



GOVERNMENT OF ORISSA

THE ORISSA TREASURY CODE

VOLUME I

FOURTH EDITION

FINANCE DEPARTMENT

PREFACE TO SECOND EDITION, FIRST REPRINT

The First Edition (First Reprint) of Orissa Treasury Code, Volume I was published in 1951. This edition is a reprint of the Code with such additions and alterations as have been made up to the 16th August 1957. Three new Chapters, viz., Chapters X, XI and XII regarding payment of interim and final compensations to the intermediaries of Orissa estates and on public debt have been added.

M. RAMKRISHNAYYA

*Secretary to Government
Finance Department*

New Capital

The 3rd March 1959

PREFACE OF THE SECOND EDITION SECOND REPRINT

The Second Edition (First Reprint) of Orissa Treasury Code, Vol. I, corrected up to the 16th August 1957 was published in the year 1959. This edition is a reprint of the Second Edition (First Reprint) with such additions and alterations as have been made up to the 31st December 1962.

H. K. GHOSH

*Secretary to Government
Finance Department*

Bhubaneswar

The 30th May 1963

PREFACE TO THE SECOND EDITION, THIRD REPRINT

The Second Edition (Second Reprint) of Orissa Treasury Code, Volume I, corrected up to the 31st December 1962 was published in the year 1963. This edition is a reprint of the Second Edition with such additions and alterations as have been made up to the 30th September 1971.

J. S. BAIJAL

*Secretary to Government
Finance Department*

Bhubaneswar

The 30th October 1971

PREFACE TO THE THIRD EDITION

The Second Edition (Third Reprint) of the Orissa Treasury Code, Volume I, was published in 1972. There have been several amendments in the meantime basing on the recommendation of Administrative Reforms Commission. This publication have been duly re-edited incorporating the amendments issued up to the 31st August 1976.

Errors and omissions, if any, may be brought to the notice of the Finance Department.

S. KANUNGO

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Finance Department*

Bhubaneswar

The 30th November 1975

PREFACE TO FOURTH EDITION

The Third Edition of Orissa Treasury Code, Volume I, was last published in 1976. Meanwhile, several amendments have been made keeping in view the changing requirements of Government cash transactions. This publication has been duly edited incorporating the amendments issued up to the 30th November 1990.

P. K. PATNAIK

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Bhubaneswar

The 30th December 1990

PREFACE

The constitutional changes resulting from the Government of India Act, 1935, have made it necessary to revise the existing rules regarding treasury procedure and the revised rules are now issued in the Orissa Treasury Code.

2. The Orissa Treasury Code consists of two volumes of which the first contains the text of the Code and the second contains the appendices and forms. The first volume has been divided into the following three parts :—

Part I—The Treasury Rules (Orissa)

Part II—The Subsidiary Rules under the Treasury Rules (Orissa)

Part III—Executive Instructions

Section 151 of the Government of India Act, 1935, provides that the Governor of a Province may make, rules for the purposes of securing that all moneys received on account of the revenues of the Province shall, with such exceptions if any as may be specified in the rules, be paid into the Public Account of the State and the rules so made may prescribe or authorise some persons to prescribe the procedure to be followed in respect of the payment of moneys into the said Account, the withdrawal of money therefrom, the custody of moneys therein and any other matters connected with or ancillary to the matters aforesaid. In exercise of the powers conferred by this section, His Excellency, the Governor has promulgated the Treasury Rules (Orissa) which form Part I of the Orissa Treasury Code.

Treasury Rules Nos. 4, 5, 9, 10, 12, 15, 29 and 31 authorise the Finance Minister in consultation with the Accountant-General (Comptroller, Orissa) to prescribe the procedure to be followed with respect to transactions in connection with the Public Account as mentioned in the above paragraph. The Minister of Finance has accordingly prescribed the Subsidiary Rules under the Treasury Rules, Orissa, which form Part II of the Treasury Code. They incorporate important rules regarding treasury procedure issued by Government and the procedure to be followed in regard to Government money in departmental offices before it is paid into or after its withdrawal from the treasury or the bank.

Certain rules previously contained in the Resource Manual relating to Resource, Currency, Coinage and allied subjects do not fall within the scope of any of the Treasury Rules. These Rules, modified where necessary in conformity with the changed conditions, form Part III of the Orissa Treasury Code, and are treated as Executive instructions as stated in introductory paragraphs 1 to 4 in that part. The rules have been included in the Orissa Treasury Code, as the Resource Manual will not be issued as a separate publication in future and ceases to be in force when the Orissa Treasury Code is published.

3. The forms included in the new Treasury Code have been numbered serially, as O.T.C. Form 1, 2, 3.....reference wherever possible being given at the same time in the form concerned to the number of the corresponding form now in use for facility of identification. The existing form has been modified or revised in several cases and until the new forms prescribed in the Orissa Treasury Code are issued the form now in use will continue to be used.

4. With regard to the procedure for the receipt of subscriptions to Government loans, the repayment of principal of loans and allied matters, the relevant rules contained in the Government Securities Manual and the Orissa Securities Rules should be followed.

5. With respect to transaction of Government money outside the treasury, disbursing officers of all departments should follow the general rules and instructions in the Orissa Treasury Code, supplemented by the instructions in their departmental Codes or Manuals.

6. The rules and instructions contained in the Orissa Treasury Code apply throughout the State subject to the remarks below and supersede the Treasury Rules and Subsidiary Rules, as corrected up to December, 1939, issued by the Government and amended from time to time. They also supersede, in respect of the matters with which they deal, the corresponding rules and instructions contained in the Bihar and Orissa Account Code, the Bihar and Orissa Treasury Manual, the Civil Account Codes, Volumes I and II, the corresponding Madras rules in force in South Orissa and the rules in the Resource Manual. With regard to the rules relating to Deposits, however, if there is any difference in any particular respect between the existing Madras rules in force in South Orissa and the Subsidiary Rules laid down in Chapter VII of part II of the Orissa Treasury Code the former rules will continue to be in force in South Orissa until the rules in that particular respect are unified. For facility of reference an explanatory Memo showing the source of each rule and instruction in the new Code has been appended.

7. In compiling the Code, the rules included in the old Codes, in regard to departments of the Central Government have generally been excluded. The rules laid down by the Central Government in the Central Treasury Rules should be followed in regard to Central transactions except where it is specifically stated in the Orissa Treasury Code that the rules of the State Government will apply.

8. Any error or omission in this Code or suggestions any amendments of the rules in this Code may be brought to the notice of the Finance Department through the Administrative Department concerned for consideration.

J. BOWSTEAD

Chief Secretary, Finance Department

Dated the 14th July 1943

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THE ORISSA TREASURY CODE

VOLUME I

PART I

THE ORISSA TREASURY RULES

SECTION I

Short Title and Commencement

1. These rules may be called the "Treasury Rules (Orissa)" and they shall come into force on the 1st April 1937.

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

(Notification No. TRA-.28/66—32078-F., dated the 16th September, 1967).

SECTION II

Definitions

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

(a) "The Act" means the Government of India Act, 1935.

(b) "The 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 (2 of 1934) and any branch of a subsidiary Bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), which is authorised to transact Government business as agent of the State Bank of India, or any other agency appointed by the Reserve Bank of India.

"Reserve Bank" means the Reserve Bank of India

(Notification No. 29790—T.R.A.-132/66-F., dated the 26th August, 1967)

(Notification No. 17576—Try.,-II-1/74-F., dated the 26th April, 1974).

(c) "Collector" means the Chief officer-in-charge of the revenue administration of a district.

(cc) "Competant authority" means the Government or any other authority to whom the relevant powers may be delegated by the Government.

(d) "Accountant-General" means the Head of the office of Audit and Accounts subordinate to the Auditor-General of India, who keeps the accounts of the State and exercises audit functions in relation to those accounts on behalf of the Auditor-General of India.

(e) "Governor" means the Governor of the State of Orissa and includes an acting Governor

(f) "Indian Audit Department" means the officers and establishment, being in India and subordinate to the Auditor-General of India, that are employed upon the keeping and audit of the accounts of the Union and of the States or upon one or other of these duties.

- (g) "Minister of Finance" or "Finance Minister" means that one of the Governor's Ministers to whom the business of finance is allocated by the Governor by whatsoever designation such person may be called.
- (h) "State" and "Government" means respectively the State and the Government of Orissa.
- (hh) "Director of Treasuries and Inspection" is the Head of the Department in respect of treasury administration of the State.

(Notification No. 17576—Try.-II-1/47-F., dated the 26th April, 1974).

- (i) "Public Account of the State" means the consolidated fund into which moneys received on account of the revenues of the State as defined in section 136 of the Government of India Act, 1935, are paid or credited and from which all disbursements of, or on behalf of, the State are met.

NOTE—Without prejudice to anything contained in section 136 of the Government of India Act, 1935, "revenues of the State" would include all moneys received by Government officers on half of the Government as such not only the proceeds of taxation and the yield of ordinary revenue but also capital receipts, such as the proceeds of sales of and, the proceeds of borrowing operations, unfunded debt and unless the contrary intention appears, such receipts of a banking or deposit nature as, by virtue of any statutory provision, or of any general or special executive order of the Government have to be held in the custody of the Government.

- (j) "Treasury" means any treasury of the State and includes a special treasury and a sub-treasury.

"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.

(Notification No. 27484—Try.-II-109/73-F., dated the 26th May, 1973).

SECTION III

Location of moneys standing in the Public Account of the State

3. Save as provided in sub-rule (2) of rule 6, moneys standing in the 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.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor of the State and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act II of 1934).

NOTE—The agreement with the bank is printed as Chapter-1.

SECTION IV

General system of control over treasury

4. *District treasuries*—(1) Unless the Government, after consultation with the Accountant-General, otherwise direct in any special case there shall be a treasury in every district. If moneys standing in the Public Account of the State are, in any district, not deposited in the bank, the treasury of that district shall be divided into two departments; a department of accounts under the charge of an Accountant and a cash department under the charge of a Treasurer.

(2) The treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the treasury by the Government, the Accountant-General and the Reserve Bank.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the treasury shall be such as may be defined in accordance with such rules as the Minister of Finance may approve after consultation with the Accountant-General.

(3) The duty of verifying and certifying the monthly cash balance, if any, in the treasury in such manner as the Minister of Finance after consultation with the Accountant-General may prescribe and of submitting the monthly accounts of such balance in such form and after such verification as the Accountant-General may require, shall be undertaken by the Collector or by such other officer as the Government may specify. It must be performed by the Collector in person at least once in every period of six months.

(4) When a new Collector is appointed to a district he shall at once report his appointment to the Accountant-General and shall certify to the Accountant-General the amount of the cash balance and Stamp (including Match Excise Banderols), which he has taken over. The certificate shall be submitted in such form and after such verification as the Minister of Finance may after consultation with the Accountant-General, prescribe.

(Notification No. 17560—Try.-11-50/74-F., dated the 26th April, 1974)

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

4-A. If the requirements of public business necessitate the establishment of one or more Special Treasuries in a district, the Special Treasuries shall have the same status and treatment as that of a District Treasury except that they will have no sub-treasuries under them.

(Notification No.25296—T R B.-78/73-F., dated the 16th May, 1973).

5. *Sub-treasuries*—If the requirements of the public business necessitate the establishment of one or more sub-treasuries under a district treasury, the arrangements for the administration thereof and for the proper conduct of business therein shall be such as may be prescribed by the Minister of Finance after consultation with the Accountant-General. The daily accounts of receipts and payments of moneys at a sub-treasury must be included in the accounts of the district treasury.

SECTION V

Payment of revenues of the State into the Public Account

6. (1) Save as hereinafter provided in this section all moneys received by, or tendered to Government servants on account of the revenues of the State without undue delay be paid in full into the treasury or into the Bank and shall be included in the Public Account of the State, Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, not otherwise kept apart from the Public Account of the State. No Department of the Government may require that any moneys received by it on account of the revenues of the State be kept out of the Public Account of the State.

Note—The time limit for depositing Government moneys into the Treasury will be three working days in respect of moneys received by a Government servant in his official capacity if he is stationed at the same place where the Bank or the Treasury exists. In all other areas the time limit for deposit will be seven days. The Head of the Department may, however, condone delays in remittances up to a period of seven days in exceptional circumstances, such as illness, disability, etc.

(Notification No. 46140—Codes-160/75-F., dated the 20th November, 1975)

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

- (a) in the case of moneys received on account of the services of summonses, diet-money of witnesses and similar purposes, in civil, revenue and criminal cases;
- (b) in the case of fees received by Government servants appointed Notaries Public, under Act XXVI of 1881, and utilised to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public;

- (c) in the case of cash receipts utilised in accordance with departmental regulations by the Public Works Department to defray expenditure on current works, or utilised by that department under the authorisation of the Accountant-General to defray pay and travelling allowance charges ;
- (d) in the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release
- (e) in the case of cash received by the Forest Department and utilised in meeting immediate local expenditure ;
- (f) in the case of collections in Government hospital and utilised for marking refunds if any, to patients leaving the hospitals ;
- (g) in the case of collections in the villages and utilised for the disbursement of the pay of village officers ;
- (h) in the case of collections made by the pound-keepers of the Ganjam district to the extent of commission of the pound-keeper is deducted from such collections ;
- (i) in the case of collections made by the pound-keepers in the Koraput district and in the Agency areas of Ganjam district to the extent of commission of the pound-keepers, and postal money-order commissions are deducted from such collections:

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

7. Save as provided in rules 33 and 34, moneys received by a Government servant whether in an official or another capacity which do not relate to or form part of the revenues of the State shall not be included in the Public Account of the State and a Government servant is not required to pay into the Public Account of the State any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the State, the question shall be referred to Government whose decision shall be final.

8. A Government servant may not, except with the special permission of Government deposit in a bank moneys withdrawn from the Public Account of the State under the provisions of section VII of these rules.

9. The procedure to be adopted by Government servants in receiving moneys on account of the revenues of the State granting receipts for such moneys and paying them into the Public Account of the State and by the treasury and the Bank in receiving such moneys and granting receipts for the same shall be such as may be prescribed by the Minister of Finance after consultation with the Accountant-General. The procedure so prescribed shall, among other matters, contain provisions so as to secure that—

- (i) any person paying money into the treasury shall present with it a memorandum (chalan) in such form, as may be prescribed, which will show clearly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between Governments and departments concerned;
- (ii) at places where the money is to be deposited in the Bank, the memorandum or chalan referred to in clause (i) above, shall except where otherwise provided, be presented to the Treasury Officer who shall endorse it with an order to the Bank receive the money and to grant a receipt;

- (iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the Bank on which it is drawn ; and
- (iv) at places where the money is to be deposited in the Bank, the advices of receipts, which according to any provision made under this rule have to be sent to public officers or departments and consolidate receipts or certificates of receipts required by any such provision to be given to any public officer or department, shall be given by the treasury and not by the Bank.

SECTION VI

Custody of moneys relating to, or standing in, the Public Account of the State

10. (1) The procedure for the safe custody of moneys in the hands of Government servants or held in a treasury shall be as prescribed by the Minister of Finance, after consultation with the Accountant-General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII

Withdrawal of moneys from the Public Account of the State

11. *Definition*— In this section “withdrawal” with its cognate expressions refers to the withdrawal of funds from the Public Account of the State, for disbursements of or on behalf of the State other than disbursements in the United Kingdom.

12. *General rule*—Unless the Minister of Finance, after consultation with the Accountant-General otherwise directs in any case, moneys may not be withdrawn from the Public Account of the State without the written permission of the Treasury Officer or of an officer of the Indian Audit Department authorised in this behalf by the Accountant-General.

13. *Power of an Accountant-General*—The Accountant-General may permit withdrawal for any purpose.

14 (a) 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 —
 - (1) other Government servants, or
 - (2) private parties.
- (iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.
- (iv) To pay direct from the treasury or from the Bank sums due by Government to a private party.
- (v) In the case of a Government servant or authority empowered to make investments of moneys standing in the Public Account of the State for the purpose of such investments.
- (vi) To pay sums on account of Loans and Advances
- (vii) To pay sums on account of grants-in-aid, contributions, etc., as provided in subsidiary rule 350 of Orissa Treasury Code, Volume I.

- (viii) To pay sums to the drawing officer on account of permanent advance sanctioned to his office.
- (ix) To pay sums on account of *ad hoc* increase, relief or temporary increase, in pension, sanctioned by Government from time to time.

(Notification No. 37012—TR-A-99/70-F., dated the 10th August, 1970)

(Notification No. 46243—Try. -II-123/73-F., dated the 27th October, 1973)

(Notification No. 2798—TRC-6/79-F., dated the 6th June, 1978)

(Notification No. 47131—TRC-16/82-F., dated the 15th October, 1982).

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

15. Except as provided in rules 25 and 26 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 at such time and has been satisfactorily submitted by the Treasury Officer to such checks, as the Minister of Finance, after consultation with the Accountant-General may prescribe. The procedure so prescribed shall, among other matters, contain provisions so as to secure —

- (f) that any person having a claim against Government shall present his voucher at the treasury duly receipted and stamped where necessary and that, unless otherwise specially provided, no such claim shall be paid unless the claim is first submitted to, and the payment directed by the Treasury Officer ;
- (ii) that where sub-treasuries are specially permitted by Government to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills shall not except under special arrangements and on particular occasions be allowed at the district treasury also ;
- (iii) that all bills and vouchers on which payment is made by the Treasury Officer or which are encased by him for payment at the Bank or a sub-treasury shall show to what head of account the payment is to be debited, how the amount of the payment is to be allocated between Governments or Departments, and what amount, if any, appertains to the revenues of Central Government or the Union.

Special instructions to Treasury Officers

16. 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 the treasury for a payment which is not authorised by or under these rules, or is not covered by special order received from the Accountant-General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment unless the order is an express order to him to make the payment; and even such special orders should in the absence of urgency be sent through the Accountant-General

16-A. Deleted

(Notification No. 5576—TRA-129/69-F., dated the 17th February, 1970)

(Notification No. 20415—Codes-181/75-F., dated the 24th April, 1976)

17. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant-General,

18. Except in cases in which the Minister of Finance, after consultation with the Accountant-General otherwise directs, a payment shall be made in the district in which the claim arises.

(Notification No. TRA.-26/69—4619-F., dated the 9th February, 1970)

19. Deleted

(Notification No. TRA.-26/69—4619-F., dated the 9th February, 1970)

20. Deleted

(Notification No. TRA.-26/69—4619-F., dated the 9th February, 1970)

21. No withdrawal shall be permitted in order to meet the pay or allowance of the Governor, Ministers, Speaker, Deputy Speaker, Ministers of State, Deputy Ministers, Advocate-General and offices to which appointments are made by the President by warrant under his hand and seal, until the Accountant-General has intimated to the Treasury Officer the rate at which payment shall be made; provided that Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule.

(Notification No. 44496—TRC-27/80-F., dated the 3rd September, 1980)

(Notification No. 57379—TRC-91/80-F., dated the 11th November, 1980)

22. No withdrawal shall be permitted on a claim for the first of any series of payment in a district of pay or allowances to officials referred to in rule 21 of the Orissa Treasury Rules 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 Auditor-General of India. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

(Notification No. 53109—TRC-28/80-F., dated the 10th October, 1980)

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

24. 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.

25. The 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.

26. *Payments under special authorisation of the Collector*—A Collector may, in circumstances of urgency by an order in writing authorise and require a Treasury Officer to make a payment, not being a payment of pension without complying with the provisions of these rules. In any such case the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment, to the Accountant-General.

Note—The need for exercising the special power under this rule, shall not arise at all in normal conditions. The power shall be used only in real cases of urgency, viz.

(i) Prevention of loss of life and property resulting from disasters such as floods, cyclones earthquake, fire and the like.

(ii) Safeguarding against the loss of life and property threatened by the washing away of embankments, collapsing of bridges on rivers, Railways, etc.

In no circumstances withdrawals of money under this rule should be made on account of personal claims of Government servants.

(Notification No 14341—Tr. 55/53-F., dated the 10th August, 1953)

27. *Instructions to drawing officers*—A Government servant who is authorised to draw moneys by means of cheques shall notify to the bank or the treasury upon which he draws the number of each cheque book brought into use and the number of cheques it contains.

28. When a Government servant who is authorised to draw or countersign cheques or bills payable at the treasury or the Bank makes over charge of his office to another, he shall send a specimen of the reliving Government servant's signature to the Treasury Officer or the Bank as the case may be.

SECTION VIII

Transfer of moneys standing in the Public Account of the State

29. The transfer of Government moneys from one treasury to another and between a treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Minister of Finance after consultation with the Reserve Bank. The transfer of moneys from or to a small coin depot to or from a treasury under the control of the Government of the State and the transfer of Government moneys between the currency chest balance and treasury balance of a treasury shall be governed by instruction issued by the President in this behalf.

SECTION IX

Responsibility for moneys withdrawn

30. *Treasury Officer*—If a Treasury Officer receives intimation from the Accountant-General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the 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 Accountant-General may direct.

31. *Drawing Officers*—(a) Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to moneys withdrawn from the Public Account of the State for expenditure shall be such as may be prescribed by the Minister of Finance after consultation with the Accountant-General.

(b) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(c) 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 Government.

SECTION X

Inter-Government Transactions

32. (1) Save as provided hereafter, in this section no transactions of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Auditor-General of India with the approval of the President to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Public Account of the State or a payment made by another Government as a withdrawal affecting the balance of the Public Account of the State shall not be credited or debited to the Public Account of the State except under the express authority of the Accountant-General or any other Accounting Officer authorised in this behalf by the Auditor-General of India.

(3) All adjustments against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Office of the Reserve Bank.

33. Where such a course is authorised in consequence of a delegation of functions made, under sub-section (1) of section 124 of the Act, the Treasury Officer may receive or authorise the Bank to receive moneys tendered on behalf of the Central Government or the Union and may make or authorise the Bank to make disbursements on behalf of the Central Government or the Union in accordance

with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Central Government or the Union shall be adjusted, as far as practicable, directly against the balance of the Central Government or the Union held by the Bank, but where such transactions are temporarily taken into account against the balance of the Public Account of the State, the Accountant-General will on receipt of intimation from the treasury make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Office of the Reserve Bank of India against the balance in the Public Account of the Central Government or the State held by the Bank.

34. The Treasury Officer may, subject to any general or specific direction of Government in this behalf, receive or authorise the Bank to receive moneys tendered on behalf of another State and may, if so required by the Accountant-General, make or authorise payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant-General through the Central Accounts Office of the Reserve Bank but until such adjustments are made the credits and debits shall be entered in the Public Account of the State.

Book entries made in the office of the Accountant-General affecting the accounts of another State shall likewise be adjusted by the Accountant-General through the Central Accounts Office of the Reserve Bank against the balances of the State concerned.

35. The provisions of the preceding rule may be extended with or without modification to payments made or received in the State on behalf of the Union Railway authority or of the Government of Burma or of His Majesty's Representative for the exercise of the functions of the Crown in its relations with Indian States.

SECTION XI

Receipts disbursements of the Province in the United Kingdom

36. Until other provision is made by Government in this behalf, moneys received in the United Kingdom on account of the revenues of the State may be paid into, and funds required for disbursements of or on behalf of the State in that country may be withdrawn from the balances in the Public Account of the Central Government or the Union in that country, in accordance with such procedure as may be prescribed for the transactions of the Central Government or the Federation in the United Kingdom. These transactions shall be adjusted in India, at the earliest opportunity, against the balances of the Public Account of the State according to such directions as may be given in this behalf by the Auditor-General of India with the approval of the President.

SECTION XII

Supplemental

37. The Accountant-General in the exercise of any of his functions under these rules shall be subject to the general control of the Auditor-General of India.

38. Nothing in these rules, and nothing prescribed under these rules shall have effect so as to impede or prejudice the exercise by the Auditor-General of India of the powers vested in him by or under the Act, to make rules, or to give directions regulating the submission to the Indian Audit Department of the accounts kept in treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Auditor-General may require for purposes of audit.

39. The Minister of Finance may not exercise any power conferred upon him by these rules so as to impose upon the Bank in connection with the business of Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

40. In the event of a vacancy in the office of the Minister of Finance, the powers and functions conferred on the Minister of Finance by these rules shall be exercised by the Secretary to Government, Finance Department, after consultation with the Accountant-General, or the Reserve Bank, as the case may be.

PART II

SUBSIDIARY RULES UNDER THE ORISSA TREASURY RULES

CHAPTER I

GENERAL ORGANISATION AND WORKING OF TREASURIES

Section 1—General Organisation

1. *Management*—The responsibility for the proper management and working of a treasury rests entirely with Collector of the District and other Officers kept in-charge of the treasury.

(Notification No. 11155-Try.-II-9/74-F., dated the 28th March, 1974)

1-A. The Director of Treasuries and Inspection, Orissa is the head of the Department in respect of Treasury administration of the State.

(Notification No. 44240—TR-A. 117/71-F., dated the 29th November, 1971)

2. *District Treasuries—Responsibility of the Collector*—The Collector is personally responsible to Government for the due accounting of all moneys received and disbursed and for the safe custody of cash, notes, stamps, securities and other Government property. The appointment of a subordinate to the immediate charge of a treasury shall in no way relieve the Collector from responsibility. This responsibility extends not only to the security of cash balance, stamps and other Government property and the immediate detection of any irregular practice on the part of the subordinates but also to the correctness of prescribed accounts and returns and the punctuality of their submission and to the implicit obedience of the Treasury Officer to the instructions issued by the Accountant-General, the Currency Officer or by any other competent authority.

(Notification No. 17566—Try. II-50/74-F., dated the 26th April, 1974)

3. The Collector shall send immediate notice to the Accountant-General and other concerned authorities of any defalcation or loss of public moneys, stamps and other property discovered in the treasury even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or losses as aforesaid and in 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 Government.

Petty cases, that is cases involving losses not exceeding Rs. 500 each need not be reported to the Accountant-General unless there are in any case important features which merit detailed investigation and consideration.

(Notification No. 18147—TR-A-45/67-F., dated the 23rd May 1968)

Note—The procedure prescribed for the conduct of Departmental proceedings and prosecution for the enforcement of responsibility for losses, etc., is as laid down in the instructions embodied in Appendix -2 of the Orissa General Financial Rules, Volume-II.

(Notification No. 175166—Try.-II-12/74-F., dated the 26th April, 1974)

4. 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 own knowledge after personal investigation can be considered satisfactory. Reports prepared otherwise are likely to fall suspicion and to lead to more serious irregularities,

5. The Collector is bound to satisfy himself by periodical examination at least once in every six months in the case of cash and once a year in the case of stamps, securities, drafts and cheque forms—

- (i) that the actual stock of cash, stamps and securities is kept under joint lock and key and corresponds with the book balance ;
- (ii) the Treasurer does not hold a sum larger than is necessary for the convenient transaction of Government business, and that this sum together with the value of stamps and other valuable articles held under the orders of Government in his sole custody is not large than the security given by him ;
- (iii) that the stock of draft and similar forms which are intended for use in monetary transactions are carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms on the stock books; and
- (iv) that the sub-treasury balances are verified once a month by a gazetted officer besides verifying the balances himself not less than once in every year.

(Notification No. 17566—Tr.-II-50 / 74-F., dated the 26th April 1974)

NOTE—The word 'stamps' used in this and other rules of this part includes Match Excise Banderols issued under clauses 41 and 42 of the March (Excise Duty) Order, 1934.

6. The Collector should satisfy himself at least once in every quarter that the deposit registers are kept according to prescribed rules and that all necessary entries are made and initialled without fail at the time of the transaction.

NOTE—In connection with the quarterly examination of deposits required under this rule, the Collector may in every alternate quarter delegate the duty of examination to an Assistant or Deputy Collector not in personal charge of the treasury.

7. The Collector shall, when assuming or making over charge, see that the cash balance and stock of stamps are thoroughly verified and that a certificate of taking over charge in which the state of cash, stamps and opium balance is to be shown is invariably despatched without fail to the Accountant-General with a certificate in Form O. T. C. I. on the same day that the transfer of charge takes place.

NOTE—In respect of Special Treasury No. I and Special Treasury No. II at Bhubaneswar the Collector, Puri, in respect of special Treasury at Berhampur, the Collector, Ganjam, in respect of Special Treasury at Panposh, the Additional District Magistrate, Rourkela, in respect of Special Treasury at Jeypore the Subdivisional Officer, Jeypore, in respect of Special Treasury at Bargarh, the Sub-Collector, Bargarh, in respect of Special Treasury at Angul, the Subdivisional Officer, Angul and in respect of Special Treasury at Jajpur, the Subdivisional Officer, Jajpur, while making and assuming of charges will furnish the report in Form No. I of Orissa Treasury Code as soon as possible.

(Notification No. 5277—Tre-21/84-F., dated the 6th February, 1985)

8. The Collector when at headquarters must always verify the district treasury balance in person on the first of each month and sign the account to be rendered to the Accountant-General and the Director of Treasuries and Inspection. When however, he is absent on tour on the 1st of the month, or when he is unable to perform the duties for physical inability, the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being the Officer-in-charge of the treasury, or to any of his assistants or district deputies in permanent charge of taluks or subdivisions. The reason for inability to sign the accounts must be distinctly noted in the returns and accounts.

If neither the Collector nor any gazetted officer of the district staff other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature the cash balance may be verified and the accounts signed by the Treasury Officer, but the absence of all other officers as above must be certified on the face of the accounts ; and the cash balance shall be verified by another officer and reported to the Accountant-General and the Director of Treasuries and Inspection as soon as any such officer returns to headquarters.

(Notification No. 3060-Tr.-A-17/65-F., dated the 31st January, 1966)

NOTE—1 The duties of the Collector under this rule shall also be exercised by the Additional District Magistrate, Bhubaneswar in respect of Special Treasury No. I and Special Treasury No. II at Bhubaneswar and Additional District Magistrate, Berhampur and Panposh in respect of Special Treasury at Berhampur and Panposh respectively and Subdivisional Officer, Jeypore, Angul and Jajpur in respect of Jeypore, Angul and Jajpur respectively and Sub-Collector Bargarh in respect of Special Treasury at Bargarh.

(Notification No. 5277—TRE-21/84-F., dated the 6th February 1985)

NOTE 2—The detailed rules for verification and certification of the monthly cash balance in the Treasury are laid down in subsidiary rules 80 to 84 contained in Chapter III of these rules.

9. *Responsibilities of the Treasury Officer*—(i) The Treasury Officer shall be in immediate executive control of the treasury. He is responsible for thorough observance of all rules prescribed for his guidance in every branch of his duties and for strict attention to all details of the daily routine of the treasury work. He is responsible to the Collector for the working of the treasury and the conduct of the subordinate treasury officials; and for the custody of cash balance, stamps, he is jointly responsible with the Treasurer. He must have carefully prepared instructions for the guidance of every branch of his office. This rule applies also to the Officer-in-charge of a Sub-Treasury.

(Notification No. 17566—Try.-II-50/74-F., dated the 26th April, 1974).

(ii) The Treasury Officer is personally responsible for all sums of money disbursed by him in a public capacity without authority.

(iii) Deleted

(Corrigendum II No. 5881—Try.-II-19/73-F., dated the 1st February, 1973)

(Notification No. 1967—Try.-II-19/73-F., dated the 12th January, 1973).

(iv) The Treasury Officer should see that prompt action is taken on all objections and orders communicated to or through him by the Accountant-General by letters, audit memoranda or periodical objections and should return all objection statements and audit memoranda within a fortnight or send a written explanation of the cause of delay.

Note—Where more than one officer is posted to any Treasury, one of them will be designated as Treasury Officer and the other as Additional Treasury Officer. The powers and duties of the Additional Treasury Officer will, subject to the overall control of the Treasury Officer, be such as may be declared in writing by the Collector from time to time.

(Notification No. 15978—Tr.-52/62-F., dated the 7th April, 1962)

(Notification No. 38701—Codes-169/75-F., dated the 17th September, 1975)

10. The appointment of a very junior officer to the charge of a treasury is objectionable but if in a temporary emergency such an appointment is made, the departure from the strict rule shall be reported to the Accountant-General.

11. The Treasury Officer is responsible for keeping the accounts of the treasury strictly in accordance with the directions contained in the Account Code issued by the Auditor-General, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

Note—A list of treasury records indicating the period up to which each record including correspondence is to be preserved is given in Appendix 17 of Orissa Treasury Code, Volume II. On the expiry of the prescribed period stated in that Appendix, a list of records that are proposed to be destroyed may be furnished to the Accountant-General in the month of April each year for his concurrence to their destruction and on receipt of his concurrence those records may be destroyed under written orders of the Collector. Full details of all the records destroyed from time to time may, however, be recorded in a register:

Provided that no record should be destroyed if any item of discrepancy figuring in it is under correspondence or departmental enquiry, or if any item is under investigation by the police, etc.

(Notification No. 34919—TR.-A-100/65-F., dated the 12th October, 1965)

(Notification No. 39824—Codes-158/75-F., dated the 23rd September, 1975)

12. The Treasury Officer shall see—

- (a) that notice is posted up conspicuously in the office of the hour at which the treasury closes for the receipt and payment of money, which shall be at least an hour before the end of the days' work in order to allow time for closing and reconciling the accounts ;
- (b) that notices which he is required to exhibit understanding orders or instructions received from time to time, such as those regarding the encashment of the notes and the supply of small silver coin and nickel and copper coin, are exhibited conspicuously in places which the public enter freely ; and
- (c) that no favouritism is shown to any one in regard to the facilities for doing business at the treasury.

13. The special precaution to be observed by the Treasury Officer in matters relating to receipt custody and payment of Government moneys are specified in other relevant chapters of these rules.

14. *Sub-Treasuries*—Each Sub-Treasury shall be in the general charge of a gazetted officer.

(Notification No. 34039—Try.-II-32/73 F., dated the 17th July, 1973)

15. Rules regarding responsibilities of the treasury Officer apply *mutatis mutandis* to Treasury Officers of the Special Treasuries and Sub-Treasury Officers also.

(Notification No. 27488—Try.-II-109/73 F., dated the 26th May, 1973)

16. A list of district treasuries, of special Treasuries and of sub-treasuries which are subordinate to each district treasuries in the State is given in Appendix-2.

(Notification No. 27488—Try.-II-109/73, dated the 26th May, 1973)

16-A. deleted

(Notification No. 11326—TRC-8/78-F., dated the 4th March 1978.)

17. *Relations with the Accountant-General*—The Accountant-General may direct his communications regarding treasury accounts and procedure either to the Collector or to the Treasury Officer, but all important communication to the Accountant-General must issue over the signature of the Collector or with his approval. The Collector is generally responsible for seeing that—

(i) the Treasury Officer pays immediate attention to all correspondence from the Accountant-General, and

(ii) that the Treasury Officer implicitly obeys the instructions issued by the Accountant-General.

18. *Relation with the Currency Officer*—The Currency Officer ordinarily directs his communications to the Treasury Officer but, save in matters of daily routine, all communications to the Currency Officer must issue over the signature of the Collector or with his approval. The Currency Officer will bring to the notice of the Collector and the Director of Treasuries and inspection the cases in which the Treasury Officer appears to be neglecting his duties.

(Notification No. 18026—Try.-II-25/73-F., dated the 5th April, 1973)

Note 1—The control of the currency, resource and remittance operations of the Government vests in the Reserve Bank and this work so far as the treasuries in the State are concerned is conducted under the control of the Bank by the currency Officer in charge of the Issue Department of the Bank at Calcutta.

Note 2—The procedure to be observed by the Treasury Officer with regard to custody of currency chest and verification of currency chest balance is regulated by the orders embodied in Part III.

19. *Treasuries*—Detailed rules for the custody of treasury both specie and currency and Bank notes, are laid down in Chapter III of these rules.

20. *Treasury*—The treasury is responsible for the handing of the money at a treasury. It is the duty of the Collector to see that the treasurer furnishes sufficient security to protect Government against loss due to his negligence or fraud.

Note 1—In treasuries where cash business is done through the branches of State Bank of India, there is no post of Treasurer. The Stamp Clerk who is the *ex officio* stamp vendor of the local depot, according to the rules for supply and distribution of stamps in Orissa, is to hold duplicate keys of the double lock strong room. He is required to furnish sufficient security to protect Government from loss of any property kept inside the strong room due to his negligence or fraud. The procedure of furnishing security in case of Treasurers will apply *mutatis mutandis* to Stamp Clerks.

Note 2—In Sub-treasuries where the cash business is transacted through the branches of the State Bank of India, the Head Clerk-cum-stamp Clerk is the *ex officio* vendor of the branch depot, according to the rules for supply and distribution of stamps in Orissa. He is to hold duplicate keys of the double lock strong room. He is required to furnish sufficient security to protect Government against loss of any property kept inside the strong room due to his negligence or fraud. The procedure of furnishing security in case of Sub-treasurer will apply *mutatis mutandis* to Head Clerk-cum-Stamp Clerks in sub-treasuries.

(Notification No.16574—TRA-121/69-F., dated the 2nd April, 1970)

21. A model form of the treasurer's security bond is given in Form O. T. C. 2

Securities lodged as deposits may be returned after six months from the date of vacation of office by a treasurer but the bond shall be retained permanently or until it is certain that there is no necessity for keeping it any longer.

Note 1—The Treasurers and the Sub-Treasurers shall furnish security worth rupees five thousand and one thousand, respectively. In addition to the above security, fidelity bonds for rupees five thousands to ten thousands as the case may be shall be taken from the treasurers according to the extent of transactions of the treasuries. The treasurers shall be reimbursed annually with the amounts of the premium paid by them in this regard to the Insurance Companies, approved by Government. The forms of security referred to above shall be either—

- (i) Cash, or
- (ii) Government Paper, or
- (iii) Post Office five-year cash certificate, or
- (iv) Deposits in recognised banks approved by Government, or
- (v) Post Office Savings Bank deposits, or
- (vi) A fidelity bond of an insurance Company approved by Government

(Notification No. 23585—TR.-17/55-F., dated the 26th September, 1955)

Note 2—The security bonds of Government servants employed in treasuries shall be kept in a locked box in the double lock strong room of the district treasury. The Treasury Officer will be responsible for safe custody of the bonds and shall keep the key of the box in his personal custody.

(Notification No. 7321—TR.-A-1/62-F., dated the 24th February, 1962)

Note 3—Stamp Clerks of district treasuries (banking) and Head Clerk-*cum*-Stamp Clerks of sub-treasuries (banking) shall furnish security worth Rs.1,000 and Rs. 500 respectively. The security deposits from Stamp Clerks should be realised in full in one instalment instead of several instalments without any relaxation.

(Notification No. TR-A-121/69—16574-F., dated the 2nd April, 1970)

21-A. Shroffs shall hereto furnish security for handling cash in a treasury sub-treasury according to the quantum and shape indicated below :—

(i) *Shroffs, Grade I*—Rs. 2,000 in cash or in any other shape stated in Subsidiary Rule 21 or in personal security for double the amount.

(ii) *Shroffs, Grade II*—Rs. 1,000 in cash or in any other shape stated in Subsidiary Rule 21 or in personal security for double the amount.

(iii) *Shroffs, Grade III*—Rs. 700 in cash or in any other shape stated in Subsidiary Rule 21 or in personal security for double the amount.

(Notification No. 16574—TR.-A.-121/69-F., dated the 2nd April, 1970)

22. *Accountant*—The Accountant is responsible under the orders of the Treasury Officer for keeping complete records of cash and book transactions of the district and sub-treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in respect of all transactions of the treasury and to bring all cases of irregularity to the notice of the Treasury Officer.

23. The Accountant 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.

Section II—Treasury Account

24. *Treasurer's Records*—The treasurer shall maintain a simple cash book (without subordinate registers), in which each receipt and payment shall be posted at the time of making it. The treasurer shall sign and immediately return to the Accountant (after the necessary entry in his accounts) all receipts for money received. He shall stamp all payment vouchers "Paid" and retain them for delivery to the Account Department when the books are compared.

25. When stamps have been sold, the total sales shall be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant so that the necessary entry may be made in the accounts.

Notification No. Try-II-50/74-17566-F., dated the 26th April 1974

26. *Accountant's Books*—The form and procedure with regard to the initial account kept in the treasury and the methods and principles in accordance with which the accounts are kept, are governed by the directions contained in the Account Code, Volume II, issued by the Auditor-General of India and any subsidiary instructions issued by Government. It is the duty of the Treasury Officer to satisfy himself that these directions are strictly observed that the accounts are correct in all respects, and that the records of receipts and payments are so clear, explicit and self-contained, as to be produceable if necessary as satisfactory and convincing evidence of facts.

Note—A complete record of cash transaction and book transfers relating to the district treasury, including those of sub-treasuries within its jurisdiction will be kept in the Accountant's cash book. 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 Account Code, Volume II, issued by the Auditor-General of India. The daily total from each subsidiary register should pass into the cash book.

27. The Treasury Officer shall prohibit any erasures or overwritings in the cash book and other registers of initial record or in any account or schedule and verify and initial every correction in them.

28. *Sub-Treasury Accounts*—The daily accounts of sub-treasuries are incorporated in the accounts of the district treasuries in accordance with the directions contained in the Account Code Volume II, issued by the Auditor-General. It is the duty of the treasury officer to scrutinise and examine every item of receipts and payments shown in the daily accounts and point out and watch against, all irregularities in the same way as those at the district treasury. He shall examine and regulate the procedure of sub-treasuries as far as he can, from the daily examination of their accounts.

Note—If a 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 per cent being effected by him. All vouchers checked by the Treasury Officer himself must be initialled by him as a token of the fact that he has exercised the check.

29. The Treasury Officer shall see that the cash balance of the sub-treasury has been actually counted and certified by the Sub-Treasury Officer on the closing day. The cash balance of the sub-treasury must be written in words as well as in figures the words being written in such a manner as to leave no room for alteration or interpolation. The Treasury Officer is also required to observe special precautions to satisfy himself that Sub-Treasury Officer's signature on the daily sheet and supporting documents is genuine and that the accounts have not been tampered within transit. The accounts must invariably be sent by post, except when the sub-treasury is situated in the same station as the district treasury when the accounts may be sent in a sealed packet through a messenger.

30. *Closing for the day*—Subject to the directions contained in this behalf in the Account Code, Volume II, issued by the Auditor-General and any subsidiary instructions issued by the Accountant-General the process of closing accounts for the day shall be as follows :—

- (i) The daily total of each subsidiary register will be entered in the appropriate cash book which will then be totalled, and the balance memorandum at the top of the account's balance sheet will be drawn up. To the account balance thus brought out, the additions and deductions indicated at the foot of the cash book forms will be applied so as to bring out the cash balance at the district treasury.
- (ii) Meantime, the treasurer will, also sum both sides of his cash book and draw up his balance memorandum in the form of the treasurer's daily balance sheet (Form O. T. C. 3).
- (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 of the district with that actually in the headquarters treasury; the latter excludes the balance in sub-treasuries or under remittance within the district, which the former includes.
- (iv) The following is a memorandum of some of the more important parts of the verification. The Treasury Officer should—
 - (1) compare each entry of payment in a 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 initial at the same time that he signs the order of payment;

- (2) examine at least two of the totallings on each side marking the totals as "Exd.";
- (3) See that the totallings 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. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for entry, he should give out the register for the purpose and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring all entries from these registers upon the cash book; and this precaution is not complete if the Treasury Officer examines only those register from which an entry is made upon the cash book.

- (4) 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;
 - (5) see twice every week that all vouchers are properly arranged.
- (v) Before signing the treasurer's daily balance sheet, the Treasury Officer should roughly verify the balance in the sole charge of the treasurer, as shown in that sheet, and satisfy himself on the following points:—
- (1) that no uncurrent coins are left in charge of the treasurer;
 - (2) that no more small silver and copper, bronze and nickel coin is so left than is actually required for current use;
 - (3) that the whole balance in sole charge of the treasurer never exceeds his current requirements.
- (vi) He should always be careful to sign the treasurer's balance sheet in the evening of the day itself to which it refers but the signature and comparison of the Account's books need not be made till the following morning unless the office is to be closed for two or more days. The Account's balance sheet must not be signed until it has been carefully agreed with the treasurer's.

Note 1—Ordinarily, the treasurer's balance sheet should be compared and agreed with that of the Accountant before closing the treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated, the certificate over the Treasury Officer's signature at foot of the treasurer's balance sheet should be altered in manuscript by cancelling the words "agreed with the Accountant's daily balance sheet" and before the form is signed by the Treasury Officer, which must be done before closing for the day. An additional certificate will then be added as signed by the Treasury Officer in the following morning, viz., "agreed with the Accountant's daily balance sheet". For the 31st March and first few days of April, it will be necessary for the Accountant to prepare separate rough balance sheet on each of these days for comparison with that of the treasurer as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the sub-treasury accounts.

Note 2—Owing to special pressure of work at land revenue kist times, the Member, Board of Revenue, after consultation with the Accountant-General, may prescribe for each treasury a fixed number of days after the latest day or payment for the reconcillation of the daily balance sheet of the Accountant and the treasurer.

- (vii) The foregoing provisions of this rule apply also to Bank treasuries subject to the modification that in the absence of the treasurer's balance sheet, the correctness of the daily accounts should be tested by comparison of the totals of receipts and payments in the Accountant's cash book with the corresponding totals in the daily accounts received from the Bank.

Note 1—The daily accounts of the the Bank may, with the concurrence of the Accountant-General, be submitted to a treasury, in the morning of the days following that to which it refers. In such cases, the signature and comparison of the Accountant's books may be made in the evening instead of in the morning of the days on which the Bank accounts are received provide the pressure of work renders it necessary so to postpone it.

Note 2—In the District Treasury the Cash Book relating to the transactions of the first two days of a month may be signed by Treasury Officer on the third day from the date of receipt of Bank Account. The Cash Book relating to transaction of the 3rd to 5th of the month shall be signed by the Treasury Officer on the 6th of that month and for transactions of subsequent days of the month the Cash Book shall be signed on the same day the bank scrolls are received.

(Notification No. 43133—Try.-II-49/72-F., dated the 20th September, 1972).

(Notification No. 8690—Tr.-27/46-F., dated the 21st December, 1946)

31. *Closing for the months*—The accounts of the Sub-Treasury/ies for a month shall be closed on the last date of the calendar month incorporating there in all the transactions up to that date.

The accounts of the District Treasury for a month shall be closed as on the last date of the calendar month incorporating therein all the transactions including those of the Sub-Treasuries

(Notification No. 14783—Codes.-117/75-F., dated the 31st March, 1976)

(Notification No. 11160—Try.-II-54/74-F., dated the 28th March, 1974)

32. (1) In closing the accounts of the district 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 in accordance with the directions contained in the Account Code, Volume II, issued by the Auditor-General. The cash must be verified by actual counting and the cash balance report made out in accordance with the procedure prescribed in Chapter III of these rules.

(2) The monthly cash account shall be subject 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 currency and Bank 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 registers are correctly carried into the cash book.

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

33. *Monthly Accounts and Returns*—(1) A complete list of treasury accounts and returns to be rendered on different prescribed dates to the Accountant-General, the Currency Officer and other authorities shall be kept at each treasury. The accounts and returns shall be written up in accordance with the directions contained in this behalf in the Account Code, Volume II, of the Auditor-General and such orders and instructions as may be issued by the Collector and Accountant-General.

(2) The prescribed accounts and returns with complete schedules and vouchers shall be despatched punctually on the due dates. Any avoidable delay shall be treated as a serious irregularity.

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

34. Vouchers pertaining to the cash account or the list of payments shall be numbered consecutively in a separate monthly series and kept in the custody of the accountant underant lock and key in the order of payment till they are despatched. Before despatch of the lists of payments and schedules, the Treasury Officer shall, by inspection, satisfy himself that the required vouchers are all attached. He may find it profitable at intervals during the month to take up a Schedule and see that all its vouchers are present, and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any, unless it be that for a specific remittance.

(Notification No. 42246—Try.-II-13/74-F., dated the 26th November, 1974)

Section III—Treasury Inspection

35. (a) *By Collectors*—The Collector will inspect the District Treasury and the Special Treasury once in a year, copies of the Inspection reports will be sent to the concerned Treasury Officer and the Director of Treasuries and Inspection. The Treasury Officer will send his compliance within a month of receipt of the inspection report with copies to the Director of Treasuries and Inspection, Orissa.

(Notification No. 59445—Try. C-47/77-F. dated the 21st November, 1977.)

(b) *By Officers of the Indian Audit Department*—Each Treasury/Sub-Treasury will be inspected by a Gazetted Officer of the Indian Audit Department.

A brief report of each inspection will be drawn up in two parts, one relating to currency resource and public debt matters and the other dealing with other points. The inspection report in duplicate relating to District Treasury/Sub-Treasuries will be sent to the concerned Collector with a copy to the Director of Treasuries and Inspection. Compliance reports to the inspection reports relating to District Treasury/Sub-Treasury should be furnished through the Collector while sending the compliance report to the audit office, the Collector should pass such orders as he considers necessary and send a copy of the orders alongwith a copy of the compliance report to the Director of Treasuries and Inspection. The Accountant-General will also send a copy of the first part of the report to the Currency Officer-in-charge of the issue Department of the Reserve Bank of India, Calcutta. The Collector will pass such orders as he considers necessary on the report and should send a copy of the order on the first part to the Currency Officer as instructed by Accountant-General. The Currency Officer will forward his copy of the report and the orders thereon to the Accountant-General indicating whether the action taken, so far as the matter dealt with by the Reserve Bank of India are concerned, is adequate or any further action is required. The Accountant-General may refer to the Director of Treasuries and Inspection any matter brought to his notice in the report which he considers should receive attention of Director of Treasuries and Inspection or in respect of which he considers that the action taken by the Collector is inadequate. He should report to the State Government all important irregularities and points which are not settled by reference to the Director of Treasuries and Inspection. Any point of importance affected the Central Government should be brought to the notice of that Government through the Auditor-General of India.

(c) *By the Director of Treasuries and Inspection*—Each Treasury/Sub-Treasury should be inspected by the Director of Treasuries and Inspection or his Gazetted subordinates atleast once in a year. Copies of inspection report should be sent to the concerned Treasury Officers/Sub-Treasury Officer and the Collector of the District and also to the Director of Treasuries and Inspection in case of gazetted subordinate.

The copy of the inspection report of the Director of Treasuries and Inspection should also be submitted to the State Government. The Treasury Officer/Sub-Treasury Officer has to send compliance report to the Director of Treasuries and Inspection within a month from the date of the receipt of the inspection report. The Director of Treasuries and Inspection should report to the State Government serious irregularity, if any, found in the inspection reports of his gazetted subordinates as soon as it comes to his notice without waiting for the compliance report from the Treasury.

(Notification No. 59445—Try. C-47/77, dated the 21st November, 1977)

(d) *By the Treasury Officers*—Every Sub-Treasury has to be inspected by the concerned Treasury Officer at least once in a year. Copies of the inspection report should be sent to the concerned Sub-Treasury Officer and the Director of Treasuries and Inspection. The Sub-Treasury Officer will send compliance to the concerned Treasury Officer within a month of the date of receipt of the inspection report with a copy to the Director of Treasuries and Inspection.

(Notification No. 27982—T.R.-A.-46/70-F., dated the 17th June, 1970).

CHAPTER II

RECEIPT OF GOVERNMENT MONEYS AND PAYMENT OF REVENUES OF THE STATE INTO THE PUBLIC ACCOUNT

Section I—General Rules

36. A person may tender moneys in payment of dues to Government either (a) to the concerned departmental officer by cheques, bank draft, postal order or money-order or in cash up to amount not exceeding rupees one hundred in each case or such higher amount as they may be authorised to receive by general or special order of Governor or (b) at the Treasury or at the Bank.

(Notification No. 19056-F., dated the 15th April, 1976)

37. Save as otherwise expressly provided in these rules or in any other authorised code or manual, the following rules shall be observed by all Government officers who are required to receive and handle cash:—

- (i) Each officer should maintain a cash book in Form O. T. C. 4 for recording in separate columns all moneys received by him on behalf of Government and their subsequent remittance to the treasury or the bank as well as moneys withdrawn from the treasury or the bank either by bill or by cheques and their subsequent disbursement.
- (ii) All monetary transactions should be entered in the cash book as soon as they occur, and attested by the head of the office in token of check.

Note(1)—All cash orders, drafts payable on demand, cheques, passed bills endorsed by a drawing officer to another officer, etc., received in payment of Government dues should initially be entered in the subsidiary cash book maintained in Orissa Treasury Code, Form No. 81 for watching the encashment of the same.

(Notification No.24975—Tr.-85/59-F., dated the 5th August 1959).

(Notification No.37441—Tr.-A-146/61-F., dated. the 31st October, 1961).

Note (2)—Demand drafts in favour of third parties received in lieu of cash remitted to Treasury/Bank shall be entered in a "Register of Demand Draft, etc., obtained for payment" to be maintained in Form No. OTC. 81-A and its disposal watched through the said register".

(Notification No.26484—Tr-C-17/77-F., dated the 18th May, /1977).

- (iii) The cash book should be closed regularly and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iv) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current where such account, abstract or account current is required to be submitted to the Accountant-General. Such certificates must be signed by the head of the office who should invariably date the signature.
- (v) When Government moneys in the custody of a Government officer are paid into the treasury or the Bank the head of the office making such payments should compare the Treasury Officer's or the Bank's receipt on the chalan or his pass book with the entry in the cash book before attesting it and satisfy himself that the amounts have been actually credited into the treasury or the bank. When the number of payments made in a month is more than ten and the total amount involved therein exceeds Rs.1,000 he should, as soon as possible after the end of the month obtain from the treasury a consolidated receipt for all remittances made during the month which should be compared with the postings in the cash book.

(Note—Notwithstanding the provisions of this clause the head of the office may at his discretion obtain a consolidated treasury receipt irrespective of the number of payments made in a month and the total amount involve therein.

(Notification No.39938—TR-A-191/61-F., dated the 21st November 1961).

- (vi) An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.
- (vii) A Government officer who handles Government money should not, except with the special sanction of the head of the office be allowed to handle also in his official capacity money which does not belong to Government. Where under any special sanction, a Government officer deals with both Government and non-Government moneys in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government account.
- (viii) It is the duty of each head of a department to satisfy himself that adequate precautions are observed by officers under his control for the fetching or carrying of money and the head of the department may issue such instructions in the matter as he considers necessary. In any case a single peon should not be entrusted with large sums. For large sums there should always be one or more guards or clerks or assistants to accompany the peon. The peons entrusted with the carrying of money must be men of some length of service and proved trust-worthiness.

Note 1—The duties imposed by clauses (ii) to (vi) of this rule on the head of the office may be entrusted to subordinate gazetted officer nominated by the head of the office for the purpose.

Note 2—In Forest and Public Works Departments, cash books are maintained in the form and under the rules prescribed by the Auditor-General and the subsidiary rules, if any prescribed by the Accountant-General.

Note 3—The use of a cash book prescribed above may be dispensed within offices where no moneys are collected on behalf of Government and where the withdrawals from the treasury or the bank for pay and allowances are not heavy and their disbursement can therefore be watched consistently through acquittance rolls.

Note 4—Where suitable accounts are already maintained in accordance with the departmental manuals or orders the head of the office may authorise their continuance, if he considers them more suitable and convenient than the cash-book prescribed.

Note 5—The transactions relating to permanent advance need not be passed through the cash-book. They will be watched through the office contingent register. The balance of permanent advance according to the contingent register should, however be verified simultaneously whenever the balance according to the cash book is verified.

Note 6—In offices of the Departments of Government (i. e. Secretarial Offices) an officer of the status of not less than an Under-Secretary shall undertake surprise inspection and check of the actual cash balance, at least once in the every month and record the result of his inspection and check in the cash book. A similar course shall be followed in the offices of the Heads of Departments and in subordinate offices responsible for cash transactions, such periodical verification being undertaken by the Head of the office or the senior most Gazetted Officer.

(Notification No. 3218-F., dated the 23rd May, 1951)

Note 7—The cash book should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use the Head of the office or officer nominated by him under Note 1, should count the number of pages and record a certificate of count on the first page of the cash book.

(Notification No. 3488—Tr.-67/57-F., dated the 18th February, 1953)

Note 8—The cash books maintained by the Drawing and Disbursing Officer under the above rule should be preserved for a period of 20 years.

(Notification No. 6284—Tr.-253/57-F., dated the 3rd March, 1958)

Note 9—All amounts to be drawn from the Treasury should be included in the cash book including those which have to be advanced wholly or partly to other officers entrusted with their disbursement. The amount so advanced should be treated as forming a part of the cash balance of the Drawing Officer until proper accounts of the payments made (supported by necessary paid voucher) are rendered by the officers receiving the advance. As the advance given to the official or making local purchase, etc. are not final payment, they should be written in red ink in the right hand side of the inner column of the cash book and should also be noted in a simple register styled as "Register of Advances" showing therein all the particulars regarding the date, the name and designation of the officer receiving the advance, the amount of the advance the purpose for which it is given, date of submission of the account of purchase made (supported by necessary vouchers), the total amount adjusted and the balance refunded. The account so rendered should be checked and passed by the Disbursing officer and the transaction incorporated in the cash book as usual. The Advance Register should be reviewed frequently to see that all the advances are cleared by adjustment without delay.

(Notification No. 43849—Tr.-A.-86/62-F., dated the 27th November, 1962).

38. *Receipt of coins, notes, etc.*: Government dues or other moneys receivable on Government account may be realised in cash (that is in legal tender coins or notes) or by cheques or drafts drawn on any local branch of a scheduled bank or by money-orders or postal orders or in such other form as may be prescribed by the Government.

Notes—The term 'Local branch' as used in this rule and in rule 39 means branch of a bank located in the station in which a Bank treasury is situated.

(Notification No. 49125—TRC-22/78-F., dated the 12th September 1978).

39. *Cheques tendered in payment of Government dues* : (1) At places where the cash business of the treasury is conducted by the Bank, cheques drawn on local branch of a scheduled bank may be accepted by departmental officer or the treasury or the bank in payment of Government dues or in settlement of other transactions with the Government. The cheques should be crossed by the drawer before tendering. However, until the cheque is cleared, the Government cannot admit that payment has been received ; consequently, the receipt of the cheque alone may be acknowledged when it is tendered. A formal payment receipt, if so desired by the tenderer shall be sent to his address after the cheque has been cleared. The preliminary acknowledgement of the receipt of the cheque will be given in the form below:—

“ Received cheque number.....for
Rs.drawn on.....
.....on account of.....as per chalan
No.....

Note—The Bank reserves to itself the right to refuse to accept cheques collection of which in its opinion cannot reasonably be undertaken”.

(Notification No. TRC-22/78-49125-F., dated the 12th September 1978).

(2) In the event of the cheque being dishonoured by the bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash and the dishonoured cheque should be returned to the tenderer on surrendering the preliminary acknowledgement of the receipt of the cheque or any token previously granted. The Government cannot, however, accept any liability for loss or damage which may possible occur as a result of delay in intimating that the cheque has been dishonoured.

Note—The challan accompanying the cheque should not be returned to the tenderer when the dishonoured cheque is returned to him, but should be retained and destroyed in due course.

(Notification No. 35831—Codes-115/76-F, dated the 3rd August 1976)

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

(4) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing an of the conditions prescribed in this rule.

Notification No. 35831 —Codes-115/76-F., dated the 3rd August, 1976

Note—The term 'local banks' as used in this rule means banks including State Banks located in the station in which bank treasury is situated.

40. Bank drafts shall not be distinguished from cheques for the purpose of these rules and provided that a cheque tendered in payment of Government dues is accepted under the provisions of rule 39 and is honoured on presentation, payment shall be deemed to have been made—

(i) If the cheque is handed over to the Government's bankers or to a Government Officer authorised to receive money on behalf of the Government, on the date on which it is so handed over; or

(ii) If it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post :

Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

Note—The provisions of clause (ii) above apply *Mutatis Mutandis* to payments made to the Government by Postal money-order or by any other recognised mode of remitting money by post.

(Notification No. 49125—TRC-22/78-F., dated the 12th September 1978)

41. *Grant of receipt to the payer*—(1) The head of an office where money is received on behalf of the Government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialling its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify he may at his discretion authorise any other officer subordinate to him whether gazetted or non-gazetted to sign such receipts for him.

Note—It is not necessary to issue a receipt to a payer when money is received on account of Sale of Savings boxes by Government Offices and institutions.

(Notification No. 3593—TR-A-139/64-F., dated the 15th January 1965)

(Notification No. 22770—TR-A-123/66-F., dated the 24th June 1967)

(2) Where money is realised not in cash but by recovery from a 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.

(3) All receipts must be written in figures and words in the original and such other copies of chalang in Form No. O. T. C.-6, prescribed in S. R. 52, as are required to be given to the tenderers of money and signed in full over the "Cash received/Received payment Stamp". Other copies of chalan may however, be initialled against the amount already indicated therein over the "Cash received/Received payment Stamp".

(Notification No. 37036—TR-A-139/70-F., dated the 10th August 1970)

(Notification No. 16691—TR-A-43/71-F., dated the 11th April 1972)

Note—Receipts of the Public Works Department can be issued only by divisional officers, subdivisional officer ziladars and other Government servants specially authorised by Government.

42. When a Government servant who does not maintain a cash-book is authorised to receive any money on behalf of the Government, either generally or in exceptional circumstances, he shall, on receipt of any such money, grant a temporary receipt to the payer and either remit the money into the treasury with a chalan in duplicate and send the receipted chalan with full particulars to his next superior officer who maintains a cash-book, or, when there is no treasury in or near his headquarters, remit the money to the same superior officer with a remittance slip. The officer who maintains the cash-book shall, on receipt of the chalan or the money and the remittance slip enter the amount in the cash-book and send a final receipt to the subordinate who received the money in the first instance for delivery to the payer.

43. *Form and custody of receipt books*—Receipt books of machine numbered Form O. T. C. 5 shall be used by all Government officers receiving money on behalf of Government, unless any special form of receipt is prescribed in departmental code or manual to suit the convenience of any particular department or office.

44. The receipt books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of Government.

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

Note—Counterfoils of used receipt books of the Public Works Department should be returned to the divisional office concerned for record.

46. *Issue of duplicates or copies of receipts*—No Government officer may issue duplicates or copies receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from a certain person.

A fee of one rupee should be levied for each certificate, issued to private parties.

(Notification No. 18584—Tr-72/54-F., dated the 7th September 1954)

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

47. *Departmental Rules*—Subject as provided in this section, the detailed procedure in any particular department of the Government with regard to realisation of Government dues and granting of receipt for the money realised, may be regulated by departmental code or manual.

Section II—Procedure for paying moneys into the Public Account.

48. *Payments of money*—Payments of money into the treasury or the Bank may ordinarily be made only in case of State Bank of India Pay Order. But cheques of departmental officers who draw money by cheques and Reserve Bank drafts, if drawn on the treasury into which they are to be paid and cheques accepted under the provisions of subsidiary rule 39 will be received for credit in the public Account.

(Notification No. 42038—TR-A-148/61-F., dated the 12th December, 1961)

49. Whenever under the provisions of sub-rule (2) of Treasury Rule 6 moneys received on account of the revenues of the Province instead of being paid into a treasury or the Bank, are utilised to meet departmental payments the gross receipts and the payments made therefrom shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawals from the Public Account and accounted for to the Accountant-General. If the receipts are in excess of payments made the excess shall be remitted to the treasury or the Bank, as the case may be, and save where it is otherwise provided in these rules, the officer making such net remittance shall note on the memorandum or chalan presented under rule 52 below the full amount of cash actually received by him and *per contra* the expenses disbursed therefrom and not merely the net receipts.

When a departmental officer remits a cheque to the treasury or the Bank in adjustment of departmental receipts temporarily appropriated for departmental payments the particulars of the cheque shall be noted on the chalan or remittance note.

(Notification No. 35831—Codes.-115/76-F., dated the 3rd August, 1976)

50. An officer remitting a cheque or a Reserve Bank draft to the treasury or to the Bank for transfer credit in the Public Account must endorse the words "Received payment by transfer credit to the head (here insert the head of account)" on the document and sign the endorsement. The officer who endorses a cheque, or a draft in blank shall be held primarily responsible for the loss if by any chance such a cheque or draft is paid in cash.

51. Cash may be received by Treasury Officers from officers of the Government for supplies of service stamps, such supplies being regulated by the procedure laid down in subsidiary rules 270 and 271.

52. *Chalans*—Any person paying money into a treasury or the Bank shall present with it a memorandum (or chalan) in Form O. T. C. 6 which will show distinctly—

- (i) the nature of the payment;
- (ii) the amount paid;
- (iii) the person or Government servant on whose account it is made,
- (iv) the head of account to which the amount should be credited, and
- (v) the allocation of the amount between Governments and Departments, if any, such allocation has to be made.

Separate chalans shall be used for moneys creditable to different heads of account.

(Notification No. 23890—Try. II-44/73-F., dated the 10th May, 1973)

53. When an amount is paid to the Government in respect of a loan or advance made by Government, the chalan presented at the Treasury or Bank shall contain the date and amount of the loan or advance or other particulars sufficient to identify it. When the amount payable is principal and interest, separate chalans shall be used for credit of the amounts. If payment is periodically fixed including both principal and interest, a reference to the order fixing the amount should be entered in the chalan.

(Notification No. 13776—Codes-170/75-F., dated the 29th March, 1976)

54. In the case of certain deposits, e.g., local fund deposits and personal deposits, the account kept in the treasury is purely a banking account. Particulars of the deposit head concerned alone need be entered on the chalan accompanying a remittance into the treasury or the Bank for credit to such an account. No further information as to the nature of the receipts is required.

55. Except as provided otherwise in these rules, chalans shall be presented in duplicate. The original chalans shall be returned to the payer as a receipt and the second copy shall be retained in the treasury or the Bank. Printed forms of chalans shall be supplied by the Treasury Officer as well as by the Departmental Officer free of charge.

(Notification No. 50424—TR. C.-25/77-F., dated the 30th September, 1977)

Note 1—When under subsidiary rule 409 or under any other special rule or order revenue collected at outlying stations is permitted to be remitted to treasuries by means of money-order or chalan will be required and the amount of the money order received from the post office will be credited with it any chalan.

Note 2—A special form of chalan has been prescribed (by the Central Government) for the payment of income-tax into treasuries. The portion which is marked 'original' should be sent to the Income-tax officer concerned.

Note 3—The Department of Governments when paying amounts due under the Motor Vehicles Act should present chalans in triplicate which should be prominently marked 'Original', 'Duplicate,' and 'Triplicate, along with the cheque. The original will be sent to the Police and one copy will be retained in the Treasury and the other returned to the departmental concerned.

Note 4—All chalans in respect of remittances of Provident Fund money should be tendered in triplicate and the triplicate copy of the chalan should be sent by the Treasury to the Audit Office along with the relevant receipt schedules.

Note 5—In every case of recovery of over payment made in cash a chalan shall be presented in triplicate, containing full particulars of the number and date of encashment of the voucher and also the head of account under which the amount was originally drawn one copy of the chalan being forwarded by the Treasury to the Accountant-General in support of the credits incorporated in the monthly schedule of receipts of the Department concerned.

(Notification No. 14233—Tr.-12/55-F., dated the 7th June, 1955)

(Notification No. 39454—TR.-A-1965-F., dated the 19th November, 1965)

(Notification No. 4839—TR.-A-117/66-F., dated the 16th February, 1968)

55-A. To guard against manipulation and increase of the amount in the chalan and endorsement in words "under rupees" should always be written across the chalan at the time of its presentations as laid down in the case of bills under Subsidiary Rule 98 (XIV).

55-B. Before any money is received in the Treasury or Sub-Treasury, the Treasury or Sub-Treasury Officer should satisfy himself that the chalans are complete in all respect and they are properly filled in both in the "Particulars" column and "money" column and signed in ink. The total amount of each chalan should be written in words as well as in figures in the manner indicated in subsidiary Rule 98 (iii) leaving no space for possible interpolation of the total amount of the chalan. All corrections and alterations in the total of the chalan should be attested by full signature with date as many times as such corrections are made. Erasures and overwritings in the chalan should be absolutely forbidden and must be avoided. If any correction is necessary, the incorrect entry should be cancelled neatly in red ink and correct entry inserted. Each such correction or interpolation deemed necessary should be authenticated by person presenting the chalan with his dated, signature. In case of chalans which are required to be signed by Departmental Officer before presentation at the Treasury under Subsidiary Rule 57, the correction or interpolation should be authenticated by such Departmental Officer. Printed form of chalans in English should be insisted, rather than any Indian language.

(Notification No. 38778—TR.-A.-1/61-F., dated the 11th November, 1961)

56. Duplicate chalang are not required where remittances are made to a treasury for obtaining Reserve Bank drafts or cash orders, or when such remittances are accompanied by remittance or pass books in which the Treasury Officer is required to acknowledge receipt of the remittance.

57. When money is paid by a private person into a treasury or bank located in the same place as the Departmental Officer concerned in the payment, the chalan in triplicate shall, before presentation to the treasury or bank be signed by the Departmental Officer to whose account the money is to be credited. Provided that where the Departmental Officer is not located at the same place as the treasury or bank the chalan may be signed by an authorised subordinate located within the jurisdiction of the treasury or bank. Otherwise, the chalan in triplicate shall be tendered direct in the treasury and the treasury shall send the triplicate copy to the Departmental Officer, retain the duplicate copy in the treasury and return the original copy to the private person. Under no circumstances, will both the triplicate and duplicate copy be delivered by the treasury after acceptance of payment, to the private persons. However, in former case that is in cases where chalang are signed by the Departmental Officer or his authorised subordinate, the triplicate copy of the chalan will be obtained by the Departmental Officer from the treasury.

In the case of amounts to be credited into Government Account by foreign employers on account of recoveries relating to House Building Advance, Motor Conveyance Advance, other Conveyance Advance, G. P. Fund, Leave salary and Pension Contributions etc., in respect of Government servants in foreign service, the foreign employer will sign the chalan in triplicate in token of correctness of the classification and credit the money directly at the bank. The duplicate copy of the chalan will be sent to the Accountant-General by the Treasury along with the monthly account.

(Notification No. 13776—Codes-170/75-F., dated the 29th March, 1976)

(Notification No. 20538—TR.C-15/77-F., dated the 15th April, 1977)

Note 1—The words "Duplicate" and "Triplicate", as the case may be, should be written boldly on the chalang

Note 2—For remittances of forest revenue provisions of subsidiary rule 408 only will apply.

(Notification No. 23069—Tr.-212/56-F., dated the 17th September, 1956)

Note 3—The chalang accompanying the cash receipts may be accepted at the Bank or Treasury on the signature of the Head Clerks or Accountants during the absence of the Head of the Office.

(Notification No. 31098—Tr.-18/59-F., dated the 23rd October, 1959)

Note 4—Chalang relating to Motor Vehicle Tax and fees may be presented by the private parties or triplicate even though the Treasury and Offices of the Departmental Officer are located at the same place. The original copy of the chalan shall be returned to the payer as a receipt, the second copy shall be retained in the Treasury and the third copy shall be collected by the Regional Transport Officer concerned.

(Notification No. 3976—Tr.-A.-7/65-F., dated the 8th February 1968)

Note 5—In respect of Sales tax dues the chalan should be presented in quadruplicate directly in the Bank or treasury without any signature of Departmental Officer, out of which two copies of the chalan shall be returned to the tendered (dealer) and the rest two copies shall be returned to the treasury, out of which one copy will be sent to the concerned Sales Tax Officer by the Treasury. It is not necessary that the chalan is signed by the Departmental Officer or passed by the Treasury Officer before the same is presented at the Bank where Government cash transaction is done by the Bank.

(Notification No. 13776—Codes-170/75-F., dated the 29th March, 1976)

58. At places where the cash business of the treasury is conducted by the bank, the chalan must except as otherwise provided in Chapter V of these rules, be presented to the Treasury Officer who will have it encased with an order to the Bank to receive the money and to grant a receipt.

59. *Special procedure applicable to Public Works and Forest Departments*—The procedure to be observed by the Public Works and Forest Departments in paying into the treasury or the Bank moneys [received by them, shall be regulated by the rules laid down in Chapter VI of these rules.

Section III— Procedure at treasuries in receiving money and granting receipts.

60. *Checks to be applied at the treasury*— The chalan with which money is presented shall be handed first to the Accountant or other officer who is in charge of the accounts of the Department concerned who, if it is in order in all respects, shall initial it. Next the person making the payment shall present it with the cash to the treasurer who must count and test the money, enter the amount in his own cash book and sign the chalan which will again be taken to the Accountant for entry in his cash book and for preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only shall be the proper quitance.

Note—If in any treasury the number of chalans for land revenue or local cess to be signed by the treasurer during particular kists is so large that the treasurer finds it difficult to examine all of them in addition to his ordinary duties, the Collector may, with the permission of the Revenue Commissioner, allow such chalans for less than Rs. 500 presented at the treasury during a specified period not exceeding the last ten days of the kist to be examined and signed for the treasurer by one or more of the treasurer's subordinates provided the treasurer remains responsible for their correctness and for the money received.

The assistants selected for the work should be permanent Government servants and the selection should be made under the written orders of the Treasury Officer on each occasion.

61. [Except as provided in rule 64] Receipts for sums below Rs. 500 do not require the signature of the Treasury Officer and will be signed by the Treasurer and the Accountant. As regards receipts for sums received by transfer in account, which do not require the signature of the Treasurer, the Collector shall by an office order designate the person who shall attach the second signature in the case of sums under Rs. 500. Receipts of Rs. 500 and over must invariably be signed by the Treasury Officer.

Note—The Treasury or Sub-Treasury Officer should write in his own hand in red ink both in figures and words, the amount actually tendered and credited against the entry "Received Payment" in the chalans for Rs. 500 and above. In the case of chalan below Rs 500 the amount of deposit will be written in words and figures by the Accountant concerned.

(Notification No. 38778—TRA-1/61-F., dated the 11th November, 1961)

(Notification No. 21212—Tre-7/77-F., dated the 19th April, 1977)

62. If the chalan is in duplicate, triplicate, or quadruplicate, the original copy shall be returned to the tenderer duly signed as a receipt. In cases in which the chalan is accompanied by a remittance book or a pass book, the treasury receipt may be given on the remittance book or pass book, as the case may be.

63. All receipt chalans as well as entries in remittance and pass book with which money is received in the treasury should in addition to the signature prescribed by the last preceding rule be impressed with the treasury seal which must remain in the personal custody of the Treasury Officer. Attestation by the treasury seal is not, however, necessary in the case of entries in remittance or pass books of receipts acknowledge in chalans of which one copy is returned to the remitting officer.

64. Receipts for supplies of service stamps, when such receipts are to be given for cash received from the public or for cheques drawn by an officer of an indenting Department, shall be given in Form O. T. C. 5. Such receipts in respect of service stamps worth below Rs. 500 may be signed by the Accountant while those for service stamps worth Rs. 500 and above shall be signed by the Treasury Officer.

(Notification No. 21212—TRC-7/77-F., dated [the 19th April, 1977)

Note—When the value of stamps is paid by cheque and a separate indent is sent to the treasury under rule 270 the indent form should be recorded in the treasury and should not be signed by Treasury Officer as receipt.

65. *Examination fees*—Fees tendered by candidates for examinations at the rates laid down in the rules relating to them may be received at the treasury. A single receipt only is to be given and a duplicate may on no account be issued.

66. *Remittances of departmental officers*—The procedure to be observed by the Treasury Officer with regard to remittances made by officers of the Public Works and Forest Departments shall be regulated by the provisions contained in this behalf in Chapter VI of these rules.

67. *Sub-Treasury*—The provisions of this section with regard to the receipt of money at district treasuries apply generally to sub-treasuries also. All receipts for money paid into sub-treasury will be signed by the Sub-Treasury Officer.

(Notification No. 24454—Try.-II-49/73-F., dated the 12th May, 1973)

68. *Bank Treasury*—The procedure to be followed by treasuries the cash business of which is conducted by the Banks, with regard to moneys tendered for credit into the Public Account and by the Bank in receiving such moneys and granting receipts for them, shall be regulated by the rules laid down in Chapter V of these rules.

CHAPTER III

CUSTODY OF MONEYS RELATING TO OR STANDING IN THE PUBLIC ACCOUNT

Section I—Moneys in the hands of Government Servants

69. *General Rules*—Moneys received by a Government servant on behalf of Government and not immediately remitted to a superior authority or a treasury shall, until they are so remitted or otherwise disposed of in accordance with the rules, be lodged in cash chest which shall be kept in the Government servant's office or in his personal custody as may be convenient. In the absence of any precise orders from Government, the Government servant who is responsible for the moneys, shall make such arrangements for the custody of the keys as he considers requisite. When large amount of cash is frequently kept in the chest it shall be fitted with double locks of different patterns and the keys of the two locks shall be kept in the custody of two different Government servants, unless Government have given special permission to dispense with this procedure. All the keys of one lock must, except where the procedure prescribed in the note to this rule is adopted, be kept in the same person's custody. The chest should not be opened without both custodians of the keys being present. The non-commissioned officer or dafadar or the guard should always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to an office, the keys of one of the locks of the treasury chest will necessarily remain in his possession.

Note—If considered desirable, the duplicate keys of cash chests may be placed under the seal of the officer in charge, in the custody of the Treasury Officer. In the Public Works Department the duplicate key of departmental treasure chests may at the discretion of the Divisional Officer be placed under his seal in the custody of the Treasury Officer. In the event of this practice being adopted, a duplicate key register should be maintained and once a year in the month of April, the keys should be sent for examination and returned under fresh seal, a note being made in the register that they have been found correct. In case any depositor does not take the duplicate keys for verification in April as provided, this keys may be sent to him by the Treasury in July by insured post if the depositor is still transacting his business with the treasury. Otherwise the Treasury should send them to the concerned Head of Department for necessary action. In such a case if the keys are required to be redeposited in treasury, fresh orders of Collector shall be obtained.

(Notification No. 34043—Try.-II-50/73-F., dated the 17th July, 1973)

70. (a) Subject to the provisions of clauses (b) and (c) below, the contents of the cash chest or the cash on hand shall be counted by the head of the office or under his orders, by a gazetted subordinate, at the close of business on each working day and verified with the book balance as shown in the cash book and other registers after they have been closed for the day. A memorandum of verification shall be signed and dated by the Government servant who counted the cash.

(b) In an office in which there are no regular daily transaction or the transactions are few, the head of the office may with the previous approval of his immediate superior order the closing of the cash book, etc., less frequently than every day, e. g., once a week, but the registers should be closed and the cash balances verified often enough to prevent malpractices and in no case less frequently than once a month.

(c) When the head of an office is absent on tour, the head ministerial officer shall attend to the closing of the cash accounts and the verification of cash balance in accordance with the rules and the head of the office should verify the balance as soon as he returns to headquarters.

NOTE—The special procedure prescribed for the verification of balance in Forest and Public Works Department are as follows :—

Forest Department—In Forest Department the District Forest Officer should verify in person his monthly closing balance on the last day of each month and append a certificate of verification to the monthly account.

If however, a District Forest Officer is absent on tour when his monthly closing balance has to be verified and certified, the senior gazetted subordinate of the divisional staff should do so. The result of such verification of the monthly closing balance should be reported to the Accountant-General, (Vide also rule 213 of the Orissa Forest Department Code).

Public Works Department—The actual balance in the cash chest of each office should be counted on the last working day of each month immediately after closing the cash account of the month or, if this is not possible at least on the morning of the next working day before any further transactions take place. A statement of details of the actual cash balance should be prepared in the prescribed form. A certificate of verification specifying the actual cash balance (exclusive of imprests and temporary advances both in words and figures and stating that it was ascertained by actual counting by himself should be recorded below the closing entries in the cash book and signed and dated by the disbursing officer.

When it is impossible for the disbursing officer owing to absence from headquarters or illness, to count the cash balance on the prescribed date, he should do so at the earliest opportunity and record the reason for the delay on the cash balance report.

Section II—Moneys held in the treasury

NOTE—The money held in treasury is usually divided into two parts, viz :—

- (i) The treasury balance which forms part of the Public Account
- (ii) The currency chest balance which consists partly of notes which are treated as not "in circulation" and partly of coin (rupees and gold coin) and one rupee notes which forms a portion of the reserve held against the issue of notes in accordance with the provision of the Reserve Bank of India Act, 1934

The contents of the Currency chest are the property of the Reserve Bank but Government are responsible to the Reserve Bank for them.

71. Security of strong rooms—The following rules shall regulate the security of strong rooms :—

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

In certifying to 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 or by an experienced Assistant Engineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose.

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

- (ii) The District Superintendent of Police should record an order prescribing the positions of the sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer and that for the security of chests and other treasury furniture not being part of the buildings or fixture, shall remain with the officer in charge 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.

72. The outer door locks in the strong room should be sealed with wax or lead when the treasury is finally closed for the day. The non-commissioned officer in charge of the treasury guard should be present at the time of sealing and satisfy himself about the locks, having been properly locked before the seal is affixed. He should similarly be present when the seal is broken open in the morning before opening the double lock room.

73. *Custody of padlocks 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 belonging to the district treasury and sub-treasuries and treasure chests should be maintained in the following form and kept in the strong room of the district treasury :—

Date of receipt	Number borne by Padlock and Keys.	Description of Padlock	Purpose for which used	Number of Keys received with Padlock.	Custody of Key			Initial of officer who receives each Key and date of receipt by him		Number and date of order regarding final disposal.	Initials of Treasury Officer removing the Padlock, Key or Keys, or both with date.
					Original	Duplicate	Number and date of order sanctioning removal of duplicate.	Original	Duplicate		
1	2	3	4	5	6	7	8	9	10	11	12

(Notification No.-5680—Tr. 5/47-F., dated the 30th July, 1947)

Separate pages should be assigned to the district treasury and for each sub-treasury or treasure chest. Each sub-treasury should also keep a list of its own padlocks and keys in the above form (no entries being made under duplicate keys as no duplicate keys are to be kept at sub-treasuries).

- (ii) Every padlock should have a number impressed upon it or attached to it by a metal ey other label, and the same number should be impressed on or attached to, each kot belonging to it. No two padlock in the same district should bear the same number.
- (iii) If a padlock 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 of Treasuries and Inspection who will pass orders regarding the disposal of the padlock and keys. When a key belonging to a padlock in use in the treasury strong room is lost, the usual precautions (e. g., placing a seal forthwith on the lock or adding another lock, if necessary) should be taken pending the receipt of orders of the Director of Treasuries and Inspection on the report of the loss made to him. No padlock, of which a duplicate key has been lost, should continue to be used in the same district. No spare padlocks should be kept at a sub-treasury or except with the permission of the Director of Treasuries and Inspection at a district treasury. The spare padlocks should be detailed in a separate page of the register of padlocks.
- (iv) No local mechanic should ever be allowed to repair a treasury padlock or to make a new key for one.
- (v) All spare padlocks which are held in the district treasury with the approval of the Director of Treasuries and Inspection and their keys and all duplicate keys except those belonging in the locks of the district treasury strong room door, should be kept in the district 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 Treasurer. The duplicate keys of the strong room should be secured under the seal of the Treasury Officer and the Treasurer and deposited in the District Court, the local branch of the State Bank of India or such other place as the Government may direct. Once a year, in the month of April, they should be sent for, examined and returned to the appointed place under the fresh seals of the Treasury Officer and the Treasurer, a note being made in the duplicate key register that they have been examined and found correct.

(Notification No. 20968—TRA-6/65-F., dated the 21st June 1966)

Note—The duplicate keys of each set of locks in use in the strong room and in other rooms and receptacle if any, shall be kept in a separate sealed packet, each packet containing the duplicates or all the keys in the custody of one officer and bearing the seal not only of that officer but also of the officer who is in charge of the keys of the other set of locks. The sealed packets shall be deposited into separate receptacles in the places as directed by Government. At the time of verification care should be taken not to send for the duplicate keys of both sets of locks at the same time. One packet containing the duplicate of keys in charge of one officer shall be sent for and returned after verification before the other packet containing the duplicate of keys in charge of other officer is sent for. The essential point to be borne in mind that the keys of both sets of locks may not fall simultaneously into the hands of one and the same person.

(Notification No. 3494—Tr.-89/52-F., dated the 18th February, 1953).

- (vi) Whenever the charge of a treasury is transferred or a treasurer is changed, all padlocks and duplicate keys belonging to the treasury, should be examined and compared with the register and a certificate signed that they have been verified and found to be correct. For this purpose the duplicate keys lodged in the District Treasury need not however be obtained for examination at the time of change or transfer affecting a Sub-Treasury.

(Notification No. 3328—TRA-53/71-F., Dt. 27th August, 1971)

- (vii) A list of padlocks in use in each sub-treasury should be obtained every year and compared with the entries for that sub-treasury in the register of padlocks maintained at the head quarters treasury.

(2) The above rules may be modified in particular points to suit local convenience under the special orders of the Director of Treasuries and Inspection. 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 Director of Treasuries and Inspection 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 under Subsidiary Rules 35(a) the inspecting officer should 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.

73-A. The provisions of subsidiary rule 73 will apply *mutatis mutandis* to steel almirahs having double locking arrangements which are used in the treasuries for storing stamps, cash and valuables, etc.

(Notification No. 19784—TR-A-74/66-F., dated the 5th June, 1968)

74. *Storing of treasure*—(1) The followings 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 estimated to be most convenient for local conditions, but one of these sizes must be selected and adhered to. A slip in form Q. T. C. 7 showing the description and tale of the contents and signed by the person who has counted, and examined then should be placed in each bag. The bags should then be tied up with strings.

(Notification No. 51008F—TRC.-24/78, dated the 22nd September, 1978.)

- (ii) *Notes*—Notes should be made up in bundles of 100 each for each denomination, any balance of less than 100 forming a separate bundle. Each bundle should then be stitched with a label in Form O. T. C. 8 at the top showing the denomination and number of the notes and signed by the person by whom they have been counted and examined.

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

- (i) in bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, both of which must be opened before access is obtained to the contents. One of the keys should remain in charge of the Treasurer, the other in that of the gazetted officer-in-charge ; or
- (ii) in bags or 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 strong room are so closed as to prevent the insertion of any rod or instrument within the room; or
- (iii) temporarily, in preparation for making a remittance in boxes prepared in the manner prescribed in Subsidiary Rule 525.

NOTE—Gold Coin must be kept in a separate safe or chest.

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

75. *Precaution against substitution of good coins by uncurrent or counterfeit coins*—To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, shroffs and potdars or other subordinate officials who handle coin in treasuries should be required, on arrival for the day's work, to hand over to the Treasurer or a responsible subordinate to whom the Treasurer may delegate the duty, all coins carried with them at the time, and to take them back when leaving the office after the day's work.

76. *Custody of treasury Balance*—The entire Treasury Balance shall remain under double locks, one key being held by the Treasury Officer and other by the Treasurer.

(Notification No. 38687—Try.-II-56/72-F., dated the 28th August, 1972)

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

- (i) In receiving coin 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 O.T.C. 7 placed inside it. The bags thus tested should then be counted in to 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, i.e., that a note of a lower denomination has not been included in a bundle for a higher denomination and sign the label in Form O.T.C. 8 on the top as a token of this verification. The bundles thus tested should then be counted into the chest. In the case of fresh notes of the denomination of Rs. 10 and Rs. 5 received in a remittance from the Currency Officer, the detailed check may be confined to one bundle in every ten taken at random.
- (iii) Notes may be given out of double locks by counting the number of bundles.
- (iv) Silver coin may be given out of double locks by counting the number of bags.
- (v) Every amount passed into or passed out of double locks should be registered at the time in the Treasurer's daily balance sheet (Form O.T.C. 3) by the Treasury Officer with his own hand, and a memorandum should be kept in each chest showing its contents.
- (vi) The number of every thousand rupee note or note of higher denomination received into or given out of double locks should also be recorded under the signature of the Treasury Officer in a separate register.
- (vii) Money arriving from distance too late in the day for examination may be kept in sealed bags under double locks but only until the next working day the fact being recorded in the register of valuables mentioned in Subsidiary Rules 88.

78. As an alternative arrangement a separate register in Form O.T.C. 9 may be maintained for recording in detail the transaction in connection with the issues from and deposits into double locks, when this is desired by the officer-in-charge of any, individual treasury and he is satisfied that such transactions are numerous and that a separate record is convenient and desirable. Each transaction in this register shall be initialed at the time by the Treasury Officer and the Treasurer but the corresponding entries in the treasurer's daily balance sheet may be made by the Treasurer. The Treasury Officer's register shall be kept in the strong room and at the end of each day, the Treasury Officer shall carefully check and attest by his initials, the double lock entries in the treasurer's daily balance sheet by comparison with those in his own book.

NOTE—When the arrangement is observed the instructions in sub-rule (vi) of the preceding rule should also be followed.

79. On a charge of incumbency of the treasury, the relieving Treasury Officer should sign a certificate that he is aware of the rules regarding deposit into and withdrawals of money from double lock, and that he is aware that in the case of high value notes such withdrawals from and deposit into double lock must be done by him personally and that in other cases he must personally supervise the deposit and withdrawal.

Section III—Verification of cash balance

80. In verifying the cash balance of the district 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 coin and notes corresponds with the balances shown in the Treasurer's balance sheet (Form O.T.C. 3) and that the condition laid down in clause(ii) of subsidiary rule 5 are fulfilled.

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

- (i) *Small Coins*:—The verifying authority may adopt any method of verification which he thinks satisfactory but he must remember that he is personally responsible for the correctness of the balance stated by him. He should occasionally count the bags and examine their contents, but it is not essential to do so each month.

- (#) *Note*—All notes of denomination above Rs. 100 must be personally counted by the verifying officer, for notes of lower denominations, a few notes at the top of each bundle may be folded back and the rest of the notes in each bundle counted by clerks or assistants; the verifying officer will then see in the case of each bundle whether the addition of the notes folded back to the number already counted and marked, makes up the whole alleged number of the bundle.

The clerks or assistants engaged should not be persons responsible for the correctness of the bundle and the verifying officer should satisfy himself that notes in the bundle are all of the alleged value, that is, for example that a ten rupee note is not counted as one of a fifty rupee note bundle.

(Notification No. 51008—TRC-21/78-F., dated the 22nd September, 1978)

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

81. On the first day of each month, each Treasury Officer shall telegraph to the Director of Treasuries and Inspection (1) the total treasury balance on the last day of the preceding month without any details as to the denomination of notes or kind of coins and (2) the net amount, if any credited or debited under the head "Reserve Bank Deposits" in the accounts for the preceding month. No telegram is necessary when the detailed cash balance report itself would reach the Director of Treasuries and Inspection by the 3rd of the month.

(Notification No. TRA.-17/65.-3060—F., dated the 31st January, 1966)

82. *Cash balance report*—On the first working day of each month a detailed cash balance report shall be despatched to the Director of Treasuries and Inspection a copy of the report being at the same time sent by the Treasury Officer to the Accountant-General, Orissa

(Notification No. 3060—TRA.-17/65—F. dated the 31st January, 1966).

83. The report shall be prepared in Form O. T. C, 10 which, save under the circumstances specified in Subsidiary Rule 8 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, it must state the literal facts and include with the cash found in the treasury, the balances of the several sub-treasuries on the last dates for which their returns have been included in the accounts of the district treasury.

NOTE 1—For treasuries the cash business of which is conducted by the Bank, the report may be modified as show in Form O. T. C. 10. Such reports should show the details of balances at non-Bank sub-treasuries only

NOTE 2—When the verification of cash balance takes place on a date other than the 1st of a month, it should be reported to the Director of Treasuries and Inspection concerned in the usual form of cash balance report.

(Notification No. 3060—TRA.-17/65—F., dated the 31st January, 1966)

84. The total balance must be stated in words, and [its distribution] between the district treasury and sub-treasuries shall be exhibited so as to show the amounts held in each in gold coin, in notes, in whole rupees, in small silver, in nickel and in bronze and copper. The amounts of notes of each denomination must be shown separately. In the case of the balance at the district treasury, amounts (1) under double locks and (2) under treasurer's single lock, shall also be noted separately.

85. *Currency chest balances*—Instruction regarding custody and verification of currency chest balances are laid down separately in Part III of the Code.

Section IV— balances in Small Coin Depot

NOTE The balances of small coin depots are balances of the Central Government

86. (a) The provisions of Section II of this part with regard to the storage and custody of coin held in the treasury balances shall apply also to storage and custody of coin held in small coin depots, if any located at treasuries.

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

(b) The verification of balances in small coin depots will be regulated by the relevant rules in Part IV, Section IV of the compilation of the Central Treasury Rules, Vol. I.

Section V—Custody, etc., of other valuables

87. *Deposit of cash chests and valuables in the treasury*—No department may require that funds pertaining to it be received in the treasury for safe custody and kept out of account, or be received at all except under the ordinary rules.

88. (a) Sealed cash chests or sealed bags belonging to other departments may, however, be lodged in the treasury for safe custody where necessary. When so lodged, they should be presented with a slip or memorandum stating the contents, and a receipt should be obtained from the Treasury Officer for the sealed cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests, or of the treasury boxes in which the sealed bags are kept in the treasury, should be kept by the depositing officer, and he will be entirely responsible for the contents of the sealed cash chests, or sealed bags, deposited. The Treasury Officer shall maintain a register for sealed cash chests or sealed bags deposited in the treasury for safe custody in the form prescribed in S. R. 88 (b) (ii).

NOTE (i)—Munsifs are authorised to deposit in the treasury in sealed bags any cash that may be in their hands when availing themselves of the annual vacation.

NOTE (ii)—Post Office Pass Books of officers who have security deposits in the Savings Bank may be deposited in the treasury as valuable when the amount of security has been fully paid. The Treasury Officials will be responsible only for the safe custody of the Pass Books and must not be required to make any entries in them.

NOTE (iii)—The duplicate keys of cash chests of other departments and offices under the Orissa State Electricity Board may with the previous approval in each case of the District Officer be sent in sealed cover to treasuries or sub-treasuries for safe custody. The keys so sent will be kept in the strong room under double lock.

(Notification No. 5301—TRA-215/62-F., dated the 16th February 1963)

(Notification No. 1962—Try.-II-18/73-F., dated the 12th January 1973)

(b) District Officers are authorised to direct the Treasury Officer to receive for safe custody bullion, jewellery and other valuables such as promissory notes, security deposits, etc., coming into the hands of a Government Officer in his official capacity, subject to the observance of the following instructions :—

- (i) When it is directed that bullion, jewellery or other valuables or any intestate property not being current money received by a Government Officer in his official capacity, should be placed in the treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the treasury with a memorandum from the officer sending it, giving a list of the property contained in the packet and a statement of its actual or estimated value.

- (ii) The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet in a register, which may be kept in manuscript containing the following columns :—

(1) Serial number of packet, (2) Date of receipt, (3) Office from which received, (4) Condition in which received, (5) Articles said to be contained in packet, (6) Value estimated or actual, (7) Initials of Treasury Officer and Treasurer, (8) Date of verification by the Depositing Officer, (9) Date of renewal of the deposit, (10) When returned, (11) Signature of receipt, (12) Initials of Treasury Officer and Treasurer, (13) Number and date of letter of the Collector authorising to deposit the items in treasury strong room.

- (iii) After noting in the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents, giving it the number assigned to the packet, and will return the memorandum to the officer presenting the packet :—

'Received a sealed packet said to contain the property detailed on the reverse'.

A. B.

Treasury Officer

- (iv) The packet will then be kept in the same way as cash, and should not be returned without a written order from the officer from whom it was received, who should also be required to surrender the original memorandum of contents received by the Treasury Officer.
- (v) The above procedure may also be observed in the case of undisbursed pay of the past month of the Police Department, or of moneys in the hands of the police for purposes of investigation which do not involve the identity of the precise coins or notes.
- (vi) The District Officer may, if he thinks fit, direct that valuables should be deposited in sealed chests in lieu of sealed packets.

(Notification No. 1962—Try.-II-18/73-F., dated the 12th January 1973)

(c) Sealed cash chests or sealed bags, deposited under S. R. 88 (a) and bullion, jewellery and the valuables deposited under S. R. 88 (b) (i) can be so deposited in the treasury for safe custody for a maximum period of three years for the first time and if necessary, the deposit can be renewed by a written request to the Treasury Officer for a further period of two years after which it should be returned to the depositor concerned in the manner laid down below. In cases where further retention is considered absolutely necessary, special orders of the District Collector have to be obtained. The Depositing Officer or his authorised representative shall once in a year, i. e., in the month of April verify the presence of the sealed cash chests, sealed bags or the sealed packet containing bullion, jewellery or other valuables, as the case may be in the treasury and shall satisfy himself that the seals on the article or articles are in tact and a note to this effect is to be kept in the register of valuables. After the end of April, the Treasury Officer will review the position of deposits and if it will be found that any Depositing Officer has not verified the presence of his sealed cash chest, sealed bag or sealed packet, the Treasury Officer should issue a notice on the depositing officer to take back the same within fifteen days from the date of receipt of the notice. If the Depositing Officer does not take back the same or respond to the notice or if he is not found or the office has since become defunct the Treasury Officer will bring this to the notice of the Collector. The latter may make such enquiries as may be deemed necessary in order to ascertain the actual reasons for non-verification of the Depositing Officer. After the Collector is satisfied that there is no possibility of annual verification by the Depositing Officer and after giving him all reasonable opportunities including extension as may be reasonably asked for and allowed the Collector or his authorised gazetted assistant will break open the seal of cash chest, sealed bag or sealed packet and will dispose of the contents in it in the manner as he thinks fit.

(Notification No. 1962—Try.-II-18/73-F., dated the 12th January 1973) and Corrigendum No. 34274—Try.-II-18/73-F., dated the 19th July, 1973).

(Notification No. 14640—Try.-II-47/74-F., dated the 4th April 1974)

89. The following rules have been prescribed for the receipt, custody and delivery of duplicate keys and padlocks of strong rooms and currency chests of the State Bank of India :—

- (i) If the Branch Manager of a Branch of the State Bank of India at which treasury work is conducted, wishes to deposit the duplicate keys of the Treasury strong room or currency chest in the Government treasury, the Branch Manager or other officer in charge of the Branch of the State Bank shall personally deliver a sealed packet purporting to contain such duplicate keys to the Treasury Officer in charge of the said treasury and obtain his receipt.
- (ii) The receipt of Treasury Officer shall merely acknowledge the receipt of a sealed packet and before signing the receipt the Treasury Officer shall satisfy himself that the seals are intact.
- (iii) On receipt of the sealed packet, the Treasury Officer will place the same in double locks and enter the transaction in a register, preferably the register of valuable. Such register will contain a column for description in which the Treasury Officer will note with his own hand the number of seals and date of consignment to double locks.
- (iv) The sealed packet shall not be taken out of double locks except on personal application by the Branch Manager or other Officer in charge of the Branch of the State Bank and by the Branch Khazanchee (or Head Shroff or Head Cash-keeper or his duly appointed Naib). On such joint application the Treasury Officer shall deliver the packet to the Branch Manager or other Officer and Khazanchee (or Head Shroff or Head Cash-keeper) (or his Naib) only and then on receiving back the receipt given by him for the sealed packet under sub-rule (i) of this rule as well as obtaining the joint receipt of the Branch Manager or other Officer and Khazanchee (or Head Cash-keeper) (or his Naib) for the packet.
- (v) The Branch Manager or other Officer in charge of the Branch of the State Bank shall periodically and in any case at periods of not less than six months verify the presence of the sealed packet in the double locks of the treasury and shall satisfy himself that the seals are intact.
- (vi) The Treasury Officer shall periodically verify and in any case at periods of not less than six months, the presence of the sealed packet and satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the treasury. In the latter case the out-going and in-coming Treasury Officers shall personally hand over and take charge of the sealed packet and shall sign the register mentioned in sub-rule (iii) to this effect.

(Notification No. 42906--Codes -156/75-F., dated the 27th October 1975)

CHAPTER IV

WITHDRAWAL FROM THE PUBLIC ACCOUNT

*Section I**I—General Rules**Claims for withdrawal*

90. *Mode of withdrawal*—Save as otherwise specially provided in these rules, money may not be withdrawn from the Public Account except by presentation of bills or by cheques.

The purposes for which and the conditions under which money may be drawn by bills or by cheques, are specified in this and subsequent chapters of these rules.

Explanation—A bill is a statement of claims against the Government containing specification of the nature and amount of the claim either in gross or by items and includes such a statement presented in the form of a simple receipt.

A bill or a cheque becomes a voucher when it is duly receipted and stamped "paid".

"91. Save as hereinafter provided, bills presented by a departmental Officer, personal claim preferred by officials referred to in rule 21 of Treasury Rules (Orissa) and all cheques tendered at the treasury or at an authorised office of disbursement shall be duly receipted, for payments and stamp where necessary. Receipts duly stamped where necessary, for all other payments made on bills shall be given at the time of payment."

(Notification No. 20150—TR-C-11/77-F., dated the 12th April 1977)

(Notification No. 56386—TR.-C-29/80-F., dated the 4th November 1980)

92. Except as expressly provided in these rules, no bill or cheque may be presented at a sub-treasury without being first submitted to, and the payment directed by, the Treasury Officer.

NOTE—Payments which have to be made at sub-treasuries may be arranged by obtaining cash orders issued by the district treasury or by obtaining Reserve Bank drafts in accordance with the provisions of these rule,

(Notification No. 2136—TR-II-31/74-F., dated the 21st January 1974)

93. The following classes of bills or cheques may be cashed at a sub-treasury without the orders of the Treasury Officer provided that the payment of such bills or cheques shall not except under special arrangement or on particular occasions, be made at the district treasury also:—

- (1) Pay, travelling allowance, contingent and other bills of officers permanently stationed in a subdivision, provided the bills are signed and, when necessary, countersigned by the proper authority.
- (2) Grant-in-aid bills passed (and when necessary countersigned) by proper authorities.
- (3) Scholarship bills passed (and when necessary countersigned) by proper authorities.
- (4) Cheques drawn by Public Works and Forest Department officer who have been authorised to draw on the sub-treasury.

- (5) Cheques drawn by local bodies banking with the sub-treasury.
- (6) Reserve Bank drafts issued on a sub-treasury.
- (7) Repayments of Revenue, Criminal and Civil Court deposits received at the sub-treasury.
- (8) Refunds of criminal fines and income-tax.
- (9) Pension bills of pensioners authorised to take payment at sub-treasuries.
- (10) Remuneration bills of copyists.
- (11) Bills for loans under the Agriculturists and Land Improvement Loans Acts.
- (12) Bills pre-audited by the Accountant-General.
- (13) Payment of compensation to the ex-intermediaries in respect of vested estates.
- (14) Bills for withdrawal of Provident Fund Money.

(Notification No.37724—TR-A-58/64-F., dated the 9th December 1964)

(Notification No. 41582—TR-A-96/69-F., dated the 29th November 1969)

94. The procedure to be observed by disbursing officers of the Public Works and Forest Departments in making withdrawals from the Public Account shall be regulated by the provision of Chapter VI of these rules.

The claims against Government relating to Forest and Public Works Departments shall be presented to the departmental Government servants concerned who are authorised to draw cheques on the treasury in respect of all authorised expenditure other than the expenditure of the following class for which bill should be drawn and presented at the treasury for payment in the usual manner, viz., expenditure incurred in the Public Works Department on pay, travelling allowance and contingencies not charged directly to works.

95. *Payment to persons not in Government employment*—When a person not in Government employment, claims payment for works done, service rendered; or articles supplied, such claims shall, unless there are express orders of Government to the contrary, be submitted through the head of the office or other responsible Government officer under whose immediate order, the service was done or the equivalent was given for which payment is demanded.

Note—Payments to pensioners are governed by special rules prescribed in section VI of this Chapter.

95-A.—Payment of bills on account of the following to private parties for amounts exceeding Rs.1,000 shall be made through the banker of the parties concerned if payable at the same station where they are drawn. Otherwise by means of Account Payee Bank drafts—

- (i) Refund of Revenue
- (ii) Deposit repayment
- (iii) Refund of earnest money deposits
- (iv) Refund of examination fees
- (v) Share capital contributions to co-operatives, corporations, etc.
- (vi) Purchase of goods or services

(Notification No.50730—Tr.-4/77-F., dated the 1st October, 1977).

96. Deleted.

(Notification No.20411—Codes.-181/75-F., dated the 24th April 1976)

97. *Arrear claims*—The procedure for submission of all claims against the Government other than those by one Department against another or by Central Government or by a State Government, not preferred within a year of their becoming due shall be as follows subject to the conditions laid down in rule 72 to 76 of the Orissa General Financial Rules, Volume I.

- (i) Arrear claims up to Rs. 500 for three years, and above Rs. 500 up to one year, will be sanctioned by the Drawing and Disbursing Officers.
- (ii) Arrear claims of more than three years old and less than six years old, and such claims exceeding Rs. 500 of more than one year and less the three years old will be sanctioned by Heads of Department on the basis of their records.

- (iii) Arrear claims above six years old are ordinarily not to be entertained. In exceptional cases, where, however, such delay is not due to the fault of the Government employee the Drawing and Disbursing Officer will furnish a certificate that he is satisfied that the amount has not been drawn previously. He should also furnish an undertaking that in case of over or double payment detected later, the same will be recovered. The proposal shall be sent alongwith detailed justifications to the Administrative Department, for sanction.

The competent authorities to sanction arrear claims are —

- (a) Administrative Department in respect of the employees of their offices and those of attached offices;
- (b) Heads of Department in respect of the employees of their offices and subordinate offices;
- (c) The powers delegated to Heads of Department may also be exercised by the Administrative Department.
- (iv) The sanctioning authority will communicate a copy of the sanction order to the Accountant-General (Audit), Orissa and maintain a register of all sanctions accorded under this rule.
- (v) In every case, the period of the claim is to be calculated from the date of sanction irrespective of the date of accrual.
- (vi) The procedure relating to sanction of arrear, claims of pay and allowances, leave salary, T. A., reimbursement of cost of by medicines, contingencies and such other compensatory allowances sanctioned by Government from time to time shall not apply to the following categories of payments.
 - (a) Payments made by the Forest Disbursement Officer;
 - (b) Payments of claim on account of pension which are regulated by subsidiary rule 317 ;
 - (c) Claims on account of pay and allowances, other than T. A. and reimbursement of cost of medicines of such non-gazetted Government servants whose names are not required to be shown in the pay bills in accordance with subsidiary rule 221 ;
 - (d) Payment of interest on Government securities; and
 - (e) Any other class of payments which are governed by special rules or orders of Government.

Note—For the purpose of this rule, the date on which the claim is presented at the Treasury or any other office of disbursement shall be considered to be the date on which it is preferred.

(Notification No. 28071—T. R. C.-20/92-F., dated the 29th June 1992)

98. *General instructions regarding the preparation and form of bills*—The following instructions with regard to the preparation and form of bills shall be observed:—

- (f) Printed forms of bills in English should be adopted as far as possible, but when from any circumstances a bill in Indian Language is unavoidably necessary a bi-lingual form should be used.
- (ii) If, in any case, the use of a bill, purley in an Indian Language, becomes unavoidable, brief abstract should be endorsed in English under the signature of the preferring office, stating the amount, the name of the payee, and the nature of the payment.
- (iii) All bills must be filled in and signed in ink, entries and signature with ball point pens are also permissible, provided the same are clear and legible. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples "Rupees twenty-six only", "Rupees twenty-five and annas four".

The writing of the total amount of the bill in words should begin just after and in line with the printed words "Total (in words)", thus leaving no space for interpolation.

(Notification No. 41141—T. R. C-15/79-F., dated the 31st August 1979).

- (iv) All corrections and alterations in the total of a bill should be attested by the full signature with date against each of the person signing the receipt as many times as such corrections and alterations are made.

Erasures and overwritings in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his full signature with date.

(Notification No. 36461—Try-II-43/74-F., dated the 30th September, 1974)

- (v) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged (non-voted) and also its allocation between departments and Governments concerned.
- (vi) Charges against two or more major heads should not be included in one bill but the Treasury Officer or any other disbursing officer will not take exception to a bill on this ground unless the items require different action in his office, such as entry in different registers.

This rule does not apply to the allowances of a Government servant drawn with pay, as in such cases the whole of the allowances, even if belonging to two or more major heads of accounts should be drawn on a single bill, when the whole charge is met from the revenues of the Province.

- (vii) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a gazetted officer or by a responsible subordinate specially authorised by the head of the office.

Note—Sheristadars of District Judges' offices have been permitted to certify copies of sanctions accompanying a bill

This rule does not authorise a Treasury Officer or any other disbursing officer to refuse payment of a bill on the ground that the charge has not been sanctioned. The responsibility for incurring unsanctioned charges rests with the drawing officer.

- (viii) Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by Treasury Officers or other disbursing officers concerned on the documents under their initials, either separately for each payment or by groups, as may be found convenient.
- (ix) When the drawing officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

(Notification No. 16685—T.R. A.-85/69-F., dated the 2nd April, 1970)

Note—The general position in regard to endorsements and re-endorsement on bills is set out in Subsidiary Rule 130

- (x) When payment is desired wholly or partly by a Bank draft or in cases where payments are made by the Treasuries like the Treasuries in New Delhi by cheques in favour of another payee, a formal application for the draft or cheque should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

(Notification No. 37020—T.R. A.-91/70-F., dated the 10th August, 1970)

- (xi) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by postal money-order, the bill should be accompanied by properly prepared money-order form or forms as the case may be. The amount of the money-order as well as the amount of commission due thereon should be shown as deductions in the bill. The purpose of the money-order must be briefly stated on the acknowledgment portion of the money-order form in continuation of the entry "Received the sum specified on the reverse on—", sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

Note—The provisions of this Clause apply only to bills prepared by the Treasury itself when the whole or a part of the amount of the bill is required to be remitted to a person or persons by Postal Money-Order.

(Notification No. 42021—T.R. A. 85/69-F., dated the 5th December, 1969)

- (xii) The procedure prescribed in the succeeding rule for the elimination of pies from the Government accounts shall be followed in preparing bills and other vouchers.
- (xiii) The spaces left blank either in the money column or in the column for particulars of the bill should invariably be covered by oblique lines.
- (xiv) A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees should invariably be recorded in the body of the bill in red ink. The amount to be so specified should be a sum slightly in excess, i. e., next higher whole rupee, of the total amount of that bill.
- (xv) The Drawing Officer should attach to each bill a slip in Form O, G. F. R. 25 which shall be returned by the District Treasury Officer noting thereon the voucher number and the date assigned to the bill after the payment is made.

(Notification No. 21977—T.R.B.-18/64F., dated the 16th May, 1964)

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

(1) Personal claims of Government Servants and Pensioners—

- (a) All entitlements due to an individual employee by way of House Rent Allowance/Dearness Allowance/Travelling Allowance etc., and all 'Inner column' deductions from salary bills on account of P.L.I./ Licence fee / Taxes etc., including book transactions shall be rounded off in whole rupee.
- (b) In the case of Travelling Allowance bills the rounding shall be done only at the last stage and not in respect of each item, e.g., Railway fare., Mileage and daily allowance, comprising of the claim of an individual.
- (c) Interest on loans and advances to an employee which is computed as a percentage of base amount and its recovery is effected in instalments shall be made in whole rupee.

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

Note 2—Payment on account of Pension/Relief on Pension/D. C. R. C. / Commuted value of Pension shall be rounded off to the next rupee.

- (d) All Government transactions, whether involving actual receipts/payments or book adjustments, involving fractions of rupee shall be in whole rupees.
- (2) All transactions of P.A.Os./Banks through cheques and chalans
 - (3) Transactions between one Government and another or between two Departments of the same Government.
 - (4) Amount converted into Indian Currency from sterling or other foreign currencies
 - (5) Reserve Bank remittances other than those of sums representing dues fixed by or under any law or under any contractual obligation of the Government.
- Sums representing dues fixed by or under any law shall always be rounded off to the next higher rupee.
- (6) Deposits and receipts other than those which are fixed by or under any law or/are specially exempted by the Government from the operation of this rule.
- Sums representing amounts fixed by or under any law shall always be rounded off to the next higher rupee.
- (7) The only type of transactions which have to involve paise would be cash transactions for petty purchases or sales which are reflected in a primary record like cash book. Instructions for rounding off of such transactions are given in the Appendix.

Receipts		Petty Cash Book		
Amount Received	Date	Sub-Voucher No. Cheque No.	Particulars	
(1)	(2)	(3)	(4)	
500	1-4-1986	Voucher No. 1	Permanent Cash Imprest	..
	2-4-1986	Voucher No. 2	Conveyance	..
	2-4-1986	Voucher No. 3	Purchase of stationery	..
	2-4-1986	Voucher No. 4	Conveyance	..
			Total	..
			Cash in hand C/o.	..
500	..	..	Total at the end of the day	..
438.30	..	..	Balance b/d (Cash in hand)	..
61.00	10-4-1986	Bill No. 10	Recoupment of permanent cash imprest.	..
			Cash in hand C/o.	..
499.30	..	..	Total at the end of the day	..
499.30	..	..	Balance b/d (Cash in hand)	..
	15-4-1986	Voucher No. 30	Conveyance	..
	15-4-1986	Voucher No. 25	Local purchase of Gum bottles	..
			Total	..
35*	15-4-1986	Bill No. 26	Recoupment of permanent cash imprest.	..
			Cash in hand	..
534.30	..	..	Total at the end of the day	..

DIX

Amount paid	Conveyance	Postage and Stamps	Miscellaneous	Remarks
(5)	(6)	(7)	(8)	(9)
..
15.20	15.20	..	..	..
25.80	..	..	25.80	..
20.70	20.70	..	..	..
61.70	35.70	..	25.80	..
438.30	..	..	..	..
5.0.00	..	..	..	..
..
..
499.30	..	..	..	..
499.30	..	..	..	0.70 Unrecouped amount.
..	..	..	..	Ditto
16.25	16.25	..	..	..
18.05	..	..	18.05	..
34.30	15.20	..	18.05	..
..	..	..	..	*Includes Rs. 0.70 on account of Bill No. 10 recouped <i>vide</i> Bill No. 26.
500.00	..	..	..	..
534.30	..	..	..	..

CASH

[See (GAR 3) See Rule 13 (i) of CGA (R. & P.) Rules, 1983]

Office of _____ Month of _____

RECEIPTS											
Date	No. of the receipt issued or bill drawn	From whom received	Particulars			Salaries and Advances	In Recoupment of permanent Advances	Advance payment (Permanent Cash Imprest)	Miscellaneous	Total	Classification
			Cheque/DD No. or Serial Nos. in the register of valuables	Receipt to be credited to Government Account							
1	2	3	4	5	6	7	8	9	10		
				Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		
1-4-1986	1	PAO	..	..	..	..	500.00	..	500.00	Permanent advance
	..	..	..	..	..	..	500.00	..	500.00	Closing balance Total
10-4-1986	Balance	..	b/d	..	..	..	438.30	..	438.30	..
	10	PAO	..	..	..	61.00	..	..	61.00	..
	..	..	-	-	-	61.00	438.30	..	499.30	-
15-4-1986	Balance	..	b/d	-	-	..	499.30	..	499.30	-	
	26	PAO	..	-	..	35.00	*35.00	..	*35.00	..	
	..	..	-	-	..	..	534.30	..	534.30	Total

* Includes 0.70 recouped now.

(Notification No. 17535—TRC. 40/90-F., dated the 30th April, 1991E.)

BOOK

PAYMENTS									
Date	Sub-voucher Nos./Sr. No. (s) in the register of valuables	To whom paid or sent to PAO/Bank for crediting	Receipts to be credited to Government Account	Contingencies			Miscellaneous	Total	Classification
				Salaries and Advances	Part of permanent advance.	Out of money drawn in anticipation of payments.			
12	13	14	15	16	17	18	19	20	21
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
2-4-1986	2, 3 & 4	..	..	..	61.70	..	..	61.70	Office expenses and miscellaneous.
	Balance	c/d	..	..	438.30	..	..	438.30	..
	..	..	..	..	500.00	..	..	500.00	..
10-4-1986	Balance	c/d	..	..	499.30	..	..	499.30	
	Difference of 0.70 is on account of unrecouped amount of permanent advance								
15-4-1986	20 & 25	..	..	..	34.30	..	..	34.30	..
	Closing balance	c/d	..	..	500.00	..	..	500.00	..
	..	..	..	..	534.30	..	..	534.30	..

(4) Payments for claims in respect of contingent and other charges, where claimants have no objection, provided that the rounding off of the fraction of a rupee to multiple of 5 paise shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.

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

(6) Deposits and receipts other than those which are fixed or under any law or are specially exempted by the Government from the operation of this rule.

This amendment takes effect from the 15th April 1973.

(Notification No. 17555—Tr.-45/93, dated the 30th April, 1991)

100. *Special Instructions applicable to particular kinds of claims*—The forms prescribed for the preparation of bills relating to the various classes of claims, such as pay, travelling allowance, contingencies, pension, refund of revenue, deposits, etc., and the procedure to be observed in the presentation of such claims are specified under relevant heads in the subsequent sections of this Chapter.

101. *Signature and countersignature on bill*—Unless Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the head of an office, though in the absence of the latter the clerk may be in the habit of signing letters for him. No money may be paid on a bill or order signed with a rubber facsimile stamp. When the signature on a bill is given by a mark or seal or thumb great toe impression, it shall be attested by a well known person. Signature in Hindi or in other authorised Regional languages need not be transliterated.

(Notification No. 27523—Tr.-215/54-F., dated the 28th December, 1954)

(Notification No. 47110—TR.-A.-84/71-F., dated the 17th December, 1971)

Note 1—Bill fixed with facsimile signature of the Authorised Officer by the Posts & Telegraphs Department for telegram and trunk call charges by the Municipalities and Corporations for Water and Electricity charges and by the Air India International and the Indian Air Lines on account of their dues against Government (For passage fares, Cargo and excess luggage charges), forming sub-vouchers of the contingent bills, may be accepted for payment, if otherwise in order.

(Notification No. 36206—Tr.-330/59-F., dated the 10th December, 1959)

Note 2—Unsigned bills prepared on computer, prepared by the Indian Airlines on account of its dues against Government (for passage fares, Cargo and excess luggage charges), forming sub-vouchers of the contingent bills, may be accepted for payment if otherwise in order. The disbursing officer should, however maintain a record containing the complete details of journey, etc., so that the claims when presented can be verified.

(Notification No. 33290—TR.-A.-53/71-F., dated the 29th August, 1971)

102. The head of an office may authorise any gazetted officer serving under him to sign a bill or order for him, communicating the name and the official signature of the officer to the treasury or treasuries concerned. A delegation of the kind will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the moneys drawn from the treasury.

Note—In cases of big establishments, where it is administratively not convenient for one gazetted officer to sign all the bills of the office, owing to the volume of work and location of different sections, etc., more than one gazetted officer may be authorised by the Head of the office to sign bills on his behalf with the approval of the Government.

(Notification No. 27790—TR.-A.-6/71-F., dated the 14th July, 1971)

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

NOTIFICATION

Bhubaneswar, the

July , 2001

No.TRB-75/2000./F., In exercise of the powers conferred by the Rule-15 of the Treasury Rules (Orissa), the Minister of Finance, after consultation with the Accountant General, Orissa, directs that the following amendment shall be made in the Subsidiary Rule under the said Rules in Part-II of the Orissa Treasury Code Volume-I with effect from the 1st April,2001 namely:-

AMENDMENT

In the said subsidiary Rules for subsidiary rule-107, the following subsidiary rule shall be substituted.

107-STAMPS FOR RECEIPTS:- Receipts for all sums exceeding Rs.500/- must be duly stamped by the payee with **Re.1** (Rupee One) revenue stamp, subject to the exemptions listed in Appendix-3 .

Note-1- The limit of Rs.500/- upto which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not the gross claim preferred therein.

Note-2- Receipts for payments made outside India should be obtained from the payees and stamped in accordance with the local laws, if any, governing the stamping of such receipts. In case, any such receipt, for a sum exceeding Rs.500/- is eventually required to be produced in evidence in an Indian Court, it should be stamped with Indian Revenue Stamp Within 3 months of its receipt in India.

By order of the Governor

G.C.MOHANTY
ADDITIONAL SECRETARY TO GOVERNMENT

Memo No.

Dated.

Copy forwarded to Director, Printing, Stationery and Publications, Orissa, Cuttack-10 for information and with the request to publish the notification in the next issue of the Orissa Gazette and to furnish 100 copies of the printed notification to the Department at an early date.

UNDER SECRETARY TO GOVERNMENT

Memo No. _____/F.,

Copy forwarded to all Departments of Government (Law Department 5 copies)/All Heads of Department / A.G.(A&E), Orissa(150 copies) (This has been concurred in by A.G. in his U.O.R. NO.TM-2-1-39-OTC-29 dated 21.4.95)/D.A.G.,Puri/All Collectors/All Treasury Officers & Sub-Treasury Officers/ Principal, Accounts Training School (10 copies)/Principal, Secretariat Training Institute/Under Secretary Accounts Branch Finance Department/F.A. & C.A.O.,Hirakud/Rengali/Balimela/ F.As & A.F.As in Secretariat/Secretary to Government/Secretary to Chief Minister/F.A., Directorate of Agriculture/All Accounts Officers of H.O.D./Deputy Examiner,L.F.A./E.A.O.Finance Deptt, for information.

UNDER SECRETARY TO GOVERNMENT .

Memo No.

Dated.._____

Copy forwarded to all officers and all Branches of Finance Department for information.

UNDER SECRETARY TO GOVERNMENT .

103. Bills requiring previous countersignature shall not be presented at a treasury before such countersignature has been obtained.

104. Bills which under any rules or order require to be pre-audited by the Accountant-General before disbursement shall not be presented to the Treasury Officer except through the Accountant-General. Subject as provided in subsidiary rule 97 the Travelling Allowance Bills of the members of the State Legislative Assembly for journeys performed as members of Committees and conferences conveyed by the State Government not connected with the business of the said State. Legislative Assembly shall be presented to the Treasury Officer without requiring to be pre-audited by the Accountant-General, Orissa. But they shall certify their relevant Travelling Allowance Bills a certificate in the following form :—

“Certified that I have not charged nor do I intend to charge Government with Travelling Allowance for these journeys and halts in any other Travelling Allowance Bills.”

(Notification No. 14955—Tr.-13/52, dated the 11th October, 1952)

Note—A list showing the more important kinds of bills requiring pre-audit by or previous authority from the Comptroller, Orissa, before payment, is given in Appendix 16. This list shall not be considered as exhaustive and may be amended or added from time to time.

(Notification No. 3098—Tr.-47/48-F., dated the 7th April, 1948)

105. *Duplicates and copies of bills, etc.*—(1) No Government officer shall issue duplicates or copies of bills, cheques or other vouchers which have already been paid on the allegation that the originals have been lost although a certificate may when necessary be given that on a specified day a certain sum was paid to a certain person on a certain account. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to copy marked “Not payable at the treasury” and marked with the originals, at the treasury in accordance with the rules.

(2) In the case of a bill passed by the Drawing Officer/Controlling Officer for presentation at the treasury but lost either before payment or before presentation at the treasury, the Government officer who drew the original bill shall ascertain from the treasury that payment has not been made on it and advise the treasury not to make payment on it, if presented subsequently before the issued a duplicate thereof. The duplicate copy, if issued, must bear distinctly on its face the work ‘duplicate’ written in red ink. The fact that a duplicate bill has been issued shall be immediately communicated to the Treasury Officer.

(Notification No. 41349—TR.-A.-207/61-F., dated the 4th December, 1961)

(Notification No. 14787—TR. A.-224/62-F., dated the 9th April, 1963)

Note—For the purposes of this Rule, the Treasury Officer, on receipt of a request from any Drawing/Controlling Officer, shall after due verification from his records, furnish a certificate in the following form.—

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

(Notification No. 14787—Tr.-A.-224/62-F., dated the 9th April, 1963)

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

107. *Stamps for receipts*—Receipts for all sums exceeding Rs. 20 must be duly stamped by the payee with (Twenty paise) revenue stamp, subject to the exemptions, listed in Appendix 3.

(Notification No. 56153—TRB-88/76-F., dated the 1st December, 1976)

Note 1—The limit of Rs. 20 up to which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not the gross claim preferred therein.

(Notification No. 41277—Tr.-A.-207/62-F., dated the 8th November, 1962)

Note 2—Receipts for payments made outside India should be obtained from the payees and stamped in accordance with the local laws. If any, governing the stamping of such receipts. In case, any such receipt, for a sum exceeding Rs. 20 is eventually required to be produced in evidence in an Indian Court, it should be stamped with Indian Revenue Stamp within 3 months of its receipt in India.

(Notification No. 25318—TRA-80/65-F., dated the 7th July, 1965)

(Notification No. 17555—Try.-II-19/74-F., dated the 26th April, 1974)

108. *Cheques*—Cheques shall be drawn on forms in cheque books supplied by the district treasury or sub-treasury selected by the Director of Treasuries and Inspection to the disbursing officers authorised to draw money from the treasury with which they are placed in account.

Cheque books required for use on the Bank shall also be obtained from the treasury and not from the Bank.

(Notification No. 33026—TR.-A-133/66-F., dated the 25th September, 1967)

109. The Treasury/Sub-Treasury Officer shall supply a cheque book only on receipt of the printed requisition form, which is inserted in each book towards the end, and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the treasury.

(Notification No. 33026—TR.-A-133/66-F., dated the 25th September, 1967)

Note—Check books for the use of Non-Government institutions may be supplied on payment of their cost into a Treasury at the rates to be fixed by Government in the Commerce Department from time to time. The cost price is to be credited into the Treasury under the head "058—Stationery and Printing—Other Press receipts".

(Notification No. 6337—TR.-A-146/64-F., dated the 13th February, 1965)

(Notification No. 22202—Tr.-II-46/74-F., dated the 4th June, 1974)

110. A separate cheque book shall be used for each treasury, or sub-treasury. Cheques from books obtained from a particular treasury/sub-treasury shall not be drawn on other treasuries or sub-treasuries of other districts.

111. The drawing officer shall advise the treasury upon which he draws, the number of each cheque book which from time to time he brings into use and the number of cheques it contains. In the case of sub-treasuries the advice shall ordinarily be sent through the district treasury; but in cases of emergency, and in case of cheque book received from the sub-treasury, it may be sent direct to the Sub-Treasury Officers, a copy being forwarded simultaneously to the Treasury Officer.

(Notification No. 33026—TR.-A-133/66-F., dated the 25th September, 1967)

112. Cheque books shall on receipt be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

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

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

114-A. In cases where withdrawal of funds by cheques is no longer necessary, all the cheque forms of cheque books, which remain partly or wholly unused, shall be cancelled by writing the word 'cancelled' prominently across each cheque form and counterfoil, without signature of the Drawing Officer and thereafter returned to the Treasury Officer/Sub-Treasury Officer concerned who shall destroy them by incineration in the presence of the Collector, after keeping a note of the fact in the relevant records of the treasury under proper attestation.

(Notification No. 31170—TR.-A-51/64-F., dated the 21st October, 1964)

(Notification No. 33026—TR.-A-133/66-F., dated the 25th September, 1967).

115. The loss of a cheque book or blank cheque forms shall be notified promptly to the Treasury Officer/ Sub-Treasury Officer with whom the disbursing officer concerned has a drawing account.

(Notification No. 33026—TR.-A-133/66-F., dated the 25th September, 1967)

116. All cheques shall have written across them in words, at right angles to the type, a specified amount expressed in whole rupees. The amount to be so specified should be a sum slightly in excess, i. e., next higher whole rupee of the total amount of the cheque. The amount shall be written in the manner prescribed or bills in clause (iii) of Subsidiary Rule 98 and no abbreviations such as 'eleven hundred' for 'one thousand one hundred' is permissible.

Note 1—In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word 'one' into 'four' by prefixing an 'f' and changing the 'e' into an 'r' the figure being easily altered to correspond. The word 'twenty' written carelessly has also sometimes been changed into 'Seventy'. The drawer of a cheque in which these words occur should therefore so write them as to make the frauds impossible and the treasury should examine the words and corresponding figures with special care.

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

(Notification No. 4592—TR.-A-153/61-F., dated the 2nd February, 1962)

117. (1) Cheques drawn in favour of Government officers and departments in settlement of Government dues shall always be crossed "A/C payee only—not negotiable".

(2) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate bodies, firms or private persons shall also be crossed. Subject to any instructions received from the payee, a cheque shall be crossed "—& Co." with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precaution shall be adopted, where possible, by crossing the cheque specially instead of by the general crossing "—& Co." by quoting name of the bank through which the payee will receive payment and by adding the words "A/C payee only—not negotiable".

This rule shall apply to all cases where the use of crossed cheques is prescribed. Exception Cheques preferable at a treasury for payment are non-negotiable instruments and should not, therefore, be crossed.

(Notification No. 19130—Tr.-183/53-F., dated the 28th October, 1953)

118. (1) Every cheque in favour of a Government servant must be made payable to order only; but when the payee is not in Government service, the drawer may at his request make the cheque payable to bearer. The Treasury Officers will, therefore, cash cheque payable to "A. B. or bearer" except when A. B. is a Government servant. If a cheque payable to a person not in Government service "or bearer" or payable to such person or to such persons "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the regularity of the endorsement, if any by which such person has become the holder of the cheque.

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

Note 1—Cheques drawn in favour of more than one person may be accepted in the treasuries and may be paid on the joint acknowledgement of the persons in whose favour they have been drawn.

Note 2—Endorsement by duly constituted and authorised attorneys of cheques payable to the order of their principals may be acted upon by a disbursing officer. It is however, necessary that such powers-of-attorney should be registered at the treasury.

Note 3—In cases in which a cheque is presented not for cash payment but for transfer credit in the treasury accounts, the procedure prescribed in subsidiary rule 50 should be followed.

119. No advice of the issue of any cheque need be sent to the treasury.

120. As a general rule, cheques shall not be issued for sums less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law.

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

122. Cheques shall be payable at any time within three months after the month of issue provided that all cheques drawn during a financial year shall cease to be valid after 31st March of that financial year.

If the currency of a cheque should expire owing to its not being presented at the treasury within the period specified above it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it. In the event of non-return of the time barred cheque to the drawer, the drawer should on expiry of the period prescribed above require the payee either to return the cheque or explain the causes for its non-return. If as a result of this enquiry the cheque is reported as lost, the Treasury Officer drawn on should be required to furnish a non-payment certificate with reference to S. R. 125 (1).

(Notification No. 16259—Tr. -92/52-F., dated the 3rd May, 1957)

(Notification No. 40723—TR.-A-71/69-F., dated the 24th November, 1969)

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

124. When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil, and the cheque, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession he must promptly address the Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped shall make the necessary entry in his account.

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

“Certified that cheque No....., dated.....for Rs.....reported by (the drawing officer) to have been drawn by him on this treasury in favour of——has not been paid, and will not be paid if presented hereafter.”

Note—Where, however, cheques are drawn direct on Bank without intervention of Treasury in accordance with provisions of Chapter VI, the Branch Manager of the Bank drawn upon should be addressed to furnish the certificate prescribed in the above Sub-rule.

(Notification No. 24417—Codes.-175/75-F., dated the 21st May, 1976)

(2) If after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards the Treasury Officer shall refuse payment and return the cheque to the person presenting it after writing across it “Payment stopped”.

Note—If the currency of a cheque expires on a Saturday, the treasury officer shall also verify the list of cheques paid for the subsequent working day of the Bank before the issue of non-payment certificate wherever necessary.

(Notification No. 3555—Try.-II-64/73, dated the 28th July, 1973)

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

126. If a cheque is issued by Government in payment of any sum due by Government that cheque is honoured on presentation to the Government's bankers, payment shall be deemed to be made—

- (i) If the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or
- (ii) If it is posted to the payee, on the date on which the cover containing it, is put into the post.

Note—Cheques marked as payable on or after a specified date should not be charged to the accounts until the date on which they become payable. All such cheques should bear the superscription payable on or after..... " (specific date of payment to be indicated in the blank space). The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of payment should preferably, be written in red ink.

(Notification No. 50420—TRC-24/77-F., dated the 30th September, 1977).

127. The provisions of subsidiary rules 110 to 122 as also of subsidiary rules 124 and 125 apply *mutatis mutandis* to cheques drawn on the Bank.

128. *Letters of credit, assignments and other orders for payment*—(1) Where, under the provisions of these rules or under special orders of Government, a letter of credit or assignment (Form O. T. C. II) is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the drawing officer shall have authority to draw on the particular treasury, or on the particular office or agency of the Bank on which the letter of credit or assignment, as the case may be, has been issued.

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

129. At places where the cash business of the treasury is conducted by the Bank, only letters of credit or assignments issued on the treasury shall also be communicated to the Bank.

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

Note—Cheques issued against Letters of credit/Assignments may be encashed at the bank direct without the intervention of the Treasury Officer.

(Notification No. 35968—Codes-119/76-F., dated the 4th August, 1976)

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

Provided that—

- (1) When the endorsement is made on a cheque or a bill in favour of a banker; a second endorsement can be made by the banker in favour of a messenger or an agent for collection only.
- (2) In the case of a contingent bill which has been endorsed in favour of a firm of suppliers under sub-rule (1) of rule 256 the firm can re-endorse to its banker or to a messenger for collection only, and the banker can in turn endorse it to a messenger or an agent, for collection only. Thus, in all, three endorsements are permissible in such cases, provided that of the three, one is to the payee's banker and one is to a messenger or agent for collection only; and
- (3) An agent may, notwithstanding anything contained in clauses (1) and (2) for the purpose of collecting the cheque or bill, endorse it in favour of his messenger.

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

(Notification No. 35996-F., dated the 2nd September, 1975)

Note—Cheques drawn directly on the Bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this rule.

(Notification No. 13494—Tr.-62/49-F., dated the 26th September, 1949).

131. **Specimen signatures and other safeguards**—Every Government officer who is authorised to draw cheques or sign or countersign bills payable at a treasury shall send a specimen of his signature in duplicate to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury. When such an officer makes over charges of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned. Specimen signatures when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter. The procedure prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorised to draw upon the Bank or any other office of disbursement.

(Notification No. 8565—TR.-A.-215/63-F., dated the 23rd March, 1964).

131-A. As soon as an officer ceases to be authorised to draw cheques or sign or countersign bills at a particular Treasury, he should at once report the fact to the Treasury Officer. On receipt of such intimation the Treasury Officer, should take immediate action to cancel under his attestation, the specimen signatures already on record. The Treasury Officer should similarly cancel the specimen signatures of an officer about whose demise he comes to know from any source:

Provided that the Treasury Officer may retain the specimen signature referred to above without cancellation for a period of five days from the date of receipt of intimation in the matter or till the bills presented under the signature/counter-signature of the erst while Drawing Officer/Countersigning Officer concerned are cleared from the Treasury, whichever is earlier.

Provided further that bills which are presented at the Treasury within the time limit of five days, but are re-submitted after compliance with any treasury objections raised thereon, beyond the stipulated period, should not be honoured. In such cases, a fresh bill has to be prepared and presented at the Treasury under the signature/counter signature of the new Drawing Officer/ Countersigning Officer concerned and the earlier bills cancelled under his dated signature.

(Notification No. 35992—TRC.-20/78-F., dated the 29th June, 1978).

(Notification No. 46478—TRC.-25/80-F., dated the 9th September, 1980).

132. The Accountant-General will supply all Treasury Officer and other Disbursing Officers within his audit circle is also other Accountants-General, on whom he may issue authority for payment direct, with an attested copy of the specimen signature in duplicate of all gazetted officer serving under him, who are authorised to draw cheques or sign payment orders on bills, or to issue letters of authority for payments to be made at such treasuries or by such disbursing officer or Accountant-General. Attested copies of specimen signature of such gazetted officers as are authorised to draw cheques or sign payment orders upon the Bank will also be supplied by the Accountant-General to the Bank.

When any change of office occurs among the gazetted officers aforesaid, the fact will be intimated and attested copies of the specimen signature of the relieving officers supplied to the Treasury Officer Disbursing Officers and the Accountant-General concerned as well as to the Bank.

133. All orders and authorities for payment issued from one Accountant-General officer on another will be stamped with a special seal which will remain in the custody of the Officer signing them and specimen impression of the same duly attested will be supplied to all Accountant-General concerned.

II. Payments of claims at the Treasury

134. *Introductory*—The rules of procedure prescribed in this sub-section are designed primarily for the guidance of Treasury Officers in dealing with claims upon Government that may be presented to them for disbursement. At places where the cash business of the treasury is conducted by the Bank, the rules in this section are subject to the provisions of Chapter V of these rules.

135. *Checks to be applied at the treasury on claims presented*—The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid with the respective payment registers, if any, before the Treasury Officer who, if the claim is admissible, the authority good, the signature, and counter signature where necessary genuine and in order and the receipt a legal quittance, will sign the order for payment at the foot of the bill, etc., taking care to adopt the precautions prescribed in clause (iii) of Subsidiary Rule 98. Careful attention must also be given to the instructions contained in these rules regarding the completion of bills, cheques, etc. presented in support of claims against Government.

Note—A list of irregularities of defects habitually found in vouchers and receipts is given in Appendix 18 Orissa Treasury Code, Volume II. The Part 'A' of this Appendix contains a list of items of irregularities which if committed by the Treasury Officer, will be considered as sufficiently serious to necessitate disciplinary action. The part 'B' of the said Appendix contains a list of items which the Treasury should check before passing any bill or cheque for payment. If any bill or cheque is passed containing any omission of any item given in this part, then a treasury irregularity will be booked against the Treasury Officer. The list given in Part B of the Appendix is not exhaustive and the Accountant-General may in consultation with the Director of Treasuries and Inspection move Government to include in this list such items of irregularity as he may consider necessary.

The half-marginal memoranda with which bill containing objectionable items are returned to the Drawing Officer will be sent back to the Treasury with the bill after removal of the defects noticed. This objection memoranda should be filed serially in a separate file and produced at the time of inspection.

(Notification No. 42289—TRA.-144/66-F., dated the 28th November, 1966).

136. (1) All corrections and alterations in the order of payment must be attested by the dated initials of the Treasury Officer.

(2) Corrections and alterations in orders of payment given by the Treasury Officer on the Bank must be attested by his full signature.

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

138. (1) When a bill is presented by a person who is not the drawing officer or his duly authorised agent (banker), he shall be required to produce a letter in Form No. O. T. C. 82, authorising him to receive 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.

(Notification No. 8590—TRA.-103/62-F., dated the 15th March, 1963)

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

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

140. With regard to the claims presented either on bills or on cheques, the signature of the drawing officer shall be compared with his specimen signature received under Subsidiary Rule 131 before payment is ordered. In the case of payments to be made on the authority of an order purporting to have been issued from the officer of the Accountant-General, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under Subsidiary Rule 132.

Note—Out of the two specimen signature received by the Treasury Officer under Subsidiary Rule 131, one should be carefully pasted in a Guard File, which must be kept in the personal custody of the Treasury Officer, and the other specimen signature should be pasted in a Guard File and be kept in the personal custody of the Treasury Accountant.

(Notification No. 39012—TRA.-148/65-F., dated the 1st November, 1966)

141. The Treasury Officer's staff shall see that a slip in Form O.G.F.R. 25 is attached by the Drawing Officer to the Bill and shall check the arithmetical computations on bills, and the Treasury Officer shall check their calculations from time to time.

Note 1—When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bills. Similarly, where bills contain doubtful items which can easily be eliminated the Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases, the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Accountant-General (or the Treasury Officer in the case of payments made at a sub-treasury).

Note 2—When bills are presented without slips in Form O. G. F. R. 25, the Treasury Officer should return such bills.

(Notification No. 21977—Tr.-B-18/64-F., dated the 16th July, 1964)

142. A register shall be kept in each Treasury showing the names of all officials referred to in rule 21 of the Orissa Treasury Rules drawing their pay and allowances or leave salary from that treasury. As and when each pay slip or leave salary certificate is received from the Accountant-General the amount of pay and allowances or leave salary which it sanctions, shall be entered against the name of the official concerned in the said register. As and when each pay or leave salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

(Notification No.59252—TRC.-30/80-F., dated the 25th November, 1980)

143. Deleted.

(Notification No.57306—TRC.-31/80-F., dated the 11th November, 1980)

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

(Notification No. 1967—Try.-II-19/73-F., dated the 12th January, 1973).

145. *Payment to Persons not in Government employment*—(1) When a person not in Government employ claims payment for work done, services rendered, or articles supplied, the Treasury Officer, shall, subject to the provision in Subsidiary Rule 95 require the submission of the claim by the head of the department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded

(2) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in Government service, and also when the authority of the head of the department or responsible official is insufficient, an order from the Accountant-General must be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

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

(4) In all doubtful cases, the Treasury Officer shall take the orders of the Collector who is ultimately responsible for the exercise of the proper amount of care and discretion in the matter. When this necessity occurs, the Collector shall immediately report the fact to the Accountant-General.

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

Nothing herein contained should operate to create in favour of the bank any right or equities vis-a-vis the Government.

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

(Notification No.1267—Tr.-A-225/61-F., dated the 9th January, 1962).

147. *Cheques and letters of credit*—Stocks of cheque books required for supply to the drawing officers under Subsidiary Rule 108 shall be kept by the Treasury/Sub-Treasury Officer, supplies being obtained periodically from the Director of Treasuries and Inspection. Cheque books shall on receipt be examined carefully and the number of forms in each book counted. They shall be examined again when issued to drawing officers, care being taken to see that they are acknowledged by latter promptly.

(Notification No. 30884—Tr.-58/66-F., dated the 5th September, 1967 and No. 33026—TR-A-133/66-F., dated the 25th September, 1967).

148. When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under Subsidiary Rule 111 as in use by the drawing officer who has signed it. The provisions of rules 116 to 122 shall be specially borne in mind.

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

150. Pass books sent to the treasury to be written up shall ordinarily be returned to the drawing officer on the same day.

Note 1—At places where pass books maintained by drawing officers are required to be completed by the Bank and the number of entries to be made is large, the Bank may furnish pen carbon copies of the payment scrolls containing full details of the paid cheques duly attested by an authorised official. In such cases the number of the first cheque paid may be written in full in the scroll and thereafter only the last three digits of the numbers of the subsequent cheques in the same series, may be recorded.

In cases where pen carbon copies of the payment scrolls are furnished, the daily total of the cheques paid may only be indicated in the relative pass books which should be written up once a month.

(Notification No. 28642—TR-A-171/62-F., dated the 14th July, 1962)

(Notification No. 16261—TR-92/57-F., dated the 3rd May, 1957)

Note 2—The jail Pass Book, in which shall be entered every money transactions between the jail and the Treasury, should be regularly written up by the Treasury Officer, and each entry should be attested by his initials. The total should be written in words.

(Notification No.28294—Tr.-163/58-F., dated the 28th August, 1958.)

151. In the case of a cheque lost before payment, in respect of which a certificate of non-payment has been furnished by the Treasury Officer to the drawing officer, the precaution prescribed in sub-rule (2) of Subsidiary Rule 125 shall be carefully observed with a view to preventing the payment of the cheque in question.

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

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

Note—The instructions in sub-rule (2) do not apply to Letters of credit opened at banking treasuries excess payment over the limit given in the Letter of Credit/Assignment, if any, noticed after verification of paid cheques received with the scroll may immediately be brought to the notice of Branch Manager of the Bank by the Treasury Officer.

(Notification No.35968—Codes.-119/76 F., dated the 4th August, 1976)

153. *Disbursement of claims and record of payments*—(1) After a cheque or bill has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it shall be passed on together with the payee, to the treasurer's department, when the treasurer shall make the payment and enter it in his cash book. The treasurer shall punch the stamp, stamp the document 'paid' and retain it for delivery to the Accounts Department when books are compared.

(2) The Treasury Officer shall take special precautions to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of the vouchers for the sake of stamps upon them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

Note 1—Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

Note 2—When a payment is made by transfer, that is by entry of the amount in the accounts as received under some head of receipt in payment of cash takes place and the item should not find a place in the treasurer's cash book, nor should the voucher be stamped 'paid' by him. When the entries in the accounts are complete such a voucher should be stamped by the Accountant "paid by transfer".

Note 3—Receipt stamps affixed to bills and vouchers should be punched through without destroying the signature after the bills have been paid.

154. A Treasury Officer, when cashing bills for Government servants at a distance from the treasury, shall furnish a note explaining the amount of cash and Reserve Bank drafts if any, issued and any deductions or alterations that may be made in the bill presented. The note may be in bi-lingual form as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him and when that person is unable to read, the Treasury Officer shall explain to him amount entered on the note.

The following form is recommended :—

Bills presented for pay and allowance, etc.	..	000
Bills presented for contingencies	..	000
Bills presented for sundries	..	000
	Total	.. 000
Paid in cash	..	000
Paid in drafts	..	000
Deductions (if any)		

Explanation

Signature of Messenger _____

Treasury Officer

155. *Payment by postal money-order*—In cases in which money due by Government is paid by postal money-order the cost of remittance shall in the absence of rule or orders to the contrary be borne by the payee.

Note—The question of payment of Bank commission and money-order commission on the suppliers bill shall be settled at the time of placing of order with the firm or supplier. If the payment has to be made at the office of the Government servant, but it is latter desired by the supplier to receive it through money-order or Bank draft, the remittance charge have to be borne by the supplier. On the other hand, if it is agreed that payment shall be made at the office of the supplier, it becomes the responsibility of Government to remit the money at their own cost and in this case the net payment made and the remittance charges shall be shown as two items in the accounts.

(Notification No. 25720—Tr.-238/55-F., Dated the 25th October, 1956)

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT.

NOTIFICATION

BHUBANESWAR, August, 1999.

No. TRC-99/99 _____ / FEBRUARY IN EXERCISE OF THE powers conferred by rule 15 of the -Treasury Rules (Orissa), the Minister Finance, after consultation with the Accountant **General**, Orissa, directs that the following amendment shall be made in the Subsidiary Rules, under the said Rules published in Part-II of the Orissa Treasury Code, Volume-I namely:-

AMENDMENT

In the said subsidiary Rules in subsidiary rule 155 the following para be added

"Provided that when money payable by the courts to the witnesses for attending criminal and sessions courts is paid by postal money order the cost of remittance towards money order commission may be paid out of Courts contingencies"

By order of the Governor

N.C. Mohapatra

Additional Secretary to Government.

Memo No _____ F., dated.

Copy forwarded to the Director of Printing, Stationery and Publication, Orissa, Cuttack-10 for information with the request to publish the notification in the next issue of Orissa Gazette and to furnish 100 copies of the Printed Notification to the Department at an early date.

Deputy Secretary to Government.

(P.T.O.)

forwarded to All Departments (Law De
5 copies)/All Heads of Departments/Accountant general,
(150 copies). This has been concurred by A.G., Orissa
U.O.R. No.TM-2-UO-5/978 dt. 16.2.98/Deputy Accountant
Orissa, Purl/All Collectors/All Treasury Officers
Madhusudan Institute of Accounts & Finance(10 copies)/
Principal, Secretariat Training Institute/Under Secret,
Accounts Branch, Finance Department/Financial Adviser
Asst. Financial Advisers of Secretariat Departments/
F.A.& C.A.O., Hirakud, Rengali & Balimela/Secretary to
Governor/Secretary to Chief Minister/Financial Adviser
Directorate of Agriculture/All Accounts Officers of
of Departments/Deputy Examiner, L.F.A./E.,A.O., Finance
Department for information.

Deputy Secretary to Government

Memo No _____ F., dated
Copy forwarded to All Officers/All Branche
Finance Department for information.

Deputy Secretary to Government

156. (1) Except as otherwise provided in any other rule, when the whole or a part of the amount of a bill is required to be remitted by Treasury Officer to a person or persons by postal money-order, he shall, if the bill, which should be accompanied by properly prepared money-order form or forms, as the case may be vide, Subsidiary Rule 98 (xi) is in order, pass it for the net the commission due thereon, credit the deductions by the commission due thereon, credit the deductions by transfer to the post office and sent the money-order form or forms to the post office with a certificate separately appended to the effect that the amount of the money-order with the commission due, which must be specified in the certificate, has been credited to the post office by book transfer. The words "adjusted by book transfer", shall invariably be written in red ink across the money-order form. The Treasury Officer shall also see that the purpose of the money-order is stated in the acknowledgement portion of the money-order form as required by clause (xi) of Subsidiary Rule 98.

(Notification No. 20123—Tr.-B.-40/62-F., dated the 8th May, 1962)

(2) On obtaining the money-order receipt, the Treasury Officer shall check it with the amount deducted from the bill.

(Notification No. 42021—Tr.-A.-85/69-F., dated the 5th December, 1969)

157. *Payment at sub-treasuries*—Subject as provided in Subsidiary Rules 92 and 93 the procedure in regard to payment of claims at district treasuries is generally applicable to sub-treasuries also.

158. (a) *Cash orders on sub-treasuries*—In cases in which remittances cannot be effected by means of Reserve Bank drafts under the provisions of Section IV of Chapter IX, a Treasury Officer may issue an order in Form O. T. C. 12 upon any Sub-treasury within the district for payment of cash—

- (i) in payment or part payment of pay bills of any district establishment, part of which is employed in the interior of the district ;
- (ii) in payment of contingent expenditure drawn on a bill presented by an officer located at the headquarters of the district ;
- (iii) in special cases, in lieu of cash received at the district treasury ;
- (iv) In other cases authorised by these rules or by the Collector.

(Notification No. 4805—Tr.-A.-5/62-F., dated the 5th February, 1962)

(Notification No. 28009—Tr.-A.-81/70-F., dated the 17th June, 1970)

(b) Cash order may also be issued on a district treasury by sub-treasuries under it and *vice versa* and also on the one sub-treasury by another sub-treasury within the district for remittances between Primary Co-operative Societies and Central Co-operative Banks. The procedure to be adopted will be the same as prescribed for the district treasury.

(Notification No. 35118—Tr.-A.-70/64-F., dated the 24th November, 1964)

Note—The Treasury Officer should not issue a cash order for remittance of amounts due to private parties such as decree amounts, costs sale-proceeds of attached estates and the like. Such remittances are not in the interest of public service and shall therefore, be made by postal money-order at the expense of the party entitled to receive the amount.

159. When a cash order is issued, the Treasury Officer shall assign a serial number to the order and enter the amount and other particulars in the appropriate register prescribed in the Account Code, Volume II. An advice in Form O. T. C. 13 shall then be sent by first post to the sub-treasury drawn upon and the cash order handed to the person tendering the money or the bill against the order is issued.

160. On receipt of the advice of a cash order from the Treasury Officer, the Sub-Treasury Officer shall immediately enter the particulars in a register in Form O. T. C. 14 and when a cash order is presented, the advice register must be consulted before payment the cash order with receipt endorsed, will be the voucher for the payment and the payment must be noted at the time in the register of advices.

Note—The adjustment of cash orders will be watched in the treasury in accordance with the directions contained in the Account Code, Volume II.

161. (1) A cash order shall lapse three months after the date of issue if not cashed within that time. Payment of a lapsed cash order shall be stopped and the charges it represents shall be cancelled and adjusted. The fact must be noted in the relevant registers kept in the treasury and sub-treasury.

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

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

162. *Special procedure for drawings of Forest and Public Works Departments*—The special procedure to be observed at treasuries in dealing with claims presented to them by disbursing officers of the Public Works and Forest Departments shall be regulated by the relevant provisions made in this behalf in Chapter VI of these rules.

III—Responsibility for moneys withdrawn

163. *Voucher for payment*—(1) Subject as hereinafter provided in this rule, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it an acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment. As adjustment bills for nil amount involve no payment, it is not necessary to insist upon any acknowledgment of payment in respect of such bills.

(Notification No. 29346—TR.-A.-95/65-F., dated the 18th August, 1965)

Note—A single receipt, or more where necessary, given by a payee in acknowledgment of several payments or a lumpsum payment either in cash or by cheque made to him on any occasion shall constitute a valid quittance and the disbursing officer, in such circumstances, shall give or issue or receive on all vouchers to which the receipt relates.

(Notification No. 23211—Tr.-A.-70/7)-F., dated the 18th June, 1970)

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

(Notification No. 31627—TR.-A.-109/66-F., dated the 13th September, 1967)

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

Note 2—A certified copy (marked 'duplicate') of a receipt voucher should be retained by the disbursing officer to complete the record of his bills but the payee should not be required to sign a copy or give a duplicate acknowledgment of the payment.

(Notification No. 14922—Tr.-A.-6/66-F. dated the 3rd April, 1966)

164. The provisions of Subsidiary Rules 98 and 107 regarding the preparation of bills and giving of stamped receipts, shall be carefully observed in regard to bills presented at departmental office.

Note—Cash memoranda which do not contain an acknowledgement of the receipt of money from persons named therein are not receipts within the meaning of section 2(23) of the Indian Stamp Act, 1899 (II of 1899). Further the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash memoranda will not, therefore, be regarded as sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Rs. 20) or in cases where this is not practicable, they are stamped "paid" and initiated by the drawing and disbursing officer.

The cash memoranda submitted in support of the claims for reimbursement of the cost of special medicines purchased from the market under the Medical Attendance Rules need not, however, be stamped or bear the supplier's acknowledgement.

(Notification No. 860—Tr.-59/48-F., dated the 25th January, 1949)

(Notification No. 28347—T.R.-A.16/62-P., dated the 12th July, 1962)

(Notification No. 16681—T.R.-A.-27/70-F., dated the 2nd April, 1970)

165. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

166. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. The stamps affixed to vouchers must also be cancelled so that they may not be used again.

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

168. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The provisions of Subsidiary Rule 249 with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless there are distinct rules or orders to the contrary.

169. *Overcharges*—(a) A drawer of pay abstracts or bills for pay, allowance or contingent expenses, will be held responsible for any overcharge.

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers.

(c) The Treasury Officer who makes payment without pre-audit will be responsible for checking any palpable errors and (in the case of change of office or rate of salary of official referred to in rule 21 of the Orissa Treasury Rules) for passing the new rate with reference to the order directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill.

(Notification No. 53105—TRC.-32/80-F.,
dated the 10th October, 1980)

(d) The responsibility will thus rest primarily with the drawer of the bill, and (if filing recovery from him) the overcharge will be recovered from the Treasury Officer, or the countersigning officer, only in the event of culpable negligence on the part of either of them.

170. *Audit objections and recoveries*—Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant-General.

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

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

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

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

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

(Notification No. 39676—T.R.A-193/61-F. dated the 18th November, 1961)

172. Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government Servant affected has (a) in receiving or drawing the excess, acted contrary to orders or without due justification or (b) taken an advance for a specific purpose, not utilised it for the purpose for which the advance was sanctioned within the prescribed period and failed to refund the outstanding amount within the stipulated date.

(Notification No. 19246—Codes-153/75, dated the 16th April, 1976)

Note—Deleted

(Notification No. 44934—Try.-II-119/73-F., dated the 17th October, 1973)

173. A register shall be maintained at the treasury and every other disbursing office for recording all retrenchments ordered by the Accountant-General. Separate columns shall be provided to show the name and office of the persons from whom the recovery is to be effected, the nature and amount of the overpayment and the method by which the overpayment has been adjusted.

SECTION II

Personal claims of Government servants—General rule.

174. *Due date*—Bills for the monthly pay, leave-salaries and fixed allowances of Government servants may be presented duly signed for payments at district treasuries and sub-treasuries five days before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month except in the cases specified in rule 175 and sub-rule (1) of rule 176.

Note—For the purpose of this Rule 'working day' shall be deemed to be a day on which the office in which disbursement is to be made and the Treasury or, in the case of a Bank-Treasury, the Bank are both open for transacting their respective ordinary business so that withdrawal of moneys and disbursement thereof become practicable on the same day.

(Notification No. 36412—T.R.-A-37/66-F., dated the 30th October, 1966)

(Notification No. 1618 T.K.B-1/61-F., dated the 9th January, 1961)

175. In the following cases, separate bills may be presented for pay and allowances or leave salary due for part of a month and these bills may be paid before the end of the month i

- (i) When a Government servant proceeds out of India on deputation or on leave or on vacation.

(Notification No. 28637—T. R. A.-136/62-F., dated the 14th July, 1962)

Note—If a Government servant is permitted to draw his leave-salary in India he will not be paid up to the date of his relief, but will be allowed to draw his pay and allowances for the broken period of the month of the commencement of the next month alongwith the leave-salary for the rest of the month.

- (ii) When a Government servant is transferred to another audit circle, or within the same audit circle —

(a) to or from one Department to another ;

(b) from one Public Works Division to another ; or

(c) in the case of the Police Department from one branch to another affecting different heads of accounts.

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

- (iv) When an establishment is finally closed.

(Notification No. 47183—Codes-130/75-F., dated the 29th November, 1975)

176. (1) The pay and allowances of the Government servants shall be disbursed on the last two working days of the month except the pay and allowance for the month of March shall be drawn and disbursed on or after the first day of April.

Note—This will also be applicable to officials referred to in Treasury Rule 21.

(Notification No. 17486—T.R.C.-20/91-F., dated the 29th April 1991)

(2) The Government may in special cases relax any of the conditions specified in this rule.

177. *Forms and preparation of bills*—The forms on which claims for pay, allowances, etc., are to be preferred and the detailed procedure to be observed in the preparation and presentation of such claims, shall be regulated by the provisions contained, in the case of officials referred to in rule 21 of the Treasury Rules, (Orissa) (in section III) and in the case of Government servants in Section IV of this Chapter.

(Notification No. 15159—TRC-26/81-F., dated, the 26th March 1981).

Note—No bill for temporary establishment shall be drawn until the expenditure has been sanctioned by general or special orders of Government or by an authority to which power has been duly delegated in this behalf.

(Notification No. 8061—T. R. A.-88/62-F. , dated the 15th March 1962)

178. *Deductions from bills—Four deductions*—The duty of noting the proper deductions to be made from pay bills on account of Provident and other Funds shall devolve on the drawer of the bill, but no discretion is allowed in carrying out any order received from Accountant General to make any particular deduction.

(Notification No. 44934—Try.-II-119/73-F., dated the 17th October 1973)

179. *Income-tax deductions*—Deductions from pay bills on account of income-tax shall be made strictly in accordance with the relevant provisions of the Income-tax Act, 1961 (43 of 1961), as modified from time to time and the rules and orders issued thereunder.

Disbursing Officers, that is Treasury Officers in the case of officials referred to in rule 21 of the Orissa Treasury Rules and heads of offices in the case of other Government Servants, should, as required by section 203 of the Income-tax Act, 1961 issue a certificate of deduction of tax in Form O. T. C. 22-A, to every person from whose salary income-tax, is deducted.

(Notification No. 53113—TRC-33/80-F., dated the 10th October, 1980).

180. *House Rent Deductions*—(1) The Executive Engineer, the Rent Officer, General Administration Department or any other Departmental Officer, as the case may be, shall prepare rent roll in Form No. O. T. C. 15 in respect of Government buildings under his charge which are occupied by the Officials referred to in rule 21 of the Treasury Rules (Orissa), and the Government servants each Department, showing the name and designation of the occupant and the amount of assessed rent against each building. Such rent roll shall be prepared in duplicate in respect of the Officials referred to in rule 21 of the Treasury Rules (Orissa), and in triplicate in respect of the Government servants and both the copies of the rent roll, in the former case shall be forwarded to the Treasury Officer and all three copies in the latter case, to the Head of the Office concerned. If the total demand is liable to variation (e. g. when the demand includes charges for the electric energy or water and the charge depends on quantity consumed), and in other cases whenever there is any change in the monthly demand, the Executive Engineer/ the Rent Officer, General Administration Department the Departmental Officer should at the same time send the particulars of demand either direct to the occupant if he is an official referred to in rule 21 of the Treasury Rules (Orissa), or the Head of the Office concerned in case of the Government Servants for information of the occupant. In case two or more persons are occupying the same building, the names of all will be entered against the building. The Treasury Officer/the Head of the Office will make the necessary recoveries in accordance with the demands in the rent roll and return one copy of the rent roll to the Executive Engineer/ the Rent Officer/the Departmental Officer duly completed. The Head of the Office will attach one copy of the rent roll to the pay bill before it is transmitted to the Treasury Officer for encashment and retain the third copy for record in his office. In cases in which demands included in one rent roll are recovered from several pay bills, the rent roll should be attached to the bill from which the largest number of recoveries is made and a statement showing the name of each official and the amount deducted from him with the number and the date of the rent roll should be prepared by the Head of the Office and attached to each of the other bills. The Treasury Officer will detach the rent rolls and the statements if any, from the pay bills, enter them along with rent rolls of the Officials referred to in rule 21 of the Treasury Rules (Orissa), received direct from the Executive Engineer/ the Rent Officer/ the Departmental Officer in the schedule of rents and forward the schedule and the rent rolls to the Audit Office. These provisions apply also to other charges, e. g. additional rent recoverable for furniture, or electric, water, heating and sanitary installations etc., which may under the orders of Government be recovered in the same way as and together with the rent of the building proper.

(2) While granting a last Pay Certificate to an Official referred to in rule 21 of the Treasury Rules (Orissa), or to a Government servant, who has been in occupation of a Government building, the Treasury Officer or the Head of the Office, as the case may be, should note on the certificate the rent due up to the date of making over charge calculated on the basis of the last demand and shall intimate the fact and amount to the Executive Engineer/the Rent Officer/ the Departmental Officer.

(Notification No. 29791—TRC-9/81-F., dated the 6th August, 1981).

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

182. *Attachment of pay and allowances etc., for debt*—When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay bill of the Government servant concerned and he shall keep a record of such deductions in Form O. T. C. 14A.

(Notification No. 28005—TR-A-20/70-F., dated the 17th June, 1970)

Note 1—The extent to which the emoluments of a Government servant are exempted from attachment for debts laid down in sub-section (1), section 60 of the Code of Civil Procedure, 1908.

The following is an extract of the relevant provisions of the said sub-section as amended by the Code of Civil Procedure (Amendment) Act, 1976, brought into force from the 1st February 1977.

60 (i) The following property is liable to attachment.....
in execution of a decree.....
.....

Provided that the following particulars shall not be liable to such attachment.....
namely:—

(1) Salary to the extent of the first four hundred rupees and two thirds of the remainder in execution of any decree other than a decree for maintenance:

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

(i) (a) one-third of the salary in execution of any decree for maintenance;

(1) any allowance forming part of the emoluments of any servant of the Government.....
.....which the appropriate Government may by notification in the official gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant.... while under suspension.

Explanation II—In clauses (i) and (i) (a), “salary” means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (e) derived by a person from his employment whether on duty or on leave.

Explanation III—In clause (10) ‘appropriate Government’ means.

(i) as respects any person in the service of the Central Government.....the Central Government.

(ii) as respects any other servant of the Government or servant of any other local authority the State Government.

Explanation IV—For purposes of this provision ‘wages’ includes bonus, and “labour” includes a “skilled/unskilled or semi-skilled labourer”.

(Notification No. 41516—T. R. C.-41/77-F., dated the 12th August, 1977).

Note 2—With reference to clause (i) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, the Governor of Orissa is pleased to declare that the following allowances payable to any public officer in the service of the Government of Orissa, or any servant of a local authority in the State of Orissa, shall be exempted from attachment by order of a Court, namely:—

- (1) All kinds of travelling allowances
- (2) All kinds of conveyance allowances
- (3) All allowances granted for meeting the cost of—
 - (a) uniforms, and
 - (b) rations
- (4) All allowances granted as compensation for higher cost of living in localities considered by the State Government to be expensive localities including hill stations.
- (5) All house-rent allowances
- (6) All allowances granted to provide relief against the increased cost of living
- (7) All amounts paid by way of reimbursement of medical expenses.

(Notification No. 20429—TR-A-126/66-F., dated the 29th May 1967)

(Notification No. 41—TR-A-134/65-F., dated the 1st January, 1966)

Note 3—Dearness Pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only is also exempt from attachment by order of a Court.

(Notification No. 52658—Try.-II-71/72-F., dated the 29th November, 1973)

183. In accordance with the above provision, the maximum amount attachable by a Civil Court for decrees other than decrees for maintenance is to be calculated thus:—

If the total gross emoluments earned by the Government servant are represented by X and the allowances declared to be exempted from attachment (vide note 2 to Subsidiary Rules 182) and, if the Government servant is under suspension, any subsistence grant or allowance made to him, are represented by Y, the net amount attachable, if any, is $\frac{X-Y-400}{3}$

Note—The decrees awarded by Court prior to the 1st February 1977 would have been based upon the limit of first two hundred rupees and one-half of the remainder in force from the 4th September, 1963 or the limit of the first hundred rupees and one-half of the remainder in force prior to that date. Such decrees would continue to valid until revised by the Courts.

(Notification No. 41516—TR. C-41/77-F., dated the 12th August, 1977)

183-A. (1) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with the recoveries shall be made by the disbursing officer so long as the total amount recoverable with reference to the attachment orders is within the maximum limits prescribed in Subsidiary Rule 183.

(2) If a new attachment order has the result of increasing the amount beyond the maximum limit prescribed, the disbursing officer shall return the attachment order to the Court concerned with Statement showing:—

- (i) particulars of the existing attachment;
- (ii) particulars of the amount withheld and paid into the Court concerned up-to-date, and
- (iii) amount remaining uncovered.

(Notification No. 33290-Tr. A-53/71—F., dated the 27th August 1971)

184. Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

(Notification No. 19128—Tr -144/53-F., dated the 28th October, 1953)

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

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

(2) In the case of an attachment order issued by a Court in India against a Government servant on leave out of India, whose leave salary is disbursed in the United Kingdom the appropriate authority in India, namely the Accountant-General and in the case of officials referred to in rule 21 of the Treasury Rules (Orissa) and the departmental drawing officer acting as or on behalf of the Accountant-General in the case of others, will be responsible for drawing amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of India income-tax will be made wholly from the portion of the leave-salary disbursed in the United Kingdom.

The Auditor-General will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified in the original or amended English Leave Salary Certificate of the Government servant concerned, with necessary directions to the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to it for payment.

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

(3) In cases in which a judgement-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgement-debtor being an official referred to in rule 21 of the Orissa Treasury Rules refrains from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of law, the Head of the office or in the case of an official referred to in the said rule 21, the administrative officer of the department concerned may draw the pay of the judgement-debtor in satisfaction of the attachment order subject to the prescribed restrictions, and remit the amount to the Court concerned.

(Notification No. 1535—TRC-34/80-F., dated the 7th January, 1981)

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

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

186-A. In the case of banking treasuries, the amount may be recovered by transfer credit to the Postal and Telegraph Department and money-order form filled in stating therein the purpose and signed by Treasurer as prescribed in Subsidiary Rule 156 and sent to the Post Office for remitting the amount to the concerned Court. This procedure shall be observed where the Court and the Treasury are located at different places. In case where the Court and the Treasury are located at the same place, the amount may be recovered by transfer crediting the amount to the deposit account of the Court concerned with an intimation to the Court.

Only the net amount after making such a recovery in satisfaction of the attachment order should be endorsed by the Treasury Officer/Sub-treasury Officer as payable in cash (after making other usual recoveries) by the Bank. The Court's attachment order No. and date shall be quoted on the bill in all such cases.

(Notification No. 6827—TR.-A-14/70-F., dated the 25th February, 1970).

187. *Other miscellaneous deductions*—The following deductions may also be made from establishment bills:—

- (1) Fines imposed on non-gazetted Government servants for neglect of duty
- (2) Recoveries on account of security deposit of establishment of works and other offices
- (3) Repayments of advances
- (4) Premia for postal life insurance or endowment policies
- (5) Premia under the salary saving scheme of the Life Insurance Corporation

Notification No. 26032—TR-A.-45/64-F., dated the 27th August, 1964)

187-A. *Recovery from subsistence allowance—*

(1) The Permissible deductions from the subsistence allowance granted to a Government servant under suspension fall under the two categories:—

- (a) Compulsory deduction; and
- (b) Optional deductions

(2) Recovery of the following deductions which fall under category (1) (a) above, shall be enforced from the subsistence allowance, namely:—

- (i) Income-tax and super-tax, (provided the employee's yearly income calculated with reference to subsistence allowance is taxable)
- (ii) House rent and allied charges, i.e., electricity water furniture, etc.
- (iii) Repayments of loans and advances taken from Government at such rates as the head of the department may deem it right to fix.

(3) The following deductions which fall under category (1) (b) shall not be made except with the Government servant's written consent, namely

- (a) Premia due on Life Assurance Policies
- (b) Amounts due to Co-operative Stores and Co-operative Credit Societies
- (c) Refund of advances taken from General Provident Fund.

(4) The deductions of the following nature shall not be made from the subsistence allowance, namely :—

- (i) Subscription to a General Provident Fund
- (ii) Amounts due on court attachments
- (iii) Recovery of loss to Government for which a Government servant is responsible.

Note—There is no bar to effect the recovery of over payments from the subsistence allowance. In such cases, the retrenchment order in respect of an over payment caused to him in the past shall be issued by the Accountant-General in consultation with the authority competent to place the Government servant under suspension. The suspending authority will exercise discretion to decide whether the recovery should be held wholly in abeyance or depending on the circumstances of each case. If it is decided to effect the recovery, it may not ordinarily be in excess of one-third of the subsistence allowance unless the Government servant under suspension has in receiving or drawing the excess acted contrary to orders or without due justification or had taken an advance for a specific purpose but did not utilize it for the purpose for which the advance was sanctioned within the period specified or failed to refund the outstanding amount of advance within the stipulated date.

(Notification No. 19246—Codes-153/75-F. dated the 16th April, 1976)

188. *First payment of pay, allowance, etc.—*

When a Government servant presents his pay bill for the first time, or when the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form prescribed by the Auditor-General, or if he did not previously hold any post under the Government or is re-employed after resignation or forfeiture of past service a certificate by the authority to whom the medical certificate of fitness has been submitted in the case of a Gazetted Officer, or the Drawing and Disbursing Officer in the case of a non-Gazetted Officer, to the effect that the medical certificate of fitness in the prescribed form has been obtained in respect of the Government servant must accompany the bill in conformity with and if so required by, any rule or order governing the conditions of the service to which he belongs.

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

If a pensioner is re-employed, the fact shall be stated in the bill (along with details regarding pay drawn at the time of retirement, pension and pension equivalent of Death-cum-Retirement Gratuity).

(Notification No. 5901—Try.-II-35/74-F., dated the 16th February, 1974)

Note 1—The payments of pay, leavesalary, etc., of gazetted Government Servants are further subject to the provisions of Subsidiary Rule 211.

Note 2—The form of last pay certificate prescribed by the Auditor-General and the detailed instructions issued by him for its preparation are contained in Appendix 4.

Note 3—The Health Certificate and Last Pay Certificate in respect of Government servants whose names are omitted from pay bills need not be attached to the pay bills intended for payment and submission for audit but should be attached to the office copies of the pay bills retained by the disbursing officer.

(Notification No. Tr.-A-22/65-39464-F., dated the 19th November, 1965)

Notification No. 13588—TR-A-18/67-F., dated the 20th April, 1968).

189. In all cases of transfers, the responsibility for obtaining his own copy of the last-pay certificate from his last disbursing officer shall rest with the Government servant concerned.

190. Normally, the last payment of pay and allowances in respect of a Government servant who finally quits service of the Government or who is placed under suspension may be made only after the Head of Office satisfies himself by reference to his own records and to other appropriate authorities where necessary, that there are no dues outstanding against the Government servant. However, in cases where security for an amount considered by the said Head of Office to be adequate to cover the aforesaid dues is taken from such Government servant, in cash, or by a surety bond, or by withholding a part of the gratuity payable to the Government servant, the last payment of pay and allowances may be made and the last pay certificate issued, even if the likely dues from such Government servant remain to be assessed and realised.

In case of the Officials referred to in rule 21 of the Treasury Rules (Orissa), last payment of pay and allowances shall not be made until the disbursing officer has satisfied himself by reference to the Accountant General, the departmental authority and his own records, that there are no dues outstanding against them.

Note:—The provisions in paragraph 1 above apply *mutatis mutandis* to payment of final dues or honorarium to (i) contract officers and officers purely in the temporary employment of the Government proceeding on foreign service in or out of India and (ii) non-officials including members of any Commission or Committee, whether statutory or not, on their termination of service with the Commission, Committee, etc

(Notification No.35655—TR-C-6/81-F., dated the 10th September, 1981)

190-A—(i) When three months pay and allowances in lieu of three months notice, as envisaged in rule 71 (a) of Orissa Service Code or rule 16 (3) of All-India Services (D. C. R. G.) Rules, 1958 are to be drawn the amount payable shall be completed taking into account pay and allowances which the employee, intend to be retired, was drawing at the time of retirement less income-tax and sanctioned as a special advance by the competent authority ordering such retirement, specifying therein the Drawing and Disbursing Officer authorised to draw the special advance. In case of All-India Service Officers, the special advance shall be sanctioned and drawn by a Deputy Secretary of the Administrative Department concerned. The special advance shall be drawn on a bill in the form of a simple receipt similar to Form No. O. T. C. 40 being supported by a duly signed copy of the sanction order and shall be charged to "8550—Civil Advances—Other Departmental Advances—Special Advance". The sanction order and bill shall make no mention of the name and designation of the Government servant for whom the special advance shall be drawn.

(ii) The advance drawn for the net amount shall be disbursed to the employee (s) concerned on an acquittance roll in form No. O. T. C. 28 indicating in Column 2 of the said form, the details of pay and allowances, amount of income-tax deducted and T. V. No. and date of the drawal of advance. Where the concerned employee refuses to receive the amount, the advance drawn may be credited into treasury under the head "8443—Civil Deposits—Other Deposits" for redrawal when necessary.

(iii) In respect of the amount of advance disbursed the Acquittance Roll of the Government servant (s) concerned together with the charge report (s) if any, may be sent to the Accountant-General, Orissa with the advice to adjust the amount to final head of account to which the salary of the concerned employee (s) is debitable (the head of account to be specified by the Drawing and Disbursing Officer).

(iv) Cases where the advance could not be disbursed, advice for adjustment of the advance to the final head to which the salary of the concerned employee (s) is debitable may be sent to Accountant-General, Orissa giving a reference to chalan number and date in which the advance drawn was credited under deposit as per sub-rule (ii) above.

(v) The Drawing and Disbursing Officer shall keep the competent authority, who sanctioned the special advance informed about the fact of drawal, disbursement or refund, as the case may be, and of the advice sent to Accountant-General, Orissa regarding adjustment of the advance.

(vi) In so far as Government servants of Public Works and Forest Departments whose pay and allowances are drawn under the provision of Chapter VI of the Orissa Treasury Code without intervention of Treasury and those coming under the Pay and Accounts system where compiled accounts are rendered to the Accountant-General, the drawal of Special Advances and adjustments thereof shall be accounted for through the concerned Officer rendering accounts direct to the Accountant-General.

(Notification No. 36072—Codes-106/76-F., dated the 5th August, 1976).

191. *Payment on death of Payee*—Pay and allowances can be drawn for the day of the man's death; the hour at which death takes place has no effect on the claim.

Note—'Day' for the purpose of this rule should mean a calendar day beginning and ending at midnight.

192. (1) Subject to the provisions of subsidiary rule 190, pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority—

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

(ii) If the gross amount of the claim exceeds Rs. 5,000 under the orders of the Administrative Department of Government on execution of an indemnity bond in Form O. T. C. 16 duly stamped for the gross amount due for payment with such sureties as may be deemed necessary :

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

Note 1—Normally there should be two sureties both of known financial ability, unless the gross amount of the claim is less than Rs. 7,500 in which case the authority accepting the indemnity bond in form O. T. C. 16 for on behalf of the Governor of Orissa, should decide on the merits of each case., whether to accept only one surety instead of two.

Note 2—The obliger as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force. The bond is also required to be accepted on behalf of the Governor 299 (1) of the Constitution of India.

Note 3—Pay and allowance of a person who is certified by a Magistrate to be a lunatic, should be paid in accordance with the detailed procedure given in Appendix 19 under the provisions of section 95(1) of the Indian Lunacy Act, 1912.

(Notification No. 46571—Try.-II-84/73-F., dated the 31st October, 1973)

(Notification No. 17901—Try.-45/74-F., dated the 29th April, 1974)

(Notification No. 20350—TR.-C-2/77-F., dated the 13th April, 1977).

(2) In any case of doubt payment shall be made only to person producing the legal authority.

(Notification No. 3840—T R-C-5/81-F., dated the 21st January, 1982).

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, the

2001.

No. TRB-10/2001-_____/F., In pursuance of the rule-15 of the Treasury Rules (Orissa) the Minister of Finance, after consultation with the Accountant General, Orissa directs that the following amendment shall be made in the subsidiary rules under the Orissa Treasury Rules Published in Part-II of the Orissa Treasury Code Vol. I, namely:-

A M E N D M E N T

In the said rules, in subsidiary rule-193, Para-4 shall be substituted as follows:-

"A fine of Rs.100/- shall be realised from the token holder towards the loss of token. If the lost token is subsequently found and made over to the Treasury, an amount of Rs.30/- shall be refunded to the party concerned. On the sanction of the Treasury Officer".

By order of the Governor

N.K. Raj

Addl. Secretary to Government

Memo No. _____/F., Date:

Copy forwarded to the Director, Printing, Stationery and Publications, Orissa, Cuttack with a request to publish the notification in the next issue of the Orissa Gazette and furnish 100 copies of the Printed Notification to this Department early.

Deputy Secretary to Government

Contd. 2/-

(5 copies to the Law Deptt.)/All Heads of Departments/
Accountant General, Orissa (150 copies) (This has been concurred
in by the Accountant General, Orissa in their UO No. TM-2-1-
39/2001, dt. 10.8.2001)/Dy. Accountant General, Puri/All Collectors
All Treasury Officers of District Treasuries & Special Treasuries
All Sub-Treasury Officers/Director, Madhusudan Institute of
Accounts and Finance, Bhubaneswar (10 copies)/Principal, Secretari
Training Institute, Bhubaneswar/Under Secretary to Govt., Account
Branch, Finance Department/Financial Advisor & C.A.O., Rengali
Multipurpose Project, Rengali/F.A. & C.A.O., Orissa Lift Irrigation
Corporation, Ltd./F.A. & C.A.O., Orissa Primary Education Project
Authority, Bhubaneswar/F.A. & C.A.O., Mahanadi Birupa Barrage
Project, Cuttack/F.A. & C.A.O., Directorate of Agriculture & Food
Production, Orissa, Bhubaneswar/F.A. & C.A.O., D.P.I. (Elementary &
Adult Edn.), Orissa, Bhubaneswar/F.A. & C.A.O., Director of Health
Services, Orissa, Bhubaneswar/F.A. & C.A.O., Upper Kolab Project,
Jeypore/F.A. & C.A.O., Potteru Irrigation Project/F.A. & C.A.O.,
Rengali/Irrigation Project, Samal Barrage, Dhenkanal/F.A. & C.A.O.
Subarnarekha Irrigation Project, Laxmiposhi, Baripada/F.A. & C.A.O.
Indravati Irrigation Project, Mukhiguda/F.A. & C.A.O., State Civ
Supplies Corporation Ltd., Bhubaneswar/F.I.S. & A.F.As. of all
Departments of Government/Secretary to Governor, Orissa/Secre
to Chief Minister, Orissa/All Accounts Officers of the Heads of
Departments/Deputy Examiner, L.F.A./E.A.O., Finance Department
information.

Deputy Secretary to Government

Memo No. _____/F.A. Date:

Copy to all Officers/all Branches of Finance
Department for information.

Deputy Secretary to Government

(3) On the claims for payment of arrears of pay and allowances on behalf of a deceased Government servant from the heir/heirs, the Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill form from the Treasury. The claims should be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the deceased Government servant and which obviously cannot be furnished by the Head of the Office, the Head of Office should record if he is satisfied about the correctness of the claim and furnish a certificate to the effect that the claim is not susceptible to verification but is considered reasonable. The payments in such cases may be made without reference to the Accountant-General on the responsibility of the Head of Office concerned, but in case of officials referred to in rule 21 of the Treasury Rules (Orissa) the Head of the Office before making payment has to satisfy himself by referring to the Accountant-General, the Departmental authorities concerned and his own records that there are no demands outstanding against them. The amount should be disbursed to the claimant/claimants by the Head of the Office on his own authority where the gross amount of the claim does not exceed Rs. 5,000 in terms of sub-rule (1) (i) above and under orders of higher authorities if the gross amount of the claim exceeds Rs. 5,000 as mentioned in the sub-rule (1) (ii) above. A formal receipt, stamped where necessary, should be obtained from the claimant (s).

Note—The procedure prescribed in this rule shall apply to the deceased non-officials including deceased non-official members of any Commission or Committee whether statutory or not, as applies to the claim for payment of pay and allowances of a deceased Government servant.

(Notification No. 3540—TRC-5/81-F., dated the 21st January, 1982).

Pay, Allowances and other Payments

GENERAL RULES, USE OF TOKENS

193. The following procedure is prescribed for the payment of bills of all kinds and cheques—

1. In exchange for a bill or a cheque presented at the treasury for payment, the Accountant shall hand over a token to the presenter and the same time record the number of the token on the top of the bill or the cheque.

2. After the necessary scrutiny of the bill or the cheque and according as it is found to be in order or defective a pay order shall be endorsed thereon or an objection memorandum stating the grounds of objection shall be attached to the bill or the cheque.

3. The Treasury Officer shall thereafter sign the pay order or approve of the objection memorandum and transmit the bill or the cheque to the treasurer who shall pay the bill or the cheque or return the unpassed bill or the cheque with the objection memorandum to the person concerned in either cases, previously receiving back the correct token.

Note—It should be noted that the token is only a receipt for the bill or the cheque presented and that particular care should be taken to see that payment is made to the proper person.

4. A fine of Rs. 5 shall be realised from the token holder towards the cost of a lost token. If the lost token is subsequently found and made over to the treasury, the amount so realised from the party concerned will be refunded on the sanction of the concerned Treasury Officer.

(Notification No. 1058—TRB-50/77-F., dated the 6th January, 1978).

5. A register shall be maintained of the token received and missing token accounted for therein. The token shall be issued in consecutive numbers as far as possible.

Note—The Treasury Officer should see daily that for all bills and cheques returned the corresponding tokens have been received back.

(Notification No. 4435—Tr.-3/45-F., dated the 23rd July, 1945).

Place of Payment

193-A. *Pay and allowances*—Bills for pay and allowances are ordinarily payable only at the Treasury of the district in which the claim arises.

Note—The claim on account of pay and allowances of a Government Servant shall be deemed to arise at the station where the Drawing and Disbursing Officer who draws the claim is stationed. In cases where a Government Servant is on tour and the payment has to be made to him at the station where he is on tour, the Drawing Officer shall remit the amount to him by Bank draft at par or by money-order, as may be necessary. The charge involved in sending the Bank draft by registered post or in remitting the dues by money-order, shall be charged to office contingencies.

Note—2—Deleted

(Notification No. 14135—TRA-154/65-F., dated the 13th April, 1966).

(Notification No. 46259—TRC-37/80-F., dated the 8th September, 1980).

194—Deleted

[Notification No. 2682—Try.-II-14/74-F., dated the 29th January, 1974]

195. In the case of transfer, the pay due in respect of the old post which has not been drawn at the time of the transfer, may be drawn at the new headquarters or at the place in which the pay in respect of the new post is drawn.

196. Subject to any orders of procedure that may be prescribed by Government in the case of an official referred to in rule 21 of Treasury Rules (Orissa) and in the departmental regulations in the case of a Government Servant, 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. Normally, the official referred to above or Government servant must make his own arrangements for getting his leave salary remitted to him. However, if the official during the period of earned leave exceeding a month specifically requests the Treasury Officer for the remittance of his net dues by means of demand draft, the Treasury Officer shall arrange to send him a demand draft at par by registered post and the provisions of Note 2 below subsidiary rule 193-A would *mutatis mutandis* apply. In the case of the Government Servants in similar circumstances their net dues may, on special request, be remitted by means of demand draft at par by their Drawing and Disbursing Officers and the charges may be debited to office contingencies. In a case where a period of leave is followed by transfer, such portion of leave salary as would 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—When a Class IV Government servant proceeds on leave for a period exceeding one month, the net leave salary due to him shall, on his express request, be remitted to him by the Drawing and Disbursing Officer by postal money-order at Government expense.

[Notification No. 3239—T.R.C.-38/80-F., dated the 17th January, 1981].

197. *Bills of inspecting officers and their establishment*—Deleted.

[Notification No. 34452-F., dated the 20th July, 1973]

198. Educational bills of Government girl's school which require the counter signature of the District Inspectress of Schools, bills relating to the Board of Basic Education and the educational institutions under its control which require the counter signature of the Personal Assistant to the Director of Public Instruction and bills for grants-in-aid to high schools and for scholarships held in such schools which require the counter signature of the Divisional Inspector, may be cashed by the authorities of the institution concerned at the treasury or sub-treasury under whose jurisdiction the concerned institution is situated.

[Notification No. 29409—Tr.-A-4/70-F., dated the 26th June, 1970].

199. *Pay due to Government servants absent out of India*—If pay or allowances be due in India to a Government servant absent out of India, he must make to his own arrangements to receive it in the State. But when a Government servant has finally quitted India and it is not possible for him to make his own arrangements for receiving his pay and allowances in the state payment may be made to him through the High Commissioner of India or through the India Office, as the case may be.

Payment of pay, leave salary, etc., through agents

200. Officials referred to in rule 21 of Treasury Rules (Orissa)—Pay and allowances—(1) Save as hereinafter provided, pay and allowances of an official referred to in rule 21 of Treasury Rules (Orissa) may be paid only upon the personal claim of the official concerned and to his personal receipt and not otherwise, except under the special authority in each case of Government. The official may be allowed to receipt payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay to any such person, and in such a case, Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

(2) At his written request or order, a bill for pay and allowances of an official as referred to in clause (1) above may be made payable to some well-known banker or agent provided that the receipt of the banker or agent shall not be accepted as final quittance unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order which need not be stamped. The receipt of the banker or agent alike if it is recorded in the bill itself or separately shall be stamped, unless the receipt of the bill has already been duly signed and stamped by the official himself.

A Government servant or a single person cannot be constituted an "Agent" for the purpose of this subsidiary rule, except where he holds a legally valid power-of-attorney to act for the official concerned.

(3) The provisions of this subsidiary rule apply to all payments in the State whether on account of pay, travelling or other allowances, which are made to the said officials or their personal account.

[Notification No. 10636—T.R.C.-99/80-F., dated the 3rd March, 1981].

201. For drawal of leave salary by an official referred to in rule 21 of the Treasury Rule (Orissa), who signs his bills himself when claiming leave salary in India for any kind of leave admissible to him, the provisions of subsidiary rule 200 above shall *mutatis mutandis* apply.

[Notification No. 16184—TRC-19/81-F., dated the 31st March, 1981].

202. (1) An official referred to in rule 21 of Treasury Rules (Orissa) may make arrangements with his agent to draw his leave salary or vacation pay, etc., either by granting him powers-of-attorney to enable him to do so or by leaving his bills duly completed and signed in the agent's custody for collection, the agent in his turn giving the Government a bond of indemnity as security against any loss in the case of overpayment.

Note—A register of power-attorney should be maintained by the Treasury Officer in Form O.T.C. 17 and all cases in which the power-of-attorney has been granted should be recorded therein.

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

In consideration of our being permitted to draw pay/leave salary/pension of Shri..... during his absence from.....to....., we hereby undertake to refund to the Government, on demand and without demur, any overpayment that may be made to us as his agent. In this respect the decision of the Government shall be final and binding on us.

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

[Notification No. 14011—T.R.C., 17/81-F., dated the 17th March, 1981]

203. (1) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed by Government in consultation with Accountant-General to execute a general bond in Form O. T. C. 18 to cover the pay, leave-salary, pensions, etc., of their constituents in general.

Exception—State Co-operative Banks, State-owned Controlled Banks, which are not included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed by Government in consultation with the Reserve Bank to execute a general bond of indemnity under this rule, provided they undertake commercial banking and financial position is considered satisfactory.

[Notification No. 11343-F., dated the 13th June, 1953]

(2) Nothing contained in this rule shall affect the validity of bonds duly executed and continuing in force from dates prior to 1st April 1937 unless in any particular case the Government issue orders to the contrary.

Note—Under the arrangements in force before the 1st April 1937 the Government of India in consultation with the Auditor-General permitted certain well-known banks (and firms of agents acting as bankers) of good standing to execute a single bond for the purpose of drawing pay, leave salary, pension, etc. on behalf of Government servants serving under the Government of India or any State Government. Appendix 5 contains a list of such banks etc. whose bonds are still in force.

204. Deleted.

(Notification No. 1974—T.R.C.-103/80-F., dated the 8th January, 1981)

Section III—Bills of officials referred to in rule 21 of Treasury Rules (Orissa).

205. *Introductory*—The provisions of this Section shall apply primarily to claims of officials referred to in rule 21 of Treasury Rules (Orissa), which are payable on bills drawn directly on the treasury.

Notification No. 597/TRC-104/80-F., dated. the 2nd January, 1981.

206. *From of bills—Pay, allowances, etc.*—(1) The pay and fixed allowances of an official referred to in rule 21 of the Treasury Rules (Orissa) shall be claimed on bills in Form O. T. C. 19 in which the whole of the fixed allowances other than the sterling overseas pay claimable by him in respect of the same post shall be set forth. Such an official who draws an additional allowance for a separate office need not present separate bill for it unless it is payable from a source other than the revenues of the State.

(2) Subject as hereinafter provided in this Chapter, the forms prescribed in this rule shall be used for claims relating to leave-salary and all occasional payments to an official referred to in sub-rule (1) that are made on his personal account.

Note—An official referred to in this rule on leave preparatory to retirement or refused leave under F. R. 86 or any other corresponding rule or terminal leave or such other leave, on the expiry of which he is not expected to return to duty, shall, if draws leave-salary equal to full/full-average pay, record a certificate on the leave-salary bill, that during the period for which leave-salary is drawn, he was not re-employed under Government, Local Fund or a private employer. If, however, the official is on leave of the kind mentioned above and, with the permission of the Government, is re-employed concurrently during such leave and draws leave-salary equal to half/half average pay or anticipatory pension, he shall record a certificate on the leave-salary bill that he was re-employed and that he was not drawing more than half/half-average pay or anticipatory pension.

(Notification No. 14531—T.R.C.-28/81-F., dated the 19th March, 1981)

207. Deleted.

(Notification No. 603—Trc.-106/80-F., dated the 2nd January, 1981)

208. *Sterling overseas pay*—Deleted.

(Notification No. 24466—Trx.-30/73-F., dated the 12th May, 1973)

209. Deleted.

(Notification No. 24466 Trx.-11-31/73-F., dated the 12th May, 1973)

210. Travelling Allowance—(1) A claim by official referred in rule 21 of the Treasury Rules (Orissa) shall be presented on bill in Form O. T. C. 20. In the case of officials whose travelling allowance bills require previous countersignature, the bills shall not be presented for payment till they are duly countersigned by the Controlling Officers concerned.

(2) When a circuitous route is taken the reason for doing so must be stated on the bill. When an official is entitled to draw actual expenses, such expense shall, in the absence of special rules or orders to the contrary be set forth in detail.

(3) The provisions of clause (ii) of subsidiary rule 229 apply *mutatis mutandis* to the bills for travelling allowance of officials referred to above.

(Notification No. 29318—TRC-42/81-F., dated the 3rd August, 1981)

210-A. Cost of medical treatment—The expenditure incurred by, and to be reimbursed to officials referred to in rule 21 of the Treasury Rules (Orissa) on account of medical attendance and treatment may be drawn by them in Form O. T. C. 20-A under the primary unit "allowances", without the prior authority of the Accountant-General. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

(Notification No. 3969—Tr.-6/47-F., dated the 2nd June, 1947)

(Notification No. 6206—TR.-A-107/69-F., dated the 21st February, 1970)

(Notification No. 11560—TRC-107/80-F., date the 7th March, 1981)

211. Alterations of pay, etc.—No gazetted Government servant may draw an increased or a changed rate of pay, leave-salary, fixed allowance or any reward or honorarium unless the bill on which he draws it is either pre-audited by the Accountant-General, or is accompanied by a letter of the Accountant-General authorising the amount to be drawn. These letters will be issued from the Accountant-General's office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, or cannot be fixed by a certificate of transfer of charge appended to the bill, the Government servants shall, in case they have not received the letter of authority, either send their bills for pre-audit or if they are on duty, draw pay at not more than the previous rate of their pay.

(Notification No. 3566—Try.-II-42/74-F., dated the 27th January, 1975)

Note 1—In respect of non-Gazetted Government servants who have been authorised to draw their pay in the form provided for the Gazetted Government servants, the Heads of Department concerned should furnish a consolidated monthly increment certificate immediately after the close of the month to the Accountant-General or an increment certificate duly sanctioned by the competent authority should be attached to the incremental pay bill as may be found convenient

(Notification No 7357—Tr.-A-46/61-F., dated the 13th March, 1961)

Note 2—For payment of honorarium of an occasional nature by Government to a Gazetted Government servant, bills shall be honoured at the treasuries on the basis of sanctions communicated by the competent authority without specific authority from the Accountant-General. The bill shall be prepared in the prescribed form separately for each gazetted officer. The Treasury Officer will record the payment in each case so as to watch the recovery of income-tax.

(Notification No. 45815—Try-II-60/74-F., dated the 26th December, 1974)

Note 3—In case of Gazetted Officers proceeding on leave up to 120 days the sanctioning authority will indicate in the leave sanction order the Leave Salary and Allowances admissible which may be drawn provisionally prior to receipt of Leave Salary Authority from the Accountant-General. The provisional payment of Leave Salary and Allowances will be adjusted on the issue of Leave Salary Authority by the Accountant-General in due course. However, if a Gazetted Officer has already drawn an advance in lieu of Leave Salary, such advance shall be adjusted in full in the first bill of the Leave Salary provisionally drawn by him on the basis of the Leave Sanction Order.

(Notification No. 31577—TR.-C-16/77-F., dated the 24th June, 1977)

211-A. *Leave, Promotion, Reversion, Transfer, etc.*—No official referred to in rule 21 of the Treasury Rules (Orissa) who has relinquished charge of a post consequent on his proceeding on leave, or on training or promotion, reversion or transfer shall draw any bill on account of his pay, allowances, leave salary, etc. for any period beyond the date of making over charge, without a fresh authority from the Accountant-General;

Provided that the provisions of this rule shall not apply to cases of transfers within the same Audit Circle and not involving any change in designation or emoluments of the officer concerned or in cases where the official on expiry of his leave is posted to the same post as was held by him prior to proceeding on leave.

Note 1—In case any bill presented at the treasury includes claims for any period beyond the date of making over charge, the Treasury Officer should, instead of returning the bill for amendment, pass for payment such portions of the claim as relate to the period up to that date and are otherwise admissible.

Note 2—In the cases of transfers referred to in the proviso to this rule, the treasury from which the official concerned draws his claims after transfer shall commence making payment on the basis of the last pay certificate issued by the Treasury Officer who last disbursed the claims of the official. For the purpose, the Treasury Officer issuing the last pay certificate should clearly indicate therein complete information given in the authority of the Accountant-General in his possession, particularly the date, if any, up to which it is effective. In the cases of official joining the same posts on expiry of leave the Treasury Officer will make payment on receipt of the official's joining report on the basis of the existing authority slip of the Accountant-General from the date of joining. Payment for the period the official had proceeded on leave should be made on receipt of fresh authority from the Accountant-General.

(Notification No. 25959—TTC.-35/81-F., dated the 19th June, 1981)

212. *Advances*—Advances to an official referred to in rule 21 of Treasury Rules (Orissa) on transfer or tour, advances on account of travel concession during regular leave or advances in lieu of leave salary and other loans and advances on personal account e. g. house building advance and advance for purchase of conveyance may be drawn from the treasury on the form prescribed in subsidiary rule 510 on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Accountant-General.

No other personal advance can be paid to an official referred to in rule 21 of Treasury Rules (Orissa) unless the payment has first been authorised by the Accountant-General, or the claim has been pre-audited by him.

(Notification No. 21384—Tr-A-138/61-F., dated the 16th June, 1961, Notification No. 39105—Tr-A-138/61-F., dated the 14th November 1961 and Notification No. 36929—Tr-A-99/70 F., dated the 8th August 1970 and Notification No. 607—TR.-C-111/80-F., dated the 2nd January 1981).

Note—The sanction of competent authority to personal advances may, if preferred be obtained in the form of counters signature, on the bill itself before it is presented for encashment.

213. Deleted.

(Notification No. 14521—TR.-C-29/81-F., dated the 19th March, 1981)

214. Deleted.

(Notification No. 39234—TR.-C-23/81-F., dated the 26th September, 1981)

Section IV—*Bills of Government Servants.*

215. *Introductory*—The rules of procedure prescribed in this section apply primarily to personal claims of Government servants whose pay, allowances, etc., are payable on bills drawn directly on the treasury. In their application to personal claims of Government servants, which are payable at a departmental office of disbursement, these rules are subject to such modifications or supplementary provisions as may be authorised by departmental codes or manual, if any.

(Notification No. 17666—TR.-C-20/81-F., dated the 4th April, 1981)

216. *Monthly bills*—For purposes of this chapter, parts of an establishment under the same officer, which appertain to different major heads, shall be regarded as distinct establishments, e. g. a District Officer's Treasury establishment shall be treated as distinct and separate from his Land Revenue establishment.

217. In the bill presented for payment, the establishment shall be distributed in such sections as may be fixed by Government in consultation with the Accountant-General.

Note—The sections into which establishment bills should be divided are given in Appendix 6.

218. *Form and preparation*—(1) Bills for pay, fixed allowances and leave salary shall be prepared in Form O.T.C. 22. Separate bills shall be prepared by each office for each of the following classes if it exists (a) permanent establishment, (b) temporary establishment and (c) the Government servants for whom no establishment returns are submitted and no service books are maintained. Bills for the Gazetted Officers of an office shall be separate from those of the non-Gazetted staff and consolidated bills shall be prepared for all such officers superscribing the words "Gazetted Officers" on the top of the front page of the bill for easy identification. The instructions printed on the form should be carefully observed in preparing the bills. Except as provided in Sub-rule (1) of Subsidiary Rule 221, the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at the foot of the page.

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

(3) All fixed allowances including permanent, travelling, washing and conveyance allowances claimable by a Government servant, shall be drawn in the establishment pay bill.

(Notification No. 1214—Tr.-192/58-F., dated the 13th January, 1959)

(Notification No. 14525—TRC-40/80-F., dated the 19th March, 1981)

(4) The pay of certain establishment which is treated as a contingent charge should not be included in pay bills.

(5) In the case of establishment bills of offices of Departments dealing with public works, Drawing Officers are responsible to ensure that the name of the circle of superintendence, the major head, and other particulars necessary for determining the accounts classification are recorded on each bill—

(i) In the offices of Departments dealing with public works only certain heads of Offices draw establishment bills. The Divisional Officer (Executive Engineer) is treated as the 'head of the office' for the entire Works Establishment employed in his Division and should draw all Pay and Travelling Allowance bills relating to that establishment except when the Government have specially authorised one or more Subdivisional Officers in the division to draw their establishment bills to avoid delay in making payments. The Executive Engineer should present his establishment bills at the district treasury and should attach to each bill a memorandum signed by himself specifying separately the amounts of—

(a) Cash required for disbursement and remittances to be made in cash,

(b) Government drafts or cash order required on the respective sub-treasuries of the district for payments to be made to staff stationed near them, and

(c) Government drafts required on other treasuries for disbursements outside the district but within his jurisdiction.

(ii) Alternatively, an Executive Engineer may adopt the system of presenting separate bills at sub-treasuries for payments to establishments stationed near them instead of obtaining cash orders on them from the district treasury, but he should adopt one or other of the two systems and follow it uniformly throughout his division.

Note—The cost of any special establishment for acquisition of land employed under orders of Government by a Civil Officer acting as a Works Disburser is chargeable as the cost of the works concerned, and not as general establishment charges.

(Notification No. 43703—Code-161/75-F., dated the 1st November, 1975)

(Notification No. 14525—TRC-40/80-F., dated the 19th March, 1981)

(Notification No. 46229—TRC-22/83-F., dated the 9th December, 1983)

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

In all cases when it is proposed to withhold any claim, it must not be omitted from the bill but the amount of each claim held over shall be noted in red ink in the appropriate column and ignored in the total of the bill.

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

221. (1) The names of the following categories of non-gazetted Government servants shall be omitted from pay bills :—

- (a) Incumbent of posts carrying fixed pay not exceeding Rs. 250 a month
- (b) Incumbent of posts on time-scale of pay the maximum of which does not exceed Rs. 250

(Notification No. 54904—Tr.C-44/77-F., dated the 28th October, 1977)

- (c) All Class IV employees
- (d) A. S.-Is. Habildar Majors, Habildar, Leading Fireman of Fire Service, Naiks, Lance Naiks, Constables and Fireman; and
- (e) All Head Warders and Warders :

Provided that in all such cases a certificate in the following form shall be endorsed on the bill:

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

Provided further that the Government may, in consultation with the Accountant-General extend the provisions of this Rule to other Specified Classes of Establishments when the entry of names in the bills is not essential for audit purposes.

(Notification No. 16650—Tr.-A-103/69-F., dated the 2nd April, 1970)

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

222. (1) When leave salary based on average pay is drawn in a bill, the bill in which it is first drawn shall be accompanied by a statement attested by the drawing officer showing the calculations by which the amount drawn on account of leave salary has been deduced. If the calculation is based on pay drawn outside the Government servant's substantive section or office a reference to the bills in or the office from which such pay was drawn, shall be given in the statement.

(2) If leave salary is based on actual pay and not on average pay, the drawing officer shall attach to the bill a certificate in one of the following forms :—

- (f) If the absentee is entitled to leave under Chapter VI of the Orissa Service Code :

“That the leave salary is based on the pay of a permanent post held substantively by the absentee at the time of taking leave and that the absentee was in permanent Government service on the 24th August 1927”.

(ii) In all other cases :—

“That the leave salary claimed is admissible under (a)—”

(a) The rule under which the leave salary has been claimed must be specified here,

Note 1—A Certificate to the effect that the Government servants on leave preparatory to retirement was not employed under any State Government Local Fund or private employer during the period of such leave should be recorded by the drawing officer on the body of the bill in which such leave salary is claimed after obtaining from the Government servant, a declaration regarding non-employment here the Drawing Officer himself is not the Government servant concerned.

(Notification No. 14229—Tr-230/54-F., dated the 7th June, 1955)

(Notification No. 11829—Try-II-10/74-F., dated the 30th March, 1974)

Note 2—In respect of Government servants whose names are omitted from pay bills under sub-rule (1) of rule 221, the statement referred to in sub-rule (1) need not however be attached to the pay bills intended for payment and submission for audit but should be attached to the office copies of the bills retained by the disbursing officers.

(Notification No. 39464—Tr-A-22/65-F., dated the 19th November, 1965)

223. *Absentee statement*—(1) The monthly bill shall be supported by an absentee statement in Form O. T. C. 23, if any person in class III service was absent during the month, either on special duty or on suspension, or with or without leave other than casual leave, or when a post is left vacant substantively, whether any officiating arrangements have or have not been made against it. In the case of Government servants whose names are omitted from pay bills, under sub-rule (1) of rule 221, absentee statement need not be attached to the monthly pay bills, but it should be attached to the office copies of the bills retained by the drawing officer.

(Notification No. 39464—Tr-A-22/65-F., dated the 19th November, 1965)

(Notification No. 55457—Try-II-88/72-F., dated the 21st December, 1972)

(2) In the case of State or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements shall be separately furnished by the controlling authority within a period fixed by the Accountant-General. No separate absentee statement need be furnished by the drawer of the bill along with the monthly pay bill, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices, the requisite absentee statements must be furnished by them along with the pay bills, and such vacancies and arrangements shall not be included in the consolidated absentee statement to be furnished by the controlling authority.

(3) Officers drawing establishment pay bills in which compensatory allowance (including a house rent allowance) is drawn for absentees, should furnish on pay bill a certificate in the following form:

“Certified that in cases where compensatory allowance (including a house rent allowance) has been claimed during leave/temporary transfer, the likelihood of the office returning to the same on similar posts was recorded in the original orders sanctioning the leave/temporary transfer”.

(Notification No. 41092—Try-II-11/74-F., dated the 15th November, 1974)

Note 1—In the case of State or amalgamated establishments on time-scales of pay, the arrangements made by head of offices should be reported to the Controlling Authority for inclusion in the consolidated absentee statement.

Note 2—Whenever an absentee statement accompanies a bill, certificate No. 2, printed on the bill form should be struck out.

224. Whenever leave salary is drawn in respect of a Government servant who has served under another Government, or department which is treated as a separate unit for purposes of allocation of such leave salary, a detailed statement showing the allocation of such leave salary shall be prepared and attached to the bill in which the leave salary is first drawn.

(Notification No. 16188—T.R.C.-33/81-F., dated the 31st March, 1981)

225. *Increment certificate*—To the first bill in which a periodical increment is drawn for a Government servant, a certificate in Form O. T. C. 24, signed by the competent authority shall be appended.

Of the two alternative certificates printed on Form O. T. C. 24, the former may be used in any case in which the increment is due for continuous service of the prescribed term excluding only periods of suspension, and absence on extraordinary leave, and if the Government servant held the post in an officiating capacity, all other kinds of leave, which are shown in the tabular portion of the certificate.

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

(Notification No. 24966—Tr.-A.-104/66-F., dated the 14th July, 1967)

Note—It is not necessary to attach the increment certificate in form O. T. C. 24 to the pay bills intended for payment and submission to audit in respect of Government servants whose names are omitted from pay bills under sub-rule (1) of S. R. 224, but this certificate should be attached to the office copies of bill retained by drawing officers.

(Notification No. 39464—Tr.-A.-22/65-F., dated the 19th November, 1965)

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

227. *Overtime allowance* —Every bill in which overtime allowances are claimed under the rules in force or with the sanction of a competent authority shall contain a certificate as follows.—

“Certified that —

- (1) the men for whom overtime allowance are claimed in this bill have actually earned them by working overtime ;
- (2) the period for which overtime allowances are claimed in this bill have been checked with the initial records and found correct .
- (3) the overtime allowances are claimed at rates sanctioned by a competent authority; and
- (4) the overtime allowances have been taken into account in calculation the income-tax due from the Government servants noted in this bill.”

Note—In cases in which overtime is paid out of fees recovered from private parties and credited in the Public Account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into the treasury.

(Notification No. 6995—Try.-II-33/73-F., dated the 9th February, 1973)

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

Subject to the conditions laid down in Subsidiary Rule 97 such bills can be presented at any time and may include as many items as are necessary. The drawing officer shall certify in every arrear bill that no part of the amount claimed has been drawn previously and that a note of the arrear claim has been made in the office copy of the bills for the period to which the claim pertains.

(Notification No. 43864—Tr.-A.-182/61-F., dated the 29th December, 1961)

(Notification No. 34311—Tr.-A.-51/60, dated the 22nd November, 1960)

Note 1—In case of arrear bills on account of Additional Dearness Allowance sanctioned from time to time while the office copies of such bills shall be prepared in detailed as per the procedure indicated above, the fair copies thereof meant for the treasury should be prepared in the prescribed form indicating in one line only the name and designation of the Government Servant, monthly rate of enhanced Additional Dearness Allowance admissible, the period for which the claim is made and the net amount payable in each case. For variation in amount payable in any case basing upon the monthly rate, suitable explanation may be given in the remarks column of the bill.

Note 2—Drawing officers are required to superscribe the bills in which arrear claims have been preferred as "Supplementary Bill" in read ink.

(Notification No. 33290-T.R.A.-53/71, dated the 27th August, 1971)

(Notification No. 26708-T.R.C.-95/80-F., dated the 4th July, 1981).

229. *Travelling allowance bill*—Subject to the provisions of rule 233, bills for travelling allowances other than permanent or fixed travelling allowances of Government servants shall be prepared and presented in accordance with the following rules:—

- (i) The bill should be prepared in Form O. T. C. 25, the instructions printed on the form being strictly observed. When a circuitous route taken, the reason for doing so must invariably be stated in the bill.

(Notification No. 19050—Codes-206/75-F., dated the 15th April, 1976).

(Notification No. 14007—T.R.C.-8/81, dated the 17th March, 1981).

- (ii) When actual expenses are drawn on account of carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowance on account of a family, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large.

- (iii) Separate bills shall be submitted for Government servants of different grades under the travelling allowance rules, if the bills require different treatment in the office of the Accountant-General.

- (iv) All travelling allowance bills must bear a certificate of the drawing officer in the following form:—

"Certified that I have satisfied myself that the amounts.

1 month

included in the bills drawn 2 months previous

3 months

to this date,

with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll".

230. The bill completed as under the last preceding rule may be cashed at the treasury on the receipt of the head of the office; after countersignature by the controlling authority when the head of the office is not the controlling officer or, before such countersignature, if he is authorised to cash bills, subject to the submission of a detailed bill to the controlling authority for countersignature and transmission to the Accountant-General, vide rule 232 below.

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

(Notification No. 28337—TR.-A-10/62-F., dated the 12th July, 1962)

(Notification No. 1970—TR.-C.-46/81-F., dated the 8th January, 1981)

232. When travelling allowance bills are cashed before countersignature of the controlling authority, a consolidated bill in the same form setting forth the details of the several bills on account of the same month (if more than one), and explaining any divergence from the recognised route shall be drawn up by the head of the office at the end of the month and submitted for review and countersignature to the controlling officer, who will forward to the Accountant-General after countersignature. The bill shall be headed "Not Payable at the Treasury" and bear a certificate in the following form:—

"Certified that I am satisfied that the amounts shown in the bill have been disbursed to the Government servants named and their receipts taken in the office copy of the bill or separate acquittance roll".

Note—The countersigning officer may, if he prefers it, retain the bill for check of future bills and merely send to the Accountant-General a notice that he had passed the establishment travelling allowance bill of the month of _____ for Rs. _____ furnishing at the same time the following details:—

- (1) Number [of bills paid at the treasury
Sub-treasury
- (2) Amount
- (3) Amount disallowed
- (4) Reasons

The bills contain the required certificate of the disbursement of the amounts.

233. (1) In the Works Department, travelling allowance bills can be presented for payment only after the claims have been passed by the controlling officer.

(2) The subordinates shall prepare their travelling allowance journals in Form O. T. C. 26 and after these are duly countersigned by the controlling authority, an abstract bill showing the totals under each head of claim for each person, shall be prepared in Form O. T. C. 27 by the Executive Engineer for presentation at the Treasury. The travelling allowance journals of non-gazetted, ministerial and monial establishments except those of upper subordinates and ziladars need not be submitted to the Audit Office but will be retained in the office for periodical test audit by the Accountant-General.

(Notification No. 43703—Codes-161/75-F., dated the 1st November, 1975).

(Notification No. 46229—TR-C-22/83-F., dated the 9th December, 1983).

Note—Travelling allowance bills of upper subordinate and of lower sub-ordinate in charge of subdivision and those of ziladars will be drawn in form O. T. C. 25 prescribed for Governments of other department with all necessary particulars.

233. A. *Cost of medical treatment*—The expenditure incurred by and to be re-imbursed to Government servants, on account of medical attendance and treatment may be drawn in Form O. T. C. 25-A under the primary unit "allowance". The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

(Notification No. 3969—TR-6/47-F., dated the 2nd June, 1947).

(Notification No. 6206—TR-A-107/69-F., dated the 21st February, 1970).

(Notification No. 14886—TR-C.-49/80-F., dated the 24th March, 1981).

234. Deleted.

(Notification No. 39230—TR-C.-57/81-F., dated the 26th September, 1981).

235. *Disbursement of pay and allowances—Acquittance rolls*—(1) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the persons entitled to receive it and obtained a legally valid acquittance on the office copy of the bill. If in any case, owing to the large size of an establishment or for any other reason, it is not found feasible to convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain acquittance rolls in Form O.T.C.28 separately for the Gazetted Officers and the non-Gazetted staff of the office. When acquittance roll is maintained, the drawing officer should satisfy himself at the time of signing the establishment bill that its total agrees with the total of the acquittance roll. Before the proceeds of the bill are actually paid out to the recipients the acquittance roll should be checked either by the drawing officer or a responsible subordinate who should not be the clerk who prepared the bill. In checking the acquittance roll he should satisfy himself that the component items are correct and agrees with the total of the establishment bill and the money received from the Treasury. A certificate in the following form should be inserted at the foot of the acquittance roll.

“Certified that the acquittance roll has been checked in accordance with the instructions contained in Subsidiary Rule-235 of the Orissa Treasury Code.”

(2) If for any reason payment cannot be made to a payee within the course of the month, the amount drawn for him shall be refunded by short drawing in next bill and his pay or allowances may be drawn a new under Subsidiary Rule 228 when the occasion for making the payment will arise :

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

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

(4) A Government servant when he is unable to present himself in person to receive and desires to receive pay, allowances, leave salary, etc., due to him through an agent must furnish the latter with a legal acquittance for the money claimed signed by himself, together with a letter of authority addressed to the disbursing officer for payment to be made to the agent. Schedule III Form No. 234 should invariably be used for the purpose. The Agent must surrender the legal acquittance and the authority to the disbursing officer and furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him. The legal acquittance furnished by Government servant with the letter of authority should be attached to the Acquittance Roll.

(Notification No. 16999—Tr.-33/59-F., dated the 6th May, 1959)

(Notification No. 1539—TR-C-48/80-F., dated the 7th January, 1981)

Note 1—Acquittance rolls and office copies of bills are not required to be submitted to the Accountant-General but being important records, they should be stamped paid and preserved carefully for the period prescribed.

Note 2—Regarding the exhibition of the pay of establishment drawn from the treasury in cash book See Note 3 under Subsidiary Rule 37.

Note 3—Undisbursed balances of cash obtained by works disbursing officers from treasuries on bills or pay and allowances of establishment not charged directly to works, may be kept in departmental cash chest, but they should not be mixed up with regular cash balances of the department accruing from money obtained on cheque.

Note 4—A Bill Register in the O. T. C. Form 28-A shall be maintained by all heads of offices who are authorised to draw money from the treasury on bill signed by them. The register shall be reviewed monthly by a Gazetted Officer and the result of the review recorded therein.

Note 5—Cash drawn on pay and travelling allowance bills of establishments shall not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowances shall be kept in a Register in form O. T. C. 28-B. Entries of the total and particular amounts of undisbursed pay and allowance may be made against each bill seriatim, and subsequent payments thereof entered in the appropriate columns of the Register and the cash book each such entry being attested by a Gazetted Officer. From this Register an abstract amounts remaining undisbursed for three months shall be prepared to ensure their refund, either in cash or by short drawal from the next bill.

(Notification No. 1170—Tr.-45/55-F., dated the 16th January, 1956).

SECTION V—CONTINGENT CHARGES

I—Introductory

236. The term “contingent charges” or “contingencies” used in this chapter means and includes all incidental expenses of a miscellaneous character, which are incurred for the management of an office as ‘an office’ or for the technical working of a department, other than those, which under prescribe rules of classification of expenditure, fall under such other heads as ‘works’ ‘repairs’, ‘stock’ or ‘tools and plant’, etc.

237. (a) The rules of procedure prescribed in this chapter apply primarily to contingencies miscellaneous expenditure which is not classed as contingencies, is also subject to these rules except in so far as it is governed by any special prescribed rules of procedure for the purpose.

(b) The term “miscellaneous expenditure” includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of the Governor, the Ministers, the Member, Board of Revenue and District Officers, compensation to Government servants for accidental losses, contributions to public exhibitions and fairs and rewards.

238. The provisions of this section apply primarily to contingent charges of heads of offices, etc., who draw money required by them to disburse these charges by bills on the treasury. Contingent charges of offices which do not draw money for contingent expenditure directly by bills presented at the treasury are also subject to the rules in this section except in so far as they may be supplemented or modified by departmental code or manual.

II—General Rules

239. *Classification of charges*—Contingent charges incurred on the public service are divided into the following classes :—

- (i) Contract contingencies—those for which allumpsum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.
- (ii) Scale regulated contingencies—to comprise such contingent charges as are regulated by scales laid down by a competent authority, e. g., rewards for destruction of wild animals etc.
- (iii) Special contingencies—to include such contingent charges whether recurring or non-recurring as cannot be incurred without the previous sanction of a competent authority.
- (iv) Countersigned contingencies—to include such contingent charges as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against Government such approval usually taking the form of counter signature after payment on a detailed bill submitted to the Accountant-General.
- (v) Fully-vouched contingencies—to comprise contingent charges which require neither special sanction nor countersignature but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

Note—The five classes of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale regulated contingencies may require countersignature. When a contingent bill falls within two or more classes, the procedure prescribed in sub-section IV of the section for each of these classes should, as far as possible, be applied to it.

240. *Permanent Advances*—Certain Government servants are granted “Permanent advances to enable them to meet contingent charges relating to their offices before drawing bills for the amounts. When a permanent advance is sanctioned it shall be drawn from the treasury on a voucher supported by a copy of the order sanctioning the advance. The sanction order shall remain valid for one year from the date of issue of the Order.

(Notification No. 7402—T R-A.-146/65-F., dated the 11th March, 1966)

(Notification No. 32113-Tr-,A, 42/65-F., dated the 10th September, 1966)

(Notification No. 27973—T R-C.-6/78-F., dated the 6th June, 1978).

241. *General Limitations*—All charges actually incurred must be paid and drawn at once and under no circumstances may they be allowed to stand over to be paid from the grant of another year..

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

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

244. No pay of any kind and no additions to pay may be drawn on bills for contingent expenditure, but the pay of inferior servants in the service of Government by whatever designation they may be called, who have been declared to be ineligible for pensions and who discharge the duties of the classes of servants mentioned below, may be treated as contingent expenditure:—

- (i) Hot weather establishment
- (ii) Coolies engaged on manual labour and paid daily or monthly wages.
- (iii) Sweepers (whether wholetime or not), scavengers, toties, syces, and grass-cutters, cooks, dhobies, tailors, farashes, malis, paniwallas and bhists, khalasis (except those employed on locks and weirs, and boat khalasis other than those employed temporarily on daily or monthly wages). domes, dak-runners, coolies, cartmen, cowmen, graziers and dairymen gauge readers, muchis, barbers, ploughmen, carpenters and bakers.
- (iv) Temporary establishment employed at contract rates in cess revaluation offices
- (v) At the discretion of heads of department inferior servants of classes other than those mentioned in clause (iii).
- (vi) Temporary female warders appointed in district or subsidiary jails as substitutes in place of permanent female warders on casual leave.

The wages of temporary field establishments or surveys and settlements may also be drawn on contingent bills.

245. In the case of all class IV servants whose pay is drawn on contingent bills, except those specified in Subsidiary Rule 246 below certificates in the following form shall be furnished by the drawing officer:—

- I. "Certified that all class IV servants whose pay has been charged in this bill were actually employed in Government service during the period concerned."
- II. "Certified that the rates of pay and dearness allowance of part-time and casual employees drawn in this bill have been fixed in accordance with the orders of Government in the Finance Department, Resolution No. 13647-F., dated the 27th September 1949."

(Notification No. 11426-Tr.-14/53-F., dated the 16th June, 1953)

(Notification No. 33829-Tr.A-10/66-F. dated the 19th September, 1966)

(Notification No. 55462—Try.-II—79/72-F., dated the 21st December, 1972)

246. *Works expenditure charged as contingent expenditure*—Charges on account of petty works and repairs allotted to departments other than works should be drawn in contingent bill. The name of the work, the serial number of the bill in the series of bills for that work, the number and date of the last bill, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall be entered on each such bill in the spaces provided for the purpose. Each item of charge shall be fully described and details furnished, where necessary, as to the rates and quantities. All sub-vouchers for individual payments exceeding Rs.100 shall be attached to the bill. If it is not possible to furnish full details of the charges with the necessary sub-vouchers when drawing the bill, they shall be furnished within one month in a bill headed "Not payable at the treasury" with the necessary sub-vouchers attached.

When a bill contains a charge for labour engaged departmentally, the drawing officer shall certify that the amount charged was paid on muster rolls maintained in accordance with the rules to labourers who actually worked on the work. These muster rolls shall be submitted to the Accountant-General, if he calls for them. In the case of menials for whom no muster rolls are maintained, the drawing officer concerned shall furnish a certificate as follows:—

“Certified that all menials whose pay has been charged in this bill were actually entertained in Government service during the period concerned”.

246.-A. Contingent bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of Private buildings by the Government for accommodation of State Government officers should be accompanied by the following certificates signed by the disbursing officer :—

“Certified that the amount drawn on account of rent, rates and taxes in contingent bill No.....,dated the.....was actually paid to the parties concerned and that—

- (i) no portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period of the charges were paid ;
- (ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due”.

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

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

(Notification No. 11993-Tr.-28/51-F., dated the 14th August, 1951)

246.-B. Contingent bills which include charges on account of purchase of goods on which sales tax has also been charged, should be supported by the following certificate signed by the drawing officer :—

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

(Notification No. 3280I—Tr.-300/59-F., dated the 6th November, 1959 and corrigendum No. 3281-Tr.-A-38/60-F., dated the 8th February, 1960)

246.-C. The following certificate, signed by the drawing officer, shall be attached with the contingent bills which include charges on account of expenditure on light refreshments at formal meeting and conferences :—

Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by Government, from time to time, and that the prescribed monetary limits have not been exceeded.

(Notification No. 3179-Tr.-A-43/62-F., dated the 24th January, 1962)

247. *Responsibility of drawing officers*—Every Government officer shall exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed that the money is either required for immediate advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

248. *Responsibility of controlling authority*—The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and in order, that the calculations are correct, and specially that the grant have not been exceeded nor are they likely to be exceeded and that the Accountant-General has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly he shall communicate with the drawing officer and insists on its being checked. He should also arrange with his subordinate officers for reporting expenditure to him at fixed intervals to enable him to exercise a check on the total expenditure against total appropriation under his control.

249. *Cancellation and destruction of sub-vouchers*—The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of Sub-vouchers.

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

(ii) Sub-vouchers submitted to a Controlling Officer, should be duly cancelled by him after check and the cancellation should be attested by the Controlling Officer at the time of countersignature of the bill.

(iii) In all cases in which the sub-vouchers are not required to be submitted to a higher authority, the drawing officer should certify in the bill that the sub-vouchers other than those attached to the bill have been so cancelled or destroyed that they cannot be used again. A similar certificate should be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer.

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

NOTE:—Sub-vouchers which are required to be sent to the Accountant-General should also be cancelled by means of a rubber stamp or manuscript, under the dated initials of the Drawing and Disbursing Officer or the Controlling Officer before presentation of bills into the Treasury.

(Notification No. 12037—TRC-5/82-F., dated the 18th March, 1982)

III—Record of contingent expenditure

250. *Contingent Register*—A register of contingent expenditure shall be kept in each office and the initials of the head of the office or of a gazetted officer to whom this duty has been delegated by him or of a non-gazetted officer to whom such duty may have been delegated with the express and previous approval of Government shall be entered against the date of payment of each item.

251. The contingent register will be as in Form O. T. C. 29. The actual details such as the number of columns to be opened, the sub-heads and detailed heads of account and such further detailed classification as may be required for the purpose of control, may be settled by the Accountant-General and the controlling authority to suit the conditions of each department or office.

As general rule, the most common sub-heads and detailed heads may have separate columns with appropriation noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns, but requiring explanation may be described in the column headed "description" though the amount of it is entered only in its special column; and the same "description" column will serve also for note of the month or period to which the recurring charges (e. g., rent, wages of punkha pulers) entered in the other columns belong.

Note 1—If more convenient a separate register may be maintained for each class of contingent charges

Note 2—If a non-gazetted Government officer who has not been specially delegated with the duty of maintaining the contingent initials the entries in it during the absence of the head of the office or of the gazetted officer to whom the duty of maintaining the register may have been delegated, the register must be reviewed and the entries re-initialled by the head of the office or such gazetted officer on return to duty in the headquarters.

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

253. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the column must be made monthly immediately after the monthly total so as to include all payments under each heads as also charges adjusted by book transfer under Subsidiary Rule 269 from the commencement of the year up to the end of the last expired month.

IV. Bills for Contingent Charges

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

Exception—In the Police Department the permanent advance may be recouped once a quarter instead of monthly

255. The heads of contingent expenditure are generally printed in the forms used, and it will be sufficient if the totals from the contingent register are posted against the printed heads. If the heads are not printed they may be entered in manuscript in the bill and the totals posted against them. In the cases, however of expenditure requiring explanation full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Accountant-General.

Note 1—Sub-vouchers for petty contingent expenditure shall be prepared in Form O. T. C. 31-A

(Notification No. 16674—Tr.-A-28/70-F., dated the 2nd April, 1970)

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

256. *Endorsement of contingent bills in favour of private parties*—(1) A contingent bill which cannot be met from the permanent advance may be endorsed for payment to a firm of suppliers. This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheques on the treasury or when a payment has to be made outside the State:

Provided that whenever it becomes necessary to endorse a contingent bill to a private party, the drawing officer shall before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall attest before signing the bill. The drawing officer shall simultaneously issue an advice from O. T. C. 84 to the Treasury Officer and the Bank (in case of bank treasuries) concerned giving full particulars of the bill. The bill must at once be entered in the contingent register and note made to the effect under the initials of the drawing officer that the amount has been drawn;

Provided further that in the event of a contingent bill having been endorsed to a private party under the provisions of this sub-rule and being presented before the relative advice is received from the drawing officer, the Treasury Officer or the Bank (in case of bank treasuries) shall not make payment of the bill till the advice is actually received and verified.

(Notification No. 17623—Try.-II-24/73-F., dated the 2nd April, 1973)

Where the endorsee wishes to collect payment on the bill through a messenger (other than a banker) the messenger must produce a letter of authority from him in Form O. T. C. 82. A copy of the form may be obtained from the drawing officer concerned.

(Notification No. 17294—Tr.-A-169/65-F., dated the 16th May, 1966)

(Notification No. 8590—Tr.-A-108/62-F., dated the 15th March, 1963)

(Notification No. 17817—Tr.-19/52-F., dated the 11th November, 1952)

(2) No endorsement on a contingent bill remains valid for longer than three months, counting from the date of issue. Whenever any contingent bill issued in the last quarter of the year is endorsed for payment to a private party, it should be stated in the endorsement that the payment order will remain valid only up to the end of March.

(3) The drawing officer may endorse a contingent bill in favour of a Government servant subordinate to him. In all cases where a contingent bill is endorsed in favour of a private party and the amount exceeds rupees one thousand, payment shall be made through the banker of the supplier, if he is situated at the same station as that of the Treasury/Sub-Treasury. In case of out-station suppliers, payments shall be made by "account payee" demand draft after deducting necessary commission.

(Notification No. 41952—Codes.-131/75-F., dated the 10th October 1975)

(4) When a bill for supplies made to the Government has been endorsed for payment to a contractor and is reendorsed by him in favour of a bank, he should sign the receipt on the bill as well as a separate endorsement in favour of the bank.

(5) A contingent bill must not be used as a negotiable instrument except to the limited extent permissible under this rule.

257. *Contract contingencies*—In respect of contract contingencies, a separate bill shall be presented in Form O. T. C. 30.

No details beyond stating the expenditure against the printed or manuscript heading in the bill are required to be given on the bill and no sub-vouchers need be attached to it.

The disbursing officer must however, obtain legal quittances for all payments. No sub-vouchers need be sent to the Accountant-General. The bills for each class of contract contingencies should be serially numbered and the total expenditure up-to-date including the amount of the bill presented should be noted on the memo. for allotments and expenditure.

(Notification No. 6819—Tr.-A-111/69-F., dated the 25th February, 1970)

258. *Fully-vouched contingent charges*—(1) Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills, but they should draw money from the treasury by bills in Form O. T. C. 31 showing full details of the charges.

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

2. Unless in any case the Auditor-General direct otherwise, sub-voucher for more than Rs. 1,000 shall be submitted to the Accountant-General.

(Notification No. 6819—TR-A-111/69-F., dated the 25th February, 1970)

(Notification No. 27581—TR. E.-12/79-F., dated the 31st May, 1979)

(3) In the Works Department contingent bills may be drawn only by the divisional officer or such other officer as may have been specially authorised by the State Government.

259. *Charge regulated by scales and special contingencies*—Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred, shall be drawn in the bill form (Form O. T. C. 31) with a full description of the charges and accompanied by sub-vouchers, above Rs. 100. In the case of special contingencies the orders of sanctioning authority must be quoted and when expenditure, for which a lump sum is granted under a single special sanction is continued over more than one month the second and subsequent months bills shall bear a note of how much has been spent up-to date under the sanction.

(Notification No. 6819—Tr.-A-111/69-F., dated the 25th February, 1970)

260. *Countersigned contingencies Abstract bill*—(1) Except in the case of contingencies requiring counter signature before payment, contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in Form O. T. C. 32 subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant-General in accordance with the procedure hereinafter prescribed.

(2) Wherever amounts are allowed to be drawn in advance on abstract bill for meeting expenditure on works it shall be compulsory for the authority or the department concerned to fix a limit for the amount that can be so drawn at one time. The limit may be expressed in terms of a specific sum or a percentage of the sanctioned estimate or preferably both.

(Notification No. 8433—Tr. -53/59-F., dated the 18th March, 1959)

261. The number assigned to the sub-vouchers pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where the sub-vouchers is more than Rupees one hundred. In every A. C. Bill presented for payment a certificate shall be attached to the effect that the monthly detailed bills for abstract bills drawn before the three previous months in case of works expenditure and expenditure incurred on account of relief operations like flood, cyclone, fire and other natural calamities and drawn before the previous months in case of other contingent charges have been submitted for countersignature to the Controlling Officer or, if there be no Controlling Officer, to the Accountant-General direct with all sub-vouchers above rupees one hundred on such and such date on no account may an A. C. Bill be cashed without this certificate.

(Notification No. 58412—Codes.-109/76-F. dated the 13th December, 1976)

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

...

NOTIFICATION

Bhubaneswar, the _____ th March, 1998.

No. TRC-36/97. _____/F., In pursuance of Rule-15 of Treasury Rules (Orissa), the Minister of Finance, after consultation with Accountant General, Orissa directs that the following amendment shall be made in the subsidiary Rules under Orissa Treasury Rules published in Part-II of Orissa Treasury Code Vol-I namely :-

AMENDMENT

In the said rules in subsidiary Rule-262 the following shall be inserted as note-4 namely :-

Note-4-"While submitting the D.C.Bills against A.C.Bill drawals, the detailed description of charges mentioned in D.C.Bills in Form No.O.T.C-33 shall be type-written. D.C.Bills submitted otherwise shall not be accepted".

By order of the Governor

A.K.Bose

Deputy Secretary to Government.

Memo No. _____/F., dated

Copy forwarded to the Director of Printing, Stationery and Publications, Orissa, Cuttack with a request to publish the notification in the next issue of Orissa Gazette and furnish 100 copies of the printed notification to this Department early.

This is statutory notification and ~~will~~ bear S.R.O.number.

Deputy Secretary to Government.

(P.T.O.)

Memo No. _____/F., dated

Copy forwarded to all Departments of Government (5 copies to Law Department)/All Heads of Departments/Accountant General, Orissa (150 copies) (This has been concurred in by Accountant General, Orissa in their U.O.R.No.T.M-2-U.O-4/977 dt.16.2.98/Deputy Accountant General, Puri/All Collectors/All Treasury Officers/Principal, Madhusudan Institute of Accounts & Finance (10 copies)/Principal Secretariat Training Institute, Bhubaneswar/Under Secretary, Accounts Branch, Finance Department/Financial Adviser and Chief Accounts Officer, Rengali Multipurpose Project, Rengali/F.A.& C.A.O., Orissa Lift Irrigation Corporation Ltd./F.A.& C.A.O., Orissa Primary Education Project Authority, Bhubaneswar/F.A.& C.A.O., Mahar Birupa Barrage Project, Cuttack/F.A.& C.A.O., Directorate of Agriculture & Food Production, Bhubaneswar/F.A.& C.A.O., D.P.I. (Elementary & Adult Education), Orissa, Bhubaneswar/F.A.& C.A.O., Directorate of Health Services, Bhubaneswar/F.A.& C.A.O., Upper Kolab Project, Jeypore/F.A.& C.A.O., Potteru Irrigation Project/F.A.& C.A.O., Rengali Irrigation Project, Samal Barrage, Dhenkanal/F.A.& C.A.O., Subarnarekha Irrigation Project, Laxmiposhi, Baripada, Mayurbhanj/F.A.& C.A.O., Indravati Irrigation Project, Mukhiguda/F.A.& C.A.O. State Civil Supplies Corporation Ltd., Bhubaneswar/Financial Adviser and Assistant Financial Advisers of all Departments of Secretariat/Secretary to Governor, Orissa/Secretary to Chief Minister, Orissa/All Accounts Officers of Heads of Departments/Deputy Examiner, L.F.A./E.A.O., Finance Department for information.

Deputy Secretary to Government.

Memo No. _____/F., dated

Copy to all Officers/All Branches of Finance Department.

Deputy Secretary to Government.

NOTIFICATION

Bhubaneswar, the th March, 1998.

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Deputy Secretary to Government.

(P.T.O.)

(5 copies to Law Department)/All Heads of Departments/Accountant General, Orissa (150 copies) (This has been concurred in by Accountant General, Orissa in their U.O.R.No.T.M-2-U.O-4/977 dt.16.2.98/Deputy Accountant General, Puri/All Collectors/ All Treasury Officers/Principal, Madhusudan Institute of Accounts & Finance (10 copies)/Principal Secretariat Training Institute, Bhubaneswar/Under Secretary, Accounts Branch, Finance Department/Financial Adviser and Chief Accounts Officer, Rengali Multipurpose Project, Rengali/F.A.& C.A.O., Orissa Lift Irrigation Corporation Ltd./F.A.& C.A.O., Orissa Primary Education Project Authority, Bhubaneswar/F.A.& C.A.O., Mahanadi Birupa Barrage Project, Cuttack/F.A.& C.A.O., Directorate of Agriculture & Food Production, Bhubaneswar/F.A.& C.A.O., D.P.I. (Elementary & Adult Education), Orissa, Bhubaneswar/F.A.& C.A.O., Directorate of Health Services, Bhubaneswar/F.A.& C.A.O., Upper Kolab Project, Jeypore/F.A.& C.A.O., Pottery Irrigation Project/F.A.& C.A.O., Rengali Irrigation Project, Samal Barrage, Dhenkanal/F.A.& C.A.O., Subarnarekha Irrigation Project, Laxmiposhi, Baripada, Mayurbhanj/F.A.& C.A.O., Indravati Irrigation Project, Mukhiguda/F.A.& C.A.O., State Civil Supplies Corporation Ltd., Bhubaneswar/Financial Adviser and Assistant Financial Advisers of all Departments of Secretariat/Secretary to Governor, Orissa/Secretary to Chief Minister, Orissa/All Accounts Officers of Heads of Departments/Deputy Examiner, L.F.A./E.A.O., Finance Department for information.

Deputy Secretary to Government.

Memo No. _____/F., dated

Copy to all Officers/All Branches of Finance Department.

Deputy Secretary to Government.

262. *Detailed bill*—From the monthly totals of the contingent register the monthly detailed bill shall, in the case of contingent charges countersigned after payment be prepared in Form O. T. C. 33 headed ‘*Not payable at the treasury*’ showing the monthly total of each column, with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item and the number and date of every abstract contingent bill cashed at the treasury, and the sub-vouchers included in each, shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

The detailed bill shall be signed by the head of office and submitted to the Controlling Officer if there is no Controlling Officer, to the Accountant-General (A. & E.) direct without sub-vouchers/payee’s receipt.

Note 1—The payee’s receipts and sub-vouchers below Rs. 200 shall be retained by the drawing and disbursing officer or by the controlling officer where the drawing and disbursing officer is the controlling officer for production before local audit parties of the Accountant-General (Audit) Orissa.

(Notification No. 1762-F., TRC-21/87 dated the 15th January, 1988)

Note 2—When in paying rewards to informers, or in any other case it is not considered desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer, to the effect that the reward has been duly paid, should be submitted to the Accountant-General in support of the payment in lieu of the payees’ receipts ordinarily required.

(Notification No. 19050—Codes-206 / 75-F., dated the 15th April 1976)

Note 3—Where the payment for the deposit work is made through A. C. bills, a formal periodical report (s) required to be submitted by the Executive Engineer concerned to the Drawing and Disbursing Officer/Controlling Officer as envisaged under Para 22.4.15 of C. P. W. A. Code, will form part of the documents for the purpose of D. C. bills which shall be retained with the Drawing and Disbursing Officer or Controlling Officer, as the case may be, for production to audit. However, the original sub-vouchers, payees’ receipts etc., which are required to be sent along with the work bills are subject to audit by senior Deputy Accountant-General / Deputy Accountant-General (W).

(Notification No. 270791-F.—TRC-8/90, dated the 7th August, 1990)

263. If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary, shall be sent to the countersigning officer with the detailed bill.

264. *Counter-signature*—On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disbursing officer’s register with similar descriptions of items requiring explanation and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the ‘Remarks’ column of the register and the amounts shown in the register in the columns affected will be corrected in red ink.

The Countersigning Officer will then enter in the register the date of admission under his initial, sign the bill and retain the sub-vouchers exceeding Rs. 200 for production before local audit parties of the Accountant-General (Audit), Orissa.

(Notification No. 1762-F.—TRC-21 / 87, dated the 15th January, 1988)

Note 1—The term ‘items’ refers to items of expenditure and not items of charge, e.g., a charge for Rs. 220 for section writers would not require to be supported by a sub-voucher, if the amount is made up sums paid to several individuals, none of which exceeds Rs.100. The limit of Rs.200 is, however subject to alteration by or under the orders of the Auditor-General.

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

(Notification No. 26957-F.—TRA-79 / 61, dated the 5th August 1961)

(Notification No. 39110-F.—TRA-79 / 61, dated the 14th November 1961)

265. In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows :—

That concerning the detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance or that of countersigning officer's letter further passing a disallowed item not yet actually recovered ; any disallowance will be recorded by each in the column of remarks on the same line with the figures affected.

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

Note —It will be observed that the totals in the disbursing officer's register are those of amounts charged, not of those admitted by the countersigning officer ; but when an amount disallowed by him on detailed bill is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made ; the forward totals will thus be corrected.

267. *Contingencies requiring counter-signature before payment*—Bills for these charges shall be drawn in Form O. T. C. 34.

268. *Inspecting officers' bills*—An inspecting officer, who is not authorised to take advances on account of office contingent charges, may provide himself with a portion of his permanent advance and recoup the same by drawing in Fully Vouched Contingent Bills on return from tour.

(Notification No. 42151—Try.-II-40/74-F., dated the 25th November, 1974)

In the case of countersigned contingent charges, one detailed bill may be adjust moneys drawn at more than one treasury, details of places payment of the several encashed bills, as well as their dates of payment and amounts being noted at the foot of the bill. The amount drawn must be taken as final payments, and not as advances.

V—Miscellaneous Rules

269. *Inter-departmental transfers*—(a) In the case of work done by a Government factory (such as Jail or Workshops) as also in other cases in which inter-departmental adjustments are permissible, the officer-in-charge shall, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the memorandum of appropriation, expenditure, and balance at foot, in order to work out the available balance of his grant, but not including it in the body of the bill as a disbursement among the charges of his bill. Before despatching his monthly bill, he must post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree the forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer, the amount of such a bill must in like manner be separately entered. Such invoices shall ever be retained by the countersigning officer.

When, however, the invoice refers to articles received from the supplying officer in the previous financial year the amount should be included in the contingent register for March and the Accountant-General should be addressed regarding its adjustment in the accounts of the previous year.

Note—The accounts classification should be noted on the invoices before they are returned to the supplying officer, under the following details :—

- (1) Head of charge (major, minor, sub-head, primary and secondary units)
- (2) Month and years to which the charge relates
- (3) Designation of the Accounts Officer by whom the charge is adjustable
- (4) Name of the Government to which debitable

(Notification No. 33290-F., dated the 27th August, 1971)

270. *Service postage stamps*—The following procedure will be adopted by Government officers for obtaining service postage stamps from the treasury and for the adjustment of their value —

- (1) Government servant who draw money from the treasury on contingent bills—A bill in Form O. T. C. 35 should be prepared by the departmental officer when he requires service postage stamps. The bill should contain the acknowledgement of the drawing officer of the receipt of the stamps indented for and should in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for payment “by transfer” have the stamps issued and enter the amount in the list of payments, crediting the value of the stamps in the same manner as if cash were realised.
- (2) Government servants who draw moneys from treasuries on cheques, e.g., Forest Officers. A cheque should be presented in payment for the service postage stamps required, along with the stamp indent in Form O. T. C. 35. The cheque should be drawn in favour of the Government servant (by designation only and not by name) who supplies the stamps, whether it is drawn by the Government servant who actually requires the stamps or by another Government servant of the same department.

Note—This rule should also be followed when the treasury is one which transacts its cash business through the Bank.

(Notification No. 46229—TRC-22/83-F., dated the 9th December, 1965)

271. Service postage stamps may be issued direct from sub-treasuries on the presentation of bills or cheques in accordance with the provisions of the preceding rule, without such bills or cheques being first passed by the District Treasury Officer.

Section VI — Pension payments

I—Introductory

272. (1) The rules in this chapter will regulate the procedure with regard to the payment at an Orissa treasury of pensions chargeable to the revenues of the State or adjustable between the revenues of Bihar and Orissa.

(2) Unless there is anything repugnant in the subject or context or there are express orders of Government to the contrary, the rules in this chapter will also apply to payments at an Orissa treasury, of pensions payable by Government on behalf of or as an agent of the Central Government, any other State Government, any Colonial Government, a Local Fund or any other authority.

(3) If a procedure different from that prescribed in the rules in this chapter obtains in a central treasury or in a treasury of any other State Government in respect of pensions payable there, that procedure will, in the absence of any orders of Government to the contrary, apply to the pensions chargeable to the revenues of Orissa which may be paid at those treasuries.

(4) Nothing contained in this rule shall be taken as affecting—

- (i) The provisions of the Pension Act (Act XXIII of 1871) or of any rules made thereunder.
- (ii) The procedure and conditions prescribed in special order issued by the Government from time to time for payment of pension out of the Consolidated Fund of the State by authorised Public Sector Bank on behalf of the State Government.

(Notification No. 12775—T. R. C.-2/79-F., dated the 15th March, 1980)

(5) Payment at Orissa Treasuries of military pension and political pensions debitable to the Central Government will be regulated by the rules laid down in the compilation of the Treasury Rules issued by the Central Government.

273. In this chapter, except where it is expressly otherwise provided or the context otherwise requires :—

“Service pension” means a pension including provisional pension under Article 913/919 of Civil Service Regulations payable to, or in respect of, a person in consideration of past employment in India, Burma or Aden, and includes a gratuity so payable ;

“Political pension” means a pension including pension to the “Freedom Fighters”, 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 of distinguished or meritorious services or of the surrender of rights or emoluments and includes assignments or compensations when payable in the form of fixed allowances or grants.

“Disbursing Officer” means the Treasury Officer who disburses the pension.

(Notification No. 19236—Codes-155/75-F., dated the 16th April, 1976)

(Notification No. 6990—Try.-II-60/73-F., dated the 9th February, 1973)

(Notification No. 25403—Try.-II-20/74-F., dated the 4th July, 1974)

274. Pensions or any other sum payable in respect of contributions to a family pensions fund or any sums payable under the Workmen's Compensation Act are not subject to the rules in this Chapter.

II—Place of payment

275. Pensions payable in India may be paid from any treasury in the State. When a pensioner is resident of India or of a territory adjacent to India, the payment of his pension may be arranged through the Political Officer concerned under such general or special orders as the Government may issue in this behalf.

Note 1—Provisional pension, where payable through head of office, shall be drawn by the head of office in which the Government servant served immediately prior to his retirement, at the treasury at which the pay and allowances of the establishment are drawn by him.

(Notification No. 6990—Try.-II-60/73-F., dated the 9th February, 1973)

Note 2—Pension sanctioned under the Orissa Old Age Pension Rules shall be drawn by the Tahasildar Additional Tahasildar as specified in the sanction order communicated in form No. OAPWD of the said rules/ In case of first payment of pension the pensioner shall appear before the Tahasildar / Additional Tahasildar, for identification. A certificate to that effect shall be recorded in the pension bill form. A further certificate according to rule 18 (a) or the aforesaid rules shall be recorded once a year in the monthly bill for May payable in 1st June.

Note 3—Service pensions are also payable through authorised Public Sector Banks.

(Notification No. 12775—T.R.C.-2/79-F., dated the 15th March, 1980)

NOTIFICATION

Bhubaneswar, the 1998.

No. TRC-61/97. _____/F., In pursuance of Rule 15 of Treasury Rules (Orissa), the Minister of Finance after consultation with Accountant General, Orissa, directs that the following amendment shall be made in the Subsidiary Rules in the Orissa Treasury Rules published in Part-II of Orissa Treasury Code Volume-I namely :-

AMENDMENT

In the said rules the existing clause (a) under Subsidiary Rule 277 shall be substituted by the following.

"Payment of pension except in case of payment of provisional pension by heads of offices, pension sanctioned under the Orissa Old Age Pension Rules, under the Orissa Aided Educational Institutions Employees Retirement Rules, 1961 and under the Orissa Aided Educational Institutions (Non-Government fully aided Primary School Teachers) Retirement Benefit Rules, 1986 shall be made only upon Pension Payment Orders issued by the Accountant General."

By order of the Governor

P. Satpathy

Additional Secretary to Government.

Memo No. _____/F., Dated:-

Copy forwarded to the Director of Printing, Stationery and Publication, Orissa, Cuttack-10 for information with a request to publish the notification in the next issue of Orissa Gazette and furnish 100 copies of the printed notification to this Deptt. early.

This is statutory notification and will bears S.R.O. number.

Deputy Secretary to Government.

Memo No. _____/F., Dated:-

Copy forwarded to All Departments of Government (5 cc to Law Department)/All Heads of Department/Accountant General (A&E), Orissa (150 copies) (This has been concurred in by Accountant General, Orissa in their U.O. No. FM-2-1-39/97-98 dt. 13.11.97)/Accountant General (Audit), Orissa/Deputy Accountant General, Puri/All Collectors/All Treasury Officers & Sub-Treasury Officers/Principal, Madhusudan Institute of Accounts & Finance Under Secretary, Accounts Branch, Finance Department/F.A. & C. Hirakud/Rengali/Balimela/Upper Kolab/Upper Indravati/Mahana Birupa/Subarnarekha/F.A. & A.F.As in Secretariat Departments Secretary to Governor/Secretary to Chief Minister/Secretary O.L.A./F.A., Director of Agriculture/All Accounts Officers of Heads of Department/Deputy Examiner, L.F.A. for information.

Deputy Secretary to Government

Memo No. _____/F., Dated:-

Copy forwarded to All Officers/All Branches of Finance Department.

Deputy Secretary to Government

III—Transfer of pensions

276. (a) Treasury Officer-in-charge of a district treasury may transfer the payment of a pension from one district to another within the State and the following procedure should be observed for this purpose. On receipt of an application for transfer from one treasury to another the Treasury Officer, will call for the pensioner's half of the pension payment order and encase on both halves thereof, the order for payment at the new treasury and forward both the portions to the Treasury Officer who will in future pay the pensions. In cases where the pensioner's half of the pension payment order is lost and renewed under the provisions of subsidiary rule at the time of transfer the fact that the pensioner's half of the pension payment order has been lost, should be intimated to the Treasury Officer of the District to which payment is transferred. Simultaneously with the issue of payment order to the new treasury the fact of transfer should be intimated to the Accountant-General.

(b) A Treasury Officer-in-charge of a district treasury may also authorise payment in any of the outlying treasuries subordinate to his district treasury of the pension payable at his headquarters and may transfer the payment of pension from such subordinate treasury to the district treasury or from one subordinate treasury to another in the same district.

(c) When a pensioner applies for transfer of payment of pension from a treasury in Orissa to a treasury outside Orissa—the Treasury Officer shall call for the pensioner's half of the pension payment order and forward both halves to the Accountant-General, Orissa alongwith two slips containing specimen signatures or thumb or great toe impression, as the case may be of the pensioner to the Accountant-General, Orissa. The Accountant-General, Orissa, thereafter, will take necessary steps to transfer the payment.

(Notification No.5989—TRA.-82/69-F., dated the 20th February, 1970)

IV—Authority for payment

277. *Pension payment order-(a)* Payment of pension except in the case of payment of provisional pension by heads of offices except pension sanctioned under the Orissa Old Age Pension Rules and under the Orissa Aided Educational Institutions Employees Retirement Benefit Rules 1981 shall be made only upon Pension Payment Orders issued by the Accountant-General

(Notification No.57407-F. dated 24th December, 1975)

(Notification No. 9112-TRC-16/85-F., dated 26th February, 1986)

(b) In issuing a Pension Payment Order, the Accountant-General will attach to the Order a specimen signature of the pensioner, if he can sign his name in English, Hindi or the official regional language otherwise the thumb and finger impressions of his left hand or, where this is not possible due to physical incapacity the thumb and finger impression of his right hand, failing which, his toe impressions, the specimen signature and thumb and finger or the impressions being duly attested by the head of the office concerned or by some other responsible persons.

(Notification No.47110—TRA.-84/71-F., dated the 17th December, 1971)

(Notification No.6990—Tr.-II-60/73-F., dated the 9th February, 1973)

(c) (i) In order to facilitate the identification of pensioners, heads of offices when transmitting pension papers shall send to the Accountant-General a copy of photograph in pass-port size and in case of Government servants governed by the Family Pension Scheme, 1964 of his wife or her husband also as the case may be, duly certified by a Magistrate or a Gazetted Officer, of every pensioner not included in one of the classes mentioned below. The Accountant-General will paste the authenticated copy of the photograph/photographs so received on the disburser's portion of the pension payment order issued by him.

(Notification No.28203—TRA-60/70-F., dated the 18th June, 1970)

- (ii) Photographs need not be affixed to pension payment orders relating to purdah ladies, pensioners who hold Government titles, pensioners the amount of whose pension does not exceed Rs.50 subject to the exception specified in the note below, and pensioners who may be or have been specially exempted by Government from this requirement.

(Notification No. 28203—TRA.60/70-F., dated the 18th June, 1970)

Note—Photographs should be affixed to Pension Payment Orders of all pensioners who are lepers and pensioners whose pensions are transferred for payment from another State to this State.

- (iii) The cost of photograph should be borne by the pensioner himself but in the case of a leper pensioner the amount of whose pension is less than Rs.10, the cost of photograph will be borne by Government and will be debited to the contingencies of the office or department from which such a pensioner retires.

(Notification No. 2567—TRA.-19/60-F., dated the 29th January, 1961)

278. (1) On receipt of a Pension Payment Order at a treasury, the pensioner's half 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, when necessary, in the space provided for the purpose in the disbursing officer's half of the Pension Payment Order.

Note—In cases where pension is drawn through authorised agents (who have indemnified Government against Overpayments) personal appearance of the pensioner is not necessary even on the first occasion.

(Notification No. 17815/F. dated the 11th November, 1952.)

(2) The disbursing officer's halves of the Pension Payment Orders shall be pasted in serial order assigned on their receipt in the treasury in separate files one for each class of pensions such as service, political, Colonial Governments, etc. These files must be kept in the personal custody of the Treasury Officer in such a manner that pensioners shall not have access thereto.

(Notification No. 13357/F., dated the 18th April 1968)

Note—All Pension Payment Orders shall be filed in one series for the whole district. The Sub-treasuries will affix their own serial number to the Pension Payment Order which should be noted as numerator, while the District Treasury serial number recorded in the Pension Payment Order as denominator.

(Notification No. 38689—Codes-162/75-F., dated the 17th September, 1975)

279. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his Pension Payment Order, and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment Order of the form in which proof was given, within each year, of the pensioner's continued existence, e.g., "Pensioner visited the Collector on and the initials of the disbursing officer or of the officer verifying the fact, shall be put against the note.

280. (1) Treasury and Sub-Treasury Officers are authorised to renew Pension Payment Orders without reference to the Accountant-General in cases in which pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or the disbursing officer's half are completely filled up. The renewed Pension Payment Orders shall bear the old number, date and facsimile of signature of the issuing officer and the old ones, if available shall be retained by the disbursing officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the 'Remarks' column of the register of Pension Payment Orders prescribed in Subsidiary Rule 284.

(2) On the renewal of a Pension Payment Order, portion of the original order containing the facsimile of the pensioner's signature or his thumb impression as the case may be and the copy of his photograph where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order before the latter is signed by the Treasury and Sub-Treasury Officers.

(Notification No.42570—TRA-69/64-F., dated the 28th December, 1964)

(Notification No. 19236—Codes 155/75-F., dated the 16th April, 1976)

(3) When both the the halves of a Pension payment orders are lost after commencement of payment, reference to the Accountant-General for issue of duplicate pension payment order may be made through the Treasury with reference to the records and registers maintained thereof even though payment is made through public sector Banks.

(This procedure shall also apply to the payment of pension through public sector Banks)

(Notification No. 47150—TRC—8/86-F., dated the 7th September, 1987)

280-A. If both the halves of a Pension Payment Orders are reported lost in transit due to any account before commencing payment, on a report from the Disbursing Officer to that effect, the Accountant-General shall issue a duplicate Pension Payment Order which will be prominently marked as "Duplicate—No payment to be made against original Pension Payment Order". A note to this effect will also be kept by him against the relevant entry in the Register of Pension Payment Order issued before forwarding the duplicate Pension Payment Order (both halves) to the Disbursing Officer. Before commencing the payment, the following further action shall be taken by the Disbursing Officer; namely:—

(a) It will be verified from the Register of Pension Payment Order (Form No. O. T. C. 36) that the payment has not been made to the pensioner on the basis of the original Pension Payment Order.

(b) A confirmation will be obtained from the pensioner and kept on record that he has not already received any payment against the original Pension Payment Order, he will also furnish an undertaking that he will surrender to the Disbursing Officer the original Pension Order if traced out later and will not claim any payment on its strength.

First payment of pension against the duplicate Pension Payment Order shall in no case be authorised at an office other than the one mentioned in the original Pension Payment Order.

(Notification No. 20136—TRC, 96/80-F. dated the 21st April, 1981)

"280-B. If both the halves of a Pension Payment Order are lost after commencement of payment, the Accountant-General shall be moved through the Treasury (even when payment is made through a Public Sector Bank) who shall issue a duplicate Pension Payment Order which will be prominently marked as "Dupncate—No payment to be made against original Pension Payment Order". A note to this effect will also be kept by him against the relevant entry in the Register of Pension Payment Orders issued, before forwarding the duplicate Pension Payment Order (both halves) to the Disbursing Officer. After duplicate Pension Payment Order is issued by the Accountant-General, the disbursing authority whether Treasury or Public Sector Bank, shall fill up the payment portion with reference to the records maintained by such authority.

Before commencing the payment, the following further action shall be taken by the Disbursing Officer, namely:—

(a) It will be verified from the Register of Pension Payment Orders (Form No.OTC-36) that no payment had been made to the pensioner on the basis of the original P. P. O. from the date it was reported to be lost.

(b) A confirmation will be obtained from the pensioner, and kept on record, that he has not received any payment against the original Pension Payment Order from the date it was reported to be lost. He will also furnish an undertaking that he will surrender, to the Disbursing Officer, the original Pension Payment Order, if traced out later, and will not claim any payment on its strength.

First payment of pension against the duplicate Pension Payment Order shall, in no case, be authorised at an office other than the one mentioned in the original Pension Payment Order.

(Notification No. 47154—TRC.-8/86-F, dated the 7th September, 1987)

281. In commutation cases, the Accountant-General will issue the authority for the payment of the commuted value of the portion of pension commuted along with a communication intimating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised pension payable after commutation and the date from which it is payable will be noted in both halves of the Pension Payment Order by the Disbursing Officer under his attestation, quoting Accountant-General's letter as authority, under intimation to the Accountant-General. After the commuted money is paid, the voucher for the commuted value will be sent to the Accountant-General in a separate schedule. Payments of pension from the date of commutation will be made at the revised rates based on the amended Pension Payment Order.

(Notification No. 875—Codes-114/75-F., dated the 7th January, 1976)

282. In case where an anticipatory Pension Payment Order has been issued by Accountant-General, the final pension, when intimated by the Accountant-General will be noted in both halves of the Pension Payment Order by the Disbursing Officer under his attestation, quoting Accountant-General's letter as authority. An intimation to this effect may be sent to the Accountant-General simultaneously. Future payments will be made to the pensioner at the revised rates based on the amended Pension Payment Order. The voucher for the first payment of the final pension will be sent to the Accountant-General in a separate schedule.

(Notification No. 875—Codes-114/75-F., dated the 7th January, 1976)

283. *Payment at sub-treasuries*—When the payment of a pension is authorised at a sub-treasury, the Pension Payment Order will first be entered at the district treasury in the register referred to in Subsidiary Rule 284 and a note made in the Remarks column of the register of the name of the Sub-treasury at which the pension is payable and also the date of birth of the pensioner. Both the halves will then be transmitted to the Sub-Treasury Officer who will after recording the necessary entries in this register of Pension Payment Orders, retain his half and deliver the pensioner's half to the pensioner. There should be two registers one for political and the other for, service pensions. The sub-treasury halves of the Pension Payment Orders shall be kept under the lock and key of the Sub-Treasury Officer.

Note—The register of Pension Payment Orders at Sub-treasuries shall be maintained in the same manner as at the district treasuries.

284. *Register of Pension Payment Orders*—Each disbursing officer shall keep a register in Form O. T. C. 36 of the Pension Payment Orders issued in his office, which will serve as an index to the files of orders referred to in sub-rule (2) of Subsidiary Rule 278. After seeing that a new order is correctly entered in this register, the Disbursing Officer shall put his initials in the column of "Name of Pensioner" and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force, but when both portions of the order are returned on account of death of a pensioner or application for transfer to another district or otherwise, which causes strike in permanently off the list of pensioner's under his payment the date and cause of return shall be entered there in black ink under the Disbursing Officer's initials. If the disburser's half only be returned on account of non-appearance of a service pensioner, the date will be entered in red ink and on reclamation this date will simply be struck out.

Note—In the case of Civil pensioners residing in Nepal who apply for transfer of pension from one pension Disbursing Officer to another, the submission of pensioner's half of the Pension Payment Order may not be insisted upon at the time of effecting the transfer of pension, the transfer being done on the strength of the disburser's half of the pension payment order. The pensioner's half shall be collected by the new pension disbursing officer from the pensioner when he first reports to receive his pension and forwarded to the Accountant-General concerned under intimation to the old pension Disbursing Officer.

(Notification No. 17299—Tr.-A-87/65-F., dated the 16th May, 1966)

285. On the receipt of an intimation about the death of a Pensioner prompt action shall be taken to record the fact in the register and on the disburser's of half of the Pension Payment Order.

In the case of pensioners whose pensions are paid by money-order under the provisions of Subsidiary Rule, 310, the necessary note shall be made on both halves of the Pension Payment Order.

286. Pensions which are not granted for life, but are subject to special conditions, e.g. when they are to cease on marriage or at a given age, or under other specified circumstances shall not be entered in the same register with other pensions but shall be recorded in special registers to be kept for the purpose. All Pension Payment Orders of such pensions will bear letter "S" in addition to the number.

An additional column shall be opened in such registers to show clearly and precisely the special limitations and conditions attached to each pension of this category.

V—Manner of Payment

287. *Due date*—Pension fixed at monthly rates are payable monthly on or after the first day of the following month. The Collector of a district may, if he considers necessary, fix suitable dates for such payments at treasuries under him.

When however there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

288. If the first two days (including Sunday) of a month are public holidays on which pensions are not disbursed at the Treasury, the Collector may, if he thinks fit, direct the payment on the last working day before the holidays, of pension bills of pensioners except pensions relating to the month of March.

Note—For the purpose of this rule, the 'Working day' shall have the same meaning as given in the note below S. R. 174.

(Notification No. 47666—Try-II-25/72-F., dated the 27th October, 1972)

289. *Payment of claims*—Save as hereinafter provided and except in the case of provisional pensions payable through Heads of offices and pensions sanctioned under the Orissa old age pension rules a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

Note—The disbursement of provisional pension drawn by the head of office shall be made in the same manner in which pay and allowances are disbursed by him.

(Notification No. 6990—Try-II-60/73-F., dated the 9th February 1973)

290. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension through a representative upon the production of a life certificate signed by a responsible Government officer or by some other well-known and trustworthy person.

Note—The power to grant exemption under this rule from personal appearance to draw pension may be exercised by the Collector of the district.

(Notification No. 27743—T.R.A.-202/63-F, dated the 12th September, 1964)

291. A Pensioner who produces Life Certificate signed by any person specified here under is exempted from personal appearance :

- (i) a Gazetted Government servant
- (ii) a Class-I Officer of the Reserve Bank of India, an Officer (including Grade—II Officer) of the State Bank of India or of its Subsidiary; or of any Public Sector Bank.
- (iii) a Member of Parliament or State Legislature;

In the case of a pensioner drawing pension through a Public Sector Bank, the Life Certificate may be signed by an Officer of that Public Sector Bank. In the case of pensioner residing abroad and drawing his pension through any other bank including the Second Schedule to the Reserve Bank of India Act, 1934, the Life Certificate may be signed by an Officer of that Bank.

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 exempted from special appearance.

292. Payment of pension to police pensioners, may be made in accordance with the rules in this sub-section, but if the disbursing officer entertains any doubt as to the identity of such a pensioner, he may require the local Inspector of Police to identify him. The Inspector would then be responsible for the corrected identification of the pensioner.

293. A pensioner not resident in India may draw his pension in India through a duly authorised agent, who must produce a certificate by a Magistrate, a Notary, a Banker or a Minister of Religion on each occasion that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund over payments and produce such a certificate as aforesaid at least once a year.

294. A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund overpayments and produce at least once a year a life certificate signed by a person authorised under Subsidiary Rule 291 to sign such certificates.

Note—The name of the authorised agent who has furnished the indemnity bond and is allowed to draw pension under S R. 293 and 294 above, should be entered prominently on the disburser's half of the Pension Payment Order.

(Notification No. 25403—Try.-II-26 / 74-F., dated the 4th July, 1974)

295. The pension of a person drawing his pension through an authorised agent who has executed a bond to refund overpayments, shall not be paid on account of a period of more than a year after the date of the life certificate last received and the disbursing officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

296. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian the Collector may, on application by or on behalf of the pensioner, and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving on behalf of the pensioner, the pension due to him, and payment of pension may be made to such manager or guardian in the same way as to the original holder ; provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment . Such declaration may, at any time, be revoked or altered at the discretion of the Collector.

Note—Pension of a person who is certified by a Magistrate to be a lunatic should be paid in accordance with sub-section (1) of section 95 of the Indian Lunacy Act, 1912.

(Notification No. 26231—Tr.-254/55-F., dated the 10th November, 1955)

297. The pension disbursing officer should report promptly to the Accountant-General the decease of any civil pensioner, and when a pensioner fails to appear to receive his pension for three months, enquiries should be made through the District Police as to the cause of his non-appearance.

298. *Forms of pension bills and connected certificates*—(1) Save as hereinafter provided in this rule, claims for payment of pensions shall be presented on bills in Form O. T. C. 37 (i), 37 (ii) or 37 (iii) as the case may be a copy of which will be supplied by the disbursing officer to each pensioner or his agent or representative. The bill must be duly received by the pensioner or by some other person authorised to give legal acquittance on his behalf, and if the pensioner cannot sign, his thumb impression or where this is not possible due to physical incapacity his great toe impression, being duly attested by a well-known and respectable person shall be taken on the bill.

Save as provided in sub-rule (2) of Subsidiary Rule 306, the pensioner's half of the Pension Payment Order must invariably be presented with the bill.

In the case of physically handicapped pensioners who are unable to sign or put their thumb/great toe impression and purdanashin ladies quittance by seal mark attested by some well-known and respectable person may be accepted in lieu of signature of thumb/great toe impression.

(Notification No. 47110—Tr.-A.-84/71-F., dated the 17th December, 1971)

(Notification No. 47916—TRC.-7/79-F., dated the 18th October, 1979)

(2) Instead of requiring each individual pensioner to present a separate bill, the disbursing officer may, subject to such general or special instructions as the Accountant-General may issue in this behalf, prepare bills in Form O. T. C. 38 including in each such bill as many pensioners as may be convenient on account of each class of pensions. On this bill the receipt of each pensioner appearing personally shall be taken in the column provided for that purpose, while separate receipts shall be appended to the bill in support of payments, if any, made to other persons authorised to receive them, note being made on the separate receipts of the names of the persons actually receiving the money. On all such documents shall be entered the number of the entry in the bill .

(Notification No. 3694—TRC.-1/81-F., dated the 20th January, 1981)

(3) Claims for provisional pension sanctioned in respect of a retired Government servant shall be preferred by the Head of Office separately for each pensioner in Form O. T. C. 37-B.

(Notification No. 3690—TRC.-1/81-F., dated the 20th January, 1981)

(4) Claims for pension sanctioned under the Orissa Old Age Pension Rules shall be preferred by the Tahsildar/Additional Tahsildar for all the pensioners under his charge in form O. T. C.-37-C.

Notification No. 51407-F., dated the 24th December, 1975

299. A life certificate must accompany every claim which is not personally presented except in the cases specified in Subsidiary Rules 293, 294 and 298 (3). When payment is made on life certificate, it can be made only for periods completed on or before the date of the certificate. The life certificate must be signed by a person authorised under these rules to sign such certificates.

(Notification No. 6990—Try.-II-60/73-F., dated the 9th February, 1973)

Note—It is not necessary that the life certificate should be in respect of the date on which the pension bill is presented for payment, if that happens to be later than the date of the signature of the pensioner on the bill

(Notification No. 9903—Try.-A-74/62-F., dated the 14th March, 1962)

300. When a pensioner draws his pension through an agent or representative, the claim must be supported by the written authority of the pensioner to pay the pension to the agent or the representative nominated to receive payment on his behalf. In such cases, the endorsement "Received payment" must be signed by the pensioner and a separate receipt which need not be stamped, shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

301. Where the determination of a pension cannot be fixed for a precise date, the pensioner's bill must be accompanied by a certificate duly signed by any of the authorities contemplated in Subsidiary Rule 291 that the event, namely,—which determines the pension has not happened. However, in case of a female pensioner whose pension is terminable on marriage or remarriage, a certificate signed by the pensioner to the effect that she is not married/remarried shall be furnished on the body of every pension bill, except for the months of June and December. The pension bills for June and December shall be supported by a declaration in the manner provided under Subsidiary Rules 302 (1).

(Notification No. 265—TRA.-222/62-F., dated the 4th January, 1963)

(Notification No. 42785—Codes-39/76-F., dated the 15th September, 1976)

302. (1) A declaration in the following form shall be obtained half-yearly from all recipients of family pension whose pension is terminable on their marriage or remarriage.

Exception—In the case of a widow recipient of family pension, such declaration will be obtained on the occasion if she undertakes to report promptly to the pension disbursing office in the event of her remarriage.

**** I hereby declare that I am not married/I have not been married during the past six months.**

Or

*** I hereby declare that I have not been remarried and I undertake to report such an event promptly to the Treasury/Bank.**

	Signature
Place	Name of the Pensioner
Date	P. P. O. Number.....

I certify to the best of my knowledge and belief that above declaration is correct.

Signature of a responsible Officer or a well-known person.

Place	Name
Date	Designation

**** To be furnished in support of pensions for the month of June and December each year.**

*** Applicable only for widow recipients of family pension and to be furnished only once**

(Notification No. 14222—TRC.-23/78-F., dated the 23rd March, 1979)

(2) Every Officer disbursing pension shall submit to the Accountant-General concerned a statement showing particulars and date of last payment of pensions in respect of cases of failure to furnish the above declaration in the month of January and July.

[Notification No. 4005—Pen.- 19/55-F., dated the 22nd February, 1956;
Notification No. 33854—Tr.-A-6/60 F., dated the 17th November, 1960 and
Notification No. 39042—Tr.-A-173/65-F., dated the 1st November, 1966.]

(Notification No. 42785—Codes-39/76-F., dated the 15th September, 1976)

303. (1) A certificate of non-employment, as printed on the forms of bills, shall be obtained from all pensioners in receipt of service pension except ex-class IV servants and ex-policemen who are in receipt of pension of not more than Rs. 10 a month. If a pensioner, who is required to sign the certificate, is re-employed either permanently or temporarily in a Government establishment or in an establishment paid by a Government other than the Orissa Government or by a local fund, during the period for which pension is claimed, he must furnish the necessary particulars therein and the disbursing officer shall ascertain and report whether the rules regarding such re-employment have been duly observed.

In the case of a pensioner permitted under rules of the Government to draw pension after re-employment the certificate must be modified according to facts.

In the case of an employed/re-employed pensioner drawing family pension under the liberalised pension rules/extraordinary family pension rules the pensioner shall furnish the details of his/her emoluments on employment/re-employment, duly verified by the head of office where he/she is employed/re-employed once a year in the pension bill for the month of December.

(Notification No. 6483—TR-A-1/70-F., dated the 24th February, 1970)

(Notification No. 55467—Tr.-II-78 / 72-F., dated the 21st December, 1972)

(2) When a pensioner draws his pension through an agent who has executed a bond of indemnity the certificate modified suitable may be signed by the agent provided that the pensioner himself furnishes once a year, a certificate concerning the period for which the pension has been drawn on the basis of the agent's certificates.

303-A. (1) In case of death of pensioner governed by the Family Pension Scheme, 1964, the Treasury Officer should start paying family pension to the widow/widower on receipt of the death certificate of the pensioner and the application in Form No. O. T. C. 38-A for the grant of family pension to her/him. The Treasury Officer shall also send an intimation in this regard to the Accountant-General, Orissa in Form No. O. T. C. 38-B. In respect of payments made at Sub-Treasury the intimation in Form O. T. C. 38-B shall be sent to the Accountant-General, Orissa through district Treasury.

(Notification No. 28203—Tr.-60/70-F., dated the 18th June 1970)

Note—Family pension up to Rs. 100 per month may be at the request of the pensioner, be remitted to him by posta money-order, at the cost of the Government, the charges on account of money-order commission to be shown as a district item in the bills relating to such claims, debiting the expenditure thereof to the appropriate head of account.

(Notification No. 33578—Try.-II-22/74, dated the 9th August, 1975)

(2) In case a report about the death of a pensioner is first received from a source other than the widow (er), the Treasury Officer shall after satisfying himself about the correctness of the report, write to the widow (er) at the address given in the P. P. O. seeking compliance with the prescribed formalities, so that payment of family pension to the entitled person (s) is commenced early.

(Notification No. 3424—TRC-11/81-F., dated the 20th January, 1982).

304. Notwithstanding anything contained in these rules a leper pensioner on account of the contagious nature of his disease, shall be paid without being called upon to produce a Pension payment order or a bill. He shall merely appear before the disbursing officer who shall order one of the staff to fill up (in lieu of the pensioner doing it himself) a pension bill form on which payment shall at once be made and the fact recorded in the register which shall be initialled by the disbursing officer as having been paid in his presence. Lepers shall never be allowed to sign or affix their thumb impressions on pension bills.

Similarily leper subscribers or claimants should not, however, be allowed to fill in the pension application forms and the duty of filling in the pension application forms both for Gazetted and non-Gazetted subscribers should devolve on the Department or Government/ Head of Department / Head of Offices as the case may be.

Where physical appearance of the leper pensioner is not possible, he may arrange to send a life certificate under S. R. 291. In that case the Treasury / Sub-Treasury Officer will draw the money and send it by postal money-order in the manner laid down under Subsidiary Rule 310.

Note—In the case of treasuries where payments are made through the State Bank of India, the Treasury Officer shall draw the money required from the Bank and shall have the payment made in his presence and shall record a certificate of disbursement in the voucher as stated above.

In cases where the pensioner is not able to appear before the Disbursing Officer due to his extreme physical incapacity he may, on his specific request be identified by the Disbursing Officer at the place of the pensioner in April and October each year.

(Notification [No. 61798—TRC.-19/77F., dated the 5th December, 1977)

304-A. An illiterate pensioner who had furnished his thumb impression in the disburser's half of the Pension Payment Order may subsequently become literate and therefore, able to sign. The signature of a literate pensioner may, owing to over age or ill-health change to such an extent as to differ, materially from the specimen pasted on the disburser's half of the Pension Payment Order. A literate pensioner may become unable to sign owing to loss of a thumb, or one or more fingers, or all of them, or due to diseases like paralysis. In all such cases, the Treasury Officer should take a specimen of the Pensioner's new signature, of thumb or finger impression, as the case may be, after necessary identification, and paste it in place of the old one on the disburser's half of the Pension Payment Order. Another set of such specimen signature, or thumb or finger impressions should be sent without delay to the Accountant-General.

(Notification No. 34448—Try.-II-36/73-F., dated the 20th July, 1973)

305. *Rate of exchange for conversion of pension fixed in another currency*—The payment in rupees of pension fixed in sterling or in other foreign currency shall be regulated by such general or special instructions as may be issued by the Government in this behalf. In issuing Pension Payment Orders for such pensions, the Accountant-General will either mention the exact amount to be paid in rupees or indicate the rate at which the amount stated in sterling or in any other currency shall be paid.

306. *Checks to be applied by the disbursing officer*—(1) On appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the disbursing office and the signature to the receipt shall be compared with the facsimile of the signature taken on the disburser's half of the Pension Payment Order. If the pensioner cannot sign his name his thumb/great toe impressions on the receipt shall be compared with the original impression taken on the Order. In cases of doubt payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the disburser's half of the Pension Payment Order, Pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce his personal copy of the letter of the Accountant-General forwarding "his Pension Payment Order to the Treasury Officer" and his signature or thumb great toe impression on the bill shall be compared with the specimen signature or thumb impression attached to, and received with the Pension Payment Order.

(Notification No. 9898—Tr.-166/61-F., dated the 14th March, 1962)

(Notification No. 47110—TR.-A.-84/71-F., dated the 17th December, 1971)

307. When the pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payment is ordered and if he feels any suspicion, shall refer it to the pensioner before payment.

Note—In so far as the disbursing officer is concerned the authority of a person to receive payment of pension on behalf of a pensioner, shall be deemed to remain unimpaired until its termination by the death of the pensioner or otherwise becomes known to the disbursing officer.

(Notification No. 9903—T.R.-A.-74/62-F., dated the 14th March, 1962)

308. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in public, special care shall be taken in the identification of such pensioners. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, shall be attested by two or more persons of respectability in the town, village or pargana.

309. *Record of payment*—Every payment must be entered on the reverse of both halves of the Pension Payment Order and attested by the signature of the disbursing officer.

309-A. As soon as the payment of provisional pension drawn by the head of office has been completed, he shall inform the Accountant-General of the particulars of the payment actually made by him.

(Notification No. 6990—Try.-II-60/73-F., dated the 9th February, 1973)

310. *Payment of pensions by postal money-order*— The payment of pensions may be made by postal money-order at the option and expense of pensioner of either sex. When this mode of payment is adopted, the following rules shall be observed :—

- (i) When the pensioner is paid by postal money-order, he shall furnish a life certificate of his continued existence and a declaration as contemplated under clause (vii) of this subsidiary rule to the concerned Treasury Officer at intervals of 6 months. The life certificate is to be signed and the Declaration attested by any gazetted officer, who draws his pay from the Treasury from which the pensioner's pension is paid. If the pensioner is not able to furnish such a life certificate and the attested declaration, he shall present himself in person at intervals of 6 months at the Treasury from which the pension is paid.

(Notification No. 25653—T.R.A.-102/65-F., dated the 28th July, 1966)

(Notification No. 34137-F., dated the 21st May, 1975)

- (ii) A pensioner who elects to have his pension paid by money-order, should present in person to the Treasury Officer a declaration to that effect with his or her copy of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in Subsidiary Rule 306 and obtain specimen signature or thumb impression as the case may be of the pensioner if not already obtained previously in the space provided for the purpose in the disburser's half of the Pension Payment Order as provided under S. R. 278 (1). After this has been done he should paste the declaration and both halves of the Pension Payment Order in a separate file headed "Pension payable by money-order" on a date not later than the 10th of each month, the Treasury Officer should arrange to make out a money-order form for each pension recorded in the file mentioned above, less money-order commission, and make corresponding payment entries in the table at the back of the Pension Payment Orders. The 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.

(Notification No. 25653—T.R.A.-102/65-F., dated the 28th July, 1966).

Note 1— The amount of the commission, when a money-order remitting a pension is returned undelivered should be borne by the pensioner and not the State.

Note 2—Provisional Pension drawn by the head office by postal money-order or by Bank draft, if so desired by the pensioners, at the cost of the pensioner.

(Notification No. 6990—Try.-II-60/73-F., dated the 9th February, 1973)

Note 3— Pensions, provisional pensions or political pensions up to rupees two hundred fifteen only per month, plus additional relief, or temporary increase thereon as admissible from time to time, may at the request of the pensioner, be remitted to him/her by Postal Money-Order at the cost of the Government. The charges on account of the 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.

(Notification No. 33578—Try.-II-22/74-F., dated the 29th August, 1975).

(Notification No. 44314—T. R. C.-21/83-F., dated the 28th November, 1983).

Note 4— The old age pension drawn by the Tahasildar/Additional Tahasildar shall be paid by postal money-order at the cost of the Government, the charges on account of money-order commission being shown as a distinct item in the bills relating to such claims, debiting the expenditure thereof to the appropriate head of account.

(Notification No. 51407-F, dated the 24th December, 1975).

- (iii) In order to minimise the risk of fraud, the Treasury Officer should watch for the money-order receipts for all remittances shown in the special file and should compare the signature on the money-order receipt every month with the pensioner's signature on the disburser's half of the Pension Payment Order. The Treasury Officer should also satisfy himself once in every six months with reference to the life certificate to be furnished or on presence

of the pensioner according to the provisions of clause (i) above that the pensioner is actually alive. In token of having done so he must endorse on the schedules of payments for the months of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

Note 1—The pensioner, after receipt of his pension through postal money-order, may send a declaration signed by him to the effect that the (Pensioner) received the pension of Rupees (Rs on for the month of which was sent by money-order. On receipt of the declaration, the Treasury Officer may verify the pensioner's signature or thumb impression with the specimen as contemplated in clause (iii) above and arrange to send the pension for the subsequent month without waiting for the return of the Postal acknowledgement receipt.

(Notification No. 25653—TR.-A.-102/65-F., dated the 28th July, 1966)

Note 2—The pensioner should be instructed to communicate to the Treasury Officer any change in his address, promptly. If any money-order sent for any of the previous months has been returned unpaid, further money-orders should not be sent without an application from the pensioner.

(Notification No. 25403—Try.-II-26/74-F., dated the 4th July, 1974)

- (iv) In case of a female pensioner whose pension is terminable on marriage or remarriage a declaration in the form prescribed in subsidiary rule 302 (1) shall be obtained by the Treasury Officer before remitting the pension for the months of June and December. In other cases, where determination of pension cannot be fixed for precise date the Treasury Officer shall before remitting the pensions for the months of June and December obtain from the pensioner a certificate as given in subsidiary Rule 301.

(Notification No. 42785—Codes-39/76-F., dated the 15th September, 1976).

- (v) The Treasury Officer should furnish to the officer-in-charge of police-station, Sarpanch, Block Development Officer, Tahasildar, Naib-Tahasildar and Executive Officer of Municipalities and Notified Area Council, a list of pensioner residing within their respective jurisdictions who are drawing pensions by money-order through him it is the responsibility of the officer -in-charge of the concerned police-station, Sarpanch, Block Development Officer, Tahasildar, Naib-Tahasildar and the Executive Officer of the Municipalities or Notified area Council to report promptly to the Treasury Officers about (i) the death of any such pensioner (ii) the marriage or remarriage of any such female pensioner.

[Notification No. 25653—Tr.-A-102/65-F., dated the 28th July, 1965].

- (vi) It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule which will serve as voucher. A certificate in the following form in the handwriting of the Treasury Officer should be endorsed on the schedule :—

“Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money-order”.

- (vii) In the schedules for January and July each year, an additional certificate in the following form should be added :—

“Certified (1) that I have obtained, where necessary from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a local fund during the past six months, and (2) that in all cases where determination of pension cannot be fixed for a precise date or in the case of female pensioner whose pension is terminable on her marriage or remarriage, I have obtained the certificates in the form as given in S. R. 301 or the [declaration in the form as given in S. R. 302, as the case may be.

(Notification No. 8056—Tr.-A-44/62-F., dated the 15th March, 1962)

Note—The declaration in respect of female pensioners prescribed in certificate (2) in the foregoing clause shall be attached to the schedule for January.

(Notification No. 39042—Tr.-A.-173/65-F., dated the 1st November, 1966)

(viii) In the schedule for the month following the month of payment, the Treasury Officer should furnish 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 money-order receipt/declarations in support of these payments, and filed them in my office”.

(Notification No. 25653—Tr.-A-102/65-F., dated the 28th July, 1966)

Note—The Treasury Officer shall after checking the signature/thumb impression of pensioner given on declaration with the specimen available with him, accept the declaration as valid or reject it, if it is found defective. The acknowledgement given either on the money-order receipt or in the declaration as prescribed in 'Note' below S. R. 310 (iii) will serve as valid quittance of the pensioner.

(Notification No. 12854—Tr.-A-6/67-F., dated the 15th April, 1968)

(ix) The amount to be remitted by money-order should be adjusted by transfer credit to the post office in accordance with the procedure prescribed in Subsidiary Rule 156 (whenever more than one money-order is tendered for issue it should be seen that separate receipt is furnished by the post office for each money-order).

Note—The procedure authorised in this rule may be applied *mutatis mutandis* to pensions payable at a Sub-treasury or by any other disbursing offices.

311 (1). Where owing to old age or infirmity, or in consequence of some physical disability, it is not possible for a pensioner to present in person to the treasury a declaration electing have his pension paid by money-order, the Treasury Officer may accept instead a written declaration signed by the pensioner and duly verified under his seal by a Gazetted Officer, a Magistrate, a Justice of peace, a Tahsildar, a Naib-Tahsildar, a Block Development Officer, a Police Officer not below the rank of Sub-Inspector in charge of Police-Station or any Government Officer of equivalent rank having his headquarters at the place where the pensioner is living for the time being. The Officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(Notification No. 44962—Try.-II-21/73-F., dated the 3rd October, 1972)

(2) Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorise payment to the pensioner on production of a certificate from the Chief District Medical Officer or a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration . In such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact the heir and continues to be the heir throughout the period for which he draws the pension.

(Notification No. 25403—Try.-II-26/74-F., dated the 4th July, 1974)

312. *Payment of commutation money*—The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Accountant-General, only to and upon the receipt of, the person legally entitled to receive it and not otherwise.

313. *Gratuities*—Save as hereinafter provided, gratuities shall not be paid except on an authority received from the Accountant-General, to whom the sanction is communicated by the sanctioning authority or by another Audit Officer. Payment can be claimed on the letter of authority itself, and no separate bill is necessary and shall be made in the same manner as laid down in S. R. 669 and 670 in relation to Provident Funds.

Note—When at the option of the gratuitant, the balance of gratuity is to be drawn by the Head of an office, he shall do so by presenting a bill in Form O. T. C. 37-A and shall furnish to the Accountant-General, within a month of the date of drawal, a certificate of disbursement.

(Notification No. 6990—Tr.-II-50/73-F., dated the 9th February, 1973)

313-A. Provisional gratuity sanctioned by sanctioning authority in respect of a retired non-gazetted Government servant or a retired gazetted Government servant whose pay and allowances immediately being drawn on establishment pay bills shall be drawn separately for each gratuitant by the head of office in which he last served, in form O. T. C. 37-B and disbursed to the gratuitant.

Note—The above provisions for the drawal and disbursement of provisional gratuity to the gratuitants by the Head of Office will apply *mutatis mutandis* to the drawal and disbursement of provisional death-cum-retirement gratuity payable to family of a deceased Government servant who died while in service and whose pay and allowances immediately before death were being drawn on establishment pay bills.

(Notification No. 6990—Try-II-60/73-F., dated the 9th February, 1973)

VI—Periodical identification of pensioners

314. *General rules*—(1) On the first appearance of a pensioner on or after the first of April each year, the disbursing officer shall, except in the case of pensioners whose specimen signatures are attached to the pension payment order below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner shall then be identified from the particulars given in the disburser's half of the Pension Payment Order. Identification shall also be made by an examination of the impressions given on the bill with those attached to the Pension Payment Order or by reference to the pensioner's photograph where one is pasted on the disburser's half of the Pension Payment Order, if he cannot be identified by other means with absolute certainty.

(2) Except Indian princes, European ladies, persons who have been gazetted officers, persons who hold Government titles provided their identity can be established otherwise to the satisfaction of the Collector, and persons whose monthly pension exceeds Rs. 50, and persons who have been specially exempted by Government on the ground that there can be no difficulty in future identification, all pensioners shall be liable to the operation of this rule.

(Notification No. 2567—T.R.A.-19/60-F., dated the 29th January, 1960)

(3) *Pardha* ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

315. Save as provided in Subsidiary Rules, 293 and 294, to ensure that the pensioner attends personally at least once a year, the disbursing officer should note the letters "L. C." under his initials, in the cases provided for noting monthly payments on the reverse of the Disburser's half of the Pension Payment Order, each time a payment is made on a life certificate, and should send out, through the messenger receiving payment of the pension in the month previous to that in which the pensioner is due to appear in person, a call for the personal appearance of the pensioner for the annual muster in the following month.

316. In all cases referred to in Subsidiary Rules 290, 291 and 296 the disbursing officer must take special precautions to prevent impositions and must, at least once a year, receive proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose, the disbursing officer shall, save in case of exemptions from personal appearance allowed by orders of competent authority require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made and in all cases of doubt, he must consult the Accountant-General.

(Notification No. 47080—TR-A-83/71-F., dated the 17th December, 1971)

(Notification No. 19236—Codes-55/75-F., dated the 6th April, 1976)

Exception—In case where a claim submitted by a pensioner is supported by a life certificate granted under the provisions of subsidiary rule 291, by a Gazetted Officer whose specimen signature is on record with the Treasury Officer or by a Government Officer exercising the powers of a Magistrate under the Criminal Procedure Code or by a Registrar or Sub-Registrar appointed under the Indian Registration Act, under their respective seals of office personal appearance of the pensioner at the Treasury will not be insisted upon. The Treasury Officer however, in all cases of doubts will be competent to obtain proof of the existence of the pensioner independent of that furnished by the life certificate.

(Notification No. 37016—Tr.-A-95/70-F., dated the 10th August, 1970)

(Notification No. 36001—TRC-5/78-F., dated the 29th June, 1978)

VII—Undrawn pensions and arrears

317. *General*—(1) Unless the Government by general or special orders direct otherwise a pension remaining undrawn for more than a year shall cease to be payable by the disbursing officer. If the pensioner afterwards appears or a claim is presented on his behalf the disbursing officer may make the payment but the arrears can be paid:

- (i) If the amount in arrears does not exceed Rs. 10,000 or with the previous sanction of the Collector of the district in which the pension payment office is located if it exceeds Rs. 10,000 but does not exceed Rs. 20,000 provided that in both cases the arrears are not to be paid for the first time; and

(Notification No. 3267—TRC-58/81-F., dated the 19th January, 1982)

(Notification No. 27643—TRC-50/90-F., dated the 16th August, 1990)

- (ii) in all other cases with the sanction of the authority by whom the pension was sanctioned :

Provided that if in any case a pension remains undrawn 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 Accountant-General.

(Notification No. 47671—Try.-II-39/72-F., dated the 27th October, 1972)

Note 1—If the suspension of payment is attributed to error or neglect by any Government Officer, the Accountant-General may direct payment of the arrears on his own authority

Note 2—This subsidiary rule shall apply to the Pension/gratuity payable under Triple Benefit Scheme—Education Department Resolution No 19434, dated the 22nd July 1965.

(Notification No. 36325—Try.-II-58/72-F., dated the 18th August 1972)

(2) A gratuity payment order shall remain in force for one year only and no such order shall be retained in a disbursing office if payment has not been made on it within a year of its issue.

318. *Death of pensioners*—(1) Subject to any rule or order issued by a competent authority in this behalf, the procedure for payment of arrears of pensions due in respect of a deceased pensioner shall be regulated by the following rules :—

- (i) pension can be drawn for the day of a man's death. The hour at which death takes place has no effect on the claim.
- (ii) on the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death. They cannot be paid thereafter without the sanction of the authority by whom the pension was sanctioned to be obtained through the Accountant-General :

Provided that if the arrears do not exceed Rs. 500 and the case presents no peculiar features, the Accountant-General may, subject to any orders issued by Government in the behalf. Pass the arrears on his own authority.

- (iii) Subject as provided in the preceding clauses the provisions of Subsidiary Rule 192 shall apply to payment of arrears of pensions due in respect of a deceased pensioner as they apply to payment of arrears of pay and allowances due in respect of a deceased Government servant except that in the event of the pensioner's death after commencement of payment of pension the power vested in the head of office

under clause (i) of sub-rule (1) thereof shall be exercised by the Collector of the Treasury from which the pension was last drawn. Provided that Sub-Treasury Officers, Special/District Treasury Officers and Collectors of the districts may order payment of arrears of pension up to Rs. 3,000, Rs. 8,000 and Rs. 12,000 respectively in each case and Director of Treasuries and Inspections may order payment of arrears of pension more than Rs.12,000.

(Notification No. 1973—Try.-II-21/73-F., dated the 12th January, 1973)

(Notification No. 36109—TRC.-48/90-F., dated the 27th October, 1990)

Note 1 This subsidiary rule shall apply to the pension/gratuity payable under Triple Benefit Scheme—Education Department Resolution No. 19434, dated the 22nd July 1966.

Note 1-A—Notwithstanding the provisions contained in clause (iii) of sub-rule (1) and clause (i) of sub-rule (1) of Subsidiary Rule 192, pensioners are allowed to register the names of their heirs with the Treasury Officer under advice to the Accountant-General, Orissa. Arrear dues to the deceased pensioners may be paid by the Treasury Officer to the heirs of the deceased as recorded with the Treasury Officer on submission of a death certificate signed by the competent authority, the pensioner's copy of Pension Payment Order and a declaration of heirship in the form appended hereto :

Ido hereby declare that I am the
yand lawful/ nominated heir of the late
pensioner Pension Payment Order NoTreasury Serial
No.who died at.....on the.....day of
.....as per death report and heirship certificate from.....
.....witness..... signature of heir.....

We the undersigned vouch for the truth of the above statement

- 1. Designation
- 2. Designation

Declaration made before me this..... day of19

Station.

Officer paying pension (Treasury/Sub-Treasury Officer)

* Here enter degree of relationship.

Note—The words and heirship certificate from.....should be struck out when the heir has been nominated by the pensioner.

If there are more than one nominated heir, the arrears should be paid to the one who produces written authority from other nominated heirs waiving their claims in his favour or a certificate of heirship from Civil Court unless all the nominated heirs attend together to receive payment, in which case payment of the amount should be made to them in equal shares without requiring the production of certificate from the Civil Court.

Pensioners are permitted to nominate alternative heirs. The heirs so nominated will be serially numbered in order of priority of right to the payment of arrears of pension. They will have successive right to the payment of such arrears and will not be treated as co-heirs.

The Treasury Officer shall ensure that the name (s) of the heir (s) specified in the nomination form submitted by the pensioner is / are entered in the register of Pension Payment Orders as well as on the Treasury copy of the Pension Payment Order under his signatures and the nominations made by pensioners are kept in the personal custody of a responsible officer of the Treasury.

(Notification No. 26829—TRC-37/81-F., dated the 8th July, 1981)

FORM OF NOMINATION FOR LIFE TIME ARREARS OF PENSION

Name of Pensioner :
P. P. O. Number :

I hereby nominate the person/persons mentioned below who is/are member (s) of my family and confer on him/them the right to receive, to the extent specified below, any arrears of pension that remains unpaid in the event of my death.

Name and addresses of nominee(s)	Relationship with the pensioner	Age	Amount of share of arrears of pension payable to each
(1)	(2)	(3)	(4)

Dated this day of 19 at

Witness to Signature :

1.

Signature of the pensioner
presented on
at

2.

Signature of Pension Disbursing
Officer.

Date.

Designation.

NOTE —The pensioner shall draw lines across the blank space below the last entry to prevent the insertion of any name after he has signed.

(Office memorandum No.32668—TRC.-12/83-F., dated the 3rd September 1983)

(Corrigendum No.38054—TRC.-2/84-F., dated the 3rd October 1983)

Note 2—The arrears due in respect of a deceased pensioner who immediately before his death, was being paid provisional pension through the head of office, shall also be payable in accordance with the provisions of this rule on the finalisation of the pension claim.

(Notification No. 6990—Try.-11-60/73-F. dated the 9th February, 1973)

(2) Any person claiming as the heir of a deceased pensioner shall 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 the sanction to the pension was communicated to the pensioner or the heir.

(3) After payment of the arrears of pension, both halves of the Pension Payment Order shall be returned to the Accountant-General with a report of the date of the death of the pensioner, except in the case of pensioners governed by the Family Pension Scheme, 1964 in which case the pensioner's portion of the Pension Payment Order will be returned to the widow/widower and the disbursing officer's portion will be retained by the Treasury Officer.

(Notification No. 28203—TRA.-60/70-F., dated the 18th June, 1970)

319. *Reports to the Accountant-General*—(1) Every pension disbursing officer shall submit to the Accountant-General every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, Part I showing the names of all pensioners who have not drawn their pensions for six years or for three years, according as the pensions are classed as political pensions or other pensions, and the other part showing the names of pensioners, other than those included in the former part, who have not drawn their pensions for more than one year. The reason for the non-drawal, if known shall be stated against each name.

(2) The disburser's halves of the Pension Payment Order of all pensioners whose names are included in Part I of the statement as also of deceased pensioners, where the arrears of pensions due are not claimed within one year of the pensioners' death, shall be returned to the Accountant-General along with the statement. The disbursing officer shall sort out such cases by examining the file of Pension Payment Orders every month.

319-A—When a pension ceases to be payable during the lifetime of a pensioner, both portions of Pension Payment Order shall be returned by the disbursing officer to the Accountant-General after making the last payment and with a note recording the reason for the cessation of the pension.

(Notification No. 5981—TRA-19/69-F., dated the 20th February, 1970)

320. *Special annual enquiries*—Deleted (Notification No. 37024—TR-A-146/70-F., dated the 10th August, 1970).

VIII—Periodical Review of Family Pensions granted under Chapter XXVIII of the Civil Service Regulation.

321. The pensions granted under articles 740, 746-B and 146 -BB of the Civil Service Regulations or under the Orissa Civil Service (Extraordinary Pension) Rules to the parents of deceased Government servants are subject to review, should the pecuniary circumstances of pensioner change. For the purpose of this review the following procedure has been prescribed:—

On the 1st of May each year the Treasury Officer who disburses the pension will give the District Officer a separate blank certificate in regard to each pension the form appended below, with the request that he will cause to be filled in the sources and amount of income of each pensioner together with and explanation for the difference, if any, from the information supplied in the preceding year's certificate. The District Officer will have the information verified by a gazetted officer and return the form to the Treasury Officer not later than the 1st June with a certificate as prescribed therein. The Treasury Officer will forthwith transmit the certificate to the Accountant-General. If the certificate reveals any improvement in the pecuniary circumstances of the pensioner, the Accountant-General will report the matter for the orders of Government; otherwise the pension will continue automatically. If the Accountant-General does not receive the certificate by the 1st July, he will hold the payment of the pension under audit objection.

CERTIFICATE REGARDING THE PECUNIARY CIRCUMSTANCES OF THE PENSIONED PARENTS OF THE LATE..... FOR YEAR 19

Sources of income Amount

Explanation of any differences from the last year's Certificate

The above facts and explanation have been verified by.....

Designation

I hereby certify that the pecuniary circumstances of the pensioner (s) are $\frac{\text{such}}{\text{not such}}$ as to justify the continuance of the pension during the current financial year.

Signature

District Officer of.....

Date

IX. Special Rules applicable to Political Pensions

321-A. Every disbursing officer, shall maintain a register of Political Pensions payable himself, showing for each pension separately.

- (i) origin and nature of the pension and the ground on which it was sanctioned;
- (ii) the amount and period of payment ;
- (iii) the orders of competent authority sanctioning its payment ;
- (iv) the name and residence of the pensioner, with specification of shares, if any ;
- (v) reference to the Register of Pension Payment Orders ;
- (vi) whether tenable for life only ; or if it is heritable, the manner and extent to which it will decent with quotations of orders affecting it ;
- (vii) any special condition attached to the grant of the Pension ;
- (viii) any other matter worthy of note in connection with the pension.

321-B. In cases in which Political Pensioners are exempted from personal attendance, the disbursing officer, if he entertains any doubt which he has no convenient means of removing, shall refer the case to the Government through his immediate superior for orders.

(Notification No. 19236—Codes-155/75-F., dated the 16th April, 1976)

321-C. In case of the widow recipients of Freedom Fighter's Pension whose pension is terminable on their marriage or re-marriage, the provisions for obtaining declaration as provided under sub-rule (1) of S. R. 302 in respect of widow recipients of Family Pension will also apply.

(Notification No. 12041—T.R.C.-9/82-F., dated the 18th March, 1982)

Section VII—Payments of for purchase of stores

Note—In this chapter the terms "Stores" is used to indicate all articles and materials required for the public service or coming into an officer's possession for various purposes and includes stationery and printing stores, manufactory stores, machinery, tools and plants, etc.

322. *Introductory*—Subject to such departmental or special rules or subsidiary instructions as may be issued by Government for the guidance of officers who are required to make purchase of stores on Government account, the payments for acquisition of stores required for the public service shall be regulated in accordance with the provisions of this chapter.

Local purchases of petty articles or consumable stores out of office contingent grants are not subject to the rules in this chapter.

323. *Purchases in India—Purchases through the Indian Stores Department*—(1) Without prejudice to the generality of the provisions contained in this chapter with regard to withdrawal of moneys from the Public Account for disbursement on Government Account, the procedure relating to payments for stores purchased through the Indian Stores Department may be regulated by special orders issued by the Central Government in this behalf.

(2) Subject to the provisions of clause (1) above, payments will in the first instance be made by the Controller of Supply Accounts (Civil) by means of cheques drawn on any treasury or the Bank and subsequently adjusted to the debit of the State accounts :

Provided that, when the amount payable is less than one rupee, the payment will be made by the indenting officer concerned in accordance with the procedure applicable to contingent expenditure.

Note—Bills will be prepared by the supplier and submitted in triplicate. In the case of bills paid by the Comptroller of Supply Accounts (Civil), unless there are special instructions to the contrary, the consignee should retain the triplicate copy of the bill or record in his office. The particulars and the amounts of such bills should be noted in the memorandum of expenditure in his contingent bill which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in Subsidiary Rule 269.

324. *Other purchases in India*—Subject as hereinafter provided the provisions of section V shall apply generally to payments for stores purchased in India otherwise than through the Indian Stores Department.

325. As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed as to the quality and quantity; payments prior to the verification of the quality and quantity of the materials may be permitted in exceptional cases provided that adequate safeguards exist to secure the Government against all losses in the event of the materials being found short or defective. In all such cases, a bill based on actual measurements must be obtained as soon as possible after payment has been made for submission to the Accountant-General.

326. If not provided otherwise by departmental code or manual, bills presented in support of payments for purchases of stores shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality good, and according to specifications that the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

(Notification No. 32072—Tr.-229/56-F., dated the 29th December 1956)

327. The provisions of Subsidiary Rule 269 apply also to supplies of stores by one department of Government to another where the adjustment of the cost of such supplies has to be made by book transfers.

Note—The following instructions should be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply should comply with them before the invoices are countersigned :—

“It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance.

1. Head of account (major, minor, sub-head, and detailed head)—————
2. Month and year to which the charge relates—————
3. Accounts Officer by whom the amount is adjustable—————
4. Department to which the charge is debitable—————”

328. *Purchase in the United Kingdom, etc.*—Payments for all purchases ordered through India Supply Missions, London and Washington will be made by the High Commissioner for India, London or the Director-General, India Supply Mission, Washington, as the case may be, the debits being passed on to India for adjustment.

Note—In order to enable the High Commissioner for India to classify the payments under proper heads in his monthly statements all indents for stores should show the following particulars (vide note below Article 201 of Account Code, Volume IV) :—

- (1) The Major and Minor Heads of accounts ;
- (2) The particular Government to which the payment is debitable;
- (3) Whether the expenditure is “charged” or “voted”; and
- (4) Full classification of any deduction to be made from the payment.

(Notification No. 1271—Tr. -A-134/68-F., dated the 13th January 1968)

329. (1) Payments for articles obtained by placing direct orders on private firms or individuals in the United Kingdom shall be made through the Accountant-General. The officer desiring to make such a payment shall, as soon as all the checks necessary in connection with the receipt, inspection and verification of articles have been applied, forward the firms bill in original to the Accountant-General for audit and payment. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim.

(2) The following procedure will be observed by the Accountant-General in making these payments :—

- (i) The Accountant-General after audit of the firms bill, will purchase a sterling draft in favour of the supplier in the United Kingdom and remit it direct to the supplier under intimation to the departmental officers concerned in India.
- (ii) The Accountant-General will bring the cost of the sterling draft finally to account against the relevant appropriations in the Indian portion of the budget.
- (iii) In the case of stores ordered direct from firms abroad on F. O. B. basis subject to inspection by the Director-General, India Supply Mission, London the payment will, the purchasing officers have so desired, be made directly by the High Commissioner for India on receipt of supplier's bill duly verified and certified by the Director-General. Such payments will be passed on by Accounts Officer concerned in India for adjustment through the Account current between England and India, supported by the supplier's bills duly certified by the Director-General.

Note (1)—Special care should be exercised by the Purchasing Officer in differentiating the articles purchased through the agency of the Director-General, India Supply Mission, London from those merely delivered to or shipped through his agency. In the former case, payment cannot be made from India, whereas in the latter case the procedure prescribed above should be observed.

Note (2)—The procedure laid down in this rule may be followed *mutatis mutandis* in the case of other payments of a similar nature, e. g. those chargeable to the estimates of work to be made direct to a party in the United Kingdom.

(Notification No. 1271—T. R. A.-134/66-F., dated the 13th January, 1968)

329. A. (1) Payments for articles obtained by direct order from private firms and individuals in America can be made only through the India Supply Mission, Washington. The officer desiring to make such payment shall as soon as all the checks necessary in connection with the receipt inspection and verification of the articles have been applied, forward the firm's bill in original to the Accountant-General for audit and payment. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim.

(2) The following procedure will be observed by the Accountant-General in making these payments :—

- (i) At the close of each month the Accountant-General will prepare a consolidated statement of the payments to be made. He will then purchase a draft for the total amount in favour of the Director-General, India Supply Mission, Washington and forward the draft to him with necessary details of the payments to be made to the suppliers.
- (ii) The Accountant-General will bring the cost of the draft finally, to account against the relevant appropriations in the Indian portion of the budget.
- (iii) In the case of urgent payments to be made in America, the Accountant-General will authorise the Director-General, India Supply Mission, Washington by Telegram to disburse the amount in question and include it in his next monthly draft, making a suitable note in the statement accompanying the draft. This portion of the remittance will then be taken by the Director-General, India Supply Mission, Washington against the payment already made by him on the authority of the telegram. The procedure indicated in this clause should be followed only in cases of real urgency.
- (iv) The Accountant-General when making remittances under this rule, will endorse to the departmental officer concerned in India a copy of his letter of authority to the supplying firms.

(3) In the case of stores ordered direct from firms abroad of F. O. B. basis subject to inspection by the Director-General, India Supply Mission, Washington, the payment will, if the purchasing officer have so desired, be made directly by the India Supply Mission on receipt of supplier's bills duly verified and certified by the Director-General. Such payments will be passed on to the Accounts Officer concerned in India for adjustment, supported by supplier's bills duly certified by the Director-General.

Note—The directions contained in Notes 1 and 2 below Rule 329 may be followed *mutatis mutandis* in the case of payments to be made for articles obtained by direct order from private firms and individuals in America. The Bank draft to be sent by the Accounts Officers in India, in such cases, will be purchased in favour of the Director-General, India Supply Mission, Washington.

(Notification No. 1271—Tr.-A-134/66-F., dated the 13th January, 1968)

330. Payments for direct purchases made in a foreign country other than United Kingdom may be made direct to the suppliers by the purchasing officers, the cash required for such payments being drawn under the rules prescribed in section V of this chapter.

Section VIII—Works Expenditure

331. *General*—The rules in this chapter apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Works Department or the Forest Department or under special orders of Government, by the department using or requiring such works.

Expenditure on petty construction and repairs which under orders issued by Government, is treated as contingent expenditure of the department incurring it, is subject to the rules in section V of this chapter.

332. *Mode of obtaining cash*—Save where under the provisions of these rules a disbursing officer is authorised to obtain funds by drawing cheques on the treasury or the Bank, or on presentation of a simple receipt, cash required for works expenditure may be drawn on contingent bills in accordance with the procedure prescribed in section V of this chapter.

333. When contingent bills are drawn for works expenditure details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall invariably be entered in the bill. A full description of each item of the expenditure, together with details, where necessary, showing the rates and quantities shall be given, and sub-vouchers, together with the actual payee's receipts, shall be furnished under the rules in section V of this chapter. When it is not possible to give details of expenditure at the time of drawing the bill, they must be given subsequently in a bill in Form O.T.C. 33 headed "Not payable at the treasury" to which the necessary sub-vouchers shall be attached. The transmission to the Accountant-General of the detailed bill and the sub-vouchers shall never be delayed for more than a month.

Note—Payments for labour should be supported by the certificate prescribed in Subsidiary Rule 246.

334. *Payments by cheques*—(1) In cases in which a disbursing officer is authorised to draw cheques on the treasury or the Bank, all payments in respect of works expenditure shall as far as possible, be made by cheques. In drawing such cheques the disbursing officers shall be guided by the general rules laid down in section I of this chapter.

(2) Petty sums under ten rupees shall not be paid by cheques, and for the disbursement of these and other claims which have to be paid in cash, e. g., wages of labourers and of the establishments charged directly to works, etc. the disbursing officer may draw money from time to time from the treasury or the Bank by cheques to replenish his cash chest.

Save as provided above, no cheque shall be drawn until it is intended to be paid away and cheques drawn in favour of contractors and other shall be made over to them by the disbursing officer direct, though occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disbursing officer.

Note 1—It is not permissible to draw cheques and deposit them in the departmental cash chests at the end of the year for the purpose of showing the full amount of the grant as utilised.

Note 2—Payments due to contractors may be made to Banks direct in accordance with provisions of the note below Subsidiary Rule 145.

335. *Payments to labourers*—As a general rule and subject to such exceptions as may be authorised by special rules applicable to particular departments, wages of labourers engaged departmentally shall be drawn on muster rolls showing the names of labourers number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines if any, inflicted on them, must be so recorded as to prevent any tampering with or unauthorised additions to the entries once made.

Subject as provided above the muster rolls may be kept in such form and in accordance with such methods as may be authorised by departmental rules or manuals.

336. The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

337. If any item remain unpaid, the details thereof must be recorded separately in the muster-roll in which they were originally drawn, before it is finally passed, by the person who made the payment. Unpaid items shall subsequently be carried forward from muster-roll to muster-roll until they are paid, the payments being recorded are certified in the same way as current items.

Notwithstanding anything contained in this rule, it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster-roll in which they were drawn, that a systematic record of subsequent payment of such items is maintained, and that suitable precautions are taken to prevent double payment.

338. *Payments to Work-charged Establishment*—Wages of members of work-charged establishment may be drawn on the form of pay bill of establishment, or on such other form as may be specially prescribed for any particular department according to local circumstances or to meet local requirements.

(Notification No. 3563—Try.-II-20/74-F., dated the 27th January, 1975)

339. The names and claims of the entire work charged establishment concerned, including absentees must be shown in detail in each bill. The names shall be grouped by works on which the men are employed and the drawing officer must certify that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned, sanctions to the entertainment of the establishment shall be quoted in each case.

Note 1—Deductions on account of fines, income-tax, etc., should be shown by special entries against the names concerned.

Note 2—If the acknowledgement of the payees cannot conveniently be obtained on the bill itself, it may be obtained separately and attached to the bill as sub-voucher.

340. Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month may be paid subsequently when claimed, on a separate bill, reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case. When making payment of arrears, suitable entries of payment must be so recorded against the original entries in the bill or other records as to guard against second payment.

341. *Payments to suppliers and contractors*—Unless in any case the Government after consultation with the Accountant-General direct otherwise, payments for all works done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared as far as possible by the claimants themselves in authorised forms of bills and vouchers and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant-General, measurement books should be kept in such form and according to such methods as may be authorised by departmental Code or Manual.

342. *Payments for works done through local bodies*—When the maintenance of any Government buildings or roads is entrusted to a local body, the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor.

If lump sum payment have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

343. *Advances to contractors*—As a general rule and subject to such exceptions as may be authorised by Government, no payment can be made to a contractor except for work actually done or supplies actually received. Subject to such general or special orders as are or may be issued by Government in this behalf, advances if any, made to contractors during the execution of work, shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made.

344. *Bills and vouchers*—The detailed procedure to be observed by disbursing officers of the Works and Forest Departments in making payments for works expenditure and the forms of bills and vouchers on which such payments are to be made, have been prescribed separately.

Section IX—Miscellaneous payment

345. *Refunds of revenue*—Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

346. Every refund shall be noted against the original credit in the departmental accounts or other documents in which such sums are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

Note—A copy of the order of the competent authority sanctioning the refund may also be sent independently to the Treasury Officer concerned for verification before payment of the amount received by the party on the order.

(Notification No. 24966—Tr.-A-104/66-F., dated the 14th July, 1967)

347. Except as hereinafter provided, or unless some other form has been prescribed by departmental Code or Manual for any particular class of refunds bills for drawing money from the treasury on account of refunds of revenue shall be prepared in Form O. T. C. 39. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

348. If the amount of an examination fee or any part of it is refunded a certificate shall be endorsed upon the original receipt by the Secretary, Orissa Public Service Commission or the appropriate authority concerned specifying the amount to be refunded; and the amount so authorised may be paid on presentation of the original receipt so endorsed at the treasury or office when it was issued, the recipient giving his receipt below the endorsement.

(Notification No. 3563—Try.-II-20/74-F., dated the 27th January, 1975)

Note—When a refund has to be made of a part of a lump sum remitted into the treasury on behalf of several candidates in a school, for which a single collective receipt has been issued, the procedure laid down in Subsidiary Rule 347 should be followed.

349. The following provisions apply to refunds of revenue credited where the amount involved does not exceed Rs. 100 :—

- (i) On receipt of a refunds order passed by the competent authority, the Treasury Officer may at his discretion, issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money-order at his expense.
- (ii) When the payee appears in person at the treasury the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money-order at his own expense.

- (iii) When a money-order is issued under (b) of the notice referred to in (i) above, the Treasury Officer should follow the procedure prescribed in sub-rule (1) of Subsidiary Rule 156.
- (iv) On receipt of the money-order acknowledgement duly signed by the payee, it should be attached to the refund voucher in which the full amount of the refund and the deduction made therefrom on account of the money-order commission should be clearly shown the voucher should then be disposed of in the usual way. The Accountant-General will accept such voucher with the money-order acknowledgement as a valid receipt for the full amount of the refund entered therein.

349-A. Unless otherwise provided by any law or rule or departmental regulation an order for refund of revenue shall remain in force for a period of three months only from the date on which it was issued and no payment shall be made on its authority thereafter unless is got revalidated by the sanctioning authority.

(Notification No. 19747—TRA.-103/65-F., dated the 17th May 1965)

350. *Grant-in-aid, contribution, etc.*—(a) Bills for Grant-in-aid to local bodies, religious, charitable or educational institutions, etc., contribution to public exhibitions and fairs, a compensation to Government servants for accidental losses, stipends and scholarships, etc., sanctioned by Government as well as subordinate authorities under the powers delegated to them, shall be paid by the Treasury Officer on the authority of such sanctions in which case copies of letters or orders conveying sanction to expenditure signed in ink by the sanctioning authority or by an authorised gazetted officer in his own hand should be communicated to the Treasury Officer.

(Notification No. 20886—Try.-II-63/73-F., dated the 26th April 1973)

(b) All discretionary grants sanctioned by the Governor or subordinate authorities should be disbursed at the treasury only under the authority of the Accountant-General.

(Notification No. 7436—T R A-138/65-F., dated the 11th March 1966)

351. Save as hereinafter provided, bills for grants-in-aid, contributions, etc., shall be presented in Form O. T. C. 40 unless some alternative form is authorised by departmental Code or Manual. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority directs otherwise, the bills shall be prepared and vouched for by the grantee, and no such bill shall be paid by the Treasury Officer, unless it bear the signature or countersignature of the sanctioning authority or such other Government Official as may be nominated by it in this behalf.

(Notification No. 7436—TRA.-138/65-F., dated the 11th March, 1966)

Note 1—The authority signing or countersigning the grants-in-aid bill shall simultaneously issue an advice (in form No. O. T. C. 84) to the Treasury Officer and the Bank (in case of bank-treasuries) giving full particulars of the Bill.

(Notification No. 39007—Tr.-A-108/66-F., dated the 1st November 1966)

Note 2—Before drawing a bill representing the grant-in-aid to individual local bodies, the drawing officer should attach to the bill, a certificate that such grants-in-aid has not been drawn during the same year.

(Notification No. 17529—Tr.-130/58-F., dated the 16th May 1958)

352. In the Works Department grants-in-aid may be included in the same bill as contingent charges but the abstract of the bill should show the total amount for each class separately.

353. Bills for educational scholarships, stipends, etc., shall be presented in Form O. T. C. 40-A prescribed in consultation with the Accountant-General in the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institution concerned and counter signed by such Government official as may be nominated in this behalf by Government. The order sanctioning the payment must be quoted in each case.

If any conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled. See also Subsidiary Rule 198.

354. Compensations to Government servants for accidental losses, etc., due to effects of floods, cyclone, earthquake, or otherwise, may be drawn in ordinary pay bill form and bills so drawn may be paid at the Treasury on the authority of the sanction noted in the bills.

354.-A. Bill for investment of Government in a Company, Corporation of similar autonomous organisation sanctioned by Government shall be drawn by an authority not below the rank of a Head of Department as the sanctioning authority will direct by presentation of similar receipt in a form similar to form No. O. T. C. 40 duly supported by a copy of sanction for such payment. The Drawing Officer will obtain cheques in case the Treasury Officer makes payment by cheques or Bank Drafts wherever necessary and makes arrangement for payment. The Drawing and Disbursing Officer shall intimate the fact of drawal and disbursement of the amount to the sanctioning authority within a fortnight of the drawal.

(Notification No. 44033—TRC.-14/82-F., dated the 24th September 1982)

355. *Interest on Government debt*—The procedure with regard to payments of interest on any securities issued by the Government of Orissa shall be regulated by the Orissa Government Securities Rules, 1938.

356. *Compensation of land*—The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders contained in Appendix 7.

357. *Discounts on stamps*—Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The discount is passed on the certificate from the Treasury Officer that discounts have been allowed according to the sanctioned rates.

CHAPTER V

SPECIAL RULES FOR TREASURIES OF WHICH THE CASH BUSINESS
IS CONDUCTED BY THE BANK*Section I — General*

358. The rules in this chapter are intended primarily for the guidance of Collectors and Treasury Officers and of the officers of the Bank in dealing with the receipts and disbursements on account of Government at places in which the cash business of the treasury is conducted by the Bank. They include information on most points likely to arise ; but in cases of doubt and as a general rule, the Collector shall refer the matter to the Accountant-General.

359. All bills, cheques and other documents passed by Treasury Officers and office of Accountant-General for payment at the Bank, 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 the payee. All [such claims have normally to be presented by the payee personally, but where payment is desired to be made to an endorsee (other than a banker) or a messenger, the provisions of Subsidiary Rule 256 (1) or 368 should be strictly followed by the Drawing Officer. The Bank will not however, disburse payment of such claims unless the Bank is satisfied about the identity of the person receiving payments as attested by the Drawing Officer in accordance with Subsidiary Rule 256 (1) or 368 as the case may be. The Bank shall also verify before making payment that the signature of the Drawing Officer attesting the payee's signature tallies with that on the bill as passed by the Treasury Officer.

Note—No payment shall be made by the Bank on a bill unless it has been checked with the Advice list received from the Treasury as prescribed under Subsidiary Rule 368 and the payee/endorsee presents the token issued by the Treasury at the Banks.

(Notification No. 8590—Tr.-A.-108/62-F., dated the 15th March 1963)

(Notification No. 2964—Codes-212/75-F., dated the 22nd January 1976)

360. The Bank shall be kept open for the transaction of treasury business on a recognised holiday if so required by the Collector.

Section II—Payments into the Bank

361. *General Rules*—(1) Save as hereinafter provided and subject to provisions made in Subsidiary Rule 52, any person who desires to pay money into the Bank on Government account shall tender the amount at the bank accompanied by a chalan (Form O. T. C. 6) in triplicate provided that the chalan is signed by a Departmental Officer or his authorised subordinate under the provisions of Subsidiary Rule 57 and moneys tendered may be received direct at the Bank without the intervention of the treasury.

Note 1—Chalans for sum of Rs. 1,000 and above must be enfaced by the Treasury Officer but those for sum less than Rs. 1,000 may be enfaced by the Treasury Accountant or such other official as may be nominated by the Treasury Officer. Challans for sum not less than Rs. 500 presented before a Sub-Treasury must, invariably be enfaced by the Sub-Treasury Officer and those for sum less than Rs. 500 may be enfaced by Sub-Treasury Accountant or other official maintaining the account in the Sub-Treasury.

Note 2—The acknowledgement on the chalan for moneys received, may be signed by the authorised Officer of the Bank, under his full signature, only in the original. The other copies as are required to be returned to the tenderer, and the treasury the acknowledgement may be initialled by him.

Note 3—In case of income-tax chalan forms, the bank may return the original copy of the chalan direct to the Income-tax Officer concerned instead of routing it through the treasury.

(2) When money is paid by a private person into a Bank conducting cash business for the treasury but not located in the same place as the Departmental Officer concerned in the payment, the chalan in triplicate shall before being presented to the Bank be signed by an authorised Subordinate of the Departmental Officer located within the jurisdiction of the Treasury or Sub-Treasury for which the bank is entrusted with the cash business and money tendered with a chalan thus signed by the authorised Subordinate of the Departmental Officer, may be received direct at the Bank without intervention of the treasury.

In the case of amounts to be credited into Government account by foreign employers on account of recoveries relating to House Building Advance, Motor Conveyance Advance, Other Conveyance Advance, General Provident Fund, Leave Salary and Pension Contribution, etc., in respect of Government servants in foreign service, the chalang in triplicate signed by the foreign employer may be received direct at the Bank without intervention of the Treasury.

(Notification No. 13776—Codes-170/75-F., dated the 29th March 1976)

(Notification No. 20538—TRC.-15/77-F., dated the 15th April 1977)

(Notification No. 39739—TRC-24/80-F., dated the 6th August 1980)

362. Chalang shall be valid only for such time not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Treasury Officer, or by the Departmental Officer, as the case may be.

(Notification No. 3492—Tr.-47/52-F., dated the 18th February 1953)

Note—In no case a chalang will remain valid beyond a financial year.

(Notification No. 22591—Tr.-A-129/62-F., dated the 24th May 1962)

363. Cheques on local banks will be accepted by the Bank in accordance with Subsidiary Rule 39. There will be a daily clearance of cheques accepted and the transactions will be included in the daily account rendered to the treasury after the cheques have been cleared.

364. *Remittances of Departmental Officers*—(1) Cash receipts and deposits of the departments named below, will be received at the Bank direct without the intervention of the Treasury Officer:—

(i) Forest

(ii) Works

Chalang forms shall be supplied to the Bank by the treasury

(Reference to Note 3 below S. R. 57)

(Notification No. 31098—Tr.-18/59-F., dated the 23rd October 1959)

(2) The cash receipts and deposits received by all other Departmental Officers shall be forwarded by them daily to the Bank direct with a chalang in duplicate, describing several items and the heads under which they should appear in the accounts, a separate chalang being used as far as possible for each Major Head of Accounts. The duplicate copy of the chalang will be returned by the Bank and forwarded with accounts of the day to the treasury and the original returned, receipted, to the Departmental Officer for record in his office.

The original chalang may be in the form of a book sent daily for signature.

(Reference to Note 3 below S. R. 57)

(Notification No. 31098—Tr.-18/59-F., dated the 23rd October 1959)

(Notification No. 33286—Tr.A-53/71-F., dated the 27th August, 1971)

365. *Procedure for crediting village remittances*—Deletd.

(Notification No. 31044—Try.-II-30/73-F., dated the 22nd June 1973)

366. Procedure for crediting money on account of the sale of stamps—(ii) The purchase-money may be paid direct to the *ex officio* vendor instead of at the Bank.

(ii) The *ex officio* vendor has to remit the sale-proceeds daily to treasury, i.e., to the Bank. This should be done just before the Bank's closing hours. Even then he may have to retain some sale-proceeds for remittance the following day. Care should be taken to see that the security given by him is adequate in view of the stock of stamps and the sale-proceeds that may be left with him at any time. The issue of stock sufficient for short periods only should be made if there is any difficulty in obtaining an adequate security from the *ex officio* vendor.

(iii) In places where the treasury and the Bank are so close that no practical inconvenience arises, the purchaser may pay the purchase-money into the Bank under the procedure prescribed in Subsidiary Rule 361.

367. Deposit and Local Fund Receipts—The detailed account of Local Funds and registers of departments will be kept in the treasury or in the Magistrate's and Judge's offices, the Bank only receiving the amounts tendered in accordance with Subsidiary Rule 361 and crediting them under their proper designation.

Section III—Withdrawal of moneys from the Public Account at the Bank

368. Civil charges—(1) Subject as hereinafter provided in this rule, all bills for pay and allowances and contingent expenses and advances etc., of officers of the civil establishment, which are ordinarily drawn upon the treasury, shall be presented at the treasury in the first instance for examination. The bill shall be presented at the treasury along with Book of Drawal in Form No. O.T.C. 86 [except in case of personal claims of officials referred to in rule 21 of the Treasury Rules (Orissa) and contingent bill endorsed to private parties when Book of Drawal is not necessary]. In cases where a person other than the drawing officer is authorised to collect the money on a bill, the signature of the person so authorised should be recorded on the bill under attestation by the drawing officer. On presentation of the bill by such authorised person, he should be required to sign again on the bill in presence of the clerk/officer receiving the bill, who should check that the signature tallies with the attested signature. In cases where the drawing officer presents the bill himself he should also be required to sign again on the bill in presence of the clerk/officer receiving the bill. The bill should then be received and entered in a token Register in Form No. O.T.C. 87 serially. Serial number of the bill in the token register being the same as that of the token given to the presenter, the token number should be recorded on the bill and against the relevant entry in the Book of Drawal. The metallic token (Struck by the mint and numbered) one for each bill, should then be given to the presenter of the bill and the Book of Drawal be retained in the treasury/ sub-treasury till the bill is passed or objected to so however that it is not retained in any case beyond three days from the date of presentation of the bill.

(2) The Treasury Officer, if he approves and passes the claim shall enface on the bill an order to pay a specified amount. Such orders shall be recorded in the register of payment orders in Form No. O.T.C. 85 which is kept under subsidiary Rule 386 and shall be numbered dated and signed. The entries in the register of payment orders should be made by carbon process, the perforated pages in duplicate covered should be taken out of the register and will serve as the advice list which should also be signed by the officer passing the bill and sent to the bank. The advice list along with the relevant bills passed shall be sent to the Bank in a locked box at frequent intervals as mutually determined by the Treasury Officer and the bank for expeditious payment. The lock of the box will have duplicate keys, the original being with the treasury and the duplicate with the bank in control of designated officials. The bills will be verified by the bank with the Advice List and the duplicate returned to the treasury duly acknowledging receipt of the bills sent there-week. The concerned clerk in the bank will call out the name, obtain signature of the pay messenger in the bill and compare with the signature made at the treasury take back the token given by the treasury and issue a bank token. The payment of the bills at the bank shall be in accordance with the order of the Treasury Officer on the bill, the bank being responsible for strict adherence to this order and for obtaining proper discharge from the payee/endorsee. The discharge must be in addition to the signature at the foot of the

bill. In case where the payee/endorsee does not find it convenient to receive the payment personally, this discharge should be signed before the bill is present at the treasury. In such cases the person through whom the payment is desired to be made, shall be required to produce a letter in Form No. O.T.C. 82 authorising him to take the payment. Cases where any bill is held under objection, the bill with the objection slip will be handed over to the presenter of the bill on production of token which should be taken back before the bills are handed over.

(Notification No. 2964-Codes—212/75-F., dated the 22nd January, 1976)

(Notification No. 20542—TRC-14/77-F., dated the 15th April, 1977)

(Notification No. 51004—TRC-30 / 78 -F., dated the 22nd September, 1978)

(Notification No. 56390—TRC-69/80-F., dated the 4th November, 1980)

Note—When payment is desired wholly or partly in bank draft or Government draft a formal application should accompany the bill and the manner in which 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 the draft is permissible he will specify clearly in the pay order the manner in which payment should be made.

369. *Pensions*—Pension bills will be cashed by the bank upon pay orders issued by the treasury officer.

370. *Departmental Payment*—(a) Officers of the Public Works Department are authorised to draw funds by bill as well as by cheques, while those of the Forest Department draw funds by cheques only.

(b) Bills will be cashed by the Bank only on payment orders endorsed thereon by the treasury officer.

(c) In respect of cheques no letters of credit will be issued by the Accountant-General, but where a divisional officer has intimated any limits on the drawing of Subdivisional Officer the bank will observe the prescribed limitations. In all other cases cheques will be cashed without any limitations direct at the bank without intervention of the treasury officer, if otherwise in order.

(Notification No. 8730—Tr.-A-103/62-F., dated the 7th March, 1962)

Note—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 head quarters and at the sub-treasury, the treasury officer will retain the letter of credit and will advise the bank of the amount to be drawn against it at headquarters.

371. *Refunds*—Refunds of revenue, fines, etc., will be made by the bank on bills bearing a payment order signed by the treasury officer in accordance with the procedure prescribed in Subsidiary Rule 368.

372. *Discount on sale of stamps*—When discount on sale of stamps is allowed by deduction from the amount paid in by the purchaser, the net amount will be received and brought to account under Subsidiary Rule 361, the receipted chalan being the payer's authority for receipt of the stamps from the treasury.

373. *Public debt*—(1) *Government Promissory Notes*—Government Promissory Notes, on which interest may be due, shall be presented in the treasury officer who having made the necessary examination and record shall give the holder an order on the bank in the following form:—

Pay to.....Rupees..... being interest for.....
half year atper cent due on Government Promissory Note No..... of
..... for Rupees.

Treasury Officer

(2) *Stock Certificates*—Interest on Stock Certificates will be paid by the bank on Interest Warrants issued by the Public Debt Office concerned without the intervention of the Treasury Officer. The bank will arrange to pay the interest due on the warrant to the proprietor of the Stock Certificate.

374. The provisions of Subsidiary Rule 373 apply *mutatis mutandis* to repayment of principal of any Promissory Note or Stock Certificate, which may be notified for discharge; but nothing in these rules shall be deemed to override any rule or order contained in the Orissa Government Securities Rules, 1938, regulating the procedure for the payment of interest on, or principal of Public Debt.

375. Deposit payments—(1) Repayment of deposits standing at the credit of individuals in the treasury register or in the Magistrate's or Judge's accounts, will be made on the order of the officer on whose register they are persons claiming repayments of such deposits must, therefore, apply to the officer who received them, who, after examining the appropriate register and making the necessary record, shall give the applicant in order for payment at the bank. A Magistrate's or Judge's order must be taken to the treasury officer for countersignature before being presented at the bank unless the bank keeps a personal ledger account for deposits of each Court.

(2) In cases in which personal ledger accounts of Civil or Criminal Court deposits are kept by the bank, each Court will duly intimate from time to time, to the Bank the amount of lapsed deposits to be deducted from the personal ledger pass book.

376. Unless in any case Government direct otherwise, cheques for withdrawals from a personal deposit account at the treasury shall be drawn upon and presented to the treasury officer who will enforce them with an order on the Bank to make the payment.

377. Local Funds—Payments will be made on cheques drawn by competent drawing officers of the local body concerned. Unless in any case Government direct otherwise, such cheques will be issued on the treasury and cashed by the Bank on pay orders issued by the treasury officer.

Where under any special orders, a local body draws money from the treasury by presentation of detailed bills, the procedure prescribed in Subsidiary Rule 368 shall be followed.

378. Remittances—The procedure with regard to remittances of treasure from the bank and the testing of remittances made to the bank from treasuries, will be regulated by the provisions contained in Chapter IX of these rules.

379. Currency of payment orders—Payment orders issued by on the Bank shall be valid only for a time, not exceeding ten days, fixed by the Collector; if presented after the allotted time they will be refused payment by the Bank until revalidated by the Treasury Officer.

*Note—*In no case, a payment order will remain valid beyond a financial year.

(Notification No. 22591—Tr.-A.-129/62-F., dated the 24th May, 1962)

380. Specimens of signature of Drawing Officers—Specimens of signature of all officers who are authorised under the provisions of these rules to draw cheques or issue payment orders on the bank, shall be supplied to the bank by the departmental or other authority concerned.

Section IV—Accounts and returns

381. The accounts and returns to be rendered by the bank to the treasury officer will consist of—

- (i) A daily account of receipts and payments of the State Government including transactions on behalf of other State Governments together with connected chalans and vouchers, relative treasury tokens with reference to the paid vouchers along with a list of tokens returned.
- (ii) A daily account of receipts and payments of the Central Government together with the connected chalans and vouchers, relative treasury tokens with reference to paid vouchers with a list of tokens returned.

(Notification No. 2964—Codes-212/75-F., dated the 22nd January, 1976)

- (iii) A pass book or register of receipt and payments to be daily forwarded to and returned by the treasury officer.

*Note—*Two pass books for use on alternative days shall be maintained

- (iv) A copy of the daily schedule of receipts and disbursements on account of the Central Government which is forwarded by the bank to its head office.
- (v) Monthly statements prepared by the bank on the basis of pass book as per provision of Subsidiary Rule 382 (A) be forwarded to the treasury and sub-treasury officer for scrutiny and return to the bank duly signed by the treasury officer and sub-treasury Officer.

(Notification No. 29659—B.-4/77-F., dated the 8th June, 1977)

382. In the daily accounts rendered by the bank, such payments and receipts will be so classified as may be directed by the Accountant-General, in order that their arrangement may fit in with the forms prescribed for accounts kept at treasuries. The daily account will be prepared every day and the Branch Manager, after satisfying himself as to its accuracy, will docket and forward it to the treasury with the register of daily receipts and payments and with all the appertaining chalangas and vouchers at the close of the day.

The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction and not the gross amount of demand.

(Notification No. 42906—Codes-156/75-F., dated the 27th October, 1975)

Note 1—It is of importance that these documents be secured in a locked box when sent by the Bank order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Treasury Officer.

Note 2—With the concurrence of the Accountant-General, the daily accounts may be submitted in the morning following the date to which they refer instead of at the close of the same day.

382-A. (i)—The State Bank of India has to obtain from each of its branches the monthly statement of receipts and disbursements, strictly prepared on the basis of the pass books as posted and signed by the treasury or sub-treasury officer, as the case may be and duly scrutinised and certified by the treasury or sub-treasury officer concerned, before the statement is despatched to their Data Processing Centre, Bombay (Worli). A similar procedure will be followed by any other Agency Bank so authorised by the Government to deal with cash business of treasuries or sub-treasuries, before the monthly statements are despatched by them to their respective head or link or designated offices.

(ii) The monthly statements intended for scrutiny by treasury officers will be sent them in triplicate by the branches of the State Bank of India or any other Agency Bank duly authorised to carry on cash business of the treasuries or sub-treasuries and those intended for scrutiny by the sub-treasury officers will be sent to them in quadruplicate by the branches concerned.

The statements should be submitted in all cases not later than the 1st working day of the month succeeding that to which they relate.

(iii) In the case of a treasury, after the treasury officer has scrutinised the monthly statement prepared by the branches of State Bank of India or any other Agency Bank duly authorised to transact cash business of the treasury or sub-treasury, he should return one of the three copies of it to the branches of the State Bank of India or any other Agency Bank duly authorised to carry on cash business of the treasury or sub-treasury, with a certificate to the effect that it has been checked and found correct and should forward to the Accountant-General [Vide Sub-rule (v) below] another copy of the Statement with his certificate.

The third copy will be retained at the Treasury for its record.

(iv) In case of a sub-treasury, one of the four copies of the monthly statement, will be retained by the sub-treasury for its record, and the three copies as certified by the sub-treasury will be forwarded by the sub-treasury to the treasury officer, before the 3rd of the succeeding month. One of these copies will be forwarded by the treasury officer to the Accountant-General, vide sub-rule (v) below, one will be sent by the Treasury Officer direct to the branch of the State Bank of India or any other Agency Bank duly authorised to carry on cash business of the sub-treasury and one will be retained by the treasury for its record.

(v) The treasury will submit the consolidated monthly statements referred to in sub-rules (iii) and (iv) above to the Accountant-General by the 10th of the month, succeeding the month to which it relates. The monthly statement for March should be sent not later than the 8th of the succeeding month by the treasury.

(vi) For rectification of errors and commissions in the daily statement furnished by the branch of an Agency Bank to the treasuries and to the Reserve Bank of India, a separate Scroll (Error scroll) and a separate Pass Book (Error Pass Book) should be maintained by the bank for the adjustment of entries which have already been made in the relevant Pass Book for the Centre or State, as the case may be. After the entries in the Error Pass Book have been checked by the concerned treasuries and sub-treasuries officers they can be incorporated in the relevant monthly statement.

(vii) The discrepancies noticed by the Data Processing Centre at Bombay (Worli) should also be advised by the State Bank of India to treasury officers sub-treasury officers through Error scroll /Error Pass Book and there after a Supplementary Statement duly certified by the treasuries / sub-treasuries in the same manner as monthly statement be sent to the Accountant-General without undue delay.

Notification No. 29659—B-4/77-F., dated the 8th June, 1977)

383. Care shall be taken that vouchers sent to the treasury are conspicuously marked by the bank with the word *paid*. In attention to this rule may lead to documents being paid twice in the event of their falling into unscrupulous hands.

Note 1—The accountant shall see that for all bills paid during the day at the Bank corresponding tokens have been received back. He should certify that he has done so on the list of tokens returned furnished by Bank under Subsidiary Rule 381 and such certificate shall be duly counter-signed by the Treasury Officer.

Note 2—A daily verification of the stock of tokens in hand should be made by the Additional Treasury officer of the Treasury / Sub-Treasury Officer after taking into account the unredeemed number which correspond to bills passed for payment but not actually paid at the Bank and those which are still under scrutiny in the Treasury.

(Notification No. 2964—Codes-212/75-F., dated the 22nd January, 1976)

384. The register of daily receipts and payment will contain five columns for (1) the date (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Branch Manager and (5) the initials of the treasury officer. It will be written up and forwarded with daily account to the treasury, the entries being certified by the initials of the Branch Manager in the fourth column. The treasury officer shall check the receipts and disbursements columns of the daily account, verify that their totals agree with the figures entered in the register and examine the vouchers, and after initialling in the fifth of the register in token of his verification, shall return the register to the Branch Manager the same day or as soon as possible on the following day.

(Notification No. 42906—Codes-156/75-F., dated the 27th October, 1975)

385. The transactions of Railways will not be included in the daily accounts and return rendered by the bank to the treasury officer—a separate statement of receipts and payments at the Bank on account of each Railway, together with all connected vouchers and other documents will be forwarded by the Bank daily to the Chief Accounts Officer of the Railway concerned, in accordance with such arrangement as may be settled between the Reserve Bank and the Railway Department.

Section V—Miscellaneous

386. *Register of chalans and orders for payment*—Two registers in suitable forms, namely a register of chalans issued and a register of orders for payments, are maintained. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue Department, those of the excise revenue by the Excise Department, and so forth.

The chalans which are not dealt with by departments are examined in the treasury and should accordingly be entered in the register maintained in the treasury. The Register of Payment Orders issued, should be maintained only in the treasury in Form No. O. T. .C 85. The Register shall contain pages in triplicate with first two pages perforated, the perforated copies being intended to serve as advice list and bank acknowledgement.

(Notification No. 2964—Codes-212/75-F., dated the 22nd January, 1976)

(Notification No. 20542—Tr.-C.-14/77-F., dated the 15th April, 1977)

387. *Daily posting of accounts*—When the daily account with the chalans and vouchers is received from the bank, the account shall first be examined against the chalans and vouchers which support it. Then the chalans and vouchers which have been already approved and registered by the treasury officer shall first be marked off in the register of chalans issued and of orders for payment, that is, the date of discharge shall be noted against the entries of them in those registers. Chalans registered by departments under the preceding rule will be obtained by the departments concerned for note in their registers. Each item of receipt or payment will then be posted from the daily account, with its chalans and vouchers, into the cash book either direct or through some subsidiary register and the net difference between the total receipts and total payments posted in the Register of Reserve Bank Deposits in accordance with the directions contained in this behalf in the Account Code, Volume II. The daily postings in this register should be checked and made to agree with the pass book forwarded by the bank along with its daily account and so far as the Central transactions are concerned, also with the total as shown in the daily schedule rendered by the bank to its Head Office, a copy of which is forwarded to the treasury officer.

(Notification No. 40729—Tr.-A-92/69-F., dated the 24th November, 1969)

388. *Advices and certificates*—The advices of receipts or payments which, according to any rule or order have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule or order to be given to any public officer or department, shall be prepared in the treasury and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts.

389. *Treasury returns*—All treasury returns, with the exception of those of the bank is instructed to furnish under the rules in this chapter or under express orders of the Accountant-General, shall be prepared in the treasury and not in the bank,

CHAPTER VI

SPECIAL RULES APPLICABLE TO FOREST AND WORKS DEPARTMENT

Section I—Works Department

390. *Introductory*—The rules in this section shall apply primarily to officers of the Works Department in relation to their transactions with treasuries. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Works Department, who may be authorised to incur expenditure against the grant for "Works". In their application to treasuries the cash business of which is conducted by the Bank, these rules are subject to provisions of Chapter V of these rules.

391. Treasury Officers are prohibited from issuing any money for the disbursement of civil officers acting as Works disbursers, except in accordance with the rules in this section.

Note—These rules in this section do not apply to civil officers who incur expenditure on constructions (Petty) and repairs which is not treated as expenditure of the Works Department.

392. *Remittance to treasury*—Cash realised by officers of the department shall be paid as soon as possible into the nearest treasury for credit as Works remittances.

393. If a Divisional Officer or Subdivisional Officer makes use of cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of Treasury Rule 6 in Part I, he must before the end of the month, send to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Works Department."

Note 1—Recoveries on account of rent of public buildings borne on the books of the Works Department, including rents of electric installation, water-supply and other special services, when such recoveries are made by deduction from pay bills of Government servants, should be credited as receipts of the Works Department in accordance with the directions contained in this behalf in the Account Code, Volume II.

Note 2—No deposit account can be opened in a treasury by officer of the Works Department; whatever sums are paid into a treasury by a Works Department Officer or on his account must be carried to the credit of the Works Department.

394. A Works Officer, who has frequently to make remittances, will keep a remittance book in Form O. T. C. 42 in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be received by the treasury.

Remittances made to the Bank of Cheques paid in as Works receipt 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 as prescribed in the preceding rule.

When a municipality to other local body makes a deposit to meet the cost of work to be done by that department and pays the amount into the treasury or the Bank the chalan which it presents with the amount should state clearly the name of the Works Department division to which the amount is to be credited and the work to which the deposit relates.

395. *Withdrawals from Treasury*—Funds may be supplied to Officers of the Department^s dealing with Public Works in two ways:—

(i) directly, by pay, travelling allowance and contingent bills; and

(ii) by means of cheques.

The two classes of payments will be registered separately in the treasury.
(Notification No.46229—TRC-22/83-F., dated the 9th December, 1983)

(Notification No.5026—TRC-50/86-F., dated the 11th February, 1987)

396. *Bills*—Deleted

(Notification No.5026—TRC-50/86-F., dated the 11th February, 1987)

397. *Cheques*—Officers-in-charge of Works Divisions and other Public Works Disbursing Officers, who may be so authorised by the Accountant-General, may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements, not covered by bills cashed directly at the treasuries.

Note (1)—Without making previous arrangements through the Accountant-General no officer can draw cheques on a Treasury situated within the limits of the province even though his own jurisdiction may be extended beyond these limits.

Note 2—In case of Bank Treasury, cheques may be drawn direct on the Bank without intervention of the Treasury Officer.

(Notification No. 46229—TRC-22/83-F., dated the 9th December, 1983)

(Notification No. 5026—TRC-50/86-F., dated the 11th February, 1987)

(Notification No. 11010—Try.-II-52/74-F., dated the 21st March, 1975)

398. A Divisional Officer authorised to draw cheques on the treasury may empower any of his Subdivisional Officers to draw against his own account. Separate accounts for Subdivisional Officers should not be opened either at the head or at a sub-treasury; the Divisional Officer shall give 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. If a Divisional Officer considers it necessary for the maintenance of efficient control over the disbursements of his division to set a monthly limit on the drawing of any of his Subdivisional Officer, he may do so, fixing either a standing limit or a fresh limit, either every month or whenever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Subdivisional Officer and the Treasury Officer concerned. If a Divisional Officer has intimated any limitation on the drawing of a Subdivisional 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 latter advising the limitation. The entry in the register of cheques paid should, however, appear under the date of actual payment.

399. (1) The limit, when fixed, should be for the account month of the subdivision, and the dates of the commencement and termination of the month must be specified in the intimation to the Treasury Officer. Any undrawn balance is not available for drawing in subsequent months.

(2) At the option of the Divisional Officer, the limitation may not be intimated to the Treasury Officer, if the check exercised by the Divisional Accountant over the subdivisional cash accounts, after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer.

400. When funds are required for a Subdivisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter shall get himself placed in account with that treasury, and then empower his subordinate to draw against his account. Funds may not be made available for such a purpose by means of Reserve Bank drafts.

401. *Payments at sub-treasuries*—Subject as provided in Subsidiary Rules 110 and 123 funds may also be obtained by the Divisional Officer, or his Subdivisional Officers from sub-treasuries by means of cheques.

402. *Pass book*—The amount of each cheque paid must be recorded also in the pass book or list of cheques cashed (form O. T. C. 43), which shall remain with and written up by the Divisional Officer and be sent by him periodically to the Treasury Officer who will record therein a certificate of correctness of the entries or otherwise after verification from the register of cheques paid, details of cheques paid at the Bank or Sub-Treasury being taken from daily sheets.

Note 1—A Divisional Officer at the headquarters station should send his pass book to be verified 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.

Note 2—Please see the Note under Subsidiary Rule 150.

(Notification No. 16265—Tr.-92/57-F., dated the 3rd May, 1957).

(Notification No. 16289—Tr.-A-77/65-F., dated the 16th May, 1966).

403. *Monthly Settlement*—The Divisional Officer shall arrange to have a monthly settlement by personal contact very clearly in the month with the Treasury Officer, i. e. he shall have the pass book written up in respect of cheques issued during the previous month and shall get it verified from the Treasury Officer who would note down the dates of encashment against each cheque. After this verification the Treasury Officer shall furnish the Divisional Officer with a certificate of total issues as given below :—

I hereby certify that the total issues made from the Treasury on cheques drawn against the account of Mr..... Officer-in-charge..... Division during19.....amounted to Rs.....in words.....

The Treasury Officer after verifying his records should also issue a consolidated receipt for the whole of the remittances received from the Divisional Officer and his subordinates during that month.

(Notification No. 16289—Tr.-A.-77/65-F., dated the 16th May 1966).

Note 1—The Treasury Officers should furnish the chalan-wise details of the total amount of remittances acknowledged by them during a month in respect of each Division along with the consolidated treasury receipt of the Divisions concerned.

(Notification No. 10267—Tr.-63/54-F., dated the 5th May, 1954).

Note 2—In order to minimise the differences the treasury officers while granting the consolidated treasury receipts and certificate of issues should compare the figure shown therein with the corresponding figures in the Treasury Accounts Forms 10, 11 and 42 and in token of his having exercised this check, the Treasury Officer should record the following certificates at the foot of consolidated treasury receipts and certificate of issue :—

“Certified that the amount for which the consolidated treasury receipt/certificate of issue is furnished agrees with the amount credited/debited in the Treasury Accounts (Forms 10, 11 and 42) against I—Remittances/II—Cheques except a small difference of Rs..... which is explained below:

(a) Rupees difference shown in the previous month since adjusted in the Treasury Account in this month

(b) Rupees under reconciliation and will be adjusted in next month account”.

(Notification No. 15950—Tr.-65/55-F., dated the 30th June 1955)

(Notification No. 20538-F., dated the 26th August 1955).

404. *Return of forms supplied*—The Treasury Officer shall send quarterly to each Divisional Officer a statement showing the numbers and dates of all Work Cheque Books and Receipt Books issued on requisition received from the Divisional Officer and each of his Subdivisional Officers.

Note—In respect to the cheque books obtained from the sub-treasury, the concerned sub-treasury officer should send the aforesaid quarterly return to the respective Divisional Officer.

(Notification No 33026—Tr.-A-133/66-F., dated the 25th September, 1967)

Section II—Forest Department

405. *Introductory*—The rules in this section are intended primarily for the guidance of Forest Officers in their dealings with treasuries and of Treasury Officers in dealing with the transactions of those officers. They are equally applicable to any other officer not belonging to the Forest Department who may be authorised to incur expenditure against Forest grants. At places where the cash business of the treasury is conducted by the Bank, these rules are subject to the provisions of Chapter V of these rules.

406. *Remittance to treasury*—Cash realised by officers of the Forest Department shall be paid as soon as possible into the nearest treasury of credit as “Forest Remittances”.

407. If a Forest Officer makes use of his cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of Treasury Rule 6, he must before the end of the month send to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words “Received payment by transfer credit to the Forest Department”.

The amounts remitted by cheques shall be shown separately in the chalans or remittance notes.

Note—Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by the direct into the treasury where they will be credited to Revenue Deposits and not to Forest Remittances. Similarly earnest money deposits which are received initially by a Forest Officer but remitted subsequently to the treasury as such should also be dealt within the treasury accounts as Revenue Deposits. Refunds of these deposits will be regulated by Subsidiary Rule 427.

408. The Treasury Officer shall receive Forest Revenue—

- (i) when paid in by a Forest Officer; or
- (ii) when the chalan is countersigned by a Forest Officer and tendered in triplicate; or
- (iii) when Treasury Officer is specially authorised to receive it. In such cases a copy of the chalan shall be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

(Notification No. 23069—Tr.-212, F., dated the 17th September 1956)

409. Forest revenue collected at outlying stations may be remitted to treasuries by means of money-order. In such cases the remittances may be credited to the Forest Department without any chalan. The acknowledgement with the coupon of the money-order shall be forwarded by the Treasury to the Divisional Forest Officer and also an advice of all the remittances received by money-order on each day on which such transactions may occur.

410. A consolidated receipt in Form O. T. C. 44 for the Forest Remittances received and credited during the month shall be furnished by the Treasury Officer on the 1st day of the ensuing month to each of the Forest Officers dealing with the treasury.

Note—As required by the directions contained in the Account Code, Volume II a simple schedule of Forest Remittances showing separately the cash received from each Forest Officer and acknowledged in the consolidated treasury receipt will be prepared every month by the Treasury Officer for submission to the Accountant-General.

411. *Drawing from treasury*—Officers-in-charge of Forest Divisions are authorised to obtain funds required for departmental disbursements by drawing cheques on treasuries, with which they may be placed in account by the Accountant-General. No letter of credit will be issued specifying the limit up to which such cheques may be drawn.

Note—In the case of a Bank-Treasury, cheques may be drawn direct on the Bank without intervention of the Treasury Officer.

(Notification No. 8730—Tr.-A-103/62-F., dated the 7th March 1962)

412. The Treasury Officer may cash, against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a forest subdivision or range, provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. The officer must not use the same cheque book as the Divisional Officer.

413. The Treasury Officer shall arrange to provide funds at a sub-treasury to meet the demands of a Forest Officer for drawing at that sub-treasury provided that he has received due warning from that officer of the probable amount to be so drawn.

414. Deleted.

(Notification No. 1975—TRC-60/80-F., dated the 8th January 1981).

**AMENDMENT OF
FINANCE DEPARTMENT**

NOTIFICATION

Bhubaneswar, the 21/6/2002

No. - TRB-39/2001. 30298 F., In pursuance of rule-15 of the Treasury Rules (Orissa), the Minister of Finance, after consultation with the Accountant General, Orissa, directs that the following amendments shall be made in the Subsidiary Rules under the Orissa Treasury Rules published in part-II of Orissa Treasury Code Volume-I, namely :-

AMENDMENT

In the said Rules :-

1. in Subsidiary Rule-94, the words "and Forest Department" shall be added in the 5th line of the 2nd para after the words "Public Works Department".
2. the existing Sub-Rule - 2 of Subsidiary Rule - 270 shall be deleted.
3. the clause-(a) of Subsidiary Rule 370 shall be substituted as follows :

"(a) Officers of the Public Works Department and Forest Deptt. are authorised to draw funds by bill as well as by cheques."

4. the Subsidiary Rule - 411 shall be substituted by the following new Subsidiary Rule :-

"411- Withdrawals from Treasury - Divisional Officers of Forest Department are authorised to draw funds from the Treasuries/ Special Treasuries/ Sub-Treasuries in two ways, namely :-

- (i) directly through bills in respect of pay, travelling allowances and contingent expenditure, and
- (ii) by means of cheques for expenditure relating to works and maintenance of projects.

The two classes of payments will be accounted for separately in the Treasuries.

Note :- In the case of Bank Treasury, cheques may be drawn direct on the Bank without intervention of the Treasury Officer".

By Order of the Governor



SPECIAL SECRETARY TO GOVERNMENT

Memo No. _____ / F., Dated _____.

Copy forwarded to the Director of Printing, Stationery and Publication, Orissa, Cuttack-10 for information with a request to publish the Notification in the next issue of Orissa Gazette and to furnish 100 copies of the Printed Notification to this Department at an early date.

S. K. S. S.
20/6/2002

DEPUTY SECRETARY TO GOVERNMENT

Memo No. 30300(700) / F., Dated 21/6/2002

Copy forwarded to all Departments (Law Deptt. 5 copies)/ All Heads of Department / Principal Accountant General (A & E), Orissa (150 copies) (this has been concurred in by the Accountant Gvneral (A & E), Orissa in his UO No T.M.2-B.O.(Works)/2001-02/449 dt 20.11.2001./ Accountant General (Audit) - I & II, Orissa / Deputy Accountant General, Orissa, Puri / All Collectors / All Treasury Officers and Sub-Treasury Officers/ Director, Madhusudan Institute of Accounts and Finance (10 copies) / Principal, Secretariat Training Institute/ Under Secretary, Accounts Branch, Finance Department/ Financial Advisors and Asst. Financial Advisors of Departments of Government/ F.A. & C.A.O., Hirakud, Rengali and Balimela/ Secretary to Governor/ Secretary to Chief Minister/ All Accounts Officers of Heads of Deptt./ Deputy Examiner, L.F.A. / E.A.O., Finance Department for information.

S. K. S. S.
20/6/2002

DEPUTY SECRETARY TO GOVERNMENT

Memo No. 30301(120) / F., Dated 21/6/2002

Copy forwarded to all Officers / all Branches of Finance Department for information.

S. K. S. S.
20/6/2002

DEPUTY SECRETARY TO GOVERNMENT

CHAPTER VII

DEPOSITS

Section I—Introductory

415. For the purpose of the rules in this Chapter, moneys received at the treasury for deposit in the Public Account shall be classified according to the departments through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits and (3) Criminal Court Deposits.

Another important class is "Personal Deposits" for which the account kept at the treasury is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. Other classes may be added, where necessary, under the orders of Government issued after consultation with the Accountant-General.

Note—Separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code, Volume II or under Special instructions of the Accountant-General.

416. At places where cash business of the treasury is conducted by the Bank moneys tendered as deposits will be received and repayment of such deposits will be made by the Bank, in accordance with the procedure prescribed in Rules 361, 364 and 375 to 377.

(Notification No. 43726—Try.-II-81/73-F., dated the 28th September 1973)

Section II—General rules and limitations

417. No moneys shall be received for deposit in the Public Account, unless such moneys are required by virtue of any statutory provision or of any general or special orders of Government to be held in the custody of the Government.

Subject as aforesaid it is the duty of the Treasury Officer to see that no item is credited as a deposit save under the formal order of a Court of Law, or other competent authority and also if the amount could be credited to some known head in the Government account, to make representations to the Court or authority which orders its acceptance or in whose favour the deposit is received.

418. The treatment of the following items as deposits is prohibited:—

(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reasons.

Note—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only and payment of his commuted share made the balance being placed in deposit.

(ii) No fines should be placed in deposit on the ground that an appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, may be kept in deposit both in appealable cases, till they lapse under the ordinary rules.

(iii) As provided in Subsidiary Rule 345, no refunds, whether of stamps or other receipts, can be drawn to be lodged in deposit pending demand by the payee.

Note—The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as Revenue Deposits; unclaim property found by, or delivered up to, a Police Officer should be made over to the Magistrate proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government account.

419. No jewels or other property received for custody and restoration in kind may be brought on the deposit account though the value be stated in money.

420. Government Promissory Notes or other security deposits (not being cash) received from revenue farmers, contractors or any other parties must on no account be credited as deposits.

421. The net sale-proceeds of unclaimed impounded cattle may be kept in deposit for three months, and if no claim be made within that time, shall be credited to the proper account.

422. The sale-proceeds of unclaimed property should not be placed in deposit at all; under Act V of 1861, section 26, the property itself is to be kept for six months, but money realised by sale is at once (section 27) at the disposal of the Government and should be taken to credit of the appropriate receipt head concerned. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which Civil Courts will secure and hold for certain period in accordance with the local law.

Note 1—If unclaimed property be perishable and be sold because it cannot be kept or if it be sold for the benefit of the owner or because its value is less than ten rupees, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated in the chalan presented at the treasury for entry under "Nature of deposits" in the deposit register.

Note 2—Money belonging to prisoners in jail should not be held for long terms by the Jail Departments. If the amount accumulated is large, so much as is not required for current payments to prisoners on their release shall be paid into the local treasury supported by a chalan which should be in favour of the Magistrate. A copy of the chalan duly signed by the Treasury Officer should also be sent to the Magistrate. The deposits should be treated as 'Criminal Court Deposit' and accounted for as laid down in Subsidiary Rules 442 and 443 by the Magistrate who will be responsible for sending the monthly returns to the Accountant-General. Whenever required for payment to prisoners on release, the money should be withdrawn in lump from any one or more of the deposit items according to requirements through the Magistrate, the oldest items being withdrawn first to avoid lapsing to Government.

423. The following provisions apply to moneys tendered for credit as Personal Deposits at the Treasury :—

- (i) Moneys tendered by, or on behalf of 'Wards' and attached estates and estates under Government management, may be accepted at a treasury for credit as Personal Deposits.
- (ii) Save as provided in the preceding clause of this rule, moneys tendered by Government officers acting in their official or any other capacity or by private individual and funds of quasi-public institutions, even though they may be aided by Government, may not be accepted as Personal Deposits as a treasury without the special permission of Government for the opening of a banking account with the treasury. Such permission will not be granted except after consultation with the Accountant-General and unless Government be satisfied that the initial accounts of moneys to be held in such Personal Deposit accounts are properly maintained and are subject to audit, either locally or centrally by the statutory auditor, or where Government moneys is not involved, by a Registered Accountant or, in the case of Co-operative Central Banks, by auditors appointed or approved by the Registrar, Co-operative Societies.

Note 1—The Banking Accounts at a treasury of any Personal Deposits already in existence on the 25th April 1939 will, however, be continued whether the conditions specified in clause (ii) are fulfilled or not.

Note 2—If a personal deposit account is not operated upon for a period of three full financial years after the year of last transaction, the account shall be closed automatically and the balance, if any, lying at the credit of the administrator shall lapse to Government and shall be credited by means of transfer entry in the Accountant-General's Office, for which the Treasury Officer will submit to the Accountant-General, Orissa immediately after 31st March, a list of such P.L., Account indicating the balance lapsed. The lapsed amount will however be refunded at the instance of the concerned administrator under the authority of the Accountant-General, Orissa

(Notification No. 25552—Try.-II-55/72-F., dated the 6th June, 1972)

Note 3—Proper arrangements should be made for verification of Personal Ledger Account balance in the books of the departmental officers with the balance in the Treasury Accounts by means of Treasury Pass Book. Such Pass Books should not be presented to the Treasury Officer at the time of each transaction but should be submitted periodically (at least once a month) for writing up the Pass Book. Pass Books sent to the Treasury to be written up shall be returned to the Drawing Officer on the same day as laid in sub-rule 150. Individual entries in the Pass Book may be signed by the Treasury Officer, or any person duly authorised by him when presented at the Treasury.

(Notification No. 38783—Tr.-A-1/61-F., dated the 11th November 1961)

Section III—Revenue deposits

424. *Receipts*—All deposits must be separately paid into the treasury with chalans or other documents setting forth all particulars necessary for the entries to be made in the register of receipts.

Note—Every item of receipt must be recorded in the register receipts and each entry must be checked and initialled by the Treasury Officer in accordance with the directions contained in this behalf in the Account Code, Volume II.

425. As regards earnest money deposits made by intending tenderers of the Forest, Works and other departments, which are creditable as Revenue deposits, no previous authority of the departmental officer is necessary but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. These deposits may be received at sub-treasuries as well as at district treasuries.

426. Deleted.

(Notification No. 42237—T.R.C.-51/81-F., dated the 22nd October, 1981)

427. *Repayments*—(1) Refunds of deposits can be made only on the receipt of the person entitled to them after production of due authority.

(2) Save as provided in rule 431, a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit. The Treasury Officer shall compare the order with the entry in the register of receipts and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once under his initials both in the Register of Repayments and in that of receipts, noting in both also the date and amount of the repayment. If there be not sufficient balance at credit of the particular item, the Treasury Officer shall endorse this fact on the order and return it to the person presenting

428. The provisions of Subsidiary Rule 349 apply to refund of deposits as they apply to refunds of revenue when the amount involved does not exceed Rs. 100.

429. (1) Deposits of any month when repaid during that month should be drawn on separate vouchers, and entered in a separate covering list, the total of which should agree with the total sum entered at the foot of the Repayment Register. The vouchers and the covering list should be forwarded to the Accountant-General.

(2) Repayments of deposits of different months should not be made in one bill.

(3) When a portion of any deposit is repaid in the same month the amount of the payment vouchers should be separately entered in the body of the "Repayment Register". It is only when a deposit is fully repaid in the month that the amount should be included in the lump sum added at the foot of both the Receipt and Repayment Registers, the voucher being entered in the covering list referred to above.

(Notification No. 10282—Tr.-B-142/66-F., dated the 21st March, 1967)

430. *Repayment order and voucher*—Except for refund of earnest money deposits which are regulated by subsidiary rule 431, Form O. T. C. 45 shall be used for repayment order and voucher for deposits repaid. A deposit repayment voucher must in no case be prepared at the treasury.

As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "passed for payment", thus; "Passed for payment to.....".

(Notification No. 44884—Try.-II-89/73-F., dated the 16th October, 1973)

Note—A copy of the order of the competent authority sanctioning the refund may also be sent independently to the Treasury Officer concerned for verification before payment of the amount received by the party on the order.

(Notification No. 33290—Tr.-A-53/71-F., dated the 27th August, 1971)

431. Earnest money deposits of the Forest, Works and other departments cannot be refunded except under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the deposit was made and under no circumstances can part payment be made.

Note 1—In cases where original chalangans are lost by the depositors, repayments may be made on the authority of refund order of the Departmental Officer, endorsed on a certificate of credit obtained from the Treasury or Sub-Treasury where the amount was originally deposited. The certificate of credit may be obtained as provided under Subsidiary Rule 46. A declaration from the depositor to the effect that the original receipt granted by the Treasury or Sub-Treasury Officer has been lost and the same if found latter would not be presented should be obtained at the time of making payment of the claims. The provisions of Subsidiary Rule 427 should be carefully adhered to in such cases to prevent fraudulent payment on the original receipt if subsequently produced by the depositor.

(Notification No. 28647—Tr.-144/62-F., dated the 14th July, 1962)

Note 2—In such cases the departmental officer before endorsing the order of refund shall obtain and attest the specimen signature of the payee up on the original deposit receipt of the Treasury Officer or on a certificate of credit obtained from the Treasury or Sub-Treasury where the amount was originally deposited as the case may be.

(Notification No. 36848—Tr.-A-2/65-F., dated the 5th October, 1966)

432. If the departmental officer desires that an item of earnest money, instead of being refunded, be carried to the credit of Government, he must return the receipt with this direction, whereupon the Treasury Officer shall make the necessary transfer on the authority of this voucher.

433. In order to avoid the inconvenience and risk which accompany the payment of money upon orders recorded in an Indian language and to ensure caution in the issue of such orders, every order issued by a Court or office for the payment of money from a treasury shall be in English.

434. A deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

435. *Payment at a sub-treasury*—When an officer in charge of a Sub-Treasury has occasion to place in deposit an item which under any rule or order may be so dealt with, he may, subject to the provisions of this section, repay it without formal orders from the district treasury.

If any class of deposits is payable at a Sub-Treasury it must not, except with the special permission of the Collector, be payable at the district treasury also. In such a case, the repayment should be intimated to the Sub-Treasury concerned immediately.

(Notification No. 17844—Try.-II-34/73-F., dated the 4th April, 1973)

436. *Lapsed deposits*—At the close of March each year, (a) deposits not exceeding twenty-five rupees unclaimed for one whole account year, or residuary balance not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount unclaimed for more than three complete account years, shall be credited to Government by means of transfer entries in the Accountant-General's Office. Of deposits and balances thus lapsing, the Treasury Officer will submit to the Accountant-General immediately after 31st March a list prepared in accordance with the directions contained in the Account Code, Volume-II.

(Notification No. 41475—TRC-8/89-F., dated the 8th November, 1989)

Note—For the purpose of this Rule, the age of a repayable item or of a balance of it may be reckoned as dating from the time when the item or the balance, as the case may be was initially deposited.

Except that in case of deposits the detailed accounts of which are maintained by the departments (e.g. Public Works Department, etc.) themselves and not by the treasuries, the age of any repayable item shall be reckoned with reference to the provisions in the concerned departmental regulations.

(Notification No. 17304—Tr.-A-171/65-F., dated the 16th May, 1967)

(Notification No. 18151—Tr.-A-34/67-F., dated the 23rd May, 1968)

437. (1) Deposits, the detailed accounts of which are not kept at the Treasury and which are credited to the Government under Subsidiary Rule 436, cannot be repaid without the sanction of the Accountant-General, who will authorise payment on ascertaining that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer signing the application for refund.

(2) Deposits, the detailed accounts of which are kept at the treasuries and which are credited to the Government under Subsidiary Rule 436, may be refunded without the sanction of the Accountant-General. The Treasury Officer shall, before authorising refund in such cases, ascertain that the item was really received and is traceable in his records, was carried to the credit of the Government as lapsed and was not paid previously, and that the claimant's identity, and title to the money are certified by the Officer signing the application for refund. In such a case the repayment should be intimated to the Sub-Treasury concerned immediately.

(Notification No. 17844-F., dated the 4th April, 1973)

Note—The sanction/payment authority issued by the Accountant-General in cases covered by the provisions of sub-rule (1) above will be valid for three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

(Notification No. 3343—Tr.-A-20/70-F., dated the 29th January, 1970)

438. The application for sanction shall be made in Form O. T. C. 46. There must be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made at the treasury.

439. The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipt so as to guard against a second payment.

If the repayment is made after the register of the receipts has been destroyed the responsibility for verifying the claimants title to refund, shall devolve on the authority who signs the application in Form O. T. C. 45.

440. *Landlord's fees*—Unclaimed landlord's fees are forfeited to Government on the expiry of three years from the date of order and cannot be refunded to the parties after such forfeiture. These deposits stand on a different footing from ordinary Revenue deposits and the following procedure should be followed in regard to them:—

- (1) The receipts should be entered in detail under separate serial numbers in a separate register, the monthly total only being added in a lump sum at the foot of the Register of Revenue Deposits.

(Notification No. 10282—Tr.-B-142/66-F., dated the 21st March, 1967)

- (2) The repayments should likewise be recorded in a separate Repayment Register the monthly total sub-divided according to the years of deposits being added in lump at the foot of Revenue Repayment Register.

(Notification No. 10282—Tr. B.-142/66-F., dated the 21st March, 1967)

- (3) The amounts remaining unpaid after more than three complete account years should be shown in lump at the foot of the annual list of lapses of Revenue deposits submitted to the Accountant-General. The District Officer should also show the balance of these deposits in details of the years of deposits in the certificate furnished by him with the Clearance Register.
- (4) A single voucher may be prepared for payment to the post office of the aggregate value of all money-orders issued on a particular date, but care should be taken that deposits received and wholly repaid within one and the same month and deposits received in previous months are not included in the same voucher. The latter must be paid by separate cheque.

Section IV—Civil and Criminal Court's Deposits

441. *Receipts and repayments*—Subject as hereinafter provided in this section and also subject to the detailed rules in this respect contained in the General Rules and Circular Orders of the High Court the provisions of Section III of this chapter in so far as they relate to receipts, repayments and lapses of Revenue deposits, shall apply in relation to Civil and Criminal Courts' deposits with such adaptations and modifications as may be authorised by the competent judicial or other authority concerned, after consultation with the Accountant-General.

442. Subject to such general or special orders as may be issued by Government, Civil Courts and Magistrates will keep a banking account with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger and making repayments by cheques on the treasury against such personal ledger account. The personal ledger accounts at the treasury should be kept in the forms prescribed for personal deposits but quite separate from that of personal deposits proper ; and the deposits should be designated as Civil Court or Criminal Court Deposits.

The object and effect of this arrangement is simply to relieve the Treasury Officer of the responsibility of the details of deposit transactions. Under this arrangement the detailed accounts of receipts and repayments and other initial records must be kept by the departmental offices concerned in accordance with the directions contained in Account Code, Volume II. The Civil Court or Magistrate should be responsible for the submission of such monthly and periodical accounts and returns as may be required by the Accountant-General although the vouchers are to be sent by the Treasury Officer. The Treasury Officer, in sending as this vouchers the paid orders of a Civil Court, should attach them to a covering list showing the number and amount of each.

Note—The bill form prescribed in the General rules and Circular Orders of the High Court may be treated as cheques for purposes of this rule.

(Notification No. 14235—Tr.-81/55-F., dated the 7th June, 1955)

443. Each Civil or Criminal Court should incorporate with its own accounts the deposit items of its sub-ordinate courts as treasury does those of sub-treasuries unless any sub-ordinate court is authorised to keep independent accounts and submit their returns directly to the Accountant-General.

444. From the Register of Personal Deposits the Treasury Officer should verify the balance shown in the Court Extract Registers sent monthly to the Treasury Officer for verification.

(Notification No. 10282—Tr.-B-142/66-F., dated the 21st March, 1967)

445. Each transaction of receipt or payment of a Civil or a Criminal Court deposit must be initialled by the Judge or Magistrate or by any duly authorised gazetted officer of the court.

446. In Civil Courts where numerous petty sums are received from suitors for immediate disbursement in full such as for diet, postagz, etc., the detailed control may, with the approval of the competent judicial authority be left with the receiving Court.

Note 1—The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in any register of deposit receipt of the ordinary form labelled "Sherriff's petty accounts", and repayment should be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily total should be carried into the general registers, through, of course, without numbers and also into, a register of the personal ledger form in which a daily balance should be struck ; and lapses periodically reported.

(Notification No. 10282—Tr.-B-142/66-F., dated the 21st March, 1967)

Note 2—The detailed procedure for the record of these petty deposits may be prescribed, whenever the system permitted, by the Chief Judicial authority after consultation with Accountant-General.

P O T I F I C A T I O N

Bhubaneswar dated the,

No. TRC-43/97 _____, In exercise of the powers conferred by rule 15 of the Treasury Rules, (Orissa), the Minister of Finance, after consultation with the Accountant General, Orissa, directs that the following amendments shall be made in the subsidiary Rules under the said Rules published in Part-II of the Orissa Treasury Code, Volume-I, namely :-

AMENDMENT

In the said subsidiary rules the following proviso shall be inserted below the subsidiary rule 452 namely :-

"Provided that in case of a Panchayat Samiti, withdrawal shall be made only on cheque ~~jointly~~ signed by the Chairman, Vice-Chairman and Block Development Officer of the Samiti.

Provided that where either the office of the Chairman or the Vice-Chairman of the Panchayat Samiti has, for any reason, fallen vacant the cheque shall be signed jointly by the Block Development Officer and the Chairman or the Vice-Chairman of the Samiti, who ever is in the office.

Provided further that when the offices of both the Chairman and Vice-Chairman fall vacant, the cheque shall be signed jointly by the Block Development Officer and a Member of the Samiti from out of the panel of three members, in order of priority as nominated by the Chairman to act as officiating Chairman as contemplated under sub-section 5 & 6 of section 20 A of the Orissa Panchayat Samiti Act, 1959."

By Order of the Governor

P. Satpathy
ADDITIONAL SECRETARY TO GOVERNMENT.

p.t.o.

Memo No. _____

F., Dated. _____

Copy forwarded to the Director, Printing, Stationery and Publication, Orissa, Cuttack-10 for information and with request to publish the notification in the next issue of the Orissa Gazette and to furnish 100 copies of the printed notification to the Department at an early date.

Memo No. 4693(670) F., Dated. 3-2-98 /

DEPUTY SECRETARY TO GOVERNMENT.

Copy forwarded to All Department of Government (Law Department 5 copies) /All Heads of Department/Accountant General, Orissa (150 copies). (This has been concurred in by Accountant General in his U.O.R.No.Try-2-1-39/97-98/690, dated.24.10.97/Deputy Accountant General, Orissa, Puri./ All Collectors./ All Treasury Officers and Sub-Treasury Officers/ Principal, Accounts Training School (10 copies)/Principal, Secretariat Training School/ Under Secretary, Accounts Branch, Finance Department / Financial Adviser and Chief Accounts Officer, Hirakud, Rengali, Balimela./ Financial Advisers and Assistant Financial Advisers of Secretariat/ Secretary to Governor/ Secretary to Chief Minister./ Financial Adviser, Directors of Agriculture/ All Accounts Officers of Heads of Department Deputy Examiner, L.F.A./ E.A.O., Finance Department for information.

DEPUTY SECRETARY TO GOVERNMENT.

Memo No. 4694(120) F., Dated. 3-2-98 /

Copy to all Officers/ All Branches of Finance Department for information.

SBR/-

DEPUTY SECRETARY TO GOVERNMENT.

Government of Orissa
Finance Department

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447. *Agreement with the treasury*—(1) When the defferent Civil Courts of a district bank with the treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal deposit account for each Court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

Note—To prevent disagreement between the deposit figures reported to the Accountant-General by Civil Courts and by Treasury Officers, it is necessary to arrange that the latter should report completed transactions. A Civil Court may not receive money but give the intending depositor an order to the Treasury Officer to accept it and so, though recording the issue of the order in a register in sufficient detail, it should not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly it should ascertain from the treasury at the close of the month, which of its payment warrants have been cashed.

(Notification No. 10282—Tr.-B.-142/66-F., dated the 21st March, 1967)

(2) The Treasury Officer shall furnish the Court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant-General.

448. When it is inconvenient for a depositor to proceed to the treasury with the Court's order to lodge his deposit, it may be received by the Court, and forwarded by it afterwards to the treasury. Courts in the same town with the treasury shall make remittances daily; if at a greater distance they shall remit frequently at fixed intervals. Similarly when it is inconvenient for a claimant to proceed to the treasury to obtain repayment of a deposit, the judge may pay him in cash, provided that there are in the Court funds sufficient, whether of current deposit receipts or of the office permanent advance to meet the payment.

Note 1—In these cases, the gross receipts and payments taking place at the Court must be shown as remitted to and from the treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments, the excess should be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury should pay the excess to the Court, which will thus recoup the permanent advance account.

Note 2—No permanent advance may be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

449. When the list of lapses under Subsidiary Rule 436, is made up by the Judge or Magistrate notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Section V—Personal Deposits

450. *Receipts and repayments*—Subject as provided in Subsidiary Rule 423 moneys tendered as personal deposits may be received at the treasury from the administrators of the deposit accounts without specification of detailed items, the account of personal deposits kept at the treasury, being of the nature of a banking deposit account.

451. The general rules relating to the payment of moneys into and the withdrawals of moneys from the treasuries are applicable to the transactions of personal deposits also except as otherwise provided in these rules.

452. Withdrawals should be made only on cheques signed by the responsible administrator of the fund.

(Notification No. 21233—Tr.-A.-35/65-F., dated the 29th May, 1965)

453. The responsible administrator should have a drawing account with and draw cheques on either a District Treasury or any one Sub-Treasury only. The election as to the particular treasury on which the cheques would be drawn should first be made and the fact communicated to the Accountant-General in cases in which an estate has dealings with more Sub-Treasuries than one in a district, it should have the drawing account with and have its cheques drawn on. The District Treasury only and obtain cash orders for payment at other Sub-Treasuries.

454. The accounts of these personal deposits should be maintained in personal ledgers in accordance with the direction contained in Account Code, Volume II.

455. A sufficient number of sheets of the form should be bound up into a volume and successive set of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

456. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheques one column for receipts, one for payment 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 be a large number of transactions on the same day, a balance need not be struck after each transaction, but the Treasury Officer, if there be any possibility of an overdrawal, should, by totalling the items of receipts and refunds and striking the balance whenever necessary, satisfy himself that the balance is not overdrawn. The Treasury Officer shall invariably, however, strike a total at the end of each day's transactions.

457. From these ledgers the daily total of receipts and payments will be carried into the register of personal deposits from which again the aggregate daily total only will be carried to the day book.

458. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator and that the withdrawals never exceed the balance in the account.

459. A return in prescribed form should be submitted monthly to the Accountant-General. In it the totals only of receipts and repayments on each personal ledger account have to be entered. The totals of the two columns, receipts of the month and payments of the month alone will be traceable in the cash account and list of payment. The monthly totals brought out on this forms should be the same as those brought out by the daily total columns in the Register of personal deposits.

460. The charges in the treasury accounts will be supported by the original paid cheques which should not be given up after payment.

461. An annual certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named amount should be submitted to Accountant-General. The difference, if any, between his balance and that shown in the plus and minus memo, for the month of March should be explained.

Section VI—Deposits for works done for public bodies or individuals

462. Payments made to the Government by district boards, municipalities, and other local bodies for the cost of land taken up on their behalf under the Land Acquisition Act are classed under this head and shall be received at the treasury in accordance with the procedure laid down in paragraph 21 of Appendix 7.

463. A separate account of the deposit of each body should be maintained in a register showing the receipts, payments out of them and the balances and the monthly transactions should be shown in the plus and minus memoranda in the same way as personal deposits under a group called "Deposits for work done for public bodies or individuals, etc", with details of the district boards or municipalities making the deposits.

464. The number and date of the award statement as well as the date on which the deposit was credited in the treasury accounts shall be noted on all orders and vouchers on which the payments are made out of the deposits.

465. Deposits made for works to be done on behalf of local bodies and other parties, by the Works Department will be dealt with by that Department in accordance with departmental rules.

Note—When under departmental rules, the local body or the party concerned is authorised to pay the deposit direct into the treasury, the accompanying chalan should state clearly the division and the work to which the deposit relates (*See Subsidiary Rule 394*).

Section VII—Deposits of Fees

466. Fees received from non-Government bodies or private persons by Government servants for work done for them shall be dealt with as follows:—

- (i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and Government will not be concerned with the transaction.
- (ii) In cases where recoveries from the private bodies are divisible between Government and the Government servant concerned:—
 - (a) If the exact amount of the fees and the distribution of shares between Government and the Government servant are known beforehand, the share due to Government should be credited as revenue of the department to which the Government servant belongs and the rest should go to the appropriate deposit head for disbursement to the Government servant on a regular bill.
 - (b) If the amount of the fees or the shares are known only approximately beforehand all the fees must in the first instance be paid into the treasury to the credit of Government, as far as possible, by the bodies or persons paying the fees. The recoveries should be credited to the appropriate deposit head aforesaid, pending final settlement when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head for disbursement to the Government servant.
- (iii) The officials referred to in rule 21 of the Treasury Rules (Orissa), themselves, or the head of office on behalf of a Government servant must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees and forward the bill to the Accountant-General through the Treasury Officer concerned who will furnish necessary details of the credit in the treasury accounts. The Accountant-General will after verifying the credits, authorise the payment and return the bill to the Treasury Officer who will pay it by debit to the deposit head concerned.

(Notification No. 1531-TRC-61/80-F., dated the 7th January, 1981).

Note—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases, e.g. fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although, in view of the extra work involved and in consideration of the fees realised he is remunerated by a share out of these receipts. In such cases the fees realised, are adjustable as departmental receipts and the disbursements to the Government servants as departmental expenditure.

Section VIII—Special Rules for Deposits of Local Funds

467. *Explanation*—The expression “Local Fund” denotes:—

- (i) revenue 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 any body which may be specially notified by the State Government as such

468. *Receipts and Payments*—Save where it is otherwise provided by any law or rule or order having the force of law, a local fund is not permitted to place its moneys at a treasury except under the orders of the Government, vide also Subsidiary Rule 492.

Note—No new account may be opened in treasury without an authority from the Accountant-General. When this becomes necessary, an application stating the necessity for the new account may be made to the Accountant-General for instructions.

469. The accounts of local funds 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 direct otherwise, withdrawals may be made only by cheque issued by the administrator or some responsible officer of the local authority concerned.

470. If, under any special orders of Government, moneys required by a local fund 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 of Chapter IV. The gross amounts of bills shall be debited by the Treasury Officer against the local fund concerned, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

471. When a payment has to be made from any local fund to Government or to any other local fund or from Government to any local fund and when both the funds are lodged in the treasury, it is not necessary that the money should be actually drawn in cash from the treasury and again repaid into it. In the cheque of the voucher used, it should be clearly specified that the amount is to be paid by transfer credit. All payments to local funds should be supported by a receipt, stamped where necessary, from the administrator of the fund.

472. No local fund is allowed to overdraw the balance at its credit, without obtaining before hand a loan or contribution from Government funds to cover the overdraft.

Note—A district fund is allowed to overdraw its balances in any month to the extent to which road cess can be ascertained to have been actually credited in the treasury subsequent to the close of the previous month's account minus cost of collection up-to-date.

Subsidiary Rules 122, 124 and 125 pertaining to the period of currency of cheques and to the procedure to be followed when cheques are lost or destroyed will apply to local fund cheques.

473. *Treasury Accounts*—Attention is drawn to the necessity in the case of local fund of distinctly specifying the particular fund to which the receipts belong, and of heading all cheques and bills as chargeable to the particular fund. The administrator of a fund should take care that its account passes correctly, not only into his own books but also into those of the Accountant-General.

474. The paid Cheques and Vouchers should be submitted to the Accountant-General with separate schedules for each minor head or sub-head, as the case may be, for all P. L. Accounts along with the list of payment.

(Notification No. 29164-T. R. C.-11/79-F., dated. the 24th June, 1979).

475. *Pass Books*—A pass book (Form O. T. C. 83) will be supplied by the Treasury Officer to the administrator of each local fund. This book should be sent to the treasury on the dates fixed by the Treasury in consultation with the concerned administrator each month and on any other day on which the administrator may wish the posting to be made in each If the books are not sent to the treasury on these days, the Treasury Officer should call for them immediately. The receipts and the payments as they appear in the treasury accounts are recorded in it and on the last working day of the month the account in it is balance and signed by the Treasury Officer, the balance being shown in words as well as in figures. The daily balance or the balance after each transaction as worked out in the treasury records need not be shown in the pass book. It should be noted that the entries in the pass book should be made only at the treasury and not in the office of the local fund. The books should be returned as soon as the entries have been made in them on the day of receipt or the next opening day at the latest.

(Notification No. 7391—Tr.-A-4/66-F., dated the 11th March, 1966)

In case any Administrator fails to produce the Pass Book in the Treasury for three consecutive months, the Treasury Officer may refuse to honour the cheques by the Administrator concerned until the Pass Book is so produced.

(Notification No. 9323-T. R. C.-13/80-F., dated the 27th February, 1980).

476. *Plus and minus memoranda*—The Treasury Officer should prepare and send his monthly accounts as a consolidated plus and minus memorandum for all P. L. Accounts as per instructions laid down in Account Code, Volume II for each sub-head or minor head., as the case may be listing out the particulars relating to the various constituent individual units. Before submission of the Memo. to the Accountant-General, Orissa, a verification with the Pass Book figures should be made and a certificate to that effect recorded on the body of the Memo. If any discrepancies are noticed in the course of this verification, steps should at once be taken to reconcile them and a note should be made on the Memo. as to how their reconciliation has been effected or what steps have been taken therefor.

(Notification No. 29164-T. R. C.-11/79-F., dated the 24th June, 1979)

477. The Treasury Officer should note that the figures once booked in his accounts are final and cannot be corrected without an adjusting voucher drawn subsequently. He should on no account alter his figures in the *plus and minus* Memo, except in the case of clerical errors. The administrator of the fund whose duty is to see that its debits and credits have been duly accounted for in the treasury as verified from the entries appearing in the Pass Book, should record a certificate in the Pass Book at the end of each month to the effect that the entries made in the Pass Book are correct. In case of discrepancies the reasons thereof should be recorded in the Pass Book. The Treasury Officer should make necessary adjustment by drawing a correcting voucher and by paying it by transfer to the correct head in a subsequent month.

(Notification No.8735—Tr.-A-82/65-F., dated the 19th March, 1966)

478. *Verification of balance*—The balances at credit of each fund shall to 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 of the Committee administering the fund on the other. The Treasury officer should communicate the Accountant-General, Orissa annually the consolidated balances only under each sub-head or minor head, as the case may be, for the district as a whole with administration-wise break-up together with the acceptance of the Administrator. These consolidated balance will be reconciled with the sub-head or minor headwise balance in the book of the Accountant-General's office and difference, if any, taken up with the concerned Treasury Officer for reconciliation. The difference persisting for a long time should also be investigated in local audit made by the Accountant-General, Orissa.

(Notification No. 29164—TRC-11/79-F., dated the 24th June, 1979)

479. By the 30th April of each year, the Treasury Officer should obtain from the administrators of all local funds, statements of balances at the credit of the funds at the end of the year just closed and send them after verification to the Accountant-General as early as possible. The statements should contain information on the following points—

- (i) Balance of the fund as per cash book on the 31st March of the year under report.
- (ii) Amount of uncashed cheques at the end of the year under report.
- (iii) Credit entered in the cash book in the year under report but actually paid into the treasury during the following year.

Note—In case, any administrator fails to furnish the annual balance certificate by the end of April in any year, The Treasury Officer may refuse to honour the cheques drawn by the Administrator concerned until the annual balance certificate is furnished

(Notification No. 25394-Try-II-8/74-F. dated the 4th June, 1974)

(Notification No. 9323-F-TRC-13/80, dated, the 27th February 1980)

479.-A—*Monthly Compiled Accounts*—The Administrator of the Personal Ledger Accounts shall furnish the monthly compiled accounts of receipts and withdrawals supported by vouchers of the said Account to the Accountant-General, Orissa in the form given below by 10th of the following month.

FORM OF MONTHLY ACCOUNT

Monthly abstract account.....	
Administrator of P. L. Account of.....	
Scheme for the month of.....	
Receipts	Expenditure
Particulars	Particulars
1. Opening Balance as on.....	1. Disbursements.....
2. Receipts—	2. Adjustments by accountant-General.....
(a) Sale-proceeds of stores and stock	
(b) Other receipts.....	
3. Adjustment by Accountant-General.....	3. Closing balance.....
Total.....	Total.....

If an administrator fails to submit the said compiled accounts within the stipulated period after waiting for a fortnight, one month's notice may be given by the Accountant-General Orissa to the Administrator, under intimation to the Treasury Officer, specifying that unless the said compiled accounts are rendered within a month from the date of despatch of the notice and a certificate to that effect is produced before the Treasury Officer, no further drawal from the Personal Ledger Account shall be allowed after expiry of the notice period.

NOTE—In deserving cases, however, the Accountant-General may issue special orders to the Treasury Officer after proper justification in advance by the Administrator, to allow further draws from the Personal Ledger account for one month more beyond the notice period.

(Notification No. 9323-TRC-13/80-dated the 27th February, 1980)

480. *District Fund—Receipts and payments*—The chalan for money creditable to a district fund shall be in triplicate having the words "Original", "Duplicate" and "Triplicate" printed or written in red on the first, second, and third, parts, respectively. The first part shall be retained by the Treasury Office, the second part shall be returned on the same day to the office of the District Board and third part shall be delivered to the person paying in the money.

Note 1—The payments into the treasury of the rents of pounds which are administered by local boards, should however, be accompanied by chalans in quadruplicate and the fourth part shall be sent by the treasury to the office of the local board.

Note 2—Treasury Officers should note that fees realised for the transfer of lower primary scholarship payable by district boards, are credited to the district fund concerned.

481. When cheques are drawn they must be signed by the Executive Officer-in-charge of the Municipality or on his absence by the Chairman or if both are absent by the Vice-Chairman. Specimen signatures of the Executive Officer, Chairman or the Vice-Chairman duly attested by a drawing officer of the locality should be sent to the Treasury with the first cheque. Timely intimation of change of office of Chairman or Vice-Chairman or Executive Officer should be given to the treasury.

(Notification No. 3183—Tr. -A-10/60, dated the 6th February, 1960)

482. The amount of interest on cesses which is included in the net amount of cesses credited to the district board every month should be indicated separately in the district board's pass book to enable the Chairman of district boards to show the amount as interest in their Accounts

483. The entire amount of cess collection of the district (including interest on arrear collections) is after deduction therefrom of the actual cost of collection (including the proportionate share of the cost of the tauzi and the certificate establishment, if any) credited to the district fund in the manner described below :—

The cesses are realised by Government and accounted for in the treasury accounts in a register and the monthly total of the register is carried to the Land Revenue Receipt Schedule as 'Cess on land'. The interests on arrears of cess are credited separately in the Register of Land Revenue Receipt and shown as such in the Schedule for Land Revenue Receipts. The charges for collection (including refunds of cess) are also incurred by Government and accounted for in the treasury (the gross charges and the deductions being shown in separate columns) in the Register of payments on account of the Cess Department. Cesses collected for other districts should, however, be entered in a separate register having separate column for each district. Such amounts should on the last day of the month be drawn and remitted to the Collectors of the districts to which the cesses properly belong, the debits being accounted for as separate miscellaneous items (having reference to the item in the Receipt Schedule "Cess collected for other districts remitted during the month") in the Register of Land Revenue Payments. Any amount not thus remitted from any cause should be credited in the Receipt Schedule against a separate head "Cess collected for other district not remitted during the month." In accounting for the remittance of such amounts in a subsequent month, the reference to the month of credit should be quoted against the item in the schedule of and Revenue Payments. A half-yearly reconciliation statement should be furnished by the Treasury to the Accountant-General, Orissa.

Note 1—With a view to avoid considerable outstandings at the end of March, remittances may be made on the 23rd of that month of the amounts collected for other district up-to-date, so that the amounts may be taken in the accounts of the districts to which they belong in the same year.

Exception—It is permissible in districts when treasury work is done by branches of the State Bank of India to remit collections up to the date preceding the last day of the month, the collections on that day being kept over for inclusion in the remittance for next month.

Note 2—The following procedure shall be adopted for allocation of cess to District Boards and Grama Panchayats throughout the State:—

(1) All cesses collected shall be credited to the head VII—Land Revenue—Rates and Cesses on Land—Gross Collections".

(2) The following detailed heads of Accounts shall be operated under the head "VII—Land Revenue—Rates and cesses on Land" for collection of cess and payment of cess to District Boards and Grama Panchayats:—

(a) Gross Collections

(b) Deduct—Payment to District Boards collected on their behalf

(c) Deduct—Payment of Grama Panchayats collected on their behalf

(3) In North Orissa District, including ex-state areas while making payment on account of cess to District Board and Grama Panchayat, the cost of special staff engaged for collection of cesses which is debited to "7—Land Revenue—Collection of Rates and Cesses" and their pensionary charges should be deducted from the collection made and balance paid to the District Board and Grama Panchayats. In South Orissa District 5 per cent of cess collection every year should be deducted towards collection charges and the balance paid to the District Boards and Grama Panchayats.

For proper allocation of cess a subsidiary account should be maintained by the Collectors and their subordinate staff, who maintain accounts for collection and allocation of cess. A half-yearly statement of such allocation should be furnished to the Accountant-General, Orissa.

(4) The net amount of cess collection should be distributed between the District Board and Grama Panchayats in the ratio 2:1, respectively. In absence of any of the two or both, the proportionate share of net cess collection or whole, as the case may be, shall be appropriated to the State Revenue. The amount payable to Grama Panchayats may be withdrawn in O. T. C. Form No. 39 and the general rules of "Refund of Revenue" should be followed as far as possible.

(Notification No.18487—Tr.71/59-F., dated the 21st May, 1959)

{Erata No.21069—Tr.-A-85/61-F., dated the 12th June, 1961, and

Notification No.129—Tr.-71/59-F., dated the 4th January, 1960)

484. The receipts and the charges mentioned in the preceding rule should at the end of the month be brought in the cess memo. in the Receipt Schedule for Land Revenue and the net amount payable to the fund worked out and paid in a miscellaneous voucher form as a contribution to the District Fund by transfer to its credit. The cess memo. will be in the following form—

CESS MEMORANDUM

Rs.

(1) Gross Collection	.....
(2) Interest on arrear collection of cess	.....
(3) Add as per A.-G.'s Memo. No.....dated.....	.....
Total	.....
Deduct—	
1. Net amount of refunds during the month	.....
2. Cost of Establishment, contingencies, etc., for collection, valuation, revaluation of cess and refund during the month	.....
3. Contribution for pension of the entire cess collection establishment.	.....
Proportionate Cost (Including pension contribution) of the Tauzi establishment recoverable from District Boards in district in which the cess Tauzi Establishment is amalgamated with the Land Revenue Tauzi Establishment.	.....
Proportionate cost of varying charges, as per item No. 4 above.	.....
Fixed proportion of the cost and pension contribution of the permanent Certificate Establishment.	.....
7. Add—As per Accountant-General's Memo. No..... dated.....	.....
Total deduction	.....
Net amount due and credit to the District Fund	.....
Net amount payable to Grama Panchayat.	.....

(Notification No. 18487—Tr.-71/59-F., dated the 21st May, 1959).

485. *Local Boards*—On the assignment of funds to the local boards the Chairman or Vice-Chairman of the district board will advise the "Treasury Officer what amount each local board is authorised to draw and the Treasury Officer will cash the cheques of the sadar local board up to the amount so advised for the board, and as regards the local boards in the subdivisions, he will authorise the Sub-Treasury Officer concerned to cash the cheques of the board there up to the amount authorised.

486. This authorisation will not be entered as a debit in the accounts or in the pass book of the district funds but a careful note will be kept of the amount authorised as a memorandum outside the accounts; and the balance available for district fund payments at the district treasury will be regarded as reduced to the extent of the Balance of the assigned sum though no actual entry in reduction of the balance will appear in the accounts.

487. *Pass book of local board*—Receipts on account of local boards are not to be credited in their pass book. When such receipts are paid into the sub-treasury, they should be credited in the sub-treasury cash book for credit at the district treasury to the district fund.

488. *Payments of local board*—Payments on account of local boards will be made on cheques only and the amounts of all cheques paid will be posted in the pass book of the board concerned. The daily total will be carried, in the case of the local boards at the headquarters of the district, into the account of the district board and in the case of boards at subdivisions into the sub-treasury cash book and the balance remaining will be entered in the pass book in full and checked and initialled by the Treasury of the Sub-Treasury Officer, as the case may be. Care should be taken that the pass book account is not overdrawn and that the pass book is sent on the last working day of each month to the Treasury or the Sub-Treasury Officer who will see that it is balanced and closed; and sign it. The book should then be returned at once to the office of the local board.

Note—The cheques of a local board will be signed by either the chairman or the Vice-chairman or the board if their amounts be below Rs. 100, otherwise they shall be signed by both Chairman and Vice-chairman, or if either be absent by the Chairman or Vice-chairman present and a member duly authorised by local board.

489. The account of each local board will be kept in a separate pass book in which will be noted the amount placed at the disposal of the local board by the district board under Subsidiary Rule 485.

490. *In Corporation in pass book of district fund*—The payment of the cheques of the local board at the headquarters of the district should be entered in the pass book of the district fund on the day on which the pass book is sent to the treasury for posting while those of the local boards in the sub-treasuries should be entered in the pass book when the sub-treasury transactions of the day are incorporated in the cash book of the district treasury. Both the pass book and the *plus* and *minus* Memo. of the district fund will thus show the consolidated account of the fund and not merely that of the central district board.

491. *Union Committee*—The union funds though subordinate to the district funds in certain respects are, when sanctioned by the State Government, allowed to open separate banking accounts in the treasury. The receipts of such a body are credited to the local fund account in the treasury and the charges are drawn on cheques by the President, a separate pass book being issued to him by the Treasury Officer.

492. *Municipal funds*—Unless Government shall otherwise direct under any law on the subject, the custody of municipal funds shall rest with a Government treasury or a branch bank used as a Government treasury in or near the municipality to which the fund belongs.

493. *Receipts*—For receipts which are creditable to the Municipal funds direct under the rules, which are paid into the treasury by other than municipal servants triplicate chalans should be presented at the treasury, the triplicate copy being sent to the Municipal Office on the very day on which the money is credited into the treasury. Other remittances to the treasury creditable to municipal funds are accompanied by the pass book, in which the receipts should be acknowledged by the treasury.

494. *Payments*—Payments from a municipal fund can be made only at the district or sub-treasury where the running account of the municipality is kept. If a municipality situated in a subdivision and banking at a sub-treasury, requires money to be paid at the district treasury, a cash order will be drawn for the amount upon the sub-treasury, with a request that an order may be issued for the payment of the amount from the district treasury. The Sub-treasury Officer will charge the cheque to the municipal account concerned credit the amount in his account and issue an order on the said treasury in the following form :—

To

The Officer in charge of treasury at

or order, Rs.

received credited in this day's account

Pay to

for value

This order will be paid at the sadar treasury on presentation, and its amount dealt with in the same way as cheques issued in lieu of cash.

495. If the order be presented for payment before the sub-treasury account in which the amount is credited has been received at the district treasury, it will be paid with a note in the register of orders on sub-treasuries, "to be checked on receipt of sub-treasury account". When the account is received, the payment will be marked off.

496. Similarly, when receipt belonging to a municipality which keeps its account at the sub-treasury are paid into the district treasury, the Treasury Officer will issue a cash order on the sub-treasury in favour of the municipality concerned for the amount received. On presentation of the cheque at the sub-treasury the amount will be charged by credit to the account of the municipality.

497. The accounts of each municipality must be separately maintained in the treasury and on no account should the transactions of one be mixed up with those of another. With this view the register (which must be separate from that of other local funds) may be divided into sections one section being assigned to each municipality. In the *plus* and *minus* memo. of municipal funds the transactions of each municipality should be separately shown.

Section IX—Other deposits accounts

498. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this part may be paid into or drawn out of the public account in accordance with such general or special directions as may be given by Government.

Special Rules of Deposit for Fees of Educational Institutions

498-A.—In all Government Educational Institutions such as Education, Medical, Agriculture Industries, etc., all fees such as game fee, riding fee, etc. realised from students for extra curricular activities and all deposits made by students viz. library, laboratory, workshop and caution money should be credited to Part III of the Public Accounts of the State of Orissa.

498-B.—Such fees on deposits should be counted for under a separate sub-head under the Major head "8443—Civil Deposits" subordinate to the minor head "Deposits of Educational institutions" in section "K—Deposits and Advances—(b) Deposits not bearing interest", each Department to which the institutions belong, such as Education, Medical, etc., being treated as a sub-head each institution should be treated as a detailed head under each sub-head.

(Notification No. 22202—Try.-II-48/74-F., dated the 4th June, 1974)

498-C.—The amounts deposited will be credited into the treasury under the minor head, sub-heads and detailed heads mentioned in S. R. 498-B above. The deposit account will be of the nature of banking account.

498-D. The Treasury will maintain a separate deposit account for each institution and will submit *plus* and *minus* memo. in respect of institutions having dealing with a single Treasury exhibiting figures minor head or sub-headwise only to audit office.

(Notification No. 32671—TRC-19/83 -F., dated 3rd September, 1983)

498-E. The detailed account of each class of fees or deposits will be maintained by the heads of the institution who will be administrators and operate upon the deposit accounts and will also submit the balance certificate at the end of each year to the Treasury Officer.

The Treasury Officer should communicate to the Accountant-General, Orissa annually the consolidated balances only under each minor head or sub-head as the case may be, for the district as a whole with administratorwise break up together with the acceptance of the Administrators.

(Notification No. 32671—TRC-19/83-F., dated the 3rd September, 1983)

498-F. All withdrawals from the deposit account will be debited to the corresponding deposit head on the expenditure side, to be opened for the purpose and the charges will be drawn from the treasury by cheques.

498-G. Any fee or deposit forfeited under the departmental rules and regulations will be withdrawn from the deposit account and taken to the revenue head of the department concerned by transfer credit.

498-H. Any deposit lapsing under the departmental rules and regulations will be taken to the revenue head of the department concerned. The statement of lapsed deposits will be furnished by the heads of the institutions to the audit office through the Treasury Officers.

(Notification No. 27989—Tr.-A-23/70-F., dated the 17th June, 1970).

498-I. Subsequent refunds of such lapsed amounts shall be treated as refund of revenue under the receipt to which the amount was credited and shall be drawn from the treasury like other charges. As the detailed accounts are not maintained at the Treasuries authority from the Accountant-General as contemplated in S. R. 437 (i) is necessary for refund of lapsed amounts. The repayment of such lapsed amounts shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment.

(Notification No. 27989—Tr.-A-23/70-F., dated the 17th June, 1970)

498-J. The detailed accounts kept in the institutions in this regard will be subject to the local audit by the Accountant-General.

(Notification No. 35958—Tr.230/59-F., dated the 9th December, 1959 and notification No. 1946—Tr.-A-4/61-F., dated the 20th January, 1961)

CHAPTER VIII
LOANS AND ADVANCES

Section I—General

499. *Introductory*—The rules in this part shall apply to loans and advances of different classes, which are granted out of fund provided by Government under the head “Loans and Advances by State Government” and “Advances Repayable” except in so far as they may be supplemented or varied by departmental Code or Manual or by any general or special orders of Government.

500. *Mode of drawing and repaying*—(1) A bill on which a loan or advance is drawn must quote the authority sanctioning such a loan or advance. Subject to the provisions of section II of this chapter. Treasury Officers may authorise payment of any loan or advance only if the bill is supported by a copy of the sanction order or the bill has been signed or countersigned by the authority competent to sanction such loan or advance or if a copy of the letter or order conveying sanction to loan or advance signed in ink by the sanctioning authority or by an authorised gazetted officer in his own hand has been specially communicated to the Treasury Officer. In case Treasury Officer makes payments by cheques or bank drafts, the Drawing Officer shall obtain cheques/drafts wherever necessary and make arrangements for payment.

(Notification No. 36929—Tr.-A-99/70-F., dated the 8th August, 1970)

(Notification No. 20886—Try.-II-623/73-F., dated the 26th April, 1973)

(2) Loans and advances sanctioned in favour of Government servants on deputation or foreign service will be drawn by the sanctioning authority and sent to the Government servant concerned by bank draft or disbursed in cash and the fact intimated to the foreign employer as well as the Accountant-General for effecting and watching recovery.

(Notification No. 34699—Tr.-C-1/77-F., dated the 6th July, 1977)

501. Except as otherwise provided in section II of this chapter, loans and advances may be drawn on simple receipt in a form similar to Form O. T. C. 40.

502. In repaying a loan or advance, the memorandum or chalan presented at the treasury, or if the repayment is made by deduction from the amount of a claim against Government the bill for such a claim must state the original date and amount of the loan or advance or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed, periodical amount, including both interest and principal, the orders fixing the amounts must be quoted.

503. The special rules applicable to the different classes of loans and advances are contained in the succeeding section of this chapter.

Section II—Special rules applicable to different classes of loans and advances

504. *Loans to local boards, municipalities, port trusts, etc.*—Deleted

(Notification No. 36929—Tr.-A-99/70-F., dated the 8th August, 1970)

505. *Revenue advances*—The following special procedure is prescribed for the drawing of revenue advances which include takavi advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make in connection with Land Revenue, Agriculture or Famine under any Act of legislature or under any order of Government.

506. Advances may be issued from the treasury upon orders signed or countersigned by the Collector or other duly authorised officer. Neither the Treasury Officer nor the Accountant-General will be responsible for taking further cognizance of each individual transaction after payment by a treasury on the orders of the competent authority beyond keeping a separate *plus* and *minus* memorandum for each officer who authorises the advance, in accordance with the directions contained in this behalf in the Account Code, Volume II. For all further accounts and supervision, the departmental authorities will be responsible.

507. (1) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or in lumps on abstract bills in Form O.T.C. 32 to Government Officers disbursing the advances.

(a) In the former case, the payments in the treasury accounts must be supported either by actual payees receipts or where these are required by the departmental officer, by a certificate from the Collector or other duly authorised Officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filled in the departmental office.

(b) In the latter case, the following safeguards should be adopted :—

- (i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.
- (ii) Disbursing Officers should take the receipt of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them/competent authority (quoting the designation of the competent authority and the number and date of the letter in which sanction was accorded) and paid in their presence.

(Notification No. 7189—Tr.-A-228/62-F., dated the 6th March, 1963)

- (iii) Payees' receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Accountant-General through the Treasury Officer in support of the debit appearing in the treasury account.
- (iv) The Collector or the head of the department concerned should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

(2) No officer authorised to make advances may question the accuracy of the treasury *plus* and *minus* memorandum as the record of his responsibility, otherwise than by satisfying the Accountant-General of its erroneousess and causing him to correct it. Every officer should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns for each month. If he is not the Collector, he should obtain from the treasury a copy of the *plus* and *minus* memorandum with which he concerned and take necessary steps for the removal of differences between the two sets of accounts, if any special care should be taken in paying recoveries into the treasury that the amount of interest and principal recovered, be separately and distinctly credited as the former must not and the latter must be credited in the *plus* and *minus* memorandum.

508. *Advances under special laws*—Advances under this head such as loans under the State Aid to Industries Act, will be regulated in accordance with the provisions of the relevant Acts and by the rules framed thereunder or under such orders, general or special, as may be issued by Government in this behalf.

509. *Advances for departmental purpose*—Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

In the case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners of other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision, etc., shall rest with the departmental authorities concerned, the Treasury Officer being responsible only for maintaining a *plus* and *minus* memorandum where necessary in accordance with the directions contained in the Account Code, Volume II.

The provisions of sub-rule (2) of Subsidiary Rule 507 apply also to advances of this class of which the detailed accounts are kept departmentally.

510. *Advances on personal account*—These advances may be drawn on Form No. O. T. C. 20-B in the case of officials referred to in rule 21 of the Treasury Rules (Orissa) and on Form No. O. T. C. 25-B in the case of Government servants the names of Officials for Government servants with their designations and the amounts of advance sanctioned for each should be separately indicated in the form to be used for the purpose.

(Notification No. 17336—T. R. C.—22/81-F. dated the 2nd April, 1981)

511. A personal advance to a Government servant may be repaid either in cash or by deduction from his pay or travelling allowance bill as may be required under the rule or order applicable to each case. The recoveries of advances through the pay bills should be supported by schedules of recoveries of advances in Orissa Treasury Code, Form No. 46-A., separate schedules being attached for the different types of advances. In cases in which repayment is made in cash remittance of the amount to the particular treasury or office from which the advance was drawn, is not necessary.

(Notification No. 37496—Tr.-A-203/61-F., dated the 4th November, 1961)

512. *Other loans and advances*—Subject to the general provisions contained in section I of this chapter, the procedure relating to loans or advances not falling under any of the separate classes special orders as the Government may issue in each case.

CHAPTER IX

TRANSFERS OF MONEYS STANDING IN THE PUBLIC ACCOUNT

Section I—Introductory

Kinds of Transfers

513. Transfers and remittances of moneys standing in the Public Account are of the following kinds, namely :—

- (a) *Transfers through currency*—A transfer through currency is a transfer of money between the treasury balance and the currency chest at one place in consideration of an opposite transfer of the same amount at another place, e.g., a transfer at a district treasury against an opposite transaction at a sub-treasury in the same district, and a transfer at treasury against an opposite transaction at an issue office of the Reserve Bank under the instructions of the Currency Officer.

Note—Currency chest will be maintained at treasuries and sub-treasuries on behalf of the Issue Department of the Reserve Bank in accordance with the arrangement described in Chapter II of Part III.

(Notification No. 38630—Try.-II-22/73-F., dated the 22nd August, 1973.)

- (b) *Remittances of coin and notes*—These comprise—

- (i) Bank remittances, i.e., remittances from the Bank to a treasury which does not transact its cash business through the Bank, or *vice versa*.
- (ii) Remittances between treasuries, i.e., remittances from the treasury balance at one treasury to the treasury balance at another treasury.

Note—This method of remittance applies only to remittances to and from sub-treasuries where there is no currency chest, and to the remittance of small coin uncurrent coin and foreign notes and coin between treasuries.

- (iii) Small coin depot remittances, i.e., remittances of small coin from a small coin depot to a treasury, or *vice versa*.

Note—Remittances from one small coin depot to another are purely Central transactions and the procedure prescribed in the Central Treasury Rules should be followed in regard to such remittances.

- (iv) Mint remittances, i.e., remittances of uncurrent coin, or coin withdrawn from circulation, from a treasury to a Mint.

Note—Remittance of uncurrent coin from a sub-treasury to the district treasury will be treated as a local remittance affecting the balance of the Government.

514. Currency remittances, i.e., remittances of notes or rupees from one treasury chest to another or between a currency chest and the Issue Department of the Reserve Bank of India, Calcutta, do not affect the Public Account, since the contents of the currency chests are the property of the Reserve Bank of India. A remittance of this kind does not involve locking up any Government funds, and remittances of notes or rupees should therefore be sent, wherever possible, as currency remittances. Subject to any general or special instruction that may be issued in this behalf by the Currency Officer, the provisions of Subsidiary Rules 519—564 below regarding remittances of coin and notes should be followed in regard to currency remittances also.

Section II—Transfer through currency

- (a) *In a district where there is no treasury which transact its cash business through the Bank*

515. *Transfers of funds between the treasury balance and the currency chest at a district treasury*—The Treasury Officer may at any time deposit surplus funds into the currency chest and shall so deposit the surplus notes and rupees whenever the treasury balance is large that is necessary. Whenever net receipts cause the treasury balance to exceed the maximum normal balance prescribed for it (See instruction in Part III), the Treasury Officer shall deposit the amount in excess of immediate requirements into the currency chest. When additional funds are required to meet net disbursements the Treasury Officer shall withdraw from the currency chest the funds needed to replenish the treasury balance.

The Treasury Officer shall report every transfer of funds from the treasury balance to the currency chest or *vice versa* at once to the Currency Officer by telegram, or by letter if a letter can reach its destination within twenty-four hours, and shall also send the necessary chest slip in Form O. T. C. 54 (vide Para. 14 of Part III)

516. *Transfers of funds between the treasury balance and the currency chest at sub-treasury—(i)* The Sub-Treasury Officer may at any time deposit surplus funds into the currency chest and shall so deposit the surplus notes and rupees whenever the sub-treasury balance is larger than is necessary. Whenever net receipt cause the sub-treasury balance to exceed the maximum normal balance prescribed for it, the Sub-Treasury Officer shall deposit the amount in excess of immediate requirements into the currency chest unless he expects that heavy net disbursements will absorb it within the next two or three days.

(ii) The Sub-Treasury Officer shall at once send a report in Form O.T.C. 54 of each deposit into the currency chest to the Treasury Officer. On receipt of the report the Treasury Officer shall make the corresponding transfer from the currency chest to the district treasury balance.

(iii) When the Sub-Treasury Officer requires funds to replenish the sub-treasury balance, he shall apply to the Treasury Officer for sanction to a transfer from the currency chest in the sub-treasury. If the Treasury Officer is satisfied that the transfer of funds is necessary, he shall transfer the amount required from the treasury balance to the currency chest at the district treasury and authorise the Sub-Treasury Officer to make a corresponding transfer from the currency chest to the treasury balance at the Sub-treasury.

Note—The Currency Officer of the Reserve Bank of India may, on the recommendation of the Treasury Officer permit a Sub-Treasury Officer, to transfer funds from the currency chest to the treasury balance without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding the amount of each transfer and the period during which the sanction will remain in force. The Sub-Treasury Officer shall send a report in Form O. T. C. 54 of each withdrawal from the currency chest made under the Currency Officer's general sanction to the Treasury Officer, who shall on receipt of the report, make the corresponding transfer from the treasury balance to the currency chest.

(b) *In a district where there is at least one treasury which transacts its cash business through the Bank.*

517. *Transfers of funds from and to a currency chest in custody of the Bank*—The currency chest pertaining to a treasury which transacts its cash business through the Bank (otherwise than through a Treasury Pay Office) kept in the sole custody of the Bank. All transfers from and to such a currency chest shall be affected by the Bank in accordance with the instructions issued by the Currency Officer. Such transfers do not affect the Government's cash balance and do not pass through the Public Account.

Subject to any special directions contained in Chapters II and III in Part III, all transfers from and to a currency chest shall be in whole rupees and/or notes (currency and Bank notes)

518. *Transfers of funds between the treasury balance and the currency chest at a treasury (i.e. a treasury which does not transact its cash business through the Bank)*—At a district treasury the Treasury Officer shall follow the procedure prescribed in Subsidiary Rule 513.

At a sub-treasury the following procedure shall be observed :—

(i) In regard to deposits into the currency chest the Sub-Treasury Officer shall follow the procedure prescribed in Subsidiary Rule 514 (i).

(ii) When the Sub-Treasury Officer requires funds to replenish the treasury balance, he shall, with the previous sanction of the Treasury Officer, transfer the amount required from the currency chest to the treasury balance.

Note—The Currency Officer may on the recommendation of the Treasury Officer; permit a Sub-Treasury Officer to transfer funds from the currency chest to the treasury balance without the sanction of the Treasury Officer subject to such conditions as he may impose regarding the amount of each transfer and the period during which the sanction will remain in force.

(iii) The Sub-Treasury Officer shall report every transfer of funds from the treasury balance to the currency chest or *vice versa* at once to the Currency Officer by telegram or by letter if a letter will reach the destination within twenty-four hours and shall also send the necessary chest slip in Form O. T. C. 54 through the Treasury Officer.

Section III—Remittances of coins and notes

519. *General*—The provisions of rules 521 to 564 shall apply primarily to remittances to and from treasuries and sub-treasuries, the cash business of which is not conducted by the Bank. At places where the cash business of the treasury is conducted by the Bank, these rules are subject to the provisions of rules 565-566 and such other instructions as may be issued by the Reserve Bank.

520. *Transfers of funds from and to a sub-treasury where there is no currency chest*—Funds shall be transferred from and to a sub-treasury which has no currency chest by the actual remittance of coin and notes in accordance with the procedure prescribed in this section. The Treasury Officer is authorised to order such remittances within the district from and to such sub-treasury, if any, and no such remittance within the district shall be made without his sanction.

521. *Despatch of remittances*—(1) No remittance of coin or notes from a sub-treasury or treasury, to a treasury or sub-treasury in another district shall be made except in accordance with the special or general instructions of the Currency Officer. When a surplus of coin or notes accumulates in the district, the Treasury Officer shall report the details of the surplus to the Currency Officer and obtain his instructions for remittance to another treasury. Uncurrent coin and notes unfit for issue shall be dealt with under Subsidiary Rules 528 and 529.

(2) Remittances within the district, that is between two sub-treasuries in a district or between a treasury and sub-treasury subordinate to it, may be made under the orders of the Treasury Officer.

522. (1) All remittances despatched by rail, river or road must be escorted by a guard except in the case of remittances of nickel, bronze or copper coin during transit by rail.

(2) Immediately on receipt of a remittance order from the Currency Officer or as soon as the Treasury Officer decides to make a remittance to a sub-treasury, the police department shall be informed of the kind and amount of the treasure to be remitted and asked for sufficient escort, which it will supply according to the prescribed scale (vide Rules 589 to 591 of the Orissa Police Manual). All officers on the line of march from whom any assistance may be required, shall be advised by the despatching office.

(3) The receiving office shall be informed in advance in Form O. T. C. 47 of the particulars of the remittance to be despatched in order that necessary arrangements may be made for receiving it.

(4) A remittance shall not be sent at such a time that it will be in transit at the end of a month or that it will reach its destination on a Sunday or other authorised holiday.

(5) The attention of the escort officer shall be specially drawn to paragraph 3 of the instruction in Form O. T. C. 51.

523. The Treasury Officer shall advise the Currency Officer of every despatch of a remittance to a place outside the district on the same day on which it is despatched. If the treasury is so situated that the advice cannot reach the Currency Officer within twenty-four hours, if sent by post, the Treasury Officer shall send the advice by telegram. The advice shall state the nature of the remittance and give the name of the treasury, sub-treasury or branch of the Bank to which it has been despatched.

524. *Remittances of coin*—Coin shall be packed for remittance in stout bags, tied and sealed after a slip in Form O. T. C. 7 has been placed in each bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bag is placed in each box.

Where a Potadar accompanies a remittance, he should also watch the packing of boxes after counting the number of bags in each box.

(Notification No. 32078—Tr. 229/56-F., dated the 29th December, 1956)

Note 1—For remittances of withdrawn and uncurrent coins to the Calcutta, Bombay and Hyderabad Mints the following rates of bagging shall be applicable :—

Each denomination of coin must be in separate bags

Denomination (1)	Withdrawn		Uncurrent	
	Value per bag (2)	Tale per bag (3)	Value per bag (4)	Tale per bag (5)
	Rs.		Rs.	
One Rupee ..	2,000	2,000	2,000	2,000
50 Paise ..	2,000	4,000	..	..
25 Paise ..	500	2,000	..	..
20 Paise ..	400	2,000	..	..
10 Paise ..	200	2,000	..	..
5 Paise ..	100	2,000	..	..
3 Paise ..	75	2,500	..	..
2 Paise ..	50	2,500	..	..
1 Paise (Bronze and Nickel Brass).	20	2,000	..	..
1 Paise (Aluminium Magnesium).	50	5,000	..	..
Half Rupee ..	2,000	4,000	2,000	4,000 M
Quarter Rupee ..	500	2,000	500	2,000
2 Annas ..	..	..	500	4,000
1 Anna ..	..	..	250	4,000
1 Anna ..	..	..	100	3,200
Single Pice ..	..	..	50	3,200

(Notification No. 22218—Try.-II-58/74-F., dated the 6th June, 1975).

Note 2—In case of remittance sent without a potadar, the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

Further When remittances are made to Mints—

- (a) Every bag in the remittance should be properly secured and duly sealed.
- (b) Boxes in which remittances are packed should be sealed and properly labelled. The label should bear the name of the remitting office and the number of the box as per invoice. There should be only one label on each box and not old labels mixed up with the latest label.
- (c) A slip should invariably be placed inside each box giving the name of the remitting office, the number of bags in that box and the number of the box as per invoice since labels on the boxes become indistinct and are often torn off in transit.
- (d) Invoices in the form prescribed in the succeeding rules should be properly prepared and separate invoices should invariably be submitted for each of the following items—
 - (i) Uncurrent silver coins,
 - (ii) Uncurrent nickel and copper coins. Words "Currency Remittance" or "Treasury Remittance" as the case may be should be written on top of the invoice in red ink.

525. For journeys by road, the bags may be packed in treasure tumbrils or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer. For journeys by rail or boat and also (if convenient) for journeys by road; they must be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops shall be riveted or nailed together where they cross. Every box must bear the name of the despatching treasury cut into or painted on it with a number.

526. To each box, designed for river conveyance or to cross any unfordable stream by a ferry should be fastened a buoy, formed of a piece of unsplit bamboo or other floating material. The rope of the buoy should be at least ten yards long. The police officer in charge is responsible for seeing that it is never detached from the Box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped and the receiving officer should attach the buoys when landing the treasure, if he is not the Treasury Officer he should obtain the buoys from that officer.

Note—The above precautions are not necessary in cases of remittance covered by insurance.

527. Invoices should be prepared in triplicate in Form O. T. C. 48, for every remittance (other than a remittance of uncurrent coin) one copy should be retained by the remitting officer another should be despatched by post on the same day to the receiving treasury and the third made over to the escort officer. The weights entered in the invoice should be those ascertained by weighment in the presence of the escort officer.

Note—Separate invoices must be prepared for treasury and currency remittances the words "Treasury Remittance" or "Currency Remittance" as the case may be being written on the top.

In the case of treasury remittances the invoices should show separately uncurrent (1) silver, (2) nickel and (3) copper or bronze coins, giving separate totals for each group of coins.

528. *Uncurrent coin*—Coins withdrawn from circulation shall be remitted to the Mint in accordance with the following rules :—

- (i) Broken and cut coin should not be remitted ordinarily until a sum of at least Rs. 20 has accumulated.
- (ii) Invoices of the remittances should be prepared in Form O. T. C. 49. Treasury Officer should devote particular care to filling them up correctly.
- (iii) The Mint Master will prepare a valuation statement of the remittance received and forward it in the remitting treasury or the Bank.
- (iv) Any deficiency in tale found by the Mint Master must be made good by the Treasurer of the remitting treasury and any excess in tale will be returned to the remitting treasury or the Bank. Any excess in value found by the Mint Master will be credited to the Central Government.

529. *Remittances of notes*—All notes unfit for issue which may have accumulated at a treasury should be sent to the issue Office of the Reserve Bank (or treasury named by the Currency Officer) on each occasion on which a remittance of notes or coin is sent to or received from Issue Office of the Reserve Bank. Advice of the remittance giving details of the denominations and value of the notes should be sent by post to the Currency Officer.

530. New notes or notes fit for re-issue should never be cut for remittance. When the value of the notes to be remitted does not exceed Rs. 2,000 and the notes cannot conveniently be included in a specie remittance they should be sent by post insured up to their full value. When the value exceeds Rs. 2,000 the notes should be sent in charge of the patadar and police guard.

531. The following instructions shall be observed in packing parcels of notes :—

- (i) Notes of each denomination must be arranged in separate bundles stiched by one edge into books of 100 each any excess over multiples of 100 being made into one book. To each bundle of books should be attached a slip in Form O. T. C. 8 stating the number of pieces it contains and bearing the full signature of the official who last counted them and made up the bundle before despatch.
- (ii) For remittances in charge of a potadar and police guard the bundles should be packed in parcels of ten bundles each and the parcels should be placed in strong wooden boxes which should be securely fastened and sealed. The boxes should be weighted in the presence of the escort officer and the weight and contents of each box should be entered in the invoice in Form O. T. C. 48.

532. In the case of remittances sent in charge of a police guard an invoice in Form O. T. C. 48 should be prepared in triplicate, one copy being sent by post to the receiving officer, one given to the police officer in charge of the escort and the third retained by the despatching officer for record. The escort officer should sign a receipt on each copy of the invoice stating that he has received the boxes of the marks and weights detailed therein.

533. *Escort officers duties*—The escort officer shall see the boxes of notes and coin weighed or in the case of chests of tumbrils containing bags of coin shall count the number of bags. He must sign the receipt at the foot of each copy of the invoice; the blanks being filled up in words, and if the escort officer be ignorant of English he should be required to write the numbers of the bags or boxes which he has received in Oriya on the copy of the invoice to be retained by the Treasury Officer.

534. The escort officer shall write to the receiving officer the number of the train (Passenger or goods) conveying the remittance, and its hour of departure and shall also wire again *enroute* if any change in the train has been made or if anything has occurred to delay its arrival.

535. When the escort officer is relieved in the course of the journey, he shall obtain a receipt for ".....tumbrils in good order said to contain.....coin to the value of Rs.inbags" or for.....boxes or for sealed wagons, in good order, said to contain.....coin (or notes) to the value of Rs....."When the remittance reaches the addressee, the latter will count the bags weigh the boxes and give a receipt for ".....bags said to contain.....coin to the value of Rs....., or for "for.... boxes of marks and weights detailed in the invoice said to containcoin (or notes) of the value of Rs.....". If any box be of short weight, or shown signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

536. *Potdars, shroffs, etc., accompancy remittances*—Subject to any general or special instructions issued by the Currency Officer in this behalf—

- (1) Treasurers may send in charge of silver coin or note remittances potdars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient the bags. If the guard be returning to the station of original despatch, tumbrils or chests should be sent back under his charge; otherwise, they should wait for the potdar.
- (2) For coin remittances the following scale should be followed:—
 - 1 potdar up to 10 lakhs.
 - 1 potdar for every additional 10 lakhs or a fraction of it up to a maximum of 3 in all.

Note—The Currency Officer may sanction the deputation of a second potdar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.

- (3) For note remittances, one potdar may be usually sufficient unless the Currency Officer sanctions the deputation of a second potdar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.
- (4) In cases of heavy remittances, whether of coin or notes, or of both the Currency Officer may authorise the deputation of one or more clerks in addition to the usual escort of potdars. Extra shroffs or potdars may also be engaged, whenever necessary, with the special sanction of the Collector, to deal with heavy receipts or to accompany remittances, or to take the place of permanent shroffs or potdars who do so.

537. (1) Except in cases of remittances not at railway risk, a potdar should on no account be sent either to accompany a remittance of nickel, bronze or copper coin, or to watch the examination of such coin at the receiving treasury, Mint or the Bank.

(Notification No. 15665—Tr.-107/54-F., dated the 27th June, 1955)

(2) Potdars accompanying remittances of withdrawn silver coins and remittances for special examination to the Mints shall be released by the Mint authorities as soon as the numbers of sealed boxes in the remittances have been checked with the relative invoices and found satisfactory and correct, in no account, shall they be detained to watch the examination of any remittance at the Mints.

538. Potdars or clerks accompanying remittances, shall be furnished by the Remitting Treasury Officer with certificate in Form O. T. C. 50 with columns 1 to 8 filled in. The Officer receiving the remittance should consider, with reference to the amount and kind of the remittance received and the number of men available at his office for examination, how long the potdars or clerks accompanying the remittance are likely to be detained at the station and inform them forthwith in writing to enable them to make suitable arrangements for their stay at the station. At the end of the examination of the remittance he should complete the certificate and return it to the remitting treasury. He shall state in column 12 the daily allowance which he recommends for the halt in excess of ten days and explain the reasons for the recommendation on the reverse of the certificate.

On receipt of the certificate from the Receiving Officer, the Remitting Treasury Officer shall forward it for necessary action, if the halts in excess of ten days have been made, to the Currency Officer, Calcutta, or to the Collector, according as the charges for the remittance in question have to be borne by the Reserve Bank or by Government and the authority concerned will indicate in column 13 of the certificate the rate at which the allowance should be drawn. The certificate should be attached to all bills for travelling and other allowances, special or otherwise admissible to the men accompanying the treasure.

Note 1—The charges for remittance of the following kinds are borne by Government:—

- (i) Remittances to/from currency chests from/to sub-treasuries having no currency chests
- (ii) Remittances between sub-treasuries without currency chests at both ends
- (iii) When not sent separately, remittances of uncurrent coins between treasuries and sub-treasuries without currency chests at both ends.
- (iv) Remittances of small coins regular small coin depots and treasuries sub-treasuries with no currency chests

Note 2—In the following cases, the charges for remittances of treasure (including the cost of Police escorts) are borne by the Reserve Bank:—

- (i) Remittance to/from currency chests from/to treasuries or sub-treasuries having currency chests.
- (ii) Remittances of small coins between regular small coin depots and treasuries or sub-treasuries having currency chests.
- (iii) Remittances of uncurrent coins between treasuries and sub-treasuries whether within or outside the district when sent separately.
- (iv) All remittances made under the orders of the currency officer provided such remittances are between, treasuries and sub-treasuries having currency chests or between small coin depots and such treasuries and sub-treasuries.

539. If any chest, tumbril, or wagon be secured by double locks, one key should be held by the potdar and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down when the treasure must be removed to another chest or wagon in his presence. In the case of remittances sent without potdars single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary due to a break-down on the road.

540. *Receipt of remittances*—(1) Immediately on the arrival of a remittance credit for the invoiced amount shall be given in the cash book, or other appropriate register and in the case of a remittance received from a place outside the district an advice shall be sent to the Currency Officer stating the name of the treasury or Currency Officer from which the remittance has been received and whether it is a currency or treasury remittance. The advice shall be telegraphic if a postal advice will not reach the Currency Officer within twenty-four hours.

(2) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt shall then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

541. When the weight of each box is not given or if it does not agree with that given in the invoice, the boxes must be opened and the contents examined in the presence of the escort officer. Any information of the rule requiring the correct weight to be stated shall be brought to the notice of the remitting officer. If any box shows signs of having been tampered with, it should similarly be opened and its contents examined before the escort is released.

542. If coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipt, the boxes may be deposited unopened in the strong room provided they are in good order and are in charge of potdar who will be available to accompany them to their final destination.

543. (1) New nickel or bronze coin received from any other treasury in the original Mint boxes may be accepted as correct provided the boxes are numbered and the seals bear a distinct impression and both remain intact at the time of receipt.

(2) In all other cases the boxes shall be opened immediately whether the remittance is accompanied by a potdar or not. When a potdar has accompanied the remittance the boxes shall be opened in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with the bags of coin or parcels of notes should be deposited in the strong room under double locks, care being taken as far as practicable to place them apart from other treasure. To guard against abstraction of coin from remittances which may remain unexamined in the strong room for sometime, and which cannot be separately secured in a chest or chests, it should be arranged, when the amount of the remittance does not exceed five lakhs and when the procedure will not cause practical inconvenience, to weigh the entire contents of each bag by emptying them into the scales before depositing the remittance in the strong room. This weighing must be supervised by the Treasury Officer.

(3) In the case of larger remittances similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer in such case must satisfy himself that the remittance has not been tampered with by personally picking out a number of boxes and bags from time to time and having the contents of these weighed under his supervision. In the case of remittances exceeding five lakhs, or when it is not found practicable to weigh out smaller remittances, care shall be taken to cover completely all bags forming parts of the remittance with tarpaulins, the notes being secured in a chest or chests or replaced in the original boxes with the lids securely fastened.

544. The detailed examination of the remittance shall be conducted in the presence of the potdar from the remitting treasury and under the supervision of the treasurer of the receiving treasury or some other responsible person acting on his behalf. If however, the remittance is not accompanied by a potdar from the remitting treasury, the detailed examination must be made in the immediate presence and under the personal supervision of the treasurer of the receiving treasury who should see that the interest of the remitting treasury are adequately safeguarded.

545. Every facility must be given to the potdar of the remitting treasury to watch the examination. Any complaints which he may make should be reported at once to the Treasury Officer. If any fraud is suspected, arrangements should be made for the search of the examining potdars in the presence of the potdar of the remitting treasury.

546. Only such portion of a remittance should be taken out of the strong room as can be examined during the course of the day. When any portion remains unexamined the attending potdar may, if he so wishes, be allowed, at the time of the closing of the office to place one lock of his own on the chest containing the unexamined portion, or, if this is not possible, on the outside door of the strong room.

547. The notes and the coin composing the remittance should be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contains the alleged number. In the case remittances of fresh notes from the Issue Office of the Reserve Bank sent in bundles of 1,000 pieces, the bundles should be split up into packets of 100 notes each. Any light weight or other uncurrent or defective coin found in the course of the detailed examination of a remittance of current coin should be separated and dealt with under the executive instructions contained in Chapter II of Part III, while deficiencies whether in tale or due to bad or counterfeit notes or coin should be dealt with in the manner prescribed in Subsidiary Rule 551.

548. As the examination of each bundle or bag is completed the relative slip in Form O. T. C. 7 or O. T. C. 8 as the case may be, contained therein should be taken out and replaced by fresh slips prepared by the receiving treasury. The slips of those bags and bundles, the contents of which have been found correct, shall be made over to the Treasury Officer for immediate destruction, while the rest should be attached to the report to be made to the remitting treasury under sub-rule (1) of Subsidiary Rule 551.

Note—In the case of remittances of coin from a Currency Office, all the slips must be returned to the Currency Office after the remittances have been examined.

549. The Treasury Officer shall supervise the examination of the remittance generally and see that adequate safeguards have been taken by the Treasurer to avoid during examination all malpractices whether on the part of the accompanying potdars or the examining potdars. He should put away the examined notes and coin under the double locks in the treasury or the currency chest, as the case may be. On completion of the detailed examination he should send a formal report to the remitting officer showing the result of the examination.

550. No time should be lost in examining remittance both in order to release the potdar who accompanied it and so reduce the cost of remittance and in order that any deficiency may be recovered from the remitting treasurer. To deal with heavy remittances of coin additional shroffs may be engaged with the special sanction of the Collector and paid at such rate as may be fixed by Government. The minimum amount of coin and the minimum number of notes of different denominations which one man should examine in a day is as follows :—

(Notification No. 9356-F., dated the 22nd October, 1948)

<i>Coins</i>	Rs.
New rupees	2,00,000
Old	.. 8,000
New $\frac{1}{2}$ rupees of the value of	.. 50,000
Old $\frac{1}{2}$ rupees of the value of	.. 4,000
New $\frac{1}{4}$ rupees of the value of	— 24,000
Old $\frac{1}{4}$ rupees of the value of	— 2,000
Old $\frac{1}{8}$ rupees of the value of	1,000
New 4 anna nickel of the value of	— 18,000
Old 4 anna nickel of the value of	— 2,500
New two anna nickel of the value of	.. 7,000
Old two anna nickel of the value of	— 2,000
New one anna nickel of the value of	— 3,500
Old one anna nickel of the value of	— 1,000
New half anna nickel brass of the value of	— 1,750
Old half anna nickel brass of the value of	— 500
New single pice of the value of	— 750
Old single pice of the value of	— 400
New $\frac{1}{2}$ pice of the value of	— 500
Old $\frac{1}{2}$ pice of the value of	— 250
New pie pieces of the value of	— 200
Old pie pieces of the value of	— 150
<i>Notes</i>	Pieces
New notes of all denominations	— 15,000
Old Re. 1 and Rs. 2-8-0 notes	.. 8,000
Old notes of higher denominations	— 2,500

(Notification No. 9456-F., dated the 27th October 1948)

551. *Deficiency or excess found in remittances*—(1) If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar-in-charge, it should be entered in the cash book as a distinct item of payment with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury. A deficiency discovered at the Bank or at the Currency Office will be made good from its own cash balance and shown as an expenditure on Government account under advice to the remitting treasury for recovery and credit in its accounts. Similarly a deficiency discovered at a treasury in a remittance from the Bank or from a Currency Office shall be made good from the treasury balance under advice to the remitting office which will credit the amount to Government account. Recoveries of such deficiencies will be watched by the Accountant-General.

(2) Every defect or deficiency discovered during the examination should be entered on the slip pertaining to the bag of coin or bundle of notes concerned and must be specially reported to the remitting officer direct whether or not it is made good by the accompanying potdar, the slip being attached to the report. If a potdar of remitting treasury is present to witness the examination, he should be requested to attest the entries as they are made. Any bad coin or notes which have to be returned to the remitting treasury should be made over to the potdar or, in his absence remitted by insured post at the cost of the remitting treasury. If there is no potdar-in-charge the report must state the name and rank of the officer who personally supervised the examination and must be sent, together with the attached slip, immediately on the close of the examination or, if it is a prolonged one, at the close of the day, to the remitting officer, to enable the treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency which he is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way sort or deficient, an immediate special report should be sent to the remitting officer.

552. All excesses above Re. 1 found in a remittance should be returned to the remitting treasury through the attending potdar or, if this is not possible, by registered post or by money-order the cost being borne by the remitting treasury. Excess of Re. 1 and under should be credited in the accounts as receipts of the Reserve Bank.

(Notification No. 8460—Tr.-26/44-F., dated the 13th December, 1944)

553. When new nickel or bronze coin is received from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

554. *Additional rules for remittances by railway*—When large remittances are made, notice should be given sometime beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

555. (1) When treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from inside and all doors that can be opened from outside should be secured by good padlocks.

(2) Small remittances need not be forwarded by wagon but may be sent in the same compartment in which the guard-in-charge travels.

(3) It is the duty of the Remitting Treasury Officer to supply the padlocks and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officers shall take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer shall return the padlocks through the officer in charge of the escort; otherwise a receipt shall be given to the police and the locks returned as soon as possible by parcel post or by rail or through the potdar.

556. The Treasury Officer jointly with the Police Officer who is to travel in charge, shall superintend personally or by substitute the loading of the vans, and shall hand over to the Police Officer a memorandum of instructions (reproduced in Form No. O. T. C. 51) and as many blank receipts as there will be reliefs. The Treasury Officer shall take a receipt for these documents.

(Notification No. 15394-F., dated the 8th November, 1949)

557. The escort accompanying the treasure to the station, and protecting the loading, shall be of such strength as has been fixed by the Government for the escort of such a sum by road or for the special purpose (vide rules 589 to 591 of the Orissa Police Manual). During the rail way journey involving no transshipment it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van, neither door of the compartment occupied by the escort should be locked. When a wagon containing treasure is detached from the train for any reason, the station master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard it.

558. As the members of the police guard in charge of remittance have to be constantly on duty. Police Department shall arrange to relieve them at convenient points in the journey allotting to each party a stage about 12 hours with due regard to any general or special instructions that have been issued as to exact length of particular stages. The officer-in-charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the station where he is to be relieved.

559. *Payment of freight*—(1) The railway fares and freight may be paid in cash or by warrant or credit note according to local practice. If the expenditure is to be incurred in cash the police or other officer may obtain from the treasury a sufficient amount as an advance to be accounted for afterwards. The remitting officer or the officer arranging the remittance should ascertain the nature and extent of accommodation required for the purpose without unnecessarily increasing the cost of remittance under the following requisition on the railway authorities:—

“To the Station Master.....
Conveyance by railway to..... is required for treasure belonging to Government to the value of lakhs of rupees loaded for..... and contained in wagons”.

(2) The Station Master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

Note 1—The requisition mentioned above must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be returned to the Currency Office after the remittances have been examined.

Note 2—Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

(Notification No. 24461—Try.-II-2/73-F., dated the 12th May, 1973)

560. Remittances of nickel, bronze or copper coins shall be booked at railway risk.

561. A guard travelling in charge of currency notes should have the box in the same carriage and should sit in the end compartment of the carriage with the box under the seat against the outer planking. If the box be too large to go under the seat, accommodation in a compartment should be reserved on the term usually charged.

562. *Transport of treasure at the destination*—Necessary arrangement for the transport of treasure at the destination must be made by the Receiving Officer so as to save delay at the railway station and inconvenience to the Police Department.

563. *Additional rules for remittances by steamer*—(1) An escort shall accompany a remittance of currency notes by sea if freight is paid at cargo rates, in which case the value of the notes should not be entered in the bill of lading but only the number of pieces. But if it is cheaper to pay freight at specie rates, and if the steamer company accepts responsibility for the face value of the notes then this latter course should be adopted and no escort need be sent. If however, in any case, the above responsibility is not accepted by the steamer company even if freight is paid at specie rates, the remittance should be sent as ordinary cargo at cargo rates in charge of an escort, though this course may entail some additional expense.

(2) Remittances of coin by sea are usually sent insured or at the company's risk without an escort.

(3) Remittances of notes or silver coin (of any description) by inland steamer should be sent uninsured under the protection of an adequate police escort.

564. Consignments of treasure shall be taken delivery of an arrival at a station, otherwise the treasure will be carried on to the next station at the risk and expense of the consignee and the consignee will have unnecessarily to pay demurrage charges.

565. *Special rules for remittances to and from the Bank*—(1) In the case of branches of the State Bank when the Branch Manager wishes to remit a way surplus notes or coin from the currency chest or surplus small coin from his balance or desires a remittance of notes or coin to be sent to his branch he will report to the local head office or link branch to which he is subordinate. The local head office or link branch communicates with the Currency Officer and orders about the remittance are issued simultaneously by the local head office or link branch to the Branch Manager and by the Currency Officer to the Treasury Officer.

(2) The Branch Manager of the Branch will supply the Treasury Officer with the notes and coin required for sub-treasuries in the district, except in those cases in which it is more convenient to supply a sub-treasury direct from the Issue Office of the Reserve Bank of India or from a treasury or a branch of the State Bank of India situated at another district if so decided by the Currency Officer.

(3) The procedure prescribed in Subsidiary Rules 521—539 with regard to packing and despatch of remittances will be observed by the Bank, but in the absence of special arrangements to the contrary made with the Branch Manager the Treasury Officer should arrange for the actual conveyance and where necessary escorting of the remittances. The power to sanction the entertainment of extra potdars vested in the Collector by sub-rule (4) of Subsidiary Rule 536 does not apply in the case of Bank treasuries.

(Notification No. 42906—Codes.-156/75-F., dated the 27th October, 1975)

Note—The Officers-in-charge of the bank conducting despatch of Government Treasury are competent to place requisitions for police escorts directly on police authorities.

(Notification No. 33181—Tr.-A.-53/71-F, dated the 26th August, 1971)

566. The following rules shall be observed in the examination of remittances of coin or notes made to the Bank from treasuries. They shall be fully explained to the potdars in charge of every remittance made to the Bank :—

- (a) Weighment of boxes must be made on receipt of a remittance. The result of this weighment must be entered on the receipt given to the officer or potdar delivering over the remittance.
- (b) All remittances should be examined in a room separate from the general business of the Bank or if a separate room cannot be made available at some distance apart from the place where the ordinary banking transactions are taking place.
- (c) The contents of each bag of coin should be emptied into another and passed through the scales. Potdars must see that the index of the scales is steady before the contents are thrown out.
- (d) The treasure should then be secured in separate chests and kept distinct from other treasure under the joint keys of the Bank's agent and of the remitting treasurer's agent until regularly examined and brought to account.
- (e) Nothing must intervene between the remitting treasurer's agent and the Bank's examining potdars so that an uninterrupted view may be obtained by the former of the examination of the treasure. The remitting treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.
- (f) Upon completion of examination of a remittance, light weight coin should be weighed against full-weight coin and a certificate of the result granted on the spot to the remitting treasurer's potdar.
- (g) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other is commenced.

- (h) If the work of weighing or examining be not finished within the day, the bags or parcels of notes not finally taken over by the Bank will be placed in chests under double keys, one to be retained by the remitting treasurer's agent and the other by the Bank authorities.
- (i) The Bank Potdars who commence weighing and examining a remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable circumstances.
- (j) When a remittance is not accompanied by a Potdar, the examination should be proceeded with by the Bank's officer but the Branch Manager must ask the local Treasury Officer to depute a subordinate to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions. The Treasury Officer should depute for the purpose a subordinate of some standing and not a low paid clerk.
- (k) The Potdars accompanying the remittance must, before finally leaving the Bank, sign in a book kept for the purpose a memorandum of the uncurrent and spurious coins and of any deficiency, found after examination of their respective remittances.
- (l) Should Potdars accompanying a remittance find any of the above rules not complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or Potdars, they should immediately report the same to the Branch Manager of the Bank.

(Notification No. 42906—Codes.-156/75-F., dated the 27th October, 1975).

Section IV—Reserve Bank of India remittances— I—Introductory

567. The rules in this part are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from treasuries in connection with the facilities afforded by the Reserve Bank to Government officers and others for the remittance of moneys from one place to another. These remittances are arranged for by the issue of telegraphic transfers, drafts, etc., on the Reserve Bank account.

568. Remittances between places where the Reserve Bank has its own offices or is represented by its 'State Bank agencies' having full currency chest facilities, will not pass through the Public Account. At places where the Reserve Bank is not so represented, all treasuries and sub-treasuries in India and Burma with Currency Chest facilities and such other treasuries or sub-treasuries as may be nominated by the Reserve Bank in this behalf, will be regarded. Treasury Agencies of the Reserve Bank for the issue and payment of telegraphic transfers and drafts drawn by or upon them. The connected debits and credits in the treasury accounts, which will be carried initially against the balance of the Government owning the treasury or the sub-treasury as the case may be will be cleared by the Accountant-General by daily adjustments advised to the Central Account Office of the Reserve Bank in accordance with such direction as may be given by the Auditor-General with the approval of the President.

Note 1—At places where the cash business of the treasury is conducted by sub-offices of the State Bank of India having limited currency chest facilities (i.e. Treasury Pay Offices), Reserve Bank remittances will be drawn by or upon the treasury or sub-treasury at such places acting as Treasury Agencies of the Reserve Bank and not the Treasury Pay Office of the State Bank though the cash and clerical work in connection therewith will be transacted by the latter on the orders of the Treasury or the sub-treasury officers, as the case may be.

The names of treasuries and sub-treasuries which, for the purposes of this rule, are regarded as Treasury Agencies of the Reserve Bank will be found in the separate publication "List of treasuries and sub-treasuries in India", issued by the Central Government.

Note 2—For the purpose of the rules in this section, the term draft includes also Reserve Bank Dividend Payment Orders referred to in Subsidiary Rule 569.

569. The various types of remittances between one "Treasury Agency" and another or between Treasury Agencies and places where the Reserve Bank is represented, will consist of—

(i) For Scheduled Bank, Indigenous Bankers, Co-operative Banks and Societies and for the general public—

(1) Telegraphic Transfers,

(2) Reserve Bank Drafts.

(ii) On Government Account—

Reserve Bank of India Government drafts to be superscribed "On Government Account only".

(iii) For the Reserve Bank's domestic purposes—

(1) Security Deposit Interest Drafts

(2) Dividend Warrant Payment Orders

The rates at which and the conditions and limitations under which telegraphic transfers and drafts on the several accounts can be issued by Treasury Agencies, will be regulated by such general or special instructions as may be issued by the Reserve Bank.

Note—'Government drafts' at par will be granted within prescribed limits to Government Officers and others and on all offices and agencies (including Treasury Agencies) of the Reserve Bank for remittances within the province on behalf of Government and for other quasi public purposes set forth in Appendix 9. Extra State transfers will be subject to exchange rates prescribed by the Reserve Bank, (See paragraph 5 of Appendix).

570. The procedure to be observed by Treasury Officers in respect of the issue and payment of telegraphic transfers and drafts on the Reserve Bank account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

571. Subject as hereinafter provided, the various forms to be used in connection with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them and the methods by which accounts of such remittances are to be rendered by them to the Accountant-General, will be governed by such directions as may be given by the Auditor-General.

II—Telegraphic transfers

572. *Issues and encashments*—A person applying for a telegraphic transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the telegraphic transfer is issued.

The application must be made in the form prescribed by the Reserve Bank, which may be obtained from the treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant-General along with the daily schedule of Reserve Bank of India Remittances—Drawn (Subsidiary Rule 597) and grant the remitter a receipt in the form prescribed by the Reserve Bank for the purpose.

573. In issuing a telegraphic transfer the following rules shall be observed by the Treasury Officer—

(i) The telegram to the office making payment of the transfer should be sent in code authorised by the Reserve Bank.

(ii) A post copy of the telegram should be despatched to the Paying Office at the same time as the telegram is issued.

574. In paying a telegraphic transfer, the following precautions shall be observed —

- (i) The persons claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.
- (ii) If the person to whom the transfer is payable is not known to him, the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.
- (iii) The payment of the transfer should be reported at once by a letter to the issuing officer.
- (iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.
- (v) If the post copy of the telegram authorising payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

575. The provisions of Subsidiary Rule 594 apply *mutatis mutandis* to payment of telegraphic transfers as they apply to payments of drafts.

III—Drafts—Drawing and encashments

576. *Explanations* —The person or office that draws (i.e., issues or grants) a draft is called the *Drawer*, the person or office on which it is drawn and by which it is payable is called the *drawee*, the person or party to whom a draft is granted is called the *remitter*, the person or party to whom it is payable is the *payee*.

577. A draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other drafts; unless the contrary intention appears from the form itself are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "Pay to C. D." or "Pay to C. D. or Order" in which case C. D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an *endorsement*, the endorsement to "C. D. or Order" is a special *endorsement* and the persons to whom a draft is successively transferred are *endorsees*, and the person in rightful possession of a draft is the *holder*.

578. *Form of drafts* —Drafts shall be issued in special forms to be obtained from the Currency Officer under Subsidiary Rule 609.

579. Immediately on receipt of a parcel of forms of drafts, they must be carefully examined by the Treasury Officer and a proper acknowledgement sent to the Currency Officer. The acknowledgement must certify that the forms have been counted and found correct.

580. The forms of drafts and of Advices (Subsidiary Rule 584) shall be placed in store under the key of the Treasury Officer who should each morning issue the book or books containing draft forms, and the advice forms for the days' use. He must be careful not to issue a book of a latter serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken that no form is kept back unissued unless it be spoilt and that the number of draft forms expended in the day agrees with the total number listed in the Schedule of Reserve Bank of India Remittances drawn for the day (Subsidiary Rule 597).

Spoiled forms shall be destroyed by the Treasury Officer after noting in the remarks column of the Register of Reserve Bank of India Remittance. Drawn under his signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

581. Issue of drafts — A person requiring a draft shall tender with the money a formal application in prescribed form which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The application will be retained by the Treasury Officer for transmission to the Accountant-General along with the daily Schedule of Reserve Bank of India Remittance —Drawn (Subsidiary Rule 597).

Note—A person applying for a "Government " Draft should certify on the application that the draft is wanted for *bona fide* public purposes and describe the object of the remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Collector, questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

582. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent ; the business of signing them must not be postponed till the close of office, and on no account may the office be closed till all drafts applied for have been issued. Each must be signed legibly with the full signature of the Treasury Officer.

583. At the time of signature of a draft the Register of Reserve Bank of India Remittances Drawn together with the application for the draft, the Advice (Subsidiary Rule 584) and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer will initial each entry in the Advice and the corresponding entry in the Register at the same time as he signs the draft after he has satisfied himself that —

- (i) the several documents agree ;
- (ii) the authority for issue is sufficient ;
- (iii) the date and office of issue and the name of the payee are legible and distinctly entered in the body of the draft ;
- (iv) in addition to the amount being entered in figures the amount of whole rupees is entered a second time in words and fractions of a rupee in words or figures, that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only" ; and
- (v) a sum a little in excess of that for which the drafts is granted is entered in words across the draft at right angles to the type.—

Note 1—"Under thirty rupees" will mean that the draft is for a sum not less than Rs. 20 but less than Rs. 30 and similarly, "Under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

Note 2—The cross entry is not necessary if the amount in words is typeperforated by a special cheques writing machine.

584. Advice of remittances drawn — An advice of all drawings effected on a particular Treasury or the Bank on any particular date shall be sent to the Treasury or the office drawn upon in the special form prescribed by the Reserve Bank. The advices must be completed, signed and despatched by the Treasury Officer before the Treasury closes on the day of issue.

Advice of drafts drawn on the Bank shall be sent direct to the Branch Manager of the Bank.

(Notification No. 42906—Codes-156/75-F., dated the 27th October, 1975)

585. If alterations be made in a draft prior to issue, the corrections shall be noted in the advice and each alteration both in draft and advice shall be authenticated by the drawer's *full signature* in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him by the rules.

586. Regularity of signature — Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in or illegibility of, his signature, or other serious irregularity on the face of the drafts, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. An Indian Officer in charge of a Treasury shall sign his name in English or have it written in English characters below the signature in any Indian script.

587. When any change of Treasury Officer occurs, a specimen of the signature of the Relieving Officer shall be forwarded by the outgoing officer to all officers usually drawn on. The following form will be convenient:—

The undersigned begs to notify to that he has on this day been relieved of the executive charge of the Treasury at by a specimen of whose signature is annexed.

The

19

Relieved Officer

Relieving Officer"

Note 1—If it should be necessary for a Treasury Officer to draw on a Treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should at the time of issue of draft also forward a specimen of his signature under a special forwarding letter, duly stamped with the seal of the Treasury which should be posted in a separate cover and not in the cover containing the advice.

(Notification No. 2753—Tr.-11/46-F., dated the 5th April, 1946)

Note 2—In the case of an Indian Officer who signs in any Indian script, his name should also be written in English characters in the notice, as well as after his signature.

Note 3—When an officer who was formerly in charge of Treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury and other offices.

Note 4—Specimen signatures of the Relieving Officer shall also be forwarded to all Post Masters who draw money and also make remittances into the Treasury concerned in the form prescribed in the above rule.

(Notification No. 14227—Tr.-120/55-F., dated the 7th June, 1955 and Notification No. 32070—Tr.-229/56-F., dated the 29th December, 1956)

588. Encashment of drafts—The Advice received from the issuing treasuries or the Bank must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and if necessary, the post mark. They shall then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that Advice received from each drawing office may be kept together. These files must be kept under lock and key.

Note—The Treasury Officer should particularly guard against the possibility of the fraud of altering after signature the amount shown in advice by a comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's full signature, so that it is scarcely possible that any fraud should be attempted by altering the advice before he has signed it since at the time of signing he would notice any uncertified correction.

589. The advice arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of drafts, etc., presented for payment. The entries made in an advice should be such as to prevent the encashment of drafts forged or fraudulently altered, and their sequence should effectually bar the use a second time of a particular serial number, and suggested suspicion even of the advice where a high number follows a low one.

Necessary notes of references touching irregularities of cancellation, issue of certificates of non-payment, advice of seconds or thirds, and of any other points of importance shall be made on the advice.

590. (a) On a draft being presented for encashment the Treasury Officer must compare it with the advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It must be borne in mind that in the case of a draft on Government account the liability to the payee named in the draft can only be discharged by payment to—

- (1) the payee or his lawful agent on identification. or
- (2) the payee's banker who should certify that the amount has been placed to the payee's credit, or
- (3) a person holding a Letter of Authority from the payee, whose signature must be known to the Treasury Officer and if the letter directs the Treasury Officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a draft should be payee's receipt or that of his lawful agent.

(b) In all other cases where payment is not made on an endorsement in favour of a recognised bank the Treasury Officer must not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a draft but if the claimant himself is not in attendance, he must assure himself that the presenter of the draft is the agent or messenger of the legal holder, duly authorised to receive the payment. If the presenter is unknown to the Treasury Officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the draft, the Treasury Officer shall demand a writing from the legal holder, authorising the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a recognised Bank, the Treasury Officer must assure himself that the presenter of the draft is the authorised agent or messenger of the Bank.

591. Drafts payable at the District Treasury cannot be endorsed for payment at a Sub-Treasury But, if the money payable on a draft is required at a Sub-Treasury, and the remittances cannot be effected in accordance with the procedure laid down in Subsidiary Rule 606 a cash order may be issued to the payee for presentation at the Sub-Treasury. In such a case the payee must receipt the draft as "Received payment by a cash order on.....Sub-Treasury", and the Treasury Officer at the District Treasury shall finally deal with the draft and take the same precautions regarding the delivery of the cash order as are prescribed in Subsidiary Rule in the case of payment in cash.

592. (1) Before issuing pay order on a draft, the Treasury Officer shall satisfy himself that the draft has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it has not been tampered with; and that it is not a cancelled or a lapsed draft or one of which a duplicate has been paid.

(2) A draft may be paid—

- (i) without Advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well-known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary advice without delay;
- (ii) *even though differing from the Advice*, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the draft. Special caution must be exercised before paying on a draft an amount larger than that named in the advice.

593. *Doubtful drawings*—In case of erasure, alteration, or other serious cause for suspicion, the Treasury Officer shall, before payment, refer to the drawer, the post office, or the Currency Officer, as the case may require. Any material alteration of a draft after it has been drawn or endorsed, affecting the date, sum or time or place of payment, will invalidate it, but the mere correction of a mistake, such as by inserting the words "or order" in the endorsement of a draft, will have no such effect.

594. *Form of receipt*—For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the draft, and that it is given by the legal holder. On no account may a draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(a) If the legal holder be dead, payment can be made only to his legal representative, a draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the Treasury, of the power-of-attorney, should be made on the draft.

(c) If more than one person be named in a draft, all must join in order to give a valid endorsement or receipt.

(d) A draft payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power-of-attorney; a draft payable to A. B. & Co. can be paid on the receipt as A. B. & Co. of any member of the firm.

(e) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorised, generally or specially, by its regulations or by power-of-attorney to receive moneys payable to such company or body.

In the case of drafts payable to an unincorporated body, payment be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer must first satisfy himself that the authority has been duly conferred.

(f) A Government Officer, when he sends a draft to a Treasury not for cash payment but for credit of its amount in the Treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit to". Omission to do this facilitates fraudulent appropriation of the money.

IV—Record of drawing and encashment

595. A record of telegraphic transfers and draft drawn by the Treasury will be kept in the "Register of Reserve Bank of India Remittances—Drawn" in accordance with the directions contained in this behalf in the Account Code, Volume II.

596. As each draft or telegraphic transfer is paid, it must be stamped "paid", the date of payment being at the same time noted in the advice under the initials of the Treasury Officer. Entry must be made at the same time in the "Register of Reserve Bank of India Remittances—Encashed" in accordance with the directions contained in the Account Code, Volume II.

On receipt of advice of cancellation of any draft, or its lapse, the fact shall be noted in the advice originally received.

597. At the close of each day separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant-General in accordance with the directions contained in the Account Code, Volume II. The application forms for remittances drawn and also the receipted drafts and the payees' receipts in respect of Telegraphic Transfers encashed shall accompany the schedules mentioned above.

598. The following are the cross checks which the Treasury Officer shall each evening apply to the several documents connected with remittances drawn and encashed. The Registers of Remittances drawn and encashed and the connected schedules check one another directly; the total of each Schedule must agree with total receipts of total payment for the day as booked under the head "Reserve Bank of India Remittance" in the Cash Book, after allowing for receipts and payments, if any, at sub-treasuries which will be entered under at separate sub-head. The total of the several advices for the day must also agree with the total in the column "Amount" in the Schedule of drawing, and this agreement shall be a times checked by the Treasury Officer himself.

V—Other Rules

599. *Issue of duplicates*—When satisfactory evidence has been given that a draft has been either lost or destroyed, and application which may be in the form of a letter is made within a reasonable period after issue but before it has elapsed (Subsidiary Rule 608) a duplicate may, without reference to the Currency Officer, be granted in the case of a 'Bank' draft only to the party who obtained the original and in the case of a Government draft to the person who applied for the original or to the payee, or to the legal representative of either but to no other person. If the draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee, but the issue of this certificate will be no bar to the payment of the lost draft, if presented before the duplicate is paid.

In the event of the loss of both original and duplicate a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without preference to the Currency Officer if the draft has lapsed. Issue of duplicate or triplicate must be promptly advised to the drawee in order that proper note may be made on the advice originally received.

600. The duplicate or triplicate must be drawn in exactly the same terms as the original instrument with the same date, the same number, the same amount and the name of the same payee ; so that, if a lost Government draft has been endorsed to payee's banker the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer-in-charge of the Treasury at the time, although he is not the person who signed the original draft.

Note—When it is necessary to issue duplicates the words "Duplicate issued in lieu of draft No..... dated the" should be prominently superscribed on the face of the ordinary draft form in red ink under the initials of issuing Treasury Officer. The word "Duplicate" should also be marked in red ink on the fresh advice form issued to the office drawn upon, in respect of the duplicate draft. The duplicate should be issued only after the issuing officer has satisfied himself by a reference to the office drawn upon that the original has not been paid and in addition when the application for the duplicate is made by the purchaser only after he has satisfied himself regarding the purchaser's identity.

601. Before a duplicate of a Reserve Bank "Bank draft" is issued, the issuing officer should obtain from the purchaser of the original draft a letter of indemnity in the form prescribed by the Reserve Bank irrespective of whether the draft reported lost is current or has lapsed. The letter of indemnity should be signed by the purchaser and ordinarily two sureties each good for the amount of the draft. If the applicant is of undoubted standing and the amount of the draft is small, the production of sureties may be waived, but where the amount involved is large, sureties must be taken. If the issuing officer has any doubt as to the advisability of dispensing with the sureties or as to the acceptability of the names of the purchaser and/or the sureties on the agreement for indemnity, he should refer to the Currency Officer, at the same time forwarding his confidential reports on the means and standing of the parties.

The letter of indemnity which should be stamped as an Agreement in accordance with the Stamp Act of the State which it is executed and which should not be attested will be retained for record at the issuing office and the officer-in-charge of that office will be personally responsible for its custody.

602. No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.

603. *Cancellation and refund*—(1) No draft can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the draft can be cancelled only if the original *together with* the duplicate (and the triplicate, if issued) be surrendered. Consequently, no refunds can be made on a lost draft ; a duplicate must be obtained and payment taken at the treasury or office drawn on.

(2) All parts being surrendered, a draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a draft on Government account, and of the payee in the case of other drafts. If in the latter case, the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request and of the difficulty in the way of obtaining the payee's signature, shall be submitted for orders of the Currency Officer. Although no difficulty should be made about cancellation of drafts on Government account, it must be clearly understood that other classes of drafts can be cancelled only as an indulgence and for sufficient cause shown. No exchange which has been levied can be refunded.

Note—If alteration of the name of the payee is required by remitter it will suffice for the drawer to alter the name in the draft under his full signature and to advise the drawee.

604. When a draft is cancelled the fact of cancellation must be conspicuously noted across the face of the draft ; at the *same* time an intimation shall be sent to the office drawn on in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled draft. The cancelled draft shall be duly receipted by the remitter of the payee as the case may be.

Note—The amount refunded will be entered in the Register of Reserve Bank of India Remittance—Encashed and also in the proper columns of the scheduled of such encashments for the day on which the cancellation takes place, accordance with the direction contained in this behalf in the Account Code, Volume II.

605. A Telegraphic Transfer may be cancelled and the amount refunded at the request in writing of the applicant who should state whether the necessary instructions to the drawee office should be advised by telegram or letter. The drawee office should be asked to cancel the original Telegraphic Transfer and confirm by telegram or letter as the applicant may direct that the instructions have been complied with. The refund should not be made until

the receipt of intimation from the drawee office and only after the Treasury Officer has satisfied himself as to the identity of the applicant. The telegraphic messages should be authenticated by check signal as prescribed in paragraph 2 of the instructions printed inside the front cover of Treasury Agencies Check Signal Book. Where the intimation and confirmation are conveyed by letter, the concerned Treasury Officer should verify the signature of the signing official before taking action. Telegrams should be subsequently confirmed in writing and the signing officer's signature should be similarly verified. All postage and telegram charges in this connection will be borne by the applicant. The sanction of the Currency Officer must be obtained before refunding the amount, but the exchange and cost of the original telegram will not be refunded.

606. *Exchange of drafts*—A Treasury Officer may issue a draft in exchange for the one drawn on him —

(i) if on Government account, only if the payee be a Government officer and required the draft to be exchanged for reasons to be stated in his application ;

(ii) in other cases, only if the holder has been removed to the neighbourhood of another treasury or of an office or agency of the Bank.

Note 1—A draft is said to be exchanged when the holder being unable to appear and take payment in cash applies for a new one endorsing the original "Received payment by draft or"

If he can appear and take payment in cash his obtaining a new draft with the cash paid on the old one is a matter to be disposed of under ordinary rules

Note 2—When a draft is exchanged for another, the original draft will be treated and entered as a draft presented for encashment and the amount again credited as received for the issue of a new draft.

607. *Unpaid drafts*—Drafts which are outstanding for more than six months can be paid only after obtaining necessary confirmation from the drawing officer.

608. *Lapse of drafts*—Drafts which are not paid before the end of the third account year after that in which they are issued shall be treated as lapsed and shall be so marked in the advice. Should any one apply for payment of a lapsed draft, he should be directed to address the Currency Officer for orders.

609. *Supply of forms*—Forms of drafts and all other forms prescribed by the Reserve Bank for use in connection with the remittances dealt with in this part will be supplied to the Treasury Officer by the Currency Officer, Calcutta. Indents for such supplied will be in Form O.T.C. 52 or in such other form as Reserve Bank may prescribe and will ordinarily be for twelve months supply.

VI Special, Rule for remittances of sepoy and policemen

610. In the case of sepoy's and policemen's remittances, Commanding Officers will forward the drafts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

Note—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection if such a course, is preferred, or is required by departmental regulations, to his sending the draft to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying as to his identity.

611. The drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

If a sepoy payee be unable to attend the treasury but have given the necessary authority, or in the case of demise of such payee, the payment may be made to the adjutant of the regiment.

612. These drafts if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled and if they are presented after that period, payment shall be refused. A draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh draft or for the refund of the amount as may be required.

Should such a draft, whether original or duplicate, be lost in transit, the Commanding Officer will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the draft is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury or office on which it was drawn.

Note—These drafts may also be cancelled as provided for in Subsidiary Rule 603.

CHAPTER X

PAYMENT OF INTERIM COMPENSATION

613. The following procedure shall be followed for payment of interim compensation to the Intermediary, under sub-section (2) of section 38 of the Orissa Estates Abolition Act, 1951 (Orissa Act I of 1952) (hereinafter referred to as "the Act"), namely:—

- (a) The Collector by written order served in the manner provided in rule 3 of the Orissa Estates Abolition Rules, 1952 (hereinafter referred to as "the Estate Abolition Rules") require the Intermediary to furnish by a specified date an application for interim compensation stating clearly the number and date of the vesting order under sub-section (1) of section 3 of the Act by virtue of which the estate passed to and became vested in Government or the case number as noted in the written order served by the Collector.
- (b) The application for interim compensation shall be in Form No. O.T.C. 65 and shall be accompanied by a statement in Form No. O.T.C. 63 for calculation of net annual income.

(Notification No.14345—Pen-151/54-F., dated the 8th June, 1955)

In case where the Intermediary fails to apply or furnish the statement in Form No. O.T.C. 63 the Collector shall arrange to get the statement compiled with reference to the records available in his office as well as in the Anchal Office.

614. On receipt of application with the statement mentioned in clause (b) of rule 613 the Collector shall enter it in the Register of Applications for interim compensation in Form No. O.T.C. 68 showing the date of receipt, date of vesting order of the estate and of final disposal of each such application.

The vesting orders of Government, issued under sub-section (1) of section 3 of the Act, shall be allotted serial numbers separately for each district and the Interim Compensation Assessment Roll shall indicate number of vesting order, so allotted. Below each such serial number separate numbers where necessary shall be assigned for each share holder whose name is shown in the Interim Compensation Assessment Roll. These numbers shall be quoted in all connected records to facilitate linking and prevent the risk of wrong payment.

Similar procedure shall be followed where the Intermediary fails to apply and the Collector takes up the assessment of interim compensation *suo motu*.

615. *Manner of calculating approximate amount of compensation payable under section 38(2) of the Act*—(a) The Collector shall then arrange to get gross asset of each estate calculated in accordance with the principle laid down in Rule 14 of the Estates Abolition Rules.

He shall make a rough estimate of the annual rents payable to the Intermediary in respect of any land and buildings used primarily as Officers or Cutcheries for collection of rent or rest-houses for estate servants on duty or Golas used primarily for storing rent in kind under clause (b) of sub-section (2) of section 26 in accordance with the principles laid down in rule 14 of the Estates Abolition Rules even though the rents thereof may not have been actually determined.

(b) The Collector shall prepare an estimate of the approximate amount of compensation, as far as possible, having due regard to the principles laid down in rules 15 and 16 of the Estates Abolition Rules.

(c) (i) The Collector shall prepare an estimate of the net income of such Intermediary from mines and minerals comprised in such estate, in the manner specified in rules 17, 18 and 19 of the Estates Abolition Rules.

(ii) For purpose of calculation of interim compensation the Form No. O.T.C. 64 prescribed for Compensation Assessment Roll may be used but no deduction need be made under sub-sections (3) and (4) of section 28 of the Act and the figures in column 7 of the said Form shall be treated as nil. The estimated amount of compensation payable to the Intermediary shall be arrived at by adding the estimate of the approximate amount of compensation payable for mines and minerals to the estimate of the approximate amount of compensation payable in respect of other assets less the amount recoverable under clause (d) of section 5 of the Act.

(Notification No. 14345—Pen-151/54-F., dated the 8th June, 1955)

Note—In calculating the estimated amount of compensation care should be taken to see that incomes are not over-assessed and expenditures are not under-assessed so as to result in over-payment.

(d) The interim compensation shall be equal to one-thirtieth of the total compensation estimated under sub-clause (ii) of clause (c).

(e) The Collector shall withhold the payment of such interim compensation:—

- (i) Where there is a dispute about the interest of such Intermediary in an estate or part of an estate or in respect of the right of such Intermediary to receive compensation until such time as the dispute is decided upon by a competent authority ; and
- (ii) where attachment order has been served on the State Government by a competent court or Authority attaching such compensation.

616. On determination of the interim compensation in the manner prescribed in rule 615 the Collector shall serve notice in the manner prescribed in rule 3 of the Estates Abolition Rules on each share holder entitled to receive interim compensation to furnish the following documents:—

- (a) Two personal sureties for the amount paid on each annual instalment in the Form No O.T.C. 67 accompanied by a declaration in Form O.T.C. 67-A from each of the persons whose personal sureties are furnished.
- (b) An indemnity bond in Form 'K' of the schedule to the Orissa Estates Abolition Rules
- (c) An application in Form No. O.T.C. 65 where such application has not been received

Provided that none of the documents mentioned in clauses (a) and (b) need be furnished by the Trustee intermediary to receive interim annuity.

(Notification No. 20067—Tr.-A-30/64-F., dated the 29th June, 1964).

617. On receipt of the documents mentioned in rule 616 the Collector shall arrange to issue an order for payment of interim compensation in favour of the intermediary in Form No. O. T. C. 69 (which shall be prepared in quadruplicate) and send a copy each to the payee, the Treasury Officer concerned and the Accountant-General, Orissa (hereinafter called "Accountant-General") and keep a copy, in his office. The fact of issue of payment order shall be recorded in the Register of interim Compensation Payment Order in Form O. T. C. 70 and also the Register of Application in Form No. O.T.C. 68 under the dated initial of the Collector. On receipt of intimation of payment, that is to say, the memorandum attached to Form No. O.T.C. 69, the column No. 11 of the Register of interim Compensation Payment Order (O. T. C. 70) and also column 10 of the Register of Application (O. T. C. 68) shall be filled up under the dated initial of the Collector. The payment order and the payment made against it shall be checked in audit.

Note in order to prevent the possibility of double claim, a note regarding issue of payment order shall be made in the appropriate column of the Register of Application for Interim Compensation.

618. *Register of Interim Compensation Payment Order*—Each disbursing officer (Treasury Officer) shall enter his copy of the order in a register in Form No. O. T. C. 36 (which shall be suitably modified for this purpose) and put his initial in the column "Name of Intermediary" and draw a red-ink line across the page below the entry. The treasury voucher number and date shall be entered in the remarks column after payment is made.

619. *Payments of Claim*—Save as hereinafter provided the Intermediary shall receive payment after identification by comparison with the particulars received with the Interim Compensation Payment Order. The acquittance of the Intermediary shall be taken on the reverse of the payee's copy of the order (which shall be treated as bill) with one anna receipt stamp, if necessary.

Where the Intermediary is unable to appear himself / herself to receive the payment he/she shall sign on the place provided for the purpose on the reverse of the order with one anna stamp receipt, if necessary, and present the order to the treasury through his / her duly authorised agent together with a life certificate signed by a person exercising the powers of a Magistrate under the Code of Criminal Procedure, 1898 (V of 1898) or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 (XVI of 1908) or by any Pensioned Officer, who, before retirement, exercised the powers of a Magistrate or any Gazetted Officer, or by a Munsif. A separate receipt which need not be stamped, shall be endorsed by the Agent, in token of having actually received the amount.

(Notification No. 14345—Pen.-151/54-F., dated the 8th June 1955)

620. After payment is made the Treasury Officer shall detach the memorandum below the copy of his order and forward the same to the Collector concerned for noting the payment in the relevant columns of the Register in Form No. O. T. C. 70 and O. T. C. 68. He shall then send the vouchers along with the copy of the order received by him direct from the Collector to the Accountant-General for purpose of audit in a registered cover with the Treasury Schedules.

(Notification No. 3827-F., dated the 14th March, 1955)

CHAPTER XI

SPECIAL RULES FOR THE PAYMENT OF FINAL COMPENSATION TO THE INTERMEDIARIES OF ESTATES UNDER ORISSA ESTATES ABOLITION ACT, 1951

I—Introductory

621. The rules in this chapter will regulate the procedure with regard to the payment of compensation payable under the Orissa Estates Abolition Act, 1951.

622. In this chapter, except where it is expressly otherwise provided or the context otherwise requires—

The payments to intermediaries under sections 4, 37 and 38 of the Orissa Estates Abolition Act, 1951 are determined in accordance with the provisions of section 28 of the said Act.

622-A. For the purposes of these rules, unless there is anything repugnant in the subject or context.

- (i) The 'Act' means the Orissa Estates Abolition Act, 1951 as amended.
- (ii) The 'Collector' means the Collector of the district of origin in which the estate vested in Government is situated or the Compensation Officer when duly authorised by the said Collector by an order in writing.
 - (Notification No. 18652—Pen,-95/57-F., dated the 2nd July, 1957)
 - (Notification No. 37724—TR-A,-58/64-F., dated the 9th December, 1964)
 - (Notification No. 3888—TR-A-16/67-F., dated the 5th September, 1967)
- (iii) 'District Treasury Officer' means the Treasury Officer at the district of origin in which the estate vested in Government is situated.
- (iv) 'Sub-Treasury' means the Treasury subordinate to the District Treasury of the district of origin in which the estate vested in Government is situated.
- (v) 'The year' means the Financial year beginning from 1st April and ending in 31st March.
- (vi) The term 'gazetted officer' means a Gazetted Officer under the Government of Orissa.

II—Place of Payment

623. Compensation is payable from the District Treasury or any of the Sub-Treasuries thereunder of the district in which the estate vested in Government is situated. If, however the estate is situated under more than one District Treasury the compensation will be payable from the District Treasury or any of the Sub-Treasuries thereunder of the district on the Revenue rolls of which the estate is borne and in case it is borne on the Revenue roll of a district not within the State of Orissa then from the District Treasury or any of the Sub-Treasuries thereunder of the district in Orissa in which the estate or a portion of it is situated. In case of doubt the Board of Revenue will decide the treasury from which payment will be made.

(Notification No. 2511—Tr.-256/59-F., dated the 7th August, 1959)

III—Change of Place of Payment

624. The Treasury Officer in Charge of a District Treasury may in case where he is satisfied that payment of compensation annuity at the District Treasury will cause hardship to the Intermediary, authorise payment of compensation annuity payable at the District Treasury or any subordinate Treasury thereunder, in any of the outlying treasuries subordinate to the District Treasury or any Treasury the State and may transfer the payment of annuity from one subordinate Treasury to the District Treasury or from one subordinate Treasury to another in the same district or from one subordinate or District Treasury of his district to another subordinate or District Treasury of any other district in the State. A change when necessary in the place of payment should also be noted in the register of compensation Annuity Order (O. T. C, Form 72) as well as in the Compensation Annuity Payment Order (both halves),

On receipt of an application for transfer from one treasury to another the Treasury Officer will fill for the intermediary's copy of the compensation payment order and enclose on both copies thereof the order for payment the new treasury and forward both the copies to the Treasury Officer who will in future pay the intermediaries. In case where intermediary's copy of the compensation payment order is lost and renewed under the provision of S.R. 628 at the time of transfer the fact that the intermediary's copy of the compensation payment order has been lost should be intimated to the Treasury Officer of the district to which the payment is transferred. Simultaneously with the issue of payment order to the new treasury the fact of transfer should be intimated to the Collector and the Accountant-General.

(Notification No. 7533—Tr.-271/59-F., dated, the 16th March, 1960 and Notification No. 27933-F., dated the 8th September, 1960).

IV—Authority for payment

625. *Compensation Annuity payment order (O. T. C. 75)*—(a) The Compensation Officer should ensure that the compensation payable has been worked out after taking into account all recoverable amounts from the Intermediary including those recoverable under section 5 (d) 28 (3), 28(4) and 38 (2) of the Act and that the annual equated instalments under section 37 (3) of the Act have been correctly fixed, showing separately for each year the amount of principal and the amount of interest.

Before publication of the draft compensation assessment roll under section 31 (1) and the final Compensation Assessment Roll (which has undergone any change on objection or appeal) under Section 33 of the Orissa Estates Abolition Act, the Compensation Officer should see that the internal Audit Organisation appointed for the purpose have checked and certified the correctness of the calculations computations, etc., shown in the compensation assessment rolls with reference to relevant records in the matter.

(Notification No. 40733—T. R.-A.-73/69-F., dated the 24th November, 1969)

(Notification No. 38697—Codes-110/75-F., dated the 17th September, 1975)

(b) On determination of compensation under sections 4 and 37 of the Orissa Estates Abolition Act in the manner prescribed in the Orissa Estates Abolition Rules, the Compensation Officer or the Collector shall make necessary entry in the appropriate column of the Register of Compensation Annuity Payment Order (Form O. T. C. 72) under his dated initials about the amount of compensation payable to each Annuity holder in respect of each estate. A copy of the Compensation Annuity Payment Order should also be sent to the Accountant-General where required. The fact of issue of payment order shall be recorded in the Register of Compensation Annuity Payment Orders in column 10 of O. T. C. Form 72.

(Notification No. 30888—TR.-A.-16/67-F., dated the 5th September, 1967)

(c) (i) In issuing a Compensation Payment Order in O. T. C. 75 the Collector will attach to the order a specimen signature of the Intermediary if he can sign his name and except in the case of Intermediaries who are Rulers of merged States, who are or had been gazetted officers and persons whose compensation exceeds Rs. 1,000 a year and those who have been specially exempted by Government his thumb and finger impressions of the left hand, the specimen signature and thumbs and finger impressions being duly attested by gazetted officer or Chairman of the Panchayat Samiti or Retired Gazetted Government Servants.

(Notification No. 9034—Pen.-9/59-F., dated the 23rd March, 1959)

(Notification No. 20681—TR.-A.-40./64-F., dated the 2nd July, 1964)

(ii) Photographs need not be affixed to Compensation Payment Orders relating to Purdanashin ladies, persons who are or had been gazetted servants persons whose compensation does not exceed Rs. 7,500 subject to the exception specified in the note below and Intermediaries who may be or had been especially exempted by Government from this requirement.

Note—Photograph should be affixed to compensation payment orders of all Intermediaries who are lepers

(Notification No. 15929—Pen-94/58-F., dated the 5th May, 1958)

(iii) The cost of photographs should be borne by the Intermediary himself; but in the case of a leper Intermediary the amount of whose compensation is less than Rs. 100 the cost of photograph will be borne by Government and will be met from the provisions under "229—Land Revenue—Management of Government Estates—Tahasil Establishment—Office Expenses".

The Photographs should in all cases be renewed in every five years.

(Notification No. 22202—Try.-II-48/74-F., dated the 4th June, 1974)

625-A. (1) Where the compensation is payable as a perpetual annuity under clause (2) of section 28 of the Act, the Collector shall issue the perpetual Annuity Payment Order to the person or persons as may be shown in the Compensation Assessment Roll as finally published under section 33 of the Act, after observing all the formalities required under these Rules, and for this purpose all the forms prescribed for use payment of compensation under clause (1) of section 28 of the Act shall be used with suitable alterations as may be necessary. The alterations so made in the forms shall be duly attested by the person making the entry.

(2) Where the perpetual Annuity payment order relates to a Hindu or Muslim Religious Institution of Public nature, it shall be issued in the official designation of the trustee and where such Institution has different estates at different places with different marfatdars or managing trustees the perpetual Annuity Payment Order, if necessary, shall be issued in the official designation of the concerned marfatdars or managing trustees, as the case may be, and a copy of the order in each case shall be endorsed to the Commissioner of Endowments or the Board of Wakfs for his information. The amount under the order shall, on each occasion be drawn only on issue of a letter of authority by the Commissioner of Endowments or the Board of Wakfs in favour of the annuity holder with a copy to the concerned Treasury Officer/Sub-Treasury Officer. In respect of the estates of Shri Jagannath Temple Puri, the perpetual annuity payment order shall be issued in the official designation of the Administrator, Shri Jagannath Temple, Puri and no authorisation from the Commissioner of Endowment shall be necessary.

(Notification No. 7812—TR.-A-99/62-F., dated the 28th February 1962 and Erratum No. 18059—TRA—95/62, dated the 26th April, 1962)

(Notification No. 11661—Codes-188/75-F., dated the 20th March, 1976)

(Notification No. 56065—TRC-27/77-F., dated the 5th November, 1977)

(Notification No. 27397—TRC-15/84-F., dated the 4th July, 1984)

626. (1) On receipt of a Compensation Payment Order in Form No. O. T. C. 75 at a Treasury, the Intermediary's copy shall be made over to him after proper identification when he appears to receive his Compensation for the first time. The specimen signature or the thumb impression as the case may be of the Intermediary shall be taken when necessary, in the space provided for the purpose in the Treasury copy of the Compensation Payment order.

(2) The treasury copies of the Compensation payment Orders shall be pasted in serial order in a file, maintained for the purpose. This file must be kept in the personal custody of the Treasury Officer in such a manner that the Intermediaries shall not have access thereto.

Note 1—The Compensation Payment Orders will ordinarily be filed in one series for the whole district but the Collector may allow filing by Sub-Treasury series when this course is found more convenient.

Note 2—In cases where compensation is drawn through an authorised agent, who has executed the necessary indemnity bond as laid down in rule 638, personal appearance of the intermediary is not necessary even for first payment.

(Notification No. 8415—TR-A-25/60-F., dated the 21st March 1960)

627. Deleted.

628. (1) Treasury Officers are authorised to renew Compensation Payment Orders without reference to the Collector in cases in which Intermediary's half is lost, worn or torn or the entries on the reverse of either the Intermediary's or disburser's half are completely filled up. The renewed Compensation Payment Orders shall bear the old number, date and facsimile of signature of the Issuing Officer and the old ones, if available, shall be retained by the disbursing officer for three years and then destroyed. A note of the issue of the new Compensation Payment Order shall be made in the 'Remarks' column of the register of Compensation Payment Orders prescribed in Subsidiary Rule 632.

(2) On the renewal of a Compensation Payment Order, the portion of the original order containing the facsimile of the Intermediary signature or his thumb impression as the case may be, where it is kept shall be cut and pasted on the renewed Compensation Payment Order before the latter is signed by the Treasury Officer.

Note—In the case of compensation paid at Sub-Treasury the compensation payment order shall be returned to the District Treasury for renewal.

(Notification No. 9304—Pen.-9/59-F. dated the 23rd March, 1959)

629. (1) In case of lump payment of the outstanding balance of compensation under the proviso to sub-section (3) of section 37 of the Orissa Estates Abolition Act the Intermediary must surrender his copy of the Compensation Payment Order to the Treasury Officer who shall thereupon cancel both the copies and send them to the Collector. The application for such lump payment will be made to Government through the Collector and the fact of collection of the payment Order will be reported to the Collector by the Treasury Officer. On receipt of final sanction from Government to the lump sum payment the Collector will issue necessary authority to the Treasury Officer for making payment to the Intermediary in the manner prescribed in S. R. 650. The Treasury Officer shall report the fact of payment to the Collector authorising such payment. A copy of the final sanction order of Government and of the Collector's authority for payment should also be furnished to the Accountant-General, Orissa for the purpose of audit of payment.

In case where Government have decided to pay in one lump sum a portion of the compensation as the first instalment, the intermediary in whose favour an Annuity Payment Order has been issued may submit an application to the Collector claiming the difference between the annuity he has already received from the date of issue of the payment order and the lump amount decided by Government to be paid in one instalment, he should return the copy of payment order along with the application with the original Annuity Payment Order. The Collector shall call for the copy of the payment order from the Treasury Officer. After scrutiny of the payment order, he shall work out the difference payable to the ex-Intermediary and issue a fresh payment order after cancelling both the copies of the order issued by him previously, leaving a note to the effect in the Register of Compensation Annuity Payment; (Form O. T. C. 72) under his dated initials. The fact of cancellation of payment order and issue of fresh order shall be intimated by the Collector to the Accountant-General.

(Notification No. 23046—TR.A-25/60-F., dated the 15th July, 1960)

(2) In cases where Government have decided to pay in one instalment the entire amount of compensation to such class of Intermediaries as may be notified by the State Government as small intermediaries, the Collector shall arrange to issue an order for payment of Compensation in Form No. O. T. C. 75-A (which shall be prepared in quadruplicate and send a copy each to the payee., Treasury Officer concerned and the Accountant-General, Orissa and keep copy in his office. Only copy of paragraph I shall be sent to the payee with the request to appear before the Treasury Officer to receive payment on the date specified in the order. The fact of issue of payment order in lump sum under general orders of the State Government may be recorded in the Register of Compensation Annuity Payment Order in Form No. O. T. C. 72, preferably in separate volume for facility of reference particularly as these cases are special in nature. Notes shall also be kept indicating that the Intermediaries have been paid off finally. The entry in the register shall be made under the dated initial of the Collector. On receipt of the intimation of a payment, i. e., to say, the memorandum attached to Form No. 75-A column 12 of the Register of Compensation Payment Order, shall be filled up under the dated initial of the Collector. The payment order and the payment made against each shall be checked in audit.

(3) In cases where the compensation payable in respect of an estate is ordered to be paid in one instalment and the compensation of an individual intermediary is Rs. 500 or less, the Collector, after issuing the required payment order under sub-rule (2) above shall draw the amount of compensation in respect of such intermediaries to the extent of Rs. 1,000 in one bill in respect of several compensation cases in Orissa Treasury Code Form No. 75-B and endorse the Bill with a spare copy marked in red ink as "Office Copy" in favour of the local Tahasildar for encashment and local disbursement. If the space provided in the Orissa Treasury Code Form No. 75-B is not sufficient to write out the names of the intermediaries, the Collector shall enclose to the bill a list of the payees showing the name of ex-intermediary, father's name, extent of interest, address and the amount payable before it is sent to the Tahasildar. The Collector at the same time shall intimate the ex-intermediary to receive payment from the Tahasildar within 90 days from the date of issue of the orders failing which the said money shall be placed in the revenue deposit in the Treasury. In exceptional cases, however, the Collector may for special reasons to be recorded extend the time limit specified above for a further period of 30 days.

The Tahasildar shall keep an account of the payment orders received by him in a Register in Orissa Treasury Code Form No. 73. After the parties appear before the Tahasildar to receive the payment the compensation money shall be paid in the same manner provided in sub-rule (2) after duly identifying payees and obtaining their acknowledgement in support of the payment in the Remarks column of the list attached to the Office Copy of the Bill. After expiry of 90 days from the date of issue of a payment order the Tahasildar shall return the payment order along with the list endorsing thereon a certificate to the effect that the amounts have been duly paid by him to the ex-intermediaries concerned. In case of any non-payment, the Tahasildar shall place the amount in Revenue Deposit and note the number and date of Treasury chalan against the relevant item of the list. The Collector on receipt of the intimation from the Tahasildar shall file the list of payment in the relevant case record after making necessary note of disbursement in the register maintained in Form No. 72 under dated initial. If any amount has been placed in Revenue Deposit, he shall also make a note of the fact in the Register maintained in Orissa Treasury Code, Form No. 72

(Notification o. 36018—TR-A.-35/64-F., dated the 1st December, 1964)

(Notification No. 31873—TR-A.-70/69-F., dated the 5th September, 1969)

(Notification No. 34185—TR-A.-76/71-F., dated the 2nd September, 1971)

(4) In case where the compensation payable in respect of any estate is ordered to be paid in one instalment the amount may, with the consent of the intermediary be remitted to him by postal money-order after deducting the money-order commission from the compensation amount. In such cases the Collector instead of drawing the amount from the Treasury in cash shall present the bill in O. T. C. Form No. 75-B along with a properly prepared money-order form or forms as the case may be. The purpose of the money-order must be briefly stated on the acknowledgement portion of the money-order form in continuation of the entry "Received the sum specified on the reverse on....." sufficient space being left below the manuscript entry thus made for the signature or thumb impression of payee. The money-order acknowledgement will as usual be received by the Treasury Officer who after exercising necessary check prescribed in S. R. 156 (2) shall transmit it to the Collector for record. The acknowledgement of the intermediary shall, preserved by the Collector and the fact of payment shall be recorded in the Register of Compensation Annuity Payment Order. If the intermediary does not receive the money or the money-order is received back undelivered the Collector on receipt of the said information shall arrange to place the amount in Revenue Deposit presenting chalan in the Treasury.

(5) (i) When the compensation or any portion thereof has been attached under the orders of a competent court or authority before issue of payment order, the following procedure shall be observed. If the compensation is payable in one instalment the Collector shall draw the amount under attachment in Form O. T. C. 75-B and disburse it to the attaching Court or authority as the case may be under intimation to the intermediary by registered post with acknowledgement due. He shall then issue the authority for payment of the balance, if any, in Form No.75-A. If the compensation is payable in more than one instalment, the Collector shall draw instalment as and when they become payable under intimation to the Intermediary by registered post with acknowledgement due until the attachment order is fully complied with. He shall then issue the authority for payment of the balance, if any, in Form No. 75.

(ii) When an order attaching the compensation or a portion thereof is received after payment order has been issued, but before full payment is made, the Collector shall cancel the payment order previously issued under intimation to the Treasury and the Intermediary concerned and follow the procedure laid down in the preceding paragraph for satisfying the attachment.

(iii) When an attachment order is received after full payment or payment in part has already been made or when the amount of compensation still payable is not otherwise sufficient fully by the Collector to the noticed of the attaching authority, but action should simultaneously be taken under para. (a) or (b) as the case may be for complying with the attachment order as far as possible.

(iv) The details of payment made to comply with attachment orders shall be in the Register in Form No. O. T. C. 72 and in such other Register or Registers as may be prescribed by Board of Revenue.

(Notification No. 8415—TR-A.-25/60-F., dated the 21st March, 1960)

(v) When any amount due to the State Government and outstanding against an Intermediary is to be recovered from compensation under the provisions of any of the clauses (b), (d) and (k) of section 5 of the Orissa Estate Abolition Act, 1951, the following procedure shall be observed, namely :—

(a) If the compensation is payable in one instalment—

- (i) The Collector, while issuing payment order in Form No. O. T. C. 75-A shall indicate therein separately the total compensation payable, the amount to be paid in cash to the intermediary and the amount to be adjusted by transfer credit to the relevant Heads of Account.
- (ii) He shall also enclose a chalan in duplicate to the payment order showing the amount to be adjusted by transfer credit to the Head of Account concerned.
- (iii) The Treasury Officer on receipt of the payment order along with the chalan shall make payment of the amount to the Intermediary as mentioned in the payment order and effect the adjustment by book-transfer to the Head of Account shown in the chalan.

(b) If compensation is payable in more than one instalment—

- (i) The Collector shall, in the first instance draw the Government dues recoverable under this clause in Form No. O. T. C. 75-B and take steps to credit the same to the relevant Head of Account by following the procedure mentioned in items (ii) and (iii) of sub-clause (a).
- (ii) He shall then issue a payment order for the balance in Form No. O. T. C. 75-A.

Note—The fact of recovery of Government dues should be noted in the Miscellaneous Case Record opened for the purpose by officer issuing the payment order over his dated signature.

(c) If the compensation amount is to be disbursed through the local Tahasildar or by money-order—

- (i) The Collector while issuing payment order in form No. O. T. C. 75-B., shall indicate separately the total compensation payable, the amount to be disbursed to the Intermediary through the local Tahasildar or by money-order and the amount to be adjusted under clauses (b), (d) and (k) of section 5 of the Orissa Estates Abolition Act, 1951.
- (ii) The procedure as laid down in items (ii) and (iii) of sub-clause (a) above shall be observed for adjustment of State dues and effecting payment of compensation to the intermediary through local Tahasildar or by money-order.
- (d) In all cases of recoveries under clauses (b), (d) and (k) of section 5 of the Orissa Estates Abolition Act, 1951, the Treasury Officer should send the original chalan to the Collector retaining the duplicate with him for transmission to the Officer under whose requisition the deduction was made so as to enable the latter to close his accounts.

(Notification No. 21937—Tr.-A-63/64-F., dated the 16th July, 1964)

630. When the interim compensation payment order has been issued under section 38(2) of Orissa Estates Abolition Act to an intermediary, special care should be taken to see that final compensation has been fixed after taking into account the interim compensation paid to the intermediary and to send the copy of the Collector's order authorising the Treasury Officer to pay interim compensation along with the voucher to the Accountant-General if not already done, for audit in his office. A note of the number and date of final compensation annuity payment order should be made by the Collector in the Register of interim compensation payment order (Col. 12 of Form No. O. T. C. 70).

631. *Payment of Sub-Treasuries—Deleted.*

(Notification No. 37724—TR-A-58/64-F., dated the 9th December, 1964)

632. *Register of Compensation Payment Orders*—Each Disbursing Officer shall keep a register in Form O. T. C. 73 of the compensation payment orders issued on his office which will serve as an index to the files or orders referred to in sub-rule (2) of Subsidiary Rule, 626. After seeing that the new order is correctly entered in this register the Disbursing Officer shall put his initials in the column of name of intermediary and rule a red ink line across the page below the entry. The column for remarks will be blank as long as the order of payment is in force; but when both copies of the order are returned on account of death of an intermediary or otherwise for which the name of intermediaries can be removed permanently off the list maintained in the office of the Disbursing Officer, the date and cause of return shall be entered there in black ink under the Disbursing Officer's initials. If the disburser's copy only is returned on account of non-appearance of an intermediary, the date will be entered in red ink and on reclaiming it, this date will be struck out.

In case the heir or heirs of the deceased intermediaries apply for compensation, their compensation payment orders should be treated as fresh orders and the procedure adopted for the issue of original orders will apply. The fact of issue of fresh orders to the heir or heirs of the deceased intermediaries may also be intimated to the audit to admit payment against these new orders. It is essential that the compensation payment order should state the period for which the compensation is payable. In calculating such period the competent authority shall deduct from 30 years the period for which the compensation has already been paid to the deceased intermediary.

633. On the receipt of an intimation about the death of an intermediary, prompt action shall be taken to record the fact in the register of compensation payment and on the disburser's copy of the compensation payment order. The fact of the death of an intermediary should also be reported to the Accountant-General.

V—Manner of Payment

634. *Due date*—The compensation annuity payments shall be paid on any working day on which claimed at the treasury on valid authority on or after the date on which they became due for payment in each year.

635. *Payment of claims*—Save as hereinafter provided an intermediary must take payment in person after identification by comparison with the Compensation Payment Order.

636. A compensation annuity holder should as far as possible take payment in person. Where, however the annuity holder (including a female annuity holder not accustomed to appear in public or an annuity holder who is unable to appear in consequence of bodily illness or infirmity) desires payment through an authorised representative he or she should produce at the time of each payment a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code or by a Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 or by any pensioned officer who before retirement, exercised the powers of a Magistrate or any Gazetted Officer or by a Munsif.

637. An Intermediary not resident in India may draw his compensation in India through duly authorised agent, who must produce a certificate by a Magistrate, a Notary, a Bank or a Minister of Religion on each occasion that the intermediary was alive on the date up to which his compensation is claimed. The authorised agent of the compensation holder should be a citizen of India having sufficient property to give a security and that any agent or representative who is illiterate should not be recognised by Government even though he is authorised by the Intermediary.

638. An Intermediary of any description resident in India is exempted from personal appearance if he draws his compensation through an agent who has executed a bond in the following form to refund overpayments and produce a life certificate signed by a person authorised under Subsidiary Rule, 636 to sign such certificates.

BOND OF INDEMNITY

To.....

Inconsideration of $\frac{\text{myself}}{\text{Ourselves}}$ being authorised as per authority dated the.....
 $\frac{\text{they}}$

to draw Rs.....(in words) which amount represents the compensation payable to Shrithe annuity holder and intermediary of the.....Estate, Serial No.....of the vesting order under section 3 (1) of the Eastes Abolition Act, dated theduring his absence from.....and being paid the said amount by

.....on the strength of the said authority, $\frac{\text{I}}{\text{We}}$ hereby agree to in
 $\frac{\text{They}}$

indemnify against all claims in respect of the said payment and engaged to refund to
on demand, any overpayment that may subsequently be detected to have been made to

$\frac{\text{me}}{\text{us}}$ as his $\frac{\text{agent}}{\text{agents}}$
 $\frac{\text{them}}$

Signature

(2) Where compensation in respect of one or more estates is payable to Several intermediaries who are exempted from personal appearance and it is considered inconvenient for the authorised agent to execute a separate bond in such Intermediaries the Collectors may allow such agent to execute single consoidated bond for a group or groups of such intermediaries who are exempted from personal appearance irrespective of the amount of compensation involved in each case.

(Notification No.16603—TR.A-101/62-F., dated the 17th April, 1962)

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

To

.....

In consideration of $\frac{\text{our}}{\text{their}}$ being permitted to draw

the $\frac{\text{Pay}}{\text{Leave salary}}$ of.....during his absence from.....
 $\frac{\text{Pension}}$

$\frac{\text{We}}{\text{They}}$ hereby engage to refund to Government on demand, and overpayment that may be made to $\frac{\text{Us}}{\text{Them}}$
 as his $\frac{\text{Agent}}{\text{Agents}}$

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

639. (1) The compensation of a person drawing his compensation through an authorised agent who has executed a bond to refund overpayments, shall not be paid on account of a period of more than a year after the date of the life certificate last received and the disbursing officer shall be on the watch for authentic information of the decease of any such Intermediary and on receipt thereof, shall promptly stop further payments.

640. When an Intermediary is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian, or when no such manager or guardian, is nominated by the sanctioning authority, the Collector may on application by or on behalf of the Intermediary and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the Intermediary the compensation due to him and payments of compensation may be made to such manager or guardian in the same way as to the original holder : provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the compensation for the period covered by the payment. Such declaration may, at any time be revoked or altered at the discretion of the Collector.

641. The compensation disbursing officer should report promptly to the Collector the death of any Intermediary and when an Intermediary or his authorised agent fails to appear to receive his compensation for two consecutive instalments after the due date of payment, enquiries should be made through the District Police as to the cause of his non-appearance.

642. (1) Form of compensation bills and connected certificates save as hereinafter provided in this rule, claims for payment of compensation shall be presented on bills in Form O.T.C. 74 a copy of which will be supplied by the disbursing officer to each Intermediary or his agent or representative. The bill must be duly receipted by the Intermediary or by some other person authorised to give legal acquittance on his behalf and if the Intermediary cannot sign, his thumb impression shall be taken on the bill.

The Intermediary's copy of the Compensation Payment Order must invariably be presented with the bill.

In the case of illiterate Intermediaries and Purdanashin ladies quitance by seal mark attested by some well-known and respectable person may be accepted in lieu of thumb impressions.

(2) The Treasury Officer shall keep proper watch over the payment orders (Disburser's portion) issued to him. After expiry of thirty days from the date of issue of compensation annuity payment order, he shall have no power to pay and shall promptly report to the Collector of the non-payment of compensation. On receipt of such information the Collector shall draw the amount of the said annuity or compensation in Form No. O. T. C. 74 or 75-B and put the same as Revenue Deposit by transfer credit under intimation of the fact to the Intermediary by Registered post with acknowledgment due. An entry to the effect that the compensation money has been kept in Revenue Deposit shall be made in Register No. 72 under the dated initial of the Collector.

The Treasury Officer shall also keep note in the Register of Compensation Payment Order in Form No. O. T. C. 73 and on the copy of the payment order in Form 75 or 75-A received by him previously.

For repayment of the amount placed under Revenue Deposit the procedure prescribed in Subsidiary Rule 427 *et seq.* of Orissa Treasury Code, Volume 1 shall be followed.

(Notification No. 8415—Tr.-A-25/60-F., dated the 21st March, 1960)

643. A life certificate must accompany every claim which is not personally presented except in the cases specified in Subsidiary Rules 637 and 638. When payment is made on life certificate it can be made only for periods completed on or before the date of the certificate. The life certificate must be signed by a person authorised under these rules to sign such certificate.

644. When an Intermediary draws his compensation through an agent or representative, the claim must be supported by the written authority of the Intermediary to pay the compensation to the agent or the representative nominated to receive payment on his behalf. In such cases the endorsement "Received Payment" must be signed by the Intermediary and a separate receipt which need not be stamped, shall be endorsed by the authorised agent or the nominee, as the case may be, in token of having actually received the payment.

645. Notwithstanding anything contained in these rules a leper Intermediary on account of the contagious nature of his disease, shall be paid without being called upon to produce the Compensation Payment Order or a Bill. He shall merely appear before the disbursing officer who shall order one of the staff to fill up (in lieu of the intermediary doing it himself) a bill form in O. T. C. 74 on such payment shall at once be made and the fact recorded in the register, which shall be initialled by the disbursing officer as having been paid in his presence. In such cases a duly countersigned certificate of payment should also be recorded on the bills. Lepers shall never be allowed to sign or affix their thumb impressions on compensation bills.

Note (i)—In the case of Treasuries where payments are made through the State Bank of India the Treasury Officer shall draw the money required from the Bank and shall have the payment made in his presence and shall record a certificate of disbursement in the voucher as stated above.

Note (ii)—In case the leper intermediary is unable to move or to appear the disbursing officer due to seriousness of the disease for receiving payment of compensation, such payment may be made at his residence through the Tahsildar. After payment the Tahsildar should record a certificate on the body of the bill that the amount of the bill has been paid by him personally to the leper intermediary.

(Notification No. 26657—Pen.-212/60-F., dated the 2nd August, 1960)

646. Checks to be applied by the Disbursing Officer—

(1) On appearance of an intermediary claiming payment of compensation his personal marks shall be checked by the disbursing officer and the signature to the receipt shall be compared with the fascimile of the signature taken on the disburser's copy of the compensation payment order. If the intermediary cannot sign his name, his thumb impression on the receipt shall be compared with the original impression taken on the order. In cases of doubt the matter should be referred to the Collector for his orders before payments are made by the Disbursing Officers.

(2) An intermediary drawing compensation for the first time shall be required to produced the copy of the order by which the sanction to his compensation was communicated to him, and his signature or thumb impression on the bill shall be compared with the specimen signature or thumb impressions attached to and received with, the compensation payment order.

647. When the intermediary draws his compensation through another person, the Disbursing Officer must take special precaution against fraudulent presentation of claims and satisfy himself of the existence of the intermediary and of the identity of payee before any payment is ordered and if he feels any suspicion, he shall refer it to the intermediary and to the Collector before payment.

648. In view of the special risk of fraud involved in the payment of compensation of women who do not appear in public, special care shall be taken in the identification of such intermediaries. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, shall be attested by two or more persons of respectability in the town, village or pargana.

649. *Record of payment*—Every payment must be entered on the reverse of both copies of the compensation payment order and attested by the signature of the Disbursing Officer.

650. *Lump sum payment of the outstanding balance of compensation money—under the proviso to section 37 (3) of the Orissa Estates Abolition Act*—The payment of the outstanding balance of compensation under the proviso to sub-section (3) of section 37 of the Orissa Estates Abolition Act can be made upon the authority issued by the Collector after obtaining prior sanction of Government only to and upon the receipt of the person legally entitled to receive it and not otherwise.

VI—Periodical information of Intermediaries

651. *General Rules*—On the first and subsequent appearances of an intermediary the Disbursing Officer shall, except in the case of intermediaries mentioned in sub-rule (2) below take an impression of the thumb and all the fingers of the intermediaries left hand on the compensation bill. The intermediary shall then be identified from the particulars given in the disburser's copy of the compensation payment order. Identification shall also be made by an examination of the impressions given on the bill with those attached to the compensation payment order, or by reference to the intermediary's photograph where one is pasted on the disburser's copy of the compensation payment order, if he cannot be identified by other means with absolute certainty.

(2) Except Rulers of merged States, persons who are or had been gazetted officers and persons whose annual compensations exceed Rs. 1,000 and persons who have been specially exempted by Government on the ground that there can be no difficulty in future identification, all intermediaries shall be liable to the operation of this rule.

(3) Purdhanasin ladies and illiterate intermediaries must give a thumb impression on their bills in the presence of the person who grants the life certificate or in the case of illiterate intermediaries who personally attend the paying office, before the disbursing officer.

Note—In all cases referred to in Subsidiary Rn's 636, the Disbursing Officer must take special precautions to prevent impositions and must at least once in 5 (five) years receive proof independent of that furnished by the life certificate of the continued existence of the annuity holder. For this purpose, the Disbursing Officer, shall save in case of exemptions from personal appearance allowed by orders of Government, require the personal attendance and due identification of all male annuity holders who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged he shall require proof thereof in addition to the proof submitted by an annuity holders existence. The Disbursing Officer is personally responsible from any payment wrongly made and in all cases of doubt, he must consult the Collector. He shall also report cases of wrong payments to the Accountant-General soon after detection.

An annuity holder of rank may be privately identified by the Disbursing Officer and need not be require to appear at the Disbursing Officer.

VII—Undrawn compensation and arrears

652. Deleted

(Notification No. 8415—Tr-A-25/60-F., dated the 21st March 1960)

653. *Death of Intermediary*—Subject to any rule or order issued by the competent authority in this behalf the following procedure will regulate payment of arrears of compensation annuity as well as the subsequent instalments of the same in respect of a deceased annuity holder:

(i) On the death of an annuity holder, his copy of the annuity payment order shall be returned by his family to the Collector of the district with a report stating the date of death. The report of the death should also be sent to the Treasury Officer so that the disburser's copy of the annuity payment order may be returned immediately by the Treasury Officer to the Collector of the district under intimation to the Accountant-General. On receipt of intimation of death of an annuity holder the Collector shall at once make a note of the fact in column II of the register of compensation annuity payment order (Form O. T. C. 72).

(ii) The legal representative successor of the deceased should apply as early as possible to the Collector of the district or compensation officer for payment of the arrears due as well as subsequent instalments of the annuity. On receipt of this application the Collector should proceed to investigate the claims of the representative. If the arrears of compensation payable, together with future instalments due, do not exceed Rs. 1,000 the Collector may admit the claim for payment on his own authority after taking an indemnity bond from him. If, however, the sum total of the arrears and subsequent instalments due exceeds Rs. 1,000 (one thousand rupees) the Collector should insist on the production of a succession certificate by the legal representative.

(Notification No. 30888—Tr-A-16/67-F., dated the 5th September, 1967).

Note—In cases where the amount of compensation involved is Rs. 10 or less filing of indemnity bond may be waived.

(Notification No. 10748—Tr.-A-37/65-F., dated the 23rd March, 1965)

654. *Reports to the Accountant-General and to the Collector*—Every compensation disbursing officer shall submit to the Accountant-General as well as to the Collector once a year a statement of cases of failure to draw compensation.

ANNEXURE A

**Showing the particulars to be furnished to the Collector to enable him to issue the
Compensation Annuity Payment Orders [S. R. 625 (b)]**

(1) No. and date of the vesting order under section 3 (1) of the Orissa Estate Abolition Act, 1951, as well as reference to the page and date of the Gazette in which notified. (The vesting orders may be assigned distinctive serial numbers for each district and these numbers may be quoted in all connected documents.)

(2) Copy of the Compensation Assessment Roll in Form 'F' together with the Subsidiary Forms 'E' and 'G' duly signed by the Compensation Officer and a copy of the certificate of publication of the Compensation Assessment Roll, issued under section 34. (The serial and sub-serial numbers given to the name of the Intermediary appearing in the Compensation Assessment Roll may be noted in all connected documents.)

(3) Name of the Intermediary or annuity holder

(4) Father's name

(5-A) Personal identification marks

(5) A Height

(6) Residential address showing the village and paragona.

(7) Date of birth

(8) Specimen signature of the annuity holder, if he can sign his name, duly attested by a Gazetted Officer or Chairman of the Panchayat Samiti or Retired Gazetted Government servant.

Note I—If the intermediary cannot sign his name, his thumb and finger impressions of left hand duly attested by a Gazetted Officer, Chairman of the Panchayat Samiti or Retired Gazetted Government Servant shall be taken.

Note II—In cases where compensation is drawn through an authorised agent, who has furnished the necessary indemnity bond as laid down in Rule 638, the specimen signature of the authorised agent and in case he can not sign his name, his thumb and finger impressions of left hand duly attested by a Gazetted Officer, Chairman of the Panchayat Samiti or Retired Gazetted Government Servant shall be taken.

(Notification No. 23704—Pen.-93/58-F., dated the 17th July, 1958)

(Notification No. 20681—Tr.-A-40/64-F., dated the 2nd July, 1964)

(9) A copy of photograph in pass-port size duly certified by a Magistrate or Gazetted Officer except Purdah ladies, persons who are or had been Gazetted Officers, person whose compensation does not exceed Rs. 7,500.

Note—Photograph should be affixed to compensation payment order of all Intermediaries who are lepers,

(Notification No. 31252—Pen.-94/58-F., dated the 26th September, 1958)

(10) Deleted

(Notification No. 9304—Pen.-9/59-F., dated the 23rd March, 1959)

(11) A formal order by the Compensation Officer that (a) the time within which appeals under section 32 may be made in respect of any entry in or omission from a Compensation Assessment Roll has expired, or (b) where any such appeal has been made under that section, the same has been disposed of and that arrangements for payment should be made.

(12) A formal statement by the Compensation Officer that the claims of the Intermediaries are free from legal encumbrances including those arising out of the operations of sections 18, 21, 26 (v), 30 (4), proviso to section 33, section 36 and 37 (4) of the Act and that the Intermediaries have absolute right to the amounts of compensation specified in the Compensation Assessment Rolls.

(13) A certificate by the Compensation Officer that the calculations and computation in the Compensation Rolls have been checked by the Internal Audit Organisation and that all the amounts recoverable including those recoverable under sections 5 (b), 28 (3), 28 (4) and 38 (2) have been taken into consideration in determining the amount of compensation.

(14) In respect of the compensation granted as perpetual annuity under section 28 (2), information whether the net income or any portion of net income of any estate held under trust, or other legal obligation has been dedicated exclusively to public, charitable or religious purposes without any reservation of pecuniary benefit to any individual. A copy of the sanction issued by the State Government under section 25 or proviso to section 28 (2) may also be sent.

(15) A certificate by the Compensation Officer that the compensation annuity is not due to the annuity holder in respect of an estate held by him as a limited owner, or the holder of a life interest or a trustee under section 37 (5).

(16) A certificate by the Compensation Officer that the Intermediary has not (by a deed reduced to writing) agreed to receive compensation by way of reduction of rent to be fixed on the basis of adjustment of the payment of compensation payable to him, under proviso 2 to section 37 (5).

(17) Place of payment

(18) Reference to the Interim Compensation Annuity Payment Order, if any, issued to the payee or a certificate that no requisition for the issue of an Interim Compensation Payment Order has been made in respect of the same payee for the same estate.

(Notification No. 13782—Pen.-9/56-F., dated the 19th May, 1956)

CHAPTER XII

PUBLIC DEBT

Section I—Permanent and Temporary Loans

655. When under the terms of a loan, notification issued by the Government, subscriptions to any new loan are receivable at the Treasury, the procedure to be observed by the Treasury Officer in receiving such subscriptions and crediting them into the Consolidated Fund of the State shall be regulated by the provisions of Chapter VII of the Government Securities Manual of the Government of India and by such supplementary instructions, if any, as may be issued from time to time by the Government in this behalf.

656. The procedure to be followed by Treasury Officers and the Public Debt offices in making payments in respect of the principal of any loan when it falls due shall be governed by the rules contained in Chapter VIII of the Government Securities Manual of the Government of India and supplementary instructions issued, if any, by the Government in this behalf.

Section II—Floating Debt

TREASURY BILLS

657. Unless the Government direct otherwise, Treasury Bills will be issued from and repaid at the office of the Reserve Bank of India.

The procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

658. Treasury Bills can only be paid on maturity at the office or branch of the Reserve Bank from which they were issued. After payment the discharged bills shall be transmitted to the Accountant-General or the Treasury Officer, as the case may be in the same way as other paid vouchers.

Ways and Means advances

659. When ways and means advances are taken by the Government from the Bank, the request to the Bank shall be accompanied by a demand promissory note for the amount on behalf of the Governor. At the same time, the particulars of the advance, that is the amount and the interest payable thereon, will be communicated by the Government to the Accountant General.

660. When a repayment of an advance is made the Bank will cancel the promissory note for the advance repaid or make a note on it if it is a part payment. The note on final cancellation will be returned to the Government direct and a separate intimation will be sent by the Bank direct to the Accountant-General, Orissa, stating the amount of the principal of the loan and the interest thereon.

661. Interest on the advance will be debited by the Bank at the time of repayment

Section III—Ather Obligation—Provident and other Fund

RECOVERY OF SUBSCRIPTIONS, ETC.

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

The subscriber himself is responsible for seeing that proper deduction is made from his bills, though for his convenience, it has been provided in rule 178 that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills,

663. Premia or subscriptions to the Post Office Insurance Fund may be recovered by deduction from pay bills of the subscribers or in cash in accordance with the rules of the fund. Such premia or subscription shall in no circumstances be received at the treasury. Payment in cash being permissible at Post Offices only.

Subscribers to the Post Office Insurance Fund, who have retired from the service and whose pensions are to be paid in India, may be allowed the option of deducting their premia or subscriptions from pension bills. The Accountant-General issuing the Pension Payment Order or other authority for payment of pensions will in such cases note the amount of the monthly deductions on the Pension Payment Order or other authority, as the case may be. The insured person, however, shall be personally responsible for entering the correct amount to be deducted in the pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the Post Office.

664. Deleted.

(Notification No.47569—TRC—37/83.F., dated the 21st December, 1983)

665. (1) Subscriptions to the funds specified below may be received at treasury only under special instructions of the authorities of the fund, received through the Accountant-General:—

- (a) Bengal Uncovenanted Service Family Pension Fund.
- (b) Bombay Family Pension Fund of Government servants
- (c) Bengal and Madras Service Family Pension Fund
- (d) Hindu Family Annuity Fund

(Notification No.35283—Try.-II-26/73-F., dated the 26th July, 1973)

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

(Notification No.38283—Tr.-II-26/73-F., dated the 26th July 1973)

Note—Subscriptions to the Bengal and Madras Service Family Pension Fund may be received in cash at treasuries only when permitted by the Accountant-General West Bengal.

666. In cases in which subscriptions, including refunds of withdrawals are paid by deduction from pay bills, the requisite particulars shall be entered by the subscriber, if he draws his own pay, or by the head of the office in other cases, in a separate schedule in one of the O. T. C. Forms Nos. 76, 77, 78 and 79 as may suit the requirements of the Fund concerned, and the form so completed shall be attached to the pay bill. If the subscription is paid in cash, the number of the account or policy, as the case may be, and all other particulars must be furnished. In all cases where a subscription is paid for the first time, the rule or special authority under which the subscription may be received shall also be quoted in the form or, in case of cash payments, in the separate document of particulars.

(Notification No.3694—Tr.-A-118/65-F., dated the 5th February, 1966)

667. (1) When a subscriber to any Fund whose subscriptions are realised by deduction from pay bill is transferred to another district or audit circle, the fact that he is subscribing to the Fund shall be certified on the last pay certificate by noting thereon the amount of his monthly subscription and the number of his account or policy.

(2) The Treasury Officers shall check that the total of individual recoveries given in the Schedule agrees with the deduction made in the bills on account of Postal Life Insurance and that the Schedules have been prepared according to instructions contained in rule 187-A and 187-B of the Orissa General Financial Rules, Volume I. The Treasury Officers may return the bills to Departmental Drawing Officers to supply the omissions pointed out and rectify the defects if they find that the Schedules of Postal Life Insurance subscription attached to pay bills have not been prepared properly.

(3) The Treasury Schedule may be prepared in the following form instead of existing Form—Schedule XZV Form No. 35.

Treasury Schedule in support of deduction on account of Postal Life Insurance Premia for the month of.....

T. V. No. & date	Head of Accounts	Name/Designation of Drawing Officer	Amount recovered	Remarks
(1)	(2)	(3)	(4)	(5)

Treasury Officer

(Notification No. 51641—Try.-II-69/72-F., dated the 21st November, 1972)

Note 1—When a subscriber to the Post Office Insurance Fund is transferred to another audit circle notice of the transfer should also be given to the Accountant-General of the audit circle and to the Director, Postal life Insurance, Calcutta, through the Accountant-General Orissa.

(Notification No. 43550—Tr.-A-11/64-F., dated the 29th December 1964)

Note 2—It should be ensured that (i) in all cases of entries, scheduled in support of deduction on account Postal Life Insurance Premia are detached from pay bills/Pension bills encashed and attached to covering list without omission. (ii) The totals of covering list agree with the figures in monthly accounts.

WITHDRAWALS—PROVIDENT FUND

668 (1). (a) Advances and subject to the provisions of sub-rule (2) of this rule and rule 669, funds required for withdrawal from a provident fund, if permissible under the rules of the fund, may be drawn by gazetted Government servants in Form No. O. T. C. 79-A., the bill being supported by an original copy of the order sanctioning the advance or withdrawal, as the case may be duly countersigned by the drawing Officer or by a copy of it duly certified by the Drawing Officer. In the case of non-gazetted Government servants, the advance or funds required for withdrawal if admissible, may be drawn in the same form, the bill being supported by a copy of the sanction duly attested by the head of the office; the bill may also, if so desired be endorsed in favour of the non-gazetted subscriber after having his signature attested on the bill, provided the amount of the advance or withdrawals exceeds rupees one thousand only. The subscriber may re-endorse the bill in such a case to his banker or messenger for collection, the conditions prescribed in proviso (2) of S. R. 130 being applicable *mutatis mutandis*.

(Notification No. 39741—Try.-II-64/72-F., dated the 2nd September, 1972)

(b) In cases in which the amount is drawn and disbursed by the head of an office, a disbursement certificate in the following form shall be rendered to the Accountant-General as soon as possible after disbursement has been made :—

“I certify that I have satisfied myself that the sum of Rs.....drawn under ruleof the Provident Fund Rules from.....Provident Fund Account of..... on bill No.....dated the.....was actually disbursed to..on.....and the payee’s receipt was taken in the acquittance roll maintained in my office”.

Payment may be made on the authority and responsibility of the office sanctioning the advance or withdrawal, without the previous authority of the Accountant-General, provided that the bill is supported by a certificate in the form prescribed in sub-rule (2) (a) below that the advance or withdrawal is covered by the balance at the credit of the Government servant concerned.

(Notification No. 34799—Try.-II-116/73-F., dated the 23rd July, 1973)

(2) Withdrawals from a Fund, when permissible under the rules of the Fund, to meet payments towards policies of life insurance or subscriptions to a Family Pension Fund may be made, as and when required, by heads of offices for their subordinates on their own authority and responsibility, without previous reference to the Accountant-General. Gazetted Government servants may also draw the amounts required for their own policies, etc., in a similar manner and under similar conditions. The bill may be prepared in the same manner as for advances mentioned in sub-rule (1) the particulars regarding the policy or policies on which premium or subscription is to be paid being noted on the bills.

(Notification No. 19761—Codes-9/76-F., dated the 20th April 1976)

Note 1—In the case of officers abroad, who are under the payment of the Chief, Accounting Officer to the High Commissioner for India in London and whose Fund Accounts are maintained in India and insurance premia are payable in rupees in India, the withdrawal from the Fund should be made in rupees in India. Withdrawal for the payment of premia should be authorised by the Accounts Officer maintaining the account of the officers concerned, provided the conditions prescribed for such withdrawals are satisfied and the bill is also duly received by the officer and endorsed to his Bankers and the officer arranged to produce the receipt of the Insurance Company in due course.

Note 2—(i) In so far as the withdrawal relates to a gazetted Government servant, the Treasury Officer should be kept informed by the Accountant-General concerned of the details of the policies which are being financed from the Provident Fund account of the subscriber. These details will include of the Insurance Company, Policy numbers, amount and date of payment of premia, etc., which will be on records of the Treasury Officer for the purpose of verification of withdrawals on subsequent bills.

(ii) The first withdrawals for the payment of the premia will be made on the authority of the Accountant General.

(iii) An intimation should be sent to the Treasury Officer by the Accountant-General, as and when an Insurance policy is reassigned or gets lapsed or in other contingencies involving non-payment of premia.

Note 3—Save as provided in this rule, no payment on account of any Provident Fund whether as a refund of subscription overpaid or as a repayment of the whole or a part of the amount accumulated to credit of the subscriber, can be made without the express authority of the Accountant-General.

669. (1) (a) When a subscriber to a Provident Fund is about to retire and under the rules of the Fund the money lying at his credit in the Fund becomes payable to him he shall place himself in communication with the Accountant-General by whom his fund account is maintained, giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Accountant-General being satisfied of the correctness of the claim, and on ascertaining the date up to which the subscription has been paid, will arrange for the payment of the amount at credit of the subscriber in the account of the fund. The bill may be prepared in the same manner as prescribed in sub-rule (1) of rule 668 the bill being supported by a duly certified copy of the letter of authority from the audit officer. In case of non-gazetted Government servants the letter of authority should be attested by the head of the office.

() Bills for final withdrawal from Provident Fund shall be signed and presented in the case of a gazetted officer by the officer himself, and in the case of a non-gazetted officer by the drawing and disbursing officer of the office concerned unless the subscriber has in writing opted for receiving the payment at the treasury, in which case the bill shall be signed and presented by the non-gazetted officer himself and for purposes of identification a copy of his specimen signature sent to the Accountant General along with the requisite application for withdrawal of Provident Fund balances shall be forwarded by the Accountant-General to the Treasury Officer concerned.

(Notification No. 38202—Tr.-A.-30/65-F., dated the 9th November, 1965).

(b) The procedure prescribed in this rule shall apply *mutatis mutandis* to all other cases in which the amount lying at credit of a subscriber in his Provident Fund account becomes payable to him on finally quitting the service either by resignation dismissal or death, etc.

The date of such an event should therefore be promptly communicated to the Accountant-General to close the fund account of the subscriber and to arrange for final payment. The application for final withdrawal should be made in Form No. O. T. C. 80-A, 80B and 80C, as the case may be and the instructions contained therein should be very carefully followed, as the absence of information on a single point may make it impossible for the account office to authorise payment.

(Notification No.—1072-F., dated the 8th January, 1976).

Note 1—The application for final withdrawal of provident Fund money should invariably be sent in the prescribed form immediately after the payment becomes due. In the case of non-gazetted Government servant. Heads of offices should obtain the applications for final withdrawal from the subscribers at the time of the retirement and forward the same promptly to the Audit Office through the competent authorities with all the required informations. In the case of Gazetted Officers, the applications for final withdrawal should be submitted in the prescribed form before they hand over charge on retirement or proceed on leave preparatory to retirement and propose to draw Provident Fund money immediately, and the fact of having done so should be mentioned in the certificate of transfer of charge.

Note 2—So far as the provisions of this rule relate to preparations, signing and presentation of bills, these will not apply to cases in which the Accountant-General makes final payment of the Provident Fund balances outside his jurisdiction under rule 669A.

669-A. When the final payment of the balance at the credit of a subscriber to a Provident Fund is to be made outside the jurisdiction of the Accountant-General who maintains the Provident Fund Account of the subscriber, that Accountant-General will instead of issuing a special seal authority on another Accountant-General for arranging the payment, make payment to the payee by a Crossed Bank Draft. For this purpose, the Accountant-General will intimate the amount payable to the payee and also send a form of receipt to be filled in by him which is given below. On return of the form of receipt duly signed by the payee, a Bank Draft will be purchased by the Accountant-General and sent to the payee by registered post.

Received payment of Rs. (Rupees.....) only being the accumulation in my..... Provident Fund Account No..... Station..... Signature..... Date..... Address..... Please pay by Bank Draft.

Signature..... Address.....

(Notification No. 51630—Try.II-35/72-F., dated the 21st November, 1972)

669-B. The leper subscriber will not have to apply for final withdrawal of General Provident Fund. The responsibility for such application will be on the concerned Head of office/Head of Department/Department of Government for non-gazetted and Gazetted officers, as the case may be. The application for final withdrawal of General Provident Fund of such subscribers shall be made in Form O. T. C. 80-D. The leper subscriber will not be required to furnish any acknowledgement of receipt and the matter will be governed in the manner laid down under Subsidiary Rule 304 of Orissa Treasury Code, Volume I. The concerned Head of office/Head of Department/Department of Government will prepare the bill in Form O. T. C. 79-A on behalf of the leper subscriber in the manner laid down in S. R. 668(1) of O. T. C. Volume I.

Note—A leper subscriber desiring to receive payment outside the jurisdiction of the Accounts Officer the Head of Office Head of Department, Department of Government may draw the amount and made payment to the leper subscriber by bank draft. The charges on this account will be borne by Government.”

(Notification No. 61798-Trc.-19/77-F., dated the 5th December, 1977)

670. Except as hereinafter provided, final payment on account of any Provident Fund, when authorised, shall be made on the personal receipt of the subscriber or, when he is absent from India on that of his duly authorised agent, payment may however be made to an authorised banker, if so desired by the subscriber, in the manner laid down in S. R. 200(2). The Drawing and Disbursing Officer of the office concerned may also draw the bill and obtain the payment thereof for disbursement to the subscriber, if the subscriber, who before finally quitting service, whether by retirement or otherwise, held a non-gazetted post and opts in writing to receive payment through his office. Provided further that in the event of death of the subscriber, before payment has been made, payment may be made to such person or persons as may be authorised to receive payment under the rules of the Fund concerned and such subsidiary instructions as may be issued by Government in this behalf.

(Notification No. 22884—Tr.-A-33/65-F., dated the 11th June, 1965).

PART III**Executive Instructions****Introductory**

1. This part contains certain executive orders and instructions on those matters which cannot be strictly brought within the contents of the Treasury and Subsidiary Rules contained in the preceding parts.

2. The orders and instructions in Chapter I and II of this part are designed primarily for the guidance of officers in charge of treasuries and sub-treasuries in matters relating to control of treasury balances maintenance of currency chests, and other transactions in connection there with. In their application to Bank treasuries and sub-treasuries these instructions are subject to such orders and directions as the Reserve Bank may issue to branches of the State Bank of India conducting the cash business of treasuries as its agents.

3. Chapter III contains the instructions and orders issued by the Central Government in regard to matters relating to coinage. The Central Government being the authority concerned in the matter, the instructions in this chapter should be followed by all Treasury and Sub-Treasury Officers in the State.

4. Chapter IV contains the instructions relating to currency and other notes of the Reserve Bank of India which is the authority concerned in these matters. The instructions in this Chapter should be observed by all Treasury and Sub-Treasury Officers in the State.

5. Chapter V contains the instructions relating to cypher code and "Treasury agencies" private check and Signal book of Reserve Bank of India.

6. Chapter VI contains the instructions relating to conduct of business in the event of death or sudden incapacitation of an Agent of a Branch of S. B. or its subsidiaries.

CHAPTER I

PROVISION OF FUNDS AT TREASURIES AND SUB-TREASURIES

1. *Cash balance of Government*—The cash balance of Government is made up of the balance in its account with the Reserve Bank and the balances at treasuries and sub-treasuries, the cash business of which is not conducted by the Bank. Balances held by departmental officers are not reckoned as part of the general cash balance of Government.

2. *Distribution of funds*—The Currency Officer, Calcutta, is responsible for the distribution of funds within his jurisdiction. It is the duty of the Currency Officer to keep all the treasuries in State adequately supplied with all kinds of coin and notes and to arrange for the transfer of funds between treasuries and the Bank and for the remittance of notes and coin between treasuries and the Currency Office.

3. *Supply of funds—Bank treasuries*—At district treasuries, the cash business of which is conducted by the Bank, the Branch Manager is responsible for the provision of funds to meet Government disbursements. To enable him to make the requisite provision, the Treasury Officer should send him on each Saturday a statement showing as accurately as possible, for the following two weeks separately:—

(i) the probable receipts and disbursements on Government account at the district treasury, and

(ii) the probable receipts from or remittances to sub-treasuries

The Treasury Officer should also inform the Bank at once of any expected payment exceeding Rs. 20,000 in amount as soon as he receives information that the payment will have to be made.

(Office Memorandum No. 42903—F., dated the 27th October, 1975)

4. The provisions of the preceding paragraph apply *mutatis mutandis* to sub-treasuries the cash business of which is conducted by the Bank.

5. *Non-Bank treasuries*—At places where the cash business of the treasury is not conducted by the Bank, the Treasury Officer is responsible for keeping sufficient funds at the district treasury and sub-treasury to meet all Government disbursements and at the same time for maintaining the balances as low as possible in order that money may not be locked up unnecessarily. The Director of Treasuries and Inspection will watch and ask for an explanation, if such balances rise above the normal figures prescribed by Government under paragraph 7 below.

(Notification No. 3043—Tr.-A.-17/65-F., dated the 31st January 1966)

6. The Treasury Officer is responsible for watching the balances at sub-treasuries, the cash business of which is not conducted by the Bank and should arrange for transfers of funds from and to such sub-treasuries either through currency or by remittance of notes and coin in accordance with the procedure prescribed in Chapter IX of Part II.

7. *Normal balances*—In January of each year, the Treasury Officer will be informed by Government under advice to the Director of Treasuries and Inspection of the normal balances fixed for his district for each month during the ensuing financial year. Treasury Officers should watch their balances carefully to see that they do not exceed by any appreciable amount the balance fixed by Government.

(Notification No. 3043—Tr.-A.-17/65-F., dated the 31st January, 1966)

Note 1—The balance at a Bank treasury or sub-treasury is nil.

Note 2—The normal balances may be fixed at a higher figure for certain month of the year, should this be deemed necessary.

8. On learning the normal balances fixed for his district, the Treasury Officer should fix the normal balance for each of his sub-treasuries during the ensuing year. When the balance at a sub-treasury exceeds by any appreciable amount the normal balance fixed for it, Prompt steps should be taken to transfer the excess.

9. On the 7th, 14th and 21st of each month, the Treasury Officer should report to the Director of Treasuries and Inspection the treasury balance of the district without any details as to the denomination of notes or kind of coin. If the balance shown in these reports or in the cash balance report prescribed by Subsidiary Rule 82 in Part II exceeds by any appreciable amount the normal balance fixed for the district, the reasons for the excess should be stated.

(Notification No. 3043—Tr.-A.-17/65-F., dated the 31st January, 1966)

CHAPTER II

CURRENCY CHESTS

10. *Explanation*—Under the provisions of the Reserve Bank of India Act, the amount of currency and Bank notes in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets of that Department held in gold, sterling securities, rupee coin and rupee securities. A portion of these assets is held in the various currency chests in the form of rupee coin. The notes held in these chests are not notes in circulation and pass into circulation only when they are transferred to the treasury balances. Assuming that there are no transactions elsewhere the deposit of notes in a currency chest decreases the amount of notes in circulation and the deposit of rupees or rupee notes in the chest increases the assets of the Issue Department of the Bank. A deposit of notes or coin in currency chest thus enables the Bank to issue notes elsewhere up to the amount deposited without increasing the total amount of the notes in circulation. If, therefore, a transfer of funds from the treasury balance at A to the treasury balance at B is required, this can be effected at short notice and without the actual remittance of coin or notes by transferring money from the treasury balance to the currency chest at A, and transferring the same amount from the currency chest to the treasury balance at B. A currency chest thus enables the treasury balance at a treasury or sub-treasury to be kept at a low figure as it is always possible to replenish the balance quickly by a transfer of money from the currency chest. It also obviates the necessity for frequent remittances of coin and notes, as surplus funds can always be deposited into the currency chests and made available for use elsewhere pending a convenient occasion for remittance.

11. *Location of Currency Chests*—Unless in any case the Government after consultation with the Reserve Bank direct otherwise, permanent currency Chests are maintained at treasuries and sub-treasuries where the transactions are of such a magnitude that the additional facility for the transfer of funds thus afforded reduces appreciably the locking up of moneys or the frequency of remittances of coin and notes. At sub-treasuries where a permanent currency chest is not maintained, for periods not exceeding six months may be opened during the revenue-collecting season, in order that the money collected at the sub-treasury may be available at once for transfer through currency. Treasury Officers are authorised to open the temporary chest at sub-treasuries, when required, but they should report the opening of each chest and the amount of the first deposit into it by telegram to the Currency Officer.

(Notification No. 37010—Tr.-A.-172/61-F., dated the 27th October, 1961)

Note 1—At places where the cash business of the treasury is conducted by the Bank the currency chests are kept in the sole custody of the Bank.

Note 2—A list of treasuries and sub-treasuries in Orissa having no currency chests is indicated in the list of treasuries and sub-treasuries contained in Appendix 2.

12. *Provision of funds*—The Currency Officers will be responsible for maintaining the required form of currency in currency—Chest. It is the duty of the Treasury Officers to see that currency chests at district and sub-treasuries are adequately stocked with notes and rupees to meet all reasonable demands for change.

13. *Custody*—At treasuries and sub-treasuries in which currency chests are kept, an entirely separate receptacle or receptacles must be set aside for the contents of the currency chests, which should be kept under double locks. One key of this chest should be held by the officer in charge of the treasury or sub-treasury and the other key by the Treasurer of the treasury or sub-treasury or by such other person as may be selected by him for the purpose, subject to the approval of the Collector. The notes and the coin held in the chest must be kept quite distinct from the treasury balances and must not be touched except in accordance with these orders or under special instructions of the Currency Officer. The procedure laid down in Subsidiary Rule 77 in Part II for receiving money into and giving it out of double locks should be followed in making deposits in or withdrawals from the currency chest.

Note—Where the currency chests are kept in the custody of the Bank, the Bank will be responsible for the examination a correctness of coin or notes at the time of deposit in or withdrawal from the chest and for sending the chest slips prescribed in clause (r) of paragraph 14 belows.

14. The following instructions should be observed by officers in charge of currency chests :—

- (i) Silver eight, four and two-anna pieces, copper, bronze or nickel coins should never be deposited in the chest except in the case mentioned in clause (8) of paragraph 26 below.
- (ii) A currency chest book in Form O. T. C. 53 should be kept in the chest and the balance proved and signed at every transaction by the officers in charge of the chest. They should satisfy themselves that the transaction has been correctly entered and the balances correctly worked out.

Note—The chest books should be retained for three complete account years.

- (iii) The transactions should always be in even hundreds of rupees.
- (iv) Notes may be deposited in a chest in exchange for coin or notes of other denominations or *vice versa* by the officers in charge of the chest. These exchanges should not ordinarily be of small sums and should be avoided as far as possible during the last week of the month. If important exchanges take place during the last three days of the month, the transactions should be telegraphed to the Currency Officer.
- (v) On each day on which a chest is opened a slip in Form O. T. C. 54 serially numbered and signed by the two Government officers in charge of the chest or the Branch Manager of the Bank, must be sent at the close of the day to the Currency Officer.

(Office Memorandum No. 42903—Codes-156/75-F., dated the 27th October, 1975)

Note 1—The chest slips may be destroyed three months after the balances have been verified.

Note 2—Detailed instructions regarding issue of chest slips are embodied in Appendix 10.

15. *Verification of balances*—The following instructions shall govern the periodical verification of currency chest balances :—

- (i) In the case of chests in the custody of the Bank, the Reserve Bank will conduct through its own officers such verifications as it consider desirable.
- (ii) At district treasuries, the cash business of which is not conducted by the Bank, the balance should be verified at the close of each month by the officer who verifies the treasury balance under Subsidiary Rule 8 in Part II subject to the condition therein stated.
- (iii) At sub-treasuries, the cash business of which is not conducted by the Bank, the balance should be verified by the Sub-Treasury Officer as at the close of business on the day on which the accounts for the month are closed, and a verification certificate forwarded to the Treasury Officer.
- (iv) At every change of incumbency of the charge of a currency chest not in the custody of the Bank, the balance should be verified by the incoming officer and a report of the correctness of the balances of notes and coin sent to the Currency Officer through the Collector.
- (v) The balances in the chests at sub-treasuries the cash business of which is not conducted by the Bank, should also be verified by inspecting District Officers who verify the treasury balances. A certificate of verification should be forwarded to the Currency Officer through the Collector.

Note—The following instructions should be observed by District Officers during their inspection or sub-treasuries:—

- (1) The Inspecting Officer should see that the currency chest book is kept inside the chest and that the Treasurer has not access to it except in the presence of the Sub-Treasury Officer or officer in charge of the currency chest.
- (2) He should satisfy himself that the currency chest slips submitted to the Currency Officer are serially numbered. The number of the slips should be recorded in a suitable column in the currency chest book.
- (3) He should also report to the Currency Officer the balance of the currency chest as shown in the chest book on the date of inspection. The report should be sent direct to the Currency Officer without the intervention of the sub-treasury staff. The Currency Officer will verify the balance with his accounts and confirm it in a communication addressed to the Inspecting Officer by name to enable the latter to satisfy himself by independent check that the currency chest accounts are properly kept at the sub-treasury.

(vi) The Treasury Officer should send monthly to the Currency Officer a consolidated verification certificate for the currency chests in his district other than chests in the custody of the Bank, detailing the balance in each chest separately and certifying that the balance in the district treasury chest is correct and that certificates of Sub-Treasury Officers regarding the correctness of the balances in sub-treasury chests have been received by him.

(vii) The verification certificates referred to in this paragraph will be in Form O. T. C. 55.

Note 1—The verification certificate should be retained until the next one has been received.

Note 2—Any surplus found in the currency chests located in treasuries should be credited to Government. Any deficiencies found in the currency chests located in treasuries should be made good from the treasury balance in the first instance. The difference should then be investigated and the deficiency recovered from the persons concerned.

16. The procedure for the verification of balances of currency chests not in the custody of the Bank is as follows :—

(i) The balances of notes or coin kept in receptacles which have not been operated on since the last verification and which are under the previous verifying officer's seal need not all be examined at each verification, but the examination should be so arranged that no receptacle is left unverified for over six months. The seal to be affixed on such receptacles should be the private seal of the verifying officer or a special seal kept in the custody of the Collector or a gazetted officer of the district staff other than the Treasury Officer. The seals on the receptacles left unverified should, however, be scrutinised every month to see that they are intact.

(ii) The procedure prescribed in Subsidiary Rule 80 should be followed *mutatis mutandis* for the verification of coin and notes in the currency chest.

17. *Remittances to and from currency chests*—Transfers between currency chest balances and cash balances of the Government at the treasury or the Bank will be regulated by Subsidiary Rules laid down in Chapter IX of Part II.

18. *Accounts of currency chests*—Detailed instructions for the guidance of Treasury Officers in maintaining the accounts of currency chests are contained in Appendix 10.

CHAPTER III

COIN

19. *Kinds of coin and legal tender*—Under the Indian Coinage Act (Act III of 1906), as amended from time to time, the following coins have been issued :—

(i) *Silver—Rupee, Half-rupee, quarter-rupee and eighth-rupee*—The standard weight of the rupee is 180 grains troy, eleven-twelfths fine and the other silver coins are of proportionate weight. Silver rupees, half-rupees and quarter-rupees issued under the Indian Coinage (Third Amendment Ordinance), 1940, Indian Coinage (Amendment) Ordinance, 1940 and the Indian Coinage (Amendment) Act (Act VI) of 1940 respectively are one-half fine.

Note—Under Act IV of 1918, silver eighth-rupees are no longer coined and issued coins previously issued continue to be legal tender under the conditions specified in this chapter.

(ii) *Nickel*—Eight-anna piece, four-anna piece, two-anna piece and one-anna piece, the standard weights of which are 120, 105, 90 and 60 grains troy respectively.

Note—Nickel eight-anna pieces are not issued now. The coins already issued have been called in under section 15-A of the Indian Coins Act.

(iii) *Nickel Brass*—Two-anna piece, one-anna piece and half-anna piece, the standard weights of which are 90, 60 and 45 grains troy respectively.

(iv) *Bronze—Single pice or quarter-anna, half-pice or one-eighth of an anna, and the pice or one-twelfth of an anna*—The standard weight of the pice is 75 grains troy, and the other bronze coins are of proportionate weight.

20. Subject as provided in paragraph 21 below the rupee and the silver half-rupee are legal tender to any amount, and the quarter-rupee and eighth-rupee for any sum not exceeding one rupee, provided they satisfy the conditions of currency laid down in paragraph 29 below. Nickel four-anna, two anna and one anna pieces and bronze coins are legal tender for any sum not exceeding one rupee. Nickel eight-anna pieces are now legal tender only at Currency Offices.

21. Silver coins of the denominations specified in clause (i) of paragraph 19 above (including silver eighth rupees) coined and issued under the Coinage Act of 1835 and subsequent Acts, other than rupees and half-rupees bearing on the obverse the effigy of Her late Majesty the Queen Victoria or His late Majesty the King Edward VII are legal tender for the amounts stated in that paragraph provided they satisfy the conditions of currency laid down in paragraph 29 below. All silver coins issued under these Acts bear as device the head of the then reigning Sovereign and no coin which does not bear such a device is legal tender.

Note—Queen Victoria and Edward VII rupees and half-rupees have ceased to be legal tender and will not be accepted until further notice at the office of the Reserve Bank at Bombay and Calcutta.

22. Copper coin of the denominations specified in clause (iii) of paragraph 19 above and also double pice coined and issued under the Coinage Act of 1835 and subsequent Acts are legal tender for any sum not exceeding one rupee.

23. (1) Under the Native Coinage Act (IX of 1876), Government Mints may coin money for Indian States, such coin being identical in weight and fineness with the corresponding British Indian Coin.

The following coins have been issued under the provisions of this Act:—

Alwar State	Rupees
Bikaner State	Rupees and copper coin
Dhar State	Copper coin
Dewas (Senior and Junior)	Copper quarter-annas and pies
Sailana State	Bronze quarter-anna

The coins are legal tender in British India to the same extent as British Indian coin of the same denominations.

(2) The orders regarding the conditions of currency and the treatment of uncurrent coin applicable to British Indian coin apply to all coin of the same weight and value coined under the Native Coinage Act (IX of 1876).

24. *Receipt of coin at treasuries and sub-treasuries*—The following instructions regulate the receipt at treasuries and sub-treasuries of small coin and of coin which is not legal tender:—

- (i) Nickel four-anna, two-anna and one-anna pieces and copper, bronze and small silver coins should be received in payments to the Government to any amount although they are legal tender only for a sum not exceeding one rupee.
- (ii) Silver coins issued before 1st September 1835, that is to say, all silver coins issued by the East India Company bearing merely inscriptions in Indian character (chief among which are the coins known as "Furrukhabad" and "Murshidabad" rupees) should be received at the treasuries at the following rates:—
 - (1) at 8 annas a tola, for each tender of 500 coins of less; and
 - (2) for amounts in excess of this number, at bullion value calculated at the market rate of silver of the day, to be ascertained from the Manager, Reserve Bank of India, Bombay.
- (iii) Copper coin bearing any trace of mintage by the East India Company, e. g., coin having as a device a pair of scales and XX cash (of which the value is one-third of an anna) should be received in payment of Government dues up to any amount.
- (iv) Gold mohurs coined under the Gold Coinage Act (XIV of 1918) should be received for exchange at Rs.15 each, if they are not counterfeit and if not of less weight than 122 1/2 grains or if they have not been fraudulently defaced. A coin which does not fulfil these conditions should be returned to the tenderer. The coins thus exchanged should not be transferred to the currency chest but retained in the treasury, pending remittance to the Currency Office at the earliest opportunity.
- (v) Sovereigns and half-sovereigns which have ceased to be legal tender, under section 59 of the Reserve Bank of India Act, 1934 (II of 1934) not be accepted either in payment or on account but they should be received for exchange at any treasury other than a sub-treasury, and branches of the State Bank of India acting as an agency of the Reserve Bank, other than branches conducting the cash business of a sub-treasury. The procedure for the receipt and disposal of these coins is laid down in the following paragraph.

25. (1) Each individual tender of sovereigns and half-sovereigns should be treated separately,

(2) A complete record of the various tenders received on each day should be maintained in a register in Form O.T.C. 56.

(3) (i) The tender should be first examined for counterfeits and these should be rejected.

(ii) Coin to which solder or other metal has been attached should be returned to the tenderer for the complete removal of the solder, etc.

(iii) All other genuine coins should be accepted even if they appear to be sweated or otherwise defaced.

(iv) If the coins are very dirty, the tenderer should be asked to remove the dirt before they are accepted for exchange, or if the tenderer has no objection the dirt should be removed at the treasury.

(4) After examination, the coin accepted for exchange should be weighted in the sovereign scale against a special set of weights to be supplied by the Mint. The weightment should be correct to a half-grain. If a tender consists of more than one coin, they should be weighed in bulk up to the maximum capacity of the scale in as many different operations as may be necessary. Coin should not be weighed individually.

(5) The tenderer should be given every opportunity to watch the weightment and examination of his tender.

(6) After weighment, Payment should be made at the rate of 9.24559 grains of standard gold per rupee. Payment should be made to the nearest anna.

(7) The coin received from each tenderer should, after weighment be placed in a cover which should be sealed and marked with the register number of the tender, as given in the record mentioned in sub-paragraph (2) above. A slip showing the register number and signed by the potdar who weighed the tender should also be placed inside the cover.

(8) The sovereigns and half-sovereigns thus exchanged should be placed in the currency chest at the close of the day at the value paid for them to the tenders, against the withdrawal of an equivalent amount in notes and coin from the chest. For this exchange, it will be permissible to keep the necessary amount of small coins in the currency chest. These transactions should not pass through the treasury accounts at all.

(9) The coin should not be re-issued but should be dealt with under instructions from the Currency Officer.

26. *Exchange of small coin*—Nickel four-anna, two-anna and one-anna pieces and bronze coins (and copper and small silver coins subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for them, either in payment of claims against the Government or in exchange for rupees, or for notes which the treasury may be cashing. Treasury Officers are responsible for seeing that a sufficient stock of small coins is maintained to meet all such demand.

27. (1) Rupees and notes should be issued freely in exchange for legal tender copper, bronze or nickel coin in parcels of the value of not less than two rupees at every treasury and sub-treasury and at the Bank conducting the cash business of a treasury or sub-treasury.

(2) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise the local authorities should make special arrangements to supply on the spot, notes and rupees in exchange for the legal tender copper, bronze or nickel coin which may be collected by the perveyors or foreman at such assemblages.

28. If the instructions in the preceding paragraph are carried out, legal tender copper, bronze and nickel coin should never circulate at a discount. If nevertheless such coin does, at any time or any where circulate at a discount or at a premium, the circumstances should be immediately reported to the Currency offices, with a full explanation of the supposed causes and of the remedial measures taken.

29. *Conditions of Currency*—The Statutory Rules issued by the Governor-General Council under the Indian Coinage Act are pointed as Appendix 11. The conditions of currency of the various coins under the Indian Coinage Act and the statutory rules are explained below:

(i) No silver coin is legal tender, if it has been defaced. Defacement includes, clipping filing stamping or such alteration on the surface or in the shape of a coin as is readily distinguishable from the effects or reasonable wear.

(ii) Silver coins, which have not been defaced, are legal tender as long as they have not diminished in weight by more than the amounts shown below:—

Rupee and half-rupee . . . 2 per cent below standard weight

Quarter-rupee and eight anna : 12 per cent below standard weight

(iii) No conditions of currency have been prescribed for nickel, bronze or copper coin. Such coins are therefore, legal tender even if they are worn or defaced, provided that they bear traces of Government mintage.

30. *Cutting or breaking of counterfeit and diminished coin*—(1) Section 16 of the Indian Coinage Act (Act III of 1906) as amended from time to time, provides that when any silver coin which has been coined and issued under the authority of the Central Government is tendered to any person authorised to act under that section and such person has reason to believe that the coin—

(i) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit or reasonable wear, or

(ii) has been defaced,

he shall, by himself or another, cut or break the coin.

A loss of 6½ per cent below standard weight in the case of the rupee and of 12½ per cent in the case of the half quarter and eighth-rupee has been prescribed as the limit of reasonable wear.

(2) Section 20 of the Act provides that when any silver or nickel coin purporting to be coined or issued under the authority of the Central Government is tendered to any person authorised to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another cut or break the coin.

31. A list of the persons authorised to act under section 16 and 20 of the Indian Coinage Act is given in Appendix 12. A memorandum giving certain hints for the detection of counterfeit coin is given in Appendix 13.

32. *Acceptance and disposal of counterfeit, diminished defaced, shroff marked and soldered coins*—The rules in Appendix 11 regulate the cutting of counterfeit, diminished and defaced coins other than coins which have been fraudulently defaced and the rates at which diminished and defaced coins should be accepted and paid for. These rules should be strictly observed in dealing with such coins. A memorandum indicating the special characteristics which ordinarily distinguish fraudulently defaced coins is given in Appendix 14.

33. Any person authorised to cut or break counterfeit silver or nickel coin may at his discretion either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking or in the case of silver coins, receive and pay for the coin according to the value of the bullion contained in it.

33-A. Presenters of coins which have been cut or broken under Section 20 of the Indian Coinage Act, may if they so wish, send such coins at their own expense, together with the particulars of the authority who has cut the coins and proof of their having been cut by them, to the Mint at Bombay or Alipore, Calcutta, for expert opinion. On receipt of the coins at the Mint with the necessary details and proofs they will be examined and Mint will issue to the presenters an outturn certificate for the face value of any/or all coins being found to be genuine with instructions to present the same for payment at the nearest treasury. The treasury would make payment on the outturn certificate in the manner stated in Para. 45 *infra*.

(Memo No. 37447—Tr.-A-185/61-F., dated the 31st October, 1961)

34. Any authorised officer, to whom a counterfeit coin is tendered, may purchase it from the tender at its bullion value or as a suitable price, not exceeding its nominal value, charging the cost to the Government, if from the excellence of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen. The officer purchasing the same should send it to the Mint at Calcutta or Bombay reporting to the Mint Master the ground upon which its purchase was considered desirable. In the case of coins purchased by Treasury Officers and sent to the Mint, each coin should be sent in a separate wrapper bearing the name of the treasury, a mark and date where by it may be subsequently traced in correspondence.

35. Judicial Officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mints. With these coins a short description of the case should be furnished and an implement such as dies, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by the Treasury Officer, etc., which have to be remitted in accordance with the instructions contained in Subsidiary Rule 528. Each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins other particulars. If the Government so direct the Treasury Officer should send the counterfeit coins to the Mint through the Inspector-General of Police or other officer nominated by the Government.

36. Counterfeit silver coin found in a remittance should be broken and sent to the Mint in accordance with paragraph 34 above. Counterfeit nickel coins received in a remittance should be returned to the remitting treasury if the treasurer of the remitting treasury wishes them to be returned and is willing to bear the cost of returning them, otherwise they should be sent to the Mint in accordance with paragraph 34 above. In the case of remittances to the Mints unaccompanied by potdars, the rejected coins should not be sent back to the remitting treasury except on a special application for their return which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins will be borne by the treasurer of the remitting treasury.

Note—The rejected coins and slips from remittances received from the Offices of the Reserve Bank and branches of the State Bank of India will be collected by their local representatives from the Mints periodically preferably, once a month. The representatives will take with him to the Mint Master concerned a letter authorising him to receive the rejected coins and slips in respect of any particular Mint Outturn Certificates. The Mints reserve the right to destroy all rejected coins not asked for within three months of the date of issue of the outturn certificate.

37. At places where there is neither a Currency Officer nor a branch of the State Bank of India, Treasury Officers are authorised to accept for disposal in the usual manner suspected coins tendered by the Posts and Telegraphs Offices.

38. *Diminished and defaced coin*—When a silver coin which has been diminished in weight so as to be more than 25 per cent below standard weight is tendered to any person authorised to act under section 16 of the Indian Coinage Act, such person shall cut or break such coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking. Coins which have been diminished in weight but not more than 25 per cent of the standard weight should, when tendered, be disposed of in accordance with the rules in Appendix 11.

39. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under the Indian Coinage Act and should be received and paid for as coins which have been diminished in weight. In determining the weight of coin to which solder or other metal has been attached, the weight of such solder or other metal should not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solders at their own cost.

40. When silver coin which has been fraudulently defaced is tendered to any person authorised to act under section 16 of the Indian Coinage Act such person shall cut or break the coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking. If the defacement is not fraudulent, the coin shall be received at the rates prescribed in Appendix 11 for coins diminished in weight but it shall not be re-issued.

41. The following instructions should be borne in mind in determining whether a coin is fraudulently defaced. A liberal interpretation is given in the Mint to the orders for rejection of coin as fraudulently defaced with the combined objects of (i) protecting innocent holders such as those who hold their savings in the form of coin made up into necklaces and other ornaments, or those through whose hands defaced coin passes and who are unable to detect and refuse coins that have been defaced with fraudulent intent, and (ii) encouraging the return of defaced coin by the public, with a view to maintaining the standard of the coinage in circulation.

- (i) A coin which bears on its surface radial strike shall be deemed to have been fraudulently defaced.
- (ii) Defaced coins bearing clear signs (i. e., such as must be obvious to the public) of defacing with fraudulent intent should be rejected as fraudulently defaced.
- (iii) Coins from which silver has been deliberately removed by filing, clipping, scooping or punching and coins other than soldered coins which have been remilled, should be rejected as fraudulently defaced. Soldered coins having only a section of the milling unevenly filed, where solder has been removed and the milling refiled should not be treated as fraudulently defaced.
- (iv) Drilled coins which appear to have been used as ornaments, and which bear no other signs of reductions are not fraudulently defaced, but should be accepted as defaced. If tendered in large numbers, however, a fraud should be suspected.
- (v) "P. M." marked coins should be accepted as defaced.
- (vi) "Sweated" coins that have been reduced by the action of acids are defaced but not fraudulently defaced, unless the signs of sweating are clear enough to be obvious to the public.
- (vii) Cut or broken coins that have been patched together with solder should be rejected as fraudulently defaced.
- (viii) Coins on which any part of the design on obverse or reverse has obviously been re-engraved by hand should be rejected as fraudulently defaced.

42. Soldered coins should be accepted, provided that:—

- (i) They are in one piece
- (ii) They retain sufficient impression to admit of identification as genuine British-India coin. If unidentifiable, they should be returned uncut as unacceptable coin.
- (iii) The solder has been carefully and sufficiently removed by tools or by heat treatment
- (iv) They have not been reduced by sweating with acid
- (v) Silver has not been scooped or filed from the coin under pretence of removing solder
- (vi) Pieces of the original coin have not been removed and replaced with solder or base metal.

43. Defaced nickel, bronze and copper coin are legal tender and should be accepted at treasuries. But if they are soldered, or otherwise unfit for re-issue, they should not be issued to the public but should be dealt with like other uncurrent coin.

44. *Acceptance of burnt coin*—(1) Burnt silver coins may be received at treasuries if they are identifiable as genuine British-India coins. When such coins have diminished in weight by more than 2 per cent below standard weight, payment should be made at the rates laid down in Appendix 11. All burnt coins accepted at treasuries will be set apart for remittances to the Mints as uncurrent coins. Burnt coins which are not identifiable as genuine British-India coins should not be accepted at treasuries. The presenter should be directed to send them to the nearest Mint where, after the coins have been melted and assayed, outturn certificate will be prepared and issued for payment at the treasury or Bank direct, situated at the place of his residence or at any treasury or Bank direct, where he desires to receive the payment. Value for the silver contents after assay will be given at the market rate on the date of receipt of the coin at the Mint.

(Memo. No. 40822—Tr.A-206/62, dated the 5th November, 1962)

(2) Burnt copper, bronze and nickel coins may be received at treasuries at their face value, provided they are identifiable as genuine British-India coins. Such coins, if unidentifiable, will not be accepted at treasuries or at the Mints.

45. Payments at treasuries, etc., of outturn certificates issued by the Mint Masters on account of burnt, soldered, dumb or defective coins sent to the Mint should be passed or for adjustment to the Accountant-General, Bombay or West Bengal according as the outturn certificates were issued by the Mint Masters, Bombay or Calcutta. Outturn certificate not exceeding one rupee if uncashed for three calendar months and those for above one rupee if uncashed for six calendar months from the date of their issue will be credited to the Government at the end of the period. Certificates not cashed within the above stipulated periods and lapsed to Government should be returned to the respective Mint under prompt intimation to the Accountant-General concerned.

(Memo No. 40822—Tr-A-206/62-F., dated the 5th November, 1962)

46. *Supply of weights and scales*—(1) For testing silver coin, minimum weight of 15/16, 7/8, 13/16, 3/4, 7/16, 3/8, 3/16 and 3/32 tola a piece are obtainable from the Mints on application to the Mint Masters. To enable a Treasury Officer to determine whether a rupee, half-rupee, quarter-rupee or eighth-rupee is fit for re-issue or not, minimum weights of 176·4, 88·2, 39·375 and 19·6875 grains respectively are also supplied by the Mints on indents.

(2) Those weights are supplied by the Mint Masters free of charge to all treasuries and to the Bank conducting the cash business of a treasury. If they are supplied to replace weights lost, the person through whose default the loss has accrued will, if the Collector in the case of treasuries and the branch manager in the case of branches of the Bank so directs, pay a penal charge of one rupee for each weight lost, the recovery being credited to the Central Government as a miscellaneous receipt.

(Office Memorandum No. 42903—Codes-156/75-F., dated the 27th October 1975)

(3) Weights other than minimum weights and scales of various sizes including minimum weight scales, are supplied by the Mints on payment. If any treasury desires to purchase these from the Mint, it will send an indent for the supply to the Mint Master direct.

Scales and weights shall be inspected by the Treasury Officer at regular intervals in order to satisfy himself that they are in good condition and are preserved carefully to prevent rust and abrasion.

Whenever the Inspecting Officer has any reason to feel that they are worn out or not in order, they shall be sent to the Mint for adjustment or replacement, a record of such tests being kept in the treasury.

(Notification No. 3490—Tr.-88/52-F., dated the 28th February, 1953)

47. *Weighment of coin against minimum weights*—(1) Coins should never be directly weighed against the minimum weight, that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other as if the arms of the scale are not of exactly the same length, the weighment is false. At the beginning of work, the minimum weight should be placed in one pan, and should be balanced exactly by pieces of metal placed in the other pan. The minimum weight should then be removed from its pan and the coin to be tested should be placed one after another on the pan from which the minimum weight has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day. If this method, which is the only correct one, be adopted any error, due to difference of length of arms of the balance, however minute is avoided and wear and tear of the minimum weight will be greatly reduced.

(2) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid an abrasion.

48. *Light weight coin in remittances*—Uncut rupees and half-rupees found in remittances from treasuries, Currency Offices and branches of the Bank which have lost more than $6\frac{1}{2}$ per cent and $12\frac{1}{2}$ per cent respectively, but not more than 25 per cent in weight, should be cut on receipt and credit at one rupee per tola on their total weight. Coins that have been lost more than 2 per cent but not more than $6\frac{1}{2}$ per cent in the weight through reasonable wear in the case of the rupee and $12\frac{1}{2}$ per cent in the case of the half-rupee should be credited at their normal value but if their number exceeds 1/2 per cent of the whole remittance, the fact should be reported to the Collector, the Currency Officer or the Manager, as the case may be, of the Reserve Bank or the local head office of the State Bank of India in whose jurisdiction the remitting office lies, according as the remittance is received from a treasury or sub-treasury from an office of the Reserve Bank or from a branch of the State Bank of India, for taking such disciplinary action as may be considered necessary to improve the quality of shroffing.

49. *Light weight and other coins cut in certain Indian States*—Baroda, Kashmir and some of the States in Rajputana, Central India, and the Madras and Bombay Presidencies have adopted the British-India rupee and the rules in force in British India for the cutting and breaking of silver coins. Light weight and other coins cut and received in these States in accordance with the rules of the Central Government will, when presented, at the nearest treasury in British-India, be paid for at the rate of one rupee a tola on their total weight.

50. *Withdrawal of coin from circulation*—(1) The above instructions provide for the withdrawal of counterfeit light-weight and defaced coin from circulation, but in order to maintain the currency in the hands of the public in as good a condition as possible, the following coins should also be withdrawn from circulation whenever they are received at a treasury, although they are legal tender :—

- (i) Rupee and half-rupees of the mintage of 1835 and 1911
- (ii) Silver quarter-rupees which are worn to such an extent that the device is faint or obliterated.
- (iii) Silver coins of full weight which have any defect in coinage, e.g., coins which are slip, scaled or which bear the impress of one dye only or ring badly.
- (iv) Nickel and bronze coins which are defaced or which are so worn that the denomination and date are not easily decipherable.
- (v) Copper coins which are defaced or badly worn or which for any other reason, are considered to be unfit for circulation.
- (vi) All double pice
- (vii) All silver eighth-rupee

(2) Coins called in by the Central Government should be withdrawn from circulation as soon as they are received at a treasury or the Bank.

51. Treasury Officers should remember that the state of the currency in the hands of the public is largely dependent on the strict observance at treasuries of the above instructions for the withdrawal of coins which are unfit for circulation. Treasurer and their shroffs are primarily responsible for this work and should be required to keep a rough memorandum book showing the tale of the coin examined by each man per diem and the number of light-weight and other defective coins discovered per thousand rupees tested. Constant supervision should be maintained by the Treasury Officers, and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the treasury are properly shorffed.

52. All coin received by Government officers and withdrawn from circulation under the instructions contained in the preceding paragraphs should, whether or not it has been cut or broken, be sent at the first convenient opportunity to the Mint at Bombay or Calcutta, or to any principal treasury appointed by the Currency Officer to receive such coin for remittance to the Mint. Such coin will be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received, and on transfer to the Mint, will be credited at the Mint at the rates prescribed by the Government, any loss incurred in recoinage being adjusted in the Mint accounts.

53. Coin received by a person other than a Government Officer and withdrawn from circulation under these instructions should, whether or not it has been cut or broken, be sent to the nearest treasury where it will be paid for at the prescribed rates and remitted to the Mint in the usual course.

54. (1) Coin withdrawn from circulation should be remitted to the Mint in accordance with Subsidiary Rule 528 of Part II of these rules.

(2) When the proportion of current weight rupees fit for circulation found in such a remittance, whether or not cut or broken, exceeds five per cent of the whole, the Mint Master will make a special report to the Collector or the local head office of the Imperial Bank according as the remittance is received from a treasury or sub-treasury, or a branch of the Imperial Bank for such disciplinary action as may be considered necessary to improve the quality of shorffing in the remitting office.

55. *Returns of coins cut or broken or withdrawn from circulation*—Uncurrent silver coin received at treasuries under paragraphs 24,38,39,48 to 50 should be entered in a separate register in Form O. T. C. 57 at the end of the day of their receipt, and the several kinds of coin kept in the separate bags under double locks. A separate record of uncurrent silver coins cut under the rules but not paid for, should be maintained in Form O. T. C. 58 to assist in the preparation of the annual return of uncurrent silver coins cut.

56. The total amount of 1835, 1911 light weight shroff-marked, soldered and other defaced, uncurrent and defective coins as well as coins called in by proclamation, withdrawn from circulation and held in treasury should be shown separately in the monthly cash balance report.

57. A return in Form O. T. C. 59 should be submitted to the Currency Officer with the cash balance report showing the details and balances of all silver coins withdrawn from circulation.

58. Treasury Officers should, on the 20th April cash year, submit to the Currency Officer a return in Form O. T. C. 60 showing genuine silver coins cut or broken during the previous year on account of being reduced in weight. They should also submit to the Mint quarterly, not later than the 10th of the month following the quarter to which it relates, a return in Form O. T. C. 61 showing counterfeit coins received in the previous quarter excluding receipt from Railways but including receipt from Courts and from all other sources. The return should include the coins received by branches of the Bank conducting cash business of a treasury. The necessary figures will be furnished by the Bank to the Treasury Officer immediately after the close of each quarter.

59. *Supply of coin*—(1) In districts where the cash business of the treasury is not conducted by the Bank, the Treasury Officer is responsible for maintaining at his treasury a sufficient supply of all kinds of coin for issue to the public. He should, as far as possible, submit to the Currency Officer his requisition for the supply of small coin and rupees with the cash balance report. Ordinarily, remittances of coin will be sent to the district treasury and distributed to sub-treasuries from there by the Treasury Officer, but in certain cases, e. g., when a sub-treasury is on a Railway, it may be more economical to send remittances to a sub-treasury and make the distribution from there.

CHAPTER IV

CURRENCY AND BANK NOTES

63. *Denominations of notes*—Under the provisions of the Reserve Bank of India Act (Act II of 1934), the sole right to issue Bank notes in India has been vested in the Reserve Bank, with effect from the 1st April 1935 and the Central Government have ceased to issue currency notes. The Reserve Bank has taken over the liability for the currency notes issued by the Central Government.

64. Currency notes of the denominational values of one rupee, two and a half rupees, five rupees, ten rupees, twenty rupees, fifty rupees, one hundred rupees, five hundred rupees, one thousand rupees and ten thousand rupees have been issued by the Government. Under the provisions of the Reserve Bank of India Act these notes are now legal tender throughout India.

(Office Memorandum No. 5258-F., dated the 6th February, 1976)

65. Bank notes issued by the Reserve Bank will be of the denominational value of two rupees, five rupees, ten rupees, one hundred rupees, one thousand rupees, five thousand rupees and ten thousand rupees, unless otherwise directed by the Government on the recommendation of the Central Board of the Bank. Bank notes and currency notes issued by the Bank are legal tender throughout India.

Note—Bank Notes and Currency Notes of the denominational value of five hundred rupees, one thousand rupees and ten thousand rupees issued prior to the 12th January 1946 were demonetised with effect from that date and no longer legal tender. Bank Notes of the denominational values of one thousand rupees, five thousand rupees and ten thousand rupees in the ASOKA PILLAR design having issued, with effect from the 1st April 1954 and are legal tender.

(Office Memorandum No. 5258-F., dated the 6th February, 1976)

66. One rupee notes issued by the Central Government are unlimited legal tender and although these notes are treated as rupee coins for all purposes of the Reserve Bank of India Act, the instructions contained in the following paragraphs will, save where the contrary provision appears, apply to these notes, as they apply to Currency and Bank notes.

67. *Receipt and issue of notes*—Deleted.

(Office Memorandum No. 5258-F. dated the 6th February, 1976)

68. No restrictions are imposed on the issue of notes at treasuries in exchange for coin or for notes of other denominations.

69. Although no person has a legal claim to obtain coin for notes presented at a treasury, the accommodation should be given whenever possible, and all applications for exchange should be granted provided that the coins on notes applied for are available, subject to any general or special limitations which the Reserve Bank or the Government may find it necessary to impose from time to time.

70. Subject to any limitations, which may be imposed in particular cases, the Treasury Officer should, whenever he is satisfied that no inconvenience will be caused to the treasury, exhibit in some conspicuous placard in English and the Indian languages in local use, notifying that he is prepared to give coin for notes.

Note 1—Notes to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public.

Note 2—Facilities should be given as far as possible for encashment of notes at sub-treasuries.

71. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, the Treasury Officer should at once bring the fact to the notice of the Currency Officer.

72. The ordinary exchanges with the public mentioned in paragraphs 68 to 70 above should be made from the treasury balance. When, however, the amount of rupees or notes of any denomination in the treasury balance is insufficient to meet the demand for exchanges, rupees or notes of the required denominations may be obtained from the currency chest.

(2) In districts where the cash business of the treasury is conducted by the Bank, the Branch Manager of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public and also demand from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of coin at a sub-treasury he will obtain the necessary coin from the Bank unless the sub-treasury requirements are large and it is more convenient and economical to obtain a direct remittance from a Currency Officer or a small coin depot. In the case of branches of the State Bank of India the Branch Manager will submit their indents of supply of coin to the local Head Office or Link Branch which will arrange with the Currency Officer for the necessary remittances.

(Office Memorandum No. 42903—Codes-156/75-F., dated the 27th October, 1975)

60. *Foreign coin*—Save as hereinafter provided, foreign coin or notes should not be received in treasuries except under some general or special orders of the Government.

61. Foreign coins may, in special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party. The disbursement will be of the same coins, and so it is immaterial whether, for purposes of account the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

62. *Bank treasuries*—The instructions contained in this chapter apply *mutatis mutandis* to treasuries, the cash business of which is conducted by the Bank except where special instructions are laid down. The Branch Manager of the Bank will supply the Treasury Officer with the information necessary for the preparation of the returns mentioned in paragraphs 55 to 58.

(Office Memorandum No. 42903—Codes-156/75-F., dated the 27th October, 1975)

73. It is desirable from the point of view of the popularity of the note issue that clean notes only should be put into circulation. This has, at the same time, the advantage of making it more difficult for forged notes to escape detection as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of district treasuries, however, it is not feasible, entirely to discontinue re-issues, but the Currency Officer, Calcutta, will arrange to keep the treasuries in his jurisdiction supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled, defaced or torn should not in any case be re-issued to the public and cut notes should not be re-issued. Notes unfit for re-issue should be sent to the Currency Officer (or treasury named by the Currency Officer) in the first remittance made thither.

74. Subject to the remarks in the preceding paragraph, all notes, if fit for issue, may be issued to the public, irrespective of the circle from which they were issued or, deposited in the currency chests under the relevant orders, Currency notes of the denominational values of two and a half rupees and twenty rupees should not be issued to the public, but should be remitted to the Currency Officer (or treasury named by the Currency Officer).

75. In order to prevent the older issue of notes being stored for an indefinite period in a treasury, notes fit for re-issue should be arranged in the double lock treasury balances and the currency chest balances in order of receipt and should be re-issued from these balances in the same order. Notes received across the counter in the course of daily transactions may be re-issued at once provided that they are in good condition.

76. Notes unfit for issue should be kept separately in the currency chest balance pending remittance to a Currency Officer in accordance with Subsidiary Rule 529.

77. *Forged, defective and lost notes*—(1) In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so. If, however, the Treasury Officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note, take the name and the address of the presenter and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the police for further enquiry. After the enquiry has been completed, the police will forward the forged note to the Currency Officer along with a report.

Note—When a forged note is impounded should be stamped with the word "Forged" or the word "Forged" should be written on it in red ink in large letters before it is sent to the police for enquiry.

(2) Notes disfigured by oil or other substances should be scrutinised with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult.

(3) The Reserve Bank has issued instructions to all the scheduled banks that when a forged note is presented to a scheduled bank, if the presenter is known to it, it should issue a receipt for the note and take from the presenter a statement as to how the note came into his possession. The statement along with the forged note should be forwarded to the nearest Treasury/Sub-Treasury/Currency Officer for his information and action as in sub-paragraph (1) above. If the presenter is not known and is suspected of being cognizant of the forgery, he should be handed over to the local police for investigation and a suitable report sent to the Circle Currency Officer. In either case the word "Forged" should be written in large letters on the note before it leaves the custody of the Bank. When a Treasury Officer receives a forged note from the bank, he should take action in accordance with sub-paragraph (1) above.

(4) The Reserve Bank has authorised the Head Offices and other offices, branches, sub-branches and Treasury Pay Offices of the State Bank of India and the branches of its subsidiary Banks conducting Government business to impound forged notes.

(Memo. No. 41901—(87) F.-Tr.-A-208/61, dated the 11th December, 1961)

(5) At places where there is neither a Currency Office nor a branch of the Imperial Bank of India, Treasury Officers are authorised to accept for disposal in the usual manner, suspected notes tendered by the Posts & Telegraphs offices.

78. No person is of right entitled to recover the value of any lost, stolen, mutilated or imperfect currency or Bank note, but rules have been framed under the Reserve Bank of India Act prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace. The rules are reproduced in Appendix 15.

79. Half mutilated mismatched or altered notes and notes disfigured by oil or other substances in such manner as to render their identification doubtful, should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with the rules in Appendix 15 for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

Note 1—Notes with only a slight mutilation which does not interfere with identification or suggest fraud may be received at the treasury and dealt with under Subsidiary Rule 529. The features necessary for the identification of a note are besides the number which must including the serial letters be all intact, the denomination, the place of issue where indicated, the signature and the watermark.

Note 2—Defective notes should be stamped with "Half note —payment refused," "Mutilated—Payment refused," "Mismatched—Payment refused" or "Altered—Payment refused" as the case may be, or such words should be written in red ink in large letter before they are returned to the presenter.

80. The value of lost, stolen or wholly destroyed notes of the denomination of Rs. 10 and below will not be refunded. Persons applying to a Treasury Officer for a refund of the value of lost, stolen or wholly destroyed notes of the denomination of Rs. 20 and above should be referred to the Currency Officer of the office of the issue to which the notes are alleged to belong for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

81. *Bank Treasuries*—Provisions of paragraphs 67 to 80 above apply *mutatis mutandis* to Bank treasuries.

82. *Indent for notes*—The Treasury Officer is responsible for keeping the currency chest and treasury balances sufficiently stocked with all denominations of notes to provide for issues to the public in payments on behalf of Government and in exchange for rupees. He should as far as possible, submit to the Currency Officer his requisitions for the supply of notes with the cash balance report. Ordinarily, remittances of notes will be sent to the district treasury and distributed to sub-treasuries by the Treasury Officer, but in certain cases, e. g., when a sub-treasury is on Railway it may be more economical to send remittances to a sub-treasury for distribution.

83. At places where the cash business of the treasury is conducted by the Bank the Branch Manager of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public at the district treasury and also demands from the Treasury Officer for supply to sub-treasuries. When the Treasury Officer wishes to replenish the stock of notes in a sub-treasury, he will obtain the necessary supply of notes from the Bank unless the sub-treasury requirements are large and it is more economical and convenient to obtain a direct remittance from the Currency Office. In the case of treasuries the cash business of which is conducted by the State Bank of India, the Branch Manager of the Bank will submit his indent for supply of notes to his local head office or link branch which will arrange with the Currency Officer for the necessary remittance.

(Office Memorandum No. 42903—Codes.-156/75-F., dated the 27th October, 1975)

CHAPTER V

84. *Cypher Code and "Treasury Agencies" Private Check Signal Book of the Reserve Bank of India*—The Currency Officer of the Reserve Bank of India, Delhi supplies Cypher Code and Treasury Agencies Private Check Signal Book of the Reserve Bank of India to each Treasury Officer and to the Sub-Treasury Officer of each Sub-Treasury which has a currency chest. The Cypher code contains a list of phrases and expressions ordinarily required in telegraphic communications on matters concerning resource, currency and transactions under the Reserve Bank of India's scheme of remittance facilities and as such it should be used for telegrams relating to such matters. The Check Signal Book should be used for authenticating all telegrams relating to telegraphic transfers.

85. *Safe Custody of Code and Check Signal Books*—The Code and Check Signal Books are confidential and shall be kept locked up carefully overnight, and during the day when they are not in actual use, in a safe or in the strong room. The keys of the safe or the receptacle in which the books are kept shall remain in the personal custody of the Officer-in-charge of the Treasury or Sub-Treasury or of any other Government servant duly authorised in this behalf. If the books are kept in a box or other receptacle, as provided above, the latter must be kept in a safe or in the strong room overnight. When the books are taken out for use during the day, they must invariably remain in the personal custody of the Government servants mentioned above and must ; on no account, be allowed out of their possession. All spare copies of the code and Check Signal Book must invariably remain in a safe or in the strong room. Negligence in the observance of these instructions may involve Government and Reserve Bank in considerable loss before protective measures could be adopted. Holders, shall therefore, exercise extreme care in regard to the custody and handling of these books.

86. *Procedure to be followed in connection with the distribution and acknowledgement of amendment slips*—Amendments to the Code and Check Signal Book will be distributed by the Currency Officer, Delhi, in the form of confidential circular letters with acknowledgement forms appended to them. The covers will be despatched by *Registered Post—Acknowledgement due* direct to all holders. Immediately on receipt of the confidential circular the acknowledgement form appended to it shall be duly completed by the holders, and returned by Ordinary Post to the Currency Officer.

87. *Procedure to be followed in dealing with amendment slips*—Immediately on receipt of an amendment slip the reference number and date appearing thereon shall be serially recorded on the fly leaf at the beginning of the cypher code or Check Signal Book as the case may be under the signature of the Officer-in-charge. No correction shall however, be made at the appropriate slip in the books until the date from which the amendment takes effect. For this purpose, a careful diary note shall be taken of the date from which the amendment comes into force which will be stated in the covering letter and / or each slip and thereafter the amendment slip shall be carefully filed alongwith the covering letter, if any on a special file expressly opened for the purpose. On the day the amendment becomes effective the relative slip shall be removed from the special file, cut out and pasted at the appropriate place in the books, a suitable note of the amendment being made in the proper place. Should it be found more convenient to carry out the amendments in manuscript in the body of the Books instead of passing the relative slips therein there is no objection to that course being adopted but in that event it is imperative, that the amendment slip shall be carefully retained on the separate file referred to above. On the date on which each amendment becomes effective, the fact that the amendment has been carried out shall be noted in a separate column under the signature of the Officer-in-charge against the entry already made on the fly leaf when the amendment slip was received.

Where files are used for recording amendment slips or the covering letters, or both, the above instructions for the safe custody of the Code books shall apply *mutatis mutandis* to such files. All spare copies or amendment slip must also be kept in a safe or in the strong room.

88. *Procedure to be followed in the event of the Cypher Code, Check Signal or amendment thereto being lost or falling into unauthorised hands*—Should the Cypher Code or the Check Signal Book get lost or fall into unauthorised hands at any time, the fact shall immediately be reported by telegram to the Chief Accountant of the Reserve Bank of India, at Bombay

(Telegraphic address "Reserve Bank", Bombay) for necessary action. The telegraphic message shall also be repeated to the Currency Officer for his information. A detailed report regarding the circumstances attending incident, the steps taken to trace the Code or the Check Signal Book in the case of a loss and the precautions taken to prevent a recurrence, shall be submitted to the Currency Officer as soon as possible thereafter. In the event of amendment slips being lost or falling into unauthorised hands, an immediate report by letter and not by telegram, shall be made to the Currency Officer. This report shall be followed by a detailed report similar to that prescribed above for the Cypher Code and the Check Signal Book.

89. *Procedure to be followed in the event of transfer of charge* — When a Government servant who holds copies of the code and signal book is relieved of his charge he shall handover the copies in his custody to the relieved Government servant and the latter shall certify as follows in the certificates of transfer of charge.

"I hereby certify that I have received and hold in my personal custody copy / copies of the Cypher Code of the Reserve Bank of India which has /have been corrected up-to-date. The last amendment slip received is No., dated the for the Code".

"I also certify that I have received and hold in my personal custody copy / copies of the "Treasury Agencies" Private Check Signal Book of the Reserve Bank of India which has /have been corrected up-to-date. The last amendment slip received is No., dated the for the Check Signal Book".

90. *Annual Possession Certificate*—On the 1st day of April each year all holders of the Code and Check Signal Book shall send direct to the Currency Officer a certificate in the following form :—

"I hereby certify that I hold in my personal custodycopy/copies of the Cypher Code of the Reserve Bank of India which has /have been corrected up-to-date. The last amendment slip received in No., dated the for the Code."

"I also certify that I hold in my personal custody copy/copies of "Treasury Agencies" Private Check Signal Book of the Reserve Bank of India which has/have been corrected up-to-date. The last amendment slip received is No., dated the for the Check Signal Books".

Dated the

19

Signature

Designation

Place

Sub-Treasury Officers shall also send a copy of the certificate to their respective District Treasury Officers. In order to obviate unnecessary reminders, a careful diary note of this shall be maintained by all holders.

(Notification No. 132-F., dated the 6th January, 1950)

CHAPTER VI

Conduct of Business in the event of death or sudden incapacitation of an Agent of a Branch of the State Bank of India or its subsidiaries.

91. In the event of the Branch Manager of the State Bank of India or any of its subsidiaries which conduct Treasury business dying or becoming suddenly incapacitated for duty and it being not possible for the State Bank, or its subsidiary to make immediate arrangements for the transactions of business at the Branch, the Government Official named hereafter should provided the concerned Bank has by prior arrangement requested that he should do so, at once —

(a) visit the Bank in person, take over the keys of the Strong-Room and other receptacles of treasure, notes or books and ensure that the Strong-Room is properly secured and direct the Guard to report to him ;

(b) telegraph information of the occurrence to the Local Head Office / Head Office of the concerned Bank ; and

(c) arrange for the due transaction of Urgent Treasury business at the Branch.

The responsibility for performing the functions herein stipulated should, in the first instance be primarily that of —

(i) The Collectors or District Officers at the District Headquarters

(ii) The Subdivisional Officers / Mamlatdars / Tahasildars at Subdivisional and Taluk or Tahasil Headquarters, as the case may be.

The concerned Government official should on no account take any action in regard to the Bank's private business, which together with such treasury business which is not of an urgent nature may remain in abeyance till a responsible official of the concerned Bank takes charge of the Branch.

When it is impossible for the concerned Government official to take the action mentioned above in person, e.g., on account of absence in camp, he may delegate his functions in this connection to any other Government official not below the rank of a confirmed Sub-Treasury Officer, who is within easy reach of the branch he should nominate such Government official for this purpose specially on each occasion when the necessity arises.

Neither the Government nor any Government servant will incur any responsibility either to the State Bank of India or to its subsidiaries or to any third party by reason of anything done *bona fide* under these instructions. The Government official concerned would however, be responsible for the safe keeping as a bailee of the keys of the Strong-Room, etc., taken over by him and the accounting for the cash and other contents which he takes out from the Strong-Room.

(Memo. No. 5890—B-24/64-F., dated the 5th February, 1965)

(Office Memorandum No. 42903—Codes-156/75-F., dated the 27th October, 1975)

MEMORANDUM EXPLANATORY OF EACH RULE IN THE ORISSA TREASURY CODE

Note—This Memorandum has been compiled solely for purposes of assisting references and no expression used in it should be considered as in any way interpreting the rules.

The following abbreviations have been used in this memorandum :—

- | | |
|------------------|--|
| C. A. C. I | .. Stands for Civil Account Code, Volum I Eighth Edition, Second Reprint.. |
| C. A. C. II | .. Stands for Civil Account Code, Volume II, Eighth Edition, Second Reprint. |
| P. W. A. Code | .. Stands for Public Works Account Code, First Edition (Reprint) |
| F. A. Code | .. Stands for Forest Account Code, First Edition (Reprint) |
| R. M. | .. Stands for Resource Manual, 1929 Edition |
| T. O. | .. Stands for Treasury Orders contained in Appendix 8-C of Civil Account Code, Volume I, or Bihar and Orissa Account Code, Part II. |
| B. & O. A. Code, | .. Stands for the Bihar and Orissa Account Code, First Edition, 1926. |
| B. & O. T. M. | .. Stands for Bihar and Orissa Treasury Manual, |
| T. R. & S. R. | .. Stands for Treasury Rules (Orissa), and Subsidiary Rules corrected up to December 1939 issued by Government and amended subsequently. |
| C. T. R. | .. Stands for Compilation of the Treasury Rules of the Central Government, First Edition, Volume I. |
| F. R. | .. Stands for Financial Rule |
| S. R. | .. Stands for Subsidiary Rule or Rules |

PART I

Following Treasury Orders in Appendix 8-C of the Civil Account Code, Volume I reproduced in Part II of the Bihar and Orissa Account Code, this Part embodies general directions and basic principles relating to receipt, custody and disbursement of Government Moneys. The rules are a reproduction of the Treasury Rules (Orissa) issued by the State Government. The old rules on which each Treasury Rule is based is indicated below :—

Rule 1—Shows the title of the compilation and the date from which the rules have effect.

Rule 2—Clauses (a), (d), (e), (f), (g) and (h) are new and indicate the sense in which the respective terms have been used in the compilation, clauses (b), (c), and (f) are respectively based on clauses (a), (b) and (d) of T. O. 2, while clause (i) is based on Para. 1 of Appendix A to the T. O.

Rule 3—Contains the substance of T. O. 3.

Rule 4—Sub-rules (1) to (4) to this rule are respectively based on T. O. 4 and clauses (a) to (c) of T. O. 5, while sub-rule (5) is based on Article 294 of C. A. C. II (S. R. 1 in B. & O. A. Code, Part II).

Rule 5—This rule is new. It embodies the existing arrangements regarding the administration of sub-treasuries and conduct of business therein.

Rule 6—The rule provides exhaustively for all moneys O. A. Code. Part II and specifies the cases in which a Government being included in the Public Account, whether or not such moneys are paid into a treasury or the Bank.

Sub-rule (1)—reproduces the substance of T. O. 7 and Article 4 of C. A. C. I. (F. R. 8 of B. & O. A. Code).

Sub-rule (2)—reproduces the note under T. O. 7 in B. & O. A. Code, Part II and specifies the cases in which a Government officer receiving moneys on account of the Government will be permitted to make use of such moneys for meeting the expenses of this office subject to the obligation of bringing the receipts and expenditure within the public account and of rendering an account of such receipts and expenditure to the satisfaction of the Auditor General.

Rule 7—This rule excludes from the scope of the Treasury Rules moneys which do not attract the provisions of section 151 (1) of the Government of India Act, 1935.

Rule 8—is based on the order contained in Rule II (a) in Appendix A to the T. O.

Rule 9—reproduces the contents of clauses (b) and (c) of T. O. 9, but delegates the power to make rules subject to provision of certain safeguards to the Minister of Finance, after consultation with the Accountant-General.

Rule 10—is based on T. O. 10

Rule 11—is based on T. O. 12

Rule 12—suitably reproduces the provisions of T. O. 13

Rule 13—reproduces the contents of T. O. 14 with necessary modifications to make it conform to the requirements of the Treasury Rules.

Rule 14—is based on T. O. 15, clause (v) of sub-rule (a) is a new addition providing for powers to make withdrawal for purposes of investment.

Rule 15—suitably reproduces T. O. 16, providing for powers to make Subsidiary Rules under rule to the Minister of Finance in consultation with the Accountant-General.

Rule 16—is based on clause (a) or Article 8 of C. A. C. I, [Rule 314 (3) of B. & O. A. Code].

Rule 17—is based on T. O. 17 and Article 14 of C. A. C. I. [Rule 314 (4) of the B. & O. A. Code).

Rule 18—is based on T. O. 18

Rule 19—Deleted

Rule 20—Deleted

Rule 21—reproduces T. O. 21

Rule 22—reproduces T. O. 22 and the second sentence of Article 41 of C. A. C. I. (which is in force as Auditor-General's rule).

Rules 23 and 24—are based on Article 15 of C. A. C. I. and 268 of C. A. C. II.

Rule 25—reproduces T. O. 24

Rule 26—is based on T. O. 23

Rules 27 and 28—suitably reproduce T. O. 25, 26 respectively.

Rule 29—reproduces T. O. 11., modified to conform to the changed conditions created by the passing of the Reserve Bank of India Act and the separation of Provincial balances.

Rule 30—reproduces the provisions of T. O. 28

Rule 31—is based on T. O. 12 and 27.

Rule 32 & 33—These rules are new. They incorporate the existing arrangement with regard to settlement of inter Governmental transactions etc., through the Reserve Bank of India.

Rules 36 to 40—Rules 36 to 38 and 40 are new; Rule 39 is based on T. O. 29.

PART II

CHAPTER I

Subsidiary Rule 1—reproduces S. R. 1. of T. R. and S. R. corresponding to the first sentence of S. R. 1. in Part II of B. & O. A. Code.

Subsidiary Rule 2—is based on S. R. 2 of T. R. and S. R. [F. R. 312 (1) of B. & O. A. Code] and the last sentence of Article 261 of C. A. C. II.

Subsidiary Rule 3—suitably reproduces S. R. 5 of T. R. and S. R. [F. R. 312 (6) of B. & O. A. Code] and embodies also Exception 2 under Article 29 of C. A. C. I in force.

Subsidiary Rule 4—reproduces S. R. 6 of T. R. and S. R. [F. R. 312 (7) of B. & O. A. Code.]

Subsidiary Rule 5 and 6—reproduce the contents of S. R. 3 of T. R. and S. R. [F. R. 312 (2) and (3) of the B. & O. A. Code].

Subsidiary Rule 7—reproduces S. R. 1. of T. R. and S. R. [F. R. 312 (4) of the B. & O. A. Code].

Subsidiary Rule 8—is based on sub-para. (1) and (2) of Article 19 of R. M.

Subsidiary Rule 9—follows S. R. 7 of T. R. and S. R. [F. R. 314 (1), (2), (4) and (5) of the B. & O. A. Code].

Subsidiary Rule 10—reproduces the provisions of F. R. 313 of the B. & O. A. Code

Subsidiary Rules 11 to 13—lay down important duties and responsibilities of Treasury Officers, Rules 11 and 13 are new, based on Rules 49 and 50 of the C. T. R. and Rule 12 is based on F. Rs. 322 and 323 of the B. & O. A. Code.

Subsidiary Rules 14 and 15—are new and embody the existing system.

Subsidiary Rule 16—No remarks.

Subsidiary Rule 17—incorporates the provisions of S. R. 4 and T. R. and S. R. [F. R. 312 (5) of the B. & O. A. Code].

Subsidiary Rule 18—This rule and Note 1 below it are based on Articles 3 and 2 of R. M.

Subsidiary Rule 19—No remarks

Subsidiary Rules 20 and 21—are based on clauses (a) and (b) of Article 7 of R. M.

Subsidiary Rules 22 and 23—specify the important duties of the Treasury Accountant. These are new rules based on Rules 57 and 58 of C. T. R.

Subsidiary Rules 24 and 25—reproduce the contents of Articles 264 and 265 of C. A. C. II [vide F. R. Appendix 8 (1-A) of B. & O. A. Code].

Subsidiary Rule 26—is new based on Rule 61 of the C. T. R.

Subsidiary Rule 27—is based on Article 281 of C. A. C. II.

Subsidiary Rule 28—is based on Article 281 of C. A. C. II.

Subsidiary Rule 29—prescribes important safeguards with regard to case in the custody of a sub-treasury office, which were not specifically provided in the existing rules (C. F. Rule 64 of the C. T. R.)

Subsidiary Rules 30 and 31—are based on Articles 284 and 285 of C. A. C. II which continued to apply in Bihar and Orissa with reference to F. R. Appendix 8 (1-A) of B. & O. A. Code and on F. R. 319 of B. & O. A. Code.

Subsidiary Rule 32—is based on Article 286 of C. A. C. II and Note 1 thereunder, which remained in force in Bihar and Orissa with reference to F. R. Appendix 8 (1-A) of B. & O. A. Code.

Subsidiary Rules 33 and 34—are based on Article 287 of C. A. C. II and Rules 1 and 2 the reunder (vide remarks above) and F. R. 320 of the B. & O. A. Code.

Subsidiary Rule 35—is based on S. R. II of T. R. and S. R. and incorporates the rule prescribed by the Accountant-General for inspection by the Indian Audit Department.

CHAPTER II

Subsidiary Rule 36—is new and follows Rule 76 of C. T. R.

Subsidiary Rule 37—is based on F. R. 34 of B. & O. A. Code and Rule 77 of C. T. R. clause (viii) incorporate the general orders issued by Government in letter No 893—901-F. dated the 29th January 1940, regarding precautions to be observed when carrying Government money from treasury or one office to another.

Subsidiary Rule 38—is based on F. R. 3 of B. & O. A. Code (Article 2 of C. A. C. I).

Subsidiary Rule 39—is based on S. R. 15 of T. R. and S. R. (F. R. 4 of B. & O. A. Code) and Article 303 of C. A. C. II.

Subsidiary Rule 40—is based on F. R. 13-A of B. & O. A. Code (Article 28 of C. A. C. I) and Note 3 under S. R. 15 of T. R. and S. R.

Subsidiary Rule 41—Sub-rule (1) of this Rule is based on F. R. 1 of B. & O. A. Code and Sub-rule (1) of Rule 82 of the C. T. R.

Sub-rule (2)—extends generally the procedure in force in the Public Works Department. Note under the rule is based on the first sentence of F. R. 2 of B. & O. A. Code.

Subsidiary Rule 42—is new and embodies the existing practice.

Subsidiary Rules 43 to 45—follow Rules 83 to 85 of C. T. R. which in turn are based on the note below Rules (4) in Annexure B to Chapter I of C. A. C. I and Article 169 of P.W.A. Code. The note under the rule is based on the last sentence of F. R. 2 of B. & O. A. Code

Subsidiary Rule 46—is based on F. R. 31 of B. & O. A. Code.

Subsidiary Rules 47 and 48—are new and are similar to Rules 87 and 88 of C. T. R.

Subsidiary Rule 49—is a new rule framed on the lines of Rule 89 of C. T. R. to give effect to the principle embodied in the proviso under Sub-rule (2) of Treasury Rule 6 in Part I.

Note under the rule incorporates the case of exception approved by Government to the general rule laid down in the main rule.

Subsidiary Rule 50—reproduces the provisions of T. R. 16 of T. R. and S. R. (last sub-para of S. R. 27 in Part II of B. & O. A. Code).

Subsidiary Rule 51—is taken from the note under S. R. 14 of T. R. and S. R. (S. R. 15 of B. & O. A. Code).

Subsidiary Rule 52—is based on S. R. 17 of T. R. and S. R. (first Part of S. R. 3 of Part II of B. & O. A. Code).

Subsidiary Rules 53 and 54—are new

Subsidiary Rules 55 to 57—reproduce the contents of S. R. 18 and 20 of T. R. and S. R. 4 and 6 of B. & O. A. Code).

Subsidiary Rule 58—is based on Rule 9 below Article 266 of C. A. C. II (vide also Rule 96 of C. T. R.)

Subsidiary Rule 59—No remarks

Subsidiary Rules 60 and 61—are respectively based on S. R. 25 and first part of S. R. 26 and S. R. 28 of T. R. and S. R. (S. R. 11,12 and 14 of B. & O. A. Code).

Subsidiary Rules 62 and 63—reproduce certain existing restrictions not specifically provided in the rules and are based on Rules 102 and 101 respectively of C. T. R. (vide also S. R. 27 of T. R. and S. R.).

Subsidiary Rule 64 —is based on the first part of S. R. 29 of T. R. and S. R. 15 of Part II B. & O. A. Code).

Note under the rule is new and is based on Note 2 under Rule 103 of C. T. R.

Subsidiary Rule 65—reproduces S. R. 30 of T. R. and S. R. (S. R. 16 of B. & O. A. Code).

Subsidiary Rule 66—No remarks

Subsidiary Rule 67—which follows Rule 106 of C. T. R. is based on S. R. 12 of T. R. and S. R. and also provides for the continuance of existing special rules, if any, applicable to sub-treasuries in North and South Orissa.

Subsidiary Rules 68—is new and is taken from Rule 108 of C. T. R.

CHAPTER III

Subsidiary Rules 69 and 70—are based on F. Rs. 5 to 7 of B. & O. A. Code. The part and note relating to P. W. D. under S. R. 69 reproduces the contents of the note below Article 170-A of the P. W. A. Code.

Subsidiary Rule 71—is based on Article 6 of R. M.

Subsidiary Rule 72—reproduces the contents of para. 391 of B. & O. T. M.

Subsidiary Rule 73—reproduces the contents of Article 12 of R. M. and incorporates certain provision of para. 390 of B. & O. T. M.

Subsidiary Rule 74—Clause (i) is based on the instructions of Bihar Government which have been adopted by the Government of Orissa. Other Clauses are based on Articles 9-A, 10 and 11 of R. M.

Subsidiary Rule 75—reproduces the contents of Article 8 of R. M.

Subsidiary Rule 76—is based on Article 13 of R.M.

Subsidiary Rule 77—Clause (vi) of the rule is new and based on the instructions on the matter issued by the Government of Bihar. Other clauses reproduce the contents of Article 14 of R. M.

Subsidiary Rule 78—is based on Article 15 of R. M.

Subsidiary Rule 79—is new and based on instructions on the matter issued by the Government of Bihar in their Letter No. 7716-F., dated the 11th November 1937.

Subsidiary Rule 80 (a)—This rule is new. It merely codifies an existing procedure (vide Rule 120 of C. T. R.).

Subsidiary Rule 80 (b)—Clause (i) is new on the lines of clause (i) of Rule 121 of C. T. R. and prescribes the method which should be followed in verifying gold coins, if any, in treasury balances.

Clauses (ii) to (iv) reproduce the contents of Article 20 of R. M. as modified by the orders issued by the Government of Bihar in G. O. No. 2192-F., dated the 11th March 1938 and the instructions in Letter No. 7760-F., dated the 12th November 1937.

Subsidiary Rule 81—is based on Note 2 below Article 16 of R. M.

Subsidiary Rule 82—is based on Article 17 of R. M. and Note 1 thereunder.

Subsidiary Rule 83—This rule is new on the lines of Rule 124 of C.T.R. Note 1 is based on Article 16 and Note below Article 19 of R. M. Note 2 reproduces the contents of clause (3) of Article 19 of R. M.

Subsidiary Rule 84—is based on Article 17 of R. M.

Subsidiary Rule 85—No remarks

Subsidiary Rule 86—is new, based on Rule 126 of the C. T. R. and provides that verification of balances of small coin deposits and submission of reports of such verification shall be governed by the rules prescribed in the C. T. R.

Subsidiary Rule 87 to 89—are based on F. Rs, 8,9 and 9-A of B & O. A. Code.

CHAPTER IV

- Subsidiary Rule 90*—It is a new rule based on existing practice similar to Rule 130 of C. T. R.
- Subsidiary Rule 91, 92 and 93*—are based on S. R. 40 and 41 of T. R. (S. R. 22 of B. & O. A. Code).
- Subsidiary Rule 94*—No remarks
- Subsidiary Rule 95*—follows Rule 133 of C. T. R., the latter rule having been taken from clause (a) of Article 10 of C. A. C. I.
- Subsidiary Rule 96*—Deleted
- Subsidiary Rule 97*—is based on sub-rule (a) of F. R. 30 of B. & O. A. Code.
- Subsidiary Rule 98*—is based on S. R. 43(a) to (n) and 44 of T. R. and S. R. (S. R. 23 and 24 of B. & O. A. Code).
- Subsidiary Rule 99*—is based on S. R. 43 (c) of T. R. and S. R. [S. R. 23 (m) of B. & O. A. Code].
- Subsidiary Rule 100*—No remarks
- Subsidiary Rules 101 to 102*—reproduce the contents of sub-rule (g) of S. R. 43 of T. R. and S. R.
- Subsidiary Rule 103*—reproduces the substance of clause (h) of S. R. 43 of T. R. and S. R.
- Subsidiary Rule 104*—is a new rule similar to Rule 144 of C. T. R. based on existing practice.
- Subsidiary Rule 105*—is based on F. R. 31 of B. & O. A. Code.
- Subsidiary Rule 106*—is new framed on the basis of Rule 145 (3) of C. T. R.
- Subsidiary Rule 107*—is based on S. R. 42 of T. R. and S. R. (Note under S. R. 22 of B. & O. A. Code).
- Subsidiary Rule 108 to 127*—The rules S. R. 45 to 47-A of T. R. and S. R. and rules 13 to 22 of B. & O. A. Code and certain other rules in C. A. C. relating to cheques are brought together in one place for purpose of convenience. The new rules are based on existing rules and orders. Note 1 below S. R. 118 is based on Government notification No. 740-F., dated the 25th February 1941.
- Subsidiary Rule 128 and 129*—reproduce Rules 168 and 169 (i) of C. T. R. which are based on the orders contained in Articles 275 and 276 of C. A. C. II.
- Subsidiary Rules 130*—follows Rule 171 of C. T. R. and is based on Note 1 below S. R. 40 of T. R. and S. R. introduced in notification No. 617-F., dated the 13th February 1940, as subsequently amended.
- Subsidiary Rule 131*—embodies an important safeguard not distinctly provided in the existing rules.
- Subsidiary Rule 132*—is based on the latter part of S. R. 101 of T. R. and S. R. and corresponds to Rule 173 of the C. T. R.
- Subsidiary Rule 133*—is a new rule similar to Rule 174 of C. T. R. providing for special safeguards not embodied in the existing rules.
- Subsidiary Rule 134*—No remarks
- Subsidiary Rule 135*—is based on the first portion of S. R. 101 and on part of S. R. 102 of T. R. and R.
- Subsidiary Rule 136*—reproduces Rules 178 of C. T. R. based on clause (d) of Article 13 C. A. C. I

Subsidiary Rule 137—is based on the second sentence of S. R. 101 of T. R. and S. R.

Subsidiary Rule 138—follows Rule 180 of the C. T. R. sub-rule (1) incorporates an existing practice, and sub-rule (2) is based on clause (m) of Article 13 of C. A. C. I.

Subsidiary Rule 139—reproduces Rule 181 of C. T. R. which contain the substance of Article 30 of C. A. C. I.

Subsidiary Rule 140—provides for certain vital safeguards not distinctly laid down in the existing rules and is based partly on the concluding part of S. R. 101 of T. R. and S. R.

Subsidiary Rule 141—This rule is based on S. R. 120 (c) of T. R. and S. R. [F. R. 32 (c) of B. & O. A. Code].

Note under the rule follows the note below Rule 183 of C. T. R. which is based on Article 268 of C. A. C. II.

Subsidiary Rule 142—reproduces S. R. 103 of T. R. and S. R. (S. R. 80 of B. & O. A. Code).

Subsidiary Rule 143— Deleted

Subsidiary Rule 144—is based on S. R. 7 (iii) of T. R. and S. R.

Subsidiary Rule 145—reproduces S. R. 88 of T. R. and S. R.

Note under the rule is new framed on the basis of the note below Rule 187 of C. T. R.

Subsidiary Rule 146—reproduces the contents of Note 1 below Article 272 of C. A. C. II and also corresponds to Rule 188 of C. T. R.

Subsidiary Rule 147—is a reproduction of F. R. 316 of B. & O. A. Code.

Subsidiary Rules 148, 149 and 150—reproduce the contents of S. R. 108 of T. R. and S. R.

Subsidiary Rule 151—No remarks

Subsidiary Rule 152—Which follows Rule 194 of C. T. R. is based on Article 275 of C. A. C. II.

Subsidiary Rule 153—is based on S. R. 104 and 105 of T. R. and S. R. (S. R. 81 and 82 of B. & O. A. Code).

Subsidiary Rule 154—reproduces S. R. 109 of T. R. and S. R. (S. R. 86 of B. & O. A. Code).

Subsidiary Rule 155—is a new rule on the lines of Rule 197 of C. T. R. designed to incorporate a general practice.

Subsidiary Rule 156—is based on clause (p) of S. R. 43 of T. R. and S. R. introduced in G. O. No. 10967-F., dated the 15th November 1940.

Subsidiary Rule 157—is based on th S. R. 106 of T. R. and S. R.

Subsidiary Rules 158 to 160—These rules which follow Rules 200 to 202 of C. T. R. are new and they generally provide for the procedure to be followed in the issue and payment of cash orders.

Subsidiary Rule 161—reproduces the latter portion of S. R. 41 of T. R. and S. R. The Rule corresponds to Rule 203 of C. T. R.

Subsidiary Rule 162—No remarks

Subsidiary Rule 163—This rule reproduces Rules 205 and 206 of the C. T. R. and extends generally to all Departments the procedure prescribed in Articles 151 and 153 of P. W. A. Code. The second Para. of the rule is new and incorporates an existing practice.

Notes 1 and 2 below the Rule which follow the notes under Rule 206 of C. T. are 4 respectively based on Rules 2 and 3 below Article 153 of P. W. A. Code.

Subsidiary Rule 164—No remarks

Subsidiary Rule 165—The same remarks as against Rule 163

Subsidiary Rules 166 to 168—are new and incorporate generally the procedure to be observed in dealing with paid vouchers and sub-vouchers in Departmental Offices. They follow Rules 209 to 211 of C. T. R.

Subsidiary Rule 169—reproduces S. R. 120 of T. R. and S. R. (F. R. 32 of B. & O. A. Code).

Subsidiary Rule 170—is based on the S. R. 7 (iv) of T. R. and S. R. [F. R. 314 (5) of B. & O. A. Code].

Subsidiary Rules 171 to 173—are based on S. R. 118 of T. R. and S. R. and F. R. 314 (6) of B. & O. A. Code.

Notes 2 and 3 below Rule 171 are new on the lines of Notes 2 and 3 under Rule 2 of C. T. R.

Subsidiary Rule 174—is based on the first portion of F. R. 52 of B. & O. A. Code)

Subsidiary Rules 175 and 176—are based on F. R. 52 (a) to (c) of the B. & O. A. Code.

Subsidiary Rule 177—No remarks

Subsidiary Rule 178—reproduces with some changes S. R. 56 of T. R. and S. R. (S. R. 36 of B. & O. A. Code) and is similar to Rule 221 of C. T. R.

Subsidiary Rule 179—follows Rule 222 of C. T. R.

Subsidiary Rule 180—is based on Para. 451 of B. & O. T. M. as revised by correction slip 568.

Subsidiary Rule 181—is similar to Rule 224 of C. T. R.

Subsidiary Rules 182 to 186—These rules are based on Article 46-B of C. A. C. I. as amended, which have been adopted by the Government of Orissa.

Subsidiary Rule 187—is based on S. R. 56 of T. R. and S. R.

Subsidiary Rule 188—is based on S. R. 51 and 59 of T. R. and S. R.

Subsidiary Rule 189—is a new rule framed on the lines of Rule 231 and of C. T. R.

Subsidiary Rule 190—is based on F. R. 52 (c) (2) of the B. & O. A. Code.

Subsidiary Rules 191 and 192—These rules are based on clauses (a) and (b) of F. R. 53 of the B. & O. A. Code. The note under the rule is new and has been taken from the note under Rule 234 of C. T. R.

Subsidiary Rule 193—reproduce orders 1 to 3 under T. R. 18 of T. R. and S. R.

Subsidiary Rule 194—Deleted

Subsidiary Rule 195—is new and based on an existing practice (vide Rule 237 of C. T. R.

Subsidiary Rule 196—follows Rule 238 of C. T. R. which is based on note below Article 38 of C. A. C. I.

Subsidiary Rule 197—Deleted

Subsidiary Rule 198—reproduce rules (4), (5) and (6) for order under T. R. 18 of T. R. and S. R.

Subsidiary Rule 199—The first sentence of the Rule is based on F. R. 68 of B. & O. A. Code. The second sentence of the rule is designed to cover special cases where a strict application of the substantive rule may lead to hardships and is based on the proviso under Rule 243 of the C. T. R.

Subsidiary Rule 200—is based on F. R.'s 55 and 56 of the B. & O. A. Code.

Subsidiary Rule 201—is new framed on the lines of para. 9 on the instruction issued by the Auditor-General under Fundamental Rule 71 and follows Rule 245 of C. T. R.

Subsidiary Rules 202 & 203—are based on F. R. 54 of the B. & O. A. Code and also on Rule 247 (3) and (4) of C. T. R.

Subsidiary Rule 204—Deleted

Subsidiary Rule 205—No remarks

Subsidiary Rule 206—These rules reproduce with slight changes S. R. 48 and 50 of T. R. and S. R. The pay limits prescribed in S. R. 50 of T. R. and S. R. have however been omitted from Rule 207.

Subsidiary Rules 207 to 209—Deleted

Subsidiary Rule 210—reproduces mainly the substance of S. R. 52 of T. R. and S. R.

Subsidiary Rule 211—which generally follows Rule 257 of C. T. R. is based on S. R. 49 of T. R. and S. R. introducing a new provision at the end of the rule that in the absence of any letter of authority, the Government servants should draw only their substantive pay

Subsidiary Rule 212—This is a new rule based on an existing practice and framed on the lines of Rule 258 of C. T. R.

Subsidiary Rules 213—Deleted

Subsidiary Rule 214—Deleted

Subsidiary Rule 215—No remarks

Subsidiary Rules 216 and 217—reproduce the contents of S. R. 53 and 54 of T. R. and S. R.

Subsidiary Rules 218 to 222—are based on S. R. 55 and 63 of T. R. and S. R. Following the corresponding rules in C. T. R. a few additions have been made.

Subsidiary Rule 223—reproduces with suitable changes the provisions of S. R. 57 and 58 of T. R. and S. R.

Subsidiary Rules 224—is a new rule framed to regularise a general practice and is based on Rule 271 of C. T. R.

Subsidiary Rules 225 and 226—reproduce S. R. 60 and 61 of T. R. and S. R. (Articles 69 and 69-A. of C. A. C. I.).

Subsidiary Rule 227—is a new rule which prescribes the procedure to be followed generally in the payment of overtime allowances and follows Rule 275 of C. T. R.

Subsidiary Rule 228—is based on S. R. 62 of T. R. and S. R. The last two sentences are additions with reference to similar provision in Rule 276 of C. T. R.

Subsidiary Rules 229 and 233—reproduce the provisions of S. R. 64—67 of T. R. and S. R. with necessary rearrangement and modifications to make them more comprehensive, on the lines of Rules 277 to 281 of C. T. R.

Subsidiary Rule 234—Deleted

Subsidiary Rule 235—The Rule is based on F. Rs. 77 and 78 and S. R. 101 of B. & O.A. Code. The rules regarding acquittance role in sub-rule (1) are taken from Paras. 69 and 69-A of B. & O. T. M.

Subsidiary Rules 236 to 238—No remarks on rules 236 and 238. Rule 237 is based on F. R. 79 of B. & O. A. Code.

Subsidiary Rule 239—is based on rules laid down in F. R. 80 of B. & O. A. Code

Subsidiary Rule 240—corresponds to F. R. 28 (a) of B. & O. A. Code

Subsidiary Rules 241 and 242—These rules are embodied in rules of the Orissa Budget Manual also.

Subsidiary Rule 243—reproduces S. R. 68 of T. R. and S. R.

Subsidiary Rule 244—is based on F. R. 84 of B. & O. A. Code

Subsidiary Rule 245—follows Rule 294 of C. T. R.

Subsidiary Rule 246—is new, based on existing practice

Subsidiary Rules 247 and 248—reproduce the contents of F. Rs. 88 and 89 of B. & O. A. Code respectively.

Subsidiary Rule 249—is a new rule, intended to lighten the existing practice relating to cancellation and destruction of sub-vouchers for contingent charges, and is based on Rule 297 of C. T. R.

Subsidiary Rules 250 to 253—These rules are based on F. Rs. 90—92 of B. & O. A. Code.

Subsidiary Rule 254—reproduces S. R. 69 (a) of T. Rs. and S. R.

Subsidiary Rule 255—reproduces S. R. 69 (b) of T. R. and S. R.

Subsidiary Rule 256—This rule is new. It incorporates what is known to be the general procedure when endorsing contingent bills to suppliers, etc., vide Rule 303 of C. T. R. and S. R. 130 of this Code.

Subsidiary Rule 257—corresponds to Rule 305 of C. T. R.

Subsidiary Rule 258—is based on Article 99 of C. A. C. I. and Paras 184-185 of B. & O. T. M.

Subsidiary Rule 259—reproduces S. R. 70 of T. R. and S. R.

Subsidiary Rules 260 and 261—S. R. 72 of T. R. and S. R. has been amplified on the lines of Rules 308 and 309 of C. T. R. so as to enforce regularity in the submission of detailed contingent bills to the controlling officers concerned.

Subsidiary Rules 262 and 263—are based on F. R. 93 of B. & O. A. Code

Subsidiary Rules 264 and 265—reproduce respectively the contents of F. Rs. 94 and 95 of the B. and O. A. Code.

Subsidiary Rule 266—reproduces F. R. 97 of B. & O. A. Code

Subsidiary Rule 267—is based on Rule 314 of C. T. R. which is based on Article 108-A. of C. A. C. I.

Subsidiary Rule 268—reproduces the contents of F. R. 98 of the B. & O. A. Code.

Subsidiary Rule 269—is based on S. R. 73 of T. R. & S. R. (F. R. 99 of B. & O. A. Code)

Subsidiary Rules 270 and 271—These rules are based on F. R. 87 of B. & O. A. Code and follow Rules 317 and 318 of C. T. R.

Subsidiary Rules 272 to 274—follow with suitable modifications Rules 319 to 322 of C. T. R.

Subsidiary Rule 275—is based on T. R. 20 of T. R. and S. R.

Subsidiary Rule 276—is based on Article 951 (b) of Civil Service Regulations as amended subsequently by the Government of Orissa in Letter No. 3559-F., dated the 11th April 1939 and Article 982 of Civil Service Regulations.

Subsidiary Rule 277—is based on S. R. 79 of T. R. and S. R. and Para. 437 of the B. & O. T. M. and incorporates the subsequent orders of Government issued in Letter No. 7076—91-F., dated the 2nd August 1938.

Subsidiary Rules 278 to 280—The rules are based on Articles 326, 327 and clause (4) of Article 332 of C. A. C. II as amplified where necessary to conform to the existing practice. No separate rules other than those in C. A. C. II in regard to pension payments where framed by the Government of Bihar and Orissa.

Subsidiary Rule 281—is similar to Rule 333 of C. T. R. and is based on Note 2 below Article 326 of C. A. C. II.

Subsidiary Rule 282—is new and follows Rule 334 of C. T. R.

Subsidiary Rule 283—is based on S. R. 82 of T. R. and S. R. (vide also Rule 335 of C. T. R.).

Subsidiary Rule 284—reproduces S. R. 80 of T. R. and S. R. which is similar to rules in first sub-para. of Article 327 of C. A. C. II.

Subsidiary Rules 285 and 286—These rules are new. They lay down important safeguards not provided in the C. A. C. and are based on rules 337 and 338 of C. T. R.

Subsidiary Rules 287 to 295—are based on Articles 944, 945, 946, 948 and clauses (a), (b) and (c) of Article 949 of Civil Service Regulation Rule, 288 is also based on F. R. 52 (c) 1 (b) of the B. & O. A. Code.

Subsidiary Rule 296—is new and provides for the procedure to be followed in drawing pensions on behalf of minors or persons incapable of managing their own affairs. It follows Rule 348 of C. T. R.

Subsidiary Rule 297—is new, framed on the lines of Article 107 of the Madras Treasury Code.

Subsidiary Rule 298—Sub-rules (1) and (2) are based on Article 330 and note below article 328 of C. A. C. II. The note below sub-rule (2) reproduces the contents of Rule 5 (a) below Article 330 of C. A. C. II. Sub-rule (3) is new (vide Rule 349 of C. T. R.).

Subsidiary Rules 299, 301 and 302—reproduce S. R. 81 (1) to (3) of T. R. and S. R.

Subsidiary Rule 300—is new and lays down a general precaution to be taken in cases where pensions are drawn through an agent or messenger. The rule is based on Rule 351 of C.T.R.

Subsidiary Rule 303—Sub-rule (1) reproduces the contents of S. R. 81 (4) of T. R. and S. R. Sub-rule (2) is based on clause (c) of Article 949 of Civil Service Regulations.

Subsidiary Rule 304—reproduces S. R. 81-A of T. R. and S. R.

Subsidiary Rule 305—reproduces the provisions of clause (b) of Rule 5 under Article 330 of C. A. C. II and is similar to Rule 355 of C. T. R.

Subsidiary Rule 306—is based on Article 328 of C. A. C. II,

Subsidiary Rule 307—is new, similar to Rule 357 of C. T. R. and contains vital safeguards not provided in the C. A. C.

Subsidiary Rule 308—reproduces the contents of Article 329 of C. A. C. II.

Subsidiary Rule 309—reproduces the first part of S. R. 82 of T. R. and S. R.

Subsidiary Rule 310—reproduces the contents of S. R. 83 of T. R. and S. R. Note under sub-rule (ii) is new.

Subsidiary Rule 311—is new framed on the lines of C. T. R. 361 and supplements the provisions of Subsidiary Rule 310.

Subsidiary Rule 312—is new

Subsidiary Rule 313—reproduces the contents of Article 334 of C. A. C. II and is similar to Rule 366 of C. T. R.

Subsidiary Rule 314—reproduces clauses (1) to (3) of Article 332 of C. A. C. II and incorporates the orders contained in Para. 448 of the B. & O. T. M.

Subsidiary Rule 315—is based on Para. 444-A of B. & O. T. M. (Article 96 of the Madras Treasury Code).

Subsidiary Rule 316—is based on Article 947 of Civil Service Regulations and corresponds to rule 368 of C. T. R.

Subsidiary Rule 317—Sub-rule (1) is based on Article 956 to 958 of Civil Service Regulations and clause (a) of Article 331-A of C. A. C. II Sub-rule (2) is new on the lines of Sub-rule (2) of Rule 369 of C. T. R.

Subsidiary Rule 318—is based on Articles 959 and 960 of Civil Service Regulations and is similar to Rule 370 of C. T. R.

Subsidiary Rule 319—is based on Article 331-A of C. A. C. II

Subsidiary Rule 320—Deleted

Subsidiary Rule 321—is new, based on the orders of the Government of Bihar and Orissa in letter No. 2026—28-F., dated the 14th February 1928.

Subsidiary Rules 322 and 323—The rules are based on Rules 376 and 377 of C. T. R.

Subsidiary Rule 324 and 325—are based on Rules 378 and 379 of C.T.R.

Subsidiary Rule 326—is based on S. R. 81 of T. R. and S. R.

Subsidiary Rule 327—is taken from Rule 381 of C. T. R.

Subsidiary Rule 328 and 329—closely follow the provisions of Rules 382 and 383 of C. T. R. with a few additions made on the basis of Articles 201 and 215 of Account Code, Volume IV.

Subsidiary Rule 330—is similar to Rule 384 of C. T. R.

Subsidiary Rules 331 to 333—The rules are based on Rules 385 and 387 of C. T. R.

Subsidiary Rule 334—which follows Rule 388 of C. T. R. is based on Articles 137 and 150 of P. W. A. Code.

Subsidiary Rule 335 to 337—are based on Rules 389 to 391 of C. T.R. vide also Article 277 and clauses (c) to (e) of Article 278 of P. W. A. Code.

Subsidiary Rules 338 to 340—Which follow rules 392—394 of C. T. R. are based on Articles 302 and 304 of P. W. A. Code.

Subsidiary Rule 341—is based on Article 280 of P. W. A. Code vide (Rule 395 of C. T. R.)

Subsidiary Rule 342—is new and follows Rule 396 of C. T. R.

Subsidiary Rule 343—is based on rule 397 of C. T. R. which in turn is based on Article 299 and 299-A of P. W. A. Code.

Subsidiary Rule 344—No remarks

Subsidiary Rules 345 and 346—reproduce Rules 399 and 400 of C. T. R.

Subsidiary Rule 347—is based on S. R. 84 of T. R. and S. R.

Subsidiary Rule 348—reproduces with slight changes S. R. 85 of T. R. and S. R.

Note under the rule is based on the note under Rule 402 of C. T. R.

Subsidiary Rule 349—is based on Note 2 below S. R. 84 of T. R. and S. R.

Subsidiary Rule 350—and exception 1 thereunder are based on F. R. 314 (3) of B. & O. A. Code and Paras. 204 and 208 of B. & O. T. M. Exception 3 is based on Para. 214 of B. & O. T. M. and Exception 2 on Rule 405 of C. T. R. Vide also Letter No. 12260/6-FC., dated the 15th June 1943, of the Government of Orissa, addressed to all District Officers.

Subsidiary Rule 351—is new and prescribes the procedure to be followed in presenting claims for grants-in-aid, etc., for which no definite provision is contained in the C. A. C. It follows Rules 406 of C. T. R.

Subsidiary Rule 352—is based on F. R. 101 of B. & O. A. Code.

Subsidiary Rules 353 and 354—These are new rules designed to regulate the procedure relating to payment of stipends, scholarships, compensations, etc., and follow Rules 408 and 409 of C. T. R.

Subsidiary Rules 355 and 356—No remarks

Subsidiary Rule 357—reproduces S. R. 86 of T. R. and S. R.

CHAPTER V

Subsidiary Rule 358—is based on the provisions of Rule 426 of C. T. R.

Subsidiary Rule 359—reproduces Note 2 below S. R. 40 of T. R. and S. R. introduced in Notification No. 617 F., dated the 13th February 1940.

Subsidiary Rule 360—which follows Rule 428 of C. T. R. is based on Article 426 of C. A. C. II

Subsidiary Rules 361 and 362—are based on S. R. 32 of T. R. and S. R. as amplified with reference to Rules 431 and 432 of C. T. R.

Subsidiary Rule 363—reproduces S.R. 33 of T.R. and S.R.

Subsidiary Rule 364—reproduces the substance of S.R. 34, 35 of T.R. and S.R.

Subsidiary Rule 365—Deleted

Subsidiary Rule 366—is based on Para. 427 of the B. & O.T.M.

Subsidiary Rule 367—is based on Article 306 of C.A.C.II and is similar to rule 436 of C. T. R.

Subsidiary Rule 368—is based on Article 309 of C.A.C.II and follow rule 437 of C.T.R.

Subsidiary Rule 369—is taken from the second Para. of Rule 441 of C.T.R.

Subsidiary Rule 370—reproduces F.R. 326 of B.& O.A. Code.

Subsidiary Rule 371—reproduces F.R. 327 of B.& O.A. Code.

Subsidiary Rules 372 and 373—are based on F.R. 328 and 329 of B.& O.A. Code.

Subsidiary Rule 374—This has been adapted from the Securities Manual of the Government of India.

Subsidiary Rule 375—reproduces the provisions of Article 316 of C.A. C. II and is similar to Rule 432 of C.T.R.

Subsidiary Rules 376 to 378—are new and follow Rules 435 to 455 of C.T.R.

Subsidiary Rules 379—reproduces F.R. 330 of B. & O.A. Code.

Subsidiary Rule 380—is new.

Subsidiary Rule 381—which follows Rule 457 of C.T.R. is based on Article 297 of C. A. C. II

Subsidiary Rules 382 to 384—These rules are respectively based on Articles 299 to 301 of C.A.C II. (vide Rules 458 to 460 of C. T. R.)

Subsidiary Rule 385—is new, based on the orders regarding the *pro-forma* separation of Railway balances and follows Rule 461 of C.T.R.

Subsidiary Rules 386 to 389—These rules are based on Articles 322 to 325 of C.A.C.II. Subsidiary Rule 388 incorporates also the substance of Para. 430 of B.& O.T.M.

CHAPTER VI

SECTION I

On the basis of rules in Chapter 26 of C.A.C.II, certain Subsidiary Rules under Treasury Rules (Orissa) have been issued in Rules 93—100 of T.R. and S.R. The Rules in this Section, therefore reproduce these Subsidiary Rules and other rules in Chapter 26 of C.A.C.II, which have been issued as Subsidiary Rules as indicated below.

Subsidiary Rules 390 and 391 and Rules 395—401—reproduce the contents of S.R.93—100 in T.R. and S.R. Except 396—Deleted.

Subsidiary Rules 392 and 393—are new. They reproduce the contents of Article 147 of P.W.A. Code. Note 1 below is based on clause (v) of Article 439 of C.A.C.II while Note 2 is new, added at the suggestion of the Comptroller, Orissa.

Subsidiary Rules 394, 402, 403 and 404—reproduce contents of Articles 439,448, 450 and 451 of C.A.C.II, Article 451 of C.A.C. II.corresponds also to F.R. 321 of S &O.A. Code.

SECTION II

Subsidiary Rules 405 to 413—are based generally on the corresponding rules in Chapter 23 of C.A.C.II. and S.R. 89—92 of T.R. and S.R. Rule 407 contains the substance of Article 34 of F.A. Code.

Subsidiary Rule—414—Deleted.

CHAPTER VII

Subsidiary Rule 415—is based on Article 195 (a) of C. A. C. I.

Subsidiary Rule 416—No remarks.

Subsidiary Rules 417 to 422—which follow Rules 617 to 622 of C. T. R. are based on the corresponding provisions contained in Articles 198 and 199 of C. A. C. I. Note 2 under Rule 422 has been suitably amplified with reference to the rules in the Orissa Police Manual.

Subsidiary Rule 423—The rule reproduces the Rules for personal deposits approved by Government. The rules are based on Articles 195 (b) and 200 of C. A. C. I., the only new provision being that the opening of personal deposit accounts at the treasury should require the sanction of the Government.

Subsidiary Rule 424—No remarks.

Subsidiary Rule 425—sets forth the general procedure for the payment of revenue deposits into treasury and follows Rule 626 of C. T. R. (vide F. R. 37 of B. & O. A. Code).

Subsidiary Rule 426—Deleted

Subsidiary Rule 427—is based on clause (a) of Article 201 of C. A. C. I.

Subsidiary Rule 428—is based on Note 2 below S. R. 84 of T. R. and S. R. as the latter applies to refunds of revenue as well as deposits.

Subsidiary Rule 429—is based on Para. 309 of B. & O. T. M.

Subsidiary Rules 430 to 433—Correspond to Rules 629 to 632 of C. T. R. and are based on clause (b) of Article 201 and Article 202 of C. A. C. I.

Subsidiary Rule 434—is similar to Rule 633 of C. T. R. and is based on Para. 308 of B. & O. T. M.

Subsidiary Rule 435—is based on Articles 346 and 348 of C. A. C. II.

Subsidiary Rule 436—is based on F. R. 300 of B. & O. A. Code (Article 206 of C. A. C. I)

Subsidiary Rules 437 to 439—are based on Articles 207 and 208 of C. A. C. I.

Subsidiary Rule 440—reproduces the contents of Para. 310 of B. & O. T. M.

Subsidiary Rule 441—embodies the principle underlying Article 209 (b) of C. A. C. I.

Subsidiary Rules 442 and 443—These rules are based on Articles 210 and 211 of C. A. C.

Subsidiary Rule 444—is taken from Para. 311 of B. & O. T. M.

Subsidiary Rules 445 and 446—are based on Articles 213 and 214 of C. A. C. I.

Subsidiary Rules 447 to 449—These Rules are based on Articles 214 to 216 of C. A. C.

Subsidiary Rules 450 to 461—embody the rules previously approved by Government.

Subsidiary Rules 462, 464 and 465—These are new rules framed on the lines of rules 649 and 650 of C. T. R.

Subsidiary Rule 463—is based on Para. 238 of B. & O. T. M.

Subsidiary Rule 466—is based on Article 217-A of C. A. C. I.

Subsidiary Rule 467—is based on Article 218 of C. A. C. I. (see also Rule 28 of Orissa Service Code).

Subsidiary Rule 468—is a new rule framed on the lines of Rule 653 of C. T. R. The note below the rule is based on Para. 329 of B. & O. T. M.

Subsidiary Rule 469—is based on Article 220 of C. A. C. I. and 524 of C. A. C. II.

Subsidiary Rule 470—is based on the note under Article 220 of C. A. C. I.

Subsidiary Rule 471—is based on Para. 331 of B. & O. T. M.

Subsidiary Rule 472—reproduces the contents of Article 220-A of C. A. C. I. Note under the Rule is based on Para. 344 of the B. & O. T. M.

Subsidiary Rules 473 to 477—are based on Paras. 335—342 of B. & O. T. M.

Subsidiary Rule 478—reproduces the contents of Article 222 of C. A. C. I.

Subsidiary Rule 479—is based on Para. 343 of B. & O. T. M.

Subsidiary Rules 480—497—are based on Paras. 345, 346, 349—355, 357 and 359—362 of B. & O. T. M.

Subsidiary Rule 498—is new, based on Rule 658 of C. T. R.

CHAPTER VIII

Subsidiary Rule 499—No remarks

Subsidiary Rule 500—is based on S. R. 74 of T. R. and S. R. and is similar to Rule 660 of C. T. R.

Subsidiary Rule 501—is a new rule designed to regularise the procedure in regard to drawing of loans and advances.

Subsidiary Rule 502—reproduces the contents of S. R. 75 of T. R. and S. R.

Subsidiary Rule 503—No remarks

Subsidiary Rule 504—Deleted

Subsidiary Rules 505 to 507—These rules reproduce the contents of S. R. 76 and 77 of T. R. S. R. and F. R. 293 B. & O. A. Code.

Subsidiary Rules 508 and 509—These Rules are new. They deal with general principles leaving detailed Rules of Procedure to be prescribed by the Government or by departmental Rules. They follow Rules 667 and 668 of C. T. R.

Subsidiary Rules 510 and 511—are taken from Rule 669 of C. T. R.

Subsidiary Rule 512—No remarks

CHAPTER IX

SECTION I

Subsidiary Rules 513 and 514—are based on the provisions of Article 114 of R. M. with necessary modifications to bring them within the scope of the Treasury Rules.

Subsidiary Rules 515 to 518—These rules are based on the corresponding Rules contained in Articles 23 (a) 35,36 and 38 to 40 of R. M.

Subsidiary Rule 519—No remarks

Subsidiary Rules 520 to 566—These rules reproduce the corresponding rules contained in Articles 117 to 157 of R. M. with the necessary modifications to make them consistent with the provisions of Treasury Rule (Orissa), 29.

SECTION II

Subsidiary Rules 567 to 612—This Section replace the rules contained in Chapters 10 and 20 of C. A. C. and Chapter VII of R. M. dealing with Supply Bills, Remittance Transfer Receipts, etc., which have been superseded by the new scheme of remittances through the Reserve Bank. They have been framed in consultation with the Reserve Bank.

SECTION III

Subsidiary Rules 662 to 667—These rules are based on different provident fund rules for controlling them.

Subsidiary Rules 668 to 670—These rules are based on G. P. F. Rules for withdrawal from fund.

PART III

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Paras. 3—reproduces the contents of Article 33 of R. M.

Paras. 4—No remarks

Paras. 5 and 6—are based on Articles 34 and 38 of R. M.

Paras. 7 to 9—are taken from Articles 26 to to 28 of R. M.

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Paras. 10 and 11—are based on Article 30 and 31 of R.M.

Para.12—comes from Article 5 of R.M.

Paras.13 and 14—are taken from the instructions contained in Articles 22 and 23 of R.M.

Paras. 15 and 16—contain revised instructions for the verification of balances in currency chests which replace the instructions contained in Articles 24 and 24-A of R.M.

Para.17 and 18—No remarks

CHAPTERS III & IV

The orders and instructions contained in these chapters reproduces the contents of corresponding instructions in Chapters IV and V of R.M. modified, where necessary, in conformity with changed conditions.

CHAPTER V

This chapter contains instruction to Treasury Officers/Sub-Treasury Officers who are in possession with Cypher Code and "Treasury Agencies", Private Check Signal Book of the Reserve Bank of India.

CHAPTER VI

This chapter contains instruction regarding conduct of business in the events of death or sudden incapacitation of an Agent of a Branch of State Bank of India or its Subsidiaries.

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This index has been compiled solely for the purposes of assisting references and no expression used in it should be considered as in any way interpreting the rules.

The abbreviations 'T. R.', 'S. R.' and 'E' stand for Treasury Rules in Part I, Subsidiary Rules in Part II and Executive Instructions in Part III, respectively of the Code.

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Note of posting of correction

Serial No. of correction	Rule affected	Date of posting	Serial No. of correction	Rule affected	Date of posting	Serial No. of correction	Rule affected	Date of posting
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