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THE KERALA TREASURY CODE - I

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Reprint 2016

THE KERALA TREASURY CODE

VOLUME I

FOURTH EDITION

2013

Issue by the authority of the Government of Kerala

**FINANCE DEPARTMENT**

official website : [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)



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2013

## PREFACE

Under Article (283) (2) of the Constitution of India, the custody of the Consolidated Fund of the State of Kerala, the Contingency Fund of the State, the payment of moneys into such Funds, the withdrawal of money therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of the State of Kerala, their payments into the public account of the State and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by the law made by the Legislature of the State and, until provision in that behalf is made, shall be regulated by the Rules made by the Governor. In pursuance of this provision, immediately on the formation of the State of Kerala, i.e., on 1st November, 1956, the Governor by notification No. Fin. BG (5) 32727/56, dated 1st November, 1965 directed that the rules which were in force on the 31<sup>st</sup> day of October, 1956 in the territories concerned in respect of such matters would continue to regulate matter in relation to moneys received on account of the revenues of the State. Accordingly the treasury transactions in the Travancore-Cochin and Malabar areas of the State are being regulated by the rules in the Travancore Treasury Code and the Travancore Financial and Account Code and the rule in the Madras Treasury Code and the Madras Account Code respectively.

2. Since then the question of unifying these rules so as to bringing in uniformity of procedure in the monetary transactions of Government has been engaging the attention of Government. Accordingly this compilation, the Kerala Treasury Code, containing the unified rules, is being issued. This code, comprises two volumes the first containing the text of the Code, with its appendices and the forms in the second.

3. The rules in the Code primarily deal with the procedure which should be followed in treasuries, including the agencies of the Reserve bank of India conducting the cash business of the treasuries and by Government offices generally, in their dealings with treasuries and the Bank. As regards receipt, custody and disbursement of moneys in offices of the various departments, these Rules provide for vital principles and important safeguards of general applicability and special instructions to particular departments. Details of departmental instructions on matters of minor importance or on subjects special or peculiar to the department concerned have been left to be prescribed in the departmental manuals.

4. With regard to the procedure to be followed by Treasury Officers, etc., in connection with the payment of interest on Government securities, repayment of principal of loans, receipt of subscription to new loans and allied transactions, the relevant rules contained in the Government Securities in the Government Securities Manual should be followed.

5. The rules contained in this Code supersede all existing orders and instructions on matters with which they deal. Any officer who notices any error or omission in this Code should report it to the head of his department; if the head of department considers that there is a real error or omission requiring amendment, he should submit suitable proposals to the Government in the Administrative Department. Important proposals of this kind should be submitted through the Accountant General, who will forward them with his comments to the Government in the Administrative Department. The Administrative Department will pass on the proposals to the Finance Department with its remarks for final disposal.

Trivandrum,  
6th April 1963.

C. THOMAS,  
*Finance Secretary.*

## PREFACE TO THE SECOND EDITION

During the span of ten years after the issue of the first edition of the Kerala Treasury Code (Volume I) several amendments were issued to the rules in the Code, Consequent on the change of administrative control of treasuries from the Revenue Department to a newly formed Treasury Department under the Director of Treasuries, since August 1963 the rules of procedure in the working of the treasuries had undergone many changes. So a general review of the rules was conducted and amendments were issued wherever necessary. All these amendments have been incorporated in this new edition.

2. Wherever the Director of Treasuries or any other head of the Department considers that any existing rule requires modification in the keeping with the present practice or as a result of changes in the system rendered necessary in the course of actual working he may move the Government in the Finance Department through the Accountant General to amend the rules, furnishing the details of procedure in vogue and changes proposed with reasons therefor.

P. VELAYUDHAN NAIR,  
*Finance Secretary.*

## PREFACE TO THE THIRD EDITION

The present edition of the Kerala Treasury Code, Volume I contains all the amendments issued to the Rules till 19-5-1984.

Whenever the Director of Treasuries or any other Head of Department considers that any existing rule requires modification in keeping with the present practice or as a result of changes in the system rendered necessary in the course of actual working, he may move the Government in the Finance Department through the Accountant General to amend the rules, furnishing the details of procedure in vogue and changes proposed with reasons therefor.

Trivandrum,  
26th April 1963.

K. V. RABINDRAN NAIR,  
*Commissioner & Secretary,  
Finance.*

## PREFACE TO THE FOURTH EDITION

The third edition of Kerala Treasury Code Volume I was published incorporating corrections up to 19-5-1984. Several amendments have been issued to the Rules during the last 28 years. The rules in the code primarily deal with the procedure which should be followed in Treasuries, including the agencies of the Reserve Bank of India conducting the cash business of the Treasuries and by Government officers generally, in their dealings with the Treasuries and Bank.

As regards receipts, custody and disbursement of moneys in offices of various departments, these Rules provide the principles and important safeguards of general applicability and special instructions to particular departments. Details of departmental instructions on matters of minor importance or on subjects special or peculiar to the department concerned, have been left to be prescribed in the department manuals.

The rules contained in this code supersede all existing orders and instructions on matters with which they deal. Any officer who notices any omission in this Code should report it to the concerned department head. If the head of the department considers that there is a real error or omission requiring amendment, he should submit suitable proposals to the Government in the Administrative Department. The Administrative Department will pass on the proposals with its remarks to Finance Department for final disposal.

Thiruvananthapuram,  
31<sup>st</sup> December 2012.

DR. V. P. JOY,  
*Principal Finance Secretary.*



GOVERNMENT OF KERALA

Finance Department

NOTIFICATION

No. 54282/CR/59/Fin.      *Dated, Trivandrum, 6th April 1963.*

In exercise of the powers conferred by Article 283(2) of the Constitution of India and in supersession of Notification No. Fin. (BG) 5-327-7/56, dated 1st November 1956, the Governor of Kerala hereby makes the following rules:—

By order of the Governor,

C. THOMAS,  
*Finance Secretary.*

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## THE KERALA TREASURY CODE

### VOLUME I

### MAIN RULES

### PART I

### GENERAL PRINCIPLES AND RULES

### SECTION I

### Short Title and Commencement

1. These rules may be called the "Kerala Treasury Rules" and they shall come into force on the 1st July, 1963.

### SECTION II

### Definitions

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

(a) "The Accountant General" means the Head of the Office of Audit and Accounts subordinate to the Comptroller and Auditor General of India, who keeps the accounts of the State and exercise audit functions in relation to those accounts on behalf of the Comptroller and Auditor General of India.

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

(c) "Cheque" means a written order (not expressed to be payable otherwise than on demand) addressed by a person called the "drawer" to a bank or a treasury to pay a specified sum of money to himself or a third party known as the "payee" and includes a demand draft drawn on any specified bank or banker (including the Reserve Bank of India).

## INDEX

(N.B.—This index deals only with the rules in the several chapters of this Volume and does not cover the appendices or the forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.)

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