

PART II

RECEIPT OF GOVERNMENT REVENUES, DUES, ETC. AND CREDITING THEM INTO THE GOVERNMENT ACCOUNT

18. Acceptance of Government revenues, etc. by departmental officers.-

Government revenues, dues or other moneys receivable on Government account may be realised in cash (namely, in legal tender coins or notes), or by cheques or drafts drawn on any local branch of a scheduled bank or by money orders or postal orders or in such other form as may be prescribed by Government. Revenues and dues of the Government are generally received by departmental Officers or by specified branches of the accredited bank in the form of crossed local drafts or local cheques or in cash unless otherwise specifically ordered. Unless specially authorised to receive higher amounts in cash, departmental officers may normally receive cash upto an amount not exceeding Rs. 100 in each case.

NOTE 1.—The term 'local branch' as used in this rule and in rule 19, means a branch of a bank located at the station in which (a) a departmental officer with cheque drawing powers or (b) a Pay and Accounts Officer accredited to a departmental officer without cheque drawing powers, in whose favour (by official designation) the instrument is to be drawn or (c) the specified branch of the bank is situated.

NOTE 2.—Such instruments being accepted by departmental officers not having cheque drawing powers, should be drawn in favour (indicating official designation) of the concerned Pay and Accounts Officers. However, when cheques or bank drafts are received in the name of departmental officers under any Act or rule or otherwise, these may be endorsed by them for payment to their respective Pay and Accounts Officers. Revenues and dues received in cash by such departmental officers functioning at places other than those of their Pay and Accounts Offices may be remitted to the latter office by means of crossed bank drafts, for being credited into Government Account.

NOTE 3.—Notwithstanding the above provisions, and the provisions of rule 19, a Ministry, Department and, or union territory in consultation with the Controller General of Accounts may specify that only bank drafts (but not cheques) should be tendered in payment of Government dues to any category of or all its departmental officers wherever this is not contrary to the provisions of any Act under which the dues are realised; or the Controller General of Accounts may on his own, stipulate similarly in respect of certain categories of departmental officers.

19. Cheque, bank drafts tendered in payment of Government revenues, dues, etc.—

(1) (a) Cheques, bank drafts drawn on local branch of a scheduled bank may be accepted by departmental officers or by the specified branch of the accredited bank or by a bank specially notified for the purpose, in payment of Government dues or in settlement of other transactions with the Government, subject to the provisions of special instructions, if any, issued by a Ministry, Department and, or union territory, in consultation with the Controller General of Accounts, relating to any specific type of dues being followed. The cheques, bank drafts, should be crossed by the drawer before tendering. However, until they are cleared, the Government cannot admit that payment has been received; consequently, the receipt of the cheque alone may be acknowledged when it is tendered. A formal payment receipt shall be given to the tenderer (or sent to his address wherever such an arrangement is envisaged by the department, or bank) after the cheque or draft has been cleared. The preliminary acknowledgement of the receipt of the cheque or draft, will be given in the form indicated below by the departmental Officers:—

"Received cheque/ draft number ----- for Rs ----- drawn on ----- on account of -----".

NOTE 1.—The bank reserve to itself the right to refuse to accept cheques or drafts, collection of which in its opinion cannot reasonably be undertaken. If, however, a bank draft drawn on a branch of a bank is tendered at the same (i.e. the drawee) branch for being credited to Govt. account, the receipted challan may be delivered to the tenderer on the same day, if the draft is otherwise in order. {Refer Correction Slip 11}

NOTE 2.—Metal or paper token or a preliminary acknowledgement as above will be issued by the bank to the depositor to facilitate delivery of the receipted challan to him in due course.

(b) In the event of the cheque or draft being dishonoured, the fact shall be reported at once to the tenderer

with a demand for payment in cash and the dishonoured cheque or draft should be returned to the tenderer on surrendering the preliminary acknowledgement of the receipt of the cheque or draft or any token previously granted. The Government cannot, however, accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque or draft has been dishonoured.

NOTE.—The challan accompanying the cheque or draft and presented to the bank should not be returned to the tenderer when the dishonoured cheque or draft is returned to him but should be retained and destroyed in due course.

(c) In the case of Government dues which are payable by a certain fixed date, the person desiring to make payments by means of cheque or bank draft must take suitable precaution to ensure that his cheque or draft reaches the bank or the departmental office concerned in good time, keeping in view the provisions of rule 20 (i) and (ii). The bank, and, or departmental office may, at its discretion, refuse to accept—

(i) cheques or drafts tendered on the last day to the former, and on the last two working days to the latter respectively; and, or

(ii) cheques or drafts which require clearance at the inter-bank clearing house before credit can be afforded to Government Account, if and when work of such clearing house is disrupted or apprehended to get disrupted so as to impede realisation of credit thereof by the due date.

Explanation.—For the purpose of this rule and rule 20 "working day" shall be deemed to be a day on which the departmental office and the bank are both open for transacting their respective ordinary business.

(2) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this rule.

20. Date of receipt of Government revenues, dues etc.—

Government dues tendered in the form of a cheque or draft which is accepted under the provisions of rule 19 and is honoured on presentation, shall be deemed to have been paid-

(i) where the cheque or draft is tendered to the bank, on the date on which it was cleared and entered in the receipt scroll;

(ii) where a cheque or draft is tendered to a departmental officer (in cases where such tendering is permissible or required under relevant departmental provisions) on the third working day after its presentation;

(iii) if it is sent by post in pursuance of instructions to make payment by post, on the date on which the cover containing it is put into the post:

Provided that, where a cheque or draft is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

NOTE.—The provisions of clause (iii) shall apply *mutatis mutandis* to payments made to the Government by postal money order or by any other recognised mode of remitting money by post, wherever such a mode of payment is authorised by any particular department.

21. Grant of receipt to the payer by departmental Officers.—

(1) Subject to the procedure prescribed in clause (a) of sub-rule (1) of rule 19 being observed, the Head of an office where money is received on behalf of the Government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialling its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify, he may at his discretion authorise any other officer subordinate to him, whether gazetted or non-gazetted, to sign such receipts for him.

Note.—It is not necessary to issue a receipt to a payer in case where the field staff of the National Savings Organisation receive moneys on account of sale of savings boxes.

(2) Where money is realised not in cash but by recovery from a payment made on a bill setting forth full particulars of the deduction, receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction from the bill being clearly recorded on the receipt.

(3) All receipts must be written in figures and in words in the original and signed in full over the 'Cash Received/| Received Payment' stamps. Other copies thereof, may however, be initialled against the amount already indicated therein over the "Cash Received/ Received Payment' stamp.

22. Form and custody of receipt books.—

(1) Receipt books in machine numbered [Form G.A.R. 6](#) may be obtained from the Central Forms Store, Calcutta. This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by Departmental regulations to suit the convenience of any particular department or office.

(2) The receipt books must be kept under lock and key in the personal custody of the Officer authorised to sign the receipt on behalf of the Government.

(3) Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

23. Issue of duplicates and copies of receipts.—

No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

24. Detailed procedure to be prescribed through departmental regulation.—

Subject to the provisions of rules 18 to 23, departmental regulations may be framed for prescribing the detailed procedure to be adopted in any particular department of the Government with regard to the realisation of Government dues and granting of receipts for the money realised.

25. Procedure for affording transfer credit when departmental receipts are utilised for payment.—

(1) Whenever under the provisions of sub-rule 2 of rule 6 moneys received on account of revenues, receipts if the Government instead of being paid into the bank are Utilised to meet departmental payments, the gross receipts and the payments made, therefrom shall be entered as receipts and expenditure in any record that may be, kept of the payments into and withdrawal from the Consolidated Fund or Public Account as the case may be, and accounted for as such to the Accounts Officer. If the receipts are in excess of the payments made, the excess shall be remitted to the bank or Accounts Officer, as the case may be; and save where it is otherwise provided in these rules, the officer making such remittance shall note on the challan prescribed under rule 26 the full amount of cash actually received by him and per contra the expenses met therefrom and not merely the net receipts.

(2) When the departmental officer submits a formal claim, or bill to the Accounts Officer in adjustment of departmental receipts temporarily utilised for departmental payments, the words "received payment by transfer credit to." (inserting the head of account to which the amount is creditable in the portion)

should be endorsed on the "Nil" claim or bill. Necessary superscription should be made on such a bill to indicate that no cash payment is sought against it.

26. Grant of receipted challan by the bank.—

(1) Subject as otherwise provided in these rules or unless the Government direct otherwise in relation to any particular class of transactions, any person or party paying money into the bank on Government account under the provisions of rule 19 shall present with it challan (in duplicate, triplicate or quadruplicate as specified by the concerned Ministry or Department) in [Form GAR 7](#) showing distinctly the nature of the payment, the department or office on whose account it is made, particulars of the concerned Pay and Accounts Office, proper account classification of the credit, and where necessary, information relating to its allocation between Government Department concerned. As far as possible separate challans should be used for moneys creditable to different heads of account.

(2) Save where any other arrangement has been authorised by the Government for the supply of challan forms, printed forms of challan, which may with advantage be bi-lingual, shall be supplied by the departmental officer or by the bank free of charge.

NOTE 1.—Receipts relating to direct taxes (such as income tax, corporation tax) and indirect taxes (such as customs and excise duties) administered respectively by the Central Board of Direct Taxes and the Central Board of Excise and Customs, shall be credited or remitted by the tax payers into the Reserve Bank of India and branches of specified public sector banks at a selected centre in accordance with rule 7, using challan forms specifically prescribed under the relevant provisions of the schemes of revenue collection of these Boards.

NOTE 2.—In making rupee deposits to the Government Account in respect of imports financed under Direct Payment Procedure applicable to various foreign loans or credits, [Form GAR 8](#) shall be used invariably in quadruplicate.

27. Examination fees.—

Fees payable by candidates in India for examinations conducted by the Union Public Service Commission or Staff Selection Commission should be remitted to the Secretary of the respective commission by means of crossed Indian Postal Orders or by such other negotiable instruments as may be notified by these Commissions with the approval of Government. Such fees in the case of candidates residing outside India may be received by the Missions abroad.