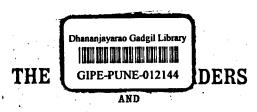
Gokhale Institute of Politics and Economics, Pouna 4.



THE SUBSIDIARY RULES MADE THEREUNDER

Gokhale Institute of Politics and Economics, Pouna 4...

FINANCIAL PUBLICATIONS OF THE GOVERNMENT OF BOMBAY

No. II

SECOND EDITION



BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1994

PREFACE

Under Rule 16 of the Devolution Rules the Governor-General in Council, with the previous sanction of the Secretary of State in Council, issued Treasury Orders in the Government of India, Finance Department, Resolution No. 116-A dated the 9th February 1922 and Appendix A thereto was revised by Government of India, Finance Department, Endorsement No. D. 5780-F dated the 3rd August 1933. These Treasury Orders prescribe the procedure for the payment of moneys into, and the withdrawal, transfer and disbursement of moneys from the public account and for the custody of moneys standing in the public account. Under the powers vested in the Local Governments by some of the Treasury Orders, Subsidiary Rules have been framed by this Government, with the approval of the Government of India and the Auditor General where necessary. The Treasury Orders have been reproduced in this Manual for convenience of reference, and the subsidiary rules framed by the Government of Bombay have been printed below each Treasury Order. These subsidiary rules include many of the existing detailed rules in the Civil, Public Works, and Forest Account Codes. The explanatory memorandum inserted at the end of this volume indicates the particular rules or authority on which each subsidiary rule is based. Forms and other Schedules relevant to the rules taken from the existing codes referred to above have been included in a separate "Subsidiary Rules" series for the use of the Government officers concerned.

- 2. The Subsidiary Rules came into force with effect from 1st August 1926.
- 3. This edition embodies the orders of Government issued up to 7th August 1934. The Accountant General, the Treasury Officers and other Government servants dealing with the custody, payment, disbursement and transfer of public money are requested to bring to the notice of the Finance Department any omissions or inaccuracies in these rules.

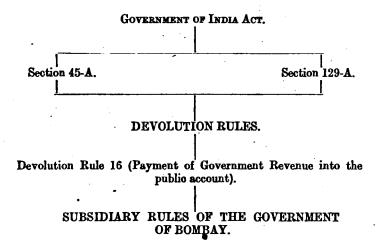
C. G. FREKE,

Financial Secretary to Government.

FINANCE DEPARTMENT:

Bombay Castle, 7th August 1934. no-1 Bk H 360—a

TABLE SHOWING THE ORIGIN OF THE SUBSIDIARY RULES.



THE TREASURY ORDERS AND THE SUBSIDIARY RULES MADE THEREUNDER.

TABLE OF CONTENTS.

						
	SUBJEC	T.		···		AGE
SHORT TITLE AN		FFFEC	T.			
Treasury Order 1	••	••	••	••	••	1
SECTION II.—DEFINITIONS.						
Treasury Order 2	• •	••	•••	••	• •	1
SECTION III.—LOCATION OF ACCOUNT.	MONEYS	STANI	DING I	N THE	PUBLIC	
Treasury Order 3	••	••	••	••	••	1
BOTION IV.—GENERAL SYST	EW OF TOE	VACITON	CONTR	OT.		
Treasury Order 4	ew or live			.о <u>л.</u>		1
Treasury Order 5	••	::	• • • • • • • • • • • • • • • • • • • •	•	• • • • • • • • • • • • • • • • • • • •	ī
Treasury Order 5 (a)	••	••	•••			2
Subsidiary Rule 1		••	•••			2
	••	••	••	• •		2
			••			2-3
Treasury Order 5 (c)	• •					3
Treesury Order 6		••	••	• •	••	3
BOTTON VPAYMENT OF GO	VERNMEN	T MON	EYS IN	го тне	PUBLIC	
ACCOUNT.						
Treasury Order 7	• •	• •	••	••	•. •	3
Subsidiary Rule 4	••	• •	••	• •		3-4
Treasury Order 8	••	• •	• •	• •	••	4
Treasury Order 9 (a)	••	• •	• •	••	• •	4
I. Departmental Officers	••	• •	• • •	••	••	4
Subsidiary Rules 5 to 12 .	••	••	••	••	••	45
II. Treasuries			• •	••		5
Subsidiary Rules 13 to 20	• •		••	• •	••	5-6
Treasury Order 9 (b)	• •	• •	••.	• •	• •	6
Subsidiary Rules 20-A and 2	0-B	• •	• •	• •	• •	7
Treasury Order 9 (c)	••	••	••	••	• •	7
ECTION VI.—CUSTODY OF ACCOUNT.	Moneys	STAND	ING IN	THE	PUBLIC	
Treasury Order 10 (a)	••	••	• •	••	••	_ 7
Subsidiary Rule 21	••	• •	• •	• •	••	7-8
Treasury Order 10 (b)	••	• • .	• • •	••	••	8
ECTION VII.—TRANSFER OF ACCOUNT.	MONEYS	STAND	ING II	THE	PUBLIC	
Treasury Order 11	••	••	••		••	8
ECTION VIII.—WITHDRAW	L OF M	ONEYS	FROM	THE	PUBLIC	
ACCOUNT.						
_ Definition	••	••	••	• •	••	8
Treasury Order 12	••	••	••	••	••	8 8
General Rule	••	••	••	••	••	8
Treasury Order 13	• • •	••	• •	••	••	9
Power of a Principal Auditor	• • •	••	••	••	•••	9
Treasury Order 14	cera	••	••	•••	::	9
Instructions to Treasury Offi Treasury Order 15 (a)	COID	••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	•••	9
	••	••	•••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	9
Subsidiary Rule 22			•••	• • • • • • • • • • • • • • • • • • • •	::	9
		• •				

SUI	BJECT.			1	Page
ECTION VIII.—WITHDRAWAL OF ACCOUNT—contd.	MONEYS	FROM	THE	PUBLIC	
Treasury Order 16	••	••	••		9
I.—Government servants who can dra which the bills may be drawn. Subsidiary Rule 23	w money by	bills and	the pur	rposes for	9
II.—Government servants who draw m Subsidiary Rule 24	oney by cheq	ues. ••		••	10
III.—General Rules. Subsidiary Rules 25 to 27			••	••	10-14
IV.—Cheques. Subsidiary Rules 28 to 30	• •• •		••	••	14-16
V.—Gazetted Officers. Subsidiary Rules 31 to 35	••,	••	••		16–17
VI.—Establishments. Subsidiary Rules 36 to 48-B	••	••	••	••	17–22
VII.—Contingent Charges. Subsidiary Rules 49 to 54	••	••	••		23-24
VIII.—Loans and Advances. Subsidiary Rules 55 to 58	••	••	••	••	24-25
VIII-A.—Miscellaneous advances—l Subsidiary Rules 59 to 61	Forms of dro	wing and	repayi	ng.	25
IX.—Local Funds. Subsidiary Rule 62	•••	•	••	•••	25
X.—Land Acquisition Officers. Subsidiary Rules 63 to 67	••	••	••	••	26
XI.—Pension Payments. Subsidiary Rules 68 to 71-B	••	••	••		26-30
XII.—Miscellaneous.					
(i) Refunds of Revenue. Subsidiary Rule 72	••	••		••	3 0
(ii) Refund of Examination Fees, Subsidiary Rules 73 and 74	•		••		30
(iii) Discount on Stamps. Subsidiary Rule 75	••	••		••	30
(iv) Commission to Registrars. Subsidiary Rule 76	••	••	••	••	31
(v) Departmental Payments. Subsidiary Rule 77	••	••	••		31
(vi) Payments to Persons not in 6 Subsidiary Rules 78 and 78	Government & A	Service.	ς	••	31-32
XIII.—Forest Department Payments. Subsidiary Rules 79 to 82	••		• . ••		32–33

SUBJECT. PAGE SECTION VIII.—WITHDRAWAL OF MONEYS FROM THE PUBLIC ACCOUNT—concld. Tressury Order 16—contd. XIV.—Public Works Department. Subsidiary Rules 83 to 89 33-35 Payment at Sub-Treasuries. 35 Subsidiary Rule 90 XV.—Excise Department (in the Presidency only, i.e., excluding Sind). Subsidiary Rules 91 to 94 35-36 XVI.—Procedure to be followed in the Treasury. Subsidiary Rules 95 to 103 36-37 Treasury Order 17 Treasury Order 18 (i) Place of payment. 38 ٠. Subsidiary Rules 104 to 106-A .. 38-40 (ii) Inspecting Officers. 40 Subsidiary Rule 107 (iii) Inspecting Officer's Establishment. Subsidiary Rule 108 40 Treesury Order 19 40 Treasury Order 20 Treasury Order 21 Subsidiary Rules 109 to 111 40 ٠. ٠. 40 .. ٠. 40-41 ٠. . . ٠. Treasury Order 22 Subsidiary Rules 112 to 114 ٠. 41 41 Treasury Order 23 41 Treasury Order 24 ... Subsidiary Rules 115 to 117 ... 41 42 Instructions to Drawing Officers. 42 Treasury Order 25 Subsidiary Rule 118 42 42 Treasury Order 26 SECTION IX.—RESPONSIBILITY FOR MONEYS WITHDRAWN. Treasury Order 27 (a) Treasury Order 27 (b) Treasury Order 28 42 .. SECTION X.—GENERAL EXCEPTION. 43 Treasury Order 29 APPENDICES. APPENDIX A .- Rules which govern the opening by a Government servant of a separate account in Banks 45 APPRIDIX 1 .- Government servants who can draw money by bills and the purposes for which they are drawn 46-48 .. 49-50 APPENDIX 3.—A Memorandum explanatory of each Subsidiary Rule under .. 51-56 the Treasury Orders FORMS. -Treasury Order Forms Nos. 1 to 16 .. 57-99 ..101-109 INDEX •• ٠.

INDEX

ADVANCES-

ADVANCES—		**
Instructions regarding personal — .	. Т. О. 16	Sub. R. 61.
Personal — how repaid		Sub. R. 60
Revenue —	m ^ **	
Takavi — Limitation to issue of —	T. O. 16	Sub. Rs. 57, 58. Sub. R. 58—Note.
	1.0.10	Dub. M. 00-Note.
ALTERATIONS—		r
Of pay	. Т. О. 16	Sub. R. 32.
ARREAR ESTABLISHMENT BILLS—		
Preparation of —	. Т. О. 16	Sub. R. 44.
AUDIT OBJECTIONS—		
Procedure regarding communication and recovery of amounts under —	i . T. O. 28	
BANK—		
Exceptional cases in which permission	1	
to open a separate account with a -	-	
can be given and the conditions	T. O. 8 and	
at 9-104 and the community	Appendix A	
Opening of a separate account with a -	- Pppontax II	
by any Government servant for		
deposit of moneys received in his		
official capacity prohibited.	T. O. 8	
Payments to contractors may be made		
to financing —	T. O. 16	Sub. R. 78-Note 2.
Procedure for payment of money bills		22. 201 . O . 21000 M.
into the —		
Responsibility for safe custody of		
Government moneys deposited in		
Term defined	T. O. 2	
BILLS-		•
An increased or changed rate of pay, etc.	?	
of gazetted Government servants not		
to be drawn without authority from		C-L D- 100 110 111
Principal Auditor	. T. O. 21	Sub. Rs. 109, 110, 111.
Contingent—how to be prepared .	. T. O. 16	Sub. Rs. 50 (a) 50 (b), 51
Do andersing of	- M O 10	and notes.
—Re-endorsing of —	. T. O. 16	Sub. R. 25—Note.
Encashment of — in P. W. D.		Sub. R. 86.
Form of pay — of gazetted Government		C., L. 10 a a. 200
servants	T. O. 16	Sub. Rs. 31 and 33.
Government servants authorised to	-т ∧ 16	C D 98(a)
Government server to the ser decree	T. O. 16	Sub. R. 26(g).
Government servants who can draw		•
. the purposes for and conditions under		Cul D 09 and Amon
which they may be drawn	T. O. 16	Sub. R. 23 and Appen
Instructions for an array of	,	dix 1.
Instructions for preparation of pay —	M A 10	C D. 20 40 44
of establishment		Sub. Rs. 38 to 44.
Omission of pies from all —		Sub. R. 26 (d)
Pay — should ordinarily be supported by	M A 10	G. L. Da :40 (a) 41
an absentee statement		Sub. Rs. 40 (a), 41.
Payment of — from Treasury	T. O. 16	Sub. R. 25.
Preparation and classification of pay —		Sub. R. 31.
When presented by a person other than		
		Sub. R. 25.

CHALANS-	•	
Memorandum (chalan) should accompany		
remittances —	T. O. 9 (a) T. O. 9 (a)	Sub. R. 13. Sub. R. 13—Note and Sub. R. 15.
CHEQUES—		
District Local Boards may make pay-		
ments by — or cash orders Drawing officers to notify the number	T. O. 16	Sub. R. 25 A.
of cheque books to be used Forest officers will obtain funds from	T. O. 25	G 1 70 =0
Treasury by — Forms for — supplied by Treasury	T. O. 16	Sab. R. 79.
Officer	T. O. 16	Sub. R. 28.
Treasuries specified by the Principal		
Auditor Limit on P.W.D. Sub-Divisional Officers	T. O. 16	Sub. R. 87.
drawing on —	T. O. 16	Sub. R. 88.
Officers authorised to draw money by — Payment of — at Sub-treasuries of	Т. О. 16	Sub. R. 24
certain departments require the sanction of District Officer and the		
Deputy Controller of the Currency	T. O. 16	Sub. R. 101.
Precaution to be taken in crossing —	T. O. 16	Sub. R. 102.
Rules relating to — Sent by a Public Works officer as a remittance to the Treasury, should be	T. O. 16	Sub. Rs. 28, 29, 30.
drawn in his favour and endorsed	T. O. 9 (a)	Sub. R. 11.
Transfer of office; Relieving officer's signature (facsimile) should be sent		
to the Treasury Officer or local officials of the Bank	T. O. 26.	•
When presented by a person other than		
the drawing officer, procedure regarding —	T. O. 16	Sub. R. 25.
COLLECTOR—		
Administrative charge of Treasury held		
by — Authorised to appoint the Head Account-	T. O. 5 (a)	
ants at treasuries to the immediate control of the treasury	T. O. 5 (a)	
· -	Note 2.	•
Duty of — of verifying and certifying the monthly cash balance in the		
May require Treasury Officer to make	T. O. 5 (b)	
payments in cases of urgent necessity. Must verify himself the cash balance in	T. O. 23	
the Treasury at least once in aix	TO 5 (b)	
months	T. O. 5 (b) T. O. 2	
COMPENSATION FOR LAND ACQUIRE		
How funds are supplied to officers	m 0 10	S 1 D - 60 - 364
employed for Land Acquisition Paid on authority of the Collector	T. O. 16 T. O. 16	Sub. Re. 63 and 64. Sub. R. 67.
Procedure regarding the payment of —	T. O. 16	Sub. Rs. 66 and 67.
CONTINGENT CHARGES—	•	
Appertaining to two major heads not to	M O 18	Sub. R. 49.
be included in the same bill Bills for — how to be prepared —	T. O. 16 T. O. 16	Sub. Rs. 50 (a) and 51.

	•	
CONTINGENT CHARGES—contd.		•
For work done by a Government factory or other departments	T. O. 16	Sub. R. 54.
In P. W. D.—to be drawn only by	m o 10	C 1 D #1 17 1 0
Divisional Officer	T. O. 16	Sub. R. 51—Note 2.
Preparation of Bills for countersigned — Procedure for including in — bills for	T. O. 16	Sub. R. 53.
stores purchased through Indian	m 0 10	0 1 D #4 37 . 0
Stores Department	T. O. 16	Sub. R. 54—Note 2.
Responsibility of drawing officers for —	T. O. 27 (a)	
Scale and special - require special	and (b)	
sanction special	T. O. 16	Sub. R. 52.
CONTRACTORS—		
Payments to by cheque on the		
nearest treasury	T. O. 18	Sub. R. 104-C.
-May be made to financing Banks	T. O. 16	Sub. R. 78—Note 2.
DEPARTMENTAL PAYMENTS—		
•	m 0 10	0 1 D ==
Authority and certificate for —	T. O. 16	Sub. R. 77.
DISCOUNT		
On stamps	T. O. 16	Sub. R. 75.
DISPUTABLE CLAIMS—		
	m 0.15	
Not to be entertained	T. O. 17	
ERASURES		
In accounts, registers, books and		•
schedules prohibited	T. O. 16	Sub. R. 27.
ESTABLISHMENT—		
	M O 16	CL D 20
Classification of —	T. O. 16 T. O. 19	Sub. R. 36.
Preparation of pay bill of	T. O. 16	Sub. Rs. 38 to 44.
Preparation of travelling allowance	2. 0. 20	225. 225. 50 50 225
bill of —	T. O. 16	Sub. Rs.45, 46,47 and 48.
Sections of —	T. O. 16	Sub. R. 37.
EXAMINATION FEES-		
	M 0 10	C 1 70 WO 1 W
Refunds of —	T. O. 16 T. O. 9 (a)	Sub. Rs. 73 and 74. Sub. R. 19.
Procedure for receipt of —	1. 0. 9 (a)	oub. R. 19.
FOREST DISBURSERS-		•
Term defined and procedure for supply		
of funds for —	T. O. 16	Sub. R. 80.
FUNDS, SUPPLY OF-		
From Sub-Treasuries, Procedure how		
made —	T. O. 16	Sub. R. 82.
(i) Forest Disbursers, by cheques	T. O. 16	Sub. R. 80.
(ii) Subordinate Officers, by cheques .	T. O. 16	Sub. R. 81.
To the Excise Department	T. O. 16	Sub. Rs. 91 to 93.
GAZETTED GOVERNMENT SERVANTS		
Alteration of pay of	T. O. 16	Sub. R. 32.
An increased or changed rate of pay,	2. 0. 10	~~
etc., of — not to be drawn without		
pre-audit or without authority from		
Principal Auditor	T. O. 21	Sub Rs. 109, 110.
Forms of pay bills of —	T. O. 16	Sub. Rs. 31 and 33.
_		•

GAZETTED GOVERNMENT SERVANTS	-contd.	•
Last-pay certificate should accompany the first pay bill, etc., unless — newly appointed Leave salary of — may be paid in any district in India May draw their pay partly in district	T. O. 22 T. O. 19	
head-quarters where serving and partly at Bombay or Karachi Need not present separate bill for additional allowance unless charge- able to local funds or to sources other	T. O. 18	Sub. R. 104 and Notes.
than general revenues Pay and travelling allowance bill of — of the P. W. D. may be drawn in any Treasury or Sub-Treasury within	T. O. 16	Sub. R. 31.
their jurisdiction Responsibility for correct allocation in	T. O. 18	Sub. R. 105.
bills of —	T. O. 16	Sub. R. 31 (1)—Note.
HEALTH CERTIFICATE—		
Must accompany first bill on new appointment	T. O. 16	Sub. Rs. 34 and 42.
IMPERIAL BANK—		
Power of Governor in Council in connection with —	T. O. 29	
INCOME TAX—		•
Payment of — refund voucher	T. O. 16	Sub. R. 78-A.
INCREMENT-		
Arrears of — how drawn Certificate required with first bill in	T. O. 16	Sub. R. 43.
which — is drawn Operating to carry a Government servant over the efficiency bar should be sup- ported by a declaration regarding	T. O. 16	Sub. R. 43.
fitness to pass the bar	T. O. 16	Sub. R. 43-A.
INDENTS—		
Form and procedure in the P. W. D. regarding — for service postage		
stamps	T. O. 9 (a)	Sub. R. 18.
INSPECTING OFFICERS—		
Drawing of pay bills of — Drawing of pay bills of Establishment	T. O. 18	Sub. R. 107.
of —	T. O. 18	Sub. R. 108.
LAST-PAY CERTIFICATES—		•
Forms of — Of gazetted Government servants to be	T. O. 22	Sub. Rs. 112 and 114.
granted by the Treasury Officer Of non-gazetted Government servants to	T. O. 22	Sub. R. 112.
be granted by the head of office	T. O. 22 T. O. 22	Sub. R. 112. Appendix 2.
Rules regarding the preparation of — To be presented with pay bill when pay	2. 0	•
is drawn for the first time from any Treasury unless newly appointed	T. Os. 16 and 22	Sub. R. 42.

LETTERS OF CREDIT-		
Supply of Funds to the Excise Department by —	T. O. 16	Sub. Rs. 91 to 93.
LOCAL FUNDS—		
The nature of account of — The duties of Treasury Officers	1. O. 16	Sub. R. 62.
regarding the account of —	T. O. 16	Sub. R. 62.
LOANS AND ADVANCES-		_
Procedure for repayment of — Takavi Advances—Limitation to issue	T. O. 16	Sub. R. 56.
of —	T. O. 16	Sub. R. 58-Note.
MONEYS—		
Bank responsible for safe custody of	T 0 10 (1)	
Government — deposited in Bank Cannot be withdrawn from public	T. O. 10 (b)	*
account without the written permission		
of the Treasury Officer Duties for the custody of — in Treasury	T. O. 13	
when a Government servant of Indian		
Audit Department is a Treasury	m 0.4	
Must be retained in a Treasury or	T. O. 6	
deposited in the Bank	T. O. 3	
Principal Auditor may permit with- drawal of — for any purpose	T. O. 14	
Procedure for the custody of — in a	•	
Procedure for withdrawal of—for	T. O. 10 (a)	
expenditure on central subjects Purposes for which Tressury Officer	T. O. 12	•
may permit withdrawal of —	T. O. 15 (a)	
Responsibility of Drawing Officers for withdrawal of —	T. O. 27 (a)	•
Rules for the transfer of Government -	and (b)	
from one Treasury to another	T. O. 11	
Term withdrawal defined	T. O. 12	
OVER-WRITING—		
In accounts, registers, books and	T. O. 16	Sub. R. 27.
schedules, prohibited	1. 0. 10	Sub. Iv. 21.
PAY—		
Alteration of — of gazetted Government	#	C., b. D. 20
Arrear — how to be drawn	T. O. 16 T. O. 16	Sub. R. 32. Sub. R. 44.
Authority and certificate for depart- mental —	T. O. 16	Sub. R. 77.
In the case of time-scales of - with	1.0.10	
efficiency bars — declaration of fitness		
to pass the bar required from authority empowered to promote	T. O. 16	Sub. R. 32-A.
PAYMENTS-		
By Indian States, receipts to be given		
in duplicate	T. O. 9 (b)	Sub. R. 20-A.
In case of urgent necessity Collector may require Treasury Officer to make —	T. O. 23	
Instructions for — of leave-salary in		
India Omission of pies and annas in —	T. O. 19 T. O. 16	Sub. R. 26.
мо-и Вк Н 360—8	2.0.10	

PAYMENTS—conid.		
Shall be made in the district in which the claim arises	T. O. 18	
To Bandra Municipality—by cheques— To Contractors by cheque on the	T. O. 18	Sub. R. 106-A.
nearest treasury — May be made to financing Banks	T. O. 18 T. O. 16	Sub. R. 104-C. Sub. R. 78—Note 2.
To Forest Department	T. O. 16	Sub. Rs. 79 to 82.
To persons not in Government service	T. O. 16	Sub. R. 78.
PAYMENTS INTO TREASURY—		
Entry in the Remittance Book	T. O. $9(a)$	Sub. R. 15.
Of cheques on local banks	T. O. $9(a)$	Sub. R. 13—Note.
Procedure for	T. O. 9 (a) T. O. 9 (a)	Sub. Rs. 9 to 12. Sub. R. 12.
Procedure for payment into a Bank Procedure for — of moneys not derived	1. 0. 3 (4)	DUD. IV. IZ.
from Provincial Revenues	T. O. $9(b)$	
PENSIONS—		
	m 0 16	Sub. R. 70 (4).
Certificate of non-employment Date of event determining the —	T. O. 16 T. O. 16	Sub. R. 70 (2).
Female Pensioners—	1.0.10	200 200 10 (-).
Declaration of non-marriage		Sub. R. 70 (3).
Life Certificates	T. O. 16	Sub. R. 70 (1).
May be paid in any District when	T. O. 20	
payable in India Not drawn for three years not to be	1. 0. 20	
Not drawn for three years not to be paid without the sanction of the	•	
Principa! Auditor	T. O. 16	Sub. R. 71-B (a).
Not exceeding Rs. 50 a month may be		
made by postal money order - rules	T. O. 16	Sub. R. 71-A.
Not payable without intimation of the	1.0.10	Oub. 2v. 12-22.
rate from the Audit Officer	T. O. 21	
Pension payment orders-Entry of		0.170.51
payment in —	T. O. 16 T. O. 16	Sub R. 71. Sub. R. 69.
Register of —; manner of upkeep	1. 0. 10	Dub. 14. 05.
PENSION PAYMENT ORDERS-	•	
Separate files for different classes of —;	•	
their custody	T. O. 16	Sub. R. 68.
Power to transfer — from one Treasury	m 0 00	
to another	T. O. 20	
Transfer of payment of — within the same district	T. O. 20	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Treasury Officer should examine files		0 1 D = 1 D ()
of — every month	T. O. 16	Sub. R. 71-B (a).
POSTAGE STAMPS—		4.56
Form and procedure in P. W. D.		
regarding indent for service —	T. O. $9(a)$	Sub. R. 18.
General procedure for Supply of	T. O. $9(a)$	Sub. R. 17.
Sale of service—to officers of Local	1. 0. 0(4)	
Funds prohibited	T. O. 9 (a)	Sub. R. 17.
PRINCIPAL AUDITOR-		
May permit withdrawal for any		
nurnose ·· ··	T. O. 14	
Not responsible for the general manage-	m 0 = ' '	Quil D 1
ment of District Treasuries	T. O. 5(a) T. O. 2	Sub. R. 1.
Term defined	1. 0. 4	

PUBLIC WORKS DEPARTMENT—		
Compensation for land:		
Payments by Special Land Acquisition officers	T. O. 16	Sub. R. 83.
Cheques drawn on treasuries specified by the Principal Auditor	T. O. 16	Sub. R. 87.
Payments—		
At Sub-Treasuries By cheques	T. O. 16 T. O. 16	Sub. R. 90. Sub R. 87.
. Modes of drawing money from	T. O. 16	Sub. R. 85.
Treasury Petty construction and repairs;		
charges for —	T. O. 16	Sub. R. 83.
Funds not to be supplied by Remit-	T. O. 16	Sub. R. 89.
tance Transfer Receipts Limitation on the drawings of	T. O. 16	Sub. R. 88.
May be empowered to draw against Divisional Officer's account	T. O. 16	Sub. R. 88.
Divisional Onicer's accounts	1.0.10	
PUBLIC WORKS DISBURSERS—		
	T. O. 16	Sub. R. 84.
Supply of Funds to —	T. O. 16	Sub. Rs. 84 and 85.
RAILWAYS—		
Large remittances made by - on the		
last working day — procedure regarding —	T. Os. 9 (b)	Sub. R. 20-B.
regarding	and (c)	
RECEIPTS OF (GOVERNMENT) MONE	Y	
RECEIPTS OF (GOVERNMENT) MONE All transactions of — must be brought		
All transactions of — must be brought	T. O. 7	
All transactions of — must be brought to account —	T. O. 7	S.L. D. 10
All transactions of — must be brought to account —	T. O. 7 T. O. 7 T. O. 9 (a)	Sub. R. 19. Sub. R. 13.
All transactions of — must be brought to account — Appropriations to expenditure prohibited: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for	T. O. 7	
All transactions of — must be brought to account — Appropriations to expenditure prohib ted: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest Department)	T. O. 7 T. O. 7 T. O. 9 (a)	
All transactions of — must be brought to account —	T. O. 7 T. O. 7 T. O. 9 (a) T. O. 9 (a)	Sub. R. 13. Sub. R. 4.
All transactions of — must be brought to account — Appropriations to expenditure prohib ted: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest Department)	T. O. 7 T. O. 7 T. O. 9 (a) T. O. 9 (a)	Sub. R. 13.
All transactions of — must be brought to account — Appropriations to expenditure pro- hib ted: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest De- partment) Special procedure for (Forest De- partment) Special procedure for — in P. W. D	T. O. 7 T. O. 9 (a) T. O. 9 (a) T. O. 7 T. O. 9 (a)	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20.
All transactions of — must be brought to account —	T. O. 7 T. O. 9 (a) T. O. 9 (a) T. O. 7 T. O. 9 (a)	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20.
All transactions of — must be brought to account — Appropriations to expenditure pro- hib ted: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest De- partment) Special procedure for (Forest De- partment) Special procedure for — in P. W. D	T. O. 7 T. O. 9 (a) T. O. 9 (a) T. O. 7 T. O. 9 (a)	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20.
All transactions of — must be brought to account —	T. O. 7 T. O. 9 (a) T. O. 9 (a) T. O. 7 T. O. 9 (a) T. O. 7 T. O. 9 (a) T. O. 9 (a)	Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15.
All transactions of — must be brought to account — Appropriations to expenditure prohibited: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest Department) Special procedure for (Forest Department) Special procedure for — in P. W. D RECEIPTS INTO THE TREASURY— Cases in which receipts should be signed by Treasury Officer	T. O. 7 T. O. 9 (a)	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15. Sub. R. 5.
All transactions of — must be brought to account — Appropriations to expenditure prohibited: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest Department) Special procedure for (Forest Department) Special procedure for — in P. W. D RECEIPTS INTO THE TREASURY— Cases in which receipts should be signed by Treasury Officer REFUNDS— Income-tax — voucher, payment of Of examination fees	T. O. 7 T. O. 9 (a) T. O. 16 T. O. 16 T. O. 16	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15. Sub. R. 5.
All transactions of — must be brought to account —	T. O. 7 T. O. 9 (a) T. O. 16 T. O. 16 T. O. 16	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15. Sub. R. 5.
All transactions of — must be brought to account — Appropriations to expenditure prohibited: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest Department) Special procedure for (Forest Department) Special procedure for — in P. W. D RECEIPTS INTO THE TREASURY— Cases in which receipts should be signed by Treasury Officer REFUNDS— Income-tax — voucher, payment of Of examination fees	T. O. 7 T. O. 9 (a) T. O. 16 T. O. 16 T. O. 16	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15. Sub. R. 5.
All transactions of — must be brought to account — Appropriations to expenditure prohib ted: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest Department) Special procedure for (Forest Department) Special procedure for — in P. W. D. RECEIPTS INTO THE TREASURY— Cases in which receipts should be signed by Treasury Officer REFUNDS— Income-tax — voucher, payment of Of examination fees Procedure for — of Revenue STAMPS— Discount on —	T. O. 7 T. O. 9 (a) T. O. 16 T. O. 16 T. O. 16	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15. Sub. R. 5. Sub. R. 78-A. Sub. Rs. 73, 74. Sub. R. 72.
All transactions of — must be brought to account — Appropriations to expenditure prohib ted: Exceptions — Examination fees General procedure in Treasuries Receipts may be appropriated for immediate expenditure (Forest Department) Special procedure for (Forest Department) Special procedure for — in P. W. D. RECEIPTS INTO THE TREASURY— Cases in which receipts should be signed by Treasury Officer REFUNDS— Income-tax — voucher, payment of Of examination fees Procedure for — of Revenue STAMPS— Discount on — Defacement of —	T. O. 7 T. O. 9 (a) T. O. 9 (a) T. O. 9 (a) T. O. 9 (a) T. O. 16	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15. Sub. R. 5. Sub. R. 78-A. Sub. Rs. 73, 74. Sub. R. 72.
All transactions of — must be brought to account —	T. O. 7 T. O. 9 (a) T. O. 16 T. O. 16 T. O. 16	Sub. R. 13. Sub. R. 4. Sub. Rs. 9 and 20. Sub. R. 15. Sub. R. 5. Sub. R. 78-A. Sub. Rs. 73, 74. Sub. R. 72.

TRANSFER OF CHARGE—		
Form of Report regarding — Report of — to be made to the Principal	T. O. 5 (c)	. *
Auditor	T. O. 5 (c)	
TRAVELLING ALLOWANCES—		
Form and preparation of gazetted Government servants' bills	T. O. 16	Sub. R. 35.
Form and preparation of establishment		
bills	T. O. 16	Sub. Rs. 45 to 48.
TREASURY—		
Administrative charge of — by Collector. Cases in which receipts for sums received in — require the signature of	T. O. 5 (a)	
the — officer Cash balance in the — must be verified	T. O. 9 (a)	Sub. R. 5.
by the Collector in person at		
least once in six months	T. O. 5 (b) T. O. 1	•
Departments of — i.e., Accountant's De-		•
partment and Treasurer's Department. Duties for the custody of moneys in	T. O. 4	
the - when a Government servant	•	
of Indian Audit Department is a —	T. O. 6	
Executive charge of — held by — Officer.	T. O. 4	•
General Procedure for receipts of		
money in	T. O. 9 (a)	Sub. R. 13.
Maintenance of a Register in each —	T. O. 9 (a)	Sub. R. 7.
of gazetted Government servant	T. O. 16	Sub. R. 97.
Payments of bills from —	T. O. 16	Sub. R. 25.
Payments into — of cheques on local banks	T. O. 9 (a)	Sub. R. 13-Note.
Principal Auditor may permit with-		240120120
drawal for any purpose Procedure for the custody of moneys	T. O. 14	· · · · · · · · · · · · · · · · · · ·
in a	T. O. 10(a)	
Purposes for which — Officer may per-		
mit withdrawal of moneys from —	T. Os. 15 (a) and 16	
Receipts for sums of less than Rs. 500		
do not require the signature of — Officer	T. O. 9 (a)	Sub. R. 14.
Remittance Book in P. W. D. —	T. O. 9 (a)	Sub. R. 7.
Rules for the verification of the —	m 0 =(1)	C 1 D 0
cash balance	T. O. 5(b)	Sub. R. 3.
moneys from one — to another	T. O. 11	•
Term defined	T. O. 2	
Treasury Officer's written permission for withdrawal of money necessary	Т. О. 13	
TREASURY PROCEDURE—		
Cases in which receipts for sums		
received in Treasury require the signa-		~ 1 - 5 -
ture of the Treasury Officer Defacement of Receipt Stamps	T. O. 9(a) T. O. 16	Sub. R. 5. Sub. R. 98.
Departments of Treasury, i.e., Account-	1.0.10	040. 10. 00.
ant's Department and Treasurer's	·m 0.4	
Department Disputable claims	T. O. 4 T. O. 17	
Entry of vouchers in accounts	T. O. 16	Sub. R. 99.
Executive charge of Treasury held by	m 0.4	
Treasury Officers	T. O. 4	

TREASURY PROCEDURE-contd.		
In cases of urgent necessity Collector may require Treasury Officer to		CHECKED
make payments	T. O. 23	
Pay and allowances of the P. W. D. Establishment are payable at the		90-000n
nearest District Treasury	T. O. 18	Sub. R. 106.
Payment of cheques at Sub-Treasuries of certain departments requires the sanction of District Officer and		•
Deputy Controller of the Currency	T. O. 16	Sub. R. 101.
Payment shall be made in the District	2	24012111011
in which the claim arises : Exceptions.	T. O. 18	Sub. R. 104 and Notes. Sub. R. 105.
Payments to officers transferred or		
returning from leave out of India Pensions not to be raid without in-	T. O. 21	Sub. R. 111.
timation of the rate from the Audit	M () ()	•
Officer Prompt recovery of amounts under	T. O. 21	•
audit objection	T. O. 28 .	
Punching stamps	T. O. 16	Sub. R. 99.
Purposes for which Treasury Officer	•	
may permit withdrawal of money	T. O. 15 (a)	
Responsibility of Collector	T. O. 5 (a)	Note 1 and Sub. R. 1.
Responsibility of Tressury Officer	T. Os. 4 and 28	
Responsibility of a Treasury Officer in		,
cashing bills for officers stationed at a distance	T. O. 16	Sub. R. 103.
Responsibilities and duties of Treasury	2. 0. 10	200 200 2000
Officer in paying claims	T. O. 16	Sub. Rs. 96, 97 and 99.
Officer in paying claims	T. O. 16	Sub. R. 99.
Transfer of office — Relieving officer's	•	
signature (facsimile) should be sent		
to the Treasury Officer or local officials of the Bank	T. O. 26	
Treasury Officer's written permission for	1. 0. 20	
withdrawal of money necessary	T. O. 13	
Treasury officer may correct arithmetical		
inaccuracy or obvious mistakes in bills.	T. O. 24	•
Treasurer's duties with regard to		
receipts and payments of money	T. O. 16	Sub. R. 99.
VOUCHERS—		
Charges against two major heads should		
not be included in one —	T. O. 16	Sub. R. 26 (f).
Entry of — in Treasury Accounts	T. O. 16	Sub. R. 99.
Income-tax refund — payment of Instructions for the preparation and	T. O. 16	Sub. R. 78-A.
form of —	T. O. 16	Sub. R. 26.
On which advances are drawn must	0. 10	ATT 800
quote sanctioning authority -		
exception —	T. O. 16	Sub. R. 59.