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## List of Forms

Form No.	Description of Forms
IST 01	Cash Book
IST 02	Register of Receipts of Department
IST 03	Register of Expenditure of Department
IST 04	Check Register of per contra and Transfer Credits
IST 05	Register of Deposits with Reserve Bank
IST 06	Daily Sheet of Sub-treasury.
IST 07	Accountants daily Balance Sheet.
IST 08	Register/Schedule of a Receipts of State Public Works Division Office a Receipts of Defence Department at a non-bank of Treasury/Sub-treasury
IST 09	Register of Payments made to officers of State Public Works Divisions on cheques against Letters of Credit or otherwise.
IST 10	Register/Schedule of Remittances by Forest Officers
IST 11	Register/ Schedule of Forest Cheques paid
IST 12	Schedule of Receipts relating to Elections to State Legislature Lok Sabha
IST 13	Register/Schedule of payments (including Emergent Advances) to Defence Services Officers
IST 14	Register of Receipts of the Post Offices.
IST 15	Register of Payments transfer debit made to Post offices.
IST 16	Register of Receipts of Deposits.
IST 17	Register of Repayments of Deposits
IST 18	Register/Schedule of security deposits connected with elections to Lok Sabha.
IST 19	Register of Personal Deposits
IST 20	Register of Orders on sub-treasuries Issued and Adjusted.
IST 21	Register of Daily Receipts and Payments of Personal deposits
IST 22	Issue-cum-Drawing Schedule Register-Telegraph-Transfers.
IST 23	Issue-cum-Drawing Schedule Register-Drafts

IST 24	Register of Reserve Bank of India Remittances Encashed.
IST 25	Register of Advances made/recovered
IST 26	Register/Schedule of Pay and Travelling Allowances of Gazetted Officers paid
IST 27	Register of Pensions paid
IST 28	Register / Schedule Certificate of Payment of Interest on Promissory Notes/Stock.
IST 29	Cash Account.
IST 30	List of Payments
IST 31	Closing Abstract.
IST 32	Schedule of Forest Remittances.
IST 33	Schedule of Payment/Cheques paid on behalf of State Public Works Divisional officers
IST 34	Extract Register of Receipts of Deposits
IST 35	List of Repayments of Deposits.
IST 36	Extract Register of Receipts and Payments of Personal Deposits
IST 37	Plus and Minus Memorandum.
IST 38	Intimation of Central (Civil) transactions which arose in a Treasury/Sub-treasury.
IST 39	Memorandum of Vouchers appertaining to the List of Payments and the Cash Account.
IST 40	Statement of Lapsed Deposits
IST 41	Small Coin Depot Book
IST 42	Small Coin Depot Slip
IST 43	Schedule of transactions of receipts from and payments to Small coin depots which are classifiable under "Small Coin Depot Suspense"

# ACCOUNTING RULES FOR TREASURIES, 1992

## Preamble

The President in exercise of the powers conferred by sub section (2) of Section 22 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 hereby makes the following rules in regard to the manner in which initial and subsidiary accounts shall be kept by treasuries and accounts returns rendered to Accountant General and other matters connected therewith or ancillary thereto namely:

## CHAPTER 1: INTRODUCTORY

### 1. Short title, commencement and applicability

- (1) These rules may be called the "Accounting Rules for Treasuries, 1992"
- (2) They shall come into force with effect from first day of April, 1992.

(3) The form of initial and subsidiary accounts prescribed in these rules shall be regarded as standard or model forms which may be modified by Government in relation to its own treasuries according to local requirements, in consultation with the Accountant General concerned. The Accountant General concerned may introduce such changes in details, as he may deem necessary, as regards accounts returns to be rendered to him.

### 2. Definitions

In these rules, unless the context otherwise requires:

(a) "Accountant General" used in relation to a treasury means the Accountant General to whom that treasury renders accounts.

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

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

(d) "Bank treasury" means a treasury, the cash business of which is conducted by the bank.

(e) "Central Treasury" means and includes any treasury or sub-treasury not being a treasury or sub-treasury under the control of a State.

NOTE- Treasuries in Union Territories are Central Treasuries and at present there are no Central Treasuries other than treasuries functioning under Union Territories.

(f) "Non-bank treasury" means a treasury other than a bank treasury [see item (d) above]

(g) "Treasury" includes a sub-treasury.

(h) "Government" when used in relation to a Union Territory treasury means the Union Territory Government and when used in relation to a State treasury means the State Government as the context may imply.

(i) "State" refers to a State in the First Schedule to the Constitution.

(j) "Union Territory" refers to a Union Territory in the First Schedule to the Constitution.

## **CHAPTER 2: CLASSIFICATION OF TRANSACTIONS IN TREASURY ACCOUNTS**

### **A-General**

3. Save as provided hereafter, each item of receipt and payment occurring at a treasury shall be broadly classified in the treasury accounts.

(a) firstly, with reference to the Government to which the transaction appertains, namely, Central, Union Territory or State Government concerned and

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

NOTE- Though the transactions of Railways, Postal and Defence Departments form part of the transactions of the Central Government for the purpose of this rule and other rules, they shall be treated as separate from other Central Civil Transactions. For classification see Rule 8.

4. Any transaction which cannot be allocated directly to any particular department or to any of the prescribed heads of classification shall be entered in the accounts under the head of account "8658—Suspense Accounts—Suspense Accounts (Civil) -Unclassified Suspense". The debits and credits booked to this suspense head will be cleared by the Accountant General by adjustment under the appropriate head of account.

### **B Transactions of other Governments arising in a State Treasury**

#### **I-Type of Central Civil transaction arising in treasuries**

5. After departmentalisation of Central Government Accounts relating to Civil transactions, only some miscellaneous receipt and payment transactions relating to the Central Government (Civil) (viz. payment of interest and repayment of principal on discharge of Central Government securities, receipts and security deposits relating to elections to Lok Sabha, and payment of civil pensions including Pensions to freedom fighters etc.) take place at State Treasuries. Such transactions shall be accounted for by the treasuries under the lead "PAO Suspense Items adjustable by PAO Ministry/Department of below the Major Head '8658-Suspense Account' for necessary cash settlement by the State Accountant General, white concerned Pay & Accounts Office.

NOTE 1-In respect of payments, pertaining to Central Government Securities, Principal Accounts Office, Department of Economic Affairs, New Delhi will bear the debits

NOTE 2-In respect of Central (Civil) Pensions including Pension to High Court Judges and Freedom Fighters the debt will be raised against the PAO in the Central Pension Accounting Office.

#### **II. Transactions relating to State Government.**

6. Transactions relating to other States, whether taking place at a bank or a non-bank treasury shall be classified under the remittance head '8793-Inter State Suspense Account Government of....'

### **C—Transactions of other Governments arising in Union Territory Treasuries**

7. Transactions on behalf of a State Government originating in a Union Territory treasury shall be classified in the treasury accounts under the head '8658- Suspense Accounts Suspense Accounts (Civil)-Account with Accountant General....'

### **D-Transactions on behalf of Railways, Postal and Defence Departments arising in Treasuries.**

8. Railway, Postal and Defence Transactions are permitted to arise in State treasuries, only to the extent indicated below

(a) Pension payments relating to Railway and Defence pensioners arranged at treasuries and sub-treasuries (both bank as well as non-bank);

(b) Transactions of remittances into and drawal from non-bank treasuries and sub-treasuries by Postmasters of Postal Department and by authorised Defence Services Officers of Defence Department. See Rules 45 and 46 for greater detail.

They shall be classified under the Major etc., head 8658 Suspense Accounts-102-Suspense Account (Civil)' and sub head 'Account with .' (... Railways/ Postal/Defence as the case may be) and entered in the State cash account (IST 29), list of payments (IS 30) and closing Abstracts (IST 31) of treasury accounts in lump-sum for each Railway, Postal and Controller of Defence Accounts. The above position is applicable to Union Territory treasuries/sub-treasuries. No transactions of the Telecommunications Department will arise at Treasuries.

NOTE-Business transacted by Railway, Postal and Defence Departments directly with the Reserve Bank and State Bank (Including their branches) without the intervention of a treasury will be scrolled to them and taken against the balances of Railway, Postal and Defence Departments held in the Reserve Bank (CASH) Nagpur. Such transactions will not pass through treasury accounts. Similar is the case in respect of pension payment relating to Railway and Defence Department arranged through Public Sector Banks.

#### **E-Transactions on behalf of Government of other Countries.**

9.1 Transactions on account of payment of pensions on behalf of foreign Governments (other than Government of Burma) to their pensioners residing in India shall be classified under the Major Head '8658 Suspense Accounts-101-PAO Suspense' for necessary Cash Settlement by the Accountant General with the PAO, Ministry of Finance (Department of Economic Affairs), New Delhi.

9.2 Transactions on account of payment of pension to Burma Government Pensioners at the State Treasuries shall be classified under "8679-Accounts with Governments of other Countries-Burma", and settled by the Accountant General directly with the Government of Burma, in accordance with the procedure prescribed in Article 5.17 of Account Code for Accountants General.

#### **F Transactions on behalf of the Reserve Bank.**

10.1 Receipts and payments on account of the Reserve Bank originating in a State treasury in connection with Currency Chest operations shall be credited or debited to the head '8782-Cash Remittances 101-Cash Remittances between treasuries and currency chests

10.2 All transactions connected with the drawings and encashment of Telegraphic Transfer and drafts on Reserve Bank account (including transactions relating to interest drafts and dividend warrant payment orders issued by the Reserve Bank in connection with Central/State Government Securities) shall be classified in the accounts of the Union Territory/State Treasury respectively under the head "8782-Cash Remittances 105-Reserve Bank of India Remittances".

NOTE-Actual telegram charges recovered by treasuries for issue of telegraphic transfer shall be credited as miscellaneous receipts of the treasury, the service stamps required for the despatch of telegrams being debited as treasury contingencies.

#### **G-Transactions with Departments which draw money by cheques.**

11. Save as otherwise provided in these rules, or as may be authorised by the Accountant General in any special case, transactions with, or on behalf of, departments which draw money from the treasury by cheque shall be entered in the treasury accounts in map without details of receipts or payments as the case may be of the department concerned

Exception-Pay and allowances and contingencies of officers of the State Public Works Department wherever drawn on regular bills, shall be classified under the particular heads of classification on those bills.

12. Payments on account of compensation for lands for the State Public Works Department made by State Land Acquisition Officers not acting as Public Works Disbursers shall be entered in the treasury accounts as debitable to the Public Works Department, the name of the Division or office being specified in each case.

Nor-As regards payments on account of compensation for lands acquired on behalf Central Government Ministries/Departments, Appendix IV to the Central Government Account (Receipts and Payments) Rules, 1983 is relevant.

13. Earnest money deposits made by intending tenderers of the Forest Department either direct or through the Departmental Officers concerned, shall be credited as "Revenue Deposits" and shall not be carried to the credit of these departments.

NOTE-Earnest money deposit made in a Treasury in favour of a departmental officer of another Government shall be classified in the treasury accounts in accordance with the directions laid down in Rule 5 to 8

## H-Remittances

### I-Cash Remittances

14. A remittance whether made direct or through currency chest between any two treasuries shall be classified as follows in the treasury accounts:

1	Between two non-bank treasury or between a non-bank treasury and a bank treasury belonging to the same Government.	"8782-Cash Remittances and adjustments between Officers rendering accounts to the same Accounts Officers 101-Cash Remittance between Treasuries and Currency Chests"
2	Between two non-bank Treasury or between a Bank treasury and a non-bank treasury belonging to different State Governments.	"8793-Inter State Suspense Account"
3	Between a State Bank or Non-bank treasury and a Central Treasury (Bank or non-bank).	"8658-Suspense Accounts. 101-PAO Suspense"

Remittances between two bank Treasuries themselves whether Central or State shall not appear in the Treasury accounts as the banks manage the Currency requirements in such cases.

NOTE-Remittances between two non-bank treasuries of Union Territories which render accounts to two different Accountants General, shall be accounted for in the Treasury accounts under the head 8999-Cash Balance -105-Remittances in Transit-Foreign'.

15. Individual remittances of currency between non-banking treasuries in the States mentioned in the table shown below, on the one hand and the Reserve Bank office indicated there against on the other, should be classified under '8782-Cash Remittances and adjustments between Officers rendering accounts to the same Accounts Office-101-Cash Remittances between Treasuries and Currency Chests"

The Reserve Bank office juxtaposed will adjust the transactions directly against the balances of the State Government concerned. On receipt of the intimation of monthly list of transfers from the Reserve Bank, the totals of transfers against which opposite transfers are indicated as made by the currency office will be booked by the Accountants General concerned under "Remittances in Transit-Local" below the Major Head '8999-Cash balance in his books by operating on "Deposits with Reserve Bank"

Name of State	Name of R.B.I. Office
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Manipur, Tripura, Nagaland, Meghalaya	Guwahati
Madhya Pradesh	Nagpur
Punjab, Haryana, Himachal Pradesh	New Delhi

As regards the remaining States, the transactions are adjusted by the office of the Bank functioning in these States

16. Remittances between two sub-treasuries in the same district or between a treasury and sub-treasury subordinate to it shall be treated merely as "Transfers within the Treasury" and watch through the Accountant's balance sheet (Sec Rule 38). If, however, the business of the remitting or receiving treasury or sub-treasury is conducted by the bank, the remittance shall be classified as "Remittance in Transit-Local" below the major head '8999 Cash Balance'.

## **II-Small Coin Depot Remittances**

17. Remittances from a small coin depot to a State non-bank Treasury and vice versa shall be accounted for as receipt from/payment to the Central Government respectively. The treasury shall classify these under the suspense head 8658 Suspense Accounts 101-PAO Suspense-Transactions adjustable by the Principal Accounts Office, Department of Economic Affairs. This suspense head shall be cleared by the Accountant General as usual by sending an outward claim to the Principal Accounts Office of the Department of Economic Affairs along with the details of the remittance transactions requiring inter-Governmental settlement by exchange of cheques/bank drafts between the two. The Principal Accounts Office will adjust these debits/credits under the head "8782-Cash Remittances etc. 106 Small Coin Depot Remittances and pair off with the corresponding credits/debits appearing in the accounts to be rendered by currency officers.

NOTE-Remittances between Small Coin Depots or between a Small Coin Depot and a Mint shall not pass through the treasury accounts, Transfers from one Small Coin Depot to another shall be accounted for in the books of the depots concerned under 'S782-Cash Remittances etc.-106 Small Coin Depot Remittances, if both the depots are under the jurisdiction of the same Currency Officer and under "8785-Other Remittances, 101 Foreign Remittances", if the two depots are under the jurisdiction of different Currency Officers. Transfers between Small Coin Depots and Mints shall, however be accounted for by the Small Coin depots under "8782\_Cash Remittances etc.-107-Min Remittance".

## **I-Adjustments by Transfer**

18. When a payment is authorised to be made "by transfer" that is, by entry of the amount in the accounts as received under some head of receipt, the amount shall be debited to the appropriate head of payment by per contra credit to the receipt head concerned.

19. Save as provided below or as may be authorised by the Accountant General in any special case, the net cash payment only shall be entered in the treasury accounts that is to say, there shall not be a gross debt with a per contra credit, even when a sum is being recovered under the Accountant General's orders

(i) All sums deducted from State bills (excluding interest payment bills for State Government Securities) on account of Income Tax and subscriptions to the Postal Life Insurance Fund creditable to Central Government shall be entered as credit under the minor head "Tax deducted at Source Suspense (in short T.D.S. Suspense)" and 'Suspense Accounts (Civil) Account with Postal Department respectively under the major head "8658-Suspense Account" in the State books. Similarly, sums deducted from Central pension bill paid in State Treasuries on account of Income Tax shall be entered as credit under "T.D.S. Suspense" below "8658—Suspense Accounts" in State books of the Treasury.

(ii) In the case of local funds the gross amount of a voucher shall be entered as payment, and the deductions credited

(iii) When a deposit is subject to abatement, the full sum shall be entered as payment, and the sum abated brought to credit.

(iv) In the case of bills containing deductions on account of licence fee of buildings (including electric installations, water supply etc.) borne on the books of the Public Works Department, the gross amount shall be entered as payments and the recoveries credited to Public Works head of account concerned, as noted in the Divisional Officers Demand Statement

NOTE- These directions shall not apply to State treasuries which are required to render classified accounts to the Accountant General (vide Rules 21 and 78). All deductions from bills paid in such treasuries shall be classified initially in the treasury accounts under the appropriate receipts heads concerned.

## **CHAPTER 3: ACCOUNTS TO BE KEPT AT TREASURIES**

### **SECTION 1-GENERAL DIRECTIONS**

#### **A-Introductory**

20. The rules contained in this Chapter shall apply primarily to accounts kept at District treasuries. Except as specifically provided in these rules and subject to such modifications as may be authorised by the Accountant General, they shall also apply to accounts kept at sub-treasuries.

21. In the States of Tamil Nadu and Andhra Pradesh where classified accounts are rendered by the sub-treasuries to the Head Treasury and by the latter to the Accountant General concerned, the rules in this Chapter shall have effect subject to such modifications as may be authorised by the Accountants General, Tamil Nadu and Andhra Pradesh to suit the special arrangements obtaining in those States.

#### **B-Treasurer's Records**

##### **I-Cash**

22. 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 occurrence. Payment made by transfer will not find a place in the cash book as no payment of cash takes place.

NOTE- The directions in Chapter 2 of these rules shall not apply to the Treasurer's cash book.

23. When match excise band roles 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**

24. Under the relevant rules or orders of the Government concerned, Stock registers will be maintained for match excise banderols and opium in the custody of the Treasury Officer in such form as may be prescribed by competent authority after consultation with the Accountant General.

#### **C-Account Books**

##### **I-Cash Book**

25. A complete account of cash transactions and book transfers relating to the District treasury including those of the sub-treasuries within its jurisdiction should be kept in Cash Book Form IS.T.1. This book should be maintained in two separate parts-one for receipts and the other for disbursements.

26. Every item received or paid as well as all adjustments by transfers should be entered in the cash book or in some register subsidiary to the cash book (vide Rule 28) and numbered in a consecutive series for each register. The daily totals from any subsidiary registers pass into the Cash book (vide Rule 38)

27. In non-bank treasuries cash receipts should be entered in the accounts as soon as the connected memorandum or challan is received from the Treasurer signed by him in token of his having received the money. Similarly as regards cash payments, the charge should be entered in the accounts as soon as the payment is authorised on voucher or other document. In the case of bank treasuries the receipts and payments should be entered in the accounts from the daily account rendered by the bank (vide Rule 33)

NOTE-Adjustments by transfer should be recorded separately from cash transactions, the fact of adjustments by transfer being noted in each case.

## **II-Subsidiary Registers**

### **(a) General**

28. Save where other forms of registers are prescribed in these rules for particular classes of transactions and subject to such modifications as may be authorised by the Accountant General to meet local requirements, departmental receipts for which separate returns are submitted should be recorded in separate registers in Form LS.T.2. Departmental payments should likewise be recorded in separate registers, in Form I.S.T. 3, according to the various classes of payments. For convenience of accounting, however, the initial record in respect of any particular class of receipts or payments may in special cases with the approval of the Accountant General be kept in the same form as that of the corresponding receipt or payment schedule rendered to the Accountant General and in such cases the requisite number of carbon copies may be struck (vide Rule 84).

NOTE 1- The words "separate register" used in this rule do not necessarily imply separate volume. If it is convenient to include several registers within the same volume a set of continuous pages may be set aside for each.

Note 2- When the receipts of a department (e.g. copying agency) are liable to frequent refund, they may be entered in a special Register-Form IS.T. 16 prescribed for Revenue Deposits (suitably modified in manuscript) so that refunds when made may conveniently be noted against the original credits.

Note 3- A separate Register in Form IS.T. 2 should be kept for the record of subscriptions realised in cash on behalf of each service and other Fund

### **(b) Register of Adjustments with other State Governments (Inter State Suspense Account)**

29. The receipts and disbursements in a State treasury on behalf of other State Governments should be posted in separate registers in Forms I.S.T. 2 and I.S.T. 3.

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

30. In State Treasuries a check register in Form S.T. 4 should be kept for the record of receipts and payments adjustable wholly or partly by transfer credit or debit vide Rule 18 and 19.

NOTE-Adjustment of receipts or payments by book transfer between the Central and State Sections of the Treasury Accounts is not permissible.

31. At the end of each day's entries, an abstract should be prepared and recorded, showing the figures which should pass into the various subsidiary Registers

### **(d) Other Registers**

32. Special forms of registers are prescribed in Section 2 to 5 of this chapter for receipts and payments relating to certain departments which draw money by cheques and for deposits bills and other specified classes of transactions.

## **III-Special Directions for Bank Treasuries**

### **(a) General**

33. Where the cash business of a State Treasury or Sub treasury is conducted by the bank, the bank renders to the Accountant General a daily account of receipts and disbursements for the transactions relating to the State which the bank is situated, those on behalf of other States and Defence and Railway pension payments made directly by the Treasury.

Such accounts, however, rendered by the bank in respect of Central Treasuries and Sub-treasuries consist of a single account for the transactions of the Union Territory, of Central Civil Pensions. Defence and Railway pensions paid directly by the Treasury and also on behalf of any State Government, all of which are taken against the balance of the Central Government.

Note-In so far as Postal transactions of remittances and drawal of funds against assignment accounts in the bank and similar Defence transactions, as well as Defence/ Railway/Central (Civil) pensions paid through Public Sector Banks are concerned, the bank will render scrolls and supporting schedules and challans direct to respective Accounts Officers of these departments.

34. The transactions reported by the bank in the daily statement of receipts and payments should, after examination with the challans 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 (vide Rule 26).

NOTE 1-The net amount only of patients 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 show only the net amount paid after deduction. In such cases the posting should be done with due regard to the directions contained in Rules 19 & 30.

NOTE 2 When the cash book and the subsidiary registers are posted, the voucher should be numbered and arranged according to the register in which they are entered.

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

35. 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 Deposits with Reserve Bank (Form IS.T. 5). The figures posted in this register 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

#### **IV-Incorporation of Sub-Treasury Accounts**

36. The transaction occurring at sub-treasury should be reported to the District treasury in a daily sheet in Form I.S.T. 6 (supported by vouchers showing receipts, disbursements and balance of the day). The receipts and disbursements should be posted from these sheets on the same day or at the latest on the day following the day of their receipt, into the accounts of the District treasury in the same way as if they had taken place at it

37. The following items of receipts 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, sec Rule 16.

#### **V-Daily Closing of Accounts**

38. After the several subsidiary registers have been written up and completed in respect of cash and transfer items, the daily total of each register should be carried into the appropriate cash book. The cash book should then be totalled and to the gross totals of receipts and disbursements thus worked out the deductions and additions indicated at foot of the cash book (Form I.S.T. 1) should be applied so as to bring out the net totals of receipts and disbursements which should agree with the totals shown in the treasurer's cash book or in the daily account of the bank, as the case may be. Finally, a balance sheet should be drawn up in Form I.S.T. 7 and the account balance worked out therein reconciled, where necessary, with daily balance as per Treasurer's cash book.

39. The Cash book should be finally closed and signed after such further checks and methods of verification have been applied as may be prescribed in the treasury rules or by executive instruction of the Government concerned.

40. Any amount found surplus or deficit in treasury balance should be brought to account as such in the cash book on the receipt or payment side, as the case may be.

## **VI-Monthly closing of Accounts**

41. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other department should agree exactly with those shown in the treasury accounts, the formal closing of the accounts of the several sub treasuries for the month should be fixed for the latest date by which any risk of failure to receive that day's returns at the headquarters 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

42. In addition to the daily closing, the month's totals of the subsidiary registers should be carried into the cash account in the case of receipts and into the list of payments in the case of payment (vide Rule 82). The cash account should be closed with an abstract in the form indicated in Rule 83. The account balance at the close of the month should agree with the actual cash balance in the treasury as reported in the Cash Balance Report of the month

## **SECTION 2. TRANSACTIONS OF DEPARTMENTS WHICH RENDER SEPARATE CASH ACCOUNTS AND THOSE OF DEFENCE POSTAL AND RAILWAY DEPARTMENT.**

43. Save as provided in the next rule or as may be specially authorised by the Accountant General in any particular case, money received from or on behalf of departmental officers (of State Public Works Departmental Officers) who render separate cash accounts to the Audit or Accounts Office should be recorded at once in a register in Form I.S.T. 8. In the same way, funds supplied to such departmental disbursing officers through cheques drawn against letters of credit or otherwise, should be entered in a register in Form I.S.T. 9.

44. Remittances by Forests Officers should be entered in a register in Form I.S.T. 10 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid (Form I.S.T. 11).

45. The types of receipts and payments pertaining to Defence Department which can pass through Treasury Accounts and the Form of Registers/Schedules relating to them are indicated below:

(a) Credits into only a non-bank Treasury/sub-treasury as follows

(i) by an officer authorised under Rule 468 of Central Treasury Rules using military receivable orders.

(ii) other deposits credited in terms of Rule 471 (i) of the Central Treasury Rules using military receivable orders (Treasury shall not make any repayment against these deposits); and (iii) earnest money deposits in terms of Rule 471(i) of the Central Treasury Rules by intending tenderers against tenders floated by Defence Department (Treasuries are not to make repayments against these deposits).

Items (ii) and (i) above should be grouped with receipts of the Department for purposes of maintenance of records and rendering of accounts by the Treasury and they are not to be dealt with as per provisions of Section 3 of this Chapter. They should be entered in a Register/Schedule in Form I.S.T. 8

(b) Drawal of money from a non-bank Treasury/Sub Treasury by:-

(i) an officer authorised in this behalf under Rule 474 of Central Treasury Rules ;

(ii) Defence Service Officers using an emergency cash requisition in terms of Rules 478 and 479 of the Central Treasury Rules

(iii) by troops on active service in terms of Rule 483 of the Central Treasury Rules.

They shall be entered in a Register/Schedule in Form I.S.T. 13

(c) Payments made to Defence Services pensioners directly (i.e. not through Public Sector Banks) by Treasuries/ sub-treasuries (both bank as well as non-bank) against Pension Payment Orders issued by Chief Controller of Defence Accounts (Pensions), Allahabad, and which would be reflected in the Treasury Accounts. Form of Register/Schedule shall be as prescribed by the Controller General of Defence Accounts.

46. The type of receipts and payments pertaining to Postal Department which pass through Treasury Accounts and the form of relevant Registers/Schedules are as follows:

(a) credits on account of

(i) remittance into a non-bank Treasury/sub-treasury in terms of Rule 511 of the Central Treasury Rules by a Post Master.

(ii) Postal Life Insurance premia recovered from State Government establishment bills.

The form of register/schedule for purposes of item (i) is I.S.T. 14 and that for (ii) is IS.T. 4.

(b) Drawals from a non-bank treasury/sub-treasury by the Postmaster of a Head Office in terms of Rule 509 of the Central Treasury Rules. The form of register/ schedule is I.S.T. 15.

47. No receipt on behalf of Railways will enter treasury accounts. Payments of pension to Railway pensioners which are made directly by a Treasury/Sub-treasury (both bank and non- bank) will be included in the treasury accounts. The form of register/schedule for this is I.S.T. 27

48. Schedules relating to Central Government Civil, Defence, Postal and Railway transactions are listed under Rule 98 and their form (except that of Defence Pensions) are among the standardised forms appended to these rules, The form of register/schedule for this is I.S.T. 27

49. In all the cases covered by the rules in this Chapter, 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.

## **SECTION 3- ACCOUNTS OF DEPOSITS**

### **A- General**

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

51. The amount of a lapsed deposit refunded under the rules of Government should appear in the treasury accounts as a miscellaneous refund and not as a repayment of deposit.

### **B- Revenue, Securely, Etc. Deposits (i.e. Other than Those Dealt with in the Subsequent Sections)**

52. Each item of deposit (other than Security deposits relating to elections to Lok Sabha) received should at once be entered in a register in Form IS.T. 16 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. Register in Form I.S.T. 18 (Part-I) should be maintained for security deposits relating to elections to Lok Sabha.

53. 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

54. Each repayment of deposit should at once be recorded both in the Register of Repayments, Form I.S.T. 17 and in the case of Lok Sabha election deposits Part II of I.S.T. 18 from which the daily total should pass into the cash book, and in that of Receipts, Form I.S.T. 16 (Part-I of I.S.T. 18 in the case of Lok Sabha election deposits); in the latter registers the date and amount of the repayment also being noted.

Note 1-When, in the case of bank treasury a deposit is repaid by an order on the bank, the entry in Register of Receipt should be made when the order is issued and that in the Register of Repayments when the repayment is reported in the daily account of the bank. If in any case, repayment is not made on the date of the order on the bank, the actual date of repayment should also be noted in the Register of Receipts just below the entry of the date of the order.

Note 2-The provisions of Rule 56 & 57 are not applicable to Security deposits relating to elections to Lok Sabha. Further, though orders relating to lapsing are applicable in this case, statement in Form I.S.T. 40 is not required to be sent to the Accountant General.

55. 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 payment should state these facts in the statement being attested by the signature of the Treasury Officer.

56. In April each year, the Treasury Officer should examine the Register of Receipts of Deposits (Form I.S.T. 16) of the second preceding year and transfer to a clearance register in Form I.S.T. 34 with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of Government (vide Rule 103). To this clearance register should also be transferred any items in the preceding last 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 in the original Receipt Registers, vide Rule 54.

57. At the end of every quarter a certificate should be furnished on the extract register of receipt of deposits (Form I.S.T. 34) by the Collector or by a Gazetted Officer of the District Staff (not being the Treasury Officer) selected by the Collector for the purposes, that he has examined the Register personally and that the entries are made with utmost care and regularly.

NOTE-This 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 the transactions but also that no moneys are placed unnecessarily in deposit, or allowed to remain there without good cause.

### **C-Personal Deposits**

58. Receipts and payments on Personal Deposit Accounts should be recorded in personal ledgers in Form I.S.T. 19 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.

59. 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 I.S.T. 20. 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.

60. The daily totals of receipts and payments should be carried from the personal ledger (Forms I.S.T. 19 and I.S.T. 20) into the Register of Personal Deposits (Form I.S.T. 21), from which again the aggregate daily total only should be carried to the cash book.

#### **D-Civil and Criminal Court Deposits**

61. There are two methods in which the accounts of Civil and Criminal Court Deposits 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 deposits registers, the accounts of Civil and Criminal Court Deposits should be kept in the manner prescribed in Rules 52 to 55 revenue deposits although the sets of registers and returns should all be separate 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 payment by cheques on the treasury, the accounts at the treasury should be kept in the form prescribed in Rules 58 and 60 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 Rule 52 to 54 for treasury officer accounts of Revenue Deposits with such adaptations and modification as may authorised by the competent judicial authority after consultation with the Accountant General.

62. In States where all branches of the civil administration, revenue, criminal and civil, are under the same officer, the system may be adopted for 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 Court Deposits and Criminal Court Deposits"

#### **E—Deposits of Local Funds**

63. The transactions of all local funds, including Municipal and Cantonment Board Funds, should be recorded in the forms used for personal deposits (Form I.S.T. 19 and I.S.T. 21) but should be kept quite distinct, and should pass into the treasury accounts as Deposits of Local Funds, and not as Personal Deposits.

64. The transactions of each fund should be entered in a separate column in the register (Form I.S.T. 21) which should provide a separate column for every such fund in the district.

Unless the funds are very few in number, there should be registers and totals for municipal and cantonment funds, separate from those of other funds.

#### **F-Deposits at Sub-Treasuries**

65. 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.

66. 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.

67. In regard 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.

## **SECTION 4-ACCOUNTS OF RESERVE BANK OF INDIA REMITTANCES.**

### **A-Issue of Telegraphic Transfers and Drafts**

68. Particulars of all Telegraphic Transfers and Drafts drawn by treasuries on other treasuries and on offices and agencies of the Reserve Bank of India should be recorded in a Issue-cum Drawing Schedule Register-Form I.S. 22 or I.S.T. 23 as the case may be in which each drawing should be entered in consecutive series in the order of issue. Each folio of the register is perforated along the dotted line and, when brought into use, the portion 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 the lines numbered in the column headed "Name of applicant"

69. The Treasury Officer should send an advice of Reserve Bank of India Remittances drawn by him during the day to the Treasury or Bank drawn upon in the form prescribed by the Reserve Bank, (Advice 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

70. The total of the column Amount in the Issue-cum-Drawing Schedules 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 server advice 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.

NOTE-The Exchange realised shall be credited as Misc. receipt of the Government.

### **B-Encashment of Telegraphic Transfers and Drafts**

71. As cash 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

72. A record of Telegraphic Transfers and Drafts encashed should be maintained in a Register, Register of Reserve Bank of India Remittance Encashed in Form I.S.T. 24 in which the Telegraphic Transfers and Drafts should be entered as they are paid, the daily totals being carried into the Cash Book. At the close of the day all encashment 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 : it agrees with the total payments for the day under head "Reserve Bank of India Remittances" in the Cash Book. The receipt draft including payees' receipts in the case telegraphic transfers should accompany the schedule as vouchers.

### **C-Drawings and Encashment at Sub-Treasuries**

73. Where Reserve Bank of India Remittances are drawn by or encashed at sub-treasuries, the sub-treasuries will maintain Registers in Forms I.S.T. 22, I.S.T. 23 and I.S.T. 24 and submit daily schedules of drawings and encashment direct to the Accountant General in the same way as District Treasuries, but the total drawings and encashment for the day should be intimated by the Sub-treasury Officer (without details) to the District Treasury in the usual way. In the Cash Book of the District Treasury the total daily receipts and payments at each sub treasury will be exhibited under a separate sub-head "Reserve Bank of India Remittances-sub-treasury". Such receipts and payments should not however be incorporated in the

corresponding Registers of the District Treasury, Sub-Treasury schedules for all the days of the month up to and including the date of closing of the sub-treasury accounts for the month, should be prominently marked as relating to the accounts for that month, the schedules for subsequent days of the month, being marked as pertaining to the accounts for the month following. D-Drafts, Etc. Cancelled

74. 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 (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 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 draft 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 encashment.

### **E-Drafts, Etc., Exchanged**

75. When a draft is exchanged for another the original should be treated and entered as draft presented for payment and the amount again credited as received for the issue of new draft.

## **SECTION 5-MISCELLANEOUS ACCOUNTS**

76. In every treasury from which revenue advances are made one or more plus and minus memoranda (Form I.S.T. 37) should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda should be the ordinary accounts of revenue advances; and other special accounts may be opened from time to time for any special officers authorised 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 affect the treasury plus and minus memorandum but should be taken direct to revenue.

77. In addition to the Registers prescribed in the foregoing Rules the following subsidiary Registers should be kept for the record of transactions specified against each

(i) Register in Form I.S.T. 25 for the record of advances (Other than those mentioned in Rule 76) made/recovered under the heads, "Loans and Advances" and "Departmental Advances".

(i) Register in Form I.S.T. 26 for payments relating to Personal claims of Gazetted Officers.

(iii) Register in Form I.S.T. 27 for payment of Pensions. Separate Registers should be kept for different classes of pensions such as State Pensions/Central Pensions/ Railway Pensions etc.

(iv) Register in Form LS.T. 28 for payment of interest on Promissory Notes/Stock Certificates.

Only the following registers and schedules based thereon would be required, out of the registers indicated above as far as Central Government transactions are concerned;

<b><i>Description of Department</i></b>	<b><i>Form No</i></b>
a. Civil Ministries/Departments	I.S.T. 27
	I.S.T. 28
b. Railways	I.S.T.27

c. Defence	Form prescribed by Controller General of Defence Accounts.
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## CHAPTER 4: ACCOUNTS RETURNS TO BE RENDERED BY TREASURIES

### A-General

78. Except as specified otherwise, the rules in this Chapter shall apply to all banks and non-bank treasury at the headquarters of the District. In Andhra Pradesh and Tamil Nadu in which the treasuries render classified accounts to the Accountants General, the directions in this Chapter shall apply subject to such modifications as may be authorised by the Accountant General concerned, to meet local requirements.

79. The returns prescribed in this Chapter should be prepared from the Accountant Cash Book and the Registers subsidiary thereto and despatched to the Accountant General punctually on the prescribed date. The return due for despatch on a holiday may be sent one day (but not more than one day) late.

80. 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

### B-Compilation of Monthly Accounts

#### I-Cash Account and List of Payments

81. The Cash Account and List of Payments should be prepared in Forms I.S.T. 29 and I.S.T. 30 respectively, in which heads of receipts and payments, should be printed in the order prescribed by the Accountant General. The Cash Account should show the total receipts collected, and the List of Payments should show the total payments made during the month (vide Rule 42).

82. The entries from the Cash Book and Registers subsidiary thereto into the Cash Account, List of Payments and schedule pertaining to these documents (vide Rules 84 to 90) should be made in accordance with the following directions:

(i) Those transactions which under the instructions of the Accountant General have to be recorded in full in any one of these documents should be entered therein on the date on which they appear in the Cash Book. or, on the following day, provided that the transmission of the accounts and returns on the due dates (vide Rules 97 and 98) is not thereby delayed.

(ii) The lump entries appearing in the Cash Accounts, List of Payments and schedules pertaining to these documents should be made therein in time to permit the completion of those returns and their submission to the Accountant General on the due dates.

(iii) The difference between the monthly totals of receipt and payment columns of the subsidiary Register of Reserve Bank Deposits (vide Rule 35) should be carried into the appropriate Cash Account or the List of Payments according as the difference represents net drawings from or net payment into the Reserve Bank during the month.

83. The Cash Accounts compiled and rendered by State treasuries should be supported by a closing abstract in Form I.S.T. 31 in the following form:

Form of closing Abstract of the Cash Account	
Opening Balance	000
Closing Balance	000
Total Receipts	000
Payments 1 <sup>st</sup> to 10 <sup>th</sup> as per Schedules/List	000
Payments 11 <sup>th</sup> to 31 <sup>st</sup>	000
Total Payment	000

Closing as per Cash Balance Report	000
Total	000

## II- Supporting Schedules

### (a) General

84. Save as provided in Rules 86 to 90 below, and subject to the observance of the following general principles, the form and number of the schedule may be determined by the Accountant General according to the local convenience.

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

NOTE 1-In the case of small departments or of major heads under which the transactions are few, two or more such departments or major heads may, at the discretion of the Accountant General, be treated for the purpose of this rule as relating to a single department

Note 2-Where a separate schedule has been prescribed by the Accountant General, it should be prepared invariably even if there be no transaction in the treasury accounts under the head consumed during the period in respect of which the schedule is prepared. In such cases the schedule should show the transactions as 'nil.

(ii) Miscellaneous items of receipts and recoveries of service payments should be shown with full particulars in the receipt schedules of the department by or at the instance of which the money is presented at the treasury.

(iii) Advances of pay, travelling allowances, etc., to Government servants and recoveries of such advances should be included in the schedules of the department to which the Government servants concerned belong.

(iv) Payments relating to personal claims of Gazetted Officers should be shown in a separate column of the schedule of payments of the department concerned or in a separate schedule (Form I.S.T. 26) altogether the total of which should be brought forward as a single item in the relevant schedule of payments. In the former case schedules containing such payments should be prepared in duplicate.

(v) The vouchers for refunds of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, refunds of revenue may be shown in a separate column in the payment schedule of the department or major head concerned.

(vi) Each schedule of payments should be prepared in two parts, the first part relating to the payments made from the 1st to the 10th of the month and the second part to those made during the rest of the month. The total of the first schedule of payment should be brought below, and added to the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the List of Payments.

85. The vouchers pertaining to each schedule should be numbered consecutively in monthly series as they are entered therein, and attached to it arranged in their numerical order

**(b) Schedule of Income-tax Receipts and Schedules relating to Central Government Civil, Defence, Postal and Railways transactions.**

86. (1) 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 deduction from bills for salaries and pensions-(a) one for the tax collected on pensions wholly debitable to the Central Government and (b) another for Income Tax deducted from salaries and pensions debitable to other Governments.

86. (2) Schedules relating to Central Government Civil Defence, Postal and Railway transactions are listed under Rule 98 and their forms (except that of Defence pensions) are among the standardized forms appended to these rules. The form of register/schedule for this is T.S.T. 27.

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

87. A simple scale of Forest Remittances showing separate the cash received into the treasury from each Force Division and acknowledged in the Consolidated Treasury Receipt (Rule 44) should be prepared in Form I. S. T. 32.

88. For the Public Works Department, a separate schedule of cheques paid/payments made should be prepared in Form IS.T. 33 and attached to List of Payments.

**(d) Schedule of Deposits Transactions**

89. For each class of deposit a schedule of repayment of deposits in Form TS.T. 35 shall be prepared and sent to the Accountant General along with the voucher for repayment of deposit except security deposits relating to elections to Lok Sabha for which Register/Schedule in Form L.S.T. 18 (Part IT) should be maintained and sent to the Accountant General.

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

**III- Plus and Minus Memoranda**

**(a) General**

91. Plus and minus memoranda should be prepared in Form JS.T. 37 for the transaction on account of each class of deposit (including cash order) of each Local Fund, of each kind of Stamps (non-judicial, Court fee etc.) of match excise banderols, of 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 Rule 93 and stamps sent to other treasuries or sub-depots) and the closing balance should be certified as agreed with the stock Register and Accounts maintained in the treasury. Memoranda may also be required of an outstanding balance of any class of advances which the District or other Revenue Officer had authority to make [Vide Rules 76 and 77 (1)].

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 touristic, 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 and Stamps**

92. Each head of deposit and each Local Fund should be detailed separately in the appropriate memoranda. The balance in the plus and minus memorandum of deposit transactions for the month of April should be reduced by the amount reported for lapse under Rule 103, so that it may agree with the aggregate of repayable deposit balance upon the deposit register.

NOTE 1- In the case of a local fund, which does not have its distinctly separate cash balance, the balance columns should not be tilled up.

NOTE 2-The adjustment in the plus and minus memorandum should be carried out by reducing the opening balance in the month of April after the Supplementary Accounts are closed by the Accountant General and till such time the opening balance should be treated as provisional.

93. 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.

## **IV. Statement of Lapsed Sub-Treasury Cash Orders**

94. A statement of cash orders which are field 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 or 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 Municipality, the number and date of the cheques.

95. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the plus and minus memorandum (Rule 91) and a note should be made at the same time against the items concerned in the Ledger (Form I.S. 20) that they have been reported to the Accountant General for adjustment as lapsed.

## **C. Submission to Accountant General**

96. On the 10th and the last day of each month (or on the previous working 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 I.S.T. 38 showing Central Civil Transactions i.e. other than of Railways Postal and Defence Departments. No voucher should accompany these statements.

97. The first schedules of payments [vide Rule 84 (vi)] with connected vouchers and a Memorandum in Form I.S.T. 39 should be sent to the Accountant General on the 10th and in the case of bank treasuries, on the 11th of the month and Cash Account and the List of Payments (vide Rule 81) with supporting schedule and the connected vouchers together with the Memorandum in Form I.S.T. 39 should be despatched to him on the first day of the following month.

Exception The Cash Accounts and List of Payments for March with supporting schedules and the connected vouchers together with Memorandum in Form I.S.T. 39 should be despatched to the Accountant General not later than the 6th of April following

NOTE- In respect of Railway (Pension transactions only) Postal and Defence transactions the prescribed schedules of payment (with vouchers) should be sent direct to the Railway (separately in respect of each Zonal Railway), Postal and Defence Accounts Office concerned and prescribed schedules of Recipes in respect of the latter two Departments should be sent by the Treasury to them on the two dates prescribed above. Copies of such schedules and extracts should be sent to the Accountant General. The schedules relating to Postal and Defence transactions should, however, be prepared in triplicate so as to send two copies thereof to the respective Accounts Officer with the supporting vouchers and the third copy (without the supporting vouchers) to the Accountant General, with the Cash Account/Lists of Payment.



98. The list of Schedules which should accompany the account to be sent by the Treasury is given below. It is exhaustive in respect of Central transactions. Accountant General may specify such other schedules as are required by him.

#### **SCHEDULE TO BE APPENDED TO THE ACCOUNTS**

##### **(A) With the Cash Account:**

Relating to State Government			Relating to Central Government Civil/Railway/Postal/Defence		
Code	Description of Schedule	Form No.	Code	Description of Schedule	Form No.
S.1	Schedule of Forest Remittance	IST-10	C.1	Schedule of receipt relating to elections to Lok Sabha	IST-12
S.2	Schedule of State PWD etc. Receipt	IST-8	C.2	Schedule of receipts of security deposits connected with elections to Lok Sabha	IST-18 Part I
			C.3	Schedule of Income tax deduction from bills paid from the State Section	IST-4 (Column 1 to 3 and
			C.4	Schedule of Small Coin Depot Suspense (Credit).	IST-43
			C.5	Schedule of receipts credited by Defence Services officers using military Receivable orders and miscellaneous receipts arising at a non-bank Treasury sub treasury.	I.S.T. 8
			C.6	Schedule of subscriptions to Postal Life Insurance Fund deducted from State Govt. Bills	IST 4 (column 1 to 3 and 5)
			C.7	Schedule of Postal receipts remitted by Post Offices to non-bank Treasury Sub-treasury	IST 14 (except last 2 column)

##### **(B) With the List of Payments**

Relating to State Government			Relating to Central Government Civil/Railway/Postal/Defence		
Code	Description of Schedule	Form No.	Code	Description of Schedule	Form No.
S.3	Schedule of Forest Cheques paid	IST-11	C.8	Schedule of repayment of security deposits connected with elections to Lok Sabha	IST-18 Part II
S.4	Schedule of payments on account of State PWD.	IST-33	C.9	Schedule of Small Coin Depot Suspense (Debits).	IST-43 (Part II)
S.5	Schedule of pension payments to pensioners of State	IST-10	C.10	Schedule of payment of interest on Central Govt. Securities	IST 28
S.6	Schedule of interest payment relating to State Govt. securities	IST- 28	C.11	Schedule of payment made to authorised Defence Services Officers (including Emergent Advances)	IST 13

			C.12	Schedule of Defence pensions paid at treasuries.	Forms prescribed by CGDA
			C.13	Schedule of payment to Post Offices by a non-bank Treasury	IST 15 (Except last 2 columns)
			C.14	Schedule of payment to Railway Pensioners	IST 27

### C. Other returns (to be submitted monthly)

Relating to State Government			Relating to Central Government Civil/Railway/Postal/Defence		
Code	Description of Schedule	Form No.	Code	Description of Schedule	Form No.
S.7	Extract Register of receipt and payments of personal deposits (supported by original paid cheques)	IST-36	C.15	Plus and Minus Memoranda	IST 37
S.8	Plus and Minus Memoranda	IST-37			
S.9	Statement of Cash Orders	Vide Rule 94			

99. The Cash Account should be signed and certified by the Collector or if he is absent on tour or otherwise unable to sign the accounts on the first of the month, by such other officer to whom the duty may be entrusted under rules made by Government. Of the account is not signed by the Collector the reason should invariably be stated

100. (1) The Cash Account should be supported by a certificate that the cash balance shown in the account has been verified according to prescribed rules and agrees with the balance reported in the Cash Balance Report of the treasury for the last day of the month. (2) Where the cash business of the district treasury or any of its sub-treasury 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 Deposits with Reserve Bank of the State agree with the net disbursements/receipts shown in the daily statements of Stats receipts and disbursements received from the bank during the month, the totals of which 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"

101. (1) The Plus and Minus memoranda in respect of Opium transactions should be accompanied by a certificate of actual weighing 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 (Rule 91) or Form I.S.T. 36 to the effect that the balance of cash orders on sub treasuries shown in Form .S.T. 36 corresponds with totals of the outstandings as shown in Form I.T. 20

102. For other classes of deposits which are counted for as personal deposits, a certificate from the administrator of every personal ledger account to the client 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--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 agree with the sum of cash orders ascertained to be outstanding

03. Immediately after 31st March each year, a list of deposits or balance of that year which lapse under the rules of Government should also be submitted to the Accountant General in Form I.S. 40. The list should be signed by the Collector

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 Collector 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 Rule 56) for ha class, full details of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, 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 deposit relating to different years

## CHAPTER 5: ACCOUNTS OF SMALL COIN DEPOTS

### A. General

104. The rules in this Chapter shall apply primarily to Accounts of Small Coin Depots located at treasuries, and sub treasuries. They shall also apply to accounts of Small Coin Depots located at Currency Offices and at any branch of the State Bank of India, its subsidiaries and nationalised bank main training small coin depots unless the President directs otherwise.

105. The accounts of Small Coin Depots are treated as departmental accounts of the Central Government, the balance in those depots not being included in the general cash balance of the Central Government. The accounts and balances of Small Coin Depots located at treasury should, therefore, be kept entirely separate from the accounts and balance of the treasury.

With the departmentalisation of Union Government (Civil) Accounts, the Currency Officers are regarded as Accounts Officers rendering accounts to the Principal Accounts Officer of Department of Economic Affairs, Ministry of Finance, Government of India. Accordingly, Small Coin Depots will not be required to send account returns to the Accountant General but shall send them to the Currency Officer of the concerned issue offices of the Reserve Bank of India in whose jurisdiction the Depot falls.

### B. Accounts to be kept

106. The accounts of the depots should be kept in Form I.S.T. 41. Every transaction should be entered at the time of its occurrences and the closing balance struck.

### C. Accounts Returns

107. On every day on which transactions occur, a slip in Form I.S.T. 42 being a copy of the entry of the transaction in the depot accounts, with the balance before and after it, should be despatched to the Currency Officer concerned. A consolidated monthly report in the same form shall also be sent to the Currency Officer.

108. Early in April each year, a certificate in the following form signed by the Collector or in his absence by the officer who signs the accounts under Rule 99 should be submitted to the Currency Officer whom the accounts of the depot are rendered.

"The closing balance of the Small Coin Depot at.....on the 31st March..... according to the depot Book maintained in Form..... is Rs..... This balance has been duly verified according to the prescribed rules."

109. For deposit located at the [Currency Office / Branch of the State Bank of India its subsidiaries and nationalised Bank], a certificate in the following form in respect of the last verification conducted in the preceding financial year should be submitted in April each year to the Currency Officer with copy to the Principal Accounts Office, Ministry of Finance (Department of Economic Affairs), by the [Reserve Bank of India/State Bank of India, its subsidiaries and nationalised Bank]

"The balance of the Small Coin Depot at.....on.....according to the Depot Book was Rs..... This balance has been duly verified according to the prescribed rules"

## **CHAPTER 6: MISCELLANEOUS**

### **Interpretations**

110. Where any doubt arises as to the interpretation of any of these rules, it shall be referred to the Government in the Ministry of Finance, Department of Expenditure, Controller General of Accounts for its decision on the advice of the Comptroller and Auditor General of India.

### **Repeal**

111 On the commencement of these rules, the provisions of Account Code Vol. II-Treasury Accounts shall cease to operate.