

Treasury Code

The TSTC Volume-I

Part I

- There are 42 Treasury Rules in Part-I
- TR 2. Definitions of The State, Governor, Government servant, Government Account, Collector, Treasury, Bank, Finance Minister. The Constitution, Cheque and the DTA.

Section III

- Location of Moneys in the Government account – TR 3 Treasury or the Bank.

Section IV

General System of Control over Treasury:

TR 4 – TR10

- District Treasuries, Sub Treasuries, office of the AG.
- TR 7: Moneys received in official capacity shall be remitted without delay into the Treasury/
bank and not be appropriated to Departmental Expenditure.

Section VII

- TR 14. AG may permit withdrawal for any purpose.
- TR 15. Treasury Officer to permit withdrawals for purposes specified.
- TR 16. The Procedure for withdrawal from Treasury.
- TR 17 -26 special instructions to treasury officers.

- TR 27. Payments under Special Authorization of the Collector.
- TR28. Cheque drawing officers to notify Treasury/ Bank details of cheque book in use.
- TR 29. DDO/ countersigning officer to send specimen signatures to Treasury/Bank.

Section IX

Responsibility for moneys withdrawn

- DDOs: TR 32 (b) A government servant supplied with Funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the AG. Payments to be made to persons entitled to receive them.

Section X- Inter Government Transactions

- As per AG authorisation or rules of the Union Government

Section XII - Supplemental

- TR 42: The Government may relax the provisions contained in any of these rules, in favour of any Government servant or class of Government servants, department or departments.

PART-II

Subsidiary Rules and Instructions.

This part contains subsidiary rules to the TRs, (special) instructions, exemptions, applicable to general/ certain departments, procedures, annexures, executive instructions, Certificates, etc.

SR 7b , T.R. 9 deals with opening of PD a/c's.

SR10 , T.R.10 deals with challans. SR 17,18 deals with reconciliation of consolidated receipts with treasury.

SR3, Instrn 4, T.R. 11 deals with treasury strong room. Instrn 19 is about safe custody articles.

Chapter V

S.R.1. onwards to SR 77 are the subsidiary Rules under Treasury Rule 16.

SR 2(a) A bill/Voucher presented at treasury as a claim for payment shall contain particulars of: nature of the claim, amount claimed, period pertaining to, sanction orders, authority for deductions made, budget classification and allocation of charge between Departments etc.

Other requirements such as office seal on bill/voucher, no erasures, mode of writing amount claimed, rounding off of claims as per TSFC, countersigned where necessary, enclosing copies of special orders, true copy attestations, schedules, recoveries etc.

SR2 (h) deals with DDO delegations. “The HoD may authorize a gazetted servant serving under him to sign bills, vchrs and payment orders... and communicate name and specimen signatures to Treasury/Bank..”

SR 3 (b) 1st pay bill. Health certificate as required under FR 10 to be certified as submitted. SR 7 Separate bills for Permanent, temporary establishment, and others.

SR 9 names omitted in pay bills.

SR 11 Absentee statement in form 48.

SR 13 Increment certificate in Form 49

SR 14 Arrear bills.

SR 16 TA bills in Form 52.

SR 18 Permanent Advance in Form 40.

AC/DC bills in form 57 and 58 (do not require countersignature).

SR 19n Preparing Contingent Bills.

SR 22 Recovery of amounts attached my courts.

Instructions 7 on Renting of private buildings for office and residential purpose.

Instr. 8 on Service Postage stamps.

SR 24 on educational grant in aid, Scholarships, stipends and book allowance.

SR 27 Refunds of Revenue form 62.

SR 28 Loans and advances.

SR 31 Repayment of Deposits. Form 64. Art. 271 of APFC.

SR 32 Procedure at Treasuries on scrutiny of admissibility of claims.

SR 34. LPC and settlement of dues.

Instrn33 TBR form 70. Register of Bills Form 70-A

SR 49, 50,51 on cheques that are expired, lost and cancelled.

SR 57 Payments shall be made at Banks after bills and vouchers presented, passed at treasury.

Instrn 1 under T.R.17 : DDO is responsible for obtaining sanctioning orders. (3 months paybills can be presented pending continuation)

Instrn under TR 18: A Treasury officer should not undertake on behalf of the claimant any correspondence with any authority in regard to a claim which he considers to be disputable.

Chapter VI I

Instructions under TR 31

If AG disallows the amount will be recovered by the treasury officer. He shall not enter into any correspondence regarding any such recovery.

SR1, TR 32 A government servant is responsible for the safe custody of moneys received from treasury and shall maintain prescribed accounts and check cash balances.

SR 4 (a), TR32 DDO is responsible for disbursement of pay and allowances of government servants drawn by him

SR 5 T.R.32. Every government servant who has been granted permanent Advance shall watch balances and maintain register in form 89

Instrns 1 & 2 custody of vouchers and cancellation and destruction of sub vouchers to contingent bills.

Part III

- Miscellaneous
- The Indian Coinage Rules etc.

Do you have any questions

Thank you