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The  
Andhra Pradesh  
**Accounts Code**

Volume II

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# THE ANDHRA PRADESH ACCOUNTS CODE

## VOLUME II

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# The Andhra Pradesh Accounts Code

## Volume II

### PART I

#### CHAPTER 1

##### INTRODUCTORY

###### Treasury Accounts

The directions contained in this Volume deal primarily with the initial accounts to be kept at treasuries and with the accounts returns to be rendered by treasuries to Accountant-General. They are supplementary to the general directions in Volume I. which shall apply to all treasuries unless there be something repugnant in the subject or context except to the extent that they are modified by the directions in this Volume.

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**Article 2.** The forms of initial accounts prescribed in this Volume should be regarded as standard or model forms which may be modified by Government according to local requirements in consultation with the Accountant-General concerned, Similarly, as regards accounts returns, the Accountant-General may introduce such changes in detail as he may deem necessary.

**Article 3.** Unless there be something repugnant in the subject or context, the following expressions in this Volume should be interpreted in the sense hereby explained:—

(1) “*Accountant-General*” includes a Comptroller and when used in relation to a treasury means the Accountant-General to whom that treasury renders accounts.

(2) “*The Bank*” means the Reserve Bank of India, or any branch or agency of the Reserve Bank of India and includes any branch of the State Bank of India acting as the Agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934).

**Note:**—It includes also the State Bank of Hyderabad and its branches acting as Agents of the Reserve Bank of India.

(3) “*Bank Treasury*” means a treasury the cash business of which is conducted by the Bank.

(3-A) “*Central Treasury*” means and includes any treasury or sub-treasury not being a treasury or sub-treasury under the control of a State.

(4) “*Non-Bank Treasury*” means a treasury other than bank treasury [See item (3) above].

(5) “*Treasury*” includes a sub-treasury.

(6) “*Government*” when used in relation to a Central treasury means the Central Government and when used in relation to a State treasury means the State Government.

(7) “*Department*” or “*Departmental Officers*” exclude the Railway Department and the Railway Officers respectively.

(8) “*State*” refers to State in the First Schedule to the constitution.

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## PART II

### CHAPTER 2

#### CLASSIFICATION OF TRANSACTIONS IN TREASURY ACCOUNTS

##### A. — GENERAL

**Article 4.** Save as provided hereafter in this Volume each item of receipt and payment occurring at a treasury should be broadly classified in the treasury accounts.

(a) Firstly, with reference to the Government to which transactions appertain, namely, the Central or the State Government concerned; and

(b) Secondly, with reference to the department of such heads of receipts and expenditure as may be required by the Accountant-General.

*Note* :—The transactions of Railways, through they form part of the transactions of the Central Government should, for the purpose of this Article and other Articles of this Code, be treated as separate from other General transactions.

**Article 5.** Any transactions which cannot be allocated directly to any particular department, or to say of the prescribed heads of classification, should be entered in the accounts as an “Unclassified item” the debits and credits to this suspense head being cleared by the Accountant-General by adjustment against the Government, concerned under the appropriate heads of account. Such transactions in a State treasury as cannot be allocated directly to the Central Government should likewise be taken to the Accounts of the State to which the treasury belongs.

##### B. — TRANSACTIONS WITH OTHER GOVERNMENTS

###### *I. In State Treasuries*

**Article 6.** The transactions of the Central Government in a State Treasury should be accounted for in sets of books and registers separate from those of the State Government.

**Article 7.** Transactions of the Central Government occurring at bank treasury, which will be taken by the Bank direct to the accounts of the Central Government, should be incorporated in the “Central” section of the treasury accounts under the appropriate heads of classification, the net credit or debit being taken to the head “875 Deposits with Reserve Bank”. Such transactions occurring at a non-bank treasury should likewise be accounted for under the appropriate heads of receipts and payments in the “Central” section of accounts but the net totals of those receipts and payment should be entered in

the accounts of the State Government under the suspense head “886-Adjusting Account between Central and State Governments”.

**Article 8.** Transactions relating to other States whether taking place at a bank or a non-bank treasury, should be classified in the “State” section of the treasury accounts under the suspense head “893. Inter-State Suspense Account—Government or .....

#### ***LOCAL RULING UNDER ARTICLE 8***

If the net payments or receipts during a week in all the treasuries, departmental accounts and transfer entries etc., on behalf of the Madras Government come to Rs. 10 lakhs or more, they should be cleared by the Accountant-General, Andhra Pradesh by the issue of weekly advices to the Central Accounts Section of the Reserve Bank of India, Nagpur for monetary settlement between Andhra Pradesh and Madras. Where the net transactions on any particular day happens to be Rs. 10 laths or more it should be cleared as and when they occur. Otherwise, the adjustments will be made at longer intervals, but positively once in a month after the accounts are closed. In order to enable the Accountant-General, Andhra Pradesh to affect the monetary settlement at more frequent intervals than once a month, if necessary, as indicated above, all Treasury Officers will arrange to send to the Accountant-General, Andhra Pradesh, Hyderabad, weekly statements of inter-State transactions between Andhra Pradesh and Madras which are accounted for under the head “893. Inter-State Suspense Accounts-Madras State” in a form similar to T.A. XV prescribed in Andhra Pradesh Account code, Volume II in respect of Central transactions. In cases, where the net payments or receipts are Rs. 10 lakhs or above, on any particular day, daily advices should be sent to the Accountant-General, Andhra Pradesh, Hyderabad for being cleared forthwith. In all such cases the Weekly advices make a specific mention of the daily advice and the amount, so as to enable the Accountant-General, Andhra Pradesh, Hyderabad to exclude these figures for the purpose of the weekly settlement.

[Government Memo No. 829941Aects159- 1, dated 6-2-1960]

### ***II. In Central Treasuries***

**Article 9.** Transactions on behalf of a State Government originating in a Central treasury should be classified in the treasury accounts under the head “886. Adjusting Account between Central and State Governments — Governments of “ Such transactions occurring at a Central non-bank sub-treasury working under a State District Treasury should be accounted for under the appropriate heads of receipts and payments in the “State” section of the treasury accounts, the net amounts so accounted for being set off by an entry under the suspense head “886. Adjusting Account between Central and State Governments”.

### **C. — TRANSACTIONS ON BEHALF OF RAILWAYS**

**Article 9-A.** Transactions with or on behalf of Railways taking place at a Central or State treasury should be classified under the head “887. Adjusting Account with Railways - Railways” in the accounts of the Central or State Government according as the treasury is a Central or State treasury. The transactions should be entered in the treasury accounts in lumpsums for each Railway without detail in the manner prescribed for transactions with departments which draw money by cheques - vide Article 12.

*Note :-* The transactions of Railways at officers, and branches of the State and the Reserve Banks will be taken against the Railway Fund in the books of the Reserve Bank, direct and such transactions will not pass through the treasury accounts.

#### **D. — TRANSACTIONS ON BEHALF OF GOVERNMENTS OF OTHER COUNTRIES**

**Article 10.** Transactions on behalf of Governments of other countries (other than the Governments of Burma and Pakistan) should be classified under appropriate heads of accounts in the “Central” section of the treasury accounts. Transactions on behalf of the Governments of the Burma and Pakistan should be treated as Central or s pertaining to the State according to such instructions as may be given by the Accountant-general.

##### ***LOCAL RULING UNDER ARTICLE 10***

The Accountant-General, Andhra Pradesh has issued the following instructions in regard to the classification of transactions on behalf of the Government of Burma in the treasuries of the State of Andhra Pradesh :—

1. All the transactions relating to Burma which arise in State treasuries in the State of Andhra Pradesh other those initiated by departmental officers of the Central Government should be taken initially against the balances of the Andhra Pradesh Government and accounted for under the major head ‘879. Accounts with Governments of other Countries’ Burma with suitable detailed heads. Separate schedules with necessary particulars should be enclosed in support of the figures booked against the detailed beads in the account. The Accountant-General, Andhra Pradesh, will arrange for the final settlement of these transactions with the Government of Burma.

2. The procedure prescribed in Instruction I above should also be followed in the case of transactions relating to the Postal and Defence Departments of the Government of Burma which arise in treasuries in the State of Andhra Pradesh.

3. The transactions relating to Burma which arise and ate finally brought to account in the treasuries of the State of Andhra Pradesh, and which are initiated by officers of the Civil Department of the Central Govt. such as Income-tax Officers, should be accounted for under the exchange account, head ‘897. Exchange Accounts - A. Account between Civil and Civil-Account between Central Revenues and Andhra Pradesh - Items adjustable by the Accountant-General, Central Revenue”, e.g., a refund of income-tax which is authorized by an Income-tax Officer in Andhra Pradesh and is debitable to the Government of Burma should be debited to the head mentioned above.

4. Transactions of the Federated Shan States arising in treasuries in the State of Andhra Pradesh should be exhibited in the accounts separately from those pertaining to the Government of Burma, under the detailed head Items adjustable by the Accounts Office, Federated Shan States” under 879. Accounts with Governments of the Countries - Burma.

#### **E. — ACCOUNTS WITH THE RESERVE BANK**

**Article 11.** Receipts and payments on account of the Reserve Bank originating in a State treasury or sub-treasury should be credited or debited to the head “858. Suspense Accounts - Transactions on behalf of the Reserve Bank” in the State section of the treasury accounts. Such transactions occurring at other treasuries or sub-treasuries should be credited or debited to that head in the account f the Central Government.



## **F. — TRANSACTIONS WITH DEPARTMENTS WHICH DRAW MONEY BY CHEQUES**

**Article 12.** Save as otherwise provided in this Code or as may be authorized by the Accountant-General in any special cases, transactions with or on behalf of departments which draw money from the treasury by cheques, should be entered in the treasury accounts in lump without detail as receipts or payments, as the case may be, of the department concerned.

**Article 13.** Pay and Allowances and Contingencies of officers of the Public Works Department and the Salt Organization of the Ministry of Commerce and Industry drawn on regular bills should be classified under the particular heads of classification noted on those bills.

### *LOCAL RULING UNDER ARTICLE 13*

The above proviso, applies also to the Electricity Department except in regard to charges on account of 'contingencies' for which permission has been given, as a special case, to draw cheques on the treasury.

Pay and traveling allowances bills of officers and establishments of the electric systems paid at treasuries should be debited to the head "M. Remittances - Cash remittances and adjustments between Officers rendering Accounts to the same A.G./Accounts Officer P.W. remittances" in the treasury accounts, instead of to the regular service heads.

**Article 14.** Payments on account of compensation for lands for the Public Works Department made by Land Acquisition Officers not acting as Public Works Disbursers should be entered in the treasury account as debitable to the Public Works Department, the name of the division or office being specified in such case.

### *LOCAL RULING UNDER ARTICLE 14*

Miscellaneous payments made at the treasury on behalf of the Public Works Department such as those relating to law charges or expenditure on special establishments incurred in connection with the acquisition of land by Civil Authorities on behalf of the Public Works Department should be debited direct in the day books, the name of the division or office concerned being specified in each case.

**Article 15.** Earnest money deposits made by intending tenders of the Forests and Defence Departments, either direct or through the Departmental Officers concerned, should be credited as "Security Deposits" and should not be earned to the credit of those departments.

*Note* :—Earnest money deposits made in treasury in favour of a departmental officer of another Government should be classified in the treasury accounts in accordance with the directions in Articles 7 to 9.

**Article 16.** *[Deleted]*.

## **G. — REMITTANCES**

### *I. Cash Remittances*

**Article 17.** A remittance, whether direct or through currency chests, between any two treasuries should be classified as follows in the treasury accounts :—

- |   |  |
|---|--|
| (1) if both the treasuries are under a single Government. | as a "Local Remittance" in the accounts of the Government:     |
| (2) if they are under different Governments.              | as a "Foreign Remittance" in the accounts of the Central Govt. |

*Note* :— x x x x x

### ***LOCAL RULINGS UNDER ARTICLE 17***

1. Remittances of the following kinds do not pass through the Government account but are settled through the accounts of the Reserve Bank and the State Bank

(a) Currency remittances, and

(b) payments made by an office of the Reserve Bank to a Local Head Office of the State Bank of India or Hyderabad from the currency chest in consideration of an equal amount being deposited by it and the branches in its jurisdiction into the currency chest or vice versa.

2. When the Treasury Officer is in doubt as to the classification of a remittance, the Currency Officer will state in the remittance order whether the remittance is a 'local' or a 'Foreign' or a 'currency' remittance.

**Article 18. Deleted.**

**Article 19.** Remittances between two sub-treasuries in the same district or between a treasury and a sub-treasury subordinate to it should be treated merely as "Transfers within the Treasury". If however, the business of the remitting or receiving treasury is conducted by the Bank, the remittance should be classified as a "Local Remittance".

**Article 20.** Remittances from a district treasury, whether bank or non-bank to the Mint should be accounted for in the treasury accounts as payments on account of the Central Government and classified as "Foreign Remittances". When, however, the treasury and the Mint render accounts to the same Accountant-General the remittance should be classified as "Local Remittance" within the accounts of the Central Government.

**Article 21.** [Deleted].

### ***II. Reserve Bank of India Remittances***

**These remittances relate to the Reserve Bank's Scheme of remittance facilities which is dealt with fully in Section-C, Chapter VI, Part II of the Andhra Pradesh Treasury Code, Volume I.**

**Article 22.** All transactions connected with the drawings and encashments of Telegraphic Transfer and Drafts on Reserve Bank Account should be classified in the accounts of the treasury as "Reserve Bank of India Remittances" - Receipts or Payments as the case may be.

*Note* :—Actual telegram charges recovered by treasuries for issue of Telegraphic Transfers will be credited as miscellaneous receipts of the Treasury, the service stamps required for the despatch of telegrams being debited as treasury contingencies.

### ***III. Military Treasure Remittances***

**Article 23.** [Deleted].

**Article 24.** *[Deleted]*.

## H. — ADJUSTMENTS BY TRANSFER

**Article 25.** When a payment is authorized to be made “by transfer” that is, by entry of the amount in the accounts and received under some head of receipt, the amount should be debited to the appropriate heads of payment by per contra credit to the receipt head concerned.

**Article 26.** *[Deleted]*.

## CHAPTER 3

### ACCOUNTS TO BE KEPT AT TREASURIES

#### SECTION 1— GENERAL DIRECTIONS

##### A. — INTRODUCTORY

**Article 27.** The directions contained in this Chapter shall apply primarily to accounts kept at District treasuries. Except as specifically provided in this code and subject to such modifications as may be authorized by the Accountant-General, they shall also apply to accounts kept at sub-treasuries.

**Article 28.** In the State of Andhra Pradesh where classified accounts are rendered by sub-treasuries to the Head treasury and by the latter to the Accountant-General, the directions in this Chapter shall have effect subject to such modifications as may be authorized by the Accountant-General, Andhra Pradesh, to suit the special arrangements obtaining in that State.

##### B. TREASURER’S RECORDS

###### *I. Cash*

**Article 29.** Under the Treasury Rules of the Government concerned the Treasurer, where the cash business of the treasury is not conducted by the Bank, will maintain a simple cash book (without subsidiary registers), in which each receipt and payment will be posted at the time and on the date on which they actually occur and in the order of occurrences. Payments made “by transfer” will not find a place in the cash book as no payment of cash takes place. Cheques received in payment of value of service stamps will, however, be entered on both sides of the cash book.

**Note** :—The directions in Chapter II of this volume shall not apply to the Treasurer’s cash book.

#### **LOCAL RULING UNDER ARTICLE 29**

1. In a sub-treasury the shroff should maintain a cash book in two volumes, one for receipts and the other for disbursement’s (From T.A. I). He should also maintain a cash balance register (Form T.A. II).

2. Every treasury should maintain a separate register in the same Form as the cash book showing particulars of all exchanges of coins.

**Article 30.** When stamps, match excise banderols or opium are sold, the total sales will be entered in the Treasurer's cash book before it is closed for the day and a memorandum will be prepared and forwarded to the Accountant, so that necessary entry may be made in the account books.

## *II. Stamps and Opium*

**Article 31.** Under the relevant rules or orders of the Government concerned, stock registers will be maintained for stamps, match excise banderols and opium in the custody of the Treasury Officer in such forms as may be prescribed by competent authority after consultation with the Accountant-General.

### *LOCAL RULINGS UNDER ARTICLE 31*

The rules and orders regarding the maintenance of stock registers for stamps and opium in the custody of treasuries are contained in the Stamp Manual and the Excise Manual. These rules and orders are also applicable to the maintenance of stock registers for match excise banderols in the custody of treasuries.

## **C. — ACCOUNT BOOKS**

### *I. Cash Book*

**Articles 32, 33, 34.** [*Deleted*].

[**N.B.** — The day-book used in the treasuries of the State of Andhra Pradesh corresponds to the cash book mentioned in the Comptroller and Auditor-General's Rules

### *LOCAL RULINGS UNDER ARTICLES 32-34*

1. Every receipt into or payment from the treasury should at once be entered in the Accountant's day-book (From T.A. III) or in a register subsidiary to it. Receipts and payments of certain departments and classes of transactions (See Local Ruling under Article 41 below) should be entered in detail in subsidiary registers, and not entered in detail in the day-book. All other receipts and payments should be recorded separately in detail in the Accountant's day-book in the order of their occurrence. The total receipts or payments recorded in working day.

2. There should be two day-books, one for Central transactions and the other for State transactions. Separate subsidiary registers should also be maintained for Central and State transactions respectively.

3. Cash transactions and transactions "by adjustment" should be entered in the appropriate columns of the Central or State day-book, as the case may be. For example an income-tax deduction made from a bill of an officer of the Andhra Pradesh Government should be entered in the column "by adjustment" on the receipt side of the day-book (or subsidiary register if one is maintained for income-tax receipts) of the Central Government, while the gross amount of the bill should be entered on the disbursement side of the day-book of the Andhra Pradesh Government, partly in the column for cash payments and partly in the column for payments "by adjustment". When a receipt of payment "by adjustment" is entered in a subsidiary register, the words "by adjustment" should be written in the "remark" column. The cash items and the adjustment items for the day should be totalled separately in each subsidiary register and taken to the corresponding columns in the day-book.

In the case of transactions involving an odd number of half-price, fractions of a pie should be neglected and the amount booked by all the parties concerned should be to the pie next below.

4. A monthly total should be struck in each subsidiary register and compared with the corresponding entry in the monthly account of the treasury before the monthly account is signed.

5. As soon as remittance of treasure (other than a currency remittance) is despatched, it should be entered in the day book as a payment under "Local Remittances" or "Foreign Remittance," as the case may be - See Articles 17 and 19 in Chapter II. Similarly as soon as a remittance of treasure (other than a currency remittance) is received, the whole invoiced amount should be entered in the day-book, as a receipt, with a note of the office from which it is received.

6. *Accounting of receipts and payments relating to other departments of Central Government taking place at Salt and Customs treasuries* :—All receipts and payments of money at Salt and Customs treasuries on account of other departments of the Central Government will be communicated to the Treasury Officer of the district concerned on the date of their occurrence. On receipt of this communication, the Treasury Officer should bring the transactions on to his books, the receipts by credit to the proper heads and per contra debit to "District receipts in Salt and Customs treasuries adjusted" under "882. Salt and Customs remittances other Departmental Remittances and the charges by debit to the proper heads and credit to "District Charges in Salt and Customs treasuries adjusted.

## **II. Subsidiary Registers**

### **(a) General**

**Article 35.** *[Deleted]*.

### **(b) Register of Adjustments between Central and State Governments**

**Article 36 and 37.** *[Deleted]*.

### **(c) Register of Adjustments with other State Governments**

**Articles 38.** *[Deleted]*.

### **(d) Register of Transactions with Railways**

**Article 38-A.** The receipts and disbursements on behalf of Railways, originating at a Central or State treasury, should be posted, separately for each Railway, in registers in Forms T.A. 10 and T.A. II prescribed in Article 57, for departments which draw money by cheques.

### **(e) Register of Adjustments by Transfer**

**Articles 3 and 40.** *[Deleted]*.

### **(f) Other Registers**

**Article 41.** Special forms of registers are prescribed in Sections 2 to 5 for receipts and payments relating to certain departments which draw money by cheques and for deposits, bills and other specified classes of transactions.

**LOCAL RULING UNDER ARTICLE 41**

In this State, subsidiary registers should be maintained for receipts and disbursements of the following classes:-

**RECEIPTS**

(i)	Register of Reserve Bank of India remittances drawn	(iv)	Telegraph receipts.
(ii)	Cash orders issued.	(vii)	Revenue deposits.
(iii)	Military receipts	(viii)	Civil Court's deposits.
(iv)	Public Works receipts	(ix)	Criminal Court's deposits
(v)	Postal receipts	(x)	Personal deposits.

**PAYMENTS**

(i)	Register of Reserve Bank of India remittances cashed.	(x)	Payments on account of the Customs Department.
(ii)	Postal Payments.	(xi)	Advances under the Local Authorities Loans Act (India Act IX of 1904).
(iii)	Telegraph Payments.	(xii)	Refunds.
(iv)	Military Payments.	(xiii)	Repayments of revenue deposits.
(v)	Public Works Payments.	(xiv)	Repayment of Civil Court's deposits.
(vi)	Cantonment cheques.	(xv)	Repayments of Criminal Court's deposits.
(vii)	Municipal cheques.	(xvi)	Repayments of personal deposits.
(viii)	Forest cheques.	(xvii)	Interest paid on Govt. securities.
(ix)	Payments on account of the Salt Dept.		

**Note** :—When receipts or payments of any particular kind are sufficiently numerous in a sub-treasury, a subsidiary register may, with the approval of the Treasury Officer, be maintained for recording them.

**III. Special Directions for Bank Treasuries****(a) General**

**Article 42.** Where the cash business of a State treasury or sub-treasury is conducted by the Bank, the Bank renders two daily accounts of receipts and disbursements of Central and State Governments, the latter embracing transactions not only on behalf of the State in which the Bank is situated but also on behalf of other State. Such accounts, however, rendered in respect of Central treasuries and sub-treasuries consist of a single account for the Central Government, all transactions on behalf of any State Government being taken by the Bank against the balance of the Central Government.

**Article 43.** The transactions reported by the Bank in the daily statement of receipts and payments should, after examination with the chalangans and vouchers accompanying it, be posted into the cash book either direct or through some subsidiary register, in the same way as transactions taking place in non-bank treasuries.

**Note 1** :—The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amount of a bill on account of income-tax the daily statements of the Bank shown only the net amount paid after deduction.

X X X

**Note 2** :—When the Cash book and the subsidiary are posted the voucher should be numbered and arranged according to the register in which they are entered.

#### **LOCAL RULING UNDER ARTICLE 42 & 43**

1. The Bank will maintain the following books for recording Government transactions :—

(1) The scroll cash book, which is the primary record.

(2) A pass book (or register of daily receipts and payments), which should be daily forwarded to and returned by the Treasury Officer.

2. All receipts and disbursements on account of the Government should be entered in the scroll cash book. There should be two scroll cash books, one for State transactions and the other for Central transactions. The entries regarding payments should show separately (i) the net amount paid in cash, (ii) the deductions and other amounts paid by transfer; and (iii) the gross amount. Only the net amount paid in cash should be debited by the Bank against the balance of the Central Government or the State Government, as the case may be; the amounts paid by transfer should be accounted for by the treasury in the monthly accounts.

**Note** :—Cheque issued by one Department of the Government in favour of another Department of the same or another Government paid at the Bank will be accounted for under the column “Transfer to or from Bank” in the Bank scrolls and should be treated as cash transactions of the Government at the bank for the purpose of postings in the treasury day-books.

3. The Manager or the Agent of the Bank, as the case may be should, after satisfying himself as to the accuracy of the daily accounts, forward to the Treasury Officer at the close of every day a pen carbon copy of the scroll cash book together with the register of daily receipts and payments (pass book) and all the appertaining vouchers and chalans arranged according to the classification in the accounts. The documents should be sent to the Treasury Officer in a locked box, so that there may be no possibility of any alternation or abstraction of any paper before they reach the hands of the Treasury Officer.

With the concurrence of the Accountant-General, the pen carbon copy of the scroll cash book may be submitted on the morning following the day to which it refers, instead of at the close of the same day.

**Note** :—The Accountant-General has authorized the submission of the scroll cash book on the morning of the next working day except on the 10th (or the 9th, if the 10th happens to be a holiday) and on the last working day of the month.

4. The Manager or the Agent as the case may be should see that all vouchers sent to the Treasury Officer are conspicuously marked with the word paid so that they cannot be used fraudulently to support a further claim in the event of their falling into unscrupulous hands.

5. The register of daily receipts any payments (pass book) has the columns for (1) the date; (2) the total receipts for the day; (2) the total payments of the day; (4) the initials of the Manager or the Agent, as the case may be; and (5) the initials of the Treasury Officer. It should be written up and forwarded to the Treasury Officer with the pen carbon copy of the scroll cash book; the Manager or the Agent, as the case may be, should write his initials in the fourth column as a certificate that the entries are correct. The Treasury Officer should check the receipts and disbursements columns of the pen carbon copy of the scroll cash book, compare the totals with the figures entered in the register and examine the vouchers. After writing his initials in the fifth column of the Register in token of his verification, he should be return the register to the Manager or the Agent, as the case may be, the same day or the following morning.

The Government transactions put through by the Bank on days when the treasury is closed should be incorporated in the treasury cash book and subsidiary register under the dates on which they actually occurred although the actual posting is done on subsequent dates.

6. Local Rulings I to 5 above apply mutatis mutandis to sub-treasuries which transact their cash business through the Bank.

#### **(b) Register of Reserve Bank Deposits**

**Article 44.** The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in a subsidiary register called the Register of Reserve Bank Deposits (Form T,A. 6). In State treasuries this register should be kept in two volumes - One for the Central Government and another for the State. The figures posted in the registers should be checked and agreed with the pass book forwarded by the Bank along with its daily account and also, in the case of State treasuries, with the totals as shown in the daily schedule rendered by the Bank to its Head Office, a copy of which is forwarded to the Treasury Officer.

#### **(c) Register of Misclassifications by the Bank**

**Article 45.** Transactions that may be classified incorrectly in the daily account rendered by the Bank should be taken by the Treasury Officer to the correct heads of account and posted into the appropriate subsidiary registers but on no account should be figures under the head "875. Deposits with Reserve Bank be rectified in the treasury accounts. Any differences resulting from the rectification of Bank's misclassification of Central transactions as pertaining to a State or of State transactions as pertaining to the Centre, should be taken in the treasury accounts to the head "886. Adjusting Account between Central and State Governments Misclassifications by the Bank" in the manner indicated below.

**Article 46.** State transactions erroneously entered in the Bank's daily statement of transactions of the Central Government and vice versa, should be entered in the Register of Misclassifications by the Bank (Form T.A. 7). The form is divided into two parts, viz., (1) Central transactions included in the State statement; and (ii) State transactions included in the Central statement so that separate totals may be struck for each part. The total receipts posted into the first part should be taken in the cash book for State receipts but in one lump sum under the head "886. Adjusting Account between Central and State Government-Misclassifications by the Bank". In the cash book for Central



receipts, the misclassified items should be taken under correct heads of Central receipts; and there should also be a deduct entry under the head “886. Adjusting Account between Central and State Government-Misclassifications by the Bank”, corresponding to the total amount taken to the identical head in the cash book of State receipts. In the same way Central payments wrongly classified by the Bank as pertaining to a State should be posted under appropriated and correct heads in the cash book of Central payments and set off by deduct entry in lump under the head “886. Adjusting Account between Central and State Governments, while the total amount of such misclassified disbursements should be posted in lump in the cash book of State payments under the head “886. Adjusting Account between Central and State Government”. Similar postings should be made of the items of the second category in the Central and State cash books,

*Note* :—Any correction under the head “875-Deposited with Reserve Bank” which will be necessary as a result of the adoption of the correct classification by the Treasury will be made by the Accountant - General through the Central Accounts Section of the Reserve Bank.

#### ***LOCAL RULING UNDER ARTICLE 46***

The cash book mentioned in Article 46 corresponds to the day-book maintained in treasuries in the Andhra Pradesh State. The posting to be made in the cash book according to the directions in Article 46 should accordingly be made in the day book in the Andhra Pradesh State.

#### ***IV. Incorporation of Sub-treasury Accounts***

**Article 47.** The transactions occurring at a sub-treasury should be reported to the district treasury in a daily sheet in Form T.A. 8 (supported by vouchers) showing receipts, disbursements and balance of the day. The receipts and disbursements should be posted from these sheets on the day of receipt into the accounts of the district treasury in the same way as if they had taken place at it.

#### ***LOCAL RULINGS UNDER ARTICLE 47***

1. The sub-treasuries in the Andhra Pradesh State render monthly classified accounts. The sub-treasury transactions are incorporated into the accounts of the district treasury only monthly — See Local Ruling 3 under Articles 95-96 in Chapter IV.

2. Every day each sub-treasury should prepare for submission to the district treasury a daily sheet (Form T.A.8) reporting the receipts, payments and balance of the day. The receipts and payments are copied from the totals in column 3 of the classified lists — See Local Ruling 2 under Article 95-99 in Chapter IV. The daily sheet should be sent to the district treasury, supported by all paid vouchers (except pension vouchers which may be sent bi-monthly in two batches) and the prescribed chalans (except the receipted chalans relating to commercial taxes and land revenue chittas which may be retained and filed at the sub-treasury).

The daily sheets should be numbered consecutively and one should be sent even on a day when there are no transactions unless it is a holiday and the sub-treasury is closed. These sheets enable the district treasury to submit lists of payments to the Accountant-General on due dates and also to keep of the District Treasury Officer informed of the State of the balances at the sub-treasury. They also enable the district officials to check periodically the accounting of miscellaneous receipts in sub-treasuries.

**Note 1** :— In order to ensure that the paid vouchers and chalans are not lost in transmission to the District Treasury, the daily sheet containing the vouchers and chalans should be despatched to the District Treasury by “Express Delivery” - cover duly obtaining certificate of post I rig. When it is impossible to despatch the daily sheet and vouchers and chalans together in an ‘Express Delivery cover” under certificate of posting owing to the postal timings, a separate packet should be made of the paid vouchers and chalans and sent to the Post Office in time for despatch of the same in “Express Delivery Cover” under Certificate of Posting and the daily sheet may be posted later in the evening, without a certificate of posting and Express Delivery.

**Note 2** :—Some of the chalans, e.g., personal deposit chalans, and some of the vouchers e.g., deposit repayment vouchers, which have to be entered in the prescribed registers in the district treasury, should be entered immediately on their arrival.

**Note 3** :—If, owing to the volume of sub-treasury transactions, a Treasury Officer finds it difficult to scrutinize every sub-treasury voucher, he may at his discretion have it done by the Accountant, and carry out a percentage check of not less than 20 per cent provided that, with the previous permission of the Director of Treasuries and Accounts the percentage check by a Treasury Officer may be confined to not less than 10 per cent, if the Treasury Officer is satisfied that the prescribed check, has correctly and sufficiently been applied by the Accountant. All vouchers checked by the Treasury Officer himself should be initialled by him in token of the fact. The percentage should be calculated on the number of bills paid at the sub-treasury without pre-audit by the district treasury.

**Note 4** :—The sub-treasuries at Vizianagaram, Rajahmundry and Vijayawada may submit the daily sheets of the first of every month so as to reach the district treasury not later than the 5th and those of the 2nd to the 5th so as to reach the district treasury not later than the 7th of each month. If the list of a month is a holiday, the daily sheets of the first working day of the month should be submitted so as to arrive not later than the 5th of the month.

**Article 48.** The following items of receipts or payments in the daily sheets of sub-treasuries should be excluded from the accounts of the district treasury in which they will remain as part of the balance—

(i) Remittances of cash to and from a sub-treasury from and to another sub-treasury within the district or the district treasury,

(ii) Transfer of funds, through currency to and from sub-treasuries against opposite payments at the district treasury or at another sub-treasury subordinate to the same district treasury.

**Note** :—This direction shall not apply if the cash business of the remitting or receiving treasury or sub-treasury is conducted by the Bank - See Article 19.

#### **LOCAL RULINGS UNDER ARTICLE 48**

1. Remittances of cash between the district treasury and any of its sub-treasuries or between two sub-treasuries in the district as also transfers between currency and treasury made under Subsidiary Rule 4 under Treasury Rule 30 should appear as payment or receipts, as the case may be, in the cash and day-books of the district treasury and! or sub-treasuries concerned and also in the daily sheets of sub-treasuries — See Local Ruling 5 under Articles 3 2-34. At the end of the month the items should be excluded in posting the monthly classified abstract, since they do not effect the total balance of the district. The Treasury Officer should keep a check over these remittances by the examination of the daily sheets received from sub-treasuries — See Local Ruling 2 under Article 47.

**Note 1** :—If the Bank transacts the cash business of the remitting or receiving treasury, the remittances and transfers should be treated as local cash remittances; debits for remittances sent and credits for remittances received should then appear in the classified accounts and lists of payments of each treasury concerned and in its daily sheets if it is a sub-treasury.

**Note 2** :—All remittances despatched from and received at sub-treasuries should be immediately advised to the district treasury. The advices of receipts should be checked by the district treasury against the corresponding advices of despatch. Remittances in transit appearing in the monthly cash balance report should be checked in detail with the accounts and records. Sub-treasury Officers also should watch carefully for the advices of receipt of all remittances sent by them.

2. If a treasury defects and deficiency or detailed examination of remittance received from another treasury and the amount is not immediately recovered from the Shroff-in-charge, it should be charged in the day book as a distinct item with full particulars and the Treasury Officer of the remitting treasury should be requested to recover the amount and credit it in the accounts of his treasury. A deficiency discovered at the issue Department of the Reserve Bank of India in a remittance from a treasury should be made good for the cash balance held by it and shown as an item of expenditure on Government account under advice to the remitting treasury for recovery and credit in its accounts. Similarly, a deficiency discovered at a treasury in a remittance from the Issue Department of Reserve Bank of India should be made good from the treasury balance under advice to the remitting office, which should credit the amount to the Government account. The recovery of such deficiencies should be watched by the Accountant-General.

**Article 49.** The transactions of the Central Government in a State sub-treasury should be reported to the district treasury in separate daily sheets. The receipts and disbursements shown in such a daily sheet should be entered item by item in the cash book or appropriate subsidiary registers relating to Central transactions, such entries in the accounts kept in a non-bank treasury being set off by the closing adjustment made through the head “886. Adjusting Account between Central and State Governments — Central transactions in non-bank treasuries”. In the accounts kept in a bank treasury, the totals of receipt and disbursements of the Central Government appearing in the accounts of non-bank sub-treasury of the State should be taken into the cash book of State receipts and disbursements under the head “886. Adjusting Account between Central and State Governments — Central transactions in non-banking sub-treasuries”, while in the cash book for Central transactions, there should be deduct entries in lump under the same head, both on the receipts and disbursement side corresponding to the identical amounts entered in the State cash book. This method of accounting should be adopted mutatis mutandis in regard to transactions of a State Government in a Central non-bank sub-treasury which renders accounts to a district treasury subordinate to that Government.

#### **LOCAL RULING UNDER ARTICLE 49**

There is no Central Sub-treasury rendering accounts to a district treasury in the Andhra Pradesh State.

#### **V. Daily Closing of Accounts**

**Article 50, 51, 52 & 53.** x x x x x

**Article 54.** Any amount fund surplus or deficit in treasury balances should be brought to account at such in the cash book on the receipt or payment side, as the case may be.

***LOCAL RULINGS UNDER ARTICLE 54***

1. The provisions of Articles 50 to 53 do not apply to treasuries in the Andhra Pradesh State - See also Article 28 above. They should follow the procedure prescribed in the following rules. The cash book mentioned in Article 54 corresponds to the day- book maintained in treasuries in the Andhra Pradesh State.

2. The Treasurer and the Accountant should see that their accounts agree before the office is closed for the night. The process of closing the accounts is as follows

(a) At the close of business for the day, the several totals of the subsidiary registers should be carried into the Accountant's day-book, which should then be totalled. The opening cash balance for the day should be entered below the total receipts and added thereto. The total charges should be entered below this total and subtracted. This balance represents the closing cash balance of the treasury (or sub-treasury).

(b) Meanwhile, the Treasurer (or the Shroff in a Sub-treasury) should also sum up both sides of his cash book and draw up his absence memorandum in the form of the Treasurer's (or Shroff's) daily balance sheet in Form 31 (or 32) in the Andhra Pradesh Treasury Code.

(c) The closing balance of cash in the Accountant's day-book should be agreed with that in the Treasurer's (or Shroff's in a sub-treasury) balance sheet and a certificate so that effect should be written in the Accountant's day-book and signed by the Treasury (or Sub-treasury) Officer before signing the day-book and the Treasurer's (or Shroff's) cash book. The certificate of agreement "Agreed with the Accountant's day-book" should also be signed in the Treasurer's (or Shroff's) balance sheet.

(d) For the purpose of reconciling the daily closing balance of cash shown in the Accountant's day-book with that shown in the Treasurer's cash book, the several totals of the receipts and payments of the Central subsidiary registers should first be transferred to the Central day-book. The totals of the receipts and payments in the Central day-book as thus determined should transferred to the State day-book. The balance in the State day- book will represent the treasury closing balance for the day according to the day-book. The Central day-book should be closed to a nil balance by making deduct entries of the total receipts and payments in the respective columns indicated in Form T.A. III.

(e) Two classified lists of receipts and payments should be prepared daily from the day books, one for Central transactions and the other for State transactions. The receipts carried over from the Central day-book to the State day-book should be credited in the State classified list to the suspense head "886. Adjusting Account between the Central (Non-Railways) and State Governments" and the disbursements similarly debited to the same suspense head. Transactions relating to other States should be taken to the suspense head "893. Inter-State Suspense". The transactions relating to Railways should be taken to suspense head "887. Adjusting Account with Railways", Transactions on different accounts and on behalf of different Governments and Railways should be entered under the appropriate sub-heads under the suspense heads mentioned above. The deduct

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entries made on the receipt and disbursements, sides of the Central day-book. [See clause (d) above] should be credited and debited. respectively wider “886. Adjusting Accounts between Central (Non-Railways) and State Government” in the Central classified list.

3. In the case of treasuries which transact their cash business through the bank, the Bank will send daily to the treasury pen carbon copies of the scroll cash books separately for Central and State transactions with the chalans and vouchers supporting the transactions. The vouchers which have already been approved and registered by the Treasury Officer which first be marked off in the register of chalans issued and the register for orders for payment, that is, the date of discharge will be noted against the entries relating to the several items in the registers. In this process, the vouchers should be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts. Each item of receipt or payment will then be posted from the carbon copy of the scroll cash books with its chalans or vouchers in the day-books either direct or through subsidiary registers in the same way as in the non-bank treasuries. The net difference between the total receipts and the total payments as shown in the State scroll, cash book should be posted in the Register of Reserve Bank Deposits relating to the State Government, and similarly the net difference in the central scroll cash book should be posted in the Register of Reserve Bank Deposits relating to the Central Government. The register is provided with three columns to show (1) the date, (2) payments, and, (3) the receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date. When the total receipts exceed the total payments, the difference will be posted in column (2) and when the total payments exceed the receipts, the difference will be posted in column (3).

The total figures in the both columns ‘in cash’ and ‘by adjustment’ in the Central subsidiary registers should be carried over daily to the Central day-book. The total figures in column ‘by adjustment’ in the Central day-book should then be transferred daily to the State day-book before the latter is closed. The figures so transferred should be classified under “886. Adjusting Account between Central and State Governments” in the State day- book and classified list. The adjustment columns of the Central day-book, should be closed daily to a nil balance by deducting the total of receipts and payments in the respective columns by a minus entry, the totals thus deducted being classified under “886. Adjusting Account between Central and State Governments” in the Central day-book and classified list.

4. The following are some of the more important duties to be fulfilled by the Treasury Officer (or Sub-treasury Officer at a sub-treasury) before closing the accounts for the day :—

(1) The Accountant’s day-book, the Treasurer’s (or Shroff’s in a sub-treasury balance sheet, the subsidiary registers of receipts and payments, the vouchers and chalans and the number book should be laid before him, and he should perform the following checks

(i) He should check every chalan with the entry in the number book and see that every credit entry in the number book has been brought into account in the prescribed subsidiary register or the day-book, as the case may be; as each item is

checked, he should tick off the entries in the subsidiary register and the number book corresponding to the chalan or bill. He should initial each entry in the subsidiary register as it is checked — See Subsidiary Rule 11(a) under Treasury Rule 10.

*Note* :—The number book in a treasury dealing with the Bank exhibits only transfer transactions taking place at the treasury. The entries of cash and transactions in the Bank's daily sheet should be ticked off in the same way as is done in the number book, as entries are made in the subsidiary registers or day-book, and need not be copied in the number book. A memorandum as shown below should be drawn up in the day-book in agreement of the daily total:

	Rs. Ps.
Daily total as per number book	.....
Daily total as per Bank's daily sheet	.....
Total	.....

Agreed with the total (receipts) of the day-book.

***Head Accountant.***

(ii) He should compare each entry of a payment in the Accountant's day- book or a subsidiary register with the corresponding payment order — See subsidiary Rule 32 under Treasury Rule 16 — and tick of each voucher and the entry as it is compared. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time as he signs the order for payment). If any portion of the voucher is paid by transfer, he should see that there are corresponding debit and credit entries in the transfer columns of the registers and should tick off each pair of entries.

(iii) He should see that the totalling in the subsidiary registers have been correctly made and carried to the day-book, initialling the totals and ticking off the entries in the day-book as he thus compares them. This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for making entries may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for making an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the day-book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake in omitting to bring an entry from these registers to the day-book, and this precaution is not complete if the Treasury Officer examines only those registers from which an entry has been carried to the day-book.

*Note* :—As a result of rules (i) to (iii) above every entry in the day-book should be checked and ticked off by the Treasury (or Sub-treasury) Officer.

(iv) He should check the correctness of the totals and of the opening balance in the day-book.

*Note* :—In a district treasury the Treasury Officer may have the totalling of the Accountant's day-book verified by some principal subordinate officer other than the Accountant, who should initial them as correct.

(v) He should see twice a week that all the vouchers are properly arranged - see Local Ruling 15 under Articles 95-99 in Chapter IV.

(2) Before signing the Treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet and satisfy himself—

(i) that no uncurrent coins are left in charge of the Treasurer;

(ii) that no more small silver and copper coin is so left than is actually required for current use; and

(iii) that the whole balance in sole charge of the Treasurer does not exceed his current requirements - see also Subsidiary Rule 3(b) under Treasury Rule 11.

**Note :—**In a sub-treasury the Sub-treasury officer should similarly verify the cash balance and stamps under single lock and check the Shroff's balance sheet before signing the Shroff's cash book - See also Subsidiary Rule 8 (g) under Treasury Rule 11.

5. The Treasury Officer (or Sub-treasury Officer in a sub-treasury) should sign the Treasurer's (or shroff's in a sub-treasury) balance sheet on the evening of the day itself to which it refers, after it has been compared and agreed with the Accountant's books before closing the treasury for the day. When however, the pressure of work in a district treasury renders this impossible, the comparison with the Accountant's books may be postponed till the following morning, except on days preceding gazetted holidays when the Treasury Officer should see to the reconciliation before the office closes. When the comparison is postponed under this rule the certificate over the Treasury Officer's signature at the foot of the Treasurer's balance sheet should be altered in manuscript by canceling the words "Agreed with the Accountant's day-book and" before the form is signed by the Treasury Officer, which must be before the closing for the day. The Treasury Officer should then sign an additional certificate in the form "Agreed with the Accountant's day-book" to be added in the book on the following morning.

6. The daily account of the Bank transacting the cash business of a treasury may, with the concurrence of the Accountant-General, be sent to the Treasury or Sub-treasury Officer on the morning of the day following that to which it relates. In such cases the signature and comparison of the Accountant's books may be made in the evening instead of in the morning of the day on which the Bank's account is received, that pressure of work renders it necessary so to postpone it. In the case, however, of all district treasuries dealing with the Bank and the sub-treasuries at Vizianagaram and Rajahmundry, the Accountant's day-book for the first four working days of each month may be closed on the day following that on which the Bank's account is received.

7. When cheques in payment of taxes and other amounts due to the Government are received at the Bank from district headquarters sub-treasuries the amount of the cheques should be credited to the Government account under the head "Cash Remittances - Reserve Bank of India". On receipt of the challans duly receipted by the Bank, the Sub-treasury Officer should debit the amounts realized under the head "Cash Remittances - Reserve Bank of India" and at the same time credit the amounts under the relevant receipt head or heads in his accounts.

8. Any excess found in a treasury balance should be credited to the State Government under, the head "065. Other Administrative Services. C. - Other Services - Other

Receipts". Any excess found in a currency chest in a treasury that does not transact its cash business through the Bank should also be credited to the State Government under the above head. Any excess found in a currency chest in the joint custody of the Government and the State Bank of India/Hyderabad (Treasury Pay Office) or in the sole custody of the State Bank of India/Hyderabad should be credited to the State Bank.

#### *VI. Monthly closing of Accounts*

**Article 55.** As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should agree exactly with those shown in the treasury accounts, the formal closing of their accounts of the several sub-treasuries for the month should be fixed for the latest day by which any risk of failure to receive that day's returns at the headquarter's treasury before the end of the month will be eliminated any transactions of a later date should be included in the returns of the treasury for the next month. The headquarters accounts for March must, however, be kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year. Every endeavour should be made to close the March accounts not later than the 5th of April. All correcting entries affecting inter-governmental adjustments and the Adjusting Account with Railways should be intimated to the Accountant-General so as to reach him by the 12th of April, at the latest.

#### *LOCAL RULINGS UNDER ARTICLE 55*

1. The accounts of a sub-treasury should as a rule be closed at noon on the day previous to the last day of the month (or on such earlier date as may be fixed by the District Treasury Officer which the sub-treasury is situated at a distance from the district head-quarters) and despatched in the evening, so that all the accounts may reach the district treasury by the 1st of the month. If the day of closing should fall on a Sunday or any other holiday on which the sub-treasury is closed, the accounts should be despatched on the last previous working day. Any later transactions should be treated as transactions of the following month in the district accounts. The account for March, as an exception, should be kept open until the last day of that month and should be closed and despatched by the evening of the 1st April.

If any amount is paid into a sub-treasury at the end of a month after the accounts of the month have been closed, it should be accepted and brought into the accounts of the succeeding month. Similarly, payment from a sub-treasury should not be refused on the ground that the accounts for the month have been closed. Payments should be made and brought into the accounts of the following month.

2. In the case of bank treasuries, the difference between the totals of the two money columns of the Register of Reserve Bank Deposits should, at the close of the month, be carried into the cash account if the total of the column for receipts exceeds the total of the column for payments, or into the list of payments if the total of the column for payments exceeds the total of the column for receipts.

3. The books of the Central Accounts Section of the Reserve Bank are closed for the month of March on the 15th April following, after that date no inter-governmental adjustments can be earned out in the accounts of the previous financial year. Special steps should, therefore, be taken to settle as promptly as possible all cash and book transactions



involving inter-governmental adjustments that originate towards the close of the year, so that the Accountant-General may, as far as possible send the necessary advices to the Central Accounts Section of the Reserve Bank before the 15th April of the succeeding year. Such adjustments origination in the accounts for February and previous month should be completely settled in time for the advices to be sent to the Central Accounts Section of the Reserve Bank before the end of March. Treasury Officers should submit intimations of all correcting entries affecting inter-governmental adjustments included in the treasury accounts for March so as to reach the Accountant-General by the 12th April at the latest. As the March Final Accounts are closed early in June, all communications affecting the accounts of a previous year should be submitted to the Accountant-General before the end of May.

**Article 56.** [*Deleted*].

## **SECTION 2**

### **TRANSACTIONS OF DEPARTMENTS WHICH RENDER SEPARATE CASH ACCOUNTS**

**Article 57.** Save as provided in Articles 58 to 60 below as may be specially authorized by the Accountant-General in any particular case, moneys received from or on behalf of departmental officers who render separate cash accounts to the audit or Account Office should be recorded at once in a register in Form T.A. 10. In the same way, funds supplied to such departmental disbursing officers on cheques drawn against letters of credit or otherwise should be entered in a register in Form T.A. 11.

#### **LOCAL RULINGS UNDER ARTICLE 57**

1. In recording the receipts on account of the Public Works Department in the register in Form TA. 10 remittances received from departmental officers should be shown separately from those received from others on account of departmental officers.

2. When a contribution is received in the treasury during a month from a private party towards the cost of a public work, the Treasury Officer should send the Executive Engineer concerned, by the sixth day of the following month, an extract from the Register of Receipts (Form T.A. 10) showing contribution received.

3. When a Government servant of another department acting as a Public Works disburser refunds into the treasury part of the moneys previously withdrawn from the treasury for expenditure on a work the following particulars should be given in the Register of Receipts (Form T.A. 10):

- (a) name of the work for which the original amount was sanctioned;
- (b) name of the Public Works Officer from whom received; and
- (c) the amount originally withdrawn and date of withdrawal.

When a refund relates to compensation for land, the month in which the payment was originally debited to the Public Works Departments and the item in which it was included should be specified in the Register of Receipts.

4. The treasury should record all payments made on cheques drawn by Public Works Officers in the "Register of cheques paid against letters of credit" (Form T.A. 11)

but no entry should be made in the column for “balance”, since no letters of credit are issued in favour of Public Works Officers.

**Article 58.** Remittances by Forest Officers should be entered in a register in Form T.A. 12 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Offices. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid, Form T.A. 13.

#### **LOCAL RULINGS UNDER ARTICLE 58**

1. All sums paid into a treasury by a Forest Officer or on his account (except earnest money deposits tendered by contractors or purchasers of forest produce) should be credited to the Forest Department as ‘Forest remittances’. Earnest money deposits tendered by contractors or purchasers of forest produce should be credited to Security deposits. Tree owners fees in respect of trees tapped for toddy should, as and when they are realized be credited to the department. body or administration, which is in charge of the trees.

2 The Treasury Officer should verify the monthly list of cheques drawn received from a Forest Officer and return it after counter signature to that officer without delay.  
Article 59 and 60 [Deleted].

**Article 61.** in all the cases covered by the directions in this section, the Treasury Officer should arrange to have a monthly settlement of account with the Departmental Officer concerned in accordance with such procedure as may be prescribed by Government.

#### **LOCAL RULINGS UNDER ARTICLE 61**

1. The Treasury Officer should send the schedules with voucher or challan to the respective Executive Engineer every month in respect of amounts booked under P.W. III other Remittances Debit/Credits. [Memo. No. 76347/1 392/Accts/66-2 Finance, Dt. 24-3-1967]

2. (a) The Treasury Officer should have the accounts of a Divisional Officer, Public Works Department, for each month settled very early in the following month. That is, the Treasury Officer should have the pass book written up with cheques cashed during the previous month. The Treasury Officer should not merely check the entries in the Remittances/Pass Book with his register in Form T.A. 10 but should also check and agree the Certificate of Treasury Receipts/Certificates of Treasury Issues with amounts brought to account under S.A. 63. In token of this check the Treasury Officer should certify (in the Certificate of Treasury Receipts/Certificate of Treasury Issues) in the form given below that the agreement has been effected

*“Certified that the amount for which Certificate of Treasury Receipts/certificate of Treasury Issue is issued agrees with the amount credited/debited in Treasury S.A. 63 against the division under P.W.I. Remittances/II cheques except for Rs..... which is explained below:-*

(a) Rs ..... difference shown in the previous month since adjusted in the Treasury account of this month.

(b) Rs ..... under reconciliation will be adjusted in next month’s accounts ‘

(b) At the time of signing the remittance book, the Treasury Officer should reconcile the difference between the Certificate of Treasury Receipts/Certificate of Trea

sure Issue and the amount entered in the Remittances/Pass Book and rectify any differences due to misclassification and should also endorse on the Remittance/Pass Book that the reconciliation has been affected and that the misclassifications of the previous month have been corrected by Alteration Memo. No dated He should also furnish the Divisional Officer with a certificate of total issues as follows :—

I hereby certz5' that the total issues made from this treasury on cheques drawn against the account of Mr. .... Officer-in-charge ..... division during ..... 19, amount to Rs ..... ( ..... in words)

*Note:-* The certificate mentioned in paragraph I should be furnished.

(c) The above procedure applies mutatis mutandis to “Forest Remittances-I, Remittances II and cheques”.

### **SECTION 3—A CCOUNTS OF DEPOSITS**

#### **A. — GENERAL**

**Article 62.** No item should be credited as a deposit save under formal order of competent authority. Further more, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Govt. on account of a demand not yet due should at once •be carried finally to the proper revenue head, and should not be placed in deposit.

**Article 63.** The amount of a lapsed deposit refunded under the rules Government should appear in the treasury accounts as a miscellaneous refund and not as a payment of deposit.

#### **LOCAL RULINGS UNDER ARTICLES 62 & 63**

1. Except in the case of certain Civil and Criminal Court's Deposits (See Articles 71 and 72 and the Local Rulings thereunder), the detailed accounts of all classes of deposit transactions are maintained in the treasury. When the detailed accounts of Civil and Criminal Court's Deposits are not kept in the treasury, they are kept in the Court concerned. The detailed rules prescribing the accounts to be maintained and the returns to be furnished for all classes of deposits are contained in the sections that follow in this chapter and in Chapter IV.

2. No deposit account should be opened by a treasury for an officer of the Public works Department. Whatever sums are paid into a treasury by an officer of the Public Works Department, or on his account, should be carried to the credit of that department in the Treasury Account. This rule applies also to deposits made at the instance of the Public Works Department by local bodies to meet the cost of works to be carried out by the Public Works Department.

#### **B. — SECURITY DEPOSITS**

**Article 64.** Each item of Deposit received should at once be entered in a register (Form T.A. 20) and numbered. There should be a separate series of numbers for each register, beginning a new each year. The Treasury Officer should check carefully the amount and particulars of each entry and then. set his initials in the proper column against each. A daily total only should be carried from each register to the cash book.

**Article 65.** Every item should be recorded in the name of the person from whom, not that of the Government official through whom, it is received; it should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

**Article 66.** Each repayment, of deposit should at once be recorded both in the Register of Repayments, Form T.A. 21, from which the daily total should pass into the cash book, and in that of Receipts, Form T.A. 20, in the latter the date and amount of the repayment also being noted.

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

**Article 67.** When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the Register of Receipts. and in the Register of Repayments, and it should be credited separately in the cash book or the subsidiary register concerned. The voucher submitted with the list of repayments should state these facts, the statement being attested by the signature of the Treasury Officer.

#### **LOCAL RULINGS UNDER ARTICLES 64-.67**

*Note* :—The provisions of the above Articles and the following Local Rulings apply also to other classes of deposits such as deposits for work done for Public bodies, individuals, etc., for which detailed account are kept in the treasury.

1. The entry in the column 'Nature of deposit' in the Register of Receipts of deposits (Form T.A. 20) should be sufficiently detailed to show clearly why the amount is deposited.

When a deposit is made by one party to be repaid to another party the name of the second party should be clearly stated in the column 'Nature of deposit' in the Register of Receipts of deposit as a precaution against a refund of the amount by mistake to the depositor or his agents or creditors.

2. Notwithstanding the provisions of Article 65, the following classes of deposits may be recorded in the Register of Receipts of deposits in the name of the Government servant through whom the deposit is received :—

(a) Civil Court's deposits which include a large number of items such as unspent witness batta, etc., may be recorded under the designation of the presiding judge of the Court concerned;

(b) Deposits made by purchasers at sales of immovable property under Rule XXII of the rules under the Madras Co-operative Societies Act (Madras Act VI of 1932) may be recorded under the designation of the Deputy Registrar of Co-operative Societies concerned.

3. In order to guard against a second repayment, every refund of a lapsed deposit should be recorded in the District Register of Receipts if the register has not already been destroyed under the rules.

4. When a treasury which transacts its cash business through the Bank repays a deposit by issuing an order on the Bank, the entry in the Register of Receipts of deposits should be made when the order on the Bank is issued and the entry in the Register of Repayments should be made when the repayment is reported in the Banks daily sheet.

5. When deposits are made under the provisions of the Madras Estates Land Act (Madras Act I of 1908), the Treasury or the Sub-treasury Officer should send the Revenue Divisional Officer concerned a weekly statement in Form T.A. IV showing the receipts and repayments relating to such deposits.

**6. Election deposits:-** (1) *Deposits on nominations*—

(a) **Cash Deposits** -T. Deposit and Advances - Part II - Deposit not bearing interest -C. Other Deposits Accounts - Departmental and Judicial Deposits.

The Deposits paid by or on behalf of candidates for Election to the State Legislature should be credited to the head of account - 843. Civil Deposits - Deposits in connection with Elections - Deposits made by candidates for State Legislature.

(Govt. Memo. No. 90444/261 9/AcctsJ64-3, Finance, dated 4-9-1964)

Treasury Officers should see that the items are recorded in the deposits registers in sufficient detail in accordance with the procedure laid down in Article 65 and the above Local Rulings so as to distinguish each individual item. Particulars of the Returning Officer, the name of the candidate and of the constituency should be given against each item.

If the deposit is forfeited it will be credited under the detailed head “Other receipts” under 065. Other Administrative Services - B. Elections Fees, fines and forfeitures, (Memo. No. 90444/2619/Accts/64-3, Finance, dated 4-9-1964)

All refunds of deposits should be authorized in writing by the Returning Officer concerned. The rules in the Andhra Pradesh Treasury Code, Volume 1, for the repayment of Revenue Deposits will apply in the case of refunds of these deposits also.

(b) **Deposits made in Government promissory notes:-** The procedure detailed in paragraph 108(a) of the Government Securities Manual should be followed with the modification that the Treasury Officers themselves should receive the deposits in these cases. If the deposit is forfeited, the Returning Officer will realize the amount of the promissory notes and remit into the treasury the amount prescribed as deposit, the balance if any, being refunded to the candidate. The amount paid into the treasury should be credited to the detailed head “Other receipts” under “065. Other Administrative Services”.

(2) **Deposit on challenged votes** :— These will be in cash and in instructions in regard to cash deposit on nominations apply mutatis mutandis to them.

**Article 67 (A).** In April each year, the Treasury Officer should examine the registers of Receipts of Deposits (Form T.A. 20) of the second preceding year and transfer to a Clearance Register in Form T.A. 43 with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of Government (Vide Art. 127). To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government.

**Note** :—It is not intended that the Clearance Register should be used in District Treasuries; the repayment of items entered in the Clearance Register should continue to be recorded therein the original Receipt Registers vide Art. 66.

**LOCAL RULINGS UNDER ARTICLE 67-A**

1. Old items transferred from one Clearance Register to another should be carefully watched by the Treasury Officer. They should in the ordinary course lapse at the end of the two years for which the new Register in current. They should not be carried forward to a third clearance register without the special sanction of the Accountant-General.

2. At the foot of each clearance register, a memorandum in the following form should be appended, and the total amount should be agreed with the closing balance in the plus and minus memorandum for March excluding the amounts of lapsed deposits.

Rs. Ps.

Balance on the 31st March prior to the last year but two

Balance on the 31st March of the last year but two

Balance on the 31st March of the last year but one

Balance on the 31st March of the last year

**Total**

3. At the beginning of each financial year, each Civil Court dealing with a Treasury which transacts its cash business through the Bank should submit to the Treasury Officer a Clearance Register for all balance outstanding for more than one financial year, excluding there from the item of deposits reported for lapse. The deposits authorized to be paid but not yet paid by the treasury should be detailed at the foot of the Register and the grand total agreed with the balance as shown in the plus and minus memorandum.

A memorandum of balance for the last four years should also be given at the foot of the register in the form prescribed in Local Ruling 2 above.

**Article 67 (B).** Once a half-year, a certificate should be furnished to the Accountant-General by the Director of Treasuries and Accounts that he or one of the Dy. Director of Treasuries and Accounts has personally examined the Register of receipts of deposits (Form T.A. 20) and the Register of repayments of Deposits (Form T.A. 21) and that the entries are made with utmost care and regularity.

**Note** :—The examination is not intended to be Mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of transaction, but also that no moneys are placed unnecessarily in deposit or allowed to remain there without good cause.

**LOCAL RULING UNDER ARTICLE 67(B)**

1. General :—The certificate required under Art. 67 (B) should be based on a personal examination of the deposit registers by taking a few items at random in the Register of receipts of Deposits (Form T.A. 20) and the Register of Repayments of Deposits (Form T.A. 21) - See also instruction 5 under Treasury Rule 4. A note of the items examined should be entered in the Extract Register of Receipts of Deposits (Form T.A. 43) in which the half-yearly certificate is recorded, naming the items themselves or referring to the totals in which they are included.

### C. — PERSONAL DEPOSITS

**Article 68.** Receipts and Payments on Personal Deposit accounts should be recorded in personal ledgers in Form T.A. 22, which should be bound up into a Volume. Every personal account should have its own ledger page in which the receipts should be entered in regular order without being numbered and the disbursements (made not from any particular item, but from the aggregate balance in hand) noted as they are made without any further remark.

**Article 69.** An account of cash orders issued on sub-treasuries should be maintained like that of Personal Deposits, through a personal ledger for each sub-treasury in Form T.A. 23. When paid at the sub-treasury, the amount of the cash order should be entered in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury it should be posted in the personal ledger account as a repayment of deposit.

The procedure for the issue of cash orders, etc., is described in Subsidiary Rules 35 and 37 under Treasury Rule 16 and Part II of the Andhra Pradesh Treasury Code.

**Article 70.** The daily totals of receipts and payments should be carried from the personal ledgers (Forms T.A. 22 and T.A. 23) into the Register of Personal Deposits (Form T.A. 24) from which again the aggregate daily total only should be carried to the cash book.

#### *LOCAL RULINGS UNDER ARTICLES 68-70*

1. A sufficient number of sheets of Form T.A. 22 should be bound up into a volume and successive sets of pages should be assigned to the several accounts. It is not necessary to transfer the accounts to a new volume with a new year, but if there is no page available when it is necessary to open a new account or to carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

2. If there is a large number of transactions relating to a personal deposit account on the same day, a balance need not ordinarily be struck after such transaction, but if there is any possibility of over drawal of the account, the Treasury Officer, should, by totalling the items of receipts and repayment and striking the balance whenever necessary, satisfy himself that the account will not be overdrawn by making any particular repayment. The Treasury Officer should invariably strike a total at the end of each day's transactions.

3. The adjustment of cash orders issued on sub-treasuries may conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued should bear a serial number and the amount should be credited in the personal ledger account (Form T.A. 23) but need not be entered in Form T.A. 22. When a cash order is paid at the sub-treasury it should be entered in a separate register prescribed for the purpose (Form T.A.V). Each entry should be dated and initialled by the Sub-treasury Officer before he signs the pay order. The amounts paid should be debited to "Personal deposits". After payment at the sub-treasury, the amount of a cash order should be posted in the personal ledger account in the district treasury as a repayment of a deposit. The Treasury Officer should send advice lists of the cash orders which he issues to the Sub-treasury concerned. There should be entered in the register in Form T.A.V. in the sub-treasury.

4. The Treasury Officer should pay special attention to the following rules in maintaining the Personal Deposit Registers (Forms T.A. 22, 23, 24 and 45)

(i) For recording the issue of each orders of each sub-treasury, a few pages in Form T.A. 23 and a separate column in Form T.A. 22 should be maintained;

(ii) For every Court of Wards or attached estate a register in Form T.A. 22 and a separate column in Form T.A. 24 should be maintained;

(iii) When an estate receipt is paid in at a sub-treasury an entry should be made in Form T.A. 22 as soon as the challan is received from sub-treasury;

(iv) When an attached estate payment is made from a sub-treasury an entry should be made in Form T.A. 22 as soon as the bill or cheque is received from the sub-treasury;

(v) When an estate receipt is paid into the district treasury, an entry made in Form T.A. 22;

(vi) When an estate bill or cheque is about to be paid from the district treasury whether in cash or by the issue of a cash order, an entry should be made in Form T.A. 22;

(vii) When a cash order is issued from the district treasury, an entry should be made in Form T.A. 23;

(viii) When a cash order is paid from a sub-treasury, two entries should be made in Form T.A. 23 on receipt of the paid cash order from the sub-treasury;

At the close of each day, the totals of items (v), (vi), (vii) should be calculated, care being taken not to include any items of the types (iii), (iv) and (viii), These totals should be entered in the corresponding columns of Form T.A. 24 and the total district receipts and payments of the day entered in the last column and in the day-book.

At the end of the month, the rejected items of types (iii), (iv) and (viii) entered during the month should be totalled up and the total entered in a line in Form T.A. 24 below the entries of the last day of the month. All the columns Form T.A. 24 should then be totalled and the totals entered in Form T.A. 45, the opening balances being copied from the closing balances of the previous month and the closing balances of the current month calculated.

Columns 3 and 6 of Form T.A. 45 should be totalled and agreed with the total receipts and payments shown in Form T.A. 24 and with the totals in the Posting Register (See Local Ruling 3 under Articles 95-99 in Chapter IV) and the monthly accounts.

All items which are received or paid at sub-treasuries, i.e., items of the nature (iii), (iv) and (viii), should be entered in the red ink so that they may be distinguished from items (v), (vi) and (vii) which are to be carried daily to the day-book.

5. *Personal Deposits* :—The procedure prescribed in Local Ruling 1 under Art. 67 (B) applies mutatis mutandis to personal deposits. The registers to be examined in this case are:-

(i) Register of Personal deposits (Form T.A. 22), and

(ii) the Register of daily receipts and payments of personal Deposits (Form T.A. 24).

(Ruling 5 Ins, by G.O. Ms. No. 37, Fin. & P1. Dt. 2-3-1981)



#### D. — CIVIL AND CRIMINAL COURT DEPOSITS

**Article 71.** There are two methods in which the accounts of Civil and Criminal Court Deposit may be kept.

(1) When each deposit is separately paid into and drawn from the treasury upon documents passed by competent authority and setting forth the particulars necessary for the entries in the deposit registers, the accounts of Civil and Criminal Courts Deposit should be kept in the manner prescribed in Articles 64 to 77 for revenue deposits, although the sets of registers and returns should all be separated from those of the revenue deposits proper.

(2) In cases where the Civil Courts and Magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury, the accounts at the treasury should be kept in the forms prescribed in Articles 68 and 70 for personal deposits, but quite separate from those of personal deposits proper; and the deposits should be designated as Civil Court or Criminal Court Deposits.

Whenever the latter system is permitted the detailed record of deposit transactions should be kept by the Court concerned in the form prescribed in Articles 64 to 66 for Treasury Officer's accounts of Revenue Deposits with such adaptations and modifications as may be Authorized by the competent Judicial authority after consultation with the Accountant-General.

#### *LOCAL RULINGS UNDER ARTICLE 71*

1. (a) The first method of accounting described in Article 71 is adopted in the Andhra Pradesh State in all mufassal Civil Courts other than those dealing with treasuries when transact their cash business through the bank. The same method is also adopted in the case of all mufassal Criminal Courts.

(b) The Treasury Officer should forward to each mufassal Civil Court dealing with a treasury which does not transact its cash business through the bank a weekly statement in the following form

<b>Debit</b>	<b>Amount Rs.P.</b>	<b>Credit</b>	<b>Amount Rs.P.</b>
Number or order		Number of challan	
Do		Do	
Do		Do	
Do		Do	
Balance to credit		Balance brought forward	
<b>Total</b>		<b>Total</b>	

As soon as this memorandum is received, the Court should compare the serial numbers of the challans and orders issued with those entered in the treasury statement and, by leaving out of account those not yet included by the treasury, ascertain whether its accounts correspond with the treasury accounts.

3. (a) The second method of accounting described in Article 71 is adopted in the case of Civil and Criminal Courts in Hyderabad City, and in the case of Mufassal Civil Courts dealing with treasuries which transact their cash business through the Bank. When this method is followed, the Court or Magistrate should on corporate in his own accounts and returns the deposit items of the Court subordinate to him, as a Treasury Officers incorporates in his accounts those of the sub-treasuries in his District, permission may, however, be accorded to any particular subordinate court or courts to keep independent accounts. Court of Small Causes keep independent accounts.

(b) Civil and Criminal Courts in Hyderabad City maintain the registers of Receipts and Repayments of deposit separately for each class of deposits.

(c) Under this method each transaction of receipt or repayment relating to a Civil or Criminal Court deposit should be initialled by -

(i) the Judge or Magistrate; or

(ii) in the case of the High Court, by any gazetted officers of the Court; or

(iii) in the case of a Court of Small Causes, unless otherwise ordered by the Government, by a Registrar appointed under Section 13 of the Presidency Small Causes Courts Act, 1882 (India Act XV of 1882) or under Section 12 of the Provincial Small Causes Courts Act, 1887 (India Act IX of 1887).

(d) The Treasury Officer should forward to a mufassal Civil Court dealing with a treasury which transacts its cash business through the Bank a weekly statement in the form prescribed in Local Ruling 1(b) above. As soon as the memorandum is received, the court should check the details with its accounts in the manner prescribed in that clause. It should then total up the Register of Receipts and the Register of Repayments and show at the foot of the latter, register (1) cheques issued but not paid during the month and (2) cheques of the previous month paid during the month. The aggregate amount of the first should be deducted and that of the second should be added to the total of the entries in the Register of Repayments.

3. The Court shall prepare extracts of registers and the list of repayments and send them to the Treasury. The Treasury Officer retains the documents.

[Memo. No. 4507 I/Accts/64-10, Fin., Dated 11-4-1969]

4. *Civil Courts' Deposits* :—At the end of the every quarter the presiding Judge of each Civil Court dealing with a Treasury which transacts its cash business through the Bank should record a certificate in the following form on the Extract Register of Receipts transmitted to the Treasury

*“I do hereby certify that I have personally examined the Register and that the entries are made with the utmost care and regularity “.*

The Treasury Officer should certify at the end of each quarter at the foot of the consolidated extract Register of Receipts that the Certificate in the above form was furnished by the presiding Judge of each Civil Court in the District dealing with a Treasury which transacts its cash business through the Bank.

Each Court should also write up a plus and minus memorandum of the balance of deposits on the Extract Register of Receipts transmitted to the Treasury Officer as shown below:-

	<i>Rs. Ps.</i>
Balance at the beginning of the Month:	
Add receipts during the month:	
Total	_____
	_____
Deduct payments made during the month (excluding cheques unpaid):	
Balance at the close of the month:	

**Article 72.** In States where all branches of the Civil Administration, Revenue, Criminal and Civil are under the same officer, the system may be adopted of including all deposits of the district in one register as revenue deposits, or the Treasury Officer may receive and keep the accounts of all such deposits in exactly the same way as revenue deposits but in separate registers and returns under the designation of "Civil Courts and Magistrates' Deposits".

#### **E. — DEPOSITS OF LOCAL FUNDS**

**Article 73.** The transactions of all Local Funds, including Municipal and Cantonment funds, should be recorded in the forms used for personal deposits (Forms T.A. 22 and T.A. 24), but should be kept quite distinct, and should pass into the treasury accounts as Deposits of Local Fund, and not as Personal Deposits.

[For a definition of the term "Local funds" and a list of "Local Fund", see Instructions 1 and 2 in Chapter IV in Part III of the Andhra Pradesh Treasury Code, Volume I].

**Article 74.** The transactions of each fund should be entered in a separate column in the register (Form T.A. 24) which should provide a separate column for every such fund in the district. Unless the funds are very few in number, there should be registers and totals for municipal and cantonment funds separate from those of other funds.

#### **LOCAL RULINGS UNDER ARTICLES 73-74**

A separate register containing the following columns should be maintained at every treasury and sub-treasury for the receipts of Universities

Date of receipt	.....	Amount
Number of challan	.....	Remark
Name of payer		

(The last column should clearly show the nature of the receipt).

#### **F. — DEPOSITS AT SUB-TREASURIES**

**Article 75.** Deposits made at a sub-treasury should be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series. It may, however, be sufficient to enter in the district registers merely, the daily totals of transactions relating to personal deposits such as, Wards' Estates, Dispensaries, Municipalities, etc., which take place at sub-treasuries, unless the Accountant-General for special reasons instructs otherwise in any case.

**Article 76.** When the officer-in-charge of a sub-treasury has occasion to place in deposit items which, according to rule, should be so dealt with, and which he is also

empowered to repay on his own authority without formal authority from the district treasury, a register of such deposits should be kept at the sub-treasury in addition to that at the district treasury.

**Article 77.** In regards to repayment, the sub-treasury account in which the credit originally appeared should be indicated clearly so that it may be easy to trace the item and to charge off payment correctly in the district account.

#### **LOCAL RULINGS UNDER ARTICLES 75-77**

1. In the Andhra Pradesh State each deposit transaction at a sub-treasury is brought on to the district register daily from the challans and repayment vouchers received with sub-treasury daily sheets.

2. The receipts registers and the repayment registers should be maintained in Form T.A. 20 and Form T.A. VI respectively as at a district treasury.

#### **SECTION 4- A CCOUNTS OF RESERVE BANK OF INDIA REMITTANCES**

##### **A. — ISSUE OF TELEGRAPHIC TRANSFERS AND DRAFTS**

**Article 78.** Particulars of all Telegraphic Transfers and Drafts drawn by Treasuries on other Treasuries and on Offices and agencies of the Bank should be recorded in a “Issue-cum-Drawing Schedule Register” Form T.A. 25 or T.A. 25-A, as the case may be, in which cash drawing should be entered in a consecutive series in the order of issue. Each folio of the register is perforated along the dotted line and when brought into use the portions to the right of the line (which forms the schedule) should be folded inwards at the perforation, a carbon being placed under it.

This register which will be separate for each financial year should be page numbered and the pages should be ruled and lines numbered in the column headed “Name of the applicant”. (Memo. No. I 206515261Accts/7 1-8, Finance, dated 27-2-1974)

**Article 79.** The Treasury Officer (or Sub-treasury Officer) should send an advice of Reserve Bank remittances drawn by him during the day to the treasury or bank drawn upon in the form prescribed by the Reserve Bank (advices of remittance sold) on the very day on which the Telegraphic Transfer or Draft is drawn. Detailed instructions in this behalf will be found in the Treasury Rules of Government.

[These are contained in Chapter V, Part II of the Andhra Pradesh Treasury Code, Vol. I]

**Article 80.** The total of the Column ‘Amount’ in the Issue-Cum-Drawing Schedule Register should agree with the total receipts of the day booked under the head “Reserve Bank of India Remittances” in the cash book and also with the total of drawings as entered in the several advices for the day. At the close of the day, after the accounts are balanced, the schedule, which contains the original entries, should be detached from the Register and forwarded to the Accountant-General on the same day. The applications for remittances will be retained at the Treasury.

##### **B. - ENCASHMENT OF TELEGRAPHIC TRANSFERS AND DRAFTS**

**Article 81.** As each Telegraphic Transfer or Draft is encashed, the date of payment should be noted in the column provided for the purpose in the relevant advice, the entry being initialled by the Treasury Officer.

**Article 82.** A record of Telegraphic Transfers and Drafts encashed should be maintained in a register. Register of Reserve Bank of India Remittances Encashed in Form T.A. 26 in which Telegraphic Transfers and Drafts should be entered as they are paid, the daily totals being entered into the cash book. At the close of the day, all encashments made during the day as recorded in the Register should be listed in a schedule in the form prescribed by the Reserve Bank and the schedule should be forwarded to the Accountant-General the same day after the total in it is agreed to the total payments for the day under the head "Reserve Bank of India Remittances" in the cash book. The receipted drafts including payees, receipts in the case of telegraphic transfers should accompany the schedule as vouchers.

(The day-book used in the treasuries in the State of Andhra Pradesh corresponds to the cash book mentioned in the Comptroller and Auditor-General's Rules).

### C. — DRAWINGS AND ENCASHMENT AT SUB-TREASURIES

**Article 83.** Where Reserve Bank of India remittances are drawn by or encashed at sub-treasuries the sub-treasuries will maintain Register in Forms T.A. 25, T.A. 25-A and TA. 26 prepare the schedules of drawings and encashment in duplicate and submit daily the original copy direct to the Accountant-General in the same way as district treasuries. The Sub-treasury Officer will forward the duplicate copy of the schedules of drawings and encashments to the Treasury Officer along with the daily lists in the usual way together with a certificate that all the schedules for the day have been despatched to the Accountant-General. The Treasury Officer should arrange to check the duplicate copy with the daily lists to see whether all the schedules have been forwarded by the sub-treasuries to the Accountant-General. He should in this way ensure that all the schedules are promptly sent to the Accountant-General on the same day of the transactions. Sub-treasury schedules for all the days of the month upto and including the date of closing the sub-treasury accounts for that month should prominently marked as relating to the accounts for that month, the schedule for subsequent days of the month being marked as pertaining to the accounts of the month following.

(The total drawings and encashments for the day should be incorporated in the sub-treasury accounts just as any other sub-treasury transactions).

### D. — DRAFTS, ETC., CANCELLED

**Article 84.** When a Reserve Bank of India remittance is cancelled, the fact of cancellation should be noted in the Issue-cum-Drawing Schedule Register against the relevant entry and intimation sent to the treasury (or the Bank) drawn upon, by which the fact should be noted conspicuously on the advice originally received. The amount when refunded by the drawing treasury should then be entered in the Register of Reserve Bank of India Remittances Encashed and it must appear in the Register even though issue and cancellation take place on the same day. The amount of the cancelled Draft should simultaneously be entered in the proper columns of the schedule of Drafts Encashed for the day in which cancellation takes place, suitable remarks being made in the schedule indicating that the payment is on account of cancellation of a Draft already drawn by the treasury. The cancelled Draft should accompany the schedule of Encashments.

(Memo. NO. 12065/526/Accts/71-8, Finance, dated 27-2-1974)

**E. — DRAFTS ETC., EXCHANGED**

**Article 85.** When a Draft is exchanged for another, the originally should be treated and entered as a Draft presented for payment and the amount again credited as received for the issue of a new Draft.

**LOCAL RULING UNDER ARTICLES 78-85****Drawings and Encashments at Treasuries served by Treasury Pay offices of the State Bank of India**

The transactions should be treated as relating to the treasury concerned even though cash is received or paid at the Treasury Pay Office of the State Bank, and the procedure laid down for Treasury Agencies will apply.

**SECTION 4-A — ACCOUNTS OF MILITARY TREASURE  
REMITTANCES**

**Articles 86-88.** x x x x

**Article 89.** [*Deleted*].

**SECTION 5— MISCELLANEOUS ACCOUNTS**

**Article 90.** In every treasury from which revenue advances are made, one or more plus and minus memoranda (Form T.A. 46) should be kept, in which the advance should be debited and all recoveries credited. One of these plus and minus memoranda should be the ordinary account of revenue advances; and other special accounts may be opened from time to time for any special officers authorized to make such advances, who may, under the orders of revenue authorities, keep and submit accounts separate from the accounts of the district officer. Unless the Government requires otherwise, the treasury shall keep no detailed accounts of these advances.

**Note :—**An advance held to be irrecoverable by the revenue authorities should be written off the treasury plus and minus memorandum under the authority of the Accountant-General; any subsequent recoveries should not effect the treasury plus and minus memorandum but should be taken direct to revenue.

**LOCAL RULINGS UNDER ARTICLE 90**

1. In the Andhra Pradesh State, the treasury keeps plus and minus memoranda for the following classes of advances and other recoverable amounts:-

- (i) cost of survey of estates not under the management of the Court of wards;
- (ii) advances to cultivators made by officers of the Revenue Department, the Agricultural Department and Industries Department;
- (iii) Imprests for minor irrigation works;
- (iv) survey advances;
- (v) advances under Special Laws; and
- (vi) miscellaneous loans and advances.

2. *Cost of survey of estates not under the management of the Court of wards:-* The Treasury Officer should maintain a plus and minus memorandum for each estate for watching the amount deposited, the expenditure recoverable and the balance available.

He should enter in the debit column the amounts shown in the Survey Officer's monthly bills for recovery from that estate, and in the credit column the amounts already recovered. The balance on account of each estate should be worked out monthly so as to see that sufficient funds remain to cover the anticipated further expenditure. If at any time it is found that the balance is insufficient, prompt intimation should be given to the officer-in-charge of the survey of the estate to enable him to call for a further deposit from the proprietor and stop the survey in default of payment.

3. *Advances to cultivator* :—In every treasury from which advances to cultivators have been made, a plus and minus memorandum should be kept for each class of advance. In it the amount of each advance should be debited and each recovery credited. One of these plus and minus memoranda should be the ordinary account of advances to cultivators. Other special account should be opened from time to time for any special officers authorized to make advances who may under the orders of the revenue authorities concerned, keep and submit accounts separately from the general accounts of the Collector.

Every Government servant who is authorized to make advances should see that the debits and credits made to his account in the plus and minus memoranda correspond accurately with those which enter his own registers and returns. A departmental officer should obtain from the treasury a copy of the plus and minus memorandum with which he is concerned. Special care should be taken to see that, when any recovery is paid into the treasury, the amount of principal and interest recovered are shown separately and distinctly. The recovery towards principal should be credited both in the plus and minus memorandum and in the treasury account, while the recovery of interest should be credited in treasury account alone.

Advances to cultivator made by the Director of Industries and Commerce and the Director and Deputy Directors of Agriculture on account of pumping installations and agricultural implements should be debited in the plus and minus memorandum (but not in the body of the treasury account) on receipt of the intimations from the Accountant-General. Repayments received by the treasury on account of such advances should be adjusted in the plus and minus memorandum in the manner prescribed in the previous sub-paragraph.

The departmental officers of the Revenue Department are responsible for maintaining the accounts and furnishing the returns relating to advances to cultivators as prescribed in the Takkavi Manual. The departmental accounts of these advances are maintained in the Collector's Office. They are posted from the Tahsildar's returns of advances and recoveries. They should be reconciled with the plus and minus memorandum in the treasury. With a view to securing agreement between the departmental accounts and the plus and minus memorandum, the Collector should see that the totals of the figures entered in the departmental accounts actually relate to the transactions up to the dates on which the accounts of sub-treasuries and the district treasuries were closed.

With every return of "advances to cultivators" sent to a superior Revenue Officer, a memorandum should be submitted setting forth the figures of the treasury plus and minus account and agreeing them with the figure in the return.

4. *Survey advances* :—The treasury should maintain a separate plus and minus memorandum for each survey party for advances under the head "Revenue advances - Revenue survey advances - Survey Officers".

A plus and minus memorandum should also be kept in the treasury for the head "Revenue advances - Cost of survey marks - Survey officers - No Party" for watching the amounts recoverable by Collectors. When advances are drawn in one district on account of survey operations in another district, the Collector should, on receipt of the monthly cost rate statement in duplicate from the Survey Officer, forward one copy to the Treasury Officer of his district and the other to the Collector of the district in which the survey operations take place. The Collector of the latter district should work out the demands and effect recoveries, and the debit of the advance should therefore be made in the plus and minus memorandum of the treasury of this district, quoting reference to the advice from the other Collector. The debit in the treasury account should, however, be made in the district which the advances was drawn.

5. The provision in Local Ruling 3 regarding the submission of a memorandum giving the figures of the treasury plus and minus account with every return of "Advances to cultivators" sent to a Superior officer, applies also to "Survey advances".

In order to avoid the differences between the administrative accounts and the treasury accounts under all classes of survey advances, the departmental officers should see that their accounts are compared monthly with those of the treasury and take the necessary steps for the removal of differences between the two sets of accounts.

6. When any advance becomes irrecoverable it should be written off the plus and minus memorandum in the treasury under the orders of the Accountant-General after the competent authority has sanctioned the write-off from the accounts. It should nevertheless be registered by the departmental officer concerned in a separate account or record in order that any possible eventual recovery may be made. If any recovery is made after an advance has been written off the plus and minus memorandum, it should be credited as revenue in the treasury account, but should not be credited in the plus and minus memorandum.

**Article 91.** In addition to the registers prescribed in the foregoing Articles, the following subsidiary registers should be kept for the record of transactions specified against each. Separate registers should be kept, where necessary, in State treasuries for transactions relating to the Central Government :—

(i) Register in Form T.A. 31 for the record of the advances (other than those mentioned in Article 90) made/recovered under the heads "Loans and Advances" and "Advances Repayable".

(ii) x x x x

(iii) Register in Form T.A. 33 for payments of Pensions. Separate registers should be kept for different classes of pensions, such as pensions debitable to "268. Miscellaneous General Services Pensions in lieu of resumed Jagirs, Land, Territories, etc." and "266. Pension and other retirement benefits" etc., "363. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions", etc.;

(iv) Register in Form T.A. 34 for payment of Coupons on Bearer Bonds;

(v) Register in Form T.A. 35 for payment of interest on Promissory Notes/Stock Certificates.



## CHAPTER 4

### ACCOUNTS RETURNS TO BE RENDERED BY TREASURIES

#### A. — GENERAL

**Article 92.** Except as specified otherwise the directions in this Chapter shall apply to all bank and non-bank treasuries at the headquarters of the district. In Andhra Pradesh in which the treasuries render classified accounts to the Accountant-General, the directions in this Chapter shall apply subject to such modifications as may be authorized by the Accountant-General, Andhra Pradesh, to meet local requirements.

**Article 93.** The returns prescribed in this Chapter should be prepared from the Accountant's cash book and the registers subsidiary thereto and despatched to the Accountant-General punctually on the prescribed date. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

**Article 94.** Separate returns should be rendered by State Treasuries in respect of transactions of the Central Government and in respect of those taken against the State

#### *LOCAL RULINGS UNDER ARTICLES 92-94*

1. In the State of Andhra Pradesh sub-treasuries render classified accounts to the district treasury in the same way as the district treasury to the Accountant-General. The Comptroller and Auditor-General's Rules and the Local Rulings in the Chapter accordingly apply mutads mutandis to sub-treasuries also.

All treasury returns, except those which the Bank is required to furnish under the special orders of the Government or the Accountant-General, should be prepared in the treasury and not in the Bank.

#### B. — COMPILATION OF MONTHLY ACCOUNTS

##### *I. Cash Accounts and List of Payments Articles 95, 96 & 97. x x x x*

##### *II. Supporting Schedules*

##### **(a) General**

**Articles 98 & 99. x x x x**

#### *LOCAL RULINGS UNDER ARTICLES 95-99*

1. The Treasury Officer should render separate monthly classified accounts to the Accountant-General for transactions of the Central Government and for transactions taken against the State Government; each of these accounts should be supported by separate list of payments, schedules, vouchers etc. The main treasury account as well as the account relating to Debt and Remittance heads should be split up into two parts, one for Central and the other for State transactions. Similarly, there should be separate lists of payments for Central and for State transactions for each of the subsidiary accounts. The consolidated list of payments should also be prepared separately for Central transactions and State transactions.

The opening and closing balances of the treasury will appear only in the State section of the main treasury account. The Central section of the main treasury account will be a balanced account with no opening and closing balances as explained in clauses (d) and (e) of Local Ruling 2 under Articles 50-54.

### **Preparation of the Classified Accounts**

2. *Daily classified list of receipts and payments* :—A classified list of each day's receipts and payments should be prepared in Form T.A. VII from the Accounts day-book. Before being entered in this list, the items in the day-book should be arranged in the order of the heads under which they will ultimately appear in the monthly classified account. The heads of account under which items of the same nature are classified should be entered in column 1 of the list and the detailed sums under that head will appear in column 2, the total of all items under the same head of account being entered in column 3.

The receipts and charges entered in the classified list should be totalled and agreed with the totals in the day-book.

The classified list should be laid before the Head Accountant along with the day-book and he should sign the list after satisfying himself that the entries have been correctly classified. Each sheet of the classified list should be signed by the Head Accountant. The entries in the classified list are then posted into the posting register, and the classified list is filed in the poster's file.

3. *The posting register* :—This is an intermediate register used in compiling the monthly account from the daily accounts. There should be separate registers for State receipts, State charges, Central receipts and Central charges.

The sub-treasury posting register should be posted from the daily classified lists before the despatch of the vouchers to the district treasury.

The posting register of a district treasury is used for compiling the transactions of the whole district. The transactions of the district treasury itself should be posted daily from the daily classified lists - See Local Ruling 2 above. The sub-treasury figures should be posted at the end of the month from the respective monthly sub-treasury classified accounts below the posting of the district treasury. A grand total should then be struck for the whole district under each head of Account.

*Note* :—The Treasury Officer should prescribe the heads of account to be opened in the sub-treasury posting register. It is not always necessary to have a separate column for every detailed head. The subsidiary registers maintained in the sub-treasury give the total receipts and charges of each detailed head concerned for the month and the totals of those detailed heads required for entry in the sub-treasury monthly account can be taken from them. In such cases it is sufficient to post only the totals from the subsidiary register in the posting register.

4. *Monthly classified treasury account* :—The grand totals from the posting registers should be posted against the heads in the appropriate classified district treasury account, details of vouchers being given on the expenditure side in the column provided.

There should be a separate account for each departments or group of departments as fixed by the Accountant-General and a separate account for the transactions relating to Debt and Remittance heads. The main treasury account should contain only the major head totals of the revenue, service, debt, remittance, etc., heads appearing in the separate

departmental and debt head accounts. After all the subsidiary accounts prescribed have been compiled and the major head totals therein posted into the main treasury account the figures in the latter should be totalled and the account closed by effecting an agreement in the State section of the account between the total opening balance of the month plus the receipts during the month and the total of the disbursements plus the closing balance of the month.

In the case of the head "886. Adjusting Account between Central (Non-Railways) and State Governments", the gross figures in the posting registers for receipts and charges should not be taken separately to the receipts and payments sides of the treasury account. Only the net difference between two figures should be taken to the appropriate side (receipts or disbursements) of the treasury account.

**Note 1** :—The Treasury Officer should have no difficulty in applying an effective check to the monthly account when it is laid before him Its opening and closing balances are not deducted from accounts but are statement of facts certified by the District Treasury Officer to have been verified by actual enumeration of coin. He should see that the entries in the monthly account agree with the totals of the subsidiary registers, whenever they are maintained. If, at any time he is unable to compare them he should atleast compare some. In particulars he should compare the entries in the plus and minus memoranda of deposits, stamps, etc., with the entries in the account. If, for example, the plus and minus memorandum shows an issue of judicial stamps to the value of Rs. 5,000 he should see that there is a credit of Rs. 5,000 in the monthly account from the sale of judicial stamps, or if the credit is less, that the difference is properly accounted for, e.g., by an acknowledgment from another treasury for stamps supplied.

**Note 2** :—In the printed forms of the monthly classified sub-treasury account only such heads as are frequently used are given; when receipts and charges occur under other heads they should be opened manuscript. To determine the correct heading a copy of the monthly classified district treasury account should be obtained from the district treasury and kept corrected for ready reference. The instructions at the foot of each page of the district treasury account should be carefully noted and observed in classifying items. Special attention should also be paid to the complication of the appendices and the plus and minus memoranda to be attached to the monthly account .....

**Note 3** :—In case where new sub and detailed heads have been included in the Budget and when no such printed heads appear in the Treasury Accounts, the Treasury Officers themselves may open such heads in manuscript in the Treasury Account with reference to the Budget, without any authorization from the Accountant-General.

5. *Transfer slips* :—The grand totals in the posting register may sometimes require alteration before they are posted into the monthly district treasury account.

In support of each such alteration a transfer slip in Form T.A. VIII should be prepared and signed by the Head Accountant.

A transfer slip may have either—

- (i) one major head on the credit side and one major head on the debit side;
- (ii) one major head on the credit side and two or more major heads on the debit side; or
- (iii) one major head on the debit side and two or more major heads on the credit side.

It should not have several major heads on both the debit and credit sides.

Care should be taken to see that the debit is supported by Vouchers when debited to a charge head and by a properly certified extract from the accounts when debited by deduction from receipts sufficient to show that the item really exists before it is expunged and that it has not been previously expunged. The credit given by the transfer slip, when given to a receipt head, should be notified to the departmental officer concerned so that he may take credit for it independently in his Departmental Accounts, and may not remain in ignorance of the credit until communicated to him or his superior officers through the treasury accounts.

Each transfer slip should be given a serial number and a new series of number should be started at the beginning of each month.

When the item is posted in the monthly account, the serial number of the transfer slip should be entered against the item and the page of the posting register should be entered on the transfer slip to ensure that one slip is posted in two places and to facilitate reference.

If the transfer slip effects both charges and receipts, it will affect the grand total of charges and the grand total of receipts, In such cases the necessary plus or minus entries should be made against the grand totals. and these should also be supported by the transfer slip number.

When the entries are completed, the posting registers should be put up to the Head Accountant who should initial all the entries in the posting register affected by the transfer, and also initial the transfer slip in token of the fact that it has been duly posted.

Every transfer slip should be pasted into the poster's file, unless sent as a voucher to the Accountant-General.

6. The Treasury Officer should always personally satisfy himself of the necessity of any alteration in classification which the district treasury proposes to make while compiling the sub-treasury accounts of the month. The clerk concerned should be instructed not to accept any alteration memorandum affecting the sub-treasury account which does not bear the Treasury Officer's initials.

7. In sub-treasuries, if a mistake in posting a receipt into a subsidiary register is discovered before the subsidiary register is closed for the month, the correction should be made not by altering the erroneous entry, but by making a correcting entry at the time the error is discovered. For example, supposing that a mistake has been made in the register by posting on the "12th April, say, Rs. 50 in the column 'Ryotwary' instead of in that of Local Funds. Rent, etc., on Fisheries" and the error is discovered on the 20th April, a correcting entry should be made as shown below—

	Ryotwary	Local Funds, Rent, etc., on Fisheries
	Rs.	Rs.
12th	50-A	80
20th, error of 12th corrected	- 50-A	+ 50

Should an entry affect two subsidiary registers, the corrections may be made in the same way. A reference letter should be entered against the original plus entry and the corresponding correcting minus entry or entries. Each correcting entry should be initialled by the check incharge and by the Head Accountant.

If a mistake is discovered after the subsidiary register has been closed for the month, or affects a head for which there is no Subsidiary Register it is corrected by making a minus entry below the total of the column in the posting register in which the transaction was incorrectly entered and reducing that total and by making a plus entry underneath the total of the column in which it should have been entered and increasing that total. Each of these corrected totals should be signed by the Sub-treasury Officer and a short note made of the reasons for the correction. If such entries are numerous, a consolidated transfer slip should be prepared in support of them, signed by the Sub-treasury Officer and filed in a separate file.

#### **Alterations in Accounts, etc.**

8. When, after the despatch of the monthly treasury account, the Treasury Officer discovers that the classification of any item in that or in a previous month's account is erroneous or when a departmental officer brings any misclassification in the accounts to the notice of the Treasury Officer, he should prepare an alteration memorandum in Form T.A. IX explaining clearly the necessity for the alteration and showing the addition or deduction to be made under each head of account affected and sign it in full. The Treasury Officer should certify in every alteration memorandum that he has personally satisfied himself that the alteration proposed is necessary.

The alteration memorandum need not be sent to the Accountant General for previous approval; and the alterations may be carried out in the accounts of the month under preparation at the time without his formal permission. The alteration memoranda should, however, accompany the next treasury account in support of the additions or deductions made therein on account of the corrections. If any mistake is deducted by the Accountant-General, the account will be corrected and communicated through the outgoing objection statement.

Every alteration memorandum should be prepared in such a way as not to effect more than two subsidiary accounts — (See Local Ruling 14 above) - or more than one subsidiary account and the main treasury account. When an alteration memorandum affects only a single account, it should be attached in original to the account affected. When an alteration memorandum affects two accounts it should be prepared in duplicate with the accounts to which it relates distinctly marked on it and should be attached to the respective accounts in support of the alterations made.

*Note* :—Corrections made by the Treasury Officer should be communicated to the departmental officers concerned who are responsible for watching the progress of revenue and expenditure.

9. The above procedure should not, however, be followed in the case of alteration affecting the accounts of a past year or those relating to April, May and June which affect fasli returns or those affecting Forest Remittances, or Forest Accounts. In those cases alteration memoranda should be submitted to the Accountant-General for approval. He will make the necessary corrections in his accounts by means of transfer entries and

send intimation in the prescribed form. On receipt of the intimation, a note should be made against the original head of account. As an exception to the above rule, alterations in the accounts of a previous year affecting deposit heads should be adjusted through the treasury accounts.

These alteration memoranda should be sent to the Accountant-General as a rule in two batches, on the 1st and 16th of each month.

Alterations for sums not exceeding Rs. 10 affecting revenue or service heads should not be proposed to the Accountant-General, as the rules prohibit transfer entries for such sums. A note of the error should be entered in the treasury account and in the departmental registers.

10. All corrections affecting the accounts of a previous year should be submitted to the Accountant-General by the 20th May. Any alteration sent after that date should be accompanied by an explanation for not detecting the error before that date. If the explanation is unsatisfactory, the Accountant-General will submit it to the Government for orders.

**Note** :—In the case of districts where the Jamabandi work extends to June, the corrections in the accounts of the previous year relating to land revenue receipts may be reported up to 1st July, but corrections which can be communicated by the 7th June should be sent by then.

11. *List of payments and schedules of vouchers* :—Lists of payments in Forms TA. X, X-A, X-B and X-C should be sent to the Accountant-General supported by the necessary vouchers and departmental schedules referred to in Local Ruling I above and in Articles 101 and 104. They should be prepared in the following manner—

(a) As each voucher is received from the Treasurer after being paid at the district treasury, it should at once be entered in the departmental list of payments or schedule prescribed for the purpose by the Accountant-General. Similarly vouchers received from sub-treasuries should be entered each in these lists of payments or schedules as they are received. In the case of transactions relating to service heads the totals of the next amounts of the departmental lists of payments should be entered in the main list of payments (Form T.A. X). In the case of debt and deposit heads the total of the gross transactions should be entered in the main list (Form T.A.X), the sums abated being treated, as if they were cash realizations.

**Exception** :—In the case of postal Insurance premia and Income-tax deducted from the pay and pension bill of officers and establishments under the jurisdiction of another accounting circle, the gross amount of the bills should be charged to the state concerned and the deductions an account of premia and Income-tax credited direct to the Postal Departments and to “021. Taxes on income other than Corporation tax” respectively. The main list of payments should thus indicate the gross debit in these cases.

(b) Each entry in the departmental list of payments or schedule should be given a monthly serial number which should also be entered in the top right hand corner of the voucher.

(c) On the 10th and on the last day of each month, each departmental list of payments and schedule should be totalled and the total entered in the main list of payments (Form T.A. X) which should then be totalled.

(d) The list of payments should then be despatched with the vouchers and schedules by registered post to the Accountant-General.

*Note 1* :—Deposit repayment vouchers paid up to the 10th of the month should be retained till the despatch of the second list of payments - see Local Ruling 1 under Article 108 below.

*Note 2* :—The detailed division and classification of the lists of payments or schedules and vouchers will be regulated by the Accountant-General, who will issue the necessary instructions from time to time.

*Note 3* :—In the case of village service charges, and cattle-pound transactions which are subject to local audit at the treasury (see Part II of the Special Funds Code), the vouchers for the charges which are subject to local audit should be retained in the treasury itself, but in support of the debits in the treasury account, consolidated statements of village service charges and cattle pound transactions should be furnished to the Accountant-General in such form and on such dates as may be prescribed by him.

*Note 4* :—It is not necessary to send separate covering schedules for the vouchers relating to withdrawals by Local Funds and from personal deposit accounts to the Accountant-General along with the lists of payments. If the University authorities desire that covering Schedules for vouchers relating to the University Fee Funds should be sent to them, the Accountant-General will instruct the treasuries to submit separate schedules for these vouchers along with the lists of payments.

12. *Safe custody of vouchers* :—As soon as the vouchers received from the Treasurer have been entered in the appropriate lists of payments or schedules (see Local Ruling 11 above), the Head Accountant should lock them up.

Vouchers paid at sub-treasuries should be handed over on receipt to the clerks concerned to be checked and entered in the appropriate lists of payments or schedules. If this work is not completed the same evening the clerk incharge should prepare a list of the vouchers he will require next day and should hand all the vouchers serially arranged to the Head Accountant to be locked up. Next morning the clerk should take out the vouchers he requires, replacing them by the list he has previously prepared, but they should all be returned the same evening.

Vouchers which have been entered in the schedules may be secured in separate boxes but all the keys should remain with the Head Accountant. All vouchers should be secured under the Head Accountant's lock and key every evening.

13. *Schedules of receipts* :—When a schedule of receipts has to be prepared in regard to any class of receipts (e.g., extract register of deposits referred to in Article 105 below) for submission to the Accountant-General, such receipt at the district treasury should be entered in the schedule each day before the office closes and such receipts at sub-treasuries should be entered in the schedule as soon as the daily sheets are received.

14. The schedules of receipts or payments should be written up daily before the office closes in order to ensure the punctual despatch of the list of payments on the 11th of the current or the following month.

#### **Returns and accounts to be sent to the Accountant-General**

15. The monthly classified account, the lists of payments, the schedules of receipts or payments prepared from day to day, the vouchers supporting them and all other prescribed returns and accounts should be despatched to the Accountant-General on the

prescribed dates. The District Treasury Officer should see that there is no avoidable delay in submitting them. The Treasury Officer see that all returns and accounts which have to be sent to the Accountant-General are written up daily before the treasury closes.

*Note 1* :—Under Local Rulings 11 and 12 above the vouchers pertaining to each list of payments or schedule be numbered in separate series and kept under lock and key, in the order of payment till they are despatched; before despatch of the list of payments and schedules, the Treasury Officer should, after inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a list of payments or schedule and see that all the vouchers relating to it are present and in proper order. (See Local Ruling 4(v) under Article 50-54.) There should be a voucher for every disbursement other than a remittance of coin or notes.

The Treasury Officer should see that the totals of the different lists of payments or schedules agree with the entries in the treasury account and list of payments.

The Treasury Officer should also see that the total under each major head in a sub-account agrees with the corresponding entry in the main accounts.

*Note 2* :—Special attention should be given to the subsidiary rules and instructions under Treasury Rule 4 (3) regarding the verifications and certification of the monthly cash balance and the signing of the monthly classified account.

16. The Accountant-General will issue a calendar of returns due to him from Treasury Officer showing the date on which each should be despatched. The Treasury Officer should have it kept up to date, and should see daily what returns are due and arrange in time for their punctual despatch, nothing in a check register the actual date of despatch as each return is posted.

Holidays should not be allowed to interfere with the transaction of urgent business, such as the submission on the date prescribed of the returns and accounts to be sent to the Accountant-General.

*Note 1* :—Similarly the Treasury Officer should issue a calendar of returns due to him from sub-treasuries, showing the date on which each should be despatched. The Sub-treasury Officer should see that the returns are punctually despatched on the prescribed dates, maintaining check register as in the case of the district treasury.

*Note 2* :—The returns due for despatch on a postal holiday may be sent one day (but not more than one day) late.

17. If the Treasury Officer should find it necessary to retain any paid vouchers in the treasury for any purpose when despatching the first list of payments, he should briefly explain either in the remarks column of the list of payments against the entries relating to the vouchers or in a separate memorandum attached to the list the reason for not sending them with the list, but the list of payments should embody all paid bills whether enclosed with it or not. If the note in the remarks column or the memorandum shows that the retention of the vouchers is not due to any irregularity in the working of the treasury, the Accountant-General will not count it as an irregularity against the treasury in the record of irregularities maintained in his office.

#### **(b) Schedule of Income Tax Receipts**

**Article 100.** Apart from the schedules of income-tax receipts, if any, required by the Income-tax Officer concerned, two separate schedules of receipts should be prepared



in respect of income-tax deductions from bills for salaries and pensions - (a) one for the tax collected on salaries and pensions wholly debitable to the Central Govt. and (b) another for income-tax deducted from salaries and pensions debitable to other Governments. If income-tax is recovered at a higher rate from any Central Government servant or pensioner or account additional income from properties situated in a State. the entire amount of tax realized should, nevertheless, be taken to the schedule relating to deductions from Central emoluments. Similarly the income-tax deducted from a pension which is debitable partly to the Central Government and partly to the State Government, should be taken to the schedule relating to deductions from Central emoluments. Any refund allowed in such a case during the course of the year should also be taken to that schedule.

**(c) Schedules for Railways and Departmental Disbursing Officers**

**Article 101.** Save as provided in Articles 102 to 104 below, the schedules of receipts and expenditure for Railways and those Departments which render separate cash accounts to Audit and Account Offices (vide Article 57) should be prepared in the same forms and with the same details as have been prescribed in Chapter III for the Registers of Receipts and Payments of those Railways and Departments concerned.

**Article 102.** A simple schedule of Forest Remittances showing separately the cash received into the treasury from each Forest Division and acknowledged in the Consolidated Treasury Receipt (Article 58) should be prepared in Form T.A. 39.

**Articles 103 and 103-A.** x x x x x x

**Article 104.** For each Railway and the Public Works Departments, x x x a separate schedule of cheques paid payments made on account of each department should be prepared in Form T.A. 42 and attached to the List of Payments.

***LOCAL RULING UNDER ARTICLE 101-104***

The cheques on which payments have been made at a treasury to officers of the Forest and the Public Works Departments should be sent by the Treasury Officer to the Accountant-General in support of the debits in his accounts accompanied by a covering list working up to the total debit. The covering list should show the serial number; the number of the cheque and the amount of the cheque.

**(d) Schedules of Deposit Transactions**

**Articles 105 to 107.** *[Deleted]*. Memo. No. 45071/Accts, '64-IO, Dt. 11-2-1969)

**Article 108.** An "Extract Register of Receipts and Payments of Personal Deposits." Form T.A. 45 should be written up from the Register of Personal Deposits (Form T.A. 52). The return should show only the monthly totals of receipts and repayments on each personal ledger the totals of the two columns, "Receipts of the month" and "Payments of the month" alone will be traceable in the Cash Account and the List of Payments. The monthly totals brought out on the return should be the same at those brought out by summation of the daily total columns of Form T.A. 24.

***LOCAL RULINGS UNDER ARTICLES 105-108***

1. An Extract Register of Repayments of Deposits during the entire month, with vouchers appended, should be submitted with the second list of payments. The vouchers

relating to deposits ordered to be transferred to another head of account should be forwarded to the Accountant-General with the list of payments accompanied by a memorandum in Form T.A. XI.

2. The payments exhibited in the “Extract Register of Receipts and Payments of Personal Deposits” (Form TA. 45) should be supported by the original pay cheques which should be retained in the treasury after payment.

3. *Civil and Criminal Courts Deposits* :—(a) In regard to deposits in Civil Courts in the mufassal dealing with treasuries which do not transact their cash business through the Bank and deposits in all Criminal Courts in the mufassal, the procedure prescribed in Articles 105-107 should be followed.

(b) In regard to deposits in Civil Courts in the mufassal dealing with treasuries which transact their cash business through the Bank, the detailed record of the deposit transactions is kept by the Court concerned and not by the Treasury - see Article 71. Each of these Courts should send to the Treasury Officer concerned every month an extract of the registers of receipts and repayments in Forms T.A. 43 and 21 (omitting the last four columns anti altering the heading of the later form). The Treasury Officer should then consolidate the extract registers received from all such Courts in his district and send the consolidated extract to the Accountant-General. In consolidating the lists of repayments, the Treasury Officer should include only the items actually paid during the month; the “Paid” orders of the Civil Courts received from the Bank should be attached to the extract register in support of payments.

(c) Civil or Criminal Courts in Hyderabad City maintain the registers of receipts and repayments relating to deposits in the Court. (See Local Ruling 2 (b) under Article 71.) These Courts, with the exception of the City Court of Small Causes, should send monthly to the Accountant-General extract registers of receipts and repayments. The detailed records of deposits in the City Court of Small Causes are kept in the Court.

4. *Sub-treasury extract registers of deposits* :—On the day on which the sub-treasury accounts are closed for the month, extract registers of receipts and repayments of revenue deposits and Civil and Criminal Courts deposits for the entire month should be submitted to the district treasury in Forms T.A. XII and Xlii. A schedule of cash orders paid should also be appended.

On receipt of the extract registers of the various sub-treasuries in the district treasury, each item should be traced in the district registers (See Articles 75-77 and Local Rulings under them). The Sub-treasury number should be noted below the district number of each item for reference. The district number for each item should then be communicated to the sub-treasury, and should be noted against the corresponding entry in the sub-treasury receipt register. Only the district numbers should be quoted in subsequent references.

5. (a) *Deposits for work done for public bodies, etc.,* .—The Treasury Officer should forward extract registers monthly (in Forms T.A. 43 and 21;) to the Accountant-General.

As soon as the Land Acquisition Officer issues an award, the full amount thereof should be paid by the local body concerned and credited in the treasury account. The

award statements should contain a certificate of credit in the treasury account and should be forwarded to the Accountant General invariably with the extract register for the month in the treasury account of which the amounts awarded have been credited. In cases, however, where the estimated cost of compensation is paid in advance by local bodies before the passing of the awards, a note should be made in the extract register of deposits that the necessary award statements will be furnished as soon as the awards have been passed.

On the orders or vouchers on which payments are made should be entered the head 843. Civil Deposits - "Deposits for work done for public bodies etc". The number and date of the award statement as well as the date on which the amount was credited in the treasury should be noted on the vouchers before they are forwarded to the Accountant-General with the list of repayments of the deposits;

(b) *Local Funds* :—At the end of each month the Sub-treasury Officer should forward an extract from the register of receipts of Universities (see Local Ruling under Articles 73-74) to the Treasury Officer. The latter should prepare a similar extract from his own register for the purpose and enter at the foot of the page the total amount shown in the extract received from each sub-treasury. Items relating to sub-treasuries should not be included in the body of the district treasury extract. The grand total, which should, agree with the credit in the treasury account should then be worked out and the several extracts should be forwarded in original to the Examiner of Local Fund Accounts.

#### (e) Schedule of Seamen's Money Orders

**Article 109.** x x x x

### *III. Plus and Minus Memoranda*

#### (a) General

**Article 110.** Plus and Minus memoranda should be prepared in Form T.A. 46 for the transactions on account of each class of deposits including cash orders of each Local Fund, of each kind of stamps (non-judicial, Court-fee, postage etc.), of match excise banderols (India and Burma), tobacco excise duty labels and of excise opium. The deductions from balance should tally with the corresponding entries of receipts in the accounts (except as regards stamps referred to in Article 114 and stamps sent to other treasuries or sub-depots), and the closing balances should be certified as agreeing with the stock registers and accounts maintained in the treasury. Memoranda may also be required of the outstanding balances of any class of advances which the District or other Revenue Officer has authority to make [vide Articles 90 and 91(i)].

The monthly plus and minus memo in Form T.A. 46 to be rendered to audit office, in respect of Revenue Deposits will indicate the opening balance in respect of each detailed head of Security Deposits. The plus and minus memoranda of Civil and Criminal Court Deposits will give similar particulars in respect of each Court, The payments will be supported by vouchers containing full details of payments.

(Memo. No. 45071/Accts/64-IO, Finance, dated 11-2-1964)

**Note 1** :—The plus and minus memoranda should be prepared in such separate parts as may be determined by the Accountant-General. Those relating to particular departments may be furnished wherever this is possible on the reverse of the receipts schedules concerned.

**Note 2** :—No difference should ever exist between the closing balance of one month and the opening balance of the next, any addition to or deductions from the balance should be made by a special entry to be explained by a foot note.

### (b) Deposits

**Article 111.** Each head of deposit and each Local Fund should be detailed separately in the appropriate memorandum. The balance in the plus and minus memorandum of deposit transactions for the month of April, should be reduced by the amount reported for lapse under Article 127, so that it may agree with the aggregate of repayable deposit balances upon the deposit register.

**Note** :—In the case of local funds, which have a State balance, the balance columns should not be filled up.

(The note applied to local funds which have accounts in more than one district).

### *LOCAL RULINGS UNDER ARTICLE 111*

1. When the account of a local fund is maintained at a sub-treasury the Sub-treasury Officer should send a plus and minus memorandum for it to the district treasury on the day on which the monthly accounts are closed.

2. Each sub-treasury should submit to the district treasury a plus and minus memorandum for Revenue Deposits and Civil and Criminal Courts Deposits, along with the extract registers on the day on which the monthly accounts are closed. At the end of every quarter, the actual items outstanding should be totalled up and agreed with the closing balance of the plus and minus memorandum.

### (c) Stamps

**Articles 112 & 113.** x x x x

**Article 114.** The value of damaged and obsolete stamps should be deducted from the plus and minus memorandum after they have been destroyed or otherwise disposed of in accordance with the prescribed rules.

### *LOCAL RULING UNDER ARTICLE 114*

1. (a) In the case of stamps received back from vendors, the debit in the treasury account should be supported by the following certificate :—

“Certified that the amount of refund has been correctly calculated as under :—

Face value of stamps received back	Rate of discount	Amount of discount	Balance refund
---	---------------------	-----------------------	-------------------

*Treasury Officer*

(b) When spoiled stamps are presented for issue of fresh stamps in lieu thereof the value of the spoiled stamps should be debited to “Refunds” by transfer credit to the appropriate receipt head.

2. The Treasury Officer should see that in the case of spoiled stamps, the debits in the treasury account agree with the entries in the plus and minus memorandum of

stamps attached to the account. In the case of funds on account of serviceable stamps, the debits in the treasury account will be less than the entry in the plus and minus memorandum of stamps by the amount of discount that was allowed when the stamps were sold.

### Miscellaneous Local Rulings

1. *Cost of survey of estates not under the management of the Court of Wards* :—The Treasury Officer should append to the treasury account a copy of the plus and minus memorandum working out the balance recoverable on account of each estate. The debit should be supported by the Survey Officer's bills.

2. *Advances to cultivators* :—The plus and minus memorandum for each class of advance should be submitted with the monthly treasury accounts. The Accountant-General will verify whether the memoranda accurately represent the credits, debits and balances as shown in his accounts for revenue advances of the district or office concerned.

3. *Imp rests for minor irrigation works* :—At the end of each financial year, the Treasury Officer should send a statement of imprests outstanding against each taluk in the district to the Accountant-General after verification with the plus and minus memorandum. The statement should also show the amount sanctioned, if any for the following financial year and the reasons for any excess in the amount outstanding over the amount sanctioned.

4. *Advances to officers of the Revenue and Survey Departments in connection with survey work* :—The treasury should maintain a plus and minus memorandum for these advances. Treasury Officers should obtain from the administrative officers concerned certificates showing the balances at the end of each year according to their accounts and should forward the certificate to the Accountant-General so as to reach him not later than the 10th July with an explanation of any difference between the treasury and the departmental figures. The balances should include all adjustments made in the accounts for March final.

5. *Temporary advances for demarcation purposes* :—On receipt of the monthly cost rate statements from the Survey Officer countersigned by the Collector, the Treasury Officer should credit the total amount shown therein to the head "Revenue advances - Survey Officers" by debit to the head "Revenue advances — No Party". The statement should be sent to the Accountant-General as a voucher in support of the debit under the latter head.

### IV. Statement of Lapsed Sub-treasury Cash Orders

**Article 115.** A Statement of Cash Orders which are held as lapsed under the rules of Government should be prepared monthly specifying (i) in the case of cash orders issued for service payments, the number and date of the vouchers in which the charges were drawn originally and the name of the officer by whom they were drawn, and (ii) in the case of cash orders issued on behalf of a Ward's Estate or a Municipality, the number and date of the cheques.

**Article 116.** The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the plus and minus memorandum (Article 110) and a note should be made at the same time against the items concerned in the

Ledger (Form T.A. 23) that they have been reported to the Accountant-General for adjustment as lapsed.

#### **LOCAL RULING UNDER ARTICLE 116**

The Treasury Officer should carry out the adjustments referred to in this Article in the accounts of a month in respect of cash orders which lapsed in the previous month owing to their not having been cashed within three months from the date of issue and attach to his accounts a statement in Form T.A. XIV giving the details of the amounts so adjusted. The total amount adjusted as per column 5 of the form should be debited to "Personal deposits" by per contra credits to the head indicated in column 6 which will be determined with reference to the purpose for which the cash order was issued as indicated below:-

(a) In the case of each order issued for service charges in respect of bills presented at the treasury, the head of account to be noted in columns 6 should be "Suspense accounts - Recoveries of service payments - Cash orders". The clearing of this later head will be attended to by the Accountant-General.

**Note** :—If a lapsed cash order is presented at a sub-treasury, payment should be refused and the person presenting it asked to apply to the district treasury, through the officer at whose instance the order was granted, for the issue of a fresh cash order. The officer who obtained the cash order should return it to the treasury officer together with a fresh bill in the usual form for the charges, for payment of which the cash order was originally obtained. The lapsed cash order should be sent to the Audit Office with the fresh bill.

(b) In the case of cash orders issued for ward's or attached estates, the head of account should be "843, Civil Deposits Personal deposits" and a reference to the number of the items of the lapsed statement should be made in the plus and minus memorandum of the wards or attached estates concerned in support of the balances raised, and an intimation should also be simultaneously sent to the Administrator of the Estates and the surrender of the lapsed cash orders demanded. The surrendered orders can be destroyed at once.

#### **C — SUBMISSION TO ACCOUNTANT-GENERAL**

**Article 117.** On the 8th, 16th, 24th and the last day of each month (or on the previous open day if any of these days is a holiday), or at such other convenient intervals as may be settled between the Accountant-General and the Government of the State, State non-bank treasuries should forward to the Accountant-General a statement in Form T.A. 47 showing separately (i) Central transactions other than Railways, and (ii) Railways, the later being further classified by each Railway separately. No voucher should accompany these statements.

(In lieu of Form T.A. 47, the Government have prescribed tin cc special Forms for the purpose - see Forms TA XV to XVII).

**Article 118.** Statement in the same form should be submitted to the Accountant-General by the treasury weekly or after such periodical intervals as may be settled between the Accountant-General and the Government separately in respect of (i) Central transactions other than Railways and (ii) Railway transactions occurring in State non-bank sub-treasuries subordinate to a State bank treasury.

**LOCAL RULING UNDER ARTICLES 117-118**

Treasury Officers should send to the Accountant-General on the 8th, 16th, 24th and the last day of each month statements showing Central (non-railways) transactions in non-bank treasuries in Form T.A. XV. Treasury Officers should send similar statements to the Accountant-General in regard to railway transactions in Form T.A. XVI on the 8th, 16th and 24th of the month and the 3rd of the succeeding month.

Treasury Officers should also send to the Railway Accounts Officers concerned on the 8th, 16th and 24th of the month and the 3rd of the succeeding month lists of payment and schedules of receipts in Form T.A. XVII (separate statements being invariably prepared for payments and receipts) with the statement in Form T.A. XVI-A "nil" statement in Form T.A. XVI should be sent to the Accountant-General if there are no transactions on account of Railways during a week.

**Note** :----The Treasury Officer should see that the totals of the four weekly lists of payments and schedules of receipts agree with the figures shown under the head "887. Adjusting accounts with Railways" in the monthly treasury accounts and, if any difference is noticed in the final compilation, a special supplement list of payments and schedule of receipts in Form T.A. XV should be sent to the Accounts Officers of the Railway concerned copies thereof being sent to the Accountant-General so as to reach his office before the 6th of the next month.

**Article 119.** x x x x

**Article 120.** The following and such other schedules as the Accountant-General may require (vide Article 98) should accompany the accounts mentioned above. (See also Note 2 to Local Ruling 11 under Articles 95-99).

(Schedules relating to the Central transactions which do not affect the treasury accounts have been omitted from the list below Articles 120).

(Reference is to the monthly accounts to be submitted by treasuries to the Accountant- General).

**(a) With the Cash Accounts**

- |   |                                   |
|---|-----------------------------------|
| (1) Schedule of Forest Remittances .....      | Form T.A. 39 (vide Article 102)   |
| (2) Extract from Register of Railway Receipts | In the same form as the registers |
| (3) Extract from the Register of Public Works | (vide Article 101).               |
| Department receipts.                          |                                   |
| (4) Schedule of receipts in respect of Income |                                   |
| tax deductions from bills for salaries &      | Vide Article 100.                 |
| pensions                                      |                                   |

**(b) With the List/Schedule of Payments**

- |  |   |
|--|---|
| (1) Schedule of Forest Cheques paid    | In the same form as the Register<br>(vide Article 101). |
| (2) Schedule of payments on account of | Form T.A. 42 (vide Article 104.                         |
| Public Works Department                |   |

(3) Schedule of payments on account of  
Railways

(4) Schedule of payments of pensions                      Form T.A. 33 (vide Article 91(iii))

**(c) Other Returns (to be submitted monthly)**

(1) Extract Register of Receipts and                      Form T.A. 45 (vide Article 108)  
Payments of Personal Deposits  
(supported by the original paid cheques).

(In Andhra Pradesh, “Extract Register of receipts and payments of personal deposits” is not sent to the Accountant General. A “Schedule of personal deposit payments” (Supported by the original paid cheques) is sent to the Accountant-General monthly).

(2) Plus and minus Memoranda                              Form T.A. 46 (vide Article 110)

(3) Statement of Lapsed Cash Orders                      Vide Article 115

**Article 121.** The Cash Account should be signed and certified by the District Treasury Officer.

**Article 122.** (1) The Cash Account should be supported by a certificate that the cash balance shown in the account has been verified according to prescribed rules and agrees with the balance reported in the Cash Balance Report of the treasury for the last day of the month.

(The procedure for the verification of the cash balance in the treasury is prescribed in Subsidiary Rule 7 under Treasury Rule in Part II of the Andhra Pradesh Treasury Code, Vol. 1),

(2) Where the cash business of the district treasury or any of its sub-treasuries is conducted by the Bank, a certificate to the following effect should be given on the Cash Account

*“Certified that the net amount credited/debited under the head “875. Deposits with Reserve Bank - Deposits with Reserve Bank” Central/State agrees with the net disbursements/receipts shown in the daily statements of Central/State receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copy, received in this treasury, of the daily schedule rendered by the Bank to its Head, Office “.*

**LOCAL RULING UNDER ARTICLE 122**

A statement reconciling the net amount debited or credited to the head “875. Deposits with Reserve Bank - Deposits with Reserve Bank’ State” during a month by the Bank with that appearing in the treasury account for the month should be furnished along with the monthly account for each of the treasuries and sub-treasuries banking with a bank.

**Article 123.** (1) The plus and minus memoranda in respect of stamps and opium transactions should be accompanied by a certificate of actual count or weight of stock in the treasury and the sub-treasuries subordinate to it. The certificate should be given in such form and at such intervals as may be prescribed by Government in consultation with the Accountant-General.



(2) A certificate should also be recorded monthly on the plus and minus memorandum for cash orders (Article 110) or Form T.A. 45 to the effect that the balance of cash orders on sub-treasuries shown in Form T.A. 45 corresponds with the totals of the outstanding shown in detail in Form T.A. 23.

### **LOCAL RULING UNDER ARTICLE 123**

**Stamps** :—(i) Treasury Officers should attach to the plus and minus memorandum for September and March, rendered to the Accountant-General a certificate of actual examination and count of stamp in stock as required in Standing Order No. 73 of the Stamp Manual.

(ii) Treasury Officers should also in the monthly plus and minus memorandum that the balance of stamps of each kind shown therein agrees with that shown in the various stock registers and accounts kept at the treasury.

(iii) In regard to the spoiled stamps, a certificate as indicated below should be given monthly.

*“I do hereby certify that the spoiled stamps to the value of Rs ..... entered in the stamp account for ..... 19 ..... last as detailed below were counted and destroyed and burnt in my presence :—*

Rs. P.

1. Stock-Damaged Stamps -

A. Judicial Stamps –

Court-fee adhesive stamps, etc.,

B. Non-Judicial Stamps –

Non-judicial Stamp papers, etc.,

2. Value of spoiled, etc., Stamps refunded –

Non-judicial stamps

Court fee stamps

**Total**

\_\_\_\_\_  
\_\_\_\_\_

*Destroying Officer”.*

**Opium** :—The Director of Treasuries and Accounts should send a half-yearly verification report of stock in Form (0)15 of the Excise Manual to the Commissioner of Excise and Prohibition and send a copy of the above report to the Accountant-General. Treasury Officers should certify in the monthly plus and minus memorandum that the balance of opium as shown therein agrees with that shown in the various stock register and accounts kept at the treasury.

**Articles 124 & 125** :—Deleted by G.O. Ms. No. 37, Fin. & Pin., Dt. 2-3-1981.

**Article 126.** For other classes of deposits which are accounted for as personal deposits, a certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury. Officer in his plus and minus memorandum should be sent with the Clearance Register.

**Note 1** :—In respect of sub-treasury personal ledger accounts, the Treasury Officer should certify annually that the credit balance of each sub-treasury personal ledger account agrees with the sum of cash orders ascertained to be outstanding.

**Note 2** :—If the certificate of balances are not received from the Administrators by the Treasury Officer within the stipulated time (six months) the Treasury Officer may withhold further payment. In respect of cheques presented direct at the Bank also the treasury can advise the Bank not to honour the cheques of the Administrators in the event of non-furnishing of certificate of Balances of the Administrators by the stipulated time.

(G.O. Ms. No. 45, Fin. & Plug. Dt. 24-2-1987)

### LOCAL RUUNGS UNDER ARTICLE 126

1. The certificate to be furnished regarding the balances of wards' and attached estates on the 31st March should be in the following form—

“I do hereby certify that the balance on the 31st March, 19 personal deposits relating to the wards and attached estates shown below are Rs. and that the credit balance or each estate as shown below agrees with the balance of the Treasury Officer and there were no outstanding cheques on that date:-

	Rs. Ps.
Estate A	
Estate B	
Estate C	
<b>Total</b>	_____
Date 19	<i>Administrator</i> ”.

2. The certificate regarding the credit balances of sub-treasury personal deposit accounts (relating to cash orders) should be in the following form:

“I do hereby certify that the balance on the 31st March, 19 of personal deposits relating to the sub-treasuries shown below is Rs..... and that the credit balance of each account agrees with the sum of the cash orders ascertained to be outstanding :

	Rs. Ps.
Sub-treasury A	
Sub-treasury B	
Sub-treasury C	
<b>Total</b>	_____
Date 19	<i>Treasury Officer</i> ”.

**Article 127.** Immediately after 31st March each year, a list of deposits or balances of that year, which lapse under the rules of Government, should also be submitted to the Accountant-General in Form T.A. 49. The list should be signed by the District Treasury Officer.

For this purpose, the registers of deposits should be taken up early in March and an extract made on ruled paper of those of each class which will, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the District Treasury Officer, and any item which in his opinion should not

be so dealt with should be struck out and at the same time (if it be an item lapsing from age) entered on the first page of the Clearance Registers (vide Article 125) for that class, full detail of the reasons why it is not to laps being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck Out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March, each of these lists should be checked again with the register of receipts in which the items pertaining to the list should be marked off as having lapsed and been credited to Government on 31st March.

*Note* :— In preparing the lapsed statement the items should be entered in chronological order and separate totals should be given for deposits relating to different years.

#### **LOCAL RULING UNDER ARTICLE 127**

1. *General* :—The treasury Officer should simply deduct the total amount of lapses front the plus and minus memorandum of deposits for March and not make any transfer adjustments of it in his account as this is made in the office of the Accountant-General after the statements have been verified.

2. *Civil Courts' deposits* :—(a) The High Court and the City Civil Court :—The High Court and the City Civil Court will prepare annual statement of lapses and send them to the Accountant-General.

In the case of the City Court of Small Causes, when deposits lapse by efflux of time, the Court clears the deposit head by actually drawing a cheque to the credit of the Government out of the deposits and remitting it to the bank for adjustment.

Extract registers of receipts and repayments, annual clearance registers and statements of lapses are not sent to the Accountant-General. The detailed records in this Court are inspected locally by the Outside Audit Staff of the Accountant-General's Office.

(b) *Mufassal Civil Courts* :—(i) Courts dealing with treasuries which do not transact their cash business through the Bank — Each year the Judge should sent to the Treasury Officer two statements of sums received in his Court and in Courts subordinate to it as deposit which have lapsed under the rules and are to be credited to the Government under the orders of the competent authority. The Statements should specify for each deposit the date of receipt, the number and the existing credit balance. One of the statements should include deposits not exceeding five rupees, unclaimed for one whole year ending with the 31st December, of the previous year, balances not exceeding five rupees of deposits partly repaid during that year and of all sums deposited in the Court on account of batta to witnesses, and of all sums paid into such Court for securing the services of Government Officers, which balances and sums have been unclaimed for the whole of that year. The Judge should attach a certificate to the Statement stating that he has accorded sanction for crediting to the Government, the items shown in the statement. This statement should be sent to the Treasury Officer on or before the 15th March of each year. The other statement should include all sum other than those mentioned in the statement of items not exceeding five rupees, etc., lapsing on the first January of that year, if they have remained unclaimed for more than three full years, the period of three full years being computed with reference to the date of last payment and not from the date of original deposit. The Judge should append a certificate to the statement that he

has accorded sanction for crediting to the Government the items shown in the statement. This statement should be sent to the Treasury Officer by the 15th March each year.

(ii) Court dealing with treasuries which transact their cash business through the Bank - At the end of each financial year the presiding Judge of each Court should furnish direct in the Treasury Officer of the district two statements of lapses in the manner prescribed in clause (I) above.

3. Criminal Courts :—The annual statements of lapses relating to the City Magistrates Courts should be prepared by the presiding Magistrates and sent to the Accountant-General. The annual statements of lapses relating to mufassal Criminal Courts should be prepared by the treasury in which the detailed accounts of the deposits are maintained.

4. When the list of lapses of deposits is made up by the Judge or Magistrate, notice of the amount which has lapsed should be sent to the Treasury Officer or the Bank so that the amount may be deducted in the personal ledger. All items which have lapsed should also be excluded from the plus and minus memorandum furnished by the Court for the month of March of each year.

5. Lapses of Official Receiver's deposits :—Official Receivers should prepare lists of items which will lapse to the Government and submit them to the treasury by the 31st March in each year with a cheque in favour of the Treasury Officer for the total amount of these items. The Treasury Officer should submit the lists to the Accountant-General along with the monthly treasury account.

6. Lapsed deposits in sub-treasuries :—In April of each year the Treasury Officer should prepare statements of lapses of revenue and Criminal Courts' deposits and forward them to the sub-treasuries of the district. Mufassal Civil Courts should prepare statements of lapsed City Courts Deposits in April of each year and send them to the sub-treasury Officer concerned through the Treasury Officer. On receipt of these statements the Sub-treasury Officer should make an entry under his own initials, of the lapsing of each deposit in the register of receipts.

When the month accounts are closed, the sum lapsed should be subtracted from the balance in the plus and minus memorandum.

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## PART III

### CHAPTER V

#### ACCOUNTS OF SMALL COIN DEPOTS

[*Note* :—This chapter relates solely to Central transactions and has therefore been omitted.]

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