T.R.11–

(1) the procedure for the safe custody of moneys in the hands of Government servants, or held in a treasury shall be as prescribed by the Finance Minister after consultation with the Comptroller.

S.O.45–

The procedure for the safe custody of moneys in the hands of Government servants is detailed in Chapter III of the Assam Financial Rules.

S.O.46—

Detailed rules for the custody of moneys in the Treasury are contained in Appendix IV which should be followed.

T.R.11—

2) the bank is responsible for the safe custody of Government moneys deposited in the Bank