
**The
Andhra Pradesh
TREASURY CODE**

Volume II

PART I - Appendices

THE ANDHRA PRADESH TREASURY CODE

VOLUME II

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THE ANDHRA PRADESH TREASURY CODE

Volume II

Part-I

Appendix 1

[See Instruction under Treasury Rule 3 and the Instruction under Treasury Rule 401]

Agreement between the Governor of the State of Andhra Pradesh and the Reserve Bank of India

AN AGREEMENT made this fourth day of August, 1954 between the Governor of Andhra Pradesh of the one part and the Reserve Bank of India (hereinafter called “the Bank”) of the other part.

WHEREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (Central Act II of 1934), as adapted and modified (from time to time) (hereinafter called “the Act”) with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was hereby *inter alia* particularly provided as follows namely :-

(1) by Section 20 of the Act, that the Bank should undertake to accept moneys or account of the Governments of Part A States and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange, remittance and other banking operations including the managements of the public debt, and

(2) by Section 21(1) of the Act, that State Governments (to whom that sub-section applies) should entrust the Bank, on such conditions as might be agreed upon, with all their money, remittance, exchange and banking transactions in India and, in particular, should deposit free of interest all their cash balances with the Bank provided that nothing in that sub-section should prevent any State Government from carrying on money transactions at places where the Bank has no branches or agencies and that the State Government might hold at such places such balances as they may require, and

(3) by Section 21(2) of the Act, the State Government (to whom that sub-section applies) should entrust the Bank on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans;

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say :—

1. This agreement shall be deemed to have come into force on the first of October, 1953.

2. The general banking business of the Government of Andhra Pradesh (hereinafter referred to as “the Government”) including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to provisions of this agreement and of the Act and to such

orders and directions as may from time to time be given to the Bank by the Government through any Government Officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.

3. The Government shall employ the Bank as the sole Banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Government in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.

4. The management of the rupee public debt of the Government and issue of new rupee loans by the Government and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank as its offices in Bombay, Calcutta, Delhi and Madras and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time :

Provided that if the Government wishes to remit funds outside the area within its jurisdiction, except as otherwise provided for in this agreement the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges to Banks referred to as "scheduled banks" in Section 42 of the Act, subject to a minimum charge of four annas for each remittance.

6. The Bank shall make ways and means advances to the Government if so required at such rate of Interest not exceeding bank rate as may be fixed by the Bank from time to time provided that the total of such advances outstanding at any onetime shall not exceed twice the amount of the minimum balance prescribed under Clause 5 and any subsidiary agreement provided under the clause and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months from the date of the initial advance.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government funds or of funds managed by the Government and the Bank shall be entitled to charge commission for sales (but not for purchase or conversions) at the rate of 1/16 percent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge.

8. As remuneration to the Bank for the management of the Public debt as aforesaid, the Bank shall be entitled to charge to the Government half-yearly a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amount shall be excluded from the amount of public debt, namely

(a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.

(b) The aggregate of the amount of stock certificates and of the amount in the Subsidiary General Ledger Account held by the Government and by each officer of the Government authorized in that behalf provided that such holding by Government is Rs. 50,000 and upwards and by each such officer is Rs. 50,000 and upwards and provided also that the aggregate of all such holdings by Government and all such officers exceeds rupees one crore.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall also be entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the appropriate authority for duplicate securities and for the renewal, consolidation, division or otherwise of all Government securities which the Bank issues

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. In addition to the above charges, and as remuneration for the issue of new loans, the Bank shall be entitled to the charge to the Government —

(a) A fee at the rate of Rs. 1,000 per crore of all new issues with a minimum of P.s. 1,000 in respect of each loan

(b) renewal fees on the conversion applications, if the new loan involves conversion operation, at the rates that the Bank is entitled to charge the public for renewals ;

(c) the total amount of brokerage actually payable (including brokerage for the Bank on their own application);

(d) the commission payable by the Bank to any agent of the Bank less the amount of turnover commission on Government transactions normally payable to such agent; and

(e) the Bank's out of pocket expenses for advertising, telegrams, telephone calls, etc.

10. The Bank shall maintain currency chests of its Issue Department at such places within the State of Andhra Pradesh as the Government may, with the previous sanction of the Central Government, prescribe and the Government shall provide sufficient accommodation for such chest as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chest, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said place. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to the composition of the balances in the said chest and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposits in or withdrawal from the said chests.

11. The Bank shall not be at liberty to close any of its offices or branches except on days which are or are declared to be public holidays under the Negotiable Instruments Act, 1881 (Central Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on Sundays and on public holidays authorized by the Government with whose jurisdiction such agencies may be respectively situated.

12. The responsibility for all loss and damage to the Government which may result from any act or negligence or omission the Bank or its agents in conducting the business of the public debt, interest or the payment of interest or discharge value thereon or the renewal, conversion, consolidated sub-division or cancellation of any Government security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signature and endorsement on Government securities which *prima facie* appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realizing money and securities for money on account of the Government and paying cheques, orders, draft bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

13. The Bank shall remit on account of the Government between India and London such amounts as may be required by it, from time to time, at the market rate of the day for telegraphic transfers, subject to the proviso that if any large transfer has to be effected in connection with any unusual operation, and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

14. This agreement may be determined by the either party giving to the other party one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the Central Office of the Bank or addressing the same to him at the Central Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities required or incurred prior to such termination.

15. In the event of any dispute arising as to the terms and conditions of this agreement, or as to the rights and obligations of the parties hereto such dispute or difference of opinion shall, in the event of the parties hereto failing to reach an agreement, be referred to the Central Government whose decision shall be final and binding as between the parties hereto.

16. Nothing this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

17. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agencies as may be prescribed by the Act or any amendment thereof or as may be approved by the Government.

Appendix 2

[See Instruction I under Treasury Rule 3]

List of Offices of the Reserve Bank of India, Local Head Offices of the State Bank of India and the State Bank of Hyderabad and Branches, Sub-branches and Pay Offices of the State Bank of India and the State Bank of Hyderabad

A. Offices of the Reserve Bank of India

- | | |
|--------------|------------|
| (1) Calcutta | (3) Madras |
| (2) Bombay | (4) Delhi |

B. (i) Local Head Offices of the State Bank of India

- | | |
|--------------|------------|
| (1) Madras | (3) Bombay |
| (2) Calcutta | |

*(ii) Local Head Office of the State Bank of Hyderabad***Hyderabad**

“C. Branches, Sub-branches and Pay Offices of the State Bank of India, and State Bank of Mysore, State Bank of Hyderabad which transact Government Business

1. ANDHRA PRADESH STATE

- | | |
|---|--|
| 1. Addanki | 34. Burgampahad |
| 2. Adilabad (District Treasury) | 35. Chandragiri |
| 3. Adilabad (Headquarters Sub-treasury) | 36. Chilakalapudi (District Treasury) |
| 4. Adoni | 37. Chinnoor |
| 5. Alamur | 38. Chintalapudi |
| 6. Allagadda | 39. Chipurupalli |
| 7. Alur | 40. Chirala |
| 8. Amalapuram | 41. Chittoor (District Treasury) |
| 9. Anakapalli (East) | 42. Chodavaram |
| 10. Anakapalli (West) | 43. Cuddapah (District Treasury) |
| 11. Andol | 44. Cuddapah (Headquarters Sub-treasury) |
| 12. Anantapur (District Treasury) | 45. Cumbum |
| 13. Anantapur (Headquarters Sub-treasury) | 46. Devarakonda |
| 14. Armoor | 47. Dharmavaram |
| 15. Asifabad | 48. Dhone |
| 16. Atchampet | 49. Eluru (District Treasury) |
| 17. Atmakur (Kurnool) | 50. Ellananchili |
| 18. Atmakur (Mahaboobnagar) | 51. Gadwal |
| 19. Avanigadda | 52. Gajapathinagarani |
| 20. Badvel | 53. Gannavaram |
| 21. Banaganapalle | 54. Gazwel |
| 22. Bangarupalem | 55. Giddalur |
| 23. Bandar | 56. Gooty |
| 24. Banswada | 57. Gudivada |
| 25. Bapatla | 58. Gudur |
| 26. Bhadrachalam | 59. Gurajala (Palnad) |
| 27. Bhainsa | 60. Guntakal |
| 28. Bheemunipatnam | 61. Guntur (District Treasury) |
| 29. Bhimavaram | 62. Guntur (Headquarters Sub-treasury) |
| 30. Bhongir | 63. Hindupur |
| 31. Boath | 64. Huzurabad |
| 32. Bobbili | 65. Huzurnagar |
| 33. Bodhan | 66. Hyderabad (District Treasury) |

67. HYderabad (Headquarters Sub-treasury)	106. Madanapalle
68. Ibrahimpatnam	107. Madnoor
69. Ichapuram	108. Mahaboobabad
70. Jadcherla	109. Mahaboobnagar (District Treasury)
71. Jaggayyapet	110. Mahaboobnagar (Headquarters Sub-treasury)
72. Jagtial	111. Makthal
73. Janinialamadugu	112. Mancherial
74. Janagaon	113. Mangalagiri
75. Kadiri	114. Manthani
76. Kagaznagar	115. Markapur
77. Kaikalur	116. Medak
78. Kakinada (District Treasury)	117. Medchal
79. Kakinada (Headquarters Sub-treasury)	118. Metpalli
80. Kalwakurthi	119. Miryalaguda
81. Kalyandurg.	120. Mudhol
82. Kamalapuram	121. Mulug
83. Kamareddy	122. Nagarkurnool
84. Kandukur	123. Nalgonda (District Treasury)
85. Kanigiri	124. Nalgonda (Headquarters Sub-treasury)
86. Karimnagar (District Treasury)	125. Nandigama
87. Karimnagar (Headquarters Sub-treasury)	126. Nandikotkur
88. Kavali	127. Nandyal
89. Khammam (District Treasury)	128. Narasannapet
90. Khammam (Headquarters Sub-treasury)	129. Narasaraopet
91. Khanapur	130. Narayankhed
92. Kodangal	131. Narasampet
93. Koilkuntla	132. Narsapur (Medak)
94. Kollapur	133. Narsapur (West Godavari)
95. Kothagudem	134. Narsipatnam
96. Kothapeta	135. Nellore (District Treasury)
97. Kovur (Nellore)	136. Nellore (Headquarters Sub-treasury)
98. Kovvur (West Godavari)	137. Nidadavolu
99. Kuppam	138. Nirmal
100. Kumool (District Treasury)	139. Nizamabad (District Treasury)
101. Kumool (Headquarters Sub-treasury)	140. Nizamabad (Headquarters Sub-treasury)
102. Luxettipet	141. Nuzvid
103. Macherla	142. Ongole (District Treasury)
104. Madakasira	143. Ongole (Headquarters Sub-treasury)
105. Madhira	

144. Palakol	183. Srikakulam (District Treasury)
145. Palakonda	184. Srikakulam (Headquarters Sub-treasury)
146. Palamner	185. Srikalahasti
147. Palasa	186. Srungavarapukota
148. Pargi	187. Sullurupeta
149. Parkal	188. Suryapet
150. Parvathipuram	189. Tadipatri
151. Pathapatnam	190. Tadepalligudem.
152. Pattikonda	191. Tandur
153. Peddapalli	192. Tanuku
154. Peddapuram	193. Tekkali
155. Penukonda	194. Tenali
156. Piler	195. Tirupathi
157. Pithapuram	196. Tiruvur
158. Podili	197. Tuni
159. Polavaram	198. Uravakonda
160. Ponnur	199. Utnool
161. Proddatur	200. Yayalpad
162. Pulivendla	201. Vijayawada (East)
163. Punganur	Gandhinagaram
164. Puttur.	202. Vijayawada (West)
165. Rajahmundry (North)	203. Vinukonda
166. Rajahmundry (South)	204. Vikarabad
167. Rajampet	205. Visakhapatnam (District Treasury)
168. Ramachandrapuram	206. Visakhapatnam (Headquarters Sub
169. Ramannapet	treasury)
170. Rayachoti	207. Venkatagiri.
171. Rayadurg	208. Venkatapuram
172. Razole	209. Vijayanagaram (East)
173. Repalle	210. Vijayanagaram (West)
174. Salur	211. Vuyyur
175. Sangareddy (District Treasury)	212. Wanaparthy
176. Sangareddy (Headquarters Sub-treasury)	213. Warangal (District Treasury)
177. Sattenapalli	214. Warangal (Headquarters Sub-treasury)
178. Shadnagar	215. Yellandu
179. Siddipet	216. Yellareddy
180. Sircilla	217. Yemmiganur
181. Sirpur	218. Zahirabad
182. Sompeta	

2. CENTRAL

Ajmer	Rajkot
Bhuj (Kutch)	Sambhar
New Delhi	Trivandrum

3. OTHER STATES

Assam	Jalgaon	Yeotmal
Dibrugarh	Koihapur	Madras
Shillong	Nadiad	Cannanore
Tezpur	Nasik	Cochin
Bihar	Pachora	Coimbatore
Arrah (T.P.O.)	Poona	Cuddalore
Bettaiah	Sholapur	Erode
Bhagalpur	Surat	Khozikode
Chaibassa	Thana (T.P.O)	Kambakonath
Chapra	Madhya Bharat	Mahuraj
Darbhanga	Gwalior	Mangalore
Dhanbad	Indore	Nagapattanam
Gaya	Ratlam	Ootacamund
Jamshedpur	Ujjain	Pollachi
Monghyr	Madhya Pradesh	Salem
Muzaffarpur	Akola	Tanjore
Patna	Amraoti	Tellicherry
Purnea	Bilaspur (T.P.o)	Tiruchirapalli
Ramgarh (Sub-Branch)	Bhopal	Tirunelveli
Ranchi	Chanda	Tirupur
Bombay	Ellichpur	Tuticorin
Ahmedabad	Gondia	Vellore
Ahmednagar	Harda	Mysore
Belgaum	Jubulpore	Bellary
Bhusaval	Katni	Orissa
Broach	Khatnagaon	Balasore
Deolali	Khandwa	Berhampore (Ganjam)
Dharwar	Nagpur	Cuttack
Dhulia	Raigarh	Sambalpur
Dohad	Raipur	Punjab (India)
Gadag	Rajnandgaon	Abohar
Godhia	Saugor	Ambala City
Hubli	Wardha	

Amritsar	Bareilly	Muzaffarnagar
Fazilka (T.P.O)	Basti	Naini Tal
Ferozepore	Budaun	Pilibhit
Gurdaspur	Bulandshahr	Pratapgarh (T.P.O)
Hissar	Dehra Dun	Rampur
Hoshiarpur	Etawah	Roorkee (T.P.O.)
Jammu	Faizabad	Saharanpur
Jullundur City	Farrukhabad	Shajahanpur
Kamal	Gonda	Sitapur
Ludhiana	Gorakhpur	West Bengal
Pathankot	Hapur	Alipore (T.P.O)
Rohtak	Hathras	Asansol
Simla	Thansi	Bankura (T.P.O)
Srinagar	Kanpur	Barrampore(West Bengal)
Uttar Pradesh	Lakhimpur (Kheri)	Rurdwan
Agra	Lucknow	Chinsurah
Aligarh	Moinpuri	Darjeeling
Allahabad	Mathura	Howrah
Azamgarh	Meerut	Jalpaiguri
Bahraich	Mirzapur	Krishnagar
Ballia	Moradabad	Midnapore (T.P.O)
Banaras	Mussoorie	

***D. Branches, Sub-branches and Sub-Offices of the State Bank of India
which do not transact Government Business***

I. BRANCHES OF THE STATE BANK OF INDIA

1. MADRAS CIRCLE

Allepppey	Bangalore City	Palakol
Bangalore	Mount Road (Madras)	Quilon
		Trichur

2. OTHER CIRCLES

Bengal	Netaji Subhas Road	Jaipur
Alwar	(Culcutta)	Jodhpur
Ambala Cantonment	Park Street (Culcutta)	Jubbulpore City
Ballygunge (Culcutta)	Shambazar (Calcutta)	Mandvi (Bombay)
Bhowanipore (Culcutta)	Bombay	Nanded
Bumpur	Ahmedabad Station	Poona City
Burra Bazar (Culcutta)	Byculla (Bombay)	Porbandar
Chandausi	Dadar (Bombay)	Sandhurst Road (Bombay)
Delhi	Hyderabad (Deccan)	Secunderabad
Kanpur City	Indore City	

II. SUB-OFFICES OF THE STATE BANK OF INDIA

1. MADRAS CIRCLE

<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>
Attur	Salem	Gudlavalle ru	Gudivada	Namakkal	Salem	Tekkali	Vizianagarm
Avanigadd a	Masulipatn am	Hospet	Bellary	Narasaraopet	Guntur	Telaprolu	Eluru
Bhavani	Erode	Idappadi	Salem	Nidadavol	Rajahmund ry	Theni	Madurai
Chirala	Bapatla	Kaikaram	Eluru	Pattukkottai	Tanjore	Tirupattur	Vellore
Dharapura m	Turpur	Karur	Erode	Rajapalaiyam	Madhurai	Tiruvannama lai	Vellore
Dharpuri	Salem	Mandapeta	Rajahmund ry	Repalle	Bapatla	Tiruvarur	Nagapattina m
Dindigal	Madurai	Mannargu di	Tanjore	Samalkot	Kakinad	Tuni	Kakinada
Dronachala m	Kurnool	Marteru	Palakol	Sowcarpet	Madras L.H.O	Waltair	Visakhapatn am
Duggirala	Guntur	Madurai city	Madurai	Tadepalligud em	Bhimavara m		

2. OTHER CIRCLES

BENGAL

<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>
Agra City	Agra	Aonla	Chandausi	Baraut	Meerut	Bharthana	Etawah
Ahmadgarh	Ludhiana	Auraiya	Etawah	Bareilly City	Bareilly	Bhatinda	Forozepore
Aligarh City	Aligarh	Baheri	Bareilly	Batala	Amritsar	Bhiwani	Rohtak
Allahabad City	Allahabad	Bairangnia	Darbhanga	Begusarai	Monghyr	Bindki Mandi	Kanpur City
Allahabad University	Allahabad	Balrampur	Gonda	Berhampore Bazar	Berhampur	Biswan	Sitapur
Ambala City Mandi	Ambala City	Banaras City		Bhadrak	Cuttack	Bolpur	Burdwan
Amroha	Moradabad	Banaras	Banaras Hindu University	Bhagalpur City	Bhagalpur	Budhlada	Hissar
Anandanagar	Gorakhpur	Banaras	Banaras	Bharatpur	Mathura	Chittaranjan	Asansol

<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>
Colgong	Bhagalpur	Horgaon	Sitapur	Khurja	Bulandshahr	Nawanshahr Doaba	Jullundur
Dabwali		Harinagar		Kishengunj		New Delhi Parliament House	
Dalmianagar	Abohar	Hissar Mandi	Muzaffarpur	Kosi Kalan	Purnea	New Delhi	
	Gaya		Hissar		Mathura		
Dankaur	Bulandshahr	Jadavpur College	Ballygunge	Kurali	Ambala City	Nilokheri	Karnal
Darbhangha Bazar		Jagraon		Kurukshetra		Phagwara	
Daurala	Darbhangha	Jahangirabad	Ludhiana	Lakhisarai	Karnal	Puri	Jullundur
Delhi University	Meerut		Bulandshahr		Monghyr	Cuttack	
Deoband	Delhi	Jaitu	Ferozepore	Lashkar	Saharanpur	Purulia	Jamshedpur
	Muzaffarnagar	Jakhal	Hissar	Ludhiana City		Raneegunge	
Dibai	Aligarh	Jayanagar	Darbhanga	Majith Mandi	Ludhiana	Rohtak Mandi	Asonsol
				Amritsar			
Etawah Mandi		Jullundur	Karimganj	Malda Town	Abohar	Rura	Kanpur City
Faridabad	Etawah	Cantonment Jullundur		Meerut		Sahibgunj	
Fentongunj	Delhi	Farrukhabad	Kaithal	Mandi phul	Ludhiana	Sainthia	Burdwan
Forbesganj	Jullundur	Purnea	Kalna	Karnal		Samastipur	Darbhangha
Gauhati	Purnea	Burdwan	Kapurthala	Meerut City	Moga	Saraya	Gorakhpur
Ghaziabad	Shillong			Ferozepore		Sasaram	Gaya
Giddarbaha	Meerut	Hathras	Kasganj	Moradabad City	Pathankot	Savan	Chapra
	Abohar		Kashipur	Mukerian		Seohara	Moradabad
Golagokarannath	Lakhimpur (Kheri)	Bareilly	Katihar	Abohar	Muzaffarnagar	Shamli	Muzzaffarnagar
Gopalganj	Chapra	Katwa					
Gulmarg (Open June to Sept.)		Burdwan	Muzzaffarnagar	Nabha	Ludhiana	Shikohabad	Moinpuri
Gunjdundwara	Srinagar	Khanna	Khagaria			Sibpur	Howrah
Hansi	Hathras	Kherli	Ludhiana	Nawabgunj	Gonea	Sikandrabad	Bulandshahr
	Hissar		Alwar				

<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>	<u>Sub-Office</u>	<u>Parent Branch</u>
Sindri	Dhanbad	Balaghat	Gondia	Dadarwara	Jubbulpore	Pachhar	Bhopal
Sirsa	Hissar	Basoda	Bhopal	Gategaon	Jubbulpore	Pandhurna	Nagpur
Sirsagunj	Manipuri	Belgaum Bazaar	Belgaum	Guna		Parbhani	Nanded
Sitamarhi	Darbhanga	Betul	Nagpur	Haveri	Hubli	Bipariya	Jubbulpore
Sultangunj	Bhagalpur	Bhatapara	Raipur	Itarsi	Bhopal	Pusad	Yeotmal
Tohana	Hissar	Bhilsa	Bhopal	Karanja	Amraoti	Ranebennur	Hubli
Ujani	Budaun	Bhind	Gwalior	Kereli	Jubbulpore	Savanur	Hubli
Uklana	Hissar	Chalisingaon	Dhulia	Ropargaon	Ahmednagar	Sehore	Bhopal
BOMBAY		Chhindwara		Lasalgaon		Seoni	
Akalkot	Sholapur	Jubbulpore	Dahanu	Nasik	Malkapur		Jubbulpore
Amalner	Dhulia	Damoh	Saugor	Morena	Gwalior		Shrirampur
Arvi	Wardha	Dhamtari	Raipur	Nandura	Khamgaon	Warora	Ahmednagar
Bail-Hongal	Belgaum	Drug	Rajnandgaon	Narsinghpur	Wun		Ujjain
					Jubbulpore		Wardha
							Yeotmal

Appendix 3

[See Instruction 3 under Treasury Rule 4]

Instructions regarding the Training of Assistant Collectors, Probationary Deputy Collectors, Superintendents of the Finance Department and Officers of the Treasury and Accounts Department in Treasury Work

1. Every Assistant Collector should undergo a course of training in Treasury including training in a Sub-treasury for a period of two weeks. He should acquaint himself with the work branch by branch.

A Probationary Deputy Collector should undergo this training within the period of his probation.

Superintendents in the Finance Department should also undergo this training.

2. An Assistant Collector or a Probationary Deputy Collector who is undergoing Treasury training may be employed on other duty also if he can spare time for it.

3. Officers of the Treasury and Account Service who have no previous experience of Treasury Work and Non-Gazetted Government Servants who have not worked as Sub-treasury Officers or Assistant Treasury Officers for a period of not less than two years, should undergo Treasury training for a period of six weeks (four weeks in a District Treasury and two weeks in a Non-banking Sub-treasury) before they are posted as District Treasury Officers.

4. As a general rule an untrained officer should not be placed in temporary charge of a District Treasury. Whenever the District Treasury Officer goes on inspection duly or otherwise absents himself from duty either on casual leave or due to other causes, the Assistant Treasury Officer of the District will hold independent charge of the Treasury during such absence and exercise full powers and discharge all the responsibilities the District Treasury Officer is vested with.

Appendix 4

[See Instruction 7 under Treasury Rule 4 and Instructions 14 to 15 under Treasury Rule 5]

Instructions regarding the Inspection of Treasuries

Section I — District Treasuries

1. Inspection by an officer of the Indian Audit Department :—Each District Treasury will be inspected periodically by a Gazetted Officer of the Indian Audit Department, who will inform the Director of Treasuries and Accounts of any defects noticed and advise him as to suitable remedies. (See also Instruction 13 under Treasury Rule 4).

2. Inspection by the Director of Treasuries and Accounts or Deputy Director:— The District Treasury Officer is fully responsible for the general administration of the Treasuries in the district. The Director of Treasuries and Accounts or Deputy Director should inspect the District Treasury once a year, and prepare a note on the following matters:—

(1) Custody of cash and currency and Bank notes including the cash and notes in the currency chest,

(2) The condition of boxes and locks,

(3) The custody of the keys by the Treasury Officer and the Treasury,

(4) The guarding of the Treasury by the police sentries,

(5) The security furnished by the Treasurer and the Shroffs,

(6) The amount of cash kept in the sole custody of the Treasury,

(7) The custody of Reserve Bank Drafts forms, cheque books, etc.,

(8) Whether the stock of stamps, especially those of denominations for which there is no demand or only occasional demand, is appropriate and not excessive.

(9) Whether the more important registers are in good order and kept upto date, and the circulars of the Accountant-General and the district standing orders relating to Treasury administration, if any, filed upto date, and

(10) Whether the Treasury Officer has been systematic and punctual in the despatch of vouchers and returns to the Accountant-General and other authorities and in answering the Accountant-General's objection memoranda

The Director of Treasuries and Accounts or Deputy Director should also state in his report whether he has found all the padlocks and keys to be correct according to the Register in Form 26, and held in the correct custody in accordance with the rules. He should see, in the course of his inspection, that a Public Works Officer not lower in rank than an Executive Engineer has certified that the strong-room is secure and fit for use and that copies of the Public Works Officer's certificate and of the order of the District Superintendent of Police as to the positions of the sentries, etc., are hung up in a conspicuous place inside the strong-room. He should answer in the course of his inspection the questions contained in Annexure I, which will serve as a useful guide in the work of inspection but should not be regarded as exhaustive. He should issue his own orders at once for the correction of any mistakes or errors of procedure which he may discover.

Section II — Sub-treasuries

3. [Deleted].

4. Technical examination by the District Treasury Officer :—The Director of Treasuries and Accounts should also depute the District Treasury Officer for the technical examination of the Sub-treasuries of the district and the accounts maintained there, making temporary arrangements for the charge of the District Treasury during his absence. He should arrange for every Sub-treasury to be so examined in each Calendar year. The District Treasury Officer should visit the Sub-treasuries for this purpose without notice. The annual report prescribed in Paragraph 6 below should show the number of Sub-treasuries examined by the District Treasury Officer in the year and contain information as to the general state in which he found their accounts. The District Treasury Officer should answer in the course of his examination the questions contained in Annexure II. He should examine any unshroffed coin found in the Sub-treasury at the time of inspection, and should despatch a report of the cash balance of the Sub-treasury including such coin to the District Treasury on the day of inspection, so as to serve as a check on the corresponding daily report submitted by the Sub-treasury Officer.

There is no objection to the District Treasury Officer being accompanied by a clerk and a peon when he visits Sub-treasuries to conduct this technical examination but the entire responsibility for the examination of the Sub-treasury rests on the District Treasury Officer alone, and the answers to all the prescribed questions should be in his handwriting.

The District Treasury Officer should report to the Currency Officer of the Reserve Bank of India, Madras, the balance in the currency chest as shown in the chest book on (the date of inspection and also the number and date of the last chest slip recorded in the currency chest register. He should send the report 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 District Treasury Officer

by name to enable the latter to satisfy himself by this independent check that the currency chest accounts are properly kept at the Sub-treasury. Whenever a District Officer sends such a report to the Currency Officer, his full name with titles, if any, should be written in block letters or typed either below his signature or prominently at the head of the report.

5. [Deleted].

6. Annual report of inspection :—The District Treasury Officer should prepare an annual report recording the inspection of all the Sub-treasuries in the district during the calendar year and submit it to the Director of Treasuries and Accounts so as to reach him by the 20th January following. The report should contain the following particulars arranged in tabular form :—

- (1) Name of Sub-treasury,
- (2) Date of last preceding examination by the District Treasury Officer,
- (3) Deleted,
- (4) Date of examination in the year under report,
- (5) Name of examining officer,
- (6) Result of examination of the cash and cash accounts,
- (7) Result of examination of the stock of stamps : and
- (8) Remarks.

Section III — Collecting Depots

7. When technical inspection of a collecting depot is conducted by the Treasury Officer (see Instruction 15 under Treasury Rule 5) the questionnaire contained in Annexure III may be used.

ANNEXURE I
(TO. APPENDIX 4)

List of questions to be answered by the Director of Treasuries and Accounts or Deputy Director when Inspecting a District Treasury.

Strong-Room

1. Are there two locks to the outer door of the strong room ? Who keeps the keys ? [Subsidiary Rule 3 (a) under Treasury Rule 11].

2. (a) Is a copy of the latest certificate of the Executive Engineer or other inspecting officer of the Public Works Department that the Strong-room is secure and fit for use, hung up in a conspicuous place ? [Instruction 4 (e), under Treasury Rule 11].

(b) What is the date of the Public Works Officer's certificate and is it still in force ? [Instruction 4 (e) under Treasury Rule 11].

(The Certificate of the Executive Engineer or other Inspecting Officer of the Public Works Department remains in force only for 12 months)

3. Is a copy of the order of the Superintendent of Police prescribing the position of the sentries hung in a conspicuous place ? [Instruction 4(e) under Treasury Rule 11].

4. Are the sentries adequate and posted in accordance with the orders of the Superintendent of Police ? [Instruction 4 (b) under Treasury Rule 11].

5. Does the strong-room contain the following and are they kept under double locks ?

(a) Chests containing valuable deposits for safe custody ? [Instructions 20-22 under Treasury Rule 11].

(b) Cash chests of other officers [Instruction 21 under Treasury Rule 11].

6. (a) Are registers kept to show the several chests deposited in the Treasury under items (a) and (b) in question 5 and are the registers properly maintained? [Instruction 20 under Treasury Rule 11].

(b) Are the counterfoils of the receipts issued when acknowledging receipt of a sealed cash chest or packet for safe custody, got back signed and posted on its original when the sealed cash chest or packet is returned ? [Instruction 20 under Treasury Rule 11]. -

7. In the case of every department cash chest which is periodically deposited in and taken back from the Treasury, is a separate register maintained for noting the particulars of deposit and return ? [Instruction 21 under Treasury Rule 11].

8. Is the receipt of each department cash chest authorized by a specific order of the District Treasury Officer and is each cash chest sealed before being deposited ? [Instructions 19 & 21 under Treasury Rule 11].

9. Does the Treasury contain any cash under any of the following classes, not forming part of the general treasury balance ? :—

(a) Undisbursed pay.

(b) Balance of permanent advance.

(c) Imprest money drawn for payment of pensions.

(d) Other items.

Where are these items kept and in whose custody ?

9-A. (a) How is the disposal of undisbursed balances of pay and allowances watched ? [Subsidiary Rule 4(c) under Treasury Rule 32].

(b) Is a separate register maintained for each class of undisbursed balance or is a combined register in form No. 20 maintained for watching the undisbursed balances ?

(c) Does the Treasury Officer verify every day that the closing balance under each class of undisbursed balances as shown in the registers of undisbursed balance agrees with the balance as shown in the amanath balance register in Form No. 16 ? [Instruction 26 under Treasury Rule 10].

(d) Are all items of pay, leave salary or allowances not disbursed within three months refunded at the end of the third month? [Subsidiary Rule 4(a) under Treasury Rule 32].

10. (a) Are the boxes and safes in good order ?

(b) Are there two padlocks to each?

(c) Who keeps the keys ? [Subsidiary Rule 3 under Treasury Rule 11].

11. (a) Is a register of all padlocks and keys belonging to the District Treasury and Sub-treasuries kept in the strong-room and it is properly maintained?

(b) Is a separate register kept in the form prescribed by the Reserve Bank showing the locks and keys which are the property of the Reserve Bank in the custody of the District Treasury and Sub-treasuries and is it properly maintained ?

12. Are the duplicate keys kept in the strong-room of the District Treasury ? [Instruction 5 (f) under Treasury Rule 11].

13. How many spare Chubbs, or Hobbs, or Dindigul, or Spaulding patent locks are there in store ?

14. Are all the locks in use and in store, good lever locks and are they kept in good condition?

15. Are any cheap and unsuitable locks in use?

16. (a) Where were the duplicate keys of the District Treasury strong-room at the time of inspection ? [Instruction 5 (g) under Treasury Rule 11].

(b) Were they re-examined by the Collector in April last and did he make a note in the register of padlocks and keys stating that he examined the keys and found them to be correct ? [Instruction 5 (g) under Treasury Rule II].

Cash and Cash Accounts

Receipts

17. (a) From an examination of the Day Book does it appear that all transactions for which no subsidiary register is maintained are entered in detail in the Day Book and that in regard to receipts for which subsidiary registers are maintained, only totals without details are brought on the Day Book? [Local Ruling under Art. 41, Andhra Pradesh Accounts Code, Volume II].

(b) What subsidiary registers are maintained and are they maintained properly ? [Local Ruling under Art. 41, Andhra Pradesh Accounts Code, Volume II].

(c) Is a daily classified list of receipts prepared from the Day Book? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(d) Does the Huzur Head Account sign this classified sheet and then hand it over to the posting clerk to post in the posting register? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(e) Are the totallings in the classified sheets correct? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(f) Do the totals in the classified sheets agree with the total in the Day Book and are the differences, if any, accounted for by refunds of revenue? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(g) On checking the entries in the classified sheets with the corresponding entries in the posting ledger, is each entry checked found to be correctly posted?
Charges

(h) From an examination of the Day Book, does it appear that all transactions for which no subsidiary register is maintained, are entered in detail in the Day Book and that in regard to charges for which subsidiary registers are maintained, only totals without details are brought on the Day Book ? [Local Ruling I under Arts. 32-34, Andhra Pradesh Accounts Code, Volume II].

(i) What subsidiary registers are maintained and are they maintained properly ? [Local Ruling 1 under Arts. 32-34, Andhra Pradesh Accounts Code, Volume II].

(j) Is a daily classified sheet of charges prepared from the Day Book ? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(k) Does the Huzur Head Accountant sign the classified sheet and then hand it over to the posting clerk to post in the posting ledger? [Local Rulings 2-3 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(l) Are the totallings in the classified sheets correct? [Local Ruling 2 under Arts. 95-99, Andhra Pradesh Accounts Code, Volume II].

(m) Do the totals in the classified sheets agree with the total in the Day Book and are the differences, if any, accounted for by cash recoveries taken as abatement of charges ? [Local Ruling 2 under Arts. 95-99, A. P. Accounts Code, Volume II].

(n) On checking the entries in the classified sheet with the corresponding entries in the posting ledger, is each entry checked, found to be correctly posted?

(o) Does the Treasury Officer reconcile the departmental figures of his unit i.e., (District Treasury and Sub-treasuries in the District) every month ? What is the date fixed and the date on which the reconciliation was done ? Furnish statement showing the details for the preceding twelve months.

18. Has the amount of stamps, opium, undisbursed pay, etc., in the hands of the Treasurer been so regulated as not to exceed on any evening the amount of the security furnished by him?

19. What was the amount of cash (including undisbursed pay, etc.) stamps, opium etc., under single lock on the night before the inspection? Does it agree with the book balance ?

Government Securities

20. Are there any Government Securities deposited by a Government Servant in the Treasury that have been in deposit for more than 12 months ? If so, has any interest been paid on them ? [Paragraph 107 (a), Government Securities Manual].

21. (a) Is a register in Form 9 of Promissory notes enfaced for payment of interest maintained ?

(b) Is it maintained separately for Union and State Promissory Notes?

(c) Are payments of interest made both at the Huzur Treasury and the Sub-treasuries duly noted in the cases and duly attested by the District Treasury Officer ?

(d) Is a Subsidiary register in Form No. 14, of Government Securities Manual maintained and entries made from day to day?

(e) Are the cancellation advices and advices of enfacement on Sub-treasuries received from the Reserve Bank of India issued to the Sub-treasuries pending?

(f) Is the register of interest warrants maintained properly?

22. (a) Is a register in Form 16 of the Government Securities Manual kept of powers of attorney, probate certificates and other documents connected with the transfer of, or drawing of interest on Government Securities ? [Paragraph 57, Government Securities Manual].

(b) (i) Is the register maintained upto date ?

(ii) Have the entries relating to persons who have ceased to act under the powers of attorney etc., been cancelled with authority for such cancellation duly noted ?

(iii) Have the entries been duly attested by the Treasury Officer ?

(iv) Have all fresh entries been made, quoting the resolution of the institution and duly attested by the Treasury Officer?

Stamps and Opium

23. Is the stock of stamps in excess of the requirements under any denomination? If so, what orders are passed regarding the disposal of the surplus ?

24. Is the direction contained in the concluding sentence of Rule 25 of the Rules for the Supply and Distribution of Stamps in the Stamp Manual invariably followed?

25. Is the store account of stamps kept regularly up to date ?

26. Does the District Treasury Officer date and initial the entries in the single lock registers at the end of every day when stamps are issued from double locks, etc., in token of verification ?

27. Are the correct rates of discount, taking into account both the denominations of stamps purchased and the distance of the vendor's station from the Treasury applied in calculating the discount allowed to stamp vendors on the stamps purchased from the Treasury ?

Note :—Before answering this question the Director of Treasuries and Accounts or Deputy Director should scrutinize a fair percentage of the indents and satisfy himself as to the correctness of the discount allowed.

28. Is the District Posting Register of stamps regularly posted and maintained?

29. Are the Plus and Minus Memoranda of all kinds of Stamps sent to the Accountant-General every month on the due date?

30. Are the half-yearly physical verification certificates and stamp account sent to the Accountant-General for the half-year ending 30th September, 31st March in time?

31. Are the store accounts of opium in Forms 0.11, 0.12, and 0.13 maintained correctly by the Treasury and kept upto date?

Reserve Bank Remittances Draft Forms

32. (1) Is the stock of Reserve Bank of India Remittances Draft Forms kept in store under the key of the Treasury officer? [Subsidiary Rule 57 under Treasury Rule 30]

(2) Is it sufficient to meet the demands of the sub-treasuries ?

(3) Are the demands of the Sub-treasury Officer for these forms promptly met with?

Cash Orders

33. Is the register of cash orders, in form Treasury Account 23, Andhra Pradesh Accounts Code, Volume II, correctly maintained?

Letters of Credit

34. Are the registers of letters of credit (from Treasury Account 11 in the Andhra Pradesh Accounts Code, Volume II) correctly maintained for each of the departments in regard to which the system of letters of credit is in force, e.g., the Post and Telegraphs Department and the Public Works Department when the Executive Engineer has prescribed a limit up to which a Sub-divisional Officer may draw cheques?

35. (a) (i) Mention the departments in respect of which the system of letters of credit is in force ?

(ii) Is there a prescribed limit upto which an officer of the department may draw cheques?

(iii) Has the limit been exceeded at any time ?

(iv) If so, is any explanation forthcoming?

(b) State the designation of the Government servants (of other departments i.e., departments other than the Public Works, Defence and Posts and Telegraphs Departments) who draw funds on cheques.
Pensions

36. Are two registers in Form 81 maintained of the pension payment orders payable at the Treasury, one for political and one for service pensions and are they posted up-to- date ? [Instruction 64 under Treasury Rule 16]

37. Do the files of pension payment orders appear to be complete according to these registers and are they kept in the personal custody of the Treasury Officer? [Instruction 63 under Treasury Rule 16]

38. (a) Are payments of pension made at the Huzur Treasury ? If so are amounts required for payment of pensions in each week drawn on simple receipts and the undisbursed amounts remitted back into the Bank at the end of the week?

(b) Does the Treasury Officer note every payment of pension on both the pensioner's half and the disburser's half of the Pension Payment Order? [Subsidiary Rule 72(b) under Treasury Rule 16]

(c) Is any of the Pension Payment Order over-full of notes of payment ? [Subsidiary Rule 85 (a) under Treasury Rule 16]

(d) Are the disburser's halves filed in serial order and kept in a locked box in the Double lock-strong-room when not actually in use ? [Instruction 63 under Treasury Rule 16]

(e) Is a proof (Independent of the life certificate-furnished when payments are made) obtained every year and recorded, of the continued existence of each pensioner who is permanently exempted from personal attendance ? [Subsidiary Rule 71(a) and (c) under Treasury Rule 16]

(f) Does the Treasury Officer initial the column 'name of the pensioner' in the register and is a red ink line drawn below each entry? [Instruction 64 under Treasury Rule 16]

(g) Have both halves of the Pension Payment Orders been sent to the Accountant General in respect of deceased pensioners ? [Subsidiary Rule 89 under Treasury Rule 16]

39. Are notices in the language or languages of the district exhibited conspicuously at the Treasury explaining the rules regarding the payment of pensions to severely wounded and the infirm Indian Military Pensioners and to Female Pension who are not accustomed to appear in public?

40. Are notices in the language or languages of the district exhibited conspicuously at the Treasury explaining the decision of the Government of India that a person must ascertain the facts before signing a certificate of widowhood and that the plea of ignorance of a widow's remarriage will not be accepted as a sufficient or valid ground for waiving recovery from him of any sum overpaid as a direct result of his signing a false certificate of widowhood.

41. Are the check-registers for military pensioner properly maintained for all classes of such pensioners and are they regularly posted and initialed by the Treasury?

Security furnished by Treasury staff

42. What is the amount of security furnished by the Treasurer?

43. How many Shroffs are employed in the District Treasury?

44. What is the form of the security furnished by each Government servant employed in the Treasury?

45. If the Treasurer or the Shroff has furnished personal security or security in the form of immovable property, has the special sanction of the Director of Treasuries and Accounts been obtained for its acceptance?

(Quote the number and date of the Director of Treasuries and Accounts Order)

- 46.** If personal security has been accepted in any case, is it for double the amount?
- 47.** (a) What is the procedure adopted for the periodical testing of the sufficiency or solvency of the Treasury?
- (b) In cases of fresh appointments, are necessary securities furnished promptly? If not, is the pay of the incumbents withheld till the securities are furnished?
- 48.** If personal security or security in the form of immovable property has been furnished in any case, when was the sufficiency or solvency of the security last tested? [Art. 288 of the Andhra Pradesh Financial Code]
- 49.** If security has been furnished in the form promissory notes of the Government, the Central Government, or any other State Government, Municipal Debentures or Port Trust Bonds, have these securities been accepted at their face value or 5 percent below the market price, whichever is less? Give particulars of such securities that have been accepted as security and their market value on the date of inspection. [Art. 289 of the Andhra Pradesh Financial Code]
- 50.** If security has been furnished in the form of a deposit-receipt of the State Bank of India or a Central Co-operative Bank approved by the Registrar of Co-operative societies in any case—
- (i) Has deposit been made in the name of the District Treasury Officer?
- (ii) If the deposit is in the name of the pledger, has the Bank certified on the deposit receipt that the deposit can be withdrawn only on the demand or with the sanction of the District Treasury Officer.
- (iii) Has the Government servant who furnished the security in this form agreed in writing to undertake the risks involved in the investment? [Art. 279 (5) of the Andhra Pradesh Financial Code]
- (iv) Has the bank agreed that on receiving a signed treasury chalan and a withdrawal order from the District Treasury Officer in respect of the deposit or any part of it, it would at once remit the amount specified into the nearest Treasury along with the chalan and send the Treasury receipt to the district Treasury Officer.
- 51.** If a fidelity bond furnished by an approved firm has been accepted as security in any case, has the Head of Department given its specific approval to the form of bond adopted in the case? [Art. 279 (6) of the Andhra Pradesh Financial Code]
- 52.** Where are the security bonds kept? [Art. 285 of Andhra Pradesh Financial Code]
- 53.** If security has been furnished in the form of a pass book for a Post Office Savings Bank Deposit in any case, has the depositor signed and delivered to the Postmaster a letter in the form prescribed for the purpose in the Post Office Savings Bank Rules? [Art. 279(3) of the Andhra Pradesh Financial Code]
- 54.** If security has been furnished in the form of Post Office Cash Certificates or Savings Certificates issued by the Government in any case, have the certificates been transferred to the name of the District Treasury Officer with the sanction of the Head Postmaster under the Post Office Cash Certificate Rules, and have they been accepted at

their surrender value at the time of tender ? [Art. 279(4) of the Andhra Pradesh Financial Code]

Procedure

55. Does the Bank despatch the pen carbon copy of the scroll cash book to the District Treasury Officer regularly on the morning following the date to which it refers? [Local Ruling 3 under Art. 42-43 in Volume II of the Andhra Pradesh Accounts Code]

56. Does the Bank forward the register of daily receipts and payments duly written up to the District Treasury Officer along with the pen carbon copy of the scroll cash book? [Local Ruling 5 under Arts. 42-43 in Volume II of the Andhra Pradesh Accounts Code]

57. Does the Bank send these documents to the District Treasury Officer in a locked box ? Are any reasonable precautions taken to prevent alteration or abstraction of any papers before the box reaches the District Treasury Officer? (Local Ruling 3 under Arts. 42-43 in Volume II of the Andhra Pradesh Accounts Code]

(a) Does each Sub-treasury send a daily sheet in the prescribed form to the District Treasury for every working day ? [Local Ruling 2 under Article 47, Andhra Pradesh Accounts Code, Vol. II). Is a register maintained to watch the receipts of the daily sheets ?

(b) Is there any delay in the receipts of daily sheets from the sub-treasuries ? If so, has any action been taken to prevent such delays?

(c) Are the paid vouchers and Miscellaneous chalans received with the daily sheets for every working day?

(d) Are they checked and distributed to the several Accountants promptly?

(e) Was any voucher or chalan found missing and was action taken promptly to call for it?

59. Does each Sub-treasury Officer send monthly certificate of personal verification of the Sub-treasury balance?

60. Is the balance at each Sub-treasury verified whenever the District Treasury Officer inspects the Sub-treasury?

61. Give a list showing the last occasion on which each Sub-treasury was inspected and the name of the inspecting officer.

Deposits

62. What was the result of the last half-yearly inspection of the registers of revenue deposits, Civil and Criminal Courts Deposits and Personal Deposits? Did the registers appear to have been properly maintained? [Instruction 5 under Treasury Rule 4].

Civil Deposits

63. (a) Are separate registers of receipts of deposits maintained in Form T&A 20, in respect of all Civil Deposits (Revenue Deposits, Civil Court Deposits, Criminal Court Deposits, Election Deposits, Deposits for work done for individual or public bodies, Union deposits). [Art. 64 and local ruling 2 under 75-77, A.P. Accounts Code Volume II]

(b) Is each receipt entry initialled by Treasury Officer ? [Art. 61, Andhra Pradesh Accounts Code, Vol. II]

(c) Are entries made in this register for each deposit paid whether in cash or by transfer ? If in any case repayment is not made on the date of the order on the Bank, is the actual date of repayment noted in this register just below the entry of the date of order ? [Note under Art. 66, Andhra Pradesh Accounts Code, Vol. II]

(d) Is a register of repayment of deposits maintained ?

(e) Are plus and minus memoranda prepared every month?

Do they show the actual amounts deposited and repaid during the month as entered in the register of receipts and repayments ? [Art. 110, Andhra Pradesh Accounts Code]

(f) On checking a few deposits said to have been repaid by transfer into the day book, does it appear that the corresponding debit and credit entries have been duly made in the transfer column of the Day Book?

(g) Is an extract from the register of receipts in respect of each civil deposit sent to the Accountant-General punctually every month?

(h) Is an extract from the register of repayments in respect of each Civil Deposits sent to the Accountant-General punctually with all the vouchers ?

(i) Is a list of deposits or balances which lapse under the rules of Government prepared in form T.&A. 49 and sent to the Accountant-General punctually ? If not, is any explanation forthcoming for the delay? [Art. 127, Andhra Pradesh Accounts Code, Vol. II]

(j) Are any items such as receipts on account of demand not yet due, fine, pay and allowances of Government servant, sale proceeds of unclaimed property etc., placed in deposits in contravention of the provisions of Art. 267 of Andhra Pradesh Financial Code, Vol. I?

(k) If any sale proceeds of unclaimed property have been placed in deposit in accordance with Art. 267 and Appendix 21 of Andhra Pradesh Financial Code have they subsequently adjusted to the proper head of account soon after the expiry of six months from the date of deposit?

(l) Are the Huzur deposit numbers communicated to the Sub-treasury Officers regularly every month?

(m) Are the quarterly lists of outstanding items received from the Sub-treasuries and are they reconciled with Huzur ledgers?

(n) Are the weekly statements of Civil Court Deposits sent to the Banking Courts concerned promptly?

(o) Is the clearance register in respect of each of the civil deposit sent to Accountant-General on the due date? Does the total of the clearance register agree with the closing balance in the plus and minus memo for March?

Personal Deposit

64. (a) Are the Personal Deposit Accounts maintained in Form T.A. 22 and posted up to date?

(b) Me the transactions posted in the Chronological order as and when they occur?

(c) Is a monthly plus and minus memorandum in Form C.F. 45 sent to the Accountant-General along with the paid cheques on the due date ?

(d) Me there any overdrawals ? If so what is the explanation of the District Treasury Officer ?

(e) Are the certificates of acceptance of balances as on 31st March obtained from the Administrators and sent to the Accountant General on the due date ?

Local Fund Deposits

65. (a) What are the different kinds of deposits for which accounts are maintained? Are the ledgers maintained in Form T.A. 22?

(b) Me the transactions posted in the chronological order as and when they occur?

(c) Is the closing balance shown at the end of each day's transactions ?

(d) Me advices of adjustments proposed to be made to the credit or debit of the deposit account, sent to the Bank in advance and the Bank's acknowledgment obtained before final adjustments are made ?

(e) Are weekly statements obtained from the Bank and reconciled?

(f) Are these overdrawals ? If so, what is the explanation of the District Treasury Officer ?

(g) Are the chalans and cheques received from the Sub-treasuries along with the daily sheets posted in the Huzur ledgers properly and promptly ?

(h) Me the plus and minus memoranda in respect of all Local Fund Deposits sent to the Accountant-General along wit Form S.A. 27-A?

(i) Are the certificates of balances as on 31st March obtained from the administrators and sent to the Accountant-General on the due date?

Education Funds

66. (a) Are the ledgers in respect of University Fee Fund maintained separately for receipts and payments ?

(b) Me the monthly statements of challanwar details furnished to the Registrar of the University concerned and to the Accountant-General?

Postal Ledger

67. (a) Are the ledgers maintained in Form T.A. 22?

(b) Are the chalans and vouchers posted regularly and totals verified with the total in the Day Book ?

(c) Are there any overdrawals in the District Treasury ? If so, what is the explanation of the Treasury Officer ?

(d) Are there any overdrawals in the Sub-treasury ? If so, what action was taken ?

Miscellaneous

68. Does the Treasury maintain the Amanath Register properly? (Subsidiary Rules 15 and 21 under Treasury Rule 10.)

69. Does an examination of the Amanath Register show that any item is unnecessarily placed or kept in amanath?

Permanent Advance Register

70. (a) Is the permanent advance register maintained in the form prescribed? (S.R. 5 under T.R. 32.)

(b) Are all items of expenditure supported by proper sub-vouchers and are cancelled vouchers kept serially arranged for each month ?

(c) What is the balance on hand and are vouchers present for the remainder of the permanent advance ? If the vouchers have been sent to the Accountant-General, along with the contingent bill, is the office copy of the contingent bill present ?

(d) Have the acknowledgments of permanent advance been sent to the Accountant-General on the 1st April?

71. (a) Does the Treasury maintain the Register of Retrenchment order received from the Accountant-General properly ?

(b) Is the register checked periodically and if so, when and by whom?

(c) Are there any amounts retrenched but remaining uncollected? It is covered by any corresponding? If not, what is the cause of delay?

72. (a) Does the Treasury keep a complete record of the specimen signatures of all Government servants who draw bills on it? Is the drawing officer's specimen signature compared with the signature on each bill before it is passed for payment ? [Instruction 2 under Treasury Rule 29].

(b) Are the specimen signature of Government servants having jurisdiction over more than one district been countersigned by the Treasury Officer of the District concerned?

73. (a) Is a register showing the names of all Gazetted Government Servants, who draw their pay from the Treasury, maintained and are the entries made therein upto date and attested by the District Treasury Officer?

(b) Whenever a Last Pay Certificate was issued to a Gazetted Officer, was the word 'nil' together with the date from which payment at the Treasury has ceased, written in the money column of the register and attested by the District Treasury Officer?

(c) Are the number and date of Last Pay Certificate issued quoted?

74. Are the corrections to all the books and manuals in use in the Treasury posted upto date?

75. Does the Treasury keep a file of all circular letters issued by the Accountant-General, and another of the Director of Treasuries and Accounts? Are they kept upto date and in good condition?

76. Are you satisfied that the directions regarding the safe custody and use of (i) the Cypher Code of the Reserve Bank of India, and (ii) the Treasury Agencies Private Check Signal Book contained in Instruction 4 under Treasury Rule 3 are observed carefully?

77. (a) Is the Treasury being inspected once a year regularly by the Director of Treasuries and Accounts or Deputy Director? And what is the date of last inspection?

(b) Have the defects pointed out in the previous notes of inspection received prompt attention? Are there any items still pending rectification? If so, why?

78. (a) Is a periodical register showing the receipt of accounts, returns and vouchers from the Sub-treasuries and despatch of various returns and vouchers from the District Treasury to the Accountant-General and other authorities maintained upto date?

(b) Have the returns and vouchers been sent on the due dates ?

(c) What is the action taken in case of delays noticed to avoid a recurrence?

79. (a) Have all the objections received from the Accountant-General been replied to promptly by the District Treasury ?

(b) What are the various sub-accounts on which the Accountant-General has raised audit objections?

(c) How are the audit objections dealt with ? Are they registered in separate registers?

(d) Do the separate registers show the nature of objection raised, replies given and final orders passed by the Accountant-General raising the objection in respect of each?

(e) Give details of pendency as on the date of inspection with reasons for the delay

(i) Pending for more than 1 month but less than three months;

(ii) Pending for more than 3 months but less than six months;

(iii) Pending for more than six months but less than one year;

(iv) Pending for more than one year.

(f) Are the objections raised by the District Treasury Officer on the Subtreasury-accounts and vouchers answered promptly?

(g) Are separate registers showing the objections raised maintained for each sub-account?

(h) Give the duration and reasons for pendency as on the date of inspection.

(i) Does the Huzur Head Accountant attest in the remarks column whenever an objection is satisfactorily answered and the objections raised?

80. Has the outgoing Treasury Officer left to the succeeding Treasury Officer a note on the state of affairs in the Treasury and how far steps have been taken to remedy the defects, if any, pointed out?

81. Does the Treasury insist on the production of the Treasury bills book in Form 70 and see if all the columns in it are properly filled in, when bills are presented for payment by the drawing/disbursing officers?

Note 1 :—If no Treasury bill books are available at the Treasury at the time of inspection. They may be obtained from selected officers and returned.

Note 2 :—Column (11) of the register should be attested by the drawing or disbursing officer in respect of bills previously passed before presenting fresh bills for encashment at the Treasury.

82. Is there any delay in checking the bills presented at the Treasury for pre-audit?
[Memo. No. 42628/B/Accts.-61-1, Dt. 26-8-1961]

83. What is the general result of the inspection of the treasury registers and records?

ANNEXURE H - A to APPENDIX 4

List of Questions to be answered by the Treasury Officer when Inspecting a Banking Sub-Treasury

Strong Room

1. Are all openings to the strong room barred? [Instruction 4(f) and Subsidiary rule 8 under Treasury Rule 11]

2. Are there any shutters or doors over any of the openings? If so, are they simple shutters or venetian shutters?
[Instruction 4(f) and subsidiary rule 8 under Treasury Rule 11]

3. Who are the officers holding the keys of the two locks of the strong room?

4. Are the bags, in which the keys are kept made of leather and stitched on the inside, so that they cannot be opened and sewn up again from the outside, without the fact being obvious?

5. Is a register of all persons who enter the strong room maintained in the Sub-treasury and are the instructions in Subsidiary Rule 8 (a) under Treasury Rule 11 observed?

6. (a) Is there a certificate signed by a Public Work, officer that the strong room is safe? [Instruction 4(a) under Treasury Rule 11]

(b) Who signed it? [Instruction 4(a) under Treasury Rule 11]

(c) What date does it bear? [Instruction 4(a) under Treasury Rule 11]

7. (a) Is a copy of the order of the Superintendent of Police containing instructions as to the guarding of the Sub-treasury hung by in a conspicuous place in the strong-room? [Instruction 4 and (d) and (e) under Treasury Rule 11]

(b) Are the Police Guards placed accordingly? How many constables are on duty by night and how many by day? [Instructions 4(d) under Treasury Rule 11]

Weight and Scales

8. Is there a weighing machine? Is it in good condition? [Instruction 27 in Chapter II in Part III]

9. (a) Is there a pair of scales weighing upto Rs. 1,000/- ? Is it in good condition?

(b) Is there a set of weighing upto P.s. 1,000/-, Rs. 500/-, P.s. 200/-, Rs. 100/-, Rs. 50/-, Rs. 10/-, Rs. 5/- and P.s. 2/-?

10. Is the stock of (i) weighting machine, (ii) pair of scales weighing upto Rs.1,000/-, and (iii) balance for weighing single coins and the weights supplied to each, entered in the general stock register ? Are they properly cleaned and oiled periodically? Are they in good condition?

11. Is there a absence for weighing single coins? Is it in good conditions? [Instruction 27 in Chapter II in Part III].

12. Is there a set of minimum weights of 15/16, 7/8, 13/16, 3/4, 7/16, 3/8, 3/16, 3/32, 49/50, (176.4 grains), 49/100 (88.2 grains) and 7/32 (39.375 grains) of a total. Are they in good condition? [Instruction 27 in Chapter II in Part III]

13. (a) Is any undisbursed pay of the establishment, etc., kept inside the strong room? [Subsidiary Rule 15 under Treasury Rule 10 and Subsidiary Rule 4(c) under Treasury Rule 32]

(b) Is the unspent portion of the advance kept inside permanent the strong room? [Subsidiary Rule 15 under Treasury Rule 10 and Subsidiary Rule 4(c) under Treasury Rule]

(c) Are these amounts kept in a locked box? Who keeps the keys of the box?

(d) Is any other cash (e.g.,) imprest balance kept inside the strong room?

Village Remittances

14. (a) Is the register in Form 26 properly maintained? [Subsidiary Rule 22 under Treasury Rule 19]

(b) Does the Sub-treasury Officer examine the cash balance every evening by comparing the entries in the shroff's cash book with those in Form 25 and certify to that effect? [Subsidiary Rule 22 under Treasury Rule 101]

Amanath Balance Register

15. Is a register maintained in Form 16 with a separate column for each class of amanaths, e.g., 'unshroffed, village remittances' unshroffed Treasury and currency remittance', 'other moneys received when the Treasury is not open for transactions,' etc.? [Subsidiary Rule 10 under Treasury Rule 10]

16. Does the Sub-treasury Officer check the register every evening, verify the closing balance under each class of amanaths with the actual cash, bags of coins and cash

chests, etc., in the strong room and initial the register in token of the correctness of the entries? [Subsidiary Rule 15 under Treasury Rule 10]

17. Is the closing balance for each class of amanaths under which there is any item outstanding in the register entered at the close of the day in the following places?

(a) Shroff's daily balance sheet (Form 32).

(b) Accountant day book (Form T.A. III in the Andhra Pradesh Accounts Code, Volume III).

(c) Daily sheet (Form T.A. VIII in the Andhra Pradesh Accounts Code, Volume II.) [Instruction 25 under Treasury Rule 10]

Other Office Cash Boxes

18. What cash chests of other offices are kept in safe custody in the strong room? [Instruction 19 under Treasury Rule 11]

19. (a) Does the safe custody register contain one entry, and no more than one, for each cash chest of another office that is periodically deposited in the Sub-treasury for safe custody? [Instruction 21 under Treasury Rule 11]

(b) Are the particulars of the order under which the cash chest is received noted against each such entry? [Instruction 21 under Treasury Rule 11]

20. (a) Is a separate register (Form 39) maintained for each departmental cash chest for recording the acknowledgment of the head of the office on return of the chest by the Sub-treasury Officer on the deposit of the chest in Sub-treasury? [Instruction 21 under Treasury Rule 11]

(b) When the head of the office concerned requires the cash chest, does he acknowledge its receipt in this register and send the register to be kept in the Sub-treasury? [Instruction 21 under Treasury Rule 11]

(c) When the head of the office returns the chest for deposit in the Sub-treasury, does the Sub-treasury Officer acknowledge its receipt in this register and return the register? [Instruction 21 under Treasury Rule 11]

Valuables deposited for safe custody

21. Is a safe custody register (Form 19) maintained for recording the deposit of all valuables deposited in the Sub-treasury for safe custody? Is the signature of the person through whom each article is returned to the depositor taken in the column provided for that purpose? [Instruction 20 under Treasury Rule 11]

22. Is the register used solely for recording the deposit of valuables in the Sub-treasury for safe custody with reference to Instruction 20 under Treasury Rule 11.

23. Is the register maintained with great care, and is every entry in it initialled with the date by the Sub-treasury Officer?

Undisbursed Balances

24. How is the disposal of undisbursed balances of pay and allowances watched? [Subsidiary Rule 4(c) under Treasury Rule 32]

25. Is a separate register maintained for each class of undisbursed balances such as those relating to amounts payable for the acquisition of land, cash orders or military pensions, or is a combined register in Form 20 maintained for watching undisbursed balances? [Instructions 26 under Treasury Rule 10]

26. Does the Sub-treasury Officer verify every day that the closing balance under each class of undisbursed balances, as shown in the register of registers of undisbursed balances agrees with the balances as shown in the amanath balance register (Form 16)? [Instruction 26 under Treasury Rule 10]

27. Are all items of pay, leave salary or allowances not disbursed within three months refunded at the end of the third month? [Subsidiary Rule 4(a) under Treasury Rule 32]

Miscellaneous

28. Are the locks used in the sub-treasury all good level locks?

29. Are there any cheap unsuitable locks on the boxes in the strong room?

30. Are the cash chests and safes in good condition?

31. Is a register kept in Form 26 showing all the locks and keys in the Sub-treasury? Do the entries in this register agree with the list of locks and keys maintained in the District Treasury? [Instructions 5(a) under Treasury Rule 11]

Note :—The Treasury Officer should take with him the register maintained in the District Treasury or an extract from it relating to the Sub-treasury so that he may be able to answer this question.

32. Are there two keys for every lock ? Where are the duplicate keys? [Instructions 5(1) and (g) under Treasury Rule 11]

33. Are all the remittance boxes in the Sub-treasury in good condition?

34. Is a register kept in the form prescribed by the Reserve Bank showing all padlocked boxes, locks and keys which are the property of the Reserve Bank in the custody of the Sub-treasury? Are they all forthcoming in good condition ? Are the boxes marked R.B.M. ? [Instruction 5(a) under Treasury Rule 11]

35. Are they in your opinion safe for remitting coin?

36. The two things at the back of remittance box and the hasp in the front contain pins on which the hinges turn when the box is opened. These pins should be hammered until a large head is produced at each end. The hinges and the hasp should be so sunk into the wood of the lid that the pin could not in any case be extracted without cutting away the wood).

(a) Is the head at each end of each pin on each box so large that the pin could not be removed without considerable trouble ?

(b) Are the pins on the hinges sunk into the wood of the lid?

(c) Is the pin of the hasp sunk into the wood of the lid?

(d) Are the two ends of the staple on which the padlock well turned over or reverted in each box ?

37. Are the corrections to the several Financial Codes and Departmental Manuals and Orders in use in the Sub-treasury posted upto date ?

38. (a) What is the stock of bandrols under single lock? [Instruction 17 under Treasury Rule 11]

(b) Has it ever exceeded the limit fixed by the District Treasury Officer 'under Instruction 17 under Treasury Rule 11 ?

Stamps (Main Store Under Double Locks)

39. Where are the stamps under double locks kept ? Are they free from injury? [Instruction 16 under Treasury Rule 11]. Are the almirahs in which stamps are stored tin lined?

40. Are stock registers maintained for stamps under double locks ? [Article 81, Volume II of the Andhra Pradesh Accounts Code]

41. (a) Are the Double Lock Stamps Registers invariably placed in the double locks receptacles in the strong room ?

(b) Is the direction contained in the concluding sentence of Rule 25 of the rule for the supply and distribution of stamps in the Madras Stamp Manual invariably followed ? [Memo.No. 42628/B/Accts/61-1, Dt. 26-9-1961]

42. Are entries made in the stock register of all stamps received from the District Treasury (or other Sub-treasuries, if any) ? Do these entries agree -with the invoices?

43. Are entries made therein of all stamps issued to single lock (or to the District Treasury or to other Sub-treasuries, if any) ? In a few instances taken at random, do the entries agree with the entries on the indents.

44. Is the total value of each receipt or issue and balance entered in the last column of each stock register, and the entry initialled by the Government servant in charge ?

45. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the "Total Value" column of the register for each kind?

46. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy of the monthly account submitted to the District Treasury ?

Note :—The Treasury Officer should take with him the last monthly account submitted to the District Treasury for reference during his inspection.

47. (a) What is the stock of stamps under double locks?

(b) Does the stock agree with the Balances shown in the registers ?

48. Are there any torn or spoiled stamps in store?

49. Do the Double Lock officers verify the stock each time they take charge and record a certificate or verifications as required in Subsidiary Rule 8 under Treasury Rule 5 and Subsidiary Rule 8(d) under Treasury Rule 11 ?

Stamps (Current Store and Single Lock)

50. What is the procedure observed when stamps are sold? Is the money received into the general Treasury balance at once and is the challan receipt issued before the stamps are issued ?

51. Are the single lock registers in respect of Special Adhesive stamps properly and neatly maintained ? [G.O.Ms.No. 115, Fin. & Plg. (F.W. Acct. II) Dept., Dt. 20-5-81]

52. Are all receipts from the double lock store entered in them as soon as they are received ?

53. Are separate entries made in the sale register for sale to different parties, whether private parties or vendors ?

54. (a) Is the total value of each receipt or issue and balance entered in the penultimate column of each stock register and the entry initialled by the Government Servant incharge in the last column ?

(b) Does the Sub-treasury Officer or Government Servant holding his keys in his absence examine the stock under single lock every day before he signs the single lock register C.S.R. 8 (g) under Treasury Rule 11.

[Memo.No. 42628/B/Accts/61-1, Dt. 26-9-1961]

55. Are the values entered against quantities of stamps correct and do they bring out aggregate value entered in the 'Total Value' column of the register of each kind?

56. Are the sales totalled every evening and progressive total struck?

Are the total sales of each denomination carried to the single lock stock registers, and subtracted from the opening balances?

57. Are the grand totals of the sales in each sale register taken to the total columns of the stock registers ?

58. Are the gross values of the sale of each kind of stamps and the totals of the discount allowed carried to the Account's day book ?

59. Do the monthly sale of each denomination as shown in the sale registers agree with the totals of the entries in the column 'Sale with discount' and 'sale without discount' in the monthly stamps account?

60. Are the instructions in Standing Order Nos. 54 and 56 in the Stamp Manual and referred to in Standing Order No. 64 in regard to the minimum quantity of stamps to be sold at one time strictly followed, or has there been any breach of these rules ?

61. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy and the monthly account submitted to the District Treasury ?

62. (a) What is the stock of stamps under single lock? [Instruction 16 under Treasury Rule 11].

(b) Does the stock agree with the balance shown in the Registers ?

63. Are the provisions of Note 1 under Standing Order No. 63 (Stamp Manual 4th Edition) as amended by B.P.R. Miss. No. 211 Separate Revenue, dated 23rd August, 1933,

observed? Has the amount placed under double lock every evening been so regulated that the actual cash balance under sole charge of the Sub-treasury Officer together with the value of stamps, opium, etc., under his sole charge did not exceed the amount fixed by the District Treasury Officer under Subsidiary Rule 8(b) under Treasury Rule 11.

64. Are stamps always supplied to vendors and others on the same day on which they paid for them?

65. Is every alteration or erasure in the registers attested by the Sub-treasury Officer?

66. Are the Sub-treasury Stamps indents, as passed by the Treasury Officer regularly filed?

67. Is the table showing the discount on the several classes of stamps corrected upto date? Are the correct rates of discount, with reference to both the denominations of stamps purchased and the distance of the vendor's station from the Sub-treasury applied in calculating the discount allowed to stamp vendors on stamps purchased?

Note :—For the purpose of answering this question the Treasury Officer should scrutinize a fair percentage of the indents and satisfy himself as to the correctness of the discount allowed.

Opium (Main Store under Double Locks)

68. Where is the double lock store of opium kept? [Instruction 18 under Treasury Rule 11].

69. Is the opium stored in a cool room in accordance with the Commissioner's Proceedings, R.No. 916, Abkari, dated 19th July, 1924?

70. Are the stock registers properly maintained? [Article 31, Volume II, Andhra Pradesh Accounts Code.]

71. Do the entries made in the stock register agree with the quantities shown in the Treasury Officer's letters of advice and those issued for sale?

72. Does the stock found at inspection agree with the balance shown in the register? What is the stock? Is it inadequate or- excessive?

73. Does the Double Lock Officer verify each consignment soon after its receipts? Are any delays noticed?

74. What is the condition of the opium cakes and the outer covers?

75. Are they issued in order of receipt?

76. Is every transaction that effects the double lock store recorded in the double lock register under the initials of both the Government Servants holding the keys of the double locks?

Opium (Current Store under Single Lock)

77. What procedure is followed when opium is sold?

78. Is the single lock register properly and neatly maintained? [Article 31, Volume II, Andhra Pradesh Accounts Code].

79. (a) Are receipts from the double lock store entered in the single lock register as soon as they are received ?

(b) Does the Sub-treasury Officer or Government Servant holding his keys in his absence examine the stock under single lock every day before he signs the single lock register ?

80. (a) What is the stock of opium under single lock?

(b) Does the stock found at inspection agree with the balance shown in the register ?

81. Does it ever exceed the limit fixed by the District Treasury Officer? [Instruction 18 under Treasury Rule 11].

82. Are issues made in the order of receipt ?

83. How is opium sold at the Sub-treasury, i.e., whether sales are conducted by a seller or by the shroff or clerk ?

84. Are the following registers also maintained properly and up-to date ?

(a) Register showing the name of addicts and address.

(b) Register showing the daily sales of opium.

(c) Ledger showing the opium issues to permit holders.

85. Is the shortage due to dryage and wastage noted every month in 0.13 register? Is the shortage within 2 percent and is it bonafide?

86. Has the shortage exceeded 2 percent in any month? If so has the excess been investigated and reported to the Board of Revenue for write off?

87. Have orders been obtained in due time from the Collector or the Board of Revenue, as the case may be, sanctioning the write off of the excess shortage ? If not, why not?

Revenue Deposits

88. Is a register of receipts of deposits maintained? [Article 64 and Local Ruling 2 under Article 75-77 in the Andhra Pradesh Accounts Code, Volume II].

89. Is each receipt entry dated and initialled by the Sub-treasury Officer at the time of receipt ? [Article 66 in Volume II, Andhra Pradesh Accounts Code].

90. From a comparison of a few items of daily totals with the day book, does it appear that every credit passes correctly into the day book?

91. Are entries made in this register for each deposit paid, whether in cash or by transfer?

92. Is a register of repayment of deposits at Sub-treasuries in Form T.A. VI maintained? [Article 66 and Local Ruling 2 under Article 75-77 in the Andhra Pradesh Accounts Code].

93. Do you find that there is an entry of disbursement in the register of receipts and repayments for each selected entry in the disbursement register ?

94. (a) Are plus and minus memoranda prepared every month and despatched to the District Treasury ?

(b) Do they show the actual amounts deposited and repaid during the month as entered in the register of receipts and repayments ? [Article 110 in Volume II, Andhra Pradesh Accounts Code.]

95. Are monthly extracts of receipts of deposits sent to the District Treasury and are the H.D. numbers communicated by the District Treasury Officer entered in the Register of Receipts ?

96. Is a list of the outstanding items of deposit prepared at the close of each quarter? Does it agree with the balance shown in the plus and minus memorandum? [Local Ruling 2 under Article 111 in Volume II, Andhra Pradesh Accounts Code]

97. Does an examination of the registers of receipts and repayments, indicate that all items which have been in deposit for three account years have lapsed and been credited to the Government ?

98. Were necessary entries made in the Register of receipts in respect of the lapsed deposit items communicated by the District Treasury Officer in April Last ?

99. On checking a few deposits said to have been repaid by transfer into the day book, does it appear that the corresponding debit and credit entries have been duly made in transfer column of the day book.

Other Deposits

100. Are the registers for Civil Courts' Deposits, Criminal Courts' Deposits, Election Deposits and Deposits for Work done for individual or public bodies properly maintained in the manner indicated in detail above for revenue deposit?

101. Are any items such as receipts on account of demand not yet due, fines, pay and allowances of Government Servants, sale proceeds of unclaimed property, etc., placed in deposit in contravention of the provisions of Article 267 of the Andhra Pradesh Financial Code, Volume I?

102. If any sale proceeds of unclaimed property have been placed in deposit in accordance with Article 267 and Appendix 21 of the Andhra Pradesh Financial Code, have they been subsequently adjusted to the proper head of account after the expiry of six months from the date of deposits ?

103. From an examination of the register of receipts and repayments of Criminal Courts' Deposits, does it appear that all items representing the sale proceeds of impounded cattle are credited to the Government after three months?

104. Is a weekly statement in the form prescribed in Local Ruling 1(b) and under Article 71 of Andhra Pradesh Accounts Code, Vol. II sent regularly to the mufassal Civil Court dealing with the Sub-treasury which transacts its cash business through the bank?

Cheques and Letters of Credit

105. State the designations of all the officers of Public Works department, Post and Telegraphs Department and other departments who draw cheques on the Sub-treasury against letters of credit.

106. Is every payment made on the authority of a letter of credit noted thereon or in a register similar to Form TA. 11 in the Andhra Pradesh Accounts Code, Volume II at the time of payment?

107. Has the Sub-treasury Officer affixed his initials against each entry.
[Memo. No. 53218/1428/Accts., Dt. 6-12-1969]

108. Is the balance struck each time a cheque is passed for payment?

109. Is a separate register in Form T.A. 11 in the Andhra Pradesh Accounts Code, Volume II, maintained, for the transactions relating to each Government servant who draws cheques against letters of credit?

110. Are the amounts of credits intimated by the Treasury Officer entered then and there in these registers ?

Cash

111. Does Sub-treasury Officer check all the debit items with the vouchers ticking off the entries in the day book through the subsidiary register, if any and examine the totals of a page or two at random after closing the daily transactions?

112. Are moneys debited and credited shown in the day book under the appropriate heads? Are the particulars required by the headings properly stated?

113. Are the black spaces at the top of every page duly filled up?

114. Is there any counterfeit coin received in the Sub-treasury from judicial Officers ? If so, is each item kept in a separate wrapper with details of the source of receipt and other particulars? [Instruction 16 in Chapter II in Part III].

Shroff

115. What security has each shroff furnished ? Is it for the amount fixed by the rules ?

116. (a) If personal security has been accepted in any case, is the solvency of the sureties tested every year ? [Article 288, Andhra Pradesh Financial Code, Volume I].

(b) If immovable property has been accepted as security in any case, is the value of the property tested every year ? [Article 288, A.P. Financial Code, Vol. I].

117. Is the sample copy of the District Treasury Account Form kept at the Sub-treasury carefully up-to-date ?

118. Have the corrections communicated from the District Treasury been made regularly in the Sub-treasury copy of the District Treasury Account Form under the initials of the Sub-treasury Officer and is an index of the corrections maintained?

119. Are the memoranda received from the District Treasury duly returned with the necessary replies ? Are there any still to be sent ?

120. Does the total of payments by transfer agree everyday with the total of receipts by transfer in the day book?

121. Are the certificates furnished by the Sub-treasury Officer of disbursement of land cess amount and fishery rentals to presidents of Panchayats whether in person or by money orders or by adjustment correct ?

Payment of interest on Government Securities

122. Are the Treasury Officer's pay orders retained in special files and kept in safe custody? Are they forthcoming in respect of all Government Securities on which interest is payable at the Sub-treasury?

123. Is a separate file kept for each loan? [Paragraph 39 of the Government Securities Manual].

124. Are the payments made regularly recorded on the Treasury Officers Pay Order? [Paragraph 42 (d) of the Government Securities Manual].

Pensions (Civil and Military)

125. Does the Sub-treasury Officer note every payment of pension on both the pensioner's half and the disburser's half of the pension payment order? [Subsidiary Rule 72(b) under Treasury Rule 16].

126. Is any pension payment order over full of notes of payments? [Subsidiary Rule 85(a) under Treasury Rule 16.]

127. Are the disburser's halves filed in serial order and kept in a locked box in the double lock strong room when not actually in use? [Instruction 63 under Treasury Rule 16]

128. Are photographs and finger prints of the pensioners forthcoming whenever necessary?

129. Is proof (independent of the life certificates furnished when payments are made) obtained every year and recorded of the continued existence of each pensioner who is permanently exempted from personal attendance? [Subsidiary Rule 71(a) and (e) under Treasury Rule 16]

130. Are all pensioners mustered in April every year or as soon as possible afterwards? Are notes made of mustering on the Pension Payment Orders?

131. Are two registers of pension payment orders maintained, one for political pensioners and one for service and other classes of pensioners, each class being shown in separate section? [Instruction 64 under Treasury Rule 16].

132. Do the entries in the Pension Payment Order Register agree with those in the District consolidated Register? Note Variations, if any.

133. Does the Sub-treasury Officer initial the column 'Name of pensioner' in the register and is a red ink line drawn below each entry? [Instruction 64 under Treasury Rule 16]

134. When both halves of a pension payment order are returned to the District Treasury owing to the death or transfer of the pensioner, is the cause noted in the last column with the Sub-treasury Officer's initials and the date? [Instruction 64 under Treasury Rule 16].

135. Is the register in Form 77 maintained and attested by the disbursing officer? [Subsidiary Rule 77 (i) under Treasury Rule 16.]

136. When a pension payment order is returned to the District Treasury for renewal or the issue of a duplicate, is a note made in pencil in the remarks column of the register of pension payment orders and struck out after the receipt of the new pension payment order ? [Subsidiary Rule 85(a) under Treasury Rule 16.]

137. Are notices in the principal language of the district posted in a convenient place to which pensioners have access at the Sub-treasury giving information as follows—

(1) The death of a pensioner should be immediately reported and the arrears of pensions claimed by heirs, and all arrears of pension lapse to the Government concerned three years after the pensioner's death.

(2) In regard to military pensioners, the Government of India have decided that a pensioner must ascertain the facts before signing a certificate of widowhood and that the plea of ignorance of a widow's remarriage will not be accepted as a sufficient or valid ground for waiving recovery from him of any sum over paid as a direct result of his signing a false certificate of widowhood.

138. Is the check register maintained for military pensioners ?

139. Do the entries in this register tally with the consolidated District Check Register ? Note variations, if any ?

140. Are descriptive rolls forthcoming for all pensioners and are they kept in locked boxes in the strong room?

141. Are the entries in the check register relating to names of pensioners, dates and period of payment and special conditions if any, duly attested by the Sub-treasury Officer?

142. Are photographs of Military Pensioners forthcoming wherever necessary? [Memo. No. 42628/B/Accts/61-I, Dt. 26-9-1961]

143. Is mustering of Military Pensioners done in April of each year or as soon as possible afterwards ? [Memo. No. 42628/B/Accts/61, Dt. 26-9-1961]

144. Are there any cases of pensioners not receiving pensions for long periods and are the instructions in Clauses 1 and 3 of Article 135 of the 'Head Book of Instructions for the Payment of Military Pension' followed in such cases ?

Accounts

(a) Receipts

145. From an examination of the day book, does it appear that all transactions, for which no subsidiary register is maintained, are entered in detail in the book and that, in regard to receipts for which subsidiary registers are maintained, only totals without details are brought on the day book ? [Local Ruling 1 under Articles 32-34 in Volume II, Andhra Pradesh Accounts Code].

146. What subsidiary registers are maintained ? [Local Ruling under Article 41 in Volume II, Andhra Pradesh Accounts Code].

Are they maintained properly ? Note the defects and omissions, if any.

147. Is a daily classified list of receipts prepared from the day book ? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

148. Does the Sub-treasury Officer sign this classified sheet and then hand it to the posting clerk to post in the posting ledger ? [Local Rulings 2 and 3 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

149. Are the totallings in the classified sheets correct? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

150. Do the totals in the classified sheets agree with the totals in the day book and are the differences, if any accounted for by refunds of revenue ? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

151. On checking the entries in the classified sheets with the corresponding entries in the posting ledger, is each entry checked found to be correctly posted ?

(b) Charges

152. Form an examination of the day book, does it appear that all transactions for which no subsidiary register is maintained are entered in detail in the day book and that in regard to charges for which subsidiary registers are maintained only total without details are brought on the day book ? [Local Ruling 1 under Articles 32-34 in Volume II, Andhra Pradesh Accounts Code].

153. What subsidiary registers are maintained ? [Local Ruling under Article 41 in Volume II, Andhra Pradesh Accounts Code].

Are they maintained properly ? Note the defects, if any.

154. Is a daily classified sheet of charges prepared from the day book ? [Local Ruling under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code]

155. Does the Sub-treasury Officer sign this classified sheet and then hand it to the posting clerk to post in the posting ledger ? [Local Rulings 2 and 3 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

156. Are the totallings in the classified sheet correct? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

157. Do the totals in the classified sheets agree with the totals in the day book and are the differences if any, accounted for by cash recoveries taken as abatement of charges ? [Local Ruling 2 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

158. On checking the entries in the classified sheets with corresponding entries in the posting ledger, is each entry checked found to be correctly posted?

(c) Receipts and Charges

159. Are the memoranda showing alterations ordered by the Treasury Officer in the monthly Sub-treasury accounts of receipts and charges numbered and filed? [Local Ruling 8 under Article 95-99 in Volume II, Andhra Pradesh Accounts Code].

160. Are the registers of chalans issued and orders for payment issued properly maintained ? [Instructions 33 under Treasury Rule 10 and Subsidiary Rule 5 7(b) under Treasury Rule 16].

(d) Daily Sheets

161. (a) Is a daily sheet in the prescribed form sent to the District Treasury on every working day? [Local Ruling 2 under Article 47 in Volume II, Andhra Pradesh Accounts Code].

(b) Is there any delay in the despatch of daily sheets and if so, what are the reasons therefor and what remedies have been taken to avoid such delays ?

162. Is a certificate of posting obtained for the despatch of the daily sheets with chalans and voucher to the District Treasury?

163. (a) Have challan numbers and voucher numbers with amounts been noted in the last column of the daily sheets ?

(b) Are particulars of Treasury Cash Balance and the maximum normal balance furnished in the daily sheets ?

Note :—The Treasury Officer should take with him the daily sheets of the Sub-treasury for the month so that he may answer this question.

164. Are remittances charged off in the Sub-treasury daily sheets on the very date on which they are actually despatched ?

165. Are the total receipts charged under each head, as noted in column (3) of the classified list in T.A. VIII in the Andhra Pradesh Accounts Code, Volume II copied into the daily sheet to the District Treasury? [Local Ruling 2 under Article 47 in Volume II, Andhra Pradesh Accounts Code.]

166. Are the paid vouchers sent daily to the District Treasury? [Local Ruling under Article 47 in Volume II, Andhra Pradesh Accounts Code].

167. Are the miscellaneous chalans sent daily to the District Treasury ? [Local Ruling 2 under Article 47 in Volume II, Andhra Pradesh Accounts Code]

168. What chalans are permanently retained in the Sub-treasury?

(e) Closing the Monthly Accounts

169. On what date are the monthly accounts closed ?[Local Ruling I under Articles 55-56 in Volume II, Andhra Pradesh Accounts Code.]

170. a) On what date is the monthly Sub-treasury account despatched to the District Treasury ? (Local Ruling 1 under Articles 55-56 in Volume II, Andhra Pradesh, Accounts Code].

(b) If there is any delay, what steps have been taken to avoid such delays?

171. Are all vouchers paid in March and all sums received in March brought on to the March accounts ? Are the March accounts kept open till the last day of March? [Local Ruling 1 under Articles 55-56 in Volume II, Andhra Pradesh Accounts Code].

172. Are the columns of the posting ledger totalled?

173. Under heads for which subsidiary registers are maintained, do the monthly totals obtained from the subsidiary registers agree with the totals in the posting ledgers? Give a list of all the subsidiary registers to which this check was applied.

174. From a careful examination of the totals in the posting ledger and on comparing them with the entries in the Monthly Sub-treasury Account for any specified month how many of the receipt totals and how many of the charge totals are found to have been altered or corrected before posting into the monthly Sub-treasury amount?

175. Is every one of the corrections effected in the posting ledger by adding or subtracting a sum from the original total?

176. When the corrections in the posting registers are numerous, is a consolidated transfer slip prepared for all pairs of corrections and signed by the Sub-treasury Officer, and are satisfactory reasons given for the transfers ? [Local Ruling 7 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code.]

177. When the corrections are not numerous, does every correction of a total in the posting register bear the initial of the Sub-treasury Officer with a short note of the reason for the correction? [Local Ruling 7 under Articles 95-99 in Volume II, Andhra Pradesh Accounts Code].

178. Have any corrections been made in the figures in the Sub-treasury monthly account after it has been posted from the posting ledger? Are these corrections supported by serial numbers and the initials of the Sub-treasury Officer, and do these serial numbers refer to transfer slips properly prepared ?

179. Were the corrections or alterations made in the monthly Sub-treasury account by the District Treasury Office, at the time of compilation of District Treasury Account, communicated to the Sub-treasury Officer and were necessary corrections made in the office copy of the Sub-treasury Account?

180. Do all the entries in the copy of the Sub-treasury monthly account brought from the District Treasury agree with the entries in the corresponding office copy kept in the Sub-treasury?

Note :—For the purpose of answering this question the Treasury Officer should take with him the copy of the Sub-treasury monthly account received in the District Treasury for a particular month chosen by random.

181. Is the permanent advance register maintained in the form prescribed ? [Subsidiary Rule 5 under Treasury Rule 31].

182. What is the balance on hand and are vouchers present for the remainder of the permanent advance ? If the vouchers have been sent to the District Treasury along with the contingent bill, is the copy of the contingent bill present?

183. Are recoupments duly noted against each item of expenditure and is the mode of recoupments duly specified ; that is, whether it is by passing contingent bills or by recovery from specified individuals?

184. Is the balance of permanent advance and undisbursed pay separately noted in the Account's Day Book at the close of each day so that Sub-treasury Officer, may at the close of each day examine the general balance but also the balance under the above two heads. Do the balances agree with those noted in the shroff's amanath register?

185. Does each voucher on which payment is made out of the permanent advance bear a payment order of the Sub-treasury Officer?

Miscellaneous

186. Does the Sub-treasury insist on the production of the Treasury Bill Book in Form 70 and see if all columns in it are properly filled in when bills are presented for payment by the drawing/disbursing officers?

Note (1) :—If no Treasury bill books are available of the Treasury at the time of inspection they may be obtained from selected officers and returned.

Note (2) :—Column (11) of the register should be attested by the Drawing or Disbursing Officer in respect of bills previously passed before presenting fresh bills for encashment at the Treasury.

187. Is a separate register maintained for retrenchments ? Are there delays in effecting recoveries, if so, what explanation is forthcoming ?

188. Is a register maintained for advances of pay and travelling allowances granted to Government Servants on transfer and are the recoveries regularly made ? Are any such advances pending? How long and why?

189. Is a complete record kept of the specimen signatures of all the officers who draw bills on the Sub-treasury and is the signature in each bill compared with the specimen signature of the drawing officer before the bill is passed for payment? [Instruction 2 under Treasury Rule 29]

190. Is a register showing the names of all Gazetted Government Servants, who draw their pay from the Sub-treasury maintained and are the entries made therein up-to-date and attested by the Sub-treasury Officer?

Small Savings Schemes

191. (a) Is the monthly schedule showing the total value of the certificates in the month on each receipt book handed in the month by authorized agents and the total amount of commission paid in respect thereof maintained ? Has the monthly schedule been submitted to the Treasury Officer regularly with the necessary certificate ? [Paragraph No. 12 of Executive instructions in Annexure Ii to G.O.871, Finance, dated 11th September, 1950]

(b) Is the Sub-treasury Officer sending regularly at the beginning of each month to the Assistant National Savings Circle Officer concerned a certificate showing the total amount of commission paid to the agents in respect of sales of National Savings Certificates during the previous month in his Sub-treasury?

192. Is the commission due to the authorized agents who are permitted to draw the commission at the Sub-treasury correctly worked out and paid? Have the used receipt books at the Sub-treasury been checked against the Treasury schedules for the sale of certificates and grant of commission thereon ? Has there been any inordinate delay in claiming the Commission or in paying it?

193. Have the counterfoils of the completed receipt books been obtained and carefully preserved at the Sub-Treasury?

Procedure

194. Does the Bank despatch the pen carbon copy of the scroll cash book to the Sub-treasury Officer regularly on the morning following the date to which it refers? [Local Ruling 6 under Articles 42-43 in Volume II of the Andhra Pradesh Accounts Code]

195. Does the Bank forward the register of daily receipts and payments duly written up to the Sub-treasury Officer along with the pen carbon copy or the scroll cash book ? [Local Ruling 6 under Articles 42-43 in Volume ii of the Andhra Pradesh Accounts Code]

196. Does the Bank send these documents to the Sub-treasury Officer in a locked box? Are all reasonable precautions taken to prevent alteration or abstraction of any papers before the box reaches the Sub-treasury Officer ? [Local Ruling 6 under Articles 42-43 in Volume II of the Andhra Pradesh Accounts Code].

197. Are the net differences between the total receipts and payments in the scrolls posted correctly in the register of Reserve Bank Deposits separately for Union and State transactions ?

198. Is a register in Form T. & A.7 for misclassification by the Bank maintained?

199. Is a periodical register showing the despatch of various returns and vouchers to the District Treasury Officer and other authorities maintained up-to-date ? Have the returns and vouchers been sent on the due dates ? What is the action taken in cases of delays of noticed to avoid recurrence ?

(C.S. No. 9 to A.P.T.C., Vol. II/M.4268-B Accts. 61-I. Dt. 26-9-61)

General

200. Is a register of all objections received from the District Treasury Officer maintained and have all been replied to promptly? [Give reasons for pendency with duration]

201. What is the general result of the inspection of the Sub-treasury registers and records ?

Note :—In the case of non-banking Sub-treasury, the general remarks should be given at the end of the questionnaire in Appendix II-B.

ANNEXURE H-B to APPENDIX 4

List of additional questions to be answered by the Treasury Officer when inspecting a Non-Banking Sub-treasury

1. Are placards in English and the principal language of the district in regard to the following matters exhibited in a conspicuous place ?

- (a) Treasury hours.
- (b) Exchanges of decimal coins.
- (c) Encashment of currency and Bank Notes.

[Subsidiary Rule 6 under Treasury Rule 4 and Subsidiary Rule 6 under Treasury Rule 5]

2. (a) What is the Treasury cash balance found in the Sub-treasury at the time of inspection?

(b) Does it agree with the balance as shown in the last entry in the Shroff's Balance sheet (Form 32) and the Accountant's Pay Book (Form T.A. in the Andhra Pradesh Accounts Code, Vol. II) ? [Subsidiary Rule 8 (f) under Treasury Rule 11.]

Weights and Scales

3. Do the Government servants employed in the Sub-treasury including Sub-treasury Officer understand how to use the weighing machine?

4. What is the maximum weight that can be weighed on it at one time?

5. Is there a set of metric weights and are they in good condition?

6. Are all the remittance boxes that are received in or sent from, the Sub-treasury weighed by means of the weighing machine ? [Subsidiary Rule 23 under Treasury Rule 30]

7. Does an examination of some of the invoices show that the weights are noted on the invoice ? [Subsidiary Rule 23 under Treasury Rule 30]

Main Store (Double Lock Balance)

8. Is there a main store of cash comprising the bulk of the money in the Treasury balance ? [Subsidiary Rule 8(b) under Treasury Rule.]

9. Is it in a safe, a box or a hole in the ground? [Subsidiary Rules 6 and 8 (b) under the Treasury Rule II].

10. Is it under double locks ? [Subsidiary Rule 8(b) under Treasury Rule 11].

11. What is the name of the marks of the locks ? Are they of approved pattern? Where are the duplicate keys? [Instructions 4(g) and 5(1) and Subsidiary Rule 8 under Treasury Rule 11.]

12. Who are the officers holding the keys of the Double lock receptacle?

13. Are the locks sealed in leather bag?

14. When any money is issued from, or placed in the double lock main store, is the amount registered by the Double Lock Officer with his own hand in the Shroff's balance sheet (Form 32)? [Subsidiary Rule 8(f) under Treasury Rule 11].

15. Is a register (Form 33) maintained and kept inside the main store besides the memorandum in Form 29 and Form 30 ? Is the amount placed in or taken out on each occasion recorded in them by the Double Lock Officer and the balance struck by him in his own handwriting and signed with date ? [Subsidiary Rules 7 (g) and 8(g) under Treasury Rule 11].

16. Does an examination of the register in Form 33 show that, on any occasions when the main store was opened, it was initialled by the Sub-treasury Officer only and not by the Government servant holding double lock keys ? [Subsidiary Rule 8 (g) under Treasury Rule 11].

17. Are the different kinds of coins kept apart? [Subsidiary Rules 6, 7(a) and 8 under Treasury Rule 11].

18. Does each bag of coin contain a slip showing the names of the counter and the examiner with dates ? [Subsidiary Rules 7(a) and 8 under Treasury Rule 11].

19. Does the main store contain anything besides whole rupees, small silver coin, decimal coins and notes?

20. Is there sufficient small silver decimal coin to meet the current demand ?
[Instructions 7 and 42(a) in Chapter II in Part III].

21. What is the maximum amount that is ever kept in the main store?

22. (a) When the balance in the main store exceeds a certain amount, is the excess remitted elsewhere ?

(b) What is that amount?

(c) Where is the excess remitted ?

Current Store (Single Lock Balance)

23. Is there a separate chest containing the current store of cash under single lock?
[Subsidiary Rule 8(b) under Treasury Rule 11]

24. (a) Is the amount that is left in the single lock chest at night always less than the sum fixed by the District Treasury Officer under Subsidiary Rule 8(b) under Treasury Rule 11?

(b) What is the sum fixed by the District Treasury Officer? [Subsidiary Rule 8(b) under Treasury Rule 11]

25. On days when heavy disbursements have to be made, are special precautions taken by opening the main store as often as is necessary ?

26. (a) On days when large receipts received or large remittances shroffed, so that sums have to be left temporarily in the sole custody of the Sub-treasury Officer and the Shroff are special precautions taken to transfer the excess inside the strong room for eventual transfer to the currency chest at the close of the day?

(b) Is the special register prescribed by the Director of Treasuries and Accounts maintained and are entries made in it correctly?

(c) What is the maximum sum that remained in the sole custody of the Sub- treasury Officer and the Shroff at any time?

27. Does the single lock chest contain anything besides the coin and notes shown in the shroff's daily balance sheet as being under single lock?

Currency Chest

28. (a) Is the currency chest balance kept under double locks and separate from the Treasury balance? [Instruction 12 under Treasury Rule II]

(b) What is the currency chest balance found in the Sub-treasury at the time of inspection ?

(c) Does it agree with the balance as shown in the last entry in the currency chest book?

29. Are the keys of the double lock receptacles containing the currency chest balance held in the same manner as the keys of the double locks placed on the receptacles used for the double lock Treasury Balance? [Instruction 12 under Treasury Rule II]

30. (a) Are the currency chest transactions conducted according to the rules prescribed in Instruction 14 under Treasury Rule 11?

(b) Is the currency chest book kept inside the chest in accordance with Instruction 14(iii) under Treasury Rule 11?

(c) Has the Sub-treasury Officer any access to the currency chest otherwise than in the presence of the other double lock officer? [Instruction 14 (iii) under Treasury Rule 11]

(d) Are the currency chest slips submitted to the currency officer serially numbered in accordance with the Instruction 14(v) under Treasury Rule 11 and is the number of each slip recorded in a suitable column in the currency chest book?

(e) Are operations on the currency chest carried out in order to keep the Treasury cash balance at the lowest amount possible? On how many days during the period covered by the inspection did the closing Treasury balance exceed the prescribed maximum normal balance, and are the explanations furnished by the Sub-treasury Officer for the excess satisfactory in each case?

Unshroffed Village Remittances

31. Is there a separate box in the strong room in which unshroffed village remittances are kept? [Subsidiary Rule 15 under Treasury Rule 10]

32. Is it under single lock or double lock?

33. Is a register in Form 17 maintained for recording the receipt and return of the bags? [Instruction 32 under Treasury Rule 10]

34. Does the Sub-treasury Officer initial the register in token that each bag is received, at the time of placing the bag in the box? [Instruction 22 under Treasury Rule 10]

35. Does the Village Official sign the register in acknowledgment of the return of the bag, when it is returned to him?

36. Does the Sub-treasury Officer initial the register against each late village remittance when it has been finally shroffed and entered in the Sub-treasury Accounts? Where the remittances credited the next day in account. If not, is satisfactory explanation forthcoming for the delay? [Instruction 22 under Treasury Rule 10]

37. Is a preliminary receipt given to the village official whenever a bag is placed in the late remittance box? [Instruction 22 under Treasury Rule 10]

38. (a) Are these receipts pasted with counterfoils and bound into books?

(b) Are the receipts in the book consequently numbered before a new book is brought into use? [Instruction 22 under Treasury Rule 10]

39. Are the numbers on the receipts granted entered in the register of unshroffed village remittances in Form 17? [Instruction 22 under Treasury Rule 10]

40. Does it appear that preliminary receipt was granted for each late remittance entered in the register? [Instruction 22 under Treasury Rule 10]

41. Is each preliminary receipt taken back and pasted in the counterfoil when the bag is taken out of the late remittance box and returned to the village official? [Instruction 12 under Treasury Rule 10].

Unshroffed Treasury and Currency Remittances

42. Is a separate register (Form 18) maintained for recording Treasury and Currency remittances :-

(i) Which arrive at the Sub-treasury when it is open for transactions but cannot be shroffed completely on the day of receipt, and

(ii) Which arrive at the Sub-treasury when it is not open for transaction? [Instruction 23 under Treasury Rule 10]

43. (a) Are there any entries in the register?

(b) If so, are the remittances received when the Sub-treasury is open for transactions on the day of receipt, and those received when the Sub-treasury is not open for transactions, credited as soon as it reopens? [Instruction 23 under Treasury Rule 10]

Money received when the Treasury is not open for transactions

44. Are all moneys sent by postal money order, or by a Tahsildar whilst in camp, or by any other Government servant from a distance for payment into the Treasury which arrive at the Treasury when it is not open for transactions recorded in the register in Form 16 and placed in the strong room in sealed bags as soon as possible? [Instruction 24 under Treasury Rule 10]

45. Are such moneys brought to account as soon as the Treasury open on the next working day? [Instruction 24 under Treasury Rule 10]

Cheques and Letters of Credit

46. Is the stock of Reserve Bank of India Remittance Draft Forms kept in store under the key of the Treasury Officer ? [Subsidiary Rule 57 under Treasury Rule 30]

47. Do you find any case in which Drafts were not issued on the same day on which they were applied for ? [Subsidiary Rule 59 under Treasury Rule 30]

48. Are the register of the Reserve Bank of India Remittances Drawn (Form T.A. 25) and the subsidiary register of the Reserve Bank of India Remittances Drawn (Form T.A. 25-A) maintained? [Art. 78 of the Andhra Pradesh Accounts Code, Vol. II, and Instruction 31 under Treasury Rule 30]

49. Is the register of the Reserve Bank of India Remittance encashed (Form T.A. 26) maintained ? [Instruction 32 under Treasury Rule 30]

Cash

50. Does the Sub-treasury Officer examine the balance in the Sub-treasury every evening and sign the shroff's cash balance register? [Subsidiary Rule 8(f) and (g) under Treasury Rule 11]

51. Is the cash book signed by the Shroff and the Sub-treasury Officer?

52. Does the incoming Government Servant verify the currency chest balance as prescribed in Instruction 15 (v) under Treasury Rule 11 at every change of incumbency of the immediate charge of the currency chest if there is one in the Sub-treasury, and submit a report of verification to the District Treasury Officer in Form 38?

53. (a) Does the Sub-treasury Officer or the Government Servant holding his keys note hour at which the Sub-treasury closes every evening in the day book with an explanation whenever it is closed after sunset?

(b) Are directions in the Note under Instruction 22 under Treasury Rule 10 strictly followed and are the last operations for the day on the double lock receptacles and the currency chest carried out soon after 3 p.m.?

54. Are disbursements ever made after sunset ?

55. Are there any Treasurers in the Shroffs cash book or in the day book?

56. Have all the corrections or interlineations in the Shroff's cash book and the day book been initialled by the Sub-treasury Officer?

57. Is there any light or counterfeit coin in the Sub-treasury ? If so give details, and state how it should be disposed of.

Miscellaneous

58. When a village pound-keeper has to remit collections and also to cash a bill, are the two transactions kept separate and each recorded in full in the Shroff's cash book?

59. (i) Are you satisfied that the directions regarding the safe custody and use of (i) the Cypher Code of the R.B.I. and (ii) the Treasury Agencies Private Check Single Book contained in Instruction 4 under Treasury Rule 3 are observed carefully?

(ii) Does the Sub-treasury Officer know how to make use of check Signal and Cypher Code?

60. What is the general result of the inspection of the Sub-treasury registers and records?

ANNEXURE III to APPENDIX 4

List of Questions to be Answered by the District Treasury Officer when inspecting a Collecting Depot

Cash

1. Does the amount of cash in the depot including the currency notes agree with the balance as shown in the last entry in the cash book?

Miscellaneous

2. Are all the locks used in the Collecting Depot good lever locks?

3. Are there any cheap unsuitable locks on the boxes in the collecting depot?

4. Is a register Form 26 showing all the locks and keys in the collecting depot maintained? Do the entries in this register agree with the list of locks and keys maintained in the District Treasury ?

5. Are there two keys for every lock? Where are the duplicate keys?
6. Are all remittance boxes in the collecting depot in good condition?
7. Are they safe for remitting coin?

Stamps (Main Store - Double Locks)

8. Where are the stamps under double locks kept? Are they free from injury?
[Instruction 16 under Treasury Rule 11]

9. Are stock registers maintained for stamps under double locks ? [Art. 31, Vol. II of the Andhra Pradesh Accounts Code]

10. Is the direction contained in the concluding sentence of Rule 25 of the Rules for the supply and distribution of stamps in the Stamp Manual invariably followed?

11. Are entries made in the stock registers of all stamps received from the District Treasury (or other Sub-treasuries, if any) ? Do these entries agree with the invoices ?

12. Are entries made therein of all stamps issued to single lock (or to the District Treasury or, other Sub-treasuries, if any) ? In a few instances taken at random, do the entries agree with the entries on the indents?

13. Is the total value of each receipt or issue and balance entered in the last column of each stock register, and the entry initialed by the Government servant in charge ?

14. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the 'Total value' column of the register of each kind?

15. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy of the monthly account submitted to the District Treasury?

Note —The Treasury Officer should take with him the last monthly account submitted to the District Treasury for reference during his inspection.

16. What is the stock of stamps under double locks?

17. Does the stock agree with the balances shown in the registers ?

18. Are there any torn or spoiled stamps in store ?

19. Are the almyrahs in which the stamps are stored tin-lined?

20. Do the Deputy Tahsildar and the Government servant who holds the Deputy Tahsildar's keys during his absence verify the stock each time they take charge and record a certificate of verification as required in Subsidiary Rule 8 under Treasury Rule 5 and Subsidiary Rule 8(d) under Treasury Rule 11.

Stamps (Current Store under Single lock)

21. What is the procedure observed when stamps are sold ? Is the money received into the general Treasury balance at once, and is the challan receipt issued before the stamps are issued ?

22. Are the single lock stock registers properly and neatly maintained ? [Art. 31, Vol. II of the Andhra Pradesh Accounts Code]

23. Are all receipts from the double lock store entered in them as soon as they are received ?

24. Are separate entries made in the sale registers for sales to different parties, whether private parties or vendors ?

25. Is the total value of each receipt or issue and balance entered in the penultimate column of each stock register and the entry initialled by the Government servant incharge in the last column ?

26. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the 'total value' column of the register for each kind?

27. Are the sales totalled every evening ?

28. Are the total sales of each denominations carried to the single lock registers, and subtracted from the opening balances ?

29. Are the grand totals of the sales in each sales register taken to the total columns of the stock registers ?

30. Are the gross values of the sales of each kind of stamp and the totals of the discount allowed carried to the Accountant's day book ?

31. Do the monthly sales of each denomination as shown in the sale registers agree with the totals of the entries in the columns 'Sale with discount' and 'Sale without discount' in the monthly stamp account?

32. Are the instructions in Standing Orders No. 54 and 56 in the Stamp Manual and referred to in Standing Order No. 64 in regard to the minimum quantity of stamps to be sold at one time strictly followed, or has there been any breach of these rules ?

33. Do the balances shown at the end of the month agree with the balances shown in the office copy and the fair copy of the monthly account submitted to the District Treasury ?

34. Does the Deputy Tahsildar regularly examine the stock in the single lock as required by Standing Orders No. 77(1)(ii) of the Stamp Manual at the end of each month, or if he is absent from headquarters at the time of submission of the monthly accounts, immediately on his return to headquarters, and has he signed the single lock stock register in token of it?

35. What is the stock of stamps under single lock? [Instruction 16 under Treasury Rule 11]

36. Does the stock agree with the balances shown in the registers?

37. Are stamps always supplied to vendors and others on the same day on which they paid for them?

38. Does the deputy Tahsildar or the Government Servant holding his keys in his absence examine the stock under single lock every day before he signs in the single lock register? [Subsidiary Rule 8(g) under Treasury Rule 11]

39. Is every alteration or erasure in the registers attested by the Deputy Tahsildar or the Accountant?

40. Are the stamp indents, as passed by the Treasury Officer, regularly filed?

41. Is the table showing the discount on the several classes of stamps corrected upto date? Are the correct rates of discount, with reference to both the denominations of stamps purchased and the distance of the vendors station from the collecting depot, applied in calculating the discount allowed to stamp vendors on stamps purchased ?

Note :—For the purpose of answering the question the Treasury Officer should scrutinize a fair percentage of the indents and satisfy himself as to the correctness of the discount allowed.

Opium (Main Store under double locks)

42. Where is the double lock store of opium kept? [Instruction 18 under Treasury Rule 11]

43. Is the opium stored in a cool room in accordance with the Commissioner's Proceedings ? [R.No. 916, Abkari, dated 18th July, 1924]

44. Are the stock registers properly maintained? [Article 31, Vol. II, Andhra Pradesh Accounts Code]

45. Do the entries made in the stock register agree with the quantities shown in the Treasury Officers letters of advice and those issued for sale ?

46. Does the stock found at inspection agree with the balance shown in the register ? What is the stock? Is inadequate or excessive ?

47. Does the Deputy Tahsildar or the Government servant holding his keys verify each consignment soon after its receipt ? Are any delays noticed ?

48. Does the Deputy Tahsildar, or the Government Servant who holds his keys during his absence, and the Taluk Head Clerk verify the stock on each occasion when the Deputy Tahsildar leaves and returns to headquarters and record a certificate of verification as required in Excise Standing order No. 229(7) in Volume II of the Excise Manual?

49. What is the condition of the opium cakes and the outer covers?

50. Are they issued in the order of receipt?

51. If every transaction that affects the double lock store recorded in the double lock register under the initials of both the Government servants holding the keys of the double locks ?

Opium (Current Store under Single lock)

52. What procedure is followed when opium is sold?

53. Is the single lock stock register properly and neatly maintained? [Art. 31, Vol. II, Andhra Pradesh Accounts Code]

54. Are receipts from the double lock store entered in the single lock register as soon as they are received?

55. What is the stock of opium under single lock?

56. Does it ever exceed the limit fixed by the District Treasury Officer?
[Instruction 18 under Treasury Rule 11]

57. Does the stock found at inspection agree with the balance shown in the register ?

58. Does the Deputy Tahsildar or the Government servant holding his keys in his absence examine the stock under single lock every day before he signs the single lock register ?

59. Are the issues made in the order of receipt?

60. How many opium sold at the Collecting Depot, i.e., whether sales are conducted by a seller or by a shroff or clerk ?

61. Are the following registers also maintained properly and upto date?

(a) Register showing the names of addicts and their addresses.

(b) Register showing the daily sales of opium.

(c) Such other Register or registers ordered to be maintained by the collector.

62. What is the stock of opium with the seller at the time of inspection?

63. Is the stock entrusted to him far in excess of the needs of the day?

64. Is the stock left unsold with the seller taken back by the Taluk Officer at the end of the day and accounted for correctly ?

65. Is the shortage due to dryage and wastage noted every month in 0.13 register? Is the shortage within 2 percent and is it bonafide?

66. Has the shortage exceeded 2 percent in any month ? If so has the excess been investigated and reported to the Board of Revenue for write off?

67. Have orders been obtained in the due time from the collector or the Board of Revenue, as the case may be, sanctioning the write off of the excess shortage ? If not why not?

Appendix 5

[See Instruction I under Treasury Rule 5]

List of Treasuries and Sub-treasuries in the State

Note 1 :—The names of the District Treasuries are arranged alphabetically and noted in brackets. The names of Sub-treasuries are given immediately below the District Treasury concerned. The entry (S.B.I.), or (Y.P.O.) after the name of a District Treasury, or Sub-treasury indicates that its business is transacted through a Branch or Sub-branch of the State Bank of India, or Hyderabad as the case may be (S.B.I.), (S.B.H.) or a Treasury Pay Office of the State Bank of India or Hyderabad, as the case may be (T.P.O.).

Note 2 :—All names are spelt as far as possible in the same way as in the Post Office Guide.

The names of Sub-treasuries are those of the places at which they are located. If the name of a taluk differs from that of the place at which a Sub-treasury is located, the name of taluk is shown within brackets after the name of the Sub-treasury.

Note 3 :—The entry (I.D.T.) after the name of a Sub-treasury indicated that it is in the charge of an independent Deputy Tahsildar and the entry (D.D.T.) that it is in the charge of a dependent Deputy Tahsildar.

Note 4 :—There is a Currency Chest at Medak District Treasury at Sangareddy and at each Non-banking Sub-treasury except at Addanki in Prakasham district in Andhra area and at each of the Sub-treasuries at Devarakonda in Nalgonda district, Mahaboobabad in Warangal district, Alampur and Kodangal (Memo.No.1374/Accts/62-2, Dt. 23-2-1962) in Mahaboobnagar district, Sultanabad, Huzurabad, Sircilla and Manthani (Memo.No.52305-A/Accts/61-1, Dt. 21-8-1961) in Karimnagar district, Armoor and Banswada in Nizamabad district in Telangana area. All Treasuries and Sub-treasuries with Currency Chest facilities at places where the Reserve Bank of India is not represented, will be regarded as Treasury Agencies of the R.B.I. for issue and payment of Telegraphic Transfers and Bank Drafts — See Appendix 22 in regard to limits for drawing, etc.

[Memo. No. 103220, Exp. III-A/57-1, Dt. 23-12-1957 and
Memo.No. 13991/Accts/59-2, Dt. 29-3-1958]

Explanation of Abbreviations

D.D.T...	Dependent Deputy Tahsildar.
S.B.I...	Branch of the State Bank of India.
S.B.H...	Branch of the State Bank of Hyderabad.
S.B.M...	State Bank of Mysore.
I.D.T...	Independent Deputy Tahsildar
O.C...	Officer Incharge
T.P.O...	Treasury Pay Office of the State Bank of India or Hyderabad, as the case may be.
T.T...	Telegraphic Transfer.

List of Treasuries and Sub-treasuries in the State

Sl.No.	Name of Treasuries and Sub-treasuries	Officer, if any, on whom Reserve Bank Drafts may be drawn and T.Ts issued
(1)	(2)	(3)
1.	Adilabad (District Treasury)	S.B.H.
2.	Addanki	do
3.	Asifabad	do
4.	Bhainsa	do
5.	Boath	do
6.	Chinnoor	do
7.	Kagaznagar	do
8.	Khanapur	do
9.	Luxettipet	do

(1)	(2)	(3)
10.	Mudhole	do
11.	Mancherial	do
12.	Nirmal	do
13.	Sirpur	do
14.	Utnoor	do
15.	Anantapur (District Treasury)	do
16.	Anantapur (G.O.Ms.No.75, Fin & Plg. (Fin.Wing. W&M) Dept., Dt.10-3-1980)	do
17.	Dharmavaram	do
18.	Gooty	do
19.	Guntakal	do
20.	Hindupur	do
21.	Kadiri	do
22.	Kalyandurg	do
23.	Madakasira	do
24.	Penukonda	do
25.	Rayadurg	do
26.	Tadipatri	do
27.	Uravakonda	do
28.	Chittoor (District Treasury)	do
29.	Bangarupalem	do
30.	Chandragiri	do
31.	Chittoor	O.C.
32.	Kuppam	S.B.M
33.	Madanapalle	S.B.I
34.	Palamner	do
35.	Piler	do
36.	Punganur	S.B.M
37.	Puttur	S.B.I
38.	Satyavedu	O.C
39.	Srikalahasti	S.B.I
40.	Tirupati	do
41.	Vayalpad	do
42.	Cuddapah (District Treasury)	do
43.	Badvel	do
44.	Cuddapah	do
45.	Jammalamadugu	do
46.	Kamalapuram	do
47.	Proddatur	do
48.	Pulivendla	do
49.	Rajampeta	do
50.	Rayachoti	do

(1)	(2)	(3)
51.	Sidhout	O.C.
52.	Lakkireddipalli	do
53.	East Godavari (Kakinada) (District Treasury)	S.B.I
54.	Alampur	O.C
55.	Amalapuram	S.B.I
56.	Kakinada	do
57.	Mummidivaram	O.C
58.	Peddapuram	S.B.I
59.	Kothapeta	do
60.	Pithapuram	do
61.	Prathipadu	O.C
62.	Rajahmundry (North)	S.B.I
63.	Rajahmundry (South)	do
64.	Ramachandrapuram	do
65.	Razole	do
66.	Tuni	do
67.	Rampachodavaram (Upgraded into a Sub-treasury vide G.O.Ms.No.226, Fin. & Plg. (Admn.) Dept, Dt.31-8-1976)	O.C.
68.	West Godavari (Eluru) (District Treasury)	S.B.I
69.	Bhimavaram	do
70.	Chintalapudi	do
71.	Eluru	O.C.
72.	Kovvur	S.B.I
73.	Narsapur	do
74.	Nidadavolu	do
75.	Palakol	do
76.	Polavaram	do
77.	Tadepalligudem	do
78.	Tanuku	S.B.I
79.	Guntur (District Treasury)	do
80.	Bapatla	do
81.	Guntur	do
82.	Gurajala (Palnad)	do
83.	Macherla	do
84.	Mangalagiri	do
85.	Narsaraopet	do
86.	Ponnur	do
87.	Repalle	do
88.	Sattenapalli	do
89.	Tenali	do
90.	Vinukonda	do

(1)	(2)	(3)
91.	Rangareddy District (District Treasury)	S.B.H.
92.	Chevella (Sahabad)	O.C.
93.	Hyderabad	S.B.H.
94.	Ibrahimpattanam	do
95.	Medchal	do
96.	Pargi	do
97.	Tandur	do
98.	Vikarabad	do
99.	Karimnagar (District Treasury)	do
100.	Huzurabad	do
101.	Jagtial	S.B.I.
102.	Karimnagar	do
103.	Manthani	do
104.	Metpalli	do
105.	Peddapalli	do
106.	Sircilla	do
107.	Khammam (District Treasury)	do
108.	Bhadrachalam	do
109.	Buragampahad	do
110.	Khammam	do
111.	Kothagudem	do
112.	Madhira	do
113.	Sattupalli	O.C.
114.	Venkatapuram	S.B.H.
115.	Yellandu	do
116.	Krishna (at Masulipattanam) (District Treasury)	S.B.I.
117.	Avanigadda	do
118.	Bandar	do
119.	Gannavaram	do
120.	Gudivada	do
121.	Jaggayyapet	S.B.H.
122.	Kaikalur	do
123.	Nandigama	do
124.	Nuzvid	do
125.	Tiruvur	do
126.	Vijayawada (East) Gandhinagaram	do
127.	Vijayawada (West) Governorpet	do
128.	Vuyyur	do
129.	Kurnool (District Treasury)	do
130.	Adoni	do
131.	Allagadda	do

(1)	(2)	(3)
132.	Alur	do
133.	Atmakur	do
134.	Banganapalle	do
135.	Dhone	do
136.	Koilkuntla	do
137.	Kurnool	do
138.	Nandikotkur	do
139.	Nandyal	do
140.	Pattikonda	do
141.	Yemmiganur	do
142.	Mahaboobnagar (District Treasury)	S.B.H
143.	Atchampet	do
144.	Atmakur	S.B.H
145.	Gadwal	do
146.	Atmakur	do
147.	Jadcherla	do
148.	Kalwakurthi	do
149.	Kodangal	do
150.	Kollapur	do
151.	Mahaboobnagar	do
152.	Makthal	do
153.	Nagarkurnool	do
154.	Shadnagar	do
155.	Wanaparthy	do
156.	Medak (At Sangareddy) (District Treasury)	do
157.	Andol	do
158.	Gazwel	do
159.	Medak	do
160.	Narayankhed	do
161.	Narsapur	do
162.	Sangareddy	do
163.	Siddipet	do
164.	Zahirabad	do
165.	Nalgonda (District Treasury)	do
166.	Bhongir	do
167.	Devarakonda	do
168.	Huzurnagar	do
169.	Miryalaguda	do
170.	Nalgonda	do
171.	Ramannapet	do
172.	Suryapet	do

(1)	(2)	(3)
173.	Nellore (District Treasury)	S.B.I
174.	Atmakur	O.C
175.	Buchireddipalem	do
176.	Gudur	S.B.I
177.	Kavali	do
178.	Kovur	do
179.	Nellore	do
180.	Rapur	O.C
181.	Sullurpeta	S.B.I
182.	Udayagiri	O.C.
183.	Venkatagiri	S.B.I
184.	Niazabad (District Treasury)	S.B.H
185.	Armoor	do
186.	Banswada	do
187.	Bodhan	do
188.	Kamareddy	do
189.	Madnoor	do
190.	Nizamabad	do
191.	Yellareddy	do
192.	Prakasam (At Ongole)	S.B.I
193.	Addanki	do
194.	Chirala [Vide G.O.Ms.No.209, Fin. & Plg. (W&M) Dept, Dt.22-10-1979]	do
195.	Cumbum	do
196.	Darsi	O.C
197.	Giddalur	S.B.I
198.	Kandukur	do
199.	Kanigiri	do
200.	Markapur	do
201.	Ongole (District Treasury)	do
202.	Podili	do
203.	Yerragondapalem	O.C
204.	Srikakulam (District Treasury)	S.B.I
205.	Bobbili	do
206.	Chipurupalli	do
207.	Ichapuram	do
208.	Narasannapet	do
209.	Palakonda	do
210.	Parvathipuram	do
211.	Pathapatnam	do
212.	Salur	do
213.	Sompeta	do

(1)	(2)	(3)
214.	Srikakulam	do
215.	Tekkali	do
216.	Palasa	do
217.	Rajam	do
218.	Ponduru	do
219.	Kothur (Hiramandalam Taluk)	do
220.	Kurupam	do
221.	Visakhapatnam (District Treasury)	S.B.I
222.	Anakapalli (East)	do
223.	Anakapalli (West)	do
224.	Beemunipatnam	do
225.	Chintapalli	O.C.
226.	Chodavaram	S.B.I
227.	Ellamanchili	do
228.	Gajapathinagaram	do
229.	Madugula	O.C.
230.	Narsipatnam	S.B.I
231.	Paderu	O.C
232.	Srungavarapukota	S.B.I
233.	Visakhapatnam	do
234.	Vijayanagaram (East)	do
235.	Vijayanagaram (West)	do
236.	Warangal (District Treasury)	S.B.H
237.	Janagaon	do
238.	Mahaboobabad	do
239.	Mulug	do
240.	Narasampet	do
241.	Parkal	do
242.	Warangal	do
243.	Wardhannapet	O.C

Appendix 6

[As amended in G.O.Ms.No.73, Fin. & Plg. (Accts. II), Dt.31-3-1981]

[See Instruction 3 under Treasury Rule 5]

List of Collecting Depots in the State

[All items except item Addatigala are deleted by G.O.Ms.No.73,
Fin. & Plg. (Accts-II), Dt.31-3-1981]

District and name of collecting depot	Sub-treasury, etc., into which collections are remitted
East Godavari District.	
Addatigala (Yellavara)	Peddapuram

Appendix 7

[Deleted]

Appendix 8

[See Subsidiary Rule 1(a)(iv) under Treasury Rule 10]

List of Banks which are Members of the Clearing House in Hyderabad City

- 1. Andhra Bank, Ltd.
- 2. Bank of Baroda, Ltd.
- 3. Bank of India, Ltd.
- 4. Bank of Maharashtra, Ltd.
- 5. Canara Bank, Ltd.
- 6. Canara Banking Corporation, Ltd.
- 7. Canara Industrial Banking & Syndicate, Ltd.
- 8. Central Bank of India, Ltd.
- 9. G. Raghunathmull Bank, Ltd.
- 10. Hyderabad Co-operative Apex Bank, Ltd.
- 11. Indian Bank, Ltd.
- 12. Indian Overseas Bank, Ltd.
- 13. Punjab National Bank, Ltd.
- 14. State Bank of Hyderabad, Ltd.
- 15. State Bank of India.
- 16. Union Bank of India, Ltd.
- 17. United Commercial Bank, Ltd.

SUB-MEMBERS

- 1. The Bank of Bikaner
- 2. The Prudential Co-operative Central & Urban Bank, Ltd.

Appendix 9

[See Instruction 2 under Treasury Rule 10]

List of villages of the Kurnool District, the Headmen of which are authorized to receive Forest Revenues from Government Servants of the Forest Department for Remittance into the Treasury

Sl.No.	Name of Village	Taluk	Sl.No.	Name of Village	Taluk
1.	Uyyalavada	Cumbum	8.	Ambavaram	do
2.	Sanjeevaraopet	do	9.	Krishnamsettipalle	do
3.	Kothakota	do	10.	Akividu	do
4.	Allinagaram	do	11.	J.Pullalacheruvy	do
5.	Chintalapalle	do	12.	Konapalle	do
6.	Nallagunta	do	13.	Galizerugulla	do
7.	Thaticherla	do	14.	Pitikayagulla	do

<i>Sl.No.</i>	<i>Name of Village</i>	<i>Taluk</i>	<i>Sl.No.</i>	<i>Name of Village</i>	<i>Taluk</i>
15.	Turimella	Cumbum	33.	Owk	do
16.	Mohidinipuram	do	34.	Ramavaram	do
17.	Papinenipuram	do	35.	Mahadevpuram	Sirvel
18.	Racherla	do	36.	Srirangapuram	do
19.	Yerragondapalem	Markapur	37.	Rudravaram	do
20.	Venkatadripalem	do	38.	Chitrenipalle	do
21.	Pullalacheruvu	do	39.	Bachepalle	do
22.	Virabhadrapuram	do	40.	Dantlavanipenta	do
23.	Yeguvacherlopalle	do	41.	Peddu Vengali	do
24.	Pedda Dornal	do	42.	Racherla	Dhone
25.	Kolukula	do	43.	Chendrapalle	do
26.	Bommalapuram	do	44.	Jaladurgam	do
27.	Thimmapuram	do	45.	Utukonda	do
28.	Panyam	do	46.	Kommemarri	do
29.	Narayanapuram	do	47.	Betamcherla	do
30.	Gani	do	48.	Velgod	Nandikotkur
31.	Ernipad	do	49.	Nallakalwa	do
32.	Gullasingavaram	Koilkuntla	50.	Siddapalle	do

Appendix 10

[See Instruction 14(v) under Treasury Rule 11]

Instructions regarding Currency Chest Transactions and Currency Chest Slips

1. The accounts of all currency chests in the State of Andhra Pradesh are maintained at the Issue Department of the R.B.I., Madras. As that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted, when necessary, by an opposite transfer of an equivalent amount and that the balance shown in the accounts agree with the balances reported in the verification statements, it is essential that opposite transfers should be correctly made and that the transactions should be reported promptly and accurately. The following instructions have been framed with this object, and failure to observe them will in each instance be created as at Treasury irregularity.

2. Currency chest transactions at Treasuries fall into the following categories

A. Not involving opposite transactions :—

(1) actual remittance of treasure from one chest to another within the Home Circle to or from the Issue Department of the Reserve Bank of India, Madras or between a chest in the Home Circle and another in a Foreign Circle.

B. Involving opposite transactions within the district :—

(2) Local exchanges i.e., deposits into (or withdrawals from) the chest at a Treasury or the Bank immediately adjusted by the withdrawals (or deposit) of an equivalent amount from (or into) the same chest. These transfers should not be confused with “local transfers”.

(3) intra-district or local transfers i.e., deposits into (or withdrawals from) one currency chest in the district adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another currency chest situated at the head-quarters of the district or within the same district, where there is no branch of the Bank in charge of a currency chest either at the District Treasury or in any Sub-treasury.

C. Involving opposite transactions at Madras :-

(4) extra-district transfers or Treasury/Bank transfers requiring adjustment outside the district i.e., deposits into (or withdrawals from) the Treasury/Bank balance at a District Treasury or Sub-treasury adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the currency chest maintained by the Reserve Bank at Madras.

3. Every currency transaction should be reported on a currency chest slip as describe in Instruction 14(v) under Treasury Rule 11. These slips should be numbered serially for each financial year to facilitate reference. Each transaction should be classified in one of the categories described in Instruction 2 above. Transactions of the same class taking place on the same day may be entered in one slip but transactions of different classes should always be recorded in separate slip.

The following instructions should also be carefully followed when preparing these slips:

(a) The name of the office to or from which a remittance is sent or received should be stated.

(d) Local exchanges should not be confused with local or Treasury (or Bank) transfers should be promptly reported.

(e) In the case of local or intra-district transfer, the place where the opposite transfer takes place should be stated.

4. To enable the Issue Department of the Reserve Bank of India, Madras to effect the opposite transactions on account of extra-district transfers without delay, the Treasury or Sub-treasury Officer in charge of a currency chest should send an intimation (in addition to the chest slip) to the Currency Officer of the Treasury transfers effected on any day. When a currency chest is in the sole custody of the State Bank of India, or the State Bank of Hyderabad, the Agent of the Branch should send similar intimations of the Bank transfers effected on any day to the Head Office of the Bank. Such intimations should be sent by letter if the letter will reach the Head Office on the following working day, and otherwise by telegram. These intimations should show separately the value of notes and coin transferred. Since these details are entered in the accounts of the Issue Department, Reserve Bank of India, Madras, at the time, it is essential that there should be no discrepancy between the amounts as shown in the intimations and in the slips advising the transactions. The slips should also be sent to the Currency Officer without any avoidable delay.

5. (a) The Treasury or Sub-treasury Officer or the Bank, as the case may be, should send slips for actual remittances of treasure, local transfers, local exchanges and Treasury (or Bank) transfers direct to the Currency Officer. A Sub-treasury Officer should also send copies of such slips, except relating to local transfers, simultaneously to the Treasury Officer in order to enable the latter to incorporate the transactions in the accounts of the district.

(b) Slips for local transfers should always be sent by the Sub-treasury Officer in duplicate to the Treasury Officer who after making the necessary opposite transfer, should retain one copy of the Sub-treasury chest slip and forward the other copy to the Currency Officer along with the District Treasury chest slip reporting the corresponding transfer. The number and date of the District Treasury chest slip should be noted on the accompanying Sub-treasury chest slip or slips, as the case may be. In such cases, however, the Sub-treasury Officer will intimate the transfer by letter in Form 79 to the Currency Officer in order to advise him of the change in the balance and also to enable him to watch the adjustment at the District Treasury.

6. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Treasury Officer for each chest within the district, so as to ensure that the last currency chest slip for the month reaches the Currency Officer not later than the following month. In order to avoid differences raising between the balances of a chest as worked out in the Issue Department, Reserve Bank of India, Madras, and those reported in the monthly verification statements, great care should be taken to avoid any delay in despatching slips. The rules in Instructions 15 under Treasury Rule 11 regarding the submission of the verification statements should be strictly observed.

7. Whenever an amended currency chest slip is sent to the Issue Department, Reserve Bank of India, Madras, the word "Revised" should always be prominently written in red ink on the slip, and the serial number entered on the amended slip should be the same as that entered on the original slip.

8. Copies of currency chest slips retained at Treasuries may be destroyed three months after the next subsequent verification of the balance in the currency to which they relate.

Note :—The above instructions insofar as they apply to currency chests to the custody of the Bank, should be deemed to be instructions issued by the Reserve Bank of India.

Appendix 11

[See Subsidiary Rule 2(s) under Treasury Rule 16]

Rules regarding the Stamping of Receipts

1. Every receipt for a sum exceeding Rs. 20/- should be stamped unless it falls within a class of receipts specifically exempted. The following are exempted

(a) Receipts given by, or on behalf of the Government.

(b) Receipts on Cheques.

(c) Receipts for interest on Government Securities.

(d) Receipts on Postal Money Orders.

(e) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, crannage, haulage, wharfage, demurrage, etc.

(f) Receipts given by a Railway Company for amounts paid to it in connection with transactions relating to a wholly Government owned Railway.

(g) Receipts for pay and allowances of non-commissioned officers and soldiers of the Army when serving in such capacity or for their pensions in receipt of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.

(h) Receipts for pensions and allowances paid by the Union Government to the heirs of deceased non-commissioned officers or soldiers on account of service in the Army.

(i) Receipts for any payment of money without consideration within the meaning of exemption (b) under Art. 53 of Schedule I of the Indian Stamp Act (India Act II of 1899), such as receipts for grant-in-aid for compensation in lieu of magisterial fines paid to local authorities and private bodies and for land cess paid to Presidents of Panchayats.

Note :—Receipts given by Chairmen of Zilla Panshads and Chairmen of Municipal councils or by the Executive Authorities of such Local Bodies duly authorized on their behalf for amounts transferred from State to local funds by adjustments in the Treasury accounts in respect of payments without consideration referred to in this exemption are also exempt from stamp duty.

(j) Receipts for advances made by the Government under the Agriculturist's Loans Act, 1884 (India Act XII of 1884).

(k) Receipts for payments made on account of discharges of Post Office Five-year Cash Certificates.

(l) Receipts given by or on behalf of any society registered under the Cooperative Societies Act or by any officer or member of any such society and relating to the business of the society.

(m) Receipts for their maintenance allowances executed by interness and parolees confined in Internment Camps and Parole Centres in India.

(n) See also the list of exemptions relating to "receipts" in Item 53 of Schedule I of the Indian Stamp Act (India Act II of 1899).

(2) The following documents do not come under any of the exemptions mentioned above but are subject to the general rules as to stamp duty :—

(a) Receipts [other than the receipts mentioned in Rule 1(e) and (o) above] drawn by the Railway or by a Municipality.

Note :—This rule applies also to receipts drawn for claims, the adjustment of which may be made through settlement Accounts.

(b) Receipts [other than those mentioned in Rule 1(i)] drawn on account of cantonment and other local funds including receipts signed by a Government Servant as the Executive Authority of a Municipality.

(c) Receipts for advances taken by Government servants.

“Note :—The Limit of Rs. 20 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.

As adjustment bills for ‘Nil’ amount involve on payment it is not necessary to insist upon any acknowledgment of payment in receipt of such bills”.

[Subs. by G.O.Ms.No. 300, Fin. Accts., Dt. 18-4-1968]

(d) Receipts for refund or repayment of deposits other than those covered by Rule 1(i).

(e) Receipts on acquittance rolls of establishments. A stamped receipt should be obtained when the gross amount of an individual payment exceeds of P.s. 20/- even though the net amount after deducting fund deductions, recoveries on account of advances, etc., is Rs. 20/- or less.

(f) Receipts drawn by the Accountant-General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

3. When the drawer of a bill is the sole payee of the amount claimed in it, the receipt stamp should always be affixed to the bill.

4. The receipts given by Official Receivers for sums in excess of Rs. 20/- paid to them in Insolvency Proceedings should invariably be stamped with a Twenty Paise stamp under Section 3b of the Indian Stamp Act, since their receipts for the moneys that they receive in the course of administering estates of insolvents are not receipts “given by or on behalf of the Government” within the meaning of the exemption in Rule 1(a) above.

5. The bills presented by a Departmental Officer, personal claims preferred by a Government Officer and all cheques tendered at the Treasury or at an authorized office of disbursement shall be duly receipted for payment and stamped where necessary, for all other payments made on bills shall be given at the time of payment.

[G.O.Ms.No. 34, Fin. & Plg. (A&L) Dept., Dt. 7-2-1977]

Appendix 12

[See Subsidiary Rule 6(b) under Treasury Rule 16]

A. List of agents who have executed general bonds of indemnity with the Government of Madras before 1st April, 1937 for drawing from any Treasury or disbursing officer the State of Madras pay, leave salary, pensions, etc., of Government servants of the Government of Madras and the Union Government who are their constituents, including pensions payable on behalf of other Governments. [These bonds continue to be valid of Andhra Pradesh under Subsidiary Rule 6(b) under Treasury Rule 16 and the State Reorganisatiq2 Act, 1956.]

(1) The Indian Bank, Limited.

- (2) The Bank of Hindustan, Limited.
- (3) The Andhra Pradesh State Co-operative Bank, Limited.
- (4) The Indo-Commercial Bank, Limited.

Note :—The Bank of Mysore, Limited have also executed a bond of indemnity with the Government of India before 1st April, 1937 which entitles them to draw from any Treasury under the jurisdiction of the Accountant-General, Andhra Pradesh, Pay, Allowances, Pensions, etc., of Government Servants of the Union Government and any State Government who are their constituents.

B. List of agents whose bonds executed with the Government of India before 1st April, 1937 for drawing from any Treasury or Disbursing Officer In India, pay, leave salary, pension, etc., of Government Servants of the Union Government or any State Government, who are their constituents, continue to be valid under Subsidiary Rule 6(b) under Treasury Rule 16.

Note :—The agents mentioned in Part I have also secured title to draw on behalf of their Constituents, Pensions Payable in India on behalf of their Governments e.g., Colonial Governments and the Government of Burma.

Part I

- (1) The State Bank of India.
- (2) The Allahabad Bank, Limited.
- (3) The Grindlays Bank, Limited.
- (4) Deleted by Memo. No. 53185/Accts. Dt. 25-9-1961.
- (5) [The Mercantile Bank [of India] Limited, Delhi.

(The words in brackets are deleted by Memo.No. 4471/Accts/59-6, Dt. 20-7-1959)

- (6) The Bank of Bihar, Limited.
- (7) The Punjab Co-operative Bank, Limited.

Part II

- (1) (Deleted by Memo. No. 4471/Accts/59-6, Dt. 20-7-1959).
 - (2) The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.
 - (3) The Bank of India, Limited.
 - (4) (Deleted by Memo. No. 4471/Accts./59-6, Dt. 20-7-1959.)
 - (5) Messrs. Binny and Company, Limited, Bankers and Army Agents.
 - (6) Messrs. Parry & Company, Limited.
 - (7) Messrs. Cowasjee Dinshaw and Brothers.
 - (8) The Central Bank of India, Limited.
 - (9) [The] Mercantile Bank [of India] Limited, Madras.
- (The words in brackets are deleted by Memo. No.4471/Accts/59-6, Dt. 20-7-1959)
- (10) The Punjab National Bank, Limited.
 - (11) The American Express Company, Incorporated, Bombay.

- (12) The United Bank of India, Limited.
- (13) The Madhya Pradesh Co-operative Bank Limited, Nagpur.
- (14) National Bank, National Limited.

C. List of agents who have executed general bonds of indemnity with the Government of Madras after 1st April, 1937 for drawing from any Treasury or Disturbing Officer within the State of Madras, pay, leave salary, pensions etc., of their constituents from funds administered by or on behalf of the Government of Madras Including pensions payable on behalf of other Governments. [These bonds continue to be valid under Subsidiary Rule 6(b) under Treasury Rule 16.

- (1) The Nedungadi Bank, Limited, Kozhikode.
- (2) The Indian Overseas Bank, Limited, Madras.
- (3) The Central Bank, Limited, Mangalore.
- (4) The Canara Banking Corporation, Limited, Udipi.
- (5) Bharat Bank, Limited.
- (6) The Andhra Bank, Limited.
- (7) The Tanjore Permanent Bank, Limited.
- (8) The Kumbakonam Bank, Limited.
- (9) The Coonoor Co-operative Urban Bank, Limited.

D. List of agents who have executed general bonds of indemnity with the Government of India after 1st April, 1937 for drawing from any Treasury or Disbursing Officer in India, pay, leave salary, pension, etc., of their constituents from funds administered by or on behalf of the Government of India including pensions payable on behalf of other Governments.

- (1) The Palai Central Bank, Limited.
- (2) The Chartered Bank of India, Australia and China.
- (3) The Indian Bank Limited.
- (4) The Eastern Bank, Limited.
- (5) The United Commercial Bank, Limited.
- (6) The New Bank of India, Limited.
- (7) The Punjab and Sind Bank, Limited.
- (8) The Oriental Bank of Commerce, Limited.
- (9) The Bank of Maharashtra, Limited.
- (10) The Bank of Baroda, Limited.
- (11) The Madras State Street Co-operative Bank, Limited.
- (12) The United Industrial Bank, Limited.
- (13) The Bank of Bikaner, Limited.
- (14) The Andhra Bank, Limited.
- (15) The Bank of Jaipur. Limited.
- (16) The Bank of Mysore, Limited.

- (17) The Bank of Patiala.
- (18) The Canara Bank, Limited.
- (19) The Indian Overseas Bank, Limited.
- (20) The Laxmi Commercial Bank, Limited.
- (21) The Travancore Bank, Limited.
- (22) The Presidency Industrial Bank, Limited.
- (23) The Vidarbha Co-operative Bank, Limited].

[Ins, by Memo.No. 4471/Accts/59-6, Dt. 20-7-1959]

- (24) Vijaya Bank

[Ins, by G.O.Ms.No. 24, Fin. & Plg. (A&L), Dt. 12-1-1978]

Appendix 13

[See Subsidiary Rules 7 and 18(b) under Treasury Rule 16]

List of Non-Gazetted Government Servants who Draw Bills on Treasuries

Note (1) :—This list relates only to Pay (including leave salary), travelling allowance and contingent bills. As regards refunds, loans, advances etc., the bills should be signed or countersigned by the authorities competent to sanction the charges or should be drawn by the Government servant concerned on the basis of the sanction accorded by the competent authority.

Note (2) :—The powers to draw contingent bills should be exercised only by a Non-gazetted Government Servant, who has got substantive appointment in Government service. A Non-gazetted Government Servant who has no substantive appointment shall get his bills drawn by his superior Gazetted Officer.

<i>Class of Government Servants</i>	<i>Class of bills drawn</i>	<i>Officer, if any, whose counter signature is required before payment</i>
(1)	(2)	(3)
1. Assistant Inspector of Excise	Pay bills of self	Inspector
2. Sub-Registrars	(a) Pay bills of self and Establishment (b) Contingent bills	
Note:- The pay bills of Sub-registrars and their Establishment should be post audited by the District Registrars at the time of their annual inspection of the sub-registry Offices. [G.O.Ms.No.68, Fin (A&L) Dept., Dt.16-2-1976]		
3. Dy.Commercial Tax Officers and Asst.Commercial Tax Officers in independent charges	(a) Pay bills of self and Establishment (b) Travelling Allowance bills of self and Establishment (c) Contingent bills	

(1)	(2)	(3)
	(d) Other miscellaneous bills.	
4. District Panchayat Officers.	(a) Pay bills of self and Establishment and of Deputy Panchayat Officers and their Establishment.	Regnl. Inspector of Local Administration.
	(b) (i) Travelling allowance bills of self.	Regnl. Inspector of Local Administration.
	(ii) Establishment bills of Dist. Panchayat Officer and of Deputy Panchayat Officers and their Establishment.	District Panchayat Officer.
	(c) Contingent bills of their offices and those of Deputy Panchayat Officers.	Regnl. Inspector of Local Administration
5. District Inspectors of Local Fund Accounts.	(a) Pay bills of self and establishment.	Dy. or Asst. Examiner.
	(b) Travelling Allowance bills of self and establishment.	
	(c) Contingent bills	
6. Tahsildars and Dy. Tahsildars.	a) Pay bills of self and establishment.	
	(b) Travelling Allowance bills of self and establishment.	
	(c) Contingent bills	
	(d) Pay and traveling allowance bills of the Establishment for stamping weights and measures.	
7. Sarishtadars of District & Sessions Court in the absence of the Judge of the Court during the vacation.	(a) The Establishment..... pay bills of the Court and the bills for final withdrawals of Provident Fund Deposits authorized by the Accountant-General, during the annual vacation in the following cases and subject to the following conditions:	
	(i) In the case of District Court, the Judge of which is permitted to take leave at the commencement of the vacation, but whose successor is not appointed until after the beginning of the vacation, the Sarishtadar will, until a successor to the District Judge is appointed, be considered to be the head of the office for the purpose of Subsidiary Rule 4 under Treasury Rule 32.	
	(ii) When a District Judge is permitted to leave India during the vacation of his Court preparatory to	

(1)	(2)	(3)
	leave, or spend his vacation (not preparatory to leave) out of India, or when a District Judge spends the vacation in India but out of the District, the responsibility of the District Judge under Subsidiary Rule 4 under Treasury Rule 32 will continue during the recess.	
	(b) The Establishment pay bills of District Munsif's Court and the bills for final withdrawals of Provident Fund Deposits authorized by the Accountant-General when during the annual vacation, District Munsif, and when the District Judge of the district is also absent out of India with permission to avail himself of the vacation by itself or in conjunction with leave.	
8. Public Prosecutors.	Pay and traveling allowance bills of self.	District Magistrate.
9. Assistant Public Prosecutors, Grade I.	(a) Pay bills of self and Establishment and Assistant Public Prosecutors of Grade II and their Establishments.	
	(b) (i) Travelling allowance bills of self and establishment and of Assistant Public Prosecutors, Grade II, who work in two divisions and their Establishment.	Personal Assistant to the Collector.
	(ii) Travelling allowance bills of Asss.Public Prosecutors, Grade II and their establishment. [Memo.No.32675/Expr.C/55-2, Fin., Dt.4-7-1955]	Revenue Divnl.Officer.
10. Mufassal Govt.Officers.	Retaining fees	Collector.
11. Official Receivers.	Pay and Travelling allowance bills of self and Establishment and contingent bills.	District Judge.
Note:- When the District Judge is absent out of India with permission, to avail himself of the vacation either by itself or in conjunction with leave, the Senior Sub-judge in the district is authorized to countersign pay and contingent bills relating to Official Receiver's Establishment.		
12. Stationery Sub-Magistrates.	(a) Pay bills of self and Establishment (including sub-jail Establishment)	Sub-divisional Magistrate and Agency Divisional Officer in the Scheduled areas.
	(b) Travelling allowance bills of self and establishment.	
	(c) Contingent bills.	

(1)	(2)	(3)
13. Special Magistrates appointed under Sec.14(1) Criminal Procedure Code.	(a) Establishment pay bills. (b) Contingent bills.	Sub-divisional magistrate.
14. Magistrates appointed under Sec.12(1) Criminal Procedure Code.	Contingent bills for expenses of complaints and witnesses.	Sub-divisional Magistrate.
15. Presidents of Bench Courts.	Bills for charges on account of Bench Courts.	-do.-
16. District Probation Officers.	(a) Pay (including fixed travelling allowance bills of self) (b) Bills on account of contingent charges incurred on miscellaneous items.	Chief Probation Supdt.
16-A. Superintendent-Reception home for Boys, Vijayawada.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills. [G.O.Ms.No. 423, Fin. (A&L) Dept., Dt. 25-9-1976]	Chief Probation Supdt., Andhra Pradesh, Hyd.
17. Office Supdts. of the District Post Offices.	Advance travelling allowance bills of non-gazetted Police Officers subject to the conditions mentioned in Art. 82 of the A.P. Financial Code.	
18. Dy. Inspectors and Sub-Assistant Inspectresses of Schools.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dist. Educational Officer or Inspectresses of Schools, as the case may be. Agency Divisional officer in the scheduled areas.
19. Inspectors of Oriental Schools, Andhra	Pay bills of self and Establishment.	
20. Deputy Inspector of Schools.	Pay bills of the School masters in the scheduled areas except Golkonda.	Palkonda & Bhadrachalam
21. Headmasters and Headmistresses of Training Schools.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dist. Educational Officer or Inspectress of Schools, as case may be. Agency Divisional Officer in the Scheduled areas.
22. Headmaster of Govt. Secondary Schools in the Scheduled areas.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Agent to the Government.

(1)	(2)	(3)
23. Headmasters and Headmistresses of schools (other than Hill Schools)	(a) Pay Bills of self and Establishment. (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dist. Educational Officer or Inspectress of Schools, as the case may be.
24. Head-teachers of Govt. Elementary Schools for Girls in the schedule areas. Supdt. (Tech.) I.T.I. Dept. of Employment and Training, Andhra Pradesh.	Pay bills of self and Establishment (a) Pay bills of self & Establishment. (b) T.A. Bills of self and Estt. (c) Contingent bills. (d) Other miscellaneous bills. [Memo.No. 63261/ 1966/Accts./68-8, Dt. 14-10-1969]	Director Employment and Training.
25. Health Inspectors	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills. Note :—Whenever Health Inspectors are posted for plague duty or festival duty in municipalities, their pay and travelling allowance bills will be countersigned by Municipal Health Officer before payment.	District Health Officer.
26. Health Inspectors employed in the Special Tracts specified in Annexure V to the Andhra Pradesh Travelling Allowance Rules.	(a) Pay bills of self and vaccinators (b) T.A. Bills of self & vaccinators (c) Contingent bills.	District Health Officer or Regional Malariologist or First-class Health Officer.
27. Managers of Govt. Agricultural stations.	Contingent bills of farms.	
28. [Deleted].		
29. Co-operative Sub-registrars.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dy. Registrar of the Circle.
30. Honorary Arbitrators in the Co-operative Department.	Travelling allowance bills.	-do.-
31. Honorary Correspondent, Govt.	Bills for the allowance of the Honorary correspondent, pay of the	Collector in Krishna. Note :—The bills may also

(1)	(2)	(3)
Higher Elementary School for the communities eligible for help by the Social Welfare Dept., Masulipatnam and the Honorary Supdt. Govt. deposed Classes Hostel, Masulipatnam.	Establishment, and mental staff and all contingent expenditure of the schools and the hostel.	be countersigned by any Gazetted Officer to whom the Collector has delegated this power under Articles 93(b) and 110 of the A.P. Financial Code.
32. District Welfare Officers.	(a) Pay bills of teachers in Social Welfare Department schools. (b) Travelling allowance bills of teachers in Social Welfare Department schools. (c) Contingent bills of Social Welfare Department schools.	Collector, except in the Krishna district where the Personal Assistant to the Collector will countersign the bills.
33. Managers of Govt. Habitual Offenders Settlements.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dy. Inspector-General of Police, Railways & C.I.D.
34. Yenadi Reclamation Inspector.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Collector, Chittoor.
35. Asst. Inspectors of Labour.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Regional Inspector or Inspector of Factories, as the case may be.
36. Engineers in the A.P. Municipal Engineering Subordinate service.	Pay bills of self.	
37. <i>[Deleted]</i> .		
38. Sub-treasury Officers.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	District Treasury Officer.
39. Assistant District Fire Officer.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Regional Fire Officer.
	[Govt.Memo.No. 1 7437/Accts./6 1-2, Dt. 23-5-1961]	

(1)	(2)	(3)
40. Asst. Woman Welfare Officer.	(a) Pay bills of self and Establishment (b) Contingent bills. [Govt.Memo.No. 19205/805/Accts./63-1, Dt. 10-4-1963]	
41. (i) All Municipal Secretaries	Pay bills of self and Establishment.	Director of Municipal Administration.
(ii) Secretaries of selection and Spl. Grade Municipalities	T.A. Bills	
(iii) Secretaries of first, second and third grade Municipalities.	T.A. Bills	Dy. Director of Municipal Administration.
42. Women & Child Welfare Officer.	(a) Pay bills of self and Establishment in her jurisdiction. (b) T.A. bills of self & Establishment (c) Contingent bills	Assistant Director of the Region. [G.O.Ms.No. 137, Fin., Dt. 29-3-1976]
43. Asst. Social Welfare Officers.		Pre-matric Scholarship bills of SC, ST & BC students.” [Added by G.O.Ms.No. 165, Fin. & Plg., Dt. 304-1991]

Appendix 14

[See Subsidiary Rule 10 and 19(vi) under Treasury Rule 16]

List of Classes of Menial Servants whose pay should be drawn on Contingent Bills

Sl.No.	Classes of Menial Servants	Department or Offices to which the servants are attached
1.	Sweepers	All departments and offices
2.	Scavengers	-Do-
3.	Lamp-lighters or masalchis	-Do-
4.	Totis (except totis in Government hospitals who belong to a regular establishment)	-Do-
5.	Punkah-pullers	-Do-
6.	Cooks	-Do-
7.	Dhobies	-Do-
8.	Tailors	-Do-
9.	Gardeners	-Do-

10.	Waterman (including watermen, water carriers, water Brahmans and punkalies)	All departments and offices
11.	Watchmen (including night watchmen or night peons).	All departments and offices except watchmen in the Secretariat offices.
12.	Lascars	Medical Department, Public Works Department, Stationery Office, Government Press, the Inspector-General of Registration and District Welfare Officers.
13.	Measurers	Survey Department.
14.	Chairman	Survey Dept. (Municipal Town Survey Establishment) and Revenue Department.
15.	Masalchis	Revenue Department.
16.	Sarangs attached to staff boats of the Collectors of the East and West Godavari districts.	-Do-
17.	Ward coolies	Jail Department.
18.	Chuckler	Police Training School, Anantapur.
19.	Farrier	-Do-
20.	Grass-cutters	-Do-
21.	Syces	-Do-
22.	Chokra	Government Museum
23.	Conductresses	Educational Department and Kallar Girls' Schools.
24.	Ayahs	-Do-
25.	Barbers	-Do-
26.	Bathmen	-Do-
27.	Bearers	-Do-
28.	Blacksmiths	-Do-
29.	Bricklayers	-Do-
30.	Butchers	-Do-
31.	Carpenters	Medical Department
32.	Cleaningmen	-Do-
33.	Coolies	-Do-
34.	Icemen	-Do-
35.	Kitchen women	-Do-
36.	Nurses headmen	-Do-
37.	Servants headmen	-Do-
38.	Ward Attendants in Veterinary Dispensaries	Animal Husbandry Department.
39.	Hand-cartmen	Public Works Department.
40.	Tinker, carpenter and his assistant marker	Stationery Office.
41.	Hammerman, bellows-boy, carpenters, carpenter-boys, glazier and cartmen.	Government Press.

Note :—This list is not exhaustive. The procedure prescribed in Subsidiary Rule 19(vi) under Treasury Rule 16 should be followed for all menial servants of the same kind as those mentioned above, whatever designation they bear. That procedure does not, however, apply to the following classes of servants, and their pay should not be drawn on contingent bills :-

- (1) Minor Irrigation lascars in the Revenue Department.
- (2) Elephant servants employed in the scheduled areas of Visakhapatnam and East Godavari Districts.
- (3) Ward and operation attendants in Government Hospitals.

Appendix 15

[See Subsidiary Rule 38(a) under Treasury Rule 16]

List of Classes and Payments which may be made at Sub-treasuries without the Express Pay Order of the Treasury Officer

1. Bills signed by Gazetted Government Servants. Bills signed by the Assistant Inspectors of Excise for their own pay and allowances may also be cashed when countersigned by the Inspector.

Exceptions :—(1) Pay Bills of Government Servants whose headquarters are not situated in the same place as the Sub-treasury should not be paid without the production of a last pay certificate, unless the bills have already been passed for payment by the Treasury Officer.

(2) Bills on account of works expenditure of the Police Department signed by the District Superintendent of Police should not be paid without a pay order by the Treasury Officer. Bills of the Police Department on account of claims of bus owners and travelling allowances of the Railway Police and C.I.D. may be paid at Sub-treasuries without a pay order signed by the Treasury Officer.

2. Establishment, travelling allowance and contingent bills signed by Health Inspectors and countersigned by the District Health Officer of the district except at headquarters Sub-treasuries.

3. Pay bills drawn by Second-class Municipal Health Officers for State staff posted on malaria or plague duty, except at headquarters Sub-treasuries.

4. Pay, travelling allowance and contingent bills of Agricultural Department farms.

5. Travelling allowance bills of members of the Andhra Pradesh Legislature countersigned by the Assistant Secretary to the Assembly or the Deputy Secretary to the State Legislature, as the case may be, and pay bills of the members.

6. Contingent bills drawn by Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, pay bills of taluk establishments and bills of all kinds.

Note :—The term ‘taluk establishments’ should be deemed to include—

- (i) Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates,

(ii) Clerical and menial establishments of Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, including Bench Clerks in Sub-Magistrates' Offices,

(iii) Revenue Inspectors, and

(iv) Minor Irrigation overseers and their lascars.

7. (a) *In areas where separation of judiciary has not been introduced :-* Travelling allowance bills of taluk establishments, when duly countersigned by the Revenue Divisional Officers and the travelling allowance bills of the Revenue Divisional Officer and Sub-divisional Magistrates, when duly countersigned by the District Collectors,

(b) *In areas where separation off judiciary is in force :—*Travelling allowance bills of Stationary Sub-Magistrates when duly countersigned by the Sub-divisional Magistrates, and the travelling allowance bills of the Sub-divisional Magistrates, when duly countersigned by the District Magistrates.

8. Bills for the remuneration of copyists in Taluk, Sub-taluk and Stationary Sub-Magistrates' Offices countersigned by the Revenue Divisional Officer.

9. Travelling allowance, remuneration and contingent bills on account of Government Examinations signed by the claimant countersigned by the Secretary to the Commissioner for Government Examinations.

10. Bills for educational grants countersigned by officers of the Education Department as required by the rules under which the grants are sanctioned.

11. Bills of pensioners authorized by the Collector to take payment at a Sub-treasury.

12. Cheques drawn by local bodies banking with the Sub-treasury.

13. Cheques drawn by officers of the Public Works, Telegraph, Forest and Postal Departments, who have been authorized to draw on Sub-treasuries.

14. Cheques drawn by Collectors or Administrators of wards' estates or attached estates.

15. Bills drawn by Tahsildars for advances replacing boundary marks.

16. Repayment of deposits made at Sub-treasuries.

17. Refunds of Magisterial fines.

18. Refunds of the Registration Department.

19. Refunds of the Commercial Taxes Department.

20. Other refunds, provided that the payment is made at the same Sub-treasury at which the amount was originally credited.

21. Payment on receipts in the prescribed form on account of compensation for land acquired under the Land Acquisition Act (India Act I of 1894).

22. Pay Bills of Deputy Inspectors of Schools and their establishments; travelling allowance and contingent bills of Deputy Inspectors of Schools and their establishments, when countersigned by the District Educational Officer or the Inspectress of Schools as the case may be.

23. Pay bills of District Welfare Officers and their establishments.

24. Bills for advance of pay or travelling allowance on transfers presented to Sub-treasuries specially authorized by the Collector to cash them. The Collector should not issue such authority, unless he is satisfied that the Sub-treasury concerned can be relied on to see that payments are made only on sanctions accorded by competent authority)

25. Payments by the Inspector-General of Local Administration of grants from the amount placed at his disposal for the improvement of communications and water-supply in Village Panchayat areas.

26. Bills presented by Presidents of Village Panchayats for grants-in-aid for elementary schools sanctioned by the Regional Inspectors of Local Administration.

27. Bills drawn by Co-operative Sub-Registrars when countersigned by the Deputy Registrar of Co-operative Societies concerned.

28. Pay bills of self and establishment drawn by Co-operative Sub-Registrars without the countersignature of the Deputy Registrar.

29. Pay bills drawn by Sub-Registrars and countersigned by the District Registrar and contingent bills drawn by Sub-Registrar.

30. Pay bills of schoolmasters in the scheduled areas of the Visakhapatnam and East Godavari Districts (except the Palkonda, Golugonda and Bhadrachalam taluks) drawn by Deputy Inspector of Schools.

31. Pay, travelling allowance and contingent bills of headmasters and headmistresses of training schools and their establishments.

32. Pay bills of the headmaster and his establishment in the Government Secondary Schools in the scheduled areas of the Visakhapatnam and East Godavari districts, and their travelling allowance and contingent bills when countersigned by the Agent to the Government.

33. Pay, travelling allowance and contingent bills of headmaster and headmistress of schools (other than hill schools) and their establishments.

34. Pay bills of head teachers of Government elementary schools for girls in the scheduled areas of the Visakhapatnam and East Godavari districts and their establishments.

35. Bills on account of scholarships and other educational grants of the Social Welfare Department.

36. Pay and contingent bills signed by Deputy Commercial Tax Officers and Assistant Commercial Tax Officers in independent charge, their travelling allowance bills, when duly countersigned by the Commercial Tax Officers and miscellaneous bills of their officers.

37. Bills relating to Police Department in the Visakhapatnam North district.

38. Bills relating to the Police Department in the West Godavari district.

39. Pay, travelling allowance and contingent bills relating to the habitual offenders settlements at Sitanagaram and Siddhapuram.

40. Bills relating to the pay, allowances and contingencies of Deputy Panchayat Officers and their staff sanctioned at places other than district headquarters drawn by District Panchayat Officers and endorsed direct in favour of the Deputy Panchayat Officers concerned.

41. Pay bills of schools under the Social Welfare Department should be signed by the District Welfare Officers.

42. Pay, travelling allowance and contingent bills of the Fire Service Branch of the Police Department.

43. Bills of Educational stipends and scholarships countersigned by the Officer sanctioning the stipends or scholarships as the case may be.

Note :—In the case of scholarships and stipends sanctioned by the Director of Public Instruction, the Countersigning Officer will be the District Educational Officer or the Inspectress of Girls Schools as the case may be.

44. Travelling Allowance bills when duly countersigned by the District Treasury Officer, pay bills and contingent bills drawn by Sub-treasury.

45. All Bills of the Planning & Development Dept. relating to the execution of works under the various development programmes may be cashed at Sub-treasuries.

46. Bills for pay and allowances of the Block Development Officers and the staff working under their control and contingent bills drawn by the Block Development Officers.

47. Travelling allowance bills of the Block Development Officers and the staff working under their control when duly countersigned by the Secretaries to Zilla Panshads.

(Added by Memo.No. 10231 5/Accts/58-I 4, Dt. 19-2-1970)

Appendix 16

[See Subsidiary Rule 57(a) under Treasury Rule 16]

List of Class of Bills or Cheques Payable or Adjustable at the Headquarters Sub-treasuries

1. Payment of salaries to Village Service Establishment.
2. Payment of Travelling Allowance and Jamabandy Allowance to Village Establishment.

Note :—In respect of Adilabad, Hyderabad, Karimnagar, Khammam (except Bhadrachalam and Venkatapuram Taluks) Medak, Mahaboobnagar, Nalgonda, (except Mungala Paragana), Nizamabad and Warangal the transaction at S.Nos. 1 to 2 above will be conducted at the D.T.O. and the Tahsildar shall present the bills at the District Treasury.

3. Payments relating to Civil Pensions (Central and State) inclusive of gratuities and communications, Military Pensions, Railway Pensions inclusive of gratuities, and commutation, political pensions, financial assistance to retired teachers of Aided Schools.

Note 1 :—At Visakhapatnam Military Pension Payments shall be made at the District Treasury.

Note 2 :—The Headquarters Sub-treasury Officers shall draw the amount themselves for disbursement of pension.

4. Bills relating to refund of revenue which was originally remitted into Sub-treasuries.

5. Repayment of Civil Deposits which are originally remitted into the Sub-treasury inclusive of Earnest Money Deposit.

6. Payment of Panchayat Samithis Funds and Village Panchayat Funds for Banking accounts are kept in the Treasury.

7. Payment of Commission to stamp vendors.

8. Adjustment of Service Postage bills.

9. Adjustment of bills relating to land cess surcharge on stamp duty and net proceeds of Entertainment Tax to Village Panchayat Board Funds.

Appendix 17

[See Subsidiary Rule 70 under Treasury Rule 16]

Instructions for the Payment of Pension to Leper Pensioner through the agency of Village Officers

1. On production of the life-certificate by a leper pensioner and if he has intimated his desire to be paid in his village through the Village Revenue Establishment, the District Treasury or the Sub-treasury where the leper pensioner has to be paid should prepare a pension bill separately for each pensioner. The bill together with the amount of the pension and a form of certificate of payment by the village headman referred to in the next paragraph should be handed over to the headman of the village where the pensioner resides, if the village headman happens to come in person to cash the salary bill of his village establishment or to the village menial who has come for the purpose. If the pensioner is paid from a District Treasury, the village headman or the village menial, as the case may be, should obtain the pension bill and the amount of the pension from the District Treasury ; the Sub-treasury Officer should instruct the village headman or menial to go over to the District Treasury for this purpose, if he has received a requisition to that effect from the Treasury Officer. When the payment to the village establishment has been made before the pension bill could be prepared, the pension bill should be sent on the next occasion when the village headman or a menial of the village happens to be in the taluk office.

2. A register of payments of pensions to leper pensioners through the village officers should be maintained in the paying Treasury in Form 98. Acknowledgments for the money paid and the bill handed over to the village headman or the village menial should be obtained in the column provided in the register for the purpose. If the menial is illiterate, the payment should be certified to by the disbursing officer in the remarks column of the register. The village headman should, on receipt of the money, pay it promptly to the pensioner in the presence of two respectable villagers and sign a certificate of payment of the pension in the following form on the bill or separately and get it attested by the same respectable witnesses

I certify that I have today paid in person to the sum of Rs (in Words being his pension for the month(s) of

Place : (Signed)

Date : Signature of Village headman.

Paid in our presence :-

1.

2.

Signature of the witnesses.

This Signature or the thumb impression of the pensioner should never be taken for the payment.

After the disbursement of the amount, the village headman should return the pension bill with the certificate referred to above to the Treasury which issued it, on the next occasion when a village officer or a menial of the village happens to go to the taluk headquarters. The payment should, however, be brought to account in the relevant monthly accounts of the Treasury concerned. Accordingly, when there is no likelihood of the return of the voucher with the certificate of payment to the Treasury in time through a Village Officer or a village menial, should be sent to the Treasury by post.

3. When the pension bill is received back after disbursement, the Treasury Officer should record the fact of payment in both halves of the pension payment order under his initials. Necessary entries should also be made in the register of payments of pensions in Form 98. In the case of payment by a Sub-treasury Officer, the paid pension bills and the certificate should be sent to the District Treasury along with the next batch of pension vouchers.

4. The amount handed over to the village headman, etc., for disbursement should be debited to "Suspense Payments" and the suspense item should be cleared on receipt of the pension voucher with the certificates of payment.

5. The ordinary procedure for the payment of pensions should be followed in all other respects.

Appendix 18

[See Instruction I under Treasury Rule 23]

Rules Regulating the preparation of Last-Pay Certificates in cases of Transfers on duty or of return from leave.

[N.B. :—These are rules made by the Comptroller and Auditor-General of India, except where otherwise stated].

1. *Transfer on duty may be of two kinds :—*

(i) A Government Servant may proceed on duty from one State or circle of audit to another.

(ii) A Government Servant may proceed on duty from one place to another in the same State or circle of audit.

2. In the former case the certificate should be given as follows :—

(a) If Government Servant is employed at the station of the Accountant-General of his State or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer and a duplicate of it should be forwarded to the Accountant-General of the transferred Government Servant's new State or Circle of audit ; otherwise the procedure laid down in clause (b) below should be adopted.

(b) If he has to pass through that station on his way to his new State or circle of audit, the certificate should be given in duplicate by the officer in charge of the Treasury from which he last drew pay and both copies countersigned by the Accountant-General ; one copy of the countersigned certificate should be forwarded by the latter to the Accountant-General of the transferred Government Servant's new State Circle of audit.

(c) If he is not employed at, and has not to pass through, the Accountant-General's station, the certificate should be given by the officer in charge of the Treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant-General for countersignature and transmission to the Accountant-General of the transferred Government Servant's new State.

Exception :—As an exception to the preceding rules, the last-pay certificate of Non- gazetted Government Servants transferred from one State or Circle of audit to another may be given by the head office and need not be countersigned by the Accountant-General concerned; but in the case of transfers out of India, the last-pay certificate should be signed by the Accountant General.

3. In the Second case of transfer the Government Servant should obtain a last pay certificate from the officer in charge of the Treasury from which he last drew pay, or, if he is a non-Gazetted Government Servant, from the head of the office whom he was last employed.

[Transfer within the same State or Circle of audit—See Rule 1 (ii) above.]

Rulings of the Government

(1) No last-pay certificate is necessary when a non-gazetted Government Servant who does not draw his own bills is transferred from one Revenue district to another but his pay continues to be drawn by the same drawing officer.

(2) If the Government Servant who is transferred is a non-gazetted Government Servant who draw his own bills the last-pay certificates should be countersigned by his immediate superior departmental officer in the district or circle in which he last drew pay.

Exception :—No last-pay certificate is necessary when a non-gazetted Government Servant who draws his own bills is transferred but continues to draw his bills after transfer on the same Treasury but he should attach a certificate, showing the date and hour of making the charge of his former office assuming charge of his new office, to the bill on which he first draws pay, after transfer.

4. A Government servant who has drawn his leave salary in India should before returning to duty, obtain a last-pay certificate from the Accountant-General by whom within whose Jurisdiction his leave salary was last paid.

In the case of Gazetted Government Servant who has been reverted to non-Government Post, the Treasury Officer should send a copy of the last pay certificate to the Audit Officer concerned for countersignature and onward transmission to the Drawing Officer. (Memo.No. 34982/1299/Accts/64-5, Dt. 13-5-1965)

5. The last-pay certificate shall be prepared in all the cases mentioned above in the form appended to these rules. This form provides for details of the fund deductions although the officer preparing the bills is responsible for their correctness ; but the officer preparing the last-pay certificate is responsible not only for entering in the certificate all demands against the departing Government Servant including any mode under an order of attachment of his pay by a Court of law of which he may have received notice before granting the certificate, but also for passing on any, of which he may afterwards receive notice, to the Treasury or the disbursing office from which the Government Servant will in future draw pay.

Whenever a Gazetted Officer is transferred to or from the Pay and Accounts Officer payment circle, the Officer incharge of the Treasury or Pay and Accounts Office, as the case may be, should prepare the last pay certificate in duplicate and give one copy to the Officer and forward the second copy to the Accountant-General for countersignature and transmission to the Pay and Accounts Officer incharge of the Treasury concerned.

(Govt. Memo. No. 8982/Accts/145/72-9, Dt. 1-5-1974)

6. In all cases of transfers from one district to another within the same audit circle, the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the financial rules of a Government provide to the contrary.

Last Pay Certificate

Last - pay Certificate of the Proceeding on to

2. He has been paid upto at the following rates :

Particulars	Rate
Substantive pay	
Officiating pay	
Allowances, etc.	
.....	
Deductions—	
.....	
.....	

3. He made over charge of the office of on the noon of

4. Recoveries are to be made from the pay of the Government Servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period	Rate	Amount
From to..... at Rs		a month.....
From to..... at Rs		a month.....
From to..... at Rs		a month.....

6. He is entitled to draw the following :—

7. He is also entitled to joining time for days.

8. The details of the Income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

(Signature)

(Designation)

Dated :..... 19...

Reverse

Details of Recoveries

Nature of recovery

Amount Rs.....

To be recovered in..... instalments

Deductions made from leave salary

From to..... on account of Rs.....

From to..... on account of Rs.....

From to..... on account of Rs.....

Name of months	Pay	Gratuity, fees, etc.,	Funds and other deductions	Amount of income tax recovered	Remarks
April 19....					
May, 19....					
June, 19....					
July, 19....					
August, 19....					
September, 19....					
October, 19....					
November, 19....					
December, 19....					
January, 19....					
February, 19....					
March, 19....					

Appendix 19

[See Subsidiary Rule 10(c) under Treasury Rule 30]

Memorandum of Instructions to be observed by the Police Officer in charge of a Remittance sent by rail

(These instructions should be printed in English and the principal language of the district in which they may be required. A copy containing both the English Version and a version in the principal language of the district, together with as many blank receipts as there will be reliefs, must be handed over by the Treasury Officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure. This should be done after the Treasury Officer superintends the loading of the vans personally or by a substitute and he must take a receipt for these documents with the full signature of the police officer in a special register maintained for the purpose. The officer commanding the guard will transfer the copy of the instructions to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to every officer who is called upon to furnish guards for remittances sent by rail, and he should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.

Instructions

1. The police officer taking charge of a Treasury guard travelling by rail will not see the treasure packed at the Treasury ; but he should see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.
2. The guard should be accommodated in a brake-van attached to the treasure- van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.
3. The Officer-in-charge of such a guard should write to the receiving office the number of the train (passengers or goods) conveying the remittance and its hour of departure, and should also write again en route if any change in the train has been made or anything has occurred to delay its arrival.
4. The officer commanding a relieving guard should see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature that the locks are secure ; that the seals are unbroken and bear no sign of having been tampered with and that the locked doors of the van cannot be opened.
5. The Treasury or Currency Officer, if so requested shall provide the officer-in-charge of such a guard with a lantern which will burn all night. The Officer-in-charge should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure wagon ; if there be several such wagons, it will suffice to tell off two men, who may stand one at each end of the wagons.
6. In case of break-down separating convoy, the officer-in-charge of the guard should separate his party, attaching himself to the disabled portion.

7. On delivering the boxes at the Treasury to which they are addressed, the officer-in-charge of the guard should obtain a receipt in the form annexed. If any box be short in weight or show signs of having been tampered with, it should be opened and the contents examined in the presence of the officer-in-charge of the guard ; otherwise he should be allowed to return at once. If any box is so opened, the fact shall be entered on the receipt together with particulars of the contents of the box as ascertained by counting.

8. The following form of receipt should be used by the officer commanding relieving guard

“Received charge from, Police officer of district of Railway wagon No..... said to contain..... boxes aggregating Rs..... Wagon No..... said to contain..... boxes aggregating Rs..... (and so on). The Wagon was duly locked and sealed, and one key each made over”.

The relieving guard should also acknowledge the receipt of any unsigned receipt forms handed over by the relieved guard for use when subsequent relieving guards have to give receipts. The number and contents of each wagon should be detailed in the receipt. The receipt should be in English if the police officer is acquainted with that language ; and other-wise in the principal Indian language with which he is acquainted.

Note —If the seals on a wagon are broken or bear signs of having been tampered with or if a wagon has not been sealed, it is the duty of the officer commanding a relieving guard to insist on the wagon being opened and the number of boxes counted before he gives a receipt to the relieved officer, In such cases, the fact of the wagon having been opened and the number of boxes counted should be entered on the receipt.

9. The Officer-in-charge of the guard should present the command certificate for examination to the remitting Treasury or Bank Officer before the remittance is handed over to him. He should also present it for examination to the Treasury or Bank Officer taking charge of the treasury. The latter should satisfy himself that he is taking over the Treasury from the officer named in the command certificate and should, at the same time, check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct, he will merely sign the command certificate.

10. Whenever any breach of these rules occurs the officer-in-charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts of the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway.

11. When a shroff accompanies a remittance, he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The shroff will not interfere in any way in the performance by the escort of its legitimate duties, but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box, it is the duty of the shroff to take over any coin that may fall out and to verify the contents and repack the box if repacking is necessary. The officer-in-charge of the guard should see that the shroff is not interfered within the execution of his duties.

	ANNEXURE	
DISTRICT TREASURY No.....	FOR THE POLICE ESCORT	FOR THE TREASURY CONCERNED
Dated.....19... ORIGINAL <i>Preliminary receipt</i> Received from the Police Excost Officer..... bags/boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs.... as per..... officer's invoice No..... Date:.....19... (This is subject to detailed examination.) Rs.nP. Soveriengs - Notes - Silver - Nickel - Copper - Total – _____ <i>Treasury Officer.</i> To The..... _____	No..... Dated.....19... DUPLICATE <i>Preliminary receipt</i> Received from the Police Excost Officer..... bags/boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs.... as per..... officer's invoice No..... Date:.....19... (This is subject to detailed examination.) Rs.nP. Soveriengs - Notes - Silver - Nickel - Copper - Total – _____ <i>Treasury Officer.</i> To The..... _____	No..... Dated.....19... TRIPLICATE <i>Preliminary receipt</i> Received from the Police Excost Officer..... bags/boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs.... as per..... officer's invoice No..... Date:.....19... (This is subject to detailed examination.) Rs.nP. Soveriengs - Notes - Silver - Nickel - Copper - Total – _____ <i>Treasury Officer.</i> To The..... _____

Appendix 20

[See Subsidiary Rule 30 under Treasury Rule 30]

The Minimum Account of Coins and Notes in a remittance which a
Shroff should examine in a day

Coins	Rs.
New rupees of the value of.....	2,00,000
Old rupees of the value of.....	8,000

New half-rupees of the value of	50,000
Old half-rupees of the value of	4,000
New quarter-rupees of the value of	24,000
Old quarter-rupees of the value of	2,000
Old one-eighth rupees of the value of	1,000
New four-anna nickel of the value of	18,000
Old four-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	8,500
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 half pice of the value of	500
Old half pice of the value of	250
New pie pieces of the value of	200
Old pie pieces of the value of	150

Decimal Coins Rs.

New 50 nP. pieces of the value of	1,00,000
Old 50 nP. pieces of the value of	12,000
New 25 nP. pieces of the value of	96,000
Old 25 nP. pieces of the value of	12,000
New 10 nP. pieces of the value of	56,000
Old 10 nP. pieces of the value of	18,000
New 5 nP. pieces of the value of	56,000
Old 5 nP. pieces of the value of	20,000
New 2 nP. pieces of the value of	24,000
Old 2 nP. pieces of the value of	16,000
New I nP. pieces of the value of	38,400
Old I nP. pieces of the value of	28,800

Notes Pieces

New notes of all denominations	15,000
Old Re. 1 and Rs. 2 Notes	8,000
Old Notes of higher denominations	2,500

Appendix 21

[See Instruction 21(b) under Treasury Rule 30]

A. List of Railways which have agreed to charge freight on consignments of treasure belonging to the Reserve Bank of India at the concessional rates available to the Government

1. Government Railways —

- Central Railway.
- Eastern Railway.
- Northern Railway.
- North-Eastern Railway.
- Southern Railway.
- Western Railway.

2. Non-Government Railways —

- Barsi Light Railway.
- Shahdara (Delhi) Saharanpur Railway.
- Ahmadpur Katwa Railway.
- Arrah Sasaram Railway.
- Bankura Damodar River Railway.
- Barset Basirhat Railway.
- Bengal Provincial Railway.
- Bukhtiarpur Bihar Railway.
- Burdwan Katwa Railway.
- Futwah Islampur Railway.
- Howrah Sheakhala Railway.
- Nowrah Amta Railway.
- Jagadhri Light Railway.
- Kalighat Falt Railway.

B. Concessional Rates charged by all Railways on consignments of treasure belonging to the Government and by the Railways mentioned in Sec. A on Consignments of treasure belonging to the Reserve Bank of India

The Railways mentioned in Section A above have agreed to charge freight on consignments of treasure belonging to the Reserve Bank at the sane concessional rates as those available to the Government under the Indian Railway Conference Association Coaching Tariff. These concessional rates are as follows :—

(a) Specie, bullion, gold and silver coins, uncurrent silver notes, currency notes and Bank notes signed or unsigned, defaced currency notes and Bank notes, etc.

Amount	Rate
Upto 27 maunds	2 pieces per maund per mile.
Above 27 and upto 81 maunds	1-2/3 pies per maund per mile.
Above 81 and upto 270 maunds	1-1/3 pies per maund per mile.
Over 270 maunds	1 pie per maund per mile.

These rates are subject to the proviso that the charge for any quantity shall not be less than for a smaller quantity according to the above scale.

Escort :—When Treasurer is sent under Escort and is conveyed in separate railway vehicles (i.e., wagons other than in a passenger carriage) from conveyance of the Escort, is allowed and the following scale both on outward and return Journey :—

(i) One man to travel free as a third class passenger when the consignment of Treasury is over 20 and under 50 quintals.

(ii) Two men, when the consignment is not less than 50 and under 100 quintals.

(iii) Four men, when the consignment is 100 quintals and over. [Govt. Memo.No. 2775/1 335/Accts./68-1 0, 31-7-1969]

(b) The minimum charges for the consignment of treasure are the same as per luggage. The minimum weight for charge for treasure will be as for one maund, and a fraction of a maund above one maund will be charged as follows :—

Not exceeding 5 seers as 5 seers.

Exceeding 5 seers but not exceeding 10 seers as 10 seers.

Exceeding 10 seers but not exceeding 15 seers as 15 seers.

Exceeding 15 seers but not exceeding 20 seers as 20 seers.

Exceeding 20 seers but not exceeding 25 seers as 25 seers.

Exceeding 25 seers but not exceeding 30 seers as 30 seers.

Exceeding 30 seers but not exceeding 35 seers as 35 seers.

Exceeding 35 seers but not exceeding 40 seers as 40 seers.

(c) The rates charged for consignments of copper, bronze and nickel coins (current and uncurrent) are as follows :—

In quantities of 5 maunds and under — 1-2/3 pies per maund per mile.

In quantities over 5 maunds—pie per maund per mile.

The minimum charge for a consignment of 5 maunds and under is 6 annas and that for a consignment of over 5 maunds and upto 10 maunds is as for 10 maunds.

When an escort accompanies a consignment of these coins it will be carried free in accordance with the scale laid down in Sub-paragraph.

(d) Crushed and defaced copper coins carried by a passenger train will be charged at full parcel rates.

(e) When patent treasure boxes belonging to the Government or the Reserve Bank are despatched empty from any station consigned to a Currency Office, a Treasury or the Bank, they will be charged at quarter parcel rates, provided a certificate is produced from the despatched officer that they are empty treasure boxes of the Government or the Reserve Bank.

Appendix 22

[See Note I to Subsidiary Rule 45 under Treasury Rule 30]

Reserve Bank of India Remittances - Remittances on Government Account

1. Subject as hereinafter provided, 'Government' drafts at par will be issued for remittances on behalf of the Government and for other quasi public purpose set forth in paragraph 4 under the terms and conditions hereinafter specified.

In regard to remittances within the district for the purposes referred Subsidiary Rule 35 under Treasury Rule 16 the conditions imposed by Subsidiary Rule 35(a)(i) and (ii) and 3 5(b) for the issue of cash orders apply mutatis mutandis to the issue of Government drafts.

2. Two forms of "Government" drafts will be issued —

(i) *Reserve Bank of India Government drafts* :—To be drawn by or on places where the Reserve Bank is represented by its Treasury Agencies and drafts to be drawn by the Reserve Bank on its own offices and branches of the State Bank of India or the State Bank of Hyderabad, and

(ii) State Bank of India or State Bank of Hyderabad Government drafts To be drawn on its own offices and branches.

In either case, the drafts will be superscribed "on Government account only"

3. (a) Drafts will be issued for a minimum amount of Rs. 50/- except in special circumstances such as family remittances in the case of officers and men of the Police Department or for payments in connection with securities deposited with the Reserve Bank of India for and on behalf of Government. The limit of "Government" draft obtainable for private purposes of a Government officer is, in all cases, the amount of a month's pay and allowance, of the remitter.

[Govt. Memo.No. 780281/1265/Accts/73-4, Dt. 28-1-1974]

(b) The maximum drawings on any one day for each class of remittance which may not be exceeded without the express sanction of the Currency Officer, will be as follows :—

At or on a Sub-treasury	Rs. 5,000
At or on a Treasury (not being a Sub-treasury) except on the Reserve Bank	Rs. 25,000
At a Treasury on the Reserve Bank	Without limit.
By and on offices of the Reserve Bank	Do.
By and on offices and branches of the State Bank of India or the State Bank of Hyderabad mentioned in Schedule to this Appendix	Do.

4. This issue of "Government" draft at par is authorized in the following cases—

(1) *General* :—To a Government officer for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official

duties. The purpose for which the drafts are required must be clearly stated in the application.

Note 1 :—The facility of remittance by “Government” drafts at par is also permitted to the Local Funds named in Schedule I to this Appendix and to such additional funds as may be determined from time to time by the Government in consultation with the Reserve Bank subject to the condition that the remittances are for bonafide public purposes.

Note 2 :—The Treasury of Charitable Endowments, is permitted to effect extra State remittances on behalf of Charitable Endowments by ‘Government’ drafts at par.

Note 3 :—The facility of remittance by Government drafts at par is permitted for bonafide remittances on behalf of the Employees Provident Fund.

(2) *Public Works* :—To Executive Engineer, and to all Sub-divisional Officers in the Public Works or the Electricity Department, whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not private purposes of the convenience of contractors. When purchases are effected or work is done by one division on account of another, the adjustment will be made by book transfer.

(3) *Pay and allowance of Civil Officers* :—The remittance of pay and allowance is not ordinarily a bonafide public purpose, but a Government draft may be obtained for the remittance of the pay and allowance an officer deputed beyond the limits of the district in which his pay has to be drawn.

(4) *Payment of passages of Civil Officers* :—The Accountant-General, for the payment of passage booked by Shipping Companies and Agents.

(5) *Workmen’s Compensation* :—To a Commissioner for Workmen’s Compensation in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with Section 21(2) of the Workmen’s Compensation Act, 1923 (India Act VIII of 1923).

(6) *Refunds of Electoral Deposits* :—For the remittance of electoral deposits refunded to candidates for the legislative bodies who are residing in district which are different from those where the deposits were originally lodged.

(7) *Trust Funds* :—To Government officers in favour of the Reserve Bank, Calcutta, Bombay and Madras, for the purchase of Government promissory notes out of funds held in trust.

(8) *For Family Remittances Police Department* :—To Indian officers and men of the Police Constabulary for remitting money to their families in the form and on the terms provided for sepoy, remittances, the heading of the descriptive rolls being altered to suit the case.

(9) *Subscription for a public or quasi Public purpose* :—The Government desiring to facilitate the collection of subscriptions for any public or quasi public purpose may allow the issue of one draft a month from any District Treasury to the local Secretary or Treasurer of the fund or institution for the purpose of remitting Subscriptions to the Central body.

(10) *Local Funds* :—(i) To any local boards for investment of their surplus funds in an office of the Reserve Bank or a branch of the State Bank of India or the State Bank of Hyderabad or in any Co-operative Bank authorized by the Government for this purpose. Moneys relating to the Provident Fund of local board employees maintained by the district board should be deemed to be part of the funds of the district board for this purpose.

(ii) To Co-operative Bank in which these surplus funds have been invested for remittances of interest or investments realized for payment to the local boards or municipalities.

(iii) To municipalities for remittance of their surplus funds for investment to any Co-operative Bank.

(iv) To district board and municipalities for all bonafide remittances to Government institutions within the State.

(v) To the local library authority set up under the Madras Public Library Act, 1948 or under corresponding law if any in force in Telangana area for payment of travelling allowance to its members.

Note :—Government drafts should not be issued for (a) remittances relating to University Fee Fund and (b) remittances of Provident Fund amounts of local fund employees on transfer from one local body to another.

(11) *For remittance by Public Debt Office of interest on Govt. Promissory Notes*:—For remittance by the Public Debt Office :—(i) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Treasury other than that on which they are enfaced for payment of interest

(ii) of broken interest on allotment certificates ; (iii) of broken interest on note converted or transferred into stock under the rules in the Government Securities Manual.

(12) *General Public* :—At Treasury Agencies for remittance to the Office of the Reserve Bank at Calcutta, Madras or Bombay, for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Rs. 5,000/-.

Note 1:- In order to ensure that “Government” drafts are used for the purpose for which they are taken, they should be issued payable to the Office of the Reserve Bank of India at Calcutta, Bombay or Madras and marked “ for investment in Government Securities”.

Note 2 :—Money forming part of any provident fund intended for the benefit of local fund servants or any endowment fund belonging to a local body may be remitted for investment with reference to this item without any minimum limit for each draft.

SCHEDULE 1

- | | |
|--|--------------------------------------|
| 1. District Board Funds. | 6. Funds of the Andhra Pradesh Road |
| 2. Minor Pilotage Fund. | Transport Corporation. |
| 3. Landing and Shipping Dues Fund. | 7. Funds of the Andhra Pradesh State |
| | Electricity Board. |
| 4. Irrigation Cess Fund. | (G.O.Ms.No. 240, Dt. 22-3-1963) |
| 5. Employees State Insurance Corporation Fund. | |

SCHEDULE 1

List of Offices of the State Bank of India in India or the State Bank of Hyderabad included in the Reserve Bank's Remittance Facilities Scheme

Note :—In this list, the term 'Office' means a Local Head Office (marked L.H.O.) Branch or Sub-branch (marked SB), but not a Treasury Pay Officer or Sub-pay Office which are classified as Sub-offices. Offices marked with an asterisk do not transact Government business.

A.—(i) *Offices maintaining currency chests, drawing by or on which may be made without restriction as to amount.*

Ajmer —	Rajahmundry	Bhagalpur	Nasik
Ajmer	Rajampeta	Chaibassa	Pachora
Andhra Pradesh —	Ramachandrapuram	Chapra	Palanpur
Adoni	Salur	Darbhangha	Poona
Amalapuram	Sattenapalli	Dhanbad	Sholapur
Anakapalle	Srikakulam	Gaya	Surat
Anantapur	Tadepalligudem	Jamshedpur	Tahana
Bapatla	Tanuku	Monghyr	Delhi —
Bhimavaram	Tenali	Muzaffarpur	Delhi
Bobbili	Tuni	Patna	New Delhi
Chittoor	Vijayawada	Pumea	Jammu & Kashmir —
Cuddapah	Visakhapatnam	Purulia	Jammu
Eluru	Vizianagaram	Ramgarh SB	Srinagar(Kashmir)
Gudivada	Yemmiganur	Ranchi	Kutch —
Guntur	Assam —	Bombay —	Bhuj
Hindupur	Dibrugarh	Bombay L.H.O	Madya Bharat—
Kadiri	Shillong	Ahmedabad	Gwalior
Kakinada	Tezpur	Ahmednagar	Indore
Kalahasti	West Bengal —	Amalner	Ratlam
Kandukur	Calcutta L.H.O	Baroda	Ujjain
Kavali	Asansol	Belgaum	Madhya Pradesh —
Kurnool	Berhampur	Bhusaval	Achalpur(Ellichpur)
Markapur	Burdwan	Broach	Akola
Masulipatnam	Burnpur	Deolali	Amraoti
Nandyal	Chinsurah	Dharwar	Chanda
Narasapur	Darjeeling	Dhulia	Gondia
Narsaraopet	Howrah	Dohad	Harda
Nellore	Jalpaiguri	Gadag	Jubbulpore
Nuzvid	Krishnagar	Godhra	Katni
Ongole	Bhopal —	Hubli	Khamgoan
Palakol	Bhopal	Jalgaon	Khandwa
Peddapuram	Bihar —	Koihapur	Nagpur
Proddatur	Bettiah	Nadiad	Raigarh

Raipur	Tuticorin	Jaipur	Faizabad
Rajnandgaon	Vellore	Jodhpur	Farrukhabad
Saugar	Mysore—	Sambhar	Gonda
Seoni	Bangalore	Saurashtra	Corakhpur
Wani	Orissa—	Rajkot	Hapur
Wardha	Balasore	Travancore -	Hathras
Yeotmal	Berhampore	Cochin—	Jhansi
Madras—	(Gijam)	Alleppey	Kanpur
Madras L.H.O.	Cuttack	Quilon	Lakhimpur (Kheri)
Cannanore	Sambalpur	Trichur	Lucknow
Cochin	Punjab—	Trivandrum	Mainpuri
Coimbatore	Abohar	Uttar Pradesh—	Mathura
Cuddalore	Ambala Cantt.	Agra	Meerut
Erode	Ambala City	Aligarh	Mirzapur
Kozhikode	Amristar	Allahabad	Moradabad
Kumbakonam	Ferozepur	Azamgarh	Mussoorie
Madurai	Gurdaspur	Bahraich	Muzaffamagar
Managalore	Hissar	Ballia	Naini Tal
Nagapattinam	Hoshiarpur	Banaras	Pilibhit
Otacamund	Jullundur	Bareilly	Rampur
Pollachi	Karnal	Basti	Poonkee
Salem	Ludhiana	Bijnor	Saharanpur
Tanjore	Pathankot	Budaun	Shahjahanpur
Tellicherry,	Rohtok	Bulandshahr	Sitapur
Tiruchirapalli	Simla	Chandausi	Vindya Pradesh—
Tirunelveli	Rajasthan—	Dehra Dun	Rewa
Tirupur	Alwar	Etawah	Satna

(ii) *Offices of the State Bank of Hyderabad maintaining currency chests, drawings by or on which may be made without restriction as to amount.*

Adilabad	Nalgonda
Bhongir	Nizamabad
Bodhan	Suryapet
Burgampad (Bank at Kothagudem).	Tandur
Gadwal	Warangal
Hyderabad L.H.O.	Zahirabad
Jagtial	
Jangoan	
Kareemnagar	
Khammam	
Mahaboobnagar	

B.—Offices not maintaining currency chests drawings by or on which may be made without restriction as to amount.

West Bengal—	Ahmedabad Station
Ballygunge, Calcutta	Poona City
Bhowanipore, Calcutta	Madhya Bharat—
Burra Bazaar, Calcutta	Indore city
Netaji Subhas Road, Calcutta	Madhya Pradesh
Park Street, Calcutta	Jubbulpore City
Shambazaar, Calcutta	Madras—
Bombay—	Mount Road, Madras
Byculla, Bombay	Mysore—
Dadar, Bombay	Bangalore City
Mandvi, Bombay	Uttar Pradesh—
Sandhrst Road, Bombay	Kanpur City

Appendix 23

[See Instruction 12 in Chapter II, Part III]

List of Persons authorized to cut coin under Sections 16 and 20 of the Indian Coinage Act

Note :—Under the Indian Coinage Act, 1906 (India Act III of 1906), State Government do not have any power under Sections 16 and 20 of the said Act.

The Union Government have authorized the officials specified in Part I of the Schedule appended hereto, and the Manager, Agent, Secretary or the principal officer of the Banks and firms specified in Parts II and V of the said schedule to cut or break silver and nickel coins.

THE SCHEDULE

Part I — Government Department — Reserve Bank of India and State Bank of India and State Bank of Hyderabad

1. Every Officer-in-charge of a District Treasury, Sub-treasury or Military Treasury Chest.
2. The Secretary and Treasurer of each of the Head Offices of the State Bank of India and the State Bank of Hyderabad, every Agent or Sub-agent in charge of a branch or Sub-branch and every employee in charge of a Treasury Pay Office of the said Banks.
3. The Masters, India Government Mints, Bombay and Alipore (Calcutta).
4. Every Officer-in-charge of an office of the Reserve Bank of India or any branch thereof.
5. The Collectors of Customs at Calcutta, Bombay and Madras.
6. The Customs Manager at Castle Rock, Bombay, the Chief Accounts Officer, Salt Department, Bombay and every officer-in-charge of a Salt Treasury in Madras.
7. The Presidency Postmasters at Calcutta, Bombay and Madras.
8. The Chairman and Vice-Chairman of the Commissioners for the Port of Calcutta, the Chairman of the Trustees of the Port of Bombay and of the Trustees of the Port of Madras.

9. The Judges of the Courts of Small Causes at Calcutta and Sealdah.
10. The Cashier of the Court of Small Causes, Bombay.
11. The Commissioner of Police, Calcutta, the Chief Presidency Magistrate, Calcutta.
12. The Chief Executive Officer, Deputy Executive Officer, and the Secretary of the Municipal Corporation of Calcutta, the Commissioner and the Chief Accountant of the Municipal Corporation of the City of Bombay and the Commissioner of the Municipal Corporation of Madras.
13. The Chief Accounts Officer, Deputy Chief Accounts Officer, the Accounts Officer, or the Assistant Accounts Officer in charge of the cash offices or when the Chief Cashier is a gazetted officer, the Chief Cashier of the Railway, on railways worked by the State.
14. The Chief Auditor or the Deputy Auditor or the Assistant Auditor in charge of cash offices on railways worked by Companies.

Part II— Scheduled Banks

1. Allahabad Bank, Limited.
2. Bank of Baroda, Limited.
3. Bank of India, Limited.
4. Central Bank of India, Limited.
5. Chartered Bank of India, Australia and China.
6. Comptoir National De Escompte De Paris.
7. Eastern Bank, Limited.
8. Grindlay and Company, Limited.
9. Hongkong and Shanghai Banking Corporation.
10. Lloyds Bank, Limited.
11. Mercantile Bank of India, Limited.
12. National Bank of India, Limited.
13. National City Bank of New York.
14. Punjab National Bank, Limited.
15. Sangli Bank, Limited.
16. Union Bank of India, Limited, Bombay.

Part III — Non-Scheduled Banks

1. Andhra Bank, Limited, Masulipatnam.
2. Bank of Indore.
3. Bareilly Corporation (Bank), Limited, Bareilly, Budaun, Haidwani, Pilibhit, Shahjahanpur, Sambal (District Moradabad) and Amroha.

Part IV — Cooperative Banks

1. Bombay State Co-operative Bank.
2. Broach Co-operative Bank, Limited, Broach.

3. District Co-operative Bank, Azamgarh (Uttar Pradesh).
4. Poona Central Co-operative Bank, Limited.
5. Sholapur District Central Co-operative Bank, Limited.

Part V — Firms and Others

1. Diwan Bahadur Seth Ballabhadass Mannoo Lall Kanhaiya Lal, Jubbulpore.
2. The Treasury Officer of the Balrampur Estate Treasury in the Gonda District.
3. Messrs. Rai Bahadur Bansilal Ramratandas), Jabbulpore.
4. Messrs. Basant Lal Dharma Lal, Aligarh.
5. Burmah Shell Oil Storage and Distributing Company of India, Calcutta.
6. Calcutta Tramway Company, Limited.
7. Kanpur Woollen Mills Company, Kanpur.
8. Rai Saheb Din Dayal Sahu, Deogaram Tahsil, Azamgarh.
9. The Managing Director of Edward Mills Company Limited, Beawar.
10. Ellermans Arracan Rice and Trading Company, Limited.
11. Ganga Ram and Company, Ambala City.
12. Raja Seth Gokuldas Jiwardas Gobindas, Jabbalpore.
13. Messrs. Gopal Lal Giridhari Lal Shah and Brothers, Bagraich and Gonda.
14. Messrs. Jawaharmal Gambirmal, Ajmer.
15. Rai Bahadur Kundanmal Lalchand, Beawar.
16. Messrs. Lajja Ram Kundan Lal, Bankers, Ferozepore.
17. Lala Purushottam Das Rastogi of Messrs. Madan Mohan Brothers, Lucknow.
18. Lalla Mal Hardeo Das, Aligarh.
19. Messrs. Meckinnon Mackenzie and Company.
20. The Manager, Marungapuri Estate. Thiruchirapalli District.
21. Messrs. Sir Sarupchand Hukumchand and Company, Calcutta.
22. Messrs. Spencer and Company, Calcutta.
23. Rai Bahadur Seth Tarachand, Agra.
24. Thomas Cook and Son, Limited.

Appendix 24

[See Instruction 12 in Chapter II Part III]

Hints on detecting counterfeit coins

PART - I

1. Two kinds of counterfeits are met with, namely, struck (or cast and struck) and cast counterfeits. Casting is the easiest method of making counterfeits and is much the most frequently employed.

2. Struck counterfeits are made by striking on pressing blanks between dies of steel or other hard metal which bear the impressions of the coin. The blanks that struck may have been cast in suitable moulds to the approximate dimensions of the coin, or they may have been cut from sheet metal or otherwise made by hand.

3. The moulds for casting counterfeits are usually made of fine sand, clay or similar material, the required impressions being taken from a genuine coin. The mould has a small hole, or "gate" cut in the rim, through which the molten metal for casting the piece is poured. The metal which fills this gate and solidifies with the rest of the casting thus forms a projection on the rim of the cast counterfeit, and has to be cut off to enable rim at this point to be finished by hand, smooth or milled as the case may be. Signs of this finishing can usually be detected on the rim of the counterfeit.

4. It is generally much easier to see faults in a counterfeit, if it is compared with one or more genuine coins for the same description. A suspected piece should therefore, be compared in this way if possible, preferably with a magnifying glass. It may also be weighed against genuine coins showing the same amount of wear, as the majority of counterfeits not containing much lead are lighter than the genuine coins.

5. When rung on a stone slab or similar hard surface, genuine coins should give a high clear note ; counterfeits do not as a rule ring well. This however, is not a conclusive test, as counterfeits occasionally ring well while genuine coins sometimes are 'dumb' owing to small cracks or flaws in the metal ; these cracks are often visible on the periphery, and indicate that the coins are genuine.

6. The Colour of a coin should be scrutinized. With a silver coin, the appearance, whether dull or bright, should be silvery, and a brassy or leaden appearance would generally point to the coin being counterfeit. Some counterfeits have a peculiar glazed appearance. Counterfeits of nickel coins often have a yellowish appearance not unlike that of a genuine nickel coin which has been in use for a considerable time, but the genuine coin when polished with a cloth will at once become whiter and brighter while the counterfeit usually will not do so.

7. The thickness of a genuine coin is uniform, while counterfeits are sometimes thicker at one side than at the other, and are often slightly bent or distorted so that they will not lie evenly between two other coins.

8. The rims of genuine rupees 1/2 rupees and silver 1/4 rupees are regularly milled all round with straight indentations at right angles to the faces. In counterfeits of these coins, the milling is often at a slant, the space between the indentations irregular, and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good ones of the same description, when defects can readily be detected. A coin showing good milling is seldom counterfeit, but genuine coins occur of which the milling has become much worn, or which have been much used as ornaments or fraudulently dealt with and filed or otherwise touched up, so that a coin should not ordinarily be classed as a counterfeit solely on account of bad milling.

9. The beading on the inner side of the rim of silver coins should be even and regular all round, the pearls being uniform in size and shape, and equidistant from each other. On counterfeits, the pearls are often badly shaped and uneven in size ; the enclosed spaces of letters and figures such as O, P, A, R, D, 8, 6, 9, 4 in cast counterfeits are

sometimes filled with metal. In struck counterfeits, the pearls are often spaced at irregular intervals, and are sometimes very small and far apart.

10. The devices on the obverse and reverse should be clear-cut and well defined, especially in outline. Blurred lines or edges and an imperfect impression (unless plainly due to wear and tear) are suspicious. Letters and figures of the inscription should be clear, well defined and sharp edged. Blurred, irregular, or double lines are to be regarded with suspicion. In some counterfeits the letters are much thinner than on genuine coins.

11. The table or plain surface of the coin (i.e. the portion not occupied by design or inscription) should be smooth, even, and free from blemish. An uneven, spotted, or rough surface is suspicious.

12. All cast coins are counterfeit. In a cast coin, the surface is usually rough or pitted with minute holes. The rim is usually defective, particularly at the 'gate' or point where the metal was poured into the mould. The letters and figures of cast coin nearly always present a rounded appearance instead of having square sharp edges.

13. With struck counterfeits it is not unusual to find several counterfeits bearing identical marks or defects due to the pieces having been struck from the same dies. While with cast counterfeits of silver coins the milling is often evenly spaced (though defective except at the "gate" the milling of a struck counterfeit is usually very irregular.

14. Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from the cast coins. In such cases, however, such coins are difficult to distinguish from counterfeits, and when this is the case, or sweating is suspected, they should be sent to one of the Mints for examination.

15. Counterfeits made from tin or a mixture of tin and lead are soft and easily bent, and will sometimes emit a cracking noise when bent between the fingers close to the ear.

16. Coins, the obverse and reverse of which are anachronistic, e.g., when the former bears the inscription "Victoria Empress" and the latter the date 1862 or "Victoria Queen" with the date 1871 are counterfeits.

17. A counterfeit will usually be found to exhibit at least two of the foregoing faults. A coin should not ordinarily be condemned for only one fault unless it is very marked.

18. The instructions in Part II deal specifically with coins with security edge.

PART - II

1. Two kinds of counterfeit are found, cast and struck or a combination of the two.

2. Cast counterfeits are the most easily made and therefore more usually found. The mould into which the molten metal is poured, may be made of sand clay, powdered burnt brick, plaster of paris or similar material, and the impression on the mould is taken from a genuine coin. The mould has a small hole or 'gate' cut in the rim, through which the molten metal is poured. The metal which fills this hole and solidifies with the rest of

the casting forms a projection on the rim of the cast coin, which must be cut off to enable the rim at this point to be furnished and milled by hand, and the security groove put in. Signs of this hand furnishing can usually be detected on the rim of cast counterfeits.

3. Struck counterfeits are made by striking or pressing blanks between dies of hard metal, the designs of which are engraved by hand, or from dies or softer metal on which the impressions can be transferred from a genuine coin. The blanks, thus struck, may have been first cast or cut from sheet metal.

4. Counterfeits are more easily detected if compared with one or more genuine coins of the same design, using a magnifying glass if necessary. A suspicious coin may also be weighed against a genuine coin showing the same amount of wear, since most counterfeits which do not contain much lead are lighter than genuine coins.

5. When rung on a hard surface, genuine coins should give a clear sound, counterfeits, as a rule, do not produce a clear ring if made of base metal. Others may contain more silver than the genuine coin which contains 50 percent silver and in this case the ring may be clear, but will give a lower tone than the genuine alloy.

This however, is not a conclusive test, as counterfeits occasionally ring well, while genuine coins are sometimes 'dumb' owing to small cracks or flaws in the metal. The presence, of such cracks, if visible on the edge of the coin would indicate that the coin is genuine.

6. The thickness of a genuine coin is uniform while counterfeits are sometimes thicker at one side than at the other, and are often slightly bent or distorted, so that they will not lie evenly between two other coins.

7. The rim of genuine rupees, half rupees and quarter rupees are regularly milled all round with straight indentations at right angles to the faces but rupees of 1940 and onwards, and half rupees of 1941 onwards have also a security device in the centre of the milled edge. This device consists of a shallow groove containing alternate beads and diagonal lines, in two sections, separated by the blank spaces. The blank portions on rupees of 1940 are about twice the length of those on rupees or half rupees bearing the date 1941. In counterfeits of these coins, the milling is often at a slant, the spaces between the indentations irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good coins or the same description, when defects can readily be detected.

Coins should not be classed as counterfeits solely on account of bad milling since genuine coins are found with worn milling, with portions soldered for use as ornaments, or with edges filed or touched up. Coins of which the milling is good, however, are seldom counterfeit.

8. The beading on the face of the rim of genuine coins should be even and regular, the pearls being uniform in size and shape and evenly spaced. The enclosed spaces of letters and figures such as O.P.A.R.D. 4,9,0, in cast counterfeits are sometimes filled with metal. In struck counterfeits, the pearls are often spaced at irregular intervals and are sometimes very small and far apart.

9. The beads and diagonal lines, which appear alternately in relief inside the security groove, should be clear-cut, well defined, and uniform in size and shape. The

portions of the groove should be equal in length. In counterfeits, the beads and diagonal lines are often badly shaped and uneven in size, the intervening spaces sometimes filled with metal. The blank portions usually show signs of metal having been scooped out by hand, resulting in broken milling on either side of the blank portion, and possibly a wider groove than in genuine coins.

10. The devices on the observe and reverse should be clear and well defined, especially in outline. Blurred lines or edges and an imperfect impression (unless plainly due to wear and tear) are suspicious. Letters and figures of the inscription should be clear, well defined and rounded. Blurred, irregular, or double lines are to be regarded with suspicion. In some counterfeits, the letters are much thinner than on genuine coins.

11. The table or plain surface of the coin (i.e., the portion not occupied by any design or inscription) should be smooth, even and free from blemish. An uneven spotted or rough surface with irregular nodes of metal thereon is suspicious.

12. All cast coins are counterfeit. In a cast coin, the surface is usually rough or pitted with minute holes. The rim is usually defective particularly at the 'gate' or point where the metal was poured into the mould.

13. In the case of struck counterfeits, it is not unusual to find several with identical marks or defects having been struck from the same dies. The milling is usually very irregular. In the case of cast counterfeits, the milling and the design in the groove are often evenly spaced, except at the 'gate' where the surplus metal has been removed.

14. Genuine coins which have surfaced by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In doubtful cases, suspicious coins should be sent to one of the Mints for examination.

15. Counterfeit made from a mixture of tin and lead are soft and easily bent and will sometimes emit a cracking noise when bent between the fingers while being held close to the ear.

16. Rupees bearing date 1938 and 1939 and half rupees bearing dates 1938, 1939 and 1940 which are found with the security grooved edge are definitely counterfeit. Rupees and half rupees of these issues are regularly milled all round like earlier issues without a security edge. Similarly, rupees of 1940 and onwards and half rupees of 1941 and onwards which are regularly milled all round like earlier issues are also counterfeit.

17. A counterfeit will usually be found to exhibit atleast two or more of the foregoing faults. A coin should ordinarily be condemned for only one fault, unless it is very marked.

18. George VI rupees of 1938 and 1939, half rupees of 1938 and 1939 and quarter rupees of 1939 are made of standard silver and rupees, half rupees and quarter rupees of 1940 and onwards are made of quarternary alloy, containing 50 percent silver. Rupees of 1940 and onwards and half rupees of 1941 and onwards are also provided with "security edge. The hints on detecting counterfeits of earlier issues given in Part I are equally applicable to these coins, except that the letters and figures are rounded not sharp edged.

The margin and the devices of quarternary coins of 1942 have been slightly improved to increase resistance to wear compared with coins of 1940 and 1941. Such coins should

not be looked upon with suspicion in determining their genuineness, unless two or more of the faults described in paragraphs I to 8 are readily detected.

Appendix 25

[See Instruction 13 in Chapter II, Part III]

Memorandum on the Distinguishing Features which would constitute the “Fraudulent Defacement” of a coin

1. Sweated Coins :—These coins are invariably reduced in weight and bear signs of having suffered from the action of chemicals.

The surface is generally rough and discoloured and, if seen through a magnifying glass, small pittings can be discerned.

The letters and figures sharp in appearance and in some instances slightly doubled. Care should, however, be taken not to mistake burnt coins for the above. These coins are not rejected as fraudulently defaced unless the signs of sweating are clear enough to be obvious to the public. Rupees weighing below 157.5 grains i.e., 7/8 of a tola should invariably be examined for signs of fraudulent defacement.

2. Defaced coins :—Defaced coins bearing clear signs (i.e., signs that must be obvious to the public) of defacing with fraudulent intent are rejected as fraudulently defaced.

Coins from which silver has been deliberately removed by filing clipping, scooping or punching are rejected as fraudulently defaced.

Coins on which any part of the effigy or design has been obviously re-engraved or by hand are rejected as fraudulently defaced.

3. Remilled coins :—Coins which have been remilled are rejected as fraudulently defaced, but coins used as ornaments of which a section only has been remilled to restore the milling unevenly filled in the process of removing the solder should not necessarily be regarded as fraudulently defaced.

4. Drilled coins :—Coins which appear to have been used as ornaments and bear no other signs of reduction are not fraudulently defaced, but are accepted as defaced. If tendered in large numbers, however a fraud should be suspected.

5. Striated coins :—These coins have striations radiating from the centre of either side of the coin towards the edges, commonly on the obverse, the side bearing the Royal Effigy.

Coins bearing numerous striations, though not reduced in weight are rejected as fraudulently defaced.

Coins with slight scratches are not fraudulently defaced.

6. Light weight rupees :—Rupees which have lost in weight over 1/4 of a tola are always rejected as fraudulently defaced.

7. Patched coins :—Cut or broken coins that have been patched together with solder are rejected as fraudulently defaced.

8. Soldered coins :—Soldered coins are accepted provided that—

- (i) They are in one piece.
- (ii) They retain sufficient impression to admit of identification as genuine Indian Government Coin. (If unidentifiable, they are 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 filled 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.

Appendix 26

[See Instruction 15 in Chapter III, Part III]

The Reserve Bank of India (Note Refund) Rules, 1935

In exercise of the powers conferred by the proviso to Section 28 of the Reserve Bank of India Act, 1934 (II of 1934), the Central Board of Directors of the Reserve Bank of India by virtue of the power conferred by Section 7 of the said Act, and with the previous sanction of the Central Government makes the following rules prescribing the circumstances in, and the conditions and limitations subject to, which the value of any lost, stolen, mutilated or imperfect currency note of the Government of India or Bank note may be refunded as of grace.

1. Short title :—These rules may be called the Reserve Bank of India (Note Refund) Rules, 1935.

1-A. Extent of use :—These rules extend to the whole of India (except the State of Jammu and Kashmir).

2. Definitions :—In these rules, unless there is anything repugnant in the subject or context :

(a) “*altered note*” means a note in which an alteration has been made in the number, date, signature or value or in any other respect;

(b) “*the Bank*” means the Reserve Bank of India constituted by the Reserve Bank of India Act, 1934;

(c) “*half note*” means a half of a note which has been divided vertically through or near the centre;

(d) “*mismatched note*” means an imperfect note formed by joining a half note of one note to a half note of another note;

(e) “*mutilated note*” means a note of which a portion is missing: Provided that the portion presented is clearly more than a half note and that if the portion presented consists

of parts of a note joined together each part of such portion is identifiable as part of the same note;

(f) “*note*” means a note of the Reserve Bank of India, including a currency note of the Government of India issued either by the Central Government or by the Bank;

(g) “*number*” includes the letters of the series to which the note belongs;

(h) “*obliterated note*” means a note, not being a mutilated or altered note, of which a portion has become or has been rendered undecipherable;

(i) “*office of issue*” means the office of the Issue Department of the Bank of Bombay, Calcutta, Delhi or Madras or the Branch of the Issue Department of the Bank at Kanpur;

(j) “*prescribed officer*” means the officer in charge of an office of issue.

3. Presentation of claims :—A claim in respect of a note may be presented to the prescribed officer at any office of issue irrespective of denomination of the note.

4. Time limit to claims :—(1) If it appears to the prescribed officer authorized to entertain the claim that any claim was not made by the claimant within 12 months of the time when it might first have been made by him, the prescribed officer shall not entertain the claim.

(2) A claim shall not be entertained in respect of a note which, on examination, cannot be identified with certainty by the prescribed officer as one for which the liability for payment on the date of presentation of the claim is that of the Bank.

5. Value limit to claims :—(1) No claim in respect of a note alleged to have been lost, stolen or wholly destroyed, or of which the portion presented is neither a half note nor a mutilated note, shall be entertained unless the denomination of the note exceeds ten rupees.

(2) No claim in respect of a half note or a mismatched note shall be entertained unless such half note or one of the half notes comprising the mismatched note is part of a note of which the denomination exceeds ten rupees.

5-A. Disposal of fraudulent claims :—If the prescribed officer is of the opinion that a note presented under these rules in prosecution of a claim or any portion of such note, has been deliberately cut, iron, defaced, altered or dealt with in any other manner with a view to establishing a false claim under these rules or otherwise to defraud, he shall, notwithstanding anything to the contrary in any of these rules, reject the claim.

6. Enquiry into claims :—(1) Where any claim is made under these rules, the prescribed officer authorized to entertain the claim shall hold an enquiry unless the claim relates to a note alleged to have been stolen, in which case he may reject the claim without holding any enquiry.

(2) If in the course of the enquiry referred to in Sub-rule (1) the claimant fails without reasonable cause in the opinion of the prescribed officer to furnish within three months any information called for by the prescribed officer, the prescribed officer may reject the claim.

7. Rejection of clam concerning half note :—A claim for the value of a half note shall be rejected unless the number of the note is identified by the prescribed officer on the half note and the half note is entire and has not been divided and rejoined.

8. Rejection of claim concerning mutilated note of ten rupees and under :- A claim for the value of a mutilated note of a denomination not exceeding ten rupees shall be rejected unless in the opinion of the prescribed officer the portion is presented clearly forms part or a genuine note and the missing portion is too small to be used in support of any other claim under these rules.

9. Rejection of claim concerning mutilated note of more than ten rupees :—
(1) A claim for the value of a mutilated note of denomination exceeding ten rupees shall be rejected unless the number of the note on examination is identified with certainty by the prescribed officer as one of not more than six numbers;

Provided that, if the number of the note though not capable of such identification is declared by the claimant, the claim shall be dealt with under Rules 13 and 15 as a claim to the value of a wholly destroyed note;

Provided further that, where the claimant is unable to declare the number, if the prescribed officer is of opinion that the number may be identified with certainty within a reasonable period, he may permit the claimant to leave the note in deposit with a view to future identification.

(2) Where a claim is rejected under Sub-rule (1) the notes shall be stamped by the prescribed officer and returned to the claimant.

(3) If a mutilated note of a denomination exceeding ten rupees has been identified with certainty by the prescribed officer as one of not more than six numbers he may order the claim to be paid at once.

10. Deposits of mutilated note; :—(1) The prescribed officer shall enter the particulars of any mutilated note placed in deposit under the second proviso to Sub-rule (1) of Rule 9 in a register to be maintained in this behalf and shall give receipt to the claimant for such note.

(2) Where the number of a note so placed in deposit is not identified within a period of three years to the extent specified in Sub-rule (1) of Rule 9 the claim shall be rejected and the note shall be destroyed.

11. Disposal of claims concerning half notes :—(1) A claim for half the value of a note of which a half note only is presented by the claimant shall be dealt with as follows:

(a) If a counter claim for the full value of the note has not been received at the office of issue before the presentation of the claim or within a period of fourteen working days thereafter, half the note may be paid to the claimant on the expiration of such period.

(b) If the full value of the notes has already been paid on a claim under Rule 14, the claim shall be rejected.

(c) If a counter claim for the full value of the note has been received before the presentation of the claim or is received before payment of half the value of the note

is made under Clause (a), the prescribed officer may order that one claimant be paid forthwith the full value of the note or that one or both claimants be paid forthwith half the value of the note or that both claims be rejected.

(2) Claims in respect of a mismatched note shall be deemed to be separate claims in respect of each half note thereof shall be dealt with as provided in sub-rule(1).

12. Obliterated and altered notes :—A claim in respect of an obliterated or altered note or half note shall be rejected unless the prescribed officer is satisfied as to the identity of such note or half note and that the note or half note has been fraudulently altered so as to be of a higher denomination.

13. Method of presenting certain claims :—(1) A claim for the full value of a note—

(a) Where a half note only is presented by the claimant, or

(b) Where the note is alleged to have been lost or wholly destroyed, or where the portion of the note presented is neither a half note nor a mutilated note, shall be accompanied by a signed statement (or if the prescribed officer so requires as affidavit) ascertaining that the claimant was the last lawful holder of the entire note and detailing the circumstances attending the loss or destruction of the missing half note or note as the case may be, and by a statement obtained from the police or postal authorities of the result of the enquiry, if any, held by them.

(2) The prescribed officer shall consider the statements furnished and affidavit, if any, and shall make such further enquiry, if any, as he may consider necessary.

14. Disposal of claims under Rule 13(1)(a) :—(1) Where a claim is made under Clause (a) of Sub-rule (1) of Rule 13 and a counter-claim has been presented in respect of the counterpart of the half note—

(a) if the full value of the note has been paid, the claim shall be rejected;

(b) if half the value of the note has been paid, the prescribed officer may order half the value of the note to be paid to the claimant forthwith;

(c) if the counter-claim is pending, the prescribed officer may order that one claimant be paid forthwith the full value of the note or that each claimant be paid forthwith half the value of the note or that both claims be rejected.

(2) Where a claim is made under Clause (a) of Sub-rule (1) of Rule 13 and the counterpart of the half note has not been presented—

(a) if the prescribed officer is not satisfied that the counterpart of the half note has been lost or destroyed in such circumstances that there is no probability of its being presented at some future date, he may order payment of half the value of the note forthwith;

(b) if he is so satisfied and is also satisfied that the claimant was the last lawful holder of the whole note he shall cause to be published in the Gazette of India and in three successive issues of the local Official Gazette a notification setting forth, the particulars of the note of which one half is alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith;

(c) if on the expiration of two years from the date of the first publication under Clause (c) the counterpart of the half note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the full value of the note;

(d) if on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs shall not be less than five years from the date of the first publication referred to in Clause (b) the counterpart of the half note has been presented, he shall deliver the securities or deposit referred to in Clause (c) with any interest which has in the meantime accumulated thereon to the claimant, or if the claimant is dead, to his legal representative, on such claimant or representative executing a bond with or without sureties in the form set forth in Schedule I or II;

The Schedule containing these forms are not printed in this Appendix. The Reserve Bank will supply copies of the forms when necessary — See Rule 16;

(e) if before the expiration of such period the counterpart is presented with a claim for the full value or for half the value of the note, the proceedings under Clauses (b), (c) and (d) shall be cancelled and the two claims shall be dealt with under Sub-rule (1).

15. Disposal of claims under Rule 13(1)(b) :—Where a claim is made under Clause (b) of Sub-rule (1) of Rule 13 :—

(a) if the prescribed officer is not satisfied that the note or the unpresented portion of the note has been wholly destroyed or lost in such circumstances that there is no probability of its being presented at some future date, he shall reject the claim;

(b) if he is so satisfied and he also satisfied that the claimant was the last lawful holder of the whole note, he shall cause to be published in the Gazette of India and in three successive issues of the local Official Gazette a notification setting forth the particulars of the note alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith;

(c) if on the expiration of two years from the date of the first publication under clause (b) the note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the value of the note;

(d) if on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs shall be not less than five years from the first publication referred to in Clause (b) the note has not been presented and no subsequent claim in respect thereto has been substantiated, he shall deliver the securities or deposit referred to in Clause (c) with any interest which has in the meantime accumulated thereon to the claimant, or if the claimant is dead, to his legal representative, on such claimant or representative executing a bond with or without sureties in the form set forth in Schedule III or IV;

(e) if before the expiration of such period a subsequent claim in respect of the note is substantiated, the securities or deposit referred to in Clause (d) shall be delivered in the manner provided in that clause to the person making such subsequent claim, or if such person is dead, to his legal representative;

(f) if before the expiration of such period the note alleged to have been lost or destroyed is produced by the claimant or any other person, the proceedings under this rule in respect of such note shall be cancelled.

16. Bonds :—Printed forms, to be supplied by the Bank, shall be used in the execution of any bond required in pursuance of Clause (d) of Rule 14 or Clause (d) of Rule 15 and the value of the stamp on any such forms shall be recovered from the person executing the bond.

[The Schedules containing these forms are not printed in this Appendix. The Reserve Bank will supply copies of the forms when necessary - See Rule 16].

17. Retention and destruction of notes :—(1) Save as otherwise provided in Rule 9 and Rule 10, any note presented in prosecution of a claim under these rules shall be retained by the bank whatever be the decision on the claim and may be destroyed or otherwise disposed of by the Bank in such manner as it may deem fit;

Provided that a note, a claim in respect of which has been rejected by the prescribed officer, shall not be destroyed or otherwise disposed of until the expiry of six months from the date of the decision of the prescribed officer.

(2) No request for reconsideration of a rejected claim in respect of a note presented under these rules shall be entertained after the expiry of the period of six months referred to in the proviso to Sub-rule (1).

18. Procedure when payee is untraced :—Where as the result of a claim under these rules the value or part of the value of a note is payable to a claimant, and such claimant, or if he is dead his legal representative, cannot be found or fails within a period of three months from the communication to him of the decision to take steps to receive payment, the amount payable shall be paid by the Issue Department of the Bank in the case of a currency note of the Government of India to the Central Government and in the case of a Bank note to the Banking Department of the Bank.

Appendix 27

Form of Reconveyance of Property

(Form in which reconveyance of immovable property should be executed)

THIS INDENTURE made the..... day of..... 19.... BETWEEN the Governor of Andhra Pradesh (hereinafter called the mortgagee which expression shall, where the context admits, include his successors in office and assigns) of the first part, and..... (hereinafter called the mortgagor) of the second part and and of the third part

WHEREAS on the..... day of..... 19.... the mortgagor retired (or was dismissed') from the service of the State under the Government of Andhra Pradesh (hereinafter called the Government).

AND WHEREAS it has been agreed by and between the parties hereto that the immovable property in the first schedule to the within-written bond or obligation and particularly mentioned and described in the schedule hereunder written shall be released

from all further liability or charge under or by virtue of the within-written bond or obligation AND WHEREAS in part-performance of the said agreement, the several instruments of title and documents specified in the second schedule to the within-written bond or obligation have been returned and delivered up by the Government to the mortgagor. NOW THESE PRESENTS WITNESS that in pursuance of the said agreement and in a consideration of the premises he, the mortgagee, both hereby release unto mortgagor his executors, administrators, legal representatives, and assigns ALL and singular the messuages, lands and premises in the first schedule to the within-written bond or obligation and particularly mentioned and described in the schedule hereunder written or which now by any means are subject to redemption under or by virtue of the within-written bond or obligation with their rights, easements and appurtenances AND all the estate, right, title, interest, claim and demand whatsoever of the State into and upon the same premises TO HAVE and to hold the said premises hereinbefore expressed to be hereby released upto the mortgagor, his executors, administrators, legal representatives, and assigns discharged from all moneys intended to be secured by the within-written bond or obligation and from all claims and demands for or in respect of the said moneys or any part thereof or of the within-written bond or obligation. PROVIDED ALWAYS and it is hereby agreed and declared that nothing herein contained shall be deemed to release or discharge mortgagor, and

and or any or either of them or any or either of their executors, administrators or legal representatives from any liability under or by virtue of the within-written bond or obligation incurred prior to the date of these presents AND the mortgagee doth hereby covenant with the mortgagor, his executors, administrators, legal representatives, and assigns, that he the mortgagee, has not done or knowingly suffered or been part or privy to anything Whereby the said premises hereinbefore expressed to be hereby released or any part thereof are, is, or, may be, impeached, affected or encumbered in title estate or otherwise howsoever, or whereby he the mortgagee is in anyway hindered from releasing the said premises or any part thereof in manner aforesaid. In WITNESS whereof acting on behalf of and by the order and direction of the Governor of Andhra Pradesh has hereunto set his hand and seal the day and year first above written.

The schedule above referred to

SIGNED, sealed and delivered by the above named in the presence of

[G.O.No. 1240, Rev., Dt. 2-8-1940, B.P. Press No. 125, Dt. 5-12-1940
& G.O.Ms.No. 1804, Rev., Dt. 29-4-1957]

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