries apply to sub treasuries also; but all receipts for money paid into a sub treasury must be signed by the sub treasury officer.

Rule 78 : Bank Treasuries

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 VI.

CHAPTER III

DEPOSITS

A. GENERAL

- Rule 79 : No item should be credited as a deposit save under the formal order of a competent authority. Furthermore, no sum should be credited in any deposit register which can be carried to any other head of account, for example, revenue paid to Government on account of a demand not yet due should at once be carried finally to the proper revenue head, and should not be placed in deposit.
- Rule 80 : The amount of a lapsed deposit refunded under the rules of the Government should appear in the treasury account as a miscellaneous refund and not as a repayment of deposit.

B. REVENUE DEPOSITS

- Rule 81 : Each item of deposit other than security deposit relating to election to Lok Sabha received should at once be, entered in a register in form Ty. 16(IST 16) and numbered. There should be a separate series of numbers for each register, beginning afresh each year. The treasury officer should carefully check the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried from each register to the cash book. Register in Form Ty. 18 (Part -I) (IST 18) should be maintained for security deposits relating to Lok Sabha election.

- Notes :**
1. Revenue deposit registers need not necessarily be opened every year but if there are a sufficient number of pages available in the old registers, they should be utilised, a separate series of numbers being given every year for each class of deposit.
 2. The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

Rule 82 : Every item must be recorded in the name of the person from whom it is received and not that of the Government servant through whom it is received. It must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, howsoever small it be till finally disposed off, never being consolidated with others.

Rule 83 :

(1)

Form GA 120 has been prescribed for the repayment order and voucher for deposits repaid. A person claiming refund of deposit must produce an order of the court or authority which ordered acceptance of the deposit, this order the Treasury Officer will compare 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 repayments (form TY. 17 (IST 17) or form TY. 18-II (IST 18 pt. II) from which a daily total is carried to the cash book) and registers of receipts, noting on both the date and amount of repayment. If there be not a sufficient balance at the credit of the particular item, the Treasury Officer will endorse those facts on the order and return it to the person presenting it.

(2) In the case of a bank treasury, a deposit is repaid by an order on the Bank. The entry in the Register of Receipts should be made when the order is issued and that in the Register of Repayments when the repayment is reported in the daily account of the Bank. If in any case, repayment is not made on the date of the order on the Bank the actual date of repayment should also be noted in the Register of Receipts just below the entry of the date of the order.

Rule 84 : When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the Register of Receipts and in the Register of Repayment, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.

C. PERSONAL DEPOSITS

Rule 85 : Receipts and payments on personal deposit accounts should be recorded in the personal ledgers, in from Ty.19(IST 19).

Rule 86 : No. P.D. Account can be opened in a treasury without the sanction of the Finance Department. If an Administrator having a non interest bearing P.D. Account desires to open an interest bearing P.D. Account, the Treasury Officer may open such an account without any sanction from the Finance Department.

Rule 87 : A sufficient number of sheets of personal ledger form should be bound up into a volume, and successive sets of pages assigned to the several accounts.

Rule 88 : Every personal account will thus have its own ledger page, the form of which provides, in addition to columns of date of transaction and number of cheque, one column for receipts, one for payments and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements made not from any one particular item but from the aggregate balance in hand, are entered as they are made without further remark.

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

Rule 89 : The treasury officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for three months after the month of issue, and that the withdrawals never exceed the balance in hand.

Rule 90 : Notwithstanding the provisions contained in rule 89 no withdrawals shall be permitted from a personal Deposit Account, which has not been operated continuously for preceding five financial years. During the month of April every year the Treasury Officer shall review the personal Deposit Accounts in operation at the treasury and subtreasuries under its control and prepare a list of accounts which have remained inoperative continuously for preceding five financial years. The list so prepared shall be sent to the Government in the Finance (Ways & Means) Department, alongwith necessary particulars and showing the balance standing at the credit of accounts, for conveying permission to close such accounts. On receipt of sanction of the Government, the personal deposit accounts shall be closed by transferring the balance standing at the credit of such accounts to the head of account indicated in such sanction.

Note: The provision relating to ban on withdrawal of funds from P.D. Accounts which have not been operated continuously for preceding five years, shall not apply in case of interest bearing accounts.

Rule 91 : From these ledgers the daily totals of receipts and payments will be carried into the Register of Personal Deposits form Ty 21(IST 21) from which again the aggregate daily total only will be carried to the cash book.

Rule 92 : The interest on interest bearing personal deposit accounts shall be calculated on 31st March every year. The admissible amount of interest shall be credited to non interest bearing account of the administrator by debiting to the head 2049 Interest payments; 60 Interest on other liabilities; 101-Interest on amount deposited (detailed head as given in Budget Estimates). The rate of interest and other terms and conditions relating to the same shall as may be laid down by the Finance (Ways & Means) Department from time to time.

For personal deposits, the Treasury Officers/Sub Treasury Officer shall obtain each year in the month of April, a certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference, if any,

between his balance and that admitted by the Treasury Officer in his plus and minus memoranda.

D. CIVIL AND CRIMINAL COURT DEPOSITS

Rule 93 : There are two methods in which the accounts of civil and criminal court deposits be kept-

- (1) When each Deposit is separately paid into and drawn from the Treasury upon documents passed by the competent authority and setting forth the particulars necessary for the entries in the Deposits Registers, the account of Civil and Criminal Court Deposits should be kept in the manner prescribed in rules 81 and 82 for Revenue Deposits, although the set of registers and returns should all be separate from those of the Revenue Deposits proper.
- (2) In regard to civil and criminal court deposits, the courts concerned merely bank with the treasury remitting without detail their gross deposit receipts for credit in a personal account and making repayment by cheques on the treasury which are taken to the debit of the same personal account.

Rule 94 : The accounts in the treasury for such deposits should be kept in the same forms as prescribed for personal deposits; but quite separate from those of personal deposits proper and the deposits should be designated as "Civil and Criminal Court Deposits".

E. DEPOSITS OF LOCAL FUNDS

Rule 95 : The transactions of all local funds, including municipal, Jaipur Development Authority/Urban Improvement Trust and Panchayat Samitis funds, should be recorded in the forms used for personal deposits (Forms Ty 19 & 21) (IST 19 & 21) but should be kept quite distinct, and should pass into the treasury accounts as Deposits of Local Funds, and not as Personal Deposits.

Rule 96 : The transactions of each fund should be entered in a separate column in the register (form Ty 21) (IST 21) which should provide a separate column for every such fund in the district. Unless the funds are very few in number, there should be registers and totals for municipal, panchayat samitis etc. funds, separate from those of other funds.

Note : For special rules on Deposits of Local Funds, see rule 106 to 112.

F. DEPOSITS AT SUB TREASURIES

Rule 97 : Deposits made at a sub treasury must be brought, item by item, through the daily sheet upon the Treasury registers and must be numbered in the general series. It will, however, be sufficient to enter merely the daily totals in the treasury registers in the case of transactions relating to personal deposits, which take place at sub treasuries, unless the Accountant General for special reasons orders otherwise in any case.

When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he is also empowered to repay it on his own authority without formal authority from the treasury; in this case he would himself keep a register of such deposits, in addition to that at the treasury.

Rule 98 : In making repayment he would clearly indicate the sub treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the treasury account.

Rule 99 : If any class of deposit or deposits is repayable at the sub treasury, it must not be payable at the concerned treasury also.

G. MONTHLY RETURNS

- Rule 100 : An Extract Register of Revenue Deposits received (form No. Ty 34 IST 34), should be drawn from Revenue Deposits Form Ty 16 (IST 16) and will be submitted with the cash account, only the first five columns will be filled up by the Treasury Officer and they should be written up daily from the Register of Receipts of Deposits. It is of importance that each deposit should be exactly confined to his own column as the Accountant General has to detail repayments against it.
- Rule 101 : An Extract Register of repayments of Revenue Deposits Form Ty 36 (IST 36) in respect of transactions during the entire month, with vouchers appended, is submitted with the second list of payments; it should be written up daily from the Register of Revenue Deposits Form Ty 16 (IST 16). Although no extract register accompanies the first list of payments, entry should be made in it of the total payment on each head made during the first ten days of the month; the entry in the second list will be of the total payments made from the 11th to 31st.
- Rule 102 : An "Extract Register of Receipt and Payment of Personal Deposits" (Form Ty 36 IST 36) should be written up from the "Register of Personal Deposits" (Form Ty 19 IST 19). The return should show only the monthly totals of receipts and repayments on each personal ledger; the totals of the two columns, "Receipts of the month and the Payments of the month" alone will be traceable in the cash account and list of payments. The monthly totals brought on this form should be the same as those brought by summation of the daily total columns of Form Ty 21 (IST 21).

H. PLUS MINUS MEMORANDA

(a) General

- Rule 103 : Plus and Minus memoranda should be prepared in Form Ty 37 (IST 37) for the transactions, on account of each class of deposits of each Local Fund, and of each kind of stamps (non-judicial, court fee etc.) The deductions from balance should tally with the corresponding entries of receipts in the accounts and the

closing balance should be certified as agreeing with the stock registers and accounts maintained in the treasury.

- Notes:** 1. The plus and minus memoranda should be prepared in such separate parts as may be determined by the Accountant General. Those relating to particular departments may be furnished, wherever this is possible, on the reverse of the receipts schedules concerned.
2. No difference should ever exist between the closing balance of one month and the opening balance of the next; and addition to , or deductions from, the balance should be made by a special entry to be explained by a foot note.

(b) Deposits and Stamps

Rule 104 : Each head of deposit and each Local Fund should be detailed separately in the appropriate memoranda. The balance in the plus and minus memorandum of deposit transactions for the month of April should be reduced by the amount reported for lapse so that it may agree with the aggregate of repayable deposit balance upon the deposit register.

- Notes :**1. In the case of a local fund, which does not have its distinctly separate cash balance, the balance columns should not be filled up.
2. The adjustment in the plus and minus memorandum should be carried out by reducing the opening balance in the month of April after the supplementary accounts are closed by the Accountant General and till such time the opening balance should be treated as provisional.

Rule 105 : The value of damaged and obsolete stamps should be deducted from the plus and minus memorandum after they have been destroyed or otherwise disposed off in accordance with the prescribed rules.

(For destroying the damaged and obsolete stamps, see rule 319)

I. SPECIAL RULES FOR DEPOSITS OF LOCAL FUND

(a) Explanation

Rule 106 : The expression "Local Fund" denotes :

- (i) revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules;
- (ii) the revenues of anybody which may be specially notified by the Government as such.

(b) Receipts and Payments

Rule 107 : 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.

Rule 108 : The accounts of Local Fund at a treasury shall be kept as a pure banking account, moneys being paid into 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.

Rule 109 : 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 the relevant provisions in the General Financial and Accounts Rules regarding withdrawal of funds from the treasury. The gross amounts of bills shall be debited by the Treasury Officers against the Local Fund concerned, the deduction on account of income tax, fund subscription, etc. being credited by transfer in distinct entries.

Rule 110 : No Local Body is allowed to overdraw the balance at its credit in the Public Account, without obtaining beforehand a loan or contribution from Government funds to cover the overdraft.

(c) Verification of Balances

Rule 111 : The balance at credit of each Local Fund which is permitted to draw money from more than one treasury and in whose case separate balances by different treasuries are not maintained, shall be verified at the end of the year by the Treasury Officer in communication with the Accountant 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.

Rule 112 : The annual verification of the balance at the credit of each Local Fund which has banking account with not more than one treasury in the State shall be done by the concerned Treasury Officer in consultation with the authority administering the fund.

J. LAPSED DEPOSITS

Rule 113 :

- (1) After 31st March each year, a list of deposit or balance of that year which lapses under rule 265 of the General Financial and Accounts Rules or any orders of the Government should be submitted to the Accountant General in form Ty 40 (IST 40). The list should be signed by the Collector.
- (2) Such deposit or balance treated as lapsed shall be credited to the appropriate receipt head of revenue by the Treasury Officer.

- (3) The repayment of lapsed deposit shall be shown in the Treasury accounts as refund of revenue and should be drawn on G.A 154.
- (4) The repayment of lapsed deposit shall be recorded in the register so as to guard against a second report.

Note : Though orders relating the lapsing are applicable in the case of security deposits relating to Election to Lok Sabha, statement in Form Ty 40 (IST 40) is not required to be sent to the Accountant General as provided in Note 2 below Rule 54 of Accounting Rules for Treasuries, 1992.

CHAPTER IV

CUSTODY OF GOVERNMENT MONEYS/VALUABLE ETC. IN TREASURIES

A. CUSTODY OF GOVERNMENT MONEY

Rule 114 : Security of Strong Rooms

The following rules shall regulate the security of the strong rooms:

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

In certifying the suitability of the room, the inspecting officer mentioned in clause (ii) may prescribe any necessary conditions 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 inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

- (ii) Existing strong rooms should be inspected annually by the Executive Engineer.

- Notes:**
1. The Inspecting Officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.
 2. In the case of Sub treasuries, a certificate of safety should be granted annually by the Assistant Engineer and once in five years by the Executive Engineer.

- (iii) The District Superintendent of Police should inspect annually and record an order prescribing the position of the sentries and may also require any additional precautions to be taken in the strengthening or fastenings, burning of lights, etc. but the responsibility for the security of the building and its fixture shall remain with the Executive Engineer and that for the security of chests and other treasury furniture not forming part of the building or fixtures, with the officer incharge of the treasury.
- (iv) A copy of the Inspecting Officer's certificate and of the District Superintendent's order should be hung in a conspicuous place within the strong room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.
- (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 valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and the shutting of the strong room.

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

Rule 115 : Custody of padlocks/authorised locks and keys of Strong Rooms.

- (1) The following rules shall regulate the custody of duplicate keys of treasury strong rooms and chests:
 - (i) A register of all padlocks/authorised locks belonging to the Treasury and sub treasuries and cashier chests should be maintained in the form annexed to this Chapter and kept in the strong room of the Treasury.

Separate pages should be assigned to the treasury and for each sub treasury. Each sub treasury should also keep a list of its own padlocks/authorised locks and keys in the same form appended to this Chapter, no entries being made under duplicate keys as no duplicate keys are to be kept at sub treasuries.

- (ii) Every padlock/authorised lock 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/authorised locks in the treasury should bear the same number.
- (iii) If a padlock/authorised lock becomes unserviceable or, ceases to be required, or if any one of the keys belonging to it is lost, the circumstances should be reported to the Director, Treasuries & Accounts, who will pass orders regarding the disposal of the locks and keys. When the loss of key is discovered, it should be reported at once to the Collector also for orders as per sub rule 1(iii) of this Rule no. 114 of these rules padlock/authorised lock of which a duplicate key has been lost, should not be continued to be used. No spare padlocks/authorised locks should be kept at a sub treasury or except with the permission of the Director, Treasuries & Accounts at a treasury.
- (iv) No local mechanic should ever be allowed to repair a treasury padlock/authorised lock or to make a new key for the same.
- (v) All spare padlocks/authorised locks which are held in the treasury with the approval of the Director, Treasuries & Accounts; their keys, and all duplicate keys except those belonging to the locks of the treasury strong room door, should be kept in the treasury strong room under double locks, the key of one lock being in the hands of the Treasury Officer and of the other in the hands of the Cashier. The duplicate keys of the strong room should be secured under the seal of the Treasury Officer and the

Cashier and deposited in the District Collector's Court or such other place as the Collector may direct. Once a year, in the month of April, they should be sent for examination and returned to the appointed place under the fresh seals of the Treasury Officer and the Cashier, a note being made in the duplicate key register that they have been examined and found correct.

- (2) The above rules may be modified in particular points to suit local convenience under the special orders of the Director, Treasuries and Accounts. The essential points which should be borne in mind in sanctioning any modification of the Rules prescribed above are :-
- (i) Some person or persons should be held definitely responsible for the custody of duplicate keys;
 - (ii) the whereabouts of the keys should be enquired into periodically and also whenever charge is transferred;
 - (iii) when the loss of a key is discovered, it should be reported at once to the District Collector, who should issue such orders as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen; and
 - (iv) an unnecessary number of duplicate or spare locks and keys should not be supplied in the first instance, or retained when they have ceased to be required.
- (3) At every inspection of a treasury, the inspecting officer shall report whether he has found the padlocks and all keys (except the duplicate keys of the strong room locks deposited elsewhere) correct and deposited in accordance with the rules.

Rule 116 : Storing of treasure

- (1) The following are authorised methods of storing coins and notes in strong rooms:-

- (i) Coin : Coin should be made up in bags of uniform size each containing Rs. 100, Rs. 500, Rs. 1,000 or Rs. 2,000 as is found to be most convenient for local conditions but one of these sizes must be selected and adhered to. A slip in Form Ty 10 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, and balance of less than 100 forming a separate bundle. Each bundle should then be stitched with a label in Form Ty 101 at the top, showing the denomination and number of the notes and signed by the persons by whom they have been counted and examined.
- (2) Coins 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 of walls, 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 Cahsier the other in charge of the Treasury Officer incharge; or
 - (ii) In bags of uniform contents piled upon trestles; but this method is not admissible unless every door, window, drain, skylight, ventilator or other aperture in the walls of the strongroom 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.
- (4) All notes should be stored separately from coins in a tin box or other receptacle designed to protect them from the injury by damp, insects, etc. They should be kept in bundles of not more than 100 notes each, each bundle containing notes of one denomination only.

- (5) To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, the officials who handle coin in treasuries must, on arrival for the day's work, give up to the cashier all coins carried with them at the time. These coins should be restored when the men are leaving office at the close of the day's work.

Rule 117 : Custody of Treasury Balance

- (1) Save as provided in this rule, the bulk of the treasury balance must remain under double locks, one key being held by the Treasury Officer and the other by the Cashier.
- (2) The Cashier may hold in his separate custody a sum sufficient for the convenient transaction of Government business, which, together with the balances 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 every night and locked up in the strong room under double locks.

Rule 118 : Procedure for receiving/depositing money in double locks

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

- (i) 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 100 placed inside it., The bags thus tested should then be counted into the chest.
- (ii) 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 on the top as a token of this verification. The bundles thus tested should then be counted into the chest.

- (iii) Notes may be given out of double locks by counting the number of bundles.
- (iv) Every amount passed into or passed out of double locks should be registered at the time in the Cashier's daily balance sheet by the Treasury Officer with his own hand, and a memorandum should be kept in each chest showing its contents.
- (v) The Treasury Officer should : -
 - (a) before weighing coin satisfy himself personally that the scales are working properly,
 - (b) be present himself near chest or storage place from which coin issued, or into which it is deposited, and
 - (c) himself apply the key of the tin box or chest in the strong room.

Failure to observe these instructions has resulted in loss. The Treasury Officer is specially enjoined to observe these instructions and so act that no transaction takes place in the strong room without his knowing about it and take all the necessary precautions to ensure that transactions relating to the deposit or issue of coins, notes and other valuables are conducted in his presence. On no account should he handover the key held by him to the Cashier or any other person. He should use it himself. Whenever an entry has to be made of any withdrawal or deposit of coin or notes in any account kept in the double lock, the entry should be made in the Treasury Officer's own hand and in the strong room itself. Any communication or return to be sent to the Reserve Bank relating to the withdrawal or storage of coin or notes in the currency chest should be carefully checked with the account in the strong room.

Rule 119 : As an alternative arrangement, a separate register may be maintained for recording in detail the transactions in connection with the issues from and deposits into double locks, when this is desired by the officer in charge of any treasury and he is satisfied that such transactions are

numerous and that a separate record is convenient and desirable. Each transaction in this register shall be initialled at the time by the Treasury Officer and the Cashier but the corresponding entries in the Cashier's daily balance sheet may be made by the Cashier. The Treasury Officer's register shall be kept in the strong room and at the end of each day the Treasury Officer shall carefully check and attest by his initials, the double lock entries in the Cashier's daily balance sheet by comparison with those in his own book.

Rule 120 : Small Coin depot and Currency Chest

Whenever it is decided by the Government to open a small coin depot or maintain a currency chest in any of the treasury or sub treasury, the rules relating to custody, receipt and issues and the maintaining of the Accounts and submission of Accounts Returns shall be laid down by the Government, subject to the provisions contained in the Accounting Rules for Treasuries, 1992 issued by the President of India and any regulations issued by the Comptroller & Auditor General of India laying down guidelines containing general principles for Government Accounting.

B. DEPOSIT OF CASH AND VALUABLES OF OTHER DEPARTMENTS

Rule 121 : Deposit of Cash Chests

If, for special reasons, the Collector directs the cash chests belonging to any Government Departments, Corporations, Autonomous Bodies etc. to be lodged in the treasury for safe custody, the fact shall be reported to the Director, Treasuries & Accounts. A register (form Ty 74) shall be kept in the treasury in which the receipt and return of the chest should be duly acknowledged. The key or keys of the chests must not be kept in the treasury nor shall the amounts of such chests be brought into the accounts of the treasury. The Director, Treasuries & Accounts, may correspond with the Collector if in any case it appears to him that the permission has been improperly granted and if need be report to the Government in the Finance Department.

Note: The cash chest of the P.S.U.s., Cooperative Banks and other statutory local bodies etc. having autonomous existence may be kept in the Treasury on payment of a fee of Rs. 1000 per annum or for part of the year, for each chest. Fee recovered should be credited to the following budget head :-

0070 - Other Administrative Services

60 - Other Services

800 - Other Receipts

(020) - Other Misc. Receipts.

Rule 122 : Deposit of Packets

Bullion, Jewellery, Securities and other valuables coming into the hands of a Government Officer belonging to Central or State Government in his official capacity or any other statutory body having an autonomous existence, over which the sovereignty of the State is exercised may be received at the discretion/ direction of the Collector in properly sealed packets and even in unsealed packets if so found in the Treasury or sub Treasury. In case of unsealed packets being recovered they should be sealed and initialed by the depositing officer/ person in the presence of committee of three members constituted by the Collector. The value of such articles must not be brought into the accounts of the Treasury. In case of sealed packets, these should be got examined by the departmental officers in the Treasury/Sub Treasury every year in the month of April to affix fresh seal thereon.

Notes : 1. While exercising the above authority in respect of a sub treasury, the Collector will keep in mind the fact that there is no guard in the sub treasury and ordinarily he will not permit receipt of sealed packets in sub treasury.

2. Jaipur Treasury has been declared as a Reserve Treasury for deposit of confiscated or otherwise items of gold, silver, jewellery etc. which have become the property of the Government as a result of decisions of the Civil and Criminal Courts etc.

The detailed instructions for receipt, custody, disposal and accounting of such items shall be laid down by the Director, Treasury & Accounts, after approval from the Finance Department.

C. VERIFICATION OF CASH BALANCE AND REPORT THEREOF

Rule 123 : General Procedure

In verifying the cash balance of the treasury, the Collector or such other officer as may be authorised to undertake this work shall satisfy himself by personal examination that the actual stock of coins and notes corresponds with the balance shown in the Cashier's balance sheet.

Rule 124 : Procedure for verifying the Cash balance

The following procedure shall be adopted in verifying the cash balance by actual counting:-

- (i) **Bronze & 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: The verifying officer should invariably before proceeding to test the coin by weighment, satisfy himself that the scales are working properly.

- (ii) **Notes** :- All notes of Rs. 100 and over must be personally counted by the verifying officer. For notes of lower denomination, 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 bundle.

The clerks or assistants engaged should not be persons responsible 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, a ten rupee note is not counted as one of a fifty rupee note bundle.

Note: These rules should be printed and pasted on a board and hung up in the strong room in a conspicuous place.

- (iii) The balances checked by count or weighment should be compared with the account kept in the strong room. The verifying officer should take such precaution as may be necessary to satisfy himself that the figures purporting to represent the stock of coin or notes in the strong room which may be entered in any report or return to be signed by him, tally with the corresponding figures in the accounts kept in the strong room itself and or with what he himself verified.

Rule 125 : Cash Balance Report

On the first working day of each month, a detailed cash balance report shall be despatched by the Collector to the Accountant General.

Rule 126 :

- (1) The report shall be prepared in Form TY 52 which must be signed by the Collector with a certificate that he has personally verified the several details of coin and notes held. Whether it agrees with the account or by any chance disagrees, the report must state the literal facts and include the cash found in the treasury, the balances of several sub-treasuries on the last dates for which their returns have been included in the accounts of the treasury. (See also Rule 280(1)).
- (2) For treasuries, the cash business of which is conducted by the Bank, the report may be suitably modified (TY 52). Such reports should show the details of the balances at non bank sub treasuries only. (See also Rule 280(2)).

Rule 127 : The total balance must be stated in words and its distribution between the treasury and sub treasuries shall be exhibited so as to show the amount held in each in notes and coins. The amount of notes of each denomination must be shown separately. In the case of the balance at the treasury, the amount under double locks and under cashier's single lock shall also be noted separately.

Annexure to Chapter IV
[See rule 115 (1)]

Register of padlocks/authorised locks

Date of receipt	Number borne by padlock/ authorised lock and keys	Number of duplicate keys received	Initials of the Treasury Officer who receives the keys or locks
1	2	3	4

Date of removal of lock, key or keys or both	No. & Date of order sanctioning the removal padlock/ auth. lock, key or keys or both	Initials of Treasury Officer removing the padlock/ auth. lock, key or keys or both	Remark, if any
5	6	7	8

CHAPTER V

WITHDRAWAL FROM THE GOVERNMENT ACCOUNT

A - GENERAL RULES

Rule 128 : The procedures prescribed in this Chapter are designed primarily for the observance of Treasury Officer in dealing with claims upon the Government that may be presented to them for disbursement.

(i) Checks to be applied at treasury

Rule 129 : The checks laid down in the following rules shall be exercised by the Treasury Officers while dealing with the claims presented for payment in the Treasury, in addition to the various duties prescribed in the Main Rules and Chapter I of the Subsidiary Rules.

Rule 130 : The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer who, if the claim is admissible, the authority good, the signature and countersignature, where necessary, genuine and in order and the receipt a legal quittance, will sign the order for payment at the foot of the bill. Careful attention must also be given to the instructions contained in General Financial and Accounts Rules of the State regarding the completion of bills, cheques etc. presented in support of claims against the Government.

Rule 131 : All corrections and alterations in orders of payment given by the Treasury Officer must be attested by his full signature.

Rule 132 :

- (1) When a bill is presented by a person who is not the Drawing Officer himself or his duly authorized agent (banker), he shall be required to produce a letter authorising him to receive the payment. The signature of the messenger or his thumb 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.

- (2) In case in which the endorsement of 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.

Rule 133 : Apart from precautions prescribed for bills and documents showing signs of alteration, no document bearing an erasure can be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document called for.

Rule 134 : With regard to claims presented either on bills or on cheques the signature of the drawing officer shall be compared carefully with his specimen signature received in the Treasury before payment is ordered. In the case of payment to be made on the authority of an order purporting to have been issued from the office of Director, Pension, C.D.A. (P) Allahabad and Budget Officer etc. the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received separately by him.

Rule 135 : 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 Director, Treasuries & Accounts either direct or through his own official superior, as the case may be.

(ii) Payment to persons not in Government employment

Rule 136 : When a person not in the Government employment claims payment for work done, service rendered or articles supplied or for grant in aid, refund, scholarships etc. such claims shall, unless there are express orders of the Government to the contrary, require submission to the Treasury through a responsible concerned officer. If a bill is drawn by a person not in Government employment, the Treasury Officer shall

take special precautions for satisfying himself of the identity of the applicant for payment.

Note : Payment to pensioners are governed by special rules prescribed in part C of this Chapter.

Rule 137 : In order to avoid the risk of fraudulent alteration in the pay order before the payment is actually made, following procedure shall be followed in respect of the claims of private parties tendering them for payment by presenting bills at the Treasury :

- (i) After the bills have been passed for payment and enfaced with the necessary pay order by the Treasury Officer, should, instead of returning to the party concerned, be sent in a locked box in convenient batches two or three times a day direct to the Bank with a covering list prepared in duplicate showing the names of the payees of the bill, numbers of tokens (which are also to be prominently noted on the Bills) issued in exchange of the Bills to the parties presenting them and the amount of the Bills passed for payment.

Note : One key of the box will be kept by the Treasury Officer while the other key shall be kept by the Manager of the Bank.

- (ii) On receipt of the locked box from the Treasury, the Bank will return one copy of the list to the Treasury with acknowledgment of the receipt of the bills listed therein. The payee will obtain payment from the Bank on surrendering to the Bank, the metallic token which was issued by the Treasury at the time of presenting the bill.
- (iii) Before the close of each day, the Bank will return the tokens received in exchange of the bills cashed during the day to the Treasury with a covering list, in duplicate showing the token numbers arranged serially to enable that office to conduct the daily census of tokens. One copy of the list will be returned to the Bank duly received by the Treasury. The bills

paid by the Bank each day will be returned by the Bank to the Treasury early next day with the covering Bank scroll as prescribed.

- (iv) The bills remaining unpaid with the Bank for a period of twenty-one days will be returned to the Treasury Officer for revalidating the pay order already ordered thereon.
- (v) The Treasury will also send to the Bank a list of tokens brought into use and any changes in the list should be duly advised to the Bank. If a token issued by the Treasury is lost by the party presenting the bills, no payment will be made by the Bank until the Treasury issues a fresh token to the party under advice to the Bank.
- (vi) When a fresh token is issued the party will be required to pay a charge of Rs. 20 (Rupees Twenty) for the same.
- (vii) This system may be adopted for transactions involving Rs. 10,000/- or more.

Rule 138 : Cheques and Letters of Credit

Stocks of cheque books required for supply to the drawing officers shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. Cheque books shall on receipt be examined carefully and the number of forms in each book 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.

Rule 139 : 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 and in use by the drawing officer who has signed it.

Rule 140 : 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 verify handwriting, and if suspicion arises, he may defer payment until he has referred the matter to the drawing officer.

Rule 141 : Pass book sent to the treasury to be written up shall ordinarily be returned to the drawing officer on the same day.

Rule 142 : 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 (after noting the stop payment for the cheque) the Treasury Officer will refuse payment on the original cheque presented afterwards and return the same to the person presenting it after writing across it "payment stopped."

Rule 143 :

(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 both in the appropriate register of payments and as well as 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 ask for and that any further payment is made at the Treasury Officer's own risk; the progressive total of his payment must, therefore, be so recorded that there can be no risk of overpayment.

Note: The instructions in this Rule do not apply to letters of credit opened at the Bank. (See Rule 228).

Rule 144 : Payment at Sub Treasuries

The procedure in regard to payment of claims at Treasuries is generally applicable to payment of claims at sub treasuries also.

Rule 145 : Bill Transit Register

Each drawing officer presenting claims at a Treasury or sub Treasury shall maintain a Bill Transit Register in form GA-59A. All bills shall be presented at the treasury through this register.

Rule 146 : Payment on Identity Cards

The Banks/Non Banking sub treasuries will make payment of the Government bills to the Departments/Offices only on production of Identity card by the cashier. The Treasury Officer is required to follow the procedure prescribed in rule 81 of GF & AR for issue of the same.

B - PARTICULAR DEPARTMENTS

(a) FOREST DEPARTMENT

Rule 147 : All sums paid into a treasury by a Government servant of the Forest Department or on his account should be credited to the Forest Department as "Forest Remittances".

Rule 148 : Receipts

Earnest money deposits which are paid under the rules of Government by contractors or purchasers of forest produce direct into treasury or sub treasury, should be treated as Revenue Deposits and not as Forest account of the officers of the Forest Department. Similarly, earnest money deposits which are received initially by a Forest Officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as Revenue Deposits.

Note : Earnest money deposits which are tendered at auctions held at outlying stations and received by Forest Officers under the rules of the Government may be accounted for in the Forest Department account as "Revenue Deposits", if this course is considered more convenient by Government. Under this arrangement, such deposits, whenever remitted to the treasury should be treated in the treasury accounts as Forest Remittances while the Forest Departmental Officer concerned should keep the detailed accounts of these deposits and submit the necessary returns to the Accountant General.

Rule 149 : A Treasury Officer will receive forest revenue when paid in by or on behalf of a Government servant of the Forest Department with or without his countersignature on the challan. The challan should, however, invariably show the Forest Division to which the money should be credited.

Rule 150 : A simple schedule of Forest Remittance (Ty 32-IST 32) showing separately the cash received into the treasury from each Forest Division and acknowledged in the consolidated treasury receipt (Ty 10-IST 10) should be prepared and submitted to the Accountant General.

Rule 151 : Remittances by Government servants of the Forest Department may be in cash or partly in cash and partly by cheque or whole by cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the Challan or Remittance Note.

Rule 152 : A consolidated receipt (in Form Ty 10-IST 10) for the forest remittance received and credited during the month should be furnished by the Treasury Officer on the tenth of the ensuing month to each of the divisional forest officer dealing with his treasury.

Rule 153 : Payment

Funds are supplied to officers in the Forest Deptt. by means of cheques drawn on treasuries, with which the drawing officers may be placed in account by the Director, Treasuries, & Accounts, Rajasthan : Provided that the pay and allowances of Forest Officers and their establishment including office contingent claims will be drawn on the bills passed by the respective Treasury Officers in the same way and manner as officers of other Civil Departments and as prescribed in the General Financial and Accounts Rules of Rajasthan Government and the amount of bills received will be entered in separate cash book in form GA 48. The amount so drawn by bills from treasury will not be incorporated in the monthly accounts being rendered directly to the Accountant General.

Rule 154 : The Treasury Officer will honour a cheque drawn by an officer holding charge of a forest sub division or range, provided that he has received from the Principal Chief Conservator of Forest, instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That Officer must not use the same cheque book as the Divisional Officer.

Rule 155 : A treasury officer will endeavour to provide funds at a sub treasury to meet the demands of an officer of the Forest Department for drawals at that sub treasury provided that he has received due warning from that officer of the probable amount to be so drawn.

Rule 156 : Each cheque paid will be entered in a schedule in Form No. Ty 11 (IST 11) to be submitted to the Director, Treasuries and Accounts, Rajasthan, Jaipur.

(b) PUBLIC WORKS DEPARTMENT

Rule 157 : Introductory

The rules in this part apply primarily to transactions relating to the Public Works Department and are supplementary to the instructions contained in the Accounting Rules for Treasuries, 1992 issued by the Government of India and (Accounts Code Volume III issued by the Comptroller and Auditor General of India). They are equally applicable to special land acquisition officer and other Government servants not belonging to the public works department, who may be authorised to incur expenditure against the grant for "Public Works". Treasury Officers are prohibited from issuing any money for the disbursements of civil officers acting as public works disbursers, except in accordance with the rules in this chapter.

Rule 158 : These rules do not apply to charges for construction (petty) and repairs which are not treated as expenditure of the Public Works Department.

Rule 159 : Receipts

- (1) No deposit account can be opened in a treasury by Government servants of the Public Works Departments. Whatever sums are paid into a treasury by a Government servant of the department on his account, must be carried to the credit of that department in the public account.

Note: This rule applies also to deposit made, at the instance of the Public Works Department, by Municipalities or other local funds or local bodies to meet the cost of works to be carried out by the Department. In this case, the accompanying challan should state clearly the name of the Public Works Division to which the amount is creditable and of the works to which the deposit relates.

- (2) A Government servant of the department who has frequently to make remittance will keep a book in which he will enter all his remittance to the treasury. The book should accompany the cash and the challan to be receipted by the treasury.

At the end of the month a consolidated receipt for the whole of the remittance made during that period should be prepared by him and sent with the remittance book to the Treasury Officer, who, after verifying the entries by comparison with the schedule of receipts, will sign the book and the receipt and return them to the Government servant concerned.

Notes: 1. The consolidated receipt will be signed by the Treasury Officer however small its amount may be.

2. Remittance made to the Bank by cheques paid in as Public Works remittances should be entered in the Remittance Book but in the place for the treasury receipt should be entered 'By Bank Cheques' and the book need not be sent with the remittance, provided that the cheques are always endorsed 'Pay to the Bank of _____ or Credit account of Government.'

- (3) All receipts on account of the Public Works Department must be recorded in a register in Form No. Ty 8 (IST. 8) care being taken to show remittance received from Divisional Officers and their subordinates separate from those received from others on their account. An extract from this register will be made and sent to the Director, Treasuries and Accounts, Rajasthan, with the cash account.

Rule 160 : Payments

Funds are supplied to Government servants of the Public Works Department in two ways, viz., (1) directly by pay, travelling allowance and contingent bills; and (2) by means of cheques.

Rule 161 : The two classes of payments referred to in rule 158 above, will be registered separately in the treasury.

Rule 162 : Bills

The claims of pay and allowances of gazetted and non gazetted government servants, contingent claims of the department of Public Works shall be drawn by the Officers of the department from the Treasury/sub treasury in the same way and manner as officers of other Civil Department and as prescribed in the General Financial and Account Rules of Rajasthan.

Rule 163 : Cheques

Government servants in charge of public works divisions and other public works officers who may be so authorised by the Director, Treasuries & Accounts, Rajasthan, in accordance with the prescribed rules, may draw cheques on specified treasuries for obtaining the funds required by them for departmental disbursements not covered by bills passed for payment at treasuries.

Rule 164 : Payments made on cheques should be recorded in the register of cheques paid (Form No. TY 9-IST 9) but no entries will be made in the column for balance. The paid cheques should be sent by the Treasury Officer in support of the debits in his accounts, accompanied by a covering list working upto date the total debit. The covering list should show (1) Serial No. (2) Number of the cheques; and (3) Amount of the cheques.

Rule 165 : Subordinate Officers

A Divisional Officer, authorised under Rule 161 to draw cheques on the treasury, may empower any of his sub

divisional officer to draw against his own account. Separate accounts for sub divisional officer should not be opened either at the head or at a sub treasury. The divisional officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself.

But if the divisional officer has intimated any limitation on the drawings of a sub divisional officer for any month, the cheques drawn by the latter during that month should be noted irrespective of the date of payment on the reverse of the letter advising the limitation, if any. The entry in the register of cheques paid should, however, appear under the date of actual payment.

Note: The accounts of all public works officers are not closed on the last day of the calendar month. The letters of intimation will, therefore, specify the dates of commencement and termination of the month in each case and the intimations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance is not available for drawings in subsequent months.

Rule 166 : When funds are required for a sub divisional officer at a different treasury from that with which the divisional officer himself banks, the latter should get himself placed in account with that treasury and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Rule 167 : Payment at sub treasury

Funds may also be obtained by the Divisional Officer or his sub divisional officers from sub treasuries by means of cheques.

Rule 168 : Pass Book

The amount of each cheque paid must be recorded also in a pass book or list of cheques cashed (Form Ty 51) 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, details of cheques paid at the Bank or at a sub treasury being taken from the daily sheets.

Note: A divisional officer at the headquarter 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.

Rule 169 : Miscellaneous Payment

Miscellaneous payments made at the treasury on behalf of the Public Works Department and payments made by land acquisition officers, not being special officers, on account of compensation for lands taken up for that department, should be debited direct in the cash book, the name of the division or office concerned being specified in each case.

Rule 170 : Monthly Settlement

The Treasury Officer should arrange to have a monthly settlement very early in the month with the divisional officer, i.e., he should have the pass book written up in respect of cheques cashed during the previous month, and issue a consolidated receipt for the whole of the remittance received from the divisional officer and his subordinates during that month, vide rules 157 to 166. He should also furnish the divisional officer with a certificate of total issues as follows:-

"I hereby certify that the total issues made from this treasury on cheques drawn against the account of Mr..... Officer in charge Division, during 19 , amounted to Rs..... (in words) Rs. "

Rule 171 : A statement should be sent quarterly to each divisional officer giving the number and dates of all public works cheque books issued on requisitions received from him and from each of his sub divisional officers.

Rule 172 : Departmental Payments at the Bank under Letter of Credit

The departmental payments under letter of credit by the Bank shall be regulated in accordance with the provisions of Chapter VI of these subsidiary Rules.

Rule 173 : Central Departments

Rules relating to Railway Department, Posts and Telegraph Department and other Central Departments are laid down in the Accounting Rules for Treasuries, 1992, issued by the Government of India and they should be followed by the Treasury Officer in dealing with the transactions of such departments subject to any general or special orders issued by the Government.

C - PENSION PAYMENTS

Rule 174 : Place of payment

Under Rule 21 of Treasury Rules, pensions payable in India may be paid in any district of the State.

Rule 175 : Transfer of payment to another State :

- (a) The Director, Pension Department, Rajasthan may, on an application through the Treasury Officer concerned, received from a pensioner drawing pension in Rajasthan and who is desirous of drawing pension in another State, permit transfer of payment to that Treasury in another State.
- (b) The Treasury Officer while forwarding the request for transfer shall enclose therewith both halves of Pension Payment Order recording thereon the last payment made upto that date alongside two slips containing specimen signature or thumb impression, as the case may be of the pensioner.
- (c) The Director, Pension Department will then either issue a new Payment Order or enfence the payment order for payment at the new Treasury and move the Accountant General of the State concerned to do so through the Accountant General, Rajasthan.

Rule 176 : Transfer of payment from one Treasury to another or to a Sub Treasury under the Treasury:

- (1) A Treasury Officer may authorise payment in any of the Sub Treasuries subordinate to his Treasury of a pension payable under proper authority at his headquarter, and may transfer the payment of a pension from such Sub Treasury to his Treasury or from one Sub Treasury to another under his charge.
- (2) A Treasury Officer, on receipt of an application from the pensioner drawing pension in his Treasury or Sub Treasury under him, may permit transfer of the payment to another Treasury in any District in Rajasthan, by forwarding both halves of the Pension Payment Order and recording thereon

the last payment made upto that date, under intimation to the Director, Pension Department and the pensioner concerned.

Rule 177 : Pension Payment Order

Payment of Pension on P.P.Os. :- Payment of pensions are made only upon Pension Payment Orders issued by the Director of Pension Department.

Rule 178 : Pasting of P.P.Os. in files :- The Treasury Officer's halves of pension payment orders will be pasted in serial order in separate files one for each class of pensions, such as service, political, assignments and compensations, etc. These files must be kept in the personal custody of the Treasury Officer.

Note : The Pension Payment Orders will ordinarily be filed in one series for the whole treasury but the Director, Pension, may allow filing by sub treasury series when this course is found more convenient.

Rule 179 : On receipt of a Pension Payment Order at an office of disbursement, 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, as the case may be, of the pensioner shall be taken, where necessary, in the space provided for the purpose in the Disburser's portion of the Pension Payment Order.

Note : In case where pension is drawn through authorised agent (who has indemnified Government against over payments) personal appearance of the pensioner is not necessary even on the first occasion.

Rule 180 : If the Pension Payment Order received from the Director, Pension's office relates to a pensioner in whose favor an anticipatory pension payment order was issued, special care shall be taken to return both halves of the anticipatory pension payment order duly cancelled to the Director, Pension's office recording thereon the date of the first payment of the final pension and the amount paid. The

voucher for the first payment of the final pension will be sent to the Accountant General office in a registered cover in advance of the Treasury Schedule, alongwith a certificate that both halves of the anticipatory pension payment order have been sent to the Director, Pension.

Rule 181 : When a pensioner is specially exempted by the Government from personal appearance, the fact should be noted on his pension payment order, and in all case of non appearance of a pensioner, a note will be made, every year, on the pension payment order of the form in which proof was given, of the pensioner's continued existence; e.g. "pensioner visited the Treasury Officer on", and the initials of the treasury officer or of the officer verifying the fact should be put against the note.

Rule 182 : The Director, Pension will issue the revised P.P.O for the reduced amount of pension alongwith the authority for the payment of commuted money with instructions to the Treasury Officer to recover the pensioner's half of the original P.P.O before handing over the pensioner's half of the revised P.P.O and to forward both the halves of the original P.P.O to the Director, Pension, separately.

Rule 183 :

- (1) In issuing a Pension Payment Order, the Director, Pension will -
 - (i) attach to the Order a copy of the descriptive roll including specimen signature of the pensioner duly attested by a gazetted officer if he can sign his name or if he cannot do so, his thumb and finger impression of the left hand duly attested by a gazetted officer; and
 - (ii) paste a certified copy of the passport size joint photograph with his wife or husband duly attested by the Head of Office on the disburser's portion of the Pension Payment Order. When he is unmarried, widower or widow, photograph of the pensioner only be furnished.

This requirement will not apply to exemptions granted by the Government as provided in the Rajasthan Civil Service (Pension) Rules or orders issued from time to time.

- (2) In case of sanction of pension to freedom fighters, the Pension Payment Order will be issued by the Director, Pension, without waiting for identification documents. The identification documents, namely, specimen signatures of the pensioner if he can sign his name, otherwise his thumb and finger impression of the left hand and a certified copy of the pensioner's photograph in passport size, duly attested by the Collector or any other subordinate Revenue Officer in the District, not below the rank of Assistant Collector, shall be submitted to the Treasury Officer. It shall be the duty of the Treasury Officer to identify the pensioner with reference to these documents, before making the payment.

Rule 184 : Register of Pension Payment Orders :

- (1) The Treasury Officer will keep a register in form TY-58 of the Pension Payment Orders issued on the treasury which will serve as an index to the files of the orders referred in rule 176.
- (2) As soon as a new pension payment order is entered in the register (Form TY 58), the Treasury Officer shall have an extract of the entry made out monthly and send it to the Tehsildar within the limits of whose jurisdiction the pensioner may happen to reside. Subsequent changes pertaining to the entry shall also be communicated to the Tehsildar as soon as they occur.

Rule 185 : The Treasury Officer should see that every new order is correctly entered in this register, and will put his initials in the column of "Name of Pensioner", and underline in red ink across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when both portions of the order are returned on account of death of a pensioner, or application for transfer, strike it permanently off the list, the date and cause of return along with the last month of payment, should be entered in black ink or capital letters under the initials of Treasury Officer.

Rule 186 : Renewal of Pension Payment Orders

Treasury Officers are authorised to renew pension payment orders, without reference to the Director, Pension, Rajasthan-

- (i) free of charge in cases where pensioner's half is worn or torn or the entries on the reverse of either the Pensioner's or Disburser's half are completely filled up;
- (ii) on payment of Rs. 10/- (Rupees ten only) in case where original order has been lost, stolen, destroyed or defaced and on submission of a written application explaining the circumstances of loss, theft, destruction or damage.

Rule 187 : Manner of Payment

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

Rule 188 : On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the disbursing officer and the signature to the receipt compared with the facsimile of the signature pasted on the original payment order. If a pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original impression already taken on the Disburser's half of the pension payment order. A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

- Notes:**
1. In case of illiterate pensioners and pardanashin ladies, acquittances by seal marks attested by some known and respectable person, may be accepted in lieu of thumb impression.
 2. When the payment of a pension is required to be made at a sub treasury, the treasury officer should obtain a fresh specimen signature and/or thumb impression of the pensioner on a piece of cardboard/paper. He should then compare them with the signature and thumb impression attached to the Disburser's half of the pension payment order and forward them after attesting together with a copy of the original Disburser's half of the pension payment order to the Sub Treasury Officer.
 3. Lepers, on account of the contagious nature of their disease, may be paid their pensions by money order at Government expenses or paid through a responsible person like Gram Sevak or Patwari, before two responsible persons, without obtaining receipt. The person making the payment will record a certificate in his hand of the fact of making payment.

Rule 189 : If due to old age or infirmity or in consequence of some physical disability, a pensioner is unable to appear in person and if so requested by him, the Treasury Officer will not insist upon his personal appearance(before him to satisfy himself that the pensioner is alive) and may accept in lieu thereof a life certificate duly signed by any of the authorities specified in Rule 191. The authority signing the life certificate shall specify therein the detailed reasons i.e. nature of sickness/infirmity etc. due to which the pensioner is not able to present himself personally for the purpose of annual verification.

Rule 190 : Special risk of fraud exists in the payment of pensions to women who do not appear in public; special care should, therefore, be taken in the identification of such pensioners. The descriptive rolls, when originally prepared, and the

periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town or village.

Rule 191 : Pensioner's receipts may be taken either -

- on separate bills (TY-59) (which may be attached to a schedule for each kind of pension, or if few in number, may support separate entries in the cash book and list of payments), or
- on a single bill (form TY 60) for all on account of each class of pension.

On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at sub treasuries. If payment is made to another person authorised to receive it, the name of the payee should be entered in the separate receipt. On all such documents the number of the entry in the bill should be entered.

Rule 192 :

- (1) A pensioner exempted from personal appearance who draws his pension through an authorised agent should produce with his pension claim for the month of June and December, a life certificate signed by any person authorised under Rule 191 of these rules and dated not earlier than the last date of the month concerned.
- (2) Since a treasury officer is personally responsible for any payment wrongly made, he should satisfy himself that the life certificate accompanying a bill is genuine.
- (3) A life certificate, which is signed by an honorary magistrate (of any district) exercising magisterial powers in any part of Rajasthan and which bears the seal of his court should be accepted even if the signature of the honorary magistrate is not known to the treasury.

Rule 193 : Persons authorised to sign life certificates

- (1) A pensioner of any description who produces a life certificate signed by any person specified hereunder is exempted from personal appearance :
 - (i) a person exercising the powers of a Magistrate under the Criminal Procedure Code;
 - (ii) a Registrar or Sub Registrar appointed under the Indian Registration Act;
 - (iii) a Gazetted Government Servant;
 - (iv) a Class I Officer of the Reserve Bank of India or an Officer of the State Bank of India or Sub Accountant appointed as an agent or an Accountant at a branch of the State Bank of India or by a Bank included in the second schedule to the Reserve Bank of India Act, 1954;
 - (v) a Police Officer not below the rank of Sub-Inspector Incharge of Police Station;
 - (vi) a Post Master, a Departmental Sub-Post Master or an Inspector of Post Offices;
 - (vii) a Block Development Officer or a Naib Tehsildar;
 - (viii) a Member of Parliament or State Legislative Assembly or Zila Pramukh/Pradhan or a Sarpanch of Village Pan chat; and
 - (ix) a Pensioned Officer who before retirement exercised the powers of a Magistrate.
- (2) A pensioner not resident in India in respect of whom his duly authorised agent produces a life certificate signed by a Magistrate, a Notary, a Banker or a diplomatic Representative of India is exempt from personal appearance.

Rule 194 : Verificatation of continued existence of Civil Pensioners

- (1) In the case of all pensioners who do not appear at the treasury to receive their pension, but send their pension bills accompanied by life certificates signed by persons duly authorised, the treasury officer must take precautions to prevent impositions and, must at least once a year require proof independent of that furnished by life certificate of the continued existence of the pensioner. But for this purpose, no pensioner need be required to appear at the treasury, if the usual life certificate which accompanies the first bill presented on or after April 1, is countersigned by a second person indicated in Rule 191 or by some other well known and trust worthy person whose signature is known to the treasury. The Treasury Officer however, in all cases of doubt will be competent to obtain proof of the existence of the pensioner independent of that furnished by the life certificate and may ask pensioner to appear in person for due identification, except in cases of exemptions from personal appearance allowed by the competent authority.
- (2) A pensioner of any description resident in India drawing his pension through banks or agents who have executed a general bond of indemnity or a special bond of indemnity to cover pension payments made to a particular pensioner or class of pensioners from a particular station or stations need not be required to get the life certificate accompanying the first bill presented on or after April 1, countersigned in the manner prescribed in clause (1) above but such countersignature will be necessary if the pension is drawn through a bank or agent that has not signed any bond of indemnity. The monthly life certificate furnished with a pension bill will require the attestation prescribed in sub rule (2) of Rule 190 above in every case where the pension is drawn through a bank or agent that has not executed any bond of indemnity.
- (3) A pensioner not resident in India may draw his pension in India through a duly authorised agent possessing a legally valid power of attorney who must produce a life certificate on each occasion, unless the duly authorised agent has executed an indemnity bond to refund over payments in

which case he has to produce the life certificate at least once a year.

- Notes :** (i) In the case of pensioners drawing their pensions through banks or agents, who have executed a bond of indemnity to cover pension payments, it is not necessary that the signature of the persons, who has given life certificate, should be known to the treasury as the banks or agents will be responsible for seeing that the signature of the person who has given life certificate is genuine.
- (ii) Scheme for payment of pension through Public Sector Banks as notified by the Government is available at Appendix VI (Rule 137) of Rajasthan Civil Service (Pension) Rules, 1996.

Rule 195 : Miscellaneous

In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through the Collector for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

Rule 196 : Declaration to be given by family pensioner :

- (1) A declaration shall be obtained yearly by the Treasury Officer from all recipients of family pensions whose pension is terminable on their marriage or re-marriage in the proforma given below.
- (2) However, in the case of widow recipient the Treasury Officer shall obtain an undertaking from her to the effect that she will report such an event immediately to the Pension Disbursing Authority/Bank on its happening, at the time of first payment.

Proforma of declaration

* I hereby declare that I am not married/ I have not remarried during the past six months and I will report such an event promptly on its happening to the Pension Disbursing Authority/Bank.

OR

** I hereby declare that I have not been remarried and I undertake to report such an event promptly on its happening to the Pension Disbursing Authority/Bank.

Signature
Name of Pensioner:-----
P.P.O.No: _____

Place :

Date:

* Applicable in the case of unmarried daughters and widowers.

** Applicable in the case of widow recipient of family pension.

(3) Every Pension Disbursing Officer shall submit to the Director of Pension, Rajasthan, a 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 December every year.

Rule 197 : Payment on death of Pensioner

Pension can be drawn for the day of a pensioner's death; the hour at which death occurs has no effect on the claim. Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the pension payment order, or if no pension payment order has been issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

Rule 198 : Payment of arrears of pension of deceased pensioner without production of usual legal authority

- (1) The arrears of pension of a deceased pensioner may be paid to the heirs of the deceased, without the production of the usual legal authority to the extent of Rs. 25,000 under the orders of the Treasury Officer/Pension Payment Officer after such enquiry into the rights and title of the claimant as may be deemed sufficient. Any excess above Rs. 25,000 may similarly be paid under the orders of the Director, Pension Department, Rajasthan, on execution of an indemnity bond, with such sureties as he may require, if he is satisfied of the right and the title of the claimant. In any case of doubt, payment should be made only to the person producing legal authority.
- (2) After payment of the arrears of pension, the Pension Payment Order should be returned to the Director, Pension Department, Rajasthan, with a report of the date of death of the pensioner, in case no family pension has been authorised in that Pension Payment Order.

Rule 199 : Certificate of non employment:

- (1) A pensioner including family pensioner drawing pension in India is required to append to his bill a certificate of non-employment as follows:

Certificate of non employment :

I declare that I have not been serving in any capacity either permanently/temporarily, either under Central or State Government, Local Fund or under a State/Central Government Company, Corporation, Undertaking or autonomous body/statutory body, local body, co-operative society, institution etc. wholly or substantially owned or controlled by the Central/State Government or in which the Government has substantial financial interest or receiving Grant-in-aid from the Government to meet its administrative expenditure or in Reserve Bank of India or in Public Sector Bank or in General Insurance Corporation or Life Insurance Corporation etc. etc. or is employed/re-employed, absorbed in any of the above institutions.

- (2) In the absence of the above certificate, the Dearness Relief will remain suspended till such re employment/employment of the pensioner, whether before grant of pension or after grant of pension.
- (3) In case where the amount of consolidated salary has been fixed on re employment without taking into consideration the element of dearness allowance, the payment of Dearness Relief may be made by the Treasury Officer on receipt of such a certificate from the concerned Appointing Authority, subject to the condition that the total consolidated salary plus pension and Dearness Relief payable thereon on the date of retirement does not exceed the pre retirement emoluments. In case the total consolidated salary plus dearness relief payable on the date of retirement exceeds the pre retirement emoluments, only the difference between the Dearness Relief admissible and the excess over the pre retirement emoluments shall be payable.
- (4) In the case of a pensioner permitted under Chapter X of the Rajasthan Civil Service (Pension) Rules to draw pension after re-employment, the certificate prescribed under sub rule (1) should be modified according to the facts.
- (5) In the case of a pensioner drawing his pension through an agent, who has executed the required Bond of Indemnity, the certificate modified accordingly may be signed by the agent provided that the pensioner shall himself furnish, once a year, a certificate covering the period for which pension has been drawn on the basis of the agent's certificates.

Rule 200 : When a Treasury Officer reports the non appearance of a pensioner to the Collector, an enquiry is to be made as to the cause of the same. The enquiry officer may make enquiries from the pensioner's relatives or friends with whom he was living or known to find out the cause of non appearance.

Rule 201 : Record of Payment

Every payment is to be entered on the reverse of both portions of the Pension Payment Order and attested by the signature of the disbursing officer; in case of pensions paid

at a sub treasury where will be found only a copy of the order with the Treasury Officer's order thereon, the sub treasury officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the headquarters treasury will, from the receipt, make the necessary note on his original of the order.

Rule 202: Lapses and Forfeiture:

When ceases to be payable -

- (1) If a pension payable in India remains undrawn for more than one year, the pension ceases to be payable.
- (2) If the pensioner afterwards appears, the Disbursing Officer may renew his payment.
- (3) the arrears of pension may be paid by the Disbursing Officer:-
 - (a) if the pension in arrears is to be paid for the first time; or
 - (b) if the pension in arrears is to be paid not for the first time and the amount of arrears does not exceed ¹[Rs. 50,000/-].
- (4) The arrears of pension exceeding ¹[Rs. 50,000/-], under sub rule 3(b) of this rule shall be paid only with the previous sanction of the Director, Pension:

Provided that, if in case pension remains unclaimed for three years in the case of a service pension or six years in the case of a political pension, it cannot be paid without the authority of the Director, Pension.

Note : Except where it is expressly otherwise provided or the context otherwise requires:-

"Service Pension" means a pension payable to, or in respect of a person in consideration of past employment under the Government and includes a gratuity so payable; and

1. Substituted vide Order No. F.2(1)FD/GF&AR/2001 dated 24.1.2005 for - "Rs. 25,000/-".

"Political Pension" means a pension, not being a service pension, granted or customarily payable to, or in respect of, a pension on political consideration or compassionate grounds, or in consideration by distinguished or meritorious services, or of the surrender of rights or emoluments, and includes assignments of compensation when payable in the form of fixed allowances or grants.,

Rule 203 :

- (1) The arrears of pension of a deceased pensioner also cease to be payable by the Treasury Officer if they are not claimed within one year of the pensioner's death.
- (2) If a claim is presented thereafter but before expiry of a period of three years of the pensioner's death, the Disbursing Officer may make the payment to the heirs of the deceased on production of legal authority. The Disbursing Officer may authorise payment without production of legal authority to the extent of ¹[Rs. 50,000/-], after such enquiry into the rights and titles of the claimant as may be deemed sufficient by him. Any excess above ¹[Rs. 50,000/-], can be paid under the orders of the Director, Pension as provided in rule 145 of the Rajasthan Civil Services (Pension) Rules, 1996.
- (3) The authority of the Director, Pension Department would be required if the payment of arrear is -
 - (i) more than ¹[Rs. 50,000/-], or
 - (ii) claimed after three years of the death of the pensioner.
- (4) After payment of the arrears of pension, the Pension Payment Order should be returned to the Director, Pension, Rajasthan with a report of the date of death of the Pensioner in case no family pension has been authorised in that Pension Payment Order.

Rule 204: Payment of difference of pension to the missing pensioner on his reappearance

If a missing pensioner reappears at any time after grant of family pension as per proviso to rule 61 of Rajasthan Civil Services (Pension) Rules, he shall be allowed the difference, if any, between the amount of service pension

and the amount of family pension already paid, without any sanction from the Director, Pension if the period of missing does not exceed three years.

Rule 205 : Payment of arrears of pension of 'unheard of' pensioner:

The arrears of pension for the period of non drawal of service pension by the pensioner who had disappeared, to the date of start of family pension under proviso to rule 61 of RCS (Pension) Rules, shall be paid on completion of one year of drawal of family pension, if the pensioner has not reappeared during this period. The arrears would be given at the rate of family pension specified in Rule 62 of RCS(Pension)Rules but not exceeding the rate of service pension. The authority of the Treasury Officer to make this payment will be limited to the provisions made in rule 199 of these rules.

Rule 206 : Payment of arrears of family pension under second proviso to rule 61 of RCS(Pension) Rules in case of a missing government Servant

After one year of drawal of family pension under second proviso to rule 61 of RCS (Pension) Rules, in case of a missing Government Servant, the family shall be paid arrears of family pension at rates already sanctioned, from the date of missing of the Government Servant to the date of start of family pension, provided the Government Servant has not reappeared during this period. If the amount of the arrears exceeds Rs.25,000, the authority of the Director, Pension would be necessary.

Rule 207 : No claim of pension, to heirs when a Government servant dies before retirement or discharge

If a Government servant dies before actually retiring or being discharged, his heirs have no claims to anything in respect of his pension except to the extent and subject to the conditions specified in Chapter V of Rajasthan Civil Services (Pension) Rules, 1996.

Rule 208 : Submission to a statement of cases of failure to draw pensions

The Treasury Officer should submit to the Director, Pension, every year in April a statement of cases of failure to draw pensions. The statement should include the names of all pensioners who have not drawn their pensions -

- (i) for six years in case of political pensioners; and
- (ii) for three years for other pensioners.

The reasons for non drawal, if known, should be stated against each name.

Rule 209 : Payment of Pension by Postal Money Order

- (1) The pension of :-

- (i) disabled ex military personnel,
- (ii) widows of ex military personnel,
- (iii) ex military personnel,
- (iv) Civilian pensioners including provisional pension,
- (v) family pensioners including provisional pension, and
- (vi) political pensioners,

whose pension does not exceed Rs. 1275/- per month plus the appropriate dearness relief increases from time to time, shall unless the pensioner elects by an application in writing addressed to the Treasury Officer to receive it in person be remitted by the Treasury Officer on a date during the last week of the month, through Postal Money Order superscribing the same as "NOT PAYABLE BEFORE THE 1st PROXIMO" at the cost of the Government and charges on account of Money Order Commission to be shown as a distinct item in the bills relating to such claims, debiting the expenditure thereof to the appropriate head of account.

- (2) In cases not covered by sub rule (1) above the payment of pensions not exceeding Rs. 300 p.m. may be made by postal money order at the option of the pensioner at his cost.

Rule 210 : Procedure for payment of pension by Postal Money Order

When the mode of payment of pension by postal money order is adopted, following procedure shall be followed:

- (i) A pensioner who elects to have his pension paid by money order, and to whom pension is to be remitted by money order at the cost of the Government and who does not elect to receive it in person, should present in person to the Treasury Officer or Sub Treasury Officer, a declaration to that effect with his copy of the pension payment order. The Treasury Officer or Sub Treasury Officer should then identify the pensioner as laid down in rule 186 of these rules. After this has been done he should paste the declaration and both halves of the pension payment order in a register headed " Pension payable by Money Order". On a date, during the last week of each month, a treasury or sub treasury office clerk deputed for the purpose should make out a money order form for each pension recorded in the register mentioned above - (i) without deducting M.O. commission in respect of cases mentioned in rule 206(1); and (ii) less money order commission in respect of cases covered in 206(2); and make corresponding payment entries at the back of the pension payment order. The treasury officer or sub treasury officer should sign the money order form and initial the entries on the back of the pension payment orders after carefully comparing the three documents.
- (ii) Every money order form should be stamped prominently by the treasury or sub treasury office with the words "Pension Payment " with a red ink stamp. Similarly, the money order acknowledgement should be stamped with the words " on account of pension for _____", the month to which the pension relates being filled in manuscript at the time of issuing the money order.
- (iii) The money order forms should be carefully prepared and correct and complete information should be given as to the name and address of the payee. The post

office will not be responsible for wrong payments caused by the carelessness of the remitter in this respect.

- (iv) The latest date for the preparation of the money order form will be the last day of the month for which pension is to be remitted.
 - (v) The treasury or sub treasury officer will watch for the payee's acknowledgment for all remittances and should compare the signature on the payees' acknowledgment every month with the pensioner's signature on the pension payment order.
 - (vi) The treasury or sub treasury officer should also satisfy himself once every year in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the month of April each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the date on which the pensions were remitted to them.
- Note:** The Collector should determine, on a consideration of local circumstances, what arrangements should be made to ascertain death and should lay on some village/revenue official the responsibility of reporting promptly the death of a pensioner whose pension is paid by money order.
- (vii) If the return of the payee's acknowledgment is delayed longer than thirty days from the date of issue of money order, or if a complaint is received regarding non payment, the treasury or sub treasury officer should forthwith make enquiries from the postal authorities.
 - (viii) It will not be necessary to prepare separate pension bills for pensions paid by money order. The payments should be shown in a separate schedule which will serve as a voucher. On this schedule the treasury or sub treasury officer should give a certificate to the effect that he has satisfied himself that all amounts

noted in the schedule have actually been remitted by money order.

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

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

- (x) In the schedule of payments of the succeeding month, the treasury or sub treasury officer should give the following certificate :

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

- (xi) In the schedules for January and July of each year the Treasury Officer should also furnish the following additional certificates :-

"Certified that -

- (i) I have obtained from each pensioner half yearly a declaration that he has not been serving in any capacity either permanently or temporarily in Central/State Government Department or is employed/ reemployed/ permanently absorbed in a Central or State Government Company, Corporation, Undertaking, Body, Cooperative Society, Institution etc. wholly or substantially owned or

controlled by Central/State Government or in which the Government has substantial financial interest or is receiving grant in aid from the Government to meet its administrative expenditure or in Reserve Bank of India or in a Public Sector Bank or in GIC/LIC etc. during the last six months; and

- (ii) I have obtained from all recipients of family pensions (except widows) whose pension is terminable on their marriage or remarriage, a declaration that she/he has not been married/remarried during the past six months.

Note: Unmarried daughters or widower pensioners whose pensions are terminable on marriage or remarriage, and who elect to have their pensions paid by money order, should either appear in person before the treasury or sub treasury officer twice a year when drawing their pensions for December and June in order to enable that officer to obtain the requisite certificate or should submit the required certificate well in time to admit of their pensions for the two aforesaid months being remitted by money order.

The Treasury Officer should certify in the Schedules for January and July each year to the effect that he has obtained the requisite declaration.

- (xii) Once every year all pensioners who elect to be paid by money order shall be required to attend the treasury or sub treasury in person so as to enable the treasury or sub treasury officer to satisfy himself that payments have been made correctly and in accordance with relevant rules.

Rule 211 : Payment at Sub Treasury

Arrangements may, if desired by the pensioner, be made for the payment of pension at a sub treasury as this will save the pensioner some inconvenience and expense in having to

go to the treasury for his pension. The attention of the pensioners should be drawn to this privilege and the treasury officers should, wherever practicable, authorise payment of a pension at a sub treasury instead of at the treasury.

- Notes:** 1. It is generally the practice in the case of pensioners who wish to draw their pensions from a sub treasury that the first payment of pension is not made at the sub treasury but at the District treasury and subsequent payments are made at the sub treasury. This arrangement is both troublesome and expensive to the pensioner and pensions should from the very beginning be paid at the sub treasury.
2. The procedure authorised in these rules for payment of Pension at the treasury applies mutatis mutandis to pensions, the payment of which has been authorised at a sub treasury.
3. The following procedure should be adopted in the case of pensions payable at sub treasuries:

On receipt of a pension payment order or pension circular in respect of pensions payable at sub treasuries, the Treasury Officer should, after giving a serial number to the pension payment order, and taking action as required under rules 182 and 183 of these rules, forward the original payment order to the sub treasury concerned. The sub treasury officer will exercise the prescribed checks and make payment, returning the original disburser's half of the pension payment to the Treasury Officer retaining the copy at the sub treasury. The pension payment order will then be dealt with at the Treasury in the manner described in rule 176. It should be clearly understood that the treasury officers should continue to communicate promptly to the sub treasury officers concerned all subsequent orders, requirements and instructions such as stoppage, reduction or increase in the rate of pension, or assignment of the district treasury serial number, etc. pertaining to such pensioners.

Rule 212 : Payment of petty pensions at the Banking Treasuries

- (1) In the case of banking treasuries, petty pensions of Rs. 200 per mensem plus or under plus the appropriate dearness relief increase from time to time may be paid at the treasury instead of the Bank. Payment of pensions exceeding Rs. 200 per mensem plus the appropriate dearness relief increases from time to time but not exceeding Rs. 500 per mensem plus the appropriate dearness relief increases from time to time, may also be made at the treasury at the discretion of the Treasury Officer, if he considers that due to the location of the Bank the pensioners drawing pensions not exceeding Rs. 500 per mensem plus the appropriate dearness relief increases from time to time are put to inconvenience and extra expenditure.
- (2) For making payment of such pensions at the Treasuries, the treasury officer may draw two advances every month. The advance will be drawn and accounted for as follows :
 - (i) Two advances may be drawn each month. One on the first working day of each month to meet pension payments from 1st to 10th of the month. The account of this advance will be closed on the 10th, i.e. on the date on which the first list of payment is despatched to the Accountant General. The other advance may be drawn on the 11th and its account will be closed on the last working day of the month.
 - (ii) The amount of advance will be charged to such head of account, and the account of advance will be kept and rendered to the Accountant General in such form and such manner as the Accountant General may prescribe from time to time.
 - (iii) As the Treasury Officer is personally responsible for the proper accounting of such advances, it is necessary that he should check the account of advance every day alongwith the regular daily accounts. For purposes of this check, the Accountant should maintain an abstract account of the advance Form No. Ty. 71 and enter therein the amount of advance drawn with particulars of its voucher and

date on which it is drawn. Payments as they are made against this advance, should be entered daily in this register and balance struck. Only daily totals from the schedules of pension payment should be entered. Totals should, however, be entered separately for each head of account to which the amount of pension paid is charged. This will enable the Treasury Officer to check that totals from respective schedule are carried to the abstract account correctly.

- (iv) The cashier who actually disburses the amount of advances drawn, should keep a detailed account of all payments against the advances. He will enter each voucher in this register and strike a daily total of payments made and then a balance. The Treasury Officer when checking the daily cash book should see that the balance from this register is correctly carried to the cash book and tallies with the abstract account of the advances maintained by the Accountant.
- (v) The above rules apply to civil pensions. In the case of military pensions separate advance will be drawn and a separate account will be kept in the same forms as prescribed for civil pensions in sub clauses (iii) and (iv) above.

Note : The payment of allowance to the Maintenance holders etc. and payment of compensation to jagirdars against Pension Payment Orders issued by the office of the Director, pension shall also be regulated in accordance with the procedure laid down in the above rule.

Rule 213 : Gratuities

- (1) Gratuities will be paid by the Treasury Officer on an authority received from the Director, pension, to whom the sanction is communicated by the sanctioning authority or by another audit officer. The payment can be claimed on letter of authority issued by the Director, Pension and no separate bill is necessary. The payee should also be required to produce the copy of the order by which the sanction to the

gratuity was communicated to him and the Treasury Officer should record the fact of the payment having been made on the copy of the order so produced.

- (2) The recipient of gratuity who opted payment of pension through a Public Sector Bank, if he himself does not present personally should submit the sanction communicated to him by the Director, Pension, for payment of gratuity after affixing revenue stamp duly signed endorsing thereon 'Payment Received' and indicating the branch of Bank and Account Number, through the person authorised by him to the Treasury Officer. The Treasury Officer shall then compare the signature of the recipient from the record available with him and satisfy himself about the correctness of the same and after recording the following orders on the original authority, hand over to the person who has presented it, retaining copy of the recipient's authority letter in his office record:-

"Deposit the payment of gratuity
amounting to Rs. _____ (in words
Rupees _____) in
the _____ Account
No. _____ of
_____ (Bank) in favour of
Shri _____

Treasury Officer."

- (3) A gratuity payment order shall remain in force for one year only and no such order shall be retained by a Treasury Officer, if payment has not been made on it within a year of its issue.

CHAPTER VI

TREASURY ACCOUNTS

A : RULES FOR BANK TREASURIES RULES AND PROCEDURE FOR TREASURIES THE BUSINESS OF WHICH IS CONDUCTED BY THE BANK

Introductory

Rule 214 : The following rules are for the guidance of Collectors, Treasury Officers and for Officers of the Bank in dealing with the receipts and disbursements on account of State Government at places in which the cash business of the treasury is conducted by the Bank. These rules will be subject to the overall provisions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India.

Rule 215 : In cases of doubt, and as a general rule, the usage hitherto observed at the treasury will be followed in respect of all Government transactions with the Bank.

I : DIRECTIONS FOR MAINTENANCE OF ACCOUNTS AT BANK AND SUBMISSION OF RETURNS THEREOF

(a) Accounts and Books :

Rule 216 : The books and accounts to be kept by the Bank will consist of -

- (i) the scroll cash book, being the primary record;
- (ii) a daily account of the receipts and payments made up and despatched to the Treasury Officer;
- (iii) an account in the general ledger in the name of the State;

- (iv) a pass book to be daily forwarded to and returned by the Treasury Officer.

Note: The Bank shall use alternate pass books for each day's transactions so as to allow sufficient time to Treasury Officers/ Sub-Treasury Officers to scrutinise daily scrolls received by them from the Bank and tally entries made therein with the entries recorded by the Bank in the pass books.

- (v) Error Scroll/Pass Books for rectification of errors.

Explanation : In addition to regular pass books for daily transactions, Banks will maintain error scrolls/pass books to record rectification of errors noticed in transactions recorded earlier day to day during the month. The sum total of entries in these error scroll/pass books will be carried over into regular pass books and monthly accounts. Such error scrolls/error pass books will not be used by Bank for carrying out inter-government adjustments.

Rule 217 : In the Scroll Cash Book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, in which deductions have been made will appear in this book, and the total of each side will form the daily entries in the general ledger.

(b) Payments into the Bank:

Rule 218 : Revenue Receipts

Save as provided in Chapter II to these rules, any person who desires to pay money into the Bank on Government account for any particular transactions, shall first present at the treasury a Challan, in duplicate, (which, if necessary, will be prepared in the office). The Accountant/Junior Accountant or any other Government servant entrusted with the duty of examining the challans will specifically check the account classification, purpose and the person or Government Department on whose behalf the money is to be deposited. After examination, he will write on both the

original and the duplicate, the word "correct". He will then affix his initials to the challan with the date and submit the same to the Treasury Officer if the amount is Rs. 1000 or more, who will endorse it with an order to the Bank to receive money and grant receipt. The challans for sums below Rs. 1000 will be signed by the Accountant/Jr. Accountant. Challans presented at the Sub Treasury shall also be dealt with in the same manner excepting that all Challans shall be signed by the Sub Treasury Officer. Both original and duplicate challans shall be returned to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original challan, the duplicate being retained by the Bank and forwarded to the Treasury Officer with the daily account. Challans are valid only for such time, not exceeding ten days, as may be fixed by the Treasury Officer, if they are presented after the allotted time, the money will not be received by the Bank, until they are revalidated by the Treasury Officer.

Rule 219 : Cheques on local banks will be accepted in payment of Government dues etc. The preliminary acknowledgment of the receipts of the cheques will be in the form given below :

"Received cheque No. for Rs. (Rupees in words), drawn on Bank on account of "..... as per challan No....."

Note : Also refer to rule 70(1)(c), Ch.II.

Rule 220 : There will be a daily clearance of cheques accepted and transactions will be included in the daily accounts submitted to the treasury. If a cheque is dishonoured by the Bank concerned on presentation, the fact will be reported at once to the payer with a demand for payment in cash. Other conditions for payment of money by cheques shall be as prescribed in rule 70 (1) and (2) of Chapter II of these rules.

Rule 221 : Receipts of Departmental Officers

Cash receipts and deposits of the Forest and Public Works Departments will similarly be received in accordance with the rules applicable to these departments.

Rule 222 : In the case of all other departments, fines, forfeitures and other miscellaneous receipts to be deposited by Government servants will be forwarded by them daily to the bank with a challan in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the challan will be retained by the Bank and forwarded with the accounts of the day to the Treasury Officer and the other returned receipted to the Government servant concerned for record in his office.

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

Rule 223 : Deposit and Local Fund Receipts

The detailed account of local funds and registers of deposits are kept in the Collector's, Magistrate's, and Judge's Offices, the Bank only receiving the amounts tendered in accordance with rule 218 and crediting them to their proper heads of account.

(c) Withdrawal from the Bank on Government Account

Rule 224 : Civil Charges

All charges for pay and allowances and contingent expenses of Government servants of the civil establishments will be presented to the Treasury Officer in the first instance for examination. The Treasury Officer, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in the register of payment orders issued, and will be numbered, dated and signed. The bill will then be returned to the person who presented it, and will be paid at the Bank in accordance with the Treasury Officer's order.

Rule 225 : All bills, cheques and other documents passed by the Treasury Officer as well as interest payment orders, etc. being non negotiable instruments, warrant special precaution on the part of the Bank in the matter of identification of payees. All such claims have normally to be presented by the payee personally at the Bank and save as provided in Rule 113 of the General Financial and Accounts Rules Vol.I of the Government of Rajasthan no endorsement is permissible. The Bank will not, however, disburse payments of such claims unless the Bank is previously in possession of a specimen of the payee's or endorsee's signatures as recorded thereon and the massanger, if any, through whom the claim is presented is identified to the satisfaction of the Bank.

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

Rule 226 : The Bank will, while making payments, in particular, see that:-

- (i) the pay order written in figures and words is clear, legible and there is no cutting, overwriting and manipulation;
- (ii) the entire pay order is written with the same ink and handwriting;
- (iii) the seal of " below Rs." is impressed thereon;
- (iv) the signatures on the pay order tally with the specimen signatures of the Treasury Officer/ Assistant Treasury Officer;
- (v) the signatures of the Drawing and Disbursing Officer also tally and verified with the specimen signatures;

- (vi) the person receiving money is properly identified with the identity card in force issued to him, to the entire satisfaction of the Bank and his signatures tally with the signatures attested by the Drawing and Disbursing Officer in Form G.A.59-B; and
- (vii) a separate authority letter on GA 59-B has been obtained by the Bank for their record.

Rule 227 : No payment shall be made by the Bank except under the written pay order of the Treasury Officer.

Rule 228 : Departmental Payments

- (1) Letters of credit issued under the rules may be acted upon without further authority, the Bank, observing the prescribed limitations.
- (2) Except where otherwise provided, in cases not covered by letters of credit, the Bank will act only on payment orders signed by the Treasury Officer.
- (3) Letters of credit or assignment issued in favour of a drawing officer shall specify the maximum amount upto which the Officer credited shall have the authority to draw on the particular treasury on which the letter of credit or the assignment has been issued.
- (4) At places where the cash business of the Treasury is conducted by the Bank, any Letter of Credit or assignment issued on the treasury shall also be communicated to the Bank.
- (5) Where funds under a letter of credit are required only at headquarters, the original letter of credit may be passed on by the Treasury Officer to the Bank, but if funds are required both at the headquarters and at a sub treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn at headquarters.

Rule 229 :

- (1) Government servants of the Public Works Department draw funds either by bills or by cheques.
- (2) Bills will be cashed by the Bank only on payment orders endorsed thereon by the Treasury Officer.
- (3) In respect of cheques, the Chief Engineer shall, on receipt of authorisation from the Finance Department, issue the letter of credit to each Divisional Officer. These letters of Credit may be acted upon without any further authority, the Bank observing the prescribed limitations.
- (4) An Officer in charge of a division may regulate the drawings of his sub divisional officers by letters of credit by himself. Letters of Credit issued by Officers in charge of divisions may be acted on without further authority, the Bank observing the prescribed limitations.

Note: Sub rule (5) to rule 228 applies to Letters of Credit issued by Officer in charge of divisions.

Rule 230 : Refund

Refunds of revenue, fines etc. will be made by the Bank on bill bearing a payment order signed by the Treasury Officer.

Note: This rule does not apply to refunds of Sales Tax, Passenger Tax and Goods Tax. In case of such refunds, the Commercial Taxes Officer and Assistant Commercial Taxes Officer, as the case may be, is authorised to make out the refund order in the form of a direct order on the Bank and the endorsement of a second payment order by the Treasury Officer is not required.

Rule 231 : Currency of Payment Orders

Payment Orders of bills payable at the headquarters of a Treasury are valid only for payment by the Bank or Treasury for a time, not exceeding 21 days, and if presented after the allotted time, they will be refused payment by the Bank, until ravalidated by the Treasury Officer. This period of currency of payment order of bills payable at the sub treasury (other

than independent sub treasury) will, however, remain valid upto one month on the date the pay order of the Treasury Officer was enfaced on the bill.

Note : If a claim is presented to the Treasury Officer for revalidation within a period of one year of the pass order, the Treasury Officer will scrutinise the reasons for non drawal of the amount and revalidate his orders, if the reasons are genuine. If the claim is presented after one year but before six years, the Treasury Officer will scrutinise the reasons for non drawal of the amount and if he is satisfied with the reasons given by the Drawing and Disbusing Officer, then the bill will be sent to concerned Joint Director/the Director, Treasuries and Accounts with the recommendations for issuing the sanction. All bills presented after a period of more than six years shall be revalidated on sanction issued by the Finance Department. The concerned Joint Director shall be competent to issue sanction in respect of bills presented within three years of the pass order.

Rule 232 : Payment Orders enfaced on sub-treasury

All pass orders for payment at a non banking Sub-Treasury by the Treasury Officer are to be presented at the non banking sub treasury where they shall be subject to necessary checks before issue of payment order by the Sub Treasury Officer. Pass orders for payment at a banking sub treasury by the Treasury Officer are not required to be presented to the Sub Treasury Officer for second pay order and shall be presented directly to the Bank for payment.

(d) Submission of Accounts and Returns to Treasury

Rule 233 : Daily Accounts and Returns

- (1) The branches or agencies of the Bank undertaking cash business of the Treasury will render the daily accounts consisting of receipts and disbursements for the transactions relating to the State Government to the Treasury Officer along with supporting Challans and Vouchers.

¹[In case of money collected through E-Payment the branch/branches of the bank receiving payment into Government account through E-Payment shall render a Statement of Receipts of tax/dues deposited electronically in prescribed scroll called 'E-Payment scroll' in three copies duly authenticated on each page along with a soft-copy to the authorised treasury.]

1. Added vide Order No. F.2(1)FD/GF&AR/2001 dated 29.11.2007.

- (2) In the daily accounts such payments and receipts will be classified, as may be directed by the Government in consultation with the Accountant General, Rajasthan, in order that their arrangements may fit in with the form prescribed for accounts kept at the treasuries. The daily account will be prepared every day and the Manager, 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 daily receipts and payments and with all supporting 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 the demand.

Notes : 1. It is of importance that these documents be secured in a locked box when sent by the Manager, as the case may be, 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.

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

Rule 234 : Care should be taken that vouchers sent to the Treasury Officer are conspicuously marked by the Manager, as the case may be, with the word "paid". Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

Rule 235 : The register of daily receipts and payments has five columns for (i) the date, (ii) total receipts for the day, (iii) the total payments of the day (iv) the initials of the Manager or Agent, as the case may be, and (v) the initials of the Treasury Officer. It will be written up and forwarded with the daily account to the Treasury Officer (vide rule 230) the entries

being certified by the initials of the Manager in the 4th column. The Treasury Officer will check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the challans and vouchers and after initialling in the 5th column of the register, in token of his verification, return the register to the Manager the same day or the following morning.

Rule 236 : The manager of the Bank should see that the total receipts and disbursements in respect of transactions included in the daily statements sent to the Treasury Officer agree with the totals as shown in the Bank's daily schedule forwarded to the Head Office of the Bank. The net amount of payments only are entered, that is, when a deduction is made from the amount of bill, only the net amount paid after deduction and not the gross amount of the bill be entered.

Rule 237 : Monthly Returns

- (1) The Bank shall send the monthly statements of receipts and disbursements prepared by the branches of the State Bank of India or its subsidiaries conducting Government business to the Treasury Officer and the Sub Treasury Officer.
- (2) The Bank shall send such statements for transactions relating to State Government including transactions of Central and other States in quadruplicate to the Treasury Officer or Sub Treasury Officer not later than 1st working day of the month succeeding the month to which they relate. A certified copy of the same with a certificate to the effect that it has been 'checked and found correct' shall be sent back by the treasury officer to the Bank, other two copies to the Accountant General within three days from the date of receipt of statements, and the fourth copy will be retained by him for his office purpose. Likewise, the Sub Treasury Officer will send the verified statement in triplicate to the Treasury Officer before 3rd of the succeeding month retaining one as his office copy (in case of March accounts by 8th of the succeeding month), one of which will be sent by the Treasury Officer to the Accountant General, other to the Bank serving the Sub Treasury and the third copy shall be retained as office copy.

- (3) In the statements, if any correction is required to be made, it may be got corrected under the signature of the Bank authorities.

Rule 238 : Miscellaneous

The Bank will be kept open for the transactions of the Treasury business on any recognised holiday, if so required by the Collector.

Rule 239 : At 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.

Rule 240 : The rules regarding payments have been incorporated in Chapter V of the Subsidiary Rules.

II - PROCEDURE FOR MAINTENANCE OF ACCOUNTS AT TREASURIES

Rule 241 : Besides the procedure laid down for the Banks in Section I of this Chapter, the general procedure of the conduct of business of the treasury shall be regulated as given in the following rules.

Rule 242 : Forms required for use in connection with the receipt of Government money will be supplied to the Bank by the Treasury Officer/Departmental Officers.

Rule 243 : Any monthly comparison of receipts between the departmental and Treasury Officer's accounts will be certified by the Treasury Officer.

Rule 244 : Discount on sale of stamps

Discount on sale of stamps is allowed by deduction from the amount paid in by the purchaser. The amount will be received and brought to account; the receipted challan being the payer's authority for receipt of the stamps from the Treasury Officer.

Rule 245 : Register of Orders for payments

The Treasury Officer shall maintain a register of Orders for payments. (TY- 46)

Rule 246 : Deposit payments

Repayment of deposits standing, at the credit of individuals in the Treasury Register or in the Judge's account will be made on the order of the officer on whose register they are. Persons claiming repayments of such deposits shall apply to the officer who received them and who, after examining the appropriate register and making necessary entries will give the applicant an order for payment at the Treasury. The Treasury Officer shall examine the claim and enface the payment order on the bill, if in order

Rule 247 : Classification of transactions in Treasury accounts

- (1) The provisions in this section (rule 247 to 249) shall be subject to the directions contained in Chapter 2 of Accounting Rules for Treasuries, 1992.
- (2) Save as provided hereafter, each item of receipt and payment occurring at Treasury shall be broadly classified in treasury accounts -
 - (a) with reference to the Governmewnt to which the transaction appertains namely, Central, Union Territory or State Government concerned, .
 - (b) with reference to the department or such head of receipts and expenditure as may be required by the Accountant General,
- (3) Any transaction which cannot be allocated directly to any particular department or to any of the prescribed heads of classification shall be entered in the accounts under the head of account " 8658 Suspense Accounts - Suspense Accounts (Civil) Unclassified Suspense ". Necessary adjustment of debit and credit booked to this head will be cleared by the Accountant General.

Rule 248 : Transactions of other Governments arising in the State Treasury

- (1) Receipt and payment transactions relating to Central Government shall be accounted for under the head "8658- Suspense Account".
- (2) Transactions relating to Other States shall be classified under the remittance head "8793 - Inter State Suspense Account, Government of _____."
- (3) Railway, Postal and Defence transactions permitted to arise in the treasury shall be classified under the Head "8658- Suspense Account - 102- Suspense Account (Civil) and Sub head _____ Account with _____" (Railway/Postal/Defence or as the case may be).

Rule 249 : Transactions with Departments which draw money by cheques

Transactions with or on behalf of the departments which draw money from the treasury by cheques shall be entered in the treasury account in lump without details of receipts or payments as the case may be.

Rule 250 : Treasury Returns

All treasury returns, with the exception of those for which the Bank is instructed to furnish in this Chapter or under express orders of the Government, should be prepared in the treasury and not in the Bank.

Rule 251 : Advices and Certificates

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

III : COMPILATION OF ACCOUNTS

(A) Incorporation of sub-treasury accounts

Rule 252 : The daily account of sub treasuries are incorporated in the accounts of the treasuries in accordance with the directions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India.

Rule 253 : The transactions occurring at a sub treasury should be reported to the treasury in a daily sheet in Form TY-6 (IST 6) supported by vouchers, showing receipts, disbursements and balance of the day. The receipts and disbursements should be posted from these sheets on the day of receipt into the accounts of the treasury in the same way as if they had taken place at it.

Rule 254 : It is the duty of the Treasury Officer to scrutinise and examine every item of receipts and payments shown in the daily accounts. He will point out, and watch against all irregularities in the same way as those at the 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 at his discretion leave over the work to the Accountant, a percentage check (not less than 20 percent) being affected by him. All vouchers checked by the Treasury Officer himself must be initialled by him in token of the fact that he has exercised the check.

Rule 255 : 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 such a manner so as to leave no room for alteration or interpolation. The Treasury Officer is also required to observe special precautions to satisfy himself that the 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 post, unless otherwise directed by the Director, Treasuries & Accounts.

(B) Daily posting of Accounts

Rule 256: When the daily account with the challans and vouchers is received from the Bank, it shall first be examined against the challans and vouchers which support it. Then the vouchers which have already been approved and registered by the Treasury Officer shall first be marked off in the register of orders of payment, that is, the date of encashment shall be noted against the entries of such vouchers in the register of orders of payment. Each item of receipt or payment will then be posted from the daily account into the cash book, either direct or through some subsidiary register.

- 1[(1) On receipt of scroll containing 'Statement of Receipts of tax/dues deposited electronically' along with the soft-copy, the treasury officer will incorporate the transactions in the treasury accounts to be submitted to the AG along with original copy of the E-Payment scroll. The second copy of the E-Payment scroll will be retained by the treasury and the third copy will be sent to the department concerned by the Treasury after due verification of the receipts.]

(C) Subsidiary Register

Rule 257: Save where other forms of registers are prescribed in these rules for particular classes of transactions and subject to such modifications as may be directed by the Government in consultation with the Accountant General to meet local requirements, departmental receipts for which separate returns are submitted should be recorded in separate registers in Form TY 2 (IST 2). Departmental payments should likewise be recorded in separate registers in Form TY 3 (IST 3), according to the various classes of payments. For convenience of accounting, however, the initial record in respect of any particular class of receipts or payments may in special cases with the approval of the Accountant General be kept in the same form as that of the corresponding receipt or payment schedule rendered to the Accountant General and in such cases the requisite number of carbon copies may be struck.

Note : 1. The words "separate registers" used above do not necessarily imply a separate volume. If it is convenient to include several registers within the same volume, a set of continuous pages may be set aside for each.

2. In this process the vouchers must be numbered and arranged according to the

register in which they are entered, as the number of the payment order cannot serve as the number of voucher in actual accounts.

(D) Register of Bank deposits

Rule 258 : The Treasury Officer should keep a subsidiary register of Bank deposits in Form TY-5 (IST 5), in which he will post the net difference between Receipts and total Payments on each account as shown in the Bank's daily accounts. The register is provided with three columns to show (1) the date, and (2) the net payments, or (3) the net receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date.

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

Rule 259 : At the close of the month, the difference between the two columns of each register will be carried into the cash account or list of payments accordingly as the difference represents net drawings from or net payments into the Bank during the month on account of the Government concerned and the net credit or debit should be taken to the head "Bank deposits." This procedure will also apply to the transactions of the Sub Treasuries, cash business of which is conducted by the Bank.

Note: Cheques presented direct at the Bank and paid by transfer credit should be included by the Bank as receipts and disbursements in its account sent to the treasury. The latter should not treat them as transfer transactions and enter them in cheque register of transfer payments.

(E) Register of Adjustments by transfer

Rule 260 : In treasuries, check registers in Form TY 4 (IST 4) should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit. At the end of each day's entries an abstract should be prepared and recorded

showing the figures which should pass into various subsidiary registers.

(F) Closing for the day

Rule 261 : Subject to the directions contained in rules 38 to 40 of Accounting Rules for Treasuries, 1992, issued by the Government of India, the process of closing accounts for the day shall be as given in the following rules (262 and 263).

Rule 262 : After the several subsidiary registers have been written up and completed in respect of cash and transfer items, the daily total of each register should be carried into the appropriate cash book. The cash book should then be totalled and to the gross totals of receipts and disbursements thus worked out the deductions and additions indicated at foot of the cash book Form Ty-1 (IST 1) should be applied so as to bring out the net totals of receipts and disbursements which should agree with the totals shown in the daily accounts of the Bank. Thereafter, the Treasury Officer should sign the Cash Book.

Rule 263 : The following is the memorandum of some of 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 totalings on each side, marking the totals as "Exd";
- (iii) see that the totalings are correctly carried from the register to cash book, initialling the totals as he thus compares them;

Note: This must be done in the case of receipt registers even when the total for the day is blank, but it is not necessary to initial blank payment registers.

- (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; and
- (v) see twice every week that all vouchers are properly arranged.

(G) Closing for the month

Rule 264 :

- (1) With the single exception of March for which the accounts of the treasury must be kept open until receipt of daily sheet of every sub treasury for 31st March, the monthly accounts shall be closed without fail on the last day of each month. Every endeavour shall be made to close the March accounts at the earliest possible date and, in any case, not later than the 10th April.
- (2) The accounts of every sub treasury shall be closed as on the last day of the calendar month, including therein all the transactions at the sub treasury during the month. The concerned Treasury shall incorporate the entire month's accounts of the Sub Treasury in its monthly accounts for the same month.

Rule 265 :

- (1) In closing the accounts of the treasury for the month, the month's totals of the subsidiary registers will be carried into the cash account in the case of receipts, and into the list of payments in the case of payments, the cash account being closed with an abstract in Form Ty-31 (IST-31) in accordance with the directions contained in rules 42 and 83 of the Accounting Rules for Treasuries, 1992, issued by the Government of India. In the case of non banking treasuries, the cash must be verified by actual counting and the cash balance report made out in accordance with the prescribed procedure.
- (2) 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 deductions from accounts but are statements of facts certified to have been

verified by actual enumeration of coin and notes. The Treasury Officer shall also check each entry in the cash account and list of payments with the corresponding totals in the cash book and see that the totals of all the registers are correctly carried into the cash book.

Note : If, at any time, the Treasury Officer is unable to compare all, at least he may compare some; notably, he should compare the entries in the plus and minus memorandum of deposits, stamps, etc., with the entries in the account, e.g. the plus and minus memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000 and if the credit in the account be less, the difference must be traced and satisfactorily accounted for.

Rule 266 : The monthly statement of receipts/disbursements prepared by the branches of the State Bank or its subsidiaries conducting Government business shall be certified by the Treasury Officer / Sub Treasury Officer. The Treasury Officer will submit a consolidated monthly statement to the Accountant General by 10th and in case of Supplementary statement of discrepancies received from the Bank shall also be verified by the SubTreasury Officers/Treasury Officers in the same manner as indicated above.

IV : MONTHLY ACCOUNTS AND RETURNS TO BE RENDERED BY TREASURIES

(A) General

Rule 267 : Except as specified otherwise, the directions in this Section shall apply to all bank and non-banking treasuries. The rules in this Chapter shall be subject to the instructions and directions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India.

Rule 268 : A complete list of treasury accounts and returns to be rendered on different prescribed dates to the Accountant General, the Reserve Bank of India, the Finance Department, the Director Treasuries & Accounts, and other authorities shall be kept at each treasury. The accounts and returns shall be written up in accordance with the directions

in this behalf contained in the Accounting Rules for Treasuries, 1992, and such modifications as may be deemed necessary by the Accountant General and authorised by him as per rule 1(3) and rule 20 of the said Accounting Rules for Treasuries, 1992.

- (A) The first schedule of payments with connected vouchers and a Memorandum in Form Ty-39 (IST 39); and the cash account and list of payments with supporting schedules and connected vouchers with the Memorandum in Form Ty-39 (IST 39) shall be sent to the Accountant General on the dates fixed by the Government in consultation with the Accountant General.

Rule 269: Treasury Officer should pay particular attention to the punctual submission of the accounts and returns. The Government will view with severe displeasure any avoidable delay on the part of the Collector or the Treasury Officer in despatch of the prescribed accounts and returns with complete schedules and vouchers, particularly those required by the Government, the Accountant General and the Director, Treasuries and Accounts.

Note: May be sent on the next working day if the due date is also a holiday in the office of Accountant General Rajasthan. However, if the due date is not a holiday in the A.G. but is a holiday in the State Government, then the account should be submitted on the scheduled date.

¹[Rule 270 : Vouchers along with the copy of challan/ "E-statement scroll" pertaining to each schedule relating to the cash account or 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 of the list of payments and list of receipt and schedules, the Treasury Officer shall, by inspection, satisfy himself that the required vouchers and list of receipt are all attached. He may find it profitable at intervals during the month to take up a schedule and see that all its vouchers and challans etc. are present in proper order and as no payment can be made without a voucher, there can be no excuse for the absence of any voucher.]

1. Substituted vide Order No. F.2(1)FD/GF&AR/2001 dated 29.11.2007 for - "Vouchers along with the copy of challan pertaining to each schedule relating to the cash account or 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 of the list of payments and list of receipt and schedules, the Treasury Officer shall, by inspection, satisfy himself that the required vouchers and list of receipt are all attached. He may find it profitable at intervals during the month to take up a schedule and see that all its vouchers and challans etc. are present in proper order and as no payment can be made without a voucher, there can be no excuse for the absence of any voucher.]

(B) Monthly Accounts

(i) Cash Account and list of payments

Rule 271 : The Cash Account and List of Payments should be prepared in Forms TY.29 (IST 29) and Ty.30 (IST 30) respectively as per directions contained in rules 81 to 83 of the Accounting Rules for Treasuries, 1992, in which heads of receipts and payments, should be printed in the order prescribed by the Accountant General. The Cash Account should show the total receipts collected, and the List of Payments, the total payments made during the month.

Rule 272 : The entries from the Cash Book and Registers subsidiary thereto into the Cash Account, List of Payments and schedules pertaining to these documents should be made in accordance with the following directions :

- (i) Those transactions which, under the instructions of the Accountant General, have to be recorded in full in any one of these documents should be entered therein on the date on which they appear in the Cash Book.
- (ii) The lump-sum entries appearing in the Cash Account, List of payments and schedules pertaining to these documents should be made therein in time to permit the completion of those returns and their submission to the Accountant General on the due dates.
- (iii) The difference between the monthly totals of receipt and payment columns of the subsidiary Register of Reserve Bank Deposits should be carried into the appropriate Cash Account or the List of Payments accordingly as the difference represents net drawings from or net payments into the Bank during the month.

Rule 273 : The Cash Account compiled by treasuries should be supported by a closing abstract in the following form (Ty.31) (IST 31) :-

Form of closing Abstract of the Cash Account.

Rs.

Opening Balance	
Cash Receipts	-----
Total Receipts	-----
Payments, 1st to 10th as per Schedules/List	
Payments, 11th to 31st	-----
Total Payments	-----
Closing balance as per Cash Balance Report	-----
Total	-----

(ii) **Supporting Schedules**

(1) **General**

Rule 274 : Save as provided in Rules 272 to 276 below and subject to the observance of the following general principles, the form and number of the schedules may be determined by the Government in consultation with the Accountant General according to requirements:-

- (i) There should be separate schedules of the receipts and expenditure for each department and for each major head of account not relating to any particular department. All revenue receipts and service payments should appear in one or the other of these schedules. Receipts on account of departments for which descriptive major heads are not opened on the receipt side should be included in the schedule for the major head "0075- Miscellaneous General Services".

Note: Where a separate schedule has been prescribed it should be prepared invariably, even if there be no transaction in the treasury accounts under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule should show the transactions as 'nil'.

- (ii) Miscellaneous items of receipts and recoveries of service payments should be shown with full particulars in the receipt schedules of the department by, or at the instance of, which the money is presented at the treasury.
- (iii) Advances of pay, travelling allowance, etc. to Government servants and recoveries of such advances should be included in the schedule of the department to which the Government servants belong.
- (iv) The vouchers for refunds of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, refunds of revenue may be shown in a separate column in the payment schedule of the department or major head concerned.
- (v) Each schedule of payments should be prepared in two parts, the first part relating to payments made from the 1st to the 10th of the month and the second part to those made during the rest of the month. The total of the first schedule of payment should be brought below, and added to the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the List of Payments.

(2) Schedule of Income Tax Receipts

Rule 275 : Apart from the schedule of Income Tax receipts, if any, required by the Income Tax Officer concerned, two separate schedules of receipts should be prepared in respect of

income tax deductions from bills for salaries and pensions
(a) one for the tax collected on salaries and pensions wholly debitable to the Central Government and (b) another for income tax deducted from salaries and pensions debitable to other Governments.

(3) Schedule for Departmental Disbursing Officers

Rule 276 : A simple schedule of Forest Remittances showing separately the cash received into the treasury from each Forest Division and acknowledged in the Consolidated Treasury Receipt should be prepared in Form Ty-32 (IST 32).

Rule 277 : For the Public Works Department, a separate schedule of cheques/payments made should be prepared in Form TY 33 (IST 33) and attached to the List of Payments.

(4) Schedule of Deposit Transactions

Rule 278 : For each class of deposit a schedule of repayment of deposits in Form Ty 35 (IST 35) shall be prepared and sent to the Accountant General alongwith the vouchers for repayment of deposits except security deposits relating to the election to Lok Sabha for which Register / Schedule in Form Ty 18 (IST 18) should be maintained and sent to the Accountant General.

Rule 279 : An "Extract Register of Receipts and Payments of Personal Deposits" Form TY 36 (IST 36) should be written up from the Register of Personal Deposits Form TY 19 (IST 19). The returns should show only the monthly totals of receipts and repayments on each personal ledger : the totals of the two columns, "Receipts of the month" and "Payments of the month" alone will be traceable in the Cash Account and the List of Payments. The monthly totals brought out on the return should be the same as those brought out by summation of the daily total columns of Form TY 21 (IST 21).

(iii) Plus and Minus Memoranda

Rule 280 : Plus and minus memoranda should be prepared in Form Ty 37 (IST 37) for the transactions on account of each class of

deposits of each Local Fund and of each kind of stamps (non judicial, court fee etc.):

(For further details, see rules 102 to 104 and 315.)

(iv) **List of Schedules**

Rule 281 : The following schedules should accompany the account mentioned above and the Accountant General may specify submission of such other schedules as are required by him.

(1) **With the Cash Account**

- (i) Schedule of Forest Remittances Ty 10 (IST 10)
- (ii) Extract from the Register of Public Works Receipts. Ty 8 (IST 8)

(2) **With the List of Payments**

- (i) Schedule of Forest Cheques paid Ty 11 (IST 11)
- (ii) Schedule of Payments on account of Public Works Department Ty 33(IST 33)
- (iii) Schedule of Payment of Pensions Ty 27 (IST 27)

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

- (i) Extract Register of Receipts and Payments of Personal Deposits (supported by original paid cheques). Ty 36 (IST 36)
- (ii) Plus Minus Memoranda Ty 37 (IST 37)

Rule 282 : The Cash Account should be signed and certified by the Collector or if he is not there, on tour or otherwise unable to sign the accounts on the first of the month, by such other officer to whom the duty may be entrusted under rule 148-A. If the account is not signed by the Collector, the reason should invariably be stated.

Rule 283 :

- (1) The Cash Account should be supported by a certificate that the cash balance shown in the account has been verified according to prescribed rules and agrees with the balance reported in the Cash Balance Report of the treasury for the last day of the month.
- (2) Where the cash business of the treasury or any of its sub treasuries is conducted by the Bank, a certificate to the following effect should be given on the Cash Account:-

"Certified that the net amount credited/debited under the head 'Reserve Bank Deposits' agree with the net disbursements shown in the daily statements of receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copy, received in the treasury, of the daily schedule tendered by the Bank to its Head Office."

Rule 284 : The plus and minus memoranda in respect of stamps transactions should be accompanied by a certificate of actual count in the treasury and the sub-treasuries subordinate to it. The certificate should be given in such form and at such intervals as may be prescribed by the Government in consultation with the Accountant General.

Rule 285 : Immediately after 31st March each year, a list of deposits or balances of that year which lapses under the rules of the Government should also be submitted to the Accountant General in Form TY 40 (IST 40). The list should be signed by the Collector.

Rule 286 : A copy of monthly account including cash account and list of payment shall also be sent by the Treasury Officer to the Director, Treasuries & Accounts. He will also furnish such other information or data as is required by the Director, Treasuries & Accounts from time to time.

B. RULES FOR NON BANK TREASURIES RULES AND PROCEDURE FOR TREASURIES THE BUSINESS OF WHICH IS NOT CONDUCTED BY THE BANK

(a) Account Books

Rule 287 : 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 Accounting Rules for Treasuries, 1992 issued by the Government of India. 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 the record of receipts and payments are so clear, explicit and self contained as to be produceable, if necessary, as satisfactory and convincing evidence of facts.

(b) Cashier's Cash Book

Rule 288 : The Cashier of the treasury will maintain a simple cash book (without subsidiary register) in which each receipt and payment will be entered at the time and on the date on which they actually occur and in the order of occurrence. Payments made "by transfers" will not find place in the cash book as no payment of cash takes place.

(c) Accountant's Cash Book

Rule 289 : A complete record of cash transactions and book transfers relating to the treasury, including those of sub treasuries within its jurisdiction, will be kept in the Accountant's cash book Form TY 1 (1ST 1). Every item received or paid as well as all adjustments 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 Accounting Rules for Treasuries, 1992, issued by the Government of India. The daily total from each subsidiary register should pass into the cash book.

The Cashier/ Accountant/ Treasury Officer will sign the challan in token of having received the money. Similarly, as regards cash payments proper acquittances on vouchers and documents will be obtained from payees.

Rule 290 : The Treasury Officer shall prohibit any erasures or over writings in the cash book and other registers of initial record or in any account or schedule and verify and initial every correction in them.

(d) Incorporation of Sub Treasury Accounts

Rule 291 : The procedure for incorporation of sub treasury accounts shall be the same as outlined in rules 252 to 255. However, the following items of receipts or payments in the daily sheets of sub treasuries should be excluded from the accounts of the treasury in which they will remain as part of the balance :-

- (i) remittances of cash to and from a sub treasury, from and to another sub treasury within the district or the district treasury;
- (ii) transfer of funds, through currency, to and from sub-treasuries against opposite payments at the treasury or at another sub treasury subordinate to the same treasury.

Note: This direction shall not apply if the cash business of the remitting or receiving treasury or sub treasury is conducted by the Bank.

(e) Closing for the day

Rule 292 : The procedure for closing of accounts for the day shall be as follows subject to the directions contained in the Accounting Rules for Treasuries, 1992:-

- (i) The daily totals 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 Form TY 7 (IST 7) will be drawn up strictly in accordance with the directions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India. To the account balance thus brought out, the additions and deductions indicated at the foot of the cash book form will be applied so as to bring out the cash balance at the treasury.
- (ii) Meantime, the Cashier will also sum both sides of his cash book and draw up his balance memorandum in

the form of the daily balance sheet (Form TY 7 (1ST 7)).

- (iii) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconciliation of the account balance with that actually in the treasury; the latter excludes the balance in sub treasuries or under remittance within the district, which the former includes.
- (iv) The memorandum of some of the more important parts of the verification to be conducted by the Treasury Officer is laid down in rule 263.

(f) Closing for the month

Rule 293 : The process of closing accounts for the month will be in accordance with the directions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India, read with rules 264 and 265 of these Subsidiary Rules.

(g) Monthly Accounts and Returns

Rule 294 : In respect of the monthly accounts and returns to be rendered on different dates and to various authorities, the same procedure as is laid down in rules 267 to 286 of these Subsidiary Rules shall be followed.

C : RULES FOR MAINTENANCE OF ACCOUNTS OF LONG TERM ADVANCES

Rule 295 : The Treasury Officers are required to maintain accounts of long term advances to Government servants as per procedure laid down by the Government.

D: MAINTENANCE OF ACCOUNTS OF ADVANCE HAZARD FUND

Rule 296 : The Treasury Officers are required to maintain accounts of Advance Hazard Fund as provided in the relevant rules and instructions issued by the Finance Department.

E: RAJASTHAN STATE PENSIONERS MEDICAL CONCESSION SCHEME

Rule 297 : The Treasury Officers shall maintain accounts of the Rajasthan State Pensioners Medical Fund and perform such other functions and duties as are laid down for them in respect of that Scheme.

CHAPTER VII

STAMPS

(i) Introduction

Rule 298 :

- (1) Unless in any case the Government orders otherwise every treasury and sub treasury will be a depot and branch depot for the custody and sale of stamps of all descriptions. The Treasury Officer will be the Officer Incharge of the depot and the Sub Treasury Officer will be the Officer Incharge of branch depot. The rules contained in this Chapter apply in their entirety to the work relating to stamps, which are the property of Rajasthan Government.
- (2) If and when treasuries and sub treasuries are required by the orders of the Government, to handle any kind of stamps which are the property of the Central Government, rules for the supply and distribution of stamps as framed by the Government of India shall be followed.

(ii) Source of supply

Rule 299 : Stock for each treasury depot will be supplied from the Central Stamp Depot under the control of the Inspector General of Registration and Stamps, Rajasthan, who will be responsible for regulating the supply of all kinds of stamps to various treasuries according to their requirements. Sub treasuries will obtain their requirements from the treasuries.

Every depot and branch depot i.e. treasury and sub treasury shall maintain a reserve stock of stamps not less than the probable consumption of four months.

(iii) Placing of indents

Rule 300 :

- (1) In order to enable the Inspector General of Registration and Stamps to regulate supply periodically, the Treasury Officer should, after ascertaining the probable requirements of all

subordinate sub treasuries for the whole year, send an annual forecast to him by the 30th November each year indicating requirements for the following year.

(2) All forecasts should show in separate columns for each denomination of stamps :-

- (i) actual issues during each of the preceding three years;
- (ii) average annual consumption,
- (iii) balance in hand on 1st April,
- (iv) estimated issues for the current financial year; and
- (v) forecast of stamps likely to be received during the ensuing year.

Rule 301 : Indent for the replenishment of stock should be sent once in four months as detailed below to the Inspector General of Registration and Stamps.

Period covered by <u>the indent</u>	Latest date by which indent <u>is to be submitted</u>
--	--

1st April to 31st July	30th November
1st August to 30th November	31st March
1st December to 31st March	31st July.

Rule 302 : The indent should show in separate columns for all denominations of stamps -

- (i) the balance in the local depot on the first of the month in which the indent is due for submission;
- (ii) the quantity due against previous indents pending compliance by the Inspector General of Registration and Stamps;
- (iii) the quantity sold during the preceding quarter including issues to branch depots (sub treasuries);

- (iv) the quantity required for the next quarter; and
- (v) the quantity passed by the scrutinising officer.

Rule 303 : If the supply of stamps in any of the depots should run short before the receipt of supply of indent, an emergent indent may be placed with the Inspector General of Registration and Stamps and in the absence of any response from him, supplies may be obtained from the nearest depot which may be in a position to arrange the supply. A copy of such indent should also simultaneously be sent to the Inspector General of Registration and Stamps.

(iv) Receipts

Rule 304 :

- (1) As soon as possible after the arrival of supply of stamps from the Inspector General of Registration and Stamps or from any other local depot, the Officer in- charge of the depot i.e. Treasury Officer, shall personally examine the outward appearance of the packets or packages and satisfy himself that they bear no marks of tampering. He shall then have the packets or packages opened in his presence and the contents of each packet or package counted either by himself or in his presence. The packets or packages should be opened one at a time.

Notes: (1) Stamps of value of Rs. 500 or more should be counted in the presence of the Officer-in-charge, package or packets containing stamps of less than Rs. 500 may be checked in his presence on a percentage basis say 10 per cent. The number of stamps in various packets or packages should, however, be counted in full by the clerk in charge of the stamps before they are kept in double lock.

- (2) The inside wrappers (all complete) of packets of stamps bearing the initials of the officers through whose hands the packets passed before issue from the office of the Inspector General of Registration & Stamps should invariably be preserved till the whole contents of the packets had been examined and found correct. After the stamps have been confined after

necessary scrutiny in the strong room, the consignor shall be exonerated from the liability in respect of any discrepancy noted subsequently.

- (2) If any discrepancy or deficiency is found in the number of stamps supplied by the Inspector General of Registration & Stamps, a report should at once be made to him, with a copy to the Director, Treasuries and Accounts.

Rule 305 : The Inspector General of Registration and Stamps shall invariably send an invoice in duplicate to every depot showing therein the denomination, the quantity, the face value of the stamps supplied. The original copy of the invoice should be retained by the treasury and the duplicate returned to the Inspector General of Registration and Stamps, with the acknowledgment of the Officer in charge of the depot and not later than fifteen days after the receipt of the consignment of stamps. The acknowledgment on the duplicate copy will be in the following form :

"I certify that the stamps invoiced above have been duly checked and I have satisfied myself as to their correctness and I hereby acknowledge the receipt of the Stamps amounting in face value of Rs. (Rs. in words)."

Note: Similar procedure should be adopted by the Treasury Officers, (Officers in charge of the depots) while sending stamps to sub treasuries (branch depots).

Rule 306 : If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Inspector General of Registration and Stamps, who will arrange to replace them.

(v) **Custody**

Rule 307 : Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing the known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipt and

issue to and from the store in the double lock. These entries should be checked by the Officer incharge at the time when the stamps are deposited and the correctness of the arithmetical calculation of additions to balance as well as of the values compared, with quantities shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the Officer-in-charge.

Note: In all cases where stamps registers have to be checked, the actual check of quantities against values is very important one; the correctness of the calculation of value must be tested in detail either by actual multiplication or by use of correctly prepared tables and this check should never be omitted. It is not necessary that a complete checking should be done by the officer himself. It will be sufficient if the officer personally checks ten per cent of the entries in each class of stamps leaving the remaining entries in each class to be checked by a subordinate under his supervision.

(vi) Sale of Stamps

(a) Ex officio vendor

Rule 308 :

(1) The Cashier or any other such person as the Treasury Officer may direct, shall be the ex officio vendor of stamps at each depot. Except as provided in sub rule (2) below, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the ex officio vendor from the supply entrusted to him for this purpose, which will be kept by him under single lock, as prescribed in the rules given below:-

(i) The stock to be kept by the cashier in single lock should ordinarily be sufficient for the probable demand of one week. He shall enter this stock and all other transactions (receipts and issues) relating to this stock in a register of receipts into, and issues from single lock in the form as the double lock register.

(ii) Each and every transaction of sale shall not be entered in the single lock register separately and in detail. For this purpose, a subsidiary register shall be maintained by the ex officio vendor from which the totals of daily sales of each denomination of stamps shall be carried to the single lock register.

(2) Where the officer in charge of the branch depot i.e. sub-treasury has been appointed ex officio vendor, sales to the public or to the licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in sub clause (i) to sub rule (1) above, need not be maintained.

(b) Licensed stamp vendor

Rule 309 : The stamps shall be sold through the licensed vendors appointed by the Government at different places on commission basis in accordance with the directions issued or rules framed by the Government.

Rule 310 : The Commission payable to the licensed stamp vendors shall be as may be declared by the Government from time to time. At present, the commission is payable at the rates given below :

The rate of discount per hundred for judicial and non judicial stamps is as follows :-

(i)	Rs. 1.00 to 400.00	Rs. 2.00
(ii)	Rs. 401.00 to Rs. 5,000.00	Rs. 0.50
(iii)	Rs. 5,001.00 to Rs. 10,000.00	Rs. 0.30
(iv)	Rs. 10,001.00 to Rs. 20,000.00	Rs. 0.20

(as per F.D's Notification No.F9(4)FD/TaxDiv/95 78-54 Dated 9.7.98).

Rule 311 : Licensed stamp vendors shall obtain stamps from ex officio vendors on payment of ready money.

(c) Issues from double lock

Rule 312 : Issues from double locks for sale may be made in the following cases :

- (i) Issues to the cashier or other person appointed as the ex officio vendor; and
- (ii) Issues to the public or licensed vendors made direct from double lock in case where officer in charge is himself the ex officio vendor.

(d) Issues to single lock

Rule 313 :

- (1) Issues to single lock will ordinarily be made once a week. The indent will be prepared by the Cashier showing the balance of stock in hand, the quantity sold during the previous week, and the amount required. The treasury or sub treasury officer will check the indent and the single lock register and test the correctness of the arithmetical calculations made therein. If he approves the indent, he will issue the stamps from the double lock. He shall issue the stock with his own hands or shall count every sheet taken out and scrutinise the value before making it over to the cashier or other persons appointed as ex officio vendor.
- (2) When issuing the stock to single lock, the treasury and sub treasury officer shall also see that the total stock in the hands of the cashier together with the amount of cash in his charge, if any, does not exceed the amount of his security.
- (3) At the time of issue, the treasury or sub treasury officer will check the entries in the double lock register and shall see that they correspond with those in the single lock register. This check is effected through the indent on the basis of which all stock is issued. Each entry in the double and single lock registers should be compared with the indent so that the entries in the two registers may represent the issue of stamps correctly. Balances should also be checked. In examining the balances and other entries of receipts and issues, the actual check of quantities against values is very important. The correctness of calculations of the values must be tested in detail in the manner indicated in rule 307. Having checked the register in this way and having satisfied himself of the correctness of the entries made therein, he should initial both the registers and return the double lock registers into the double lock store. The same procedure should ordinarily be

followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need only be applied at each time of issue to the particular description of stamps given out from double lock.

(e) Sale of stamps

Rule 314 : Sale will be entered daily by the ex officio vendor in his registers and the balance of each denomination struck at the end of the day. He shall pay daily into the treasury or sub treasury, the cash received by him for stamps sold, the amount realised on account of stamps being paid separately for each class of stamps. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

Notes :1. In order to cause a comparison of actual credits in the sub treasury accounts with the value of the sales of stamps shown in the single lock register, Officer in charge of the sub depot shall examine the single lock register daily and see that the challans exist for all sales shown therein and also compare the entries in the single lock register and the challans with the entries in the supplements and the siaha.

2. An account of sales will also be sent daily to the headquarter treasury by every sub treasury officer in the form for "Daily account of sales and balances of stamps" printed in the form for the siaha.

(f) Sale of water marked paper

Rule 315 :(1) The rules which regulate the supply and custody of stamps and stamp papers shall apply mutatis mutandis to the supply and custody of water marked paper.

(2) The paper is supplied in cases containing 30 reams each. Indents should, therefore, be prepared for complete cases, the number of reams indented for being invariably a multiple of 30.

(vii) Verification

(a) Bi-monthly verification

Rule 316 : The Officer in charge of the depot shall (except when he is himself ex officio vendor) verify the balance in the hands of the ex officio vendor bi-monthly. At the time of verification the quantity and value of stamps should be checked in the manner laid down in rule 304. The columns concerned should be ticked of in token of verification and the word, "Verified" written against the balances of each class of stamps.

(b) Monthly verification

Rule 317 : On the last working day, the treasury or the sub-treasury officer will count or have counted in his presence the stock both in the double lock and single lock and will record the following certificate at the foot of the cash balance report :

"Certified that I have personally examined and counted or had counted in my presence, the stamps of all descriptions including copy stamps and water marked paper in the store on the and found by actual calculation of numbers and values not less than 10 per cent of the entries having been checked by me personally, that the value of each description is as stated in the margin.

(c) Plus and Minus Memorandum

Rule 318 :

- (1) Alongwith the monthly accounts, treasury and sub treasury officer will send a statement showing the stamp and water marked paper balances in the single and double locks. This statement shall not be signed by the treasury and sub treasury officer without reference to single and double lock registers and without verifying the actual stock in the single and double locks. The statement of balances shall be in the following form :

Statement of Balance

Kinds of stamps	1	2	3	4	5	6	7
-----------------	---	---	---	---	---	---	---

Opening balance

Receipts, if any

Total

Sales

Closing balance

- (2) A certificate should be appended to this statement to the effect that the closing balances shown in this memorandum agree with those shown in the various stock registers.

(d) Obsolete, spoilt or surplus stamps

Rule 319 :

- (1) Whenever surplus or obsolete stamps accumulate in the store, a report should be submitted to the Inspector General of Registration and Stamps by the Treasury Officer for their disposal.
- (2) Similar report is necessary to be submitted whenever any stamps are rendered unfit for use, spoilt or damaged through any cause whatsoever. A full report is necessary in such cases.

Rule 320 : Treasury Officers should call for separate reports from the sub treasuries under thier charge periodically.

CHAPTER VIII

INSPECTION OF TREASURIES & SUB TREASURIES

Rule 321 :

- (1) The treasuries in a Revenue Division will be inspected by the Divisional Commissioners concerned; and by the Collector of the District, once in every year.
- (2) The Collector's inspection of the Treasury should be so timed that a copy of his inspection note is available to the Divisional Commissioner when he comes to inspect the treasury.
- (3) Annexure to this Chapter contains questions for the guidance of inspecting officers, as under :
 - (i) List I contains questions which should be asked by the Divisional Commissioner;
 - (ii) List II contains questions which should be asked by the Collector.

The inspecting officer is at liberty to extend his inspection to the other points not mentioned in the questionnaire.

- (4) At his inspection, the Collector may order a senior subordinate officer who is not in charge of the treasury, to help him in work other than that related to the verification of the cash balance of the treasury and the currency chest, and that of the strong room.

Rule 322 :

- (1) The treasuries and sub treasuries as per details given below shall be inspected by the Director, Treasuries & Accounts:

(i)	Treasuries	Once a year
(ii)	Independent Sub Treasuries	Once in two years
(iii)	Other Sub Treasuries	Once in 3 years

- (2) The Director, Treasuries and Accounts may, except the inspection of 'A' Class treasuries, by a general or special order, authorise his Joint Director/Deputy Director to conduct the inspection of Treasuries and sub treasuries on his behalf. While making such authorisation, he will, as far as possible, indicate at the beginning of each year, the Treasuries and sub Treasuries to be inspected by his respective Joint Directors/ Deputy Directors during the financial year.
- (3) The following treasuries have been classified as 'A' Class treasuries :-
- | | |
|--------|-----------------------|
| (i) | Jaipur (Collectorate) |
| (ii) | Jodhpur City |
| (iii) | Kota |
| (iv) | Ajmer |
| (v) | Udaipur |
| (vi) | Bikaner |
| (vii) | Alwar |
| (viii) | Sriganganagar |
- (4) List III of Annexure to this Chapter contains set of instructions for the inspection by the Director, Treasuries and Accounts. The questions are not exhaustive and merely indicate the subjects which ordinarily call for enquiry. The form in which the Director, Treasuries and Accounts should record the result of his inspection is left to his discretion. It is not desirable that the inspection should be confined to the said questions only. He should also ensure that the timely compliance of the objections raised in the inspection reports by the Divisional Commissioner, Collector and the Accountant General, is made by the Treasury/Sub Treasury Officers.
- (5) Copies of Inspection note of the Director, Treasuries & Accounts shall be forwarded to the concerned treasuries/sub treasuries, Collector and the Finance Department. The inspection note of sub treasuries need not be sent to the Finance Department.

Rule 323 : Copies of the inspection notes with a memorandum showing the action taken on them should be forwarded to the Government, Accountant General and Director, Treasuries and Accounts. The compliance of the inspection notes of sub

treasuries shall be submitted to the inspecting officer through the Treasury Officer, (in triplicate) who will forward one copy to Director, Treasuries and Accounts also.

Rule 324 : Each sub treasury in his district shall be inspected by the Collector, once in a year. If owing to special circumstances, the Collector is unable to inspect a sub Treasury, he may authorise the Additional Collector, to inspect the sub treasury on his behalf. Such an inspecting officer shall submit a copy of his inspection note to the Collector for such orders as may be necessary. Copies of the inspection note shall also be sent to the Sub Treasury Officer and the concerned Treasury Officer. List IV of the Annexure contains questions for the guidance of the Inspecting Officer.

Rule 325 : Treasury Officer should, every year, carry out at least two inspections of each sub treasury in his jurisdiction. One of the two inspections should be a detailed inspection to be made after giving due notice to the sub treasury concerned. The other inspection should be a surprise one. The regular inspection may be carried out on a holiday or a working day but the surprise inspection must be made on a working day. The Treasury Officer should submit his inspection note to the Collector, Director Treasuries and Accounts and Accountant General and forward a copy to the Sub Treasury Officer for compliance.

Rule 326 : A set of instructions in the form of questions is appended in List V of the annexure for the guidance of the inspecting officers. (The questions are not exhaustive and they merely indicate the subjects which ordinarily call for inquiry). The form in which the officers should record the result of their inspection, is left to their discretion but it is not desirable that it should take the form of answers to the set questions only.

Instructions regarding inspection of Treasuries by the Divisional Commissioner. (See rule 321(1))	Treasury Inspection Note by Divisional Commissioner.
1. Each Commissioner has under the rules to make a systematic inspection of the working of each district treasury in his jurisdiction once a year with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained.	Name of treasury inspected _____ Name of Division _____ Name of Commissioner _____ Dates of Inspection _____
2. Points which should be attended to, have been detailed in the form of Questionnaire. These are not exhaustive and the inspecting officer has full discretion to add other items according to the local needs and which in his opinion, require his personal scrutiny. The points, commented on adversely in the Inspection Notes of the district Collector and the Audit Officer which may be called for, should receive special attention.	Forwarded (in duplicate) to the Collector _____ for necessary explanation and return within a month.
3. Neither the specification of the points nor the inspection carried out by the Audit Department does, in any way, diminish the commissioner's responsibility for the efficient working of the Treasuries.	Commissioner
4. The Treasury Officer should be asked in advance of the inspection to have records and other papers specially required ready at the time of inspection	
5. The Inspection Note should be promptly drawn and issued and its return, within the prescribed period, watched.	
6. Copies of the Inspection Note with a memorandum showing the action taken should be forwarded to the Government DTA and the Accountant General for information.	

LIST - I

Rule 321 (3) (i) - Questions which should be answered by the Divisional Commissioner while conducting inspection of Treasury

<u>Item No.</u>	<u>Points to be examined</u>
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1. **General**

When was the Treasury last inspected by

- (a) an Audit Officer, of A.G. office,
- (b) the Commissioner,
- (c) the Collector ?

Call for the Inspection Notes, copies of which are kept in the treasury.

2. (a) Name the Collector incharge of the district.
(b) Did he, when he took charge of district, verify the balances in the treasury

- (1) of Cash,
- (2) of Stamps ?

Call for the charge transfer report.

- (c) Did he check the totals shown in the cash and Stock Books at the time of the verification of the balances ?

To answer this question, a few of the totals of the day on which the balances were verified should be re-checked.

3. (a) Name the Treasury Officer now in permanent charge of the treasury.
(b) Please examine points Nos. 2(b) and (c) in respect of the Treasury Officer also.

Security Bond

4. What security has the Cashier and other officials handling cash stamps & valuables given ? Where is the bond kept ? When was it last checked/renewed ?

The Treasury Officer should be asked in advance of the inspection : to have the papers ready at the time of inspection.

Cash and Valuables

5. (a) Is there any money or valuables placed in the treasury for safe custody by the other departments?
- (b) Has permission been granted in such cases ? Are such boxes or packets properly sealed ?
- (c) Is a register maintained for such valuables ?

All valuables kept in the treasury should be checked with the register maintained for the purpose with a view to see whether any articles are unnecessarily kept in the treasury.

Stamp

6. Is the store account of stamps kept regularly up-to-date ?
7. When was the stock last taken ? By whom ? Was it found to agree with the balances in the registers ? Is there a tendency to keep too large a stock of any denominations?
8. In order to ensure tallying of actual balance with book balance, the inspecting officer may test check stamps of some denominations, and mention them in inspection note.

Deposits

9. (a) Whether the Collector's examination of the Extract Register of Receipts of Deposits (Form Ty 50), conducted by himself or by a Subordinate Gazetted Officer deputed by the Collector for the purpose, is such as will secure that no moneys are placed

unnecessarily in deposit or allowed to remain there without good cause?

- (b) Whether the certificate to the effect that the Collector has personally examined the register and that the entries have been made with utmost care and regularity is furnished to the Accountant General with the Extract Register in form Ty 34 (IST 34) .
10. (i) Whether the procedure, defined in Art. 103 of the Accounting Rules for Treasuries, 1992 is actually followed in preparing the list of lapsed deposits and that in reviewing that list, the Collector strikes out such items as should not, in his opinion be treated as 'Lapsed' and that full reasons, why an item should not lapse, are given in a covering memorandum.
- (ii) It should also be seen whether the list of lapsed deposits in form Ty 40 (IST 40) is submitted without delay immediately after the 31st March every year and signed by the Collector.
11. Whether a certificate from the administrator of every personal ledger account is obtained ? The cases in which the certificate was not obtained should be detailed in this inspection note.

Sub- treasury balances

12. Whether the Sub-Treasury officer sends the monthly certificates of personal verification of Sub-Treasury balances? Verify the balances shown in some of these certificates with the balances in the treasury accounts. Also see whether such a check is exercised by the Treasury officer ?

Government Securities

13. Whether all the registers prescribed for keeping record of the Government Securities and payment of interest thereon is maintained and kept up-to-date ?
14. Whether the rules and orders relating to the Securities are properly understood and followed ?
15. Any other point which he may like to mention.
16. General observation on the working of the Treasury.

Instructions regarding inspection of Treasuries by the Collector (See Treasury Rules 321(2) & 321(4))	Treasury Inspection Note by District Collector
1. Every Collector has under the rules, to make systematic inspection of the working of the treasury in his district once a year with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained.	Name of treasury inspected _____ Name of District _____ Name of Collector _____
2. Points, which should be attended to, have been detailed in the form of questionnaire. They are not exhaustive and the inspecting officer has full discretion to add other items according to local needs and which in his opinion require his personal scrutiny. The points, commented on adversely in the Inspection Notes of the District Collector and the Audit Officer should receive special attention.	Date of inspection _____ No. ___ Dated _____ Forwarded (in duplicate) to the Treasury Officer _____
3. Neither the specification of the points nor the action carried out by the Audit Department in any way, diminish the Collector's personal responsibility for the efficient working of the treasury.	Treasury for necessary replies and return within the period of a month. _____ Collector
4. The Collector's inspection of the treasury should be so timed that a copy of his inspection note is available to the Commissioner when he comes to inspect the treasury.	No. ___ Dated _____
5. At his inspection, the Collector may depute a subordinate officer, who is not incharge of treasury, to help him in work other than that related to the verification of the cash balance of treasury and the check of valuables placed in treasury for safe custody.	Return to the Collector _____ Treasury Officer No. ___ Dated _____
6. The inspection note should be drawn and issued promptly and its return with explanation within prescribed period watched.	1. Copy (in duplicate) submitted to the Commissioner _____ Division, for information.

LIST - II

Rule 321 (3) (ii) - **Questions which should be answered by the Collector while conducting inspection of Treasury**

Strong Room

1. Are copies of the Executive Engineer's or District Engineer's certificate that the strong room is secure and fit for use and the Police Superintendent's order prescribing the position of the sentries hung up in a conspicuous place within the strong-room ? Examine the certificate available at the treasury.
2. Are the boxes and safes in good order ? Are there two locks to each box or safe as well as on the outer door? Who keeps the keys ?
3. Are the rules prescribed for the safe custody of the duplicate keys of the locks used in the Treasury duly observed ?
4. Whether the locks in use are the authorised one ? Is any cheap country made lock in use ?
5. Is a register of padlocks/authorised locks and keys kept in the strong- room and is it properly maintained ?
6. Are there any spare Padlocks/authorised locks? what is their condition?
7. Are cash safes of other departments embedded on the floor outside the strong-room within the view of the Sentry (Guard)?
8. Whether fire fighting arrangements are adequate and in proper order ?

Security Bonds

9. Whether adequate and valid security has been obtained from the Cashier and other officials handling cash, stamps & valuables? when was it last checked/renewed.

Cash & Valuables

10. See that the Treasury Officer when making over charge of office recorded a note in the charge certificate showing the number of copies of the cypher code he has handed over to his successor.
11. Is there any bag or store of coin kept apart from the general balance ?
12.
 - (a) Is there any money or valuable placed in the treasury for safe custody by persons or other departments ?
 - (b) Has permission been granted in such cases? Are such boxes or packets sealed or unsealed ?
 - (c) Is a register maintained for such valuables?

Compilation of accounts

13. Examine whether the totals of the Cash Books have been verified by the officer and the Cash Books initialled as correct?
14. See if the entries in all the schedules to be submitted with the monthly accounts are written up daily and also if the paid vouchers pertaining to each schedule numbered consecutively in a monthly series and arranged in their numerical order. How are the vouchers stored between the dates of payment and transmission to the Accountant General ?
15. Whether proper arrangement exist for custody of paid vouchers, receipted challans and other documents to be submitted to the Accountant General properly maintained ?
16. Examine the different subsidiary registers to see whether they are properly maintained ?

17. Whether the cash account and list of payments are despatched to the Accountant General and other concerned Officers on due date ? Examine if there has been any delay in any month.

Stamps

18. Is the Stock Account of Stamps kept regularly and up-to-date ?
19. When was the Stock last actually taken ? By whom ? Was it found to agree with the balances in the registers ? Is there a tendency to keep too large a stock of any denomination ?
- (A) In order to ensure that the physical balance in the strong room tallies with the book balance, the Collector may test check as many denomination of stamps as he may like and mention them in his inspection note.
20. Compare the balance of Stamps shown in the Sub- treasury accounts of one or two months selected at random with the balance certified by the Sub- treasury Officer concerned in the monthly balance sheet. Is this check exercised by the treasury every month ?
21. Is a comparison of the balance of stamps under double locks and in sub- treasuries ever made with the balance shown in Plus and Minus Memorandum sent to the Accountant General ?
22. Does the Treasury officer inspect the single lock accounts and other registers maintained and verify the balances of stamps and cash in the single lock atleast once a month ?

Pensions - Civil

23. Is the register of Pension Payment Orders maintained in appropriate form ? Are separate pages allotted for each kind of pension ?

24. Are the files of the Pension Payment Orders complete according to these registers ? Are they accessible to strangers or to any one but the Treasury Officer ?
25. Are the orders in good condition ? Are all payments noted on them ?
26. Is the Treasury Officer in possession of finger impressions of pensioner required to be identified by such impressions ?
27. In the case of pensioners permanently exempted from personal attendance, is proof independent of that furnished by the life certificate upon which the pension is ordinarily obtained every year of their continued existence ?
28. Is a proper watch kept over the receipt of postal acknowledgments in respect of pension paid by Money Orders ?

Pensions Military

29. What record is kept of payments made to Military pensioners?
30. Are payments noted in the prescribed registers ? Does the Treasury Officer initial entries in the registers ?
31. Are the office copies of the pension schedules written up daily ?
32. Is the Check Register of pensions paid by Money Orders properly kept ?

Deposits

33. Are new receipt registers opened every year with separate series of numbers for each class of deposits ?
34. Does the Treasury Officer initial each entry in the deposit register ?

35. Are the entries in the column "Nature of deposits" sufficient to explain why the amount has been accepted as a deposit ?

Examine a sufficient number of items to see whether the Treasury Officer satisfies himself of the admissibility of each item as a deposit.

36. Examine the list of lapsed deposits and see if the orders of the Collector have been obtained.
37. Are payments of lapsed deposits noted in the receipt register of deposits against the items concerned ?
38. See if the register of repayments is properly maintained.
39. See whether authority for each of the personal ledger account maintained in the Treasury is available ?
40. Whether a certificate from the administrator of every personal ledger account is obtained. The cases in which the certificate was not obtained should be detailed in the inspection note.

Long Term Advances

41. Whether entries of payments of long term advances are regularly made and the Treasury Officer initials them in the registers ?

Sub Treasury Accounts

42. Examine some of the daily sheets (Siaha) of the various sub-treasuries taken at random. See if there is any delay on the part of the sub-treasuries to send these statements.
43. Do Officers- in-charge of sub-treasuries send a monthly certificate of personal verification of their balances ? Verify the balances shown in some of these certificates with the balances worked out in the head quarters treasury accounts and with the balances shown in the daily sheets concerned. See if this check is exercised in the treasury.

44. Are balances of the sub-treasuries verified during the tours of district inspecting officers and whether results of such verifications at once submitted to the Treasury Officer ? Are the verification certificates of sub-treasury balances on record and do they bear the signatures of both the sub-treasury Officer and the cashier ?

Do the balance sheets of sub-treasuries placed before the district or inspecting officers for verification bear the signatures of both the Sub-treasury Officer and the Cashier?

Record of Specimen Signatures

45. See that a record is kept of specimen signatures of officers drawing bills on the treasury and such guard files are kept in the personal custody of the Treasury Officer and the Accountant.

Government Securities

46. Are all the registers, prescribed for keeping record of the Government Securities and the payment of interest thereon, maintained and kept upto-date ?
47. Whether the rules and orders relating to the Securities are properly understood and followed ?

Inspection of Sub Treasuries

48. Whether the Treasury Officer has conducted inspection of sub-Treasuries as is required by rule 325 of Treasury Rules.

General

49. Are there any prescribed hours for receiving bills ?
50. Is there any fixed hour at which the treasury is closed against new comers ?
51. Other points which may be examined.
52. General observations of the inspecting officers about the overall functioning of the Treasury.

Instructions regarding inspection of Treasuries by the D.T.A. (See Treasury Rules 322)	Treasury Inspection Note by D.T.A.
1. The Director, Treasuries and Accounts has under the rules to make systematic inspection of the working of treasuries once a year with the object of ensuring that the procedure actually at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained.	Name of Treasury inspected _____ Date of Inspection _____
2. Points which should be attended to, have been detailed in the form of questionnaire. These are not exhaustive and the inspecting officer has full discretion to add other items according to local needs and which in his opinion require his personal scrutiny. The points commented on adversely in the last inspection note of Audit officer should receive special attention.	Director, Treasuries and Accounts Forwarded (in duplicate) to the Treasury Officer for necessary reply & return within a month.
3. The Director, Treasuries and Accounts may, except the inspection of 'A' class Treasuries, by a general or special order, authorise his Joint Director to conduct inspection of treasuries and sub-treasuries on his behalf.	Copy to the - (i) Finance Department (ii) Collector
4. The Director, Treasuries and Accounts should ensure that the timely compliance of the objections raised in the inspection reports by the Divisional Commissioner, Collector and the Accountant General is made by Treasury Officer.	Director, Treasuries and Accounts
5. The inspection note should be promptly drawn and forwarded to the Govt. in Finance Department, Collector & Treasury Officer.	
6. The compliance to objections raised in the report should be ensured within the prescribed period and to be intimated to Finance Department.	

LIST - III

Rule 322 : **Questions which should be asked by the Director Treasuries & Accounts, Rajasthan while conducting inspection of Treasury**

Strong Room

1. Whether the certificate from the Executive Engineer that the Strong Room is fit and secure for use has been obtained in time and hung in a conspicuous place ?
2. Whether Certificate of the Superintendent of Police prescribing position of Sentries has been hung on a conspicuous place in the strong room ?
3. Whether fire fighting arrangements are adequate and in proper order ?
4. Whether registers of pad locks and duplicate keys are maintained as required under Rule 115 of the Rajasthan Treasury Rules and whether treasury numbers have been engraved on the padlocks and keys ?
5. Whether all duplicate keys except those belonging to the locks of strong room have been in the treasury strong room under double lock ?
6. Whether the duplicate keys of strong room have been deposited in the Collector's court and called for examination every year and already returned ?
7. Whether the Register of valuables is properly kept in the prescribed form as required under Rule 122 of the Rajasthan Treasury rules and whether valuables are kept under sealed/unsealed packets in proper form ? Examine whether any articles are unnecessarily kept in the treasury ?

8. Whether the strong room is adequately commodious for various articles and stamps and also whether almirahs and safes etc. are adequate in number and whether the articles are properly and neatly arranged to admit easy verification and identification ?
9. Whether any Departmental Chests have been deposited in the treasury and if so, whether these have been embedded in the floor ? Whether orders of the Collector have been obtained for their deposit ?

Security Bonds

10. Whether adequate & valid security has been obtained from the Cashier & other officials handling cash, stamps & valuables.
11. Whether security bonds held under the custody of the Treasury Officer are kept properly and in prescribed register?

Stamps & Cash

12. Whether the indents for the replenishment of stock is sent once in four months in time and whether these are prepared with due regard to the requirement of the Treasury ?
13. Whether the stock of stamps of any denomination is in excess of the actual requirement based on past consumption ? If so, what action has been taken regarding its disposal ?
14. Whether the directions contained under rule 304 to 306 & 312 of Rajasthan Treasury Rules are rigidly followed at the time of receipt and issue of stamps from double locks.
15. Whether physical verification of stock is done regularly as prescribed under the Rules or whether plus minus memos are sent regularly and in time to the quarters concerned ?
16. Whether the Registers are maintained in the prescribed form?

17. Whether there are any obsolete stamps; if so, what action has been taken for their disposal ?
18. Whether balance of stamps with the cashier in the single lock is kept within the limits of his security ?
19. Whether Collector has verified :-
 - (i) that the actual stock of cash, stamps and securities is kept under joint lock and key and corresponds with the book balance.
 - (ii) that the cashier does not hold a sum larger than is necessary for the convenient transaction of the Govt. business and that this sum, together with the value of stamps, if any, in his sole custody is not larger than security given by him ?

Note : A test check of some of the transactions appearing in the above register will be carried out with a view to ascertain whether these registers are kept properly and in the prescribed form.

Bills

20. (1) Whether bills received in the Treasury are fully entered in form Ty 45 and token issued for each and every bill ?
- (2) Whether time for receiving bills has been prescribed and exhibited ?
- (3) Whether the bills have been disposed of within the scheduled period.

Note : In order to ascertain whether there is tendency of delay in disposal of the bills or not, a test check should be carried out.

Guard Files of Specimen Signatures

21. Whether guard files of specimen signatures are maintained properly and in accordance with the prescribed procedure and instructions ?

Govt. Securities

22. Whether the prescribed registers for Govt. Securities are maintained and whether the rules prescribed for payment of interest are properly understood and observed?

Pension

23. Whether adequate arrangements for sitting of Pensioners exist and no inconvenience is caused to them ? Whether the pensioners are paid pension regularly and there is no complaint for delay or inconvenience in obtaining pension?
24. Whether the Pension Payment Order & G.P.Os. are in safe custody and are beyond the access of outsiders ?
25. Whether various registers prescribed under the rules are maintained for both Civil and military pensioners ?
26. Whether payments made at the sub-treasury are entered into the Pension Payment Orders maintained in the Treasury.

Note : A few cases may be examined as test check.

27. Whether yearly statement of not drawing pension for six years in case of political pensioners and three years for other pensioners is sent to the Director Pension ?
28. Whether the halves of the pension payment orders in cases of pensions not having been drawn for three years and deceased pensioners in whose cases arrears not claimed for one year have been returned to the Director Pension ?
29. Whether the objections received from the Controller of Defence Accounts, Allahabad promptly attended to and objections cleared.

Deposits

30. Whether separate registers as prescribed under rules are maintained for various kinds of deposits and whether the deposit registers have been reviewed by the Collector, as required under rule 47 of Rajasthan Treasury Rules.
31. Whether acceptances of the balances in P.D. Accounts are obtained in April from the Administrators of these accounts and sent to the Accountant General and if not what steps have been taken in this regard ?
32. Whether the lapsed deposit statement as on 31st March each year is submitted to the Accountant General Rajasthan as required under rule 285 of Rajasthan Treasury Rules.

33. Cash Account and List of Payments

- (1) Whether the Account from the Bank is received daily and whether the account for the 10th and last day of the month is received on the same day ?
- (2) Whether Account in the Treasury is prepared daily and cash book of receipt and expenditure is signed by the Treasury Officer on the same day?
- (3) Whether accounts received from the Sub-treasuries are posted on the same day and are not held back for being in-corporated on the subsequent date ?
- (4) How are the vouchers stored between the dates of payment and transmission to the Accountant General, Rajasthan?
- (5) Whether Officers in charge of the Sub-treasuries send a monthly certificate of personal verification of their balances and whether Treasury officer exercises any check over it ?
- (6) Whether accounts from the Sub-treasuries are received daily ? In case of defaulting sub-treasuries what action is taken ?

- (7) Whether cash account and list of payments are sent on prescribed dates and whether instructions issued for preparation of packet are properly observed ?
- (8) Whether correspondence regarding mission of vouchers, defects and objections pointed out by the Accountant General are promptly attended to and objections reconciled ?

Note : The Director Treasuries & Accounts will investigate reasons whether this is due to non-observance of rules and instructions and will suggest remedial measures.

Calendar of Returns

- 34. (1) Whether calendar of periodical returns is maintained in the prescribed form and each return is entered into the calendar ?
- (2) Whether dates are duly entered against each item and whether the Treasury Officer reviews it ?

Inspection Over Records

- 35. Whether the Treasury Officer inspects methodically and whether sufficient gap is allowed between his regular and surprise inspections of the Sub-Treasuries ?
- 36. Whether the inspection reports of the Divisional Commissioner, Collector and Accountant General are promptly attended to and defects pointed out are removed without delay.

Note : The inspecting officer will particularly note the objections which have been repeated from year to year. The Director, Treasuries & Accounts will scrutinise these cases and suggest remedial measures in respect of any outstanding para. He will also see whether defects pointed out in the inspection reports and observed by him indicate laxity of control on the part of Treasury Officer or this is due to

adoption of wrong procedure and non observance of rules and instructions issued from time to time.

General

37. (1) Whether the Treasury Officer keeps his reference books complete and whether effective system is followed in pasting the correction slips in books.
(2) Whether the circulars received from Govt., Accountant General and the Director Treasuries & Account are properly filed and instructions noted by all concerned ?
38. Whether stock register of furniture is properly maintained and the articles physically verified once a year as required under rules ?
39. Whether the record room is maintained properly ?
40. Whether the accommodation of treasury is adequate ?
41. Whether service books of employees are complete and shown annually to the individuals ?
42. Whether the staff maintains diary of the receipt of papers and bills received by them and whether the same is submitted to the Treasury Officer showing the receipt and their disposal at regular intervals ?
43. Whether existing staff is adequate and work is evenly distributed ?
44. Whether register is maintained for tokens and a monthly census is made of the stock ?
45. Whether Treasury Officer carries out inspection of the Treasury Office ?
46. Any other item
47. General observation over working of the Treasury.

**Instructions regarding inspection of
Sub Treasuries by the Collector**

**Sub Treasury
Inspection Note by
Collector**

(See Treasury Rule 324)

1. Every Collector has under the rules, to make systematic inspection of the Sub Treasuries in his district once in a year with the object of ensuring that the procedure actually observed at the Sub Treasury is in accordance with the rules & order records are properly maintained.

Name of the
Sub Treasury
inspected_____

Dt. of
Inspection_____

2. Points which should be attended to, have been detailed in the form of questionnaire. The inspecting officer is at liberty to extend his inspection to other pointst which in his opinion require his personal Scrutiny.

Copy forwarded to
the Treasury Officer

3. If owing to special circumstances the Collector is unable to inspect a Sub Treasury, he may authorise the Additional Collector, to inspect the Sub Treasury Such inspecting officer shall submit a copy of his inspection report to the Collector for such orders as may be necessary.

Collector's signatures

4. The inspection note may be drawn promptly and issued and its return with explanation within prescribed period watched.

5. Copies of inspection note shall be sent to the Sub Treasury Officer and the concerned Treasury Officer.

LIST - IV

Rule 324 : **Questions which should be asked by the Collector/ Additional Collector while conducting inspection of Sub Treasury**

General

1. When was the Sub Treasury last inspected by the
 - (a) District Collector
 - (b) Director, Treasuries & Accounts
 - (c) Treasury Officer ?
2. Did the Sub Treasury Officer when he took over charge of Sub Treasury verify the balances of cash, Stamps & Valuables ?

Security Bond

3. Whether the Cashier has furnished proper and adequate security?

Strong Room

4. Whether copies of the Executive Engineer's /Assistant Engineer's certificate of the fitness of Strong room and the Police Superintendent's order prescribing the position of sentries hung up in a conspicuous place within the Strong room ?
5.
 - (a) Whether the boxes, safes and authorised locks/ Pad locks are in good order ?
 - (b) Whether country made locks are in use ?

- (c) Whether register of authorised locks/ Pad locks and keys properly maintained and kept in the strong room and are there any spare locks ? The Inspecting Officer should record the certificate in the Register.
- (d) Are the keys of double locks in the personal custody of Sub Treasury officer & the Cashier ?

Verification of Cash

- 6. Please verify the balance by actual count and see if it agrees with the balance shown in the cash book on the date of inspection.

Notices

- 7. Whether notices regarding hours of business exhibited at conspicuous place ?

Stamps

- 8. Are the stamps kept in tin boxes or in receptacles designed to protect them from the damp and ants etc. ?
- 9. Are the double lock registers kept in the receptacle in which the stamps are kept under Joint locks and they written up to date ?
- 10. Verify the stock in the single lock and double lock registers. Whether the value of each kind added together agrees with the total value as recorded ? Please record the result in the registers.

Pensioners residing in the Tehsil

- 11. Please call for the records maintained in the Tehsil and see :-
 - (1) Whether the list of civil and military pensioners residing in the Tehsil kept up ? Does the Tehsildar satisfy himself of its correctness from time to time?

- (2) Is the death of every pensioner duly reported by the Patwari as required under the Rules and does the Tehsil verify such reports ?
- (3) What steps are taken to ascertain that Patwari does his duty in this respect ?
- (4) What is the age of oldest pensioner on the list and how long has he been in receipt of pension? When was he last seen personally ?

Submission of daily Sihas to Treasury

12. Ascertain whether daily Sihas are sent on due date and time alongwith vouchers and Challans. Examine whether balances of Cash & Stamps shown in Sihas agree with the balances in the cash book & registers.

Guard files of Specimen Signature

13. Whether guard files of Specimen signatures are properly maintained and kept in the personal custody of Sub-Treasury officer and the Accountant ?

Bills

14. If it is independent sub treasury whether necessary checks are applied to ensure that every claim presented for payment and passed is complete in all respects.

Deposits

15. Whether register of deposits are properly maintained and entries therein initialled by the Sub-Treasury Officer after the entries of receipts and payments are made.
16. Any other item
17. General observations over the working of the Treasury.

**Instructions for Inspection of Sub
Treasuries by the Treasury Officer
(See Treasury Rules 325 & 326)**

**Sub Treasury
Inspection Note**

1. Treasury officer should every year carry out atleast two inspections of each sub treasury in his jurisdiction. One of the two inspection should be a detailed inspection to be made after giving due notice to the sub Treasury officer concerned . The other inspection should be surprise one. The regular inspection may be carried out on a holiday or a working day but the surprise inspection must be made on a working day.

Name of Sub Treasury _____

Name & designation of Inspecting Officer _____

Date of Inspection _____
2. Points which should be attended to, have been detailed inthe form of questionnaire. These are not exhaustive and the inspecting officer has full discretion to add other items according to the local needs and which in his opinion require his personal scrutiny.

Forwarded (in duplicate) to the Sub-treasury Officer for necessary compliance and return with in the period of one month.
3. The inspection note should be drawn promptly and submitted to the Collector, Director Treasuries & Accounts and the Accountant General and forwarding a copy to the Sub Treasury officer for compliance within the prescribed period.

Treasury Officer

LIST - V

Rule 325 & 326 : **Questions to be asked by the Treasury Officers, while conducting inspection of Sub Treasury**

1. When was the sub-treasury last inspected by the
 - (a) District Collector,
 - (b) Director, Treasuries & Accounts,
 - (c) Treasury Officer.
2. (a) Did the officer-incharge of the Sub treasury when he took over charge of the Sub-treasury, verify the balances in the sub-treasury
 - (i) of cash,
 - (ii) of Stamps ?
 - (b) Did he check the totals shown in the Cash and Stock books at the time of the verification of the balances ?
 - (c) Whether the Cashier has furnished adequate & proper security ?

Strong Room

3. Are copies of the Executive Engineer's or Assistant Engineer's certificate that the strong-room is secured and fit for use and the Police Superintendent's order prescribing the position of Sentries, hung up in a conspicuous place within the strong-room ?
4. Are the boxes and safes in good order ? Are there two locks to each box or safe as well as on the outer door ? who keeps the keys ?
5. Whether the valuables and cash chest deposited for safe custody in the sub-treasury are properly secured and the Register properly maintained ?

Cash Chest

6. Examine the several chests to see whether different kinds of coin are kept separately, whether each kind is kept in bags of uniform size.
7. Is a memo of the contents of cash chest kept inside the chest ? Is every transaction recorded in it signed by the sub-treasury officer & the cashier ?
8. If the bags of money are kept on trestles, is the strong room so closed as to prevent the insertion of any rod or instrument within the room ?

Verification of Cash

9. Please verify the balance by actual count and see if it agrees with the balance shown in the chest book on the date of inspection.
10. Does the amount of cash balance in the sub-treasury agree with that shown in the Cashier's cash book and the Daily Siala ? Verify the cash by actual count. Are the sub-treasury balances verified every month by the Sub-treasury officer ? Does he keep any note of verification ?

Locks

11. Are all the Authorised locks/pad locks, or any cheap country made locks in use ? Is a Register of all Padlocks and keys kept in the strong-room and is it properly maintained ? Verify the locks with register of Padlocks in the Sub-Treasury. Are there any spare locks or duplicate keys in Sub-treasury ? Are the keys of the double locks in the personal custody of the Sub-treasury officer and the Cashier respectively.

The Inspecting Officer should record the certificate on the Register of Padlocks.

Notice

12. Whether notices regarding hours of business exhibited at conspicuous place ?

Stamps

13. Are the Stamps kept in tin boxes or in other receptacles designed to protect them from the damp and ants etc ?
14. Are the double lock registers kept in the receptacle in which the Stamps are kept under joint locks ? Are they written up to date ?
15. Verify the stock in the single and double lock registers. Do the actual balances of stock tally with those shown in the registers ? Whether the value of each kind added together agrees with the total value as recorded ?
16. Are the balances of stock verified at the time of charge and a note of verification kept in Stock Registers ?

Pension

17. The Treasury officer may call for the records from Tehsil and see that :-
 - (1) Are the list's of civil and military pensioners residing in the Tehsil kept up ?
 - (2) Does the official-in-charge of the list maintain it properly ? Does the Sub-Treasury Officer satisfy himself of its correctness from time to time ?
 - (3) Is the death of every pensioner duly reported by the Patwari required under rules, and does the tehsildar verify such reports ?
 - (4) What steps are taken to ascertain that the Patwari does his duty in this respect ?
 - (5) How often does the official-in-charge of the list enquire from Patwaries regarding the pensioners in their circles ?
 - (6) Do the Tehsildar and Naib-tehsildar, when on tour, make a point of seeing any of the pensioners and of personally ascertaining that they are alive ?

- (7) What is the age of the oldest pensioner on the list and how long has he been in receipt of pension? When was he last seen personally by the Tehsildar or Naib-tehsildar ?
- (8) Is the continued existence of pensioners above seventy years of age verified every year ?
- 18. Treasury officer to examine Pension Payment Orders to ascertain whether correct payment is made ?

Government Securities

- 19. Ascertain whether proper arrangements exist for dealing with the Government Securities and the payment of interest there on ?
- 20. Find out if the registers prescribed are maintained properly.
- 21. **Submission of daily Siah to Treasury** :- Ascertain whether daily siah are sent on due date & time alongwith vouchers and challans ?
- 22. Examine whether balances of cash and stamps shown in siah agree with the balance shown in the cash book & stamps Registers.
- 23. Additional points to be examined in the case of independent sub treasury :-
 - (1) Whether guard files of specimen signatures is properly maintained and kept in the personal custody of the sub Treasury officer and the Accountant ?

- (2) Whether necessary checks are applied to ensure that every claim presented for payment and passed is complete in all respects. ?
- (3) Whether the passed claims are properly entered in the warrant Registers & date of encashment marked after payment ?
- (4) Whether the registers of deposits are properly maintained and entries therein initialled by the Sub-Treasury officer after the entries of receipts and payments are made ?

24. Any other item

25. General observations about the functioning of the sub-Treasury.

CHAPTER IX

ARRANGEMENTS WITH THE BANK FOR CONDUCT OF TREASURY BUSINESS

Rule 327 : Agreement with The Reserve Bank of India :

The deposit of Government money in the Banks and conduct of treasury business by them shall be governed by the terms of the agreement made with the Reserve Bank of India under the RBI Act, 1934 (2 of 1934).

Rule 328 : Conduct of business in the event of death or sudden incapacitation of a manager of a branch of the State Bank of India or its subsidiaries:

- (1) 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 :-
 - (i) visit the Bank in person, take over the keys of the strong room and other receptacles of treasure, notes or books and ensure that the strong room is properly secured and direct the guard to report to him;
 - (ii) telegraph information of the occurrence to the Local Head Office/Head Office of the concerned Bank; and
 - (iii) arrange for the due transaction of Urgent treasury business at the Branch.
- (2) The responsibility for performing the functions herein stipulated should, in the first instance, be primarily that of :-

- (i) the Collector or the District Officers at the district headquarters,
 - (ii) the Sub Divisional Officers or Tehsildars/Sub Treasury Officers at the Sub Divisional Headquarters or Tehsil/ independent Sub Treasury Headquarters, as the case may be.
- (3) 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 any urgent nature may remain in abeyance till a responsible official of the concerned Bank takes charge of the Branch.
- (4) When it is impossible for the concerned Government official to take the action mentioned above in person, e.g. on account of absence in camp, he may delegate, his functions in this connection to any other Government official not below the rank of a Tehsildar/ or Sub Treasury Officer of an independent sub treasury, who is within the easy reach of the branch; he should nominate such Government official for this purpose specially on each occasion when the necessity arises.
- (5) 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 bona fide under these provisions. The Government official concerned would, however, be responsible for the safe keeping, as a bailee, of the keys of the strong room taken over by him and the accounting for the cash and other contents which he takes out from the strong room.

CHAPTER X

WEEDING OF TREASURY RECORDS

Rule 329: The minimum period for which records connected with the maintenance of accounts including correspondence may be retained in treasuries is given in Annexure to this chapter. On the expiry of the prescribed period stated in that Annexure, a list of records that are proposed to be destroyed may be furnished by the Treasury Officer to the Director, treasuries & Accounts, Rajasthan, in the month of April each year for his concurrence to their destruction. The Treasury Officer shall record the following certificates on such a list:

"Certified that –

- (i) the period prescribed in Annexure I to Chapter X of Subsidiary Rules of Rajasthan Treasury Rules for retention in respect of the records (incorporated in the list proposed for destruction ¹[deleted], has expired; and
- (ii) no audit objection, draft para, enquiry, or any other legal requirement or any reference from the Accountant General, Commissioner, Collector, Director Treasuries & Accounts or any other higher authority is pending which may require/necessitate the availability of the record contained in this list."

²[Rule 330: On receipt of the concurrence of the Director, Treasuries and Accounts, the records in question may be destroyed by burning to ashes or by tearing it into small pieces as may be decided by a Committee to be constituted for the purpose by the Collector. The records to be destroyed by tearing shall be auctioned. The purchaser will tear the record into small pieces and make out pulp (LUGDI) in the presence of the committee on his own expenses before lifting it from the treasury. The concerned committee will be responsible for any misuse of the record. Full details of all the records destroyed from time to time, may however, be maintained permanently in the treasury.]

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1. Deleted words "by burning to ashes" vide Cir. No. 6/2003 dated 21/5/2003.
 2. Substituted vide Cir. No. 6/2003 dated 21/5/2003 for " On receipt of the concurrence of the Director, Treasuries and Accounts, the records in question may be destroyed by burning to ashes in the presence of the committee to be constituted for the purpose by the Collector. Full details of all the records destroyed from time to time, may however, be maintained permanently in the treasury."

Annexure to Chapter X - Records
(Rule 329)

Period of Retention of Records in Treasuries

S. No.	Description of Records	Period of preservation
1.	Register of Promissory Notes on which interest is payable from treasury.	Permanently
2.	Register of Power of Attorney.	Permanently
3.	Register of Padlocks.	Permanently
4.	Cash Books both for receipt and payment.	35 years
5.	Register of Salt Revenue Receipt.	12 years
6.	Register of Law and Justice.	12 years
7.	Register of Civil Court Deposits.	20 years
8.	Register of Revenue Deposits	Permanently
9.	Register of Daily Receipts and Repayment of deposits.	12 years
10.	Register of receipts and deposits of loans.	12 years
11.	Register of Court fees stamps (schedules).	12 years
12.	Register of receipts on account of Postal Department.	12 years
13.	Register of Public Works Receipts.	12 years
14.	Register of deposits and re-payment of 3% loans.	12 years
15.	Register of Pensions and Gratuities.	25 years
16.	Register of Territorial and Political Pensions.	25 years
17.	Register of repayment of criminal court deposits.	20 years
18.	Register of repayment of revenue deposits.	Permanently
19.	Register of local bills paid.	12 years
20.	Other subsidiary registers of receipts.	12 years
21.	Register of payments on account of Postal Department against letters of credits.	12 years
22.	Register of refunds and drawbacks.	12 years
23.	Register of salary and traveling allowance of gazetted officers.	15 years
24.	Register of payments of interest on promissory notes.	12 years

S. No.	Description of Records	Period of preservation
25.	Register of payment on account of Military cheques and remittance transfer (receipt).	12 years
26.	Register of payment on account of Military Miscellaneous Services (Pensions).	25 years
27.	Register of payment on account of Public Works Department.	12 years
28.	Register of Personal Deposits.	12 years
29.	Other subsidiary register of payments.	12 years
30.	Register of Pension payment orders on treasuries.	35 years
31.	Accounts and Daily Balance Sheet.	12 years
32.	Treasuries Daily Balance Sheet.	6 years
33.	Register of Cash Book of receipts.	6 years
34.	Register of Cash Book of payment.	6 years
35.	Check register of bills payable drawn by the Treasury.	12 years
36.	Register of orders on sub-treasury issued and adjusted.	6 years
37.	Register of bills endorsed for payment at sub-treasuries.	6 years
38.	Register of Currency Chest Books.	6 years
39.	Register of Gold Coins below current weights.	6 years
40.	Register of fraudulently altered and reduced coins.	6 years
41.	Clearance register of deposits.	12 years
42.	Plus and Minus Memorandum.	12 years
43.	Register of retrenchment orders.	8 years
44.	Register of Silver Coins out but not paid at treasury.	12 years
45.	Register showing the gazetted officers and salaries to be drawn by them.	15 years
46.	Register of uncurrent silver coins.	12 years
47.	Despatch book of treasury accounts.	3 years
48.	Book of invoices of cash remittances.	8 years
49.	Challans of cash paid into treasury.	3 years
50.	Annual accounts of personal ledger.	6 years
51.	Counters-foils of sub-treasury cash orders issued	6 years
52.	Daily sheets of receipts and disbursements received from sub-treasuries.	3 years

S. No.	Description of Records	Period of preservation
53.	Statement of lapsed deposits and bills.	Permanently
54.	Retrenchment orders received from Accountant General (File Book) CAO, Sr. AO & AO.	3 years
55.	All correspondence with the Accountant General the purpose of which has been answered.	3 years
56.	Statement of currency notes received and issued from the treasury for the quarter ending.	1 year
57.	Statement of receipt and issue of sovereigns and half sovereigns, weekly, monthly and quarterly.	8 years - Quarterly return (1 year for weekly/ monthly return.)
58.	Return showing silver coins cut and broken during the quarter on account of being reduced in weight.	1 year
59.	Return showing counterfeit coins received during the quarter.	1 year
60.	Quarterly certificate of revenue deposits.	1 year
61.	Monthly return of postage stamps account.	3 years
62.	Monthly return of court fees stamps account.	3 years
63.	Estimates of probable receipts and disbursements (Monthly).	3 years
64.	Abstract Accounts (Monthly).	3 years
65.	Intermediate cash balance report.	1 year
66.	Statement of uncurrent light weight silver coins withdrawn from circulation (Monthly).	3 years
67.	Statement showing the proportion of several issues of Government rupees in actual circulation.	3 years
68.	Administrators certificate of personal deposit (Annual).	2 years
69.	Certificate of balance of small coins deposits.	1 year
70.	Annual Mortality returns of pensioners.	5 years
71.	Certificate of annual balance of revenue deposits.	1 year
72.	Receipts and charges on account of stamps, military etc. Treasury Stamps in three parts.	1 year
73.	Indent forms i.e. Treasury Stamps Military etc. forms.	3 years

S. No.	Description of Records	Period of preservation
74.	Indent for postage stamps.	3 years
75.	Copies of objection statement received from the Accountant General.	3 years
76.	Certificate of transfer of charge of departmental officers.	1 year
77.	Invoice of uncurrent coins despatched.	1 year
78.	Circular orders and general letters of Accountant General (File Book).	Permanently
79.	Stock Book of Court fees stamps.	12 years
80.	Store Book of ordinary and service postage stamps.	12 years
81.	Rent rules from executive engineer.	3 years
82.	Sale register of all types of stamps in single lock and double lock.	12 years
83.	Indent book of single lock from taking out stamps from double lock.	12 years
84.	Opium Register	12 years
85.	Register of safe custody of sealed packets for safe custody.	Permanently
86.	Register of safe custody of duplicate keys.	1 year
87.	Receipt book (counter foils).	3 years
88.	Receipt of service postage stamps bills.	3 years
89.	Weekly balance report.	1 year
90.	Cash balance report (Monthly).	3 years
91.	Potdar's Certificate (TR).	3 years
92.	Challan Register.	3 years
93.	Register of passed bills of service postage stamps.	3 years
94.	Register of passed indents of stamps vendors.	3 years
95.	Register of passed bills of Judicial and non-judicial stamps.	3 years
96.	Bill receipt register (Transit).	5 years
97.	Issue of re-deeming of token register.	5 years
98.	Token census register.	5 years
99.	Token census correspondence file.	5 years
100.	Miscellaneous file i.e. correspondence regarding paid authorities.	10 years
101.	Memo register of gazetted and non gazetted.	5 years

S. No.	Description of Records	Period of preservation
¹ [102.	Cheque drawn register	10 years
103.	Counter foils of cheques	5 years
104.	Cheque transit register	5 years
105.	Cheque account register	5 years
106.	Cheque delivery register	5 years
107.	Account of cheque forms	5 years
108.	Register of date of discharge and noting down the date of delivery of cheques	10 years
109.	Paid cheques lists	5 years
110.	Paid cheques lists received from the Bank	5 years
111.	Duplicate cheques delivery list where date of endorsement of cheque is noted	15 years
112.	Outstanding cheques lists	5 years
113.	Letter of authority to take the payment on behalf of the claimant (Form GA.59-B)	10 years
114.	Accounts register of paid vouchers	12 years
115.	Register of receipted challans in the Treasury	12 years
116.	Receipt book of N.D.F. receipts (Counterfoils)	3 years or one year, after the date of completion of audit whichever is later.
117.	Bank Scroll	10 years
118.	Old pension payment order received back in lieu of renewed pension payment orders	3 years
119.	Money order receipts and payees acknowledgement coupons of pension payment	5 years
120.	Other documents not covered above	3 years
121.	Details of the Treasury record destroyed after approval of D.T.A.	Permanently]
² [122.	TY-4 Register	15 years]

1. Sl. No. 102 to 121 added vide Circular No. 14/2002 dated 26.8.2002.
2. Added vide Circular No.8/2005 dated 17.5.2005.