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PART III

RECEIPT OF GOVERNMENT MONEY AND PAYMENT OF SUCH MONEY INTO THE GOVERNMENT ACCOUNT

General Rules

General Instructions for handing cash

70. A person may tender money in payment of dues to Government either (a) to the concerned departmental officer by cheque, bank draft, postal order or money order, or in cash upto an amount not exceeding Rs.100 in each case or such higher amounts as they may be authorized to receive, or (b) at the treasury or the Bank.

71. General instructions for maintaining Cash Book have been laid down in Rules 103 – 111 of the Meghalaya Financial Rules.

The following supplementary instructions should also be followed:-

- (i) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered it should be corrected by drawing the pen through the incorrect entry and inserting

the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.

- (ii) A Government officer who handles Government money should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and non-Government money should be kept in a cash box separate from the non-Government money and the transaction relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government Account.
- (iii) The employment of Grade IV Government servants to fetch or carry money should be discouraged. When it is absolutely necessary to employ one for this purpose, a man of some length of service and proved trust-worthiness should only be selected and in cases where the amount to be handled is large one or more guards should accompany the messenger.

Receipt of coins, notes etc.,

72. Government dues or other moneys receivable on Government account may be realized in cash (that is 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 the Government.

Note : The term 'local branch' as used in this rule means branch of a bank located in the station in which a Bank treasury is situated.

Departmental Regulations

73. Subject as provided in the Rules 70 to 72, the detailed procedure to be adopted in any particular department of the Government with regard to the realization of the Government dues and granting of receipts for the money realized has been laid down in Chapter III of the Meghalaya Financial Rules.

Procedure for paying money into the Government Account

Payment of Money

74. Whenever under the provisions of sub-rule (2) of Rule 7 moneys received on account of the revenues of the government instead of being paid into treasury or the Bank are utilized 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 withdrawals from the Consolidated Fund and accounted for to the Accountant General. If the receipts are in excess of payment made the excess shall be remitted to the treasury or the bank, as the case may be, and save where it is otherwise provided in these rules, the officer making such remittance shall note on the memorandum or challan prescribed under Rule 77 the full amount of cash actually received by him, and per contra the expense therefrom, and not merely the net receipts.

When a departmental officer remits a cheque to the treasury or the bank in adjustment of departmental receipts temporarily appropriated for departmental payments, the particulars of the cheque shall be noted on the challan or remittance note.

75. An officer remitting a cheque to the treasury or the Bank for transfer credit in the Government Account must endorse the words "Received payment by transfer credit to "(a)," on the document. The officer who endorses a cheque in blank shall be held primarily responsible for the loss if, by any chance, such a cheque is paid in cash.

The head of account to which the amount of cheque is creditable should be inserted here.

76. Advance contingent bill may be drawn in the regular contingency bill form for purchase of service postage stamps.

Memorandum of challan

77. Subject as otherwise provided in these rules or unless the Government direct otherwise in relation to any particular class of transactions, any person paying money into the treasury or the bank on Government Account shall present with it a memorandum (or challan) in Form T.R.4, showing distinctly the nature of the payment, the person or Government officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit and where necessary for its allocation between the Governments and the departments concerned. Separate challan shall be used for money creditable to different heads of accounts.

Note : Where under Rule 363 or under any other special rule or order, revenue collected at outlaying stations is permitted to be remitted to treasuries by means of money order, no challan will be required but the amount of the money order may be adjusted by book transfer on a receipt signed by the Post-Master.

78. Except as provided otherwise in these rules, challans shall be presented in duplicate. Save where any other arrangement has been authorized by the Government for the supply of Challan form, printed forms of challan which may with advantage be bilingual will be supplied by the Treasury Officer free of charge.

Note : In every case of recovery of overpayment made in cash a challan shall be presented in triplicate, containing full particulars of the number and date of encashment of the voucher and also the head of account under which the amount was originally drawn, one copy of the challan being forwarded by the treasury to the accountant general in support of the credits incorporated in the monthly schedule of receipts of the department concerned.

79. Duplicate challans are not required when remittances are made to the treasury for obtaining Reserve Bank Drafts or cash orders or when such remittances are accompanied by remittance or pass books in which the Treasury Officer is required to acknowledge receipt of the remittance.

- 80.** When money is paid by a private person into the Treasury located in the same place as the departmental officer concerned with the payments, the challans will before presentation to the treasury, be signed by the departmental officer to whose account the money is to be credited or affixed with facsimile signature of the departmental officer by an officer authorized by him to fill in the challan. The departments concerned with the receipt of taxes or other demands of a known or foreseeable nature which have to be paid periodically or at fixed intervals, will however issue challan form to the intending depositor in triplicate duly filled in and signed or affixed with facsimile signature. Notwithstanding this arrangement, the responsibility for prompt payment of government dues will rest with the party requires making such payment and he should tender the money along with challan into the treasury. The challan should normally be tendered in triplicate, one copy of the challan being forward by the treasury to the departmental officer concerned.

Note : In the case of bank treasuries, money may be paid direct into the bank if the supporting challan are signed or affixed with facsimile signature of the concerned departmental officer.

- 81.** At places where the cash business of the treasury is conducted by the Bank the challan must, except as otherwise provided in part IV, be presented to the Treasury Officer who will have it enfacéd with an order to the bank to receive the money and to grant a receipt.

Procedure at Treasuries in receiving money and granting receipts

Check to be applied at Treasury

- 82.** The memorandum or challan with which money is presented shall be handed first to the Accountant (treasury assistant) who, if it is in order in all respects, shall initial it. Next the person making the payment shall present it with cash to the Treasurer, who must count and test the money, enter the amount in his cash books and sign the challan which will again be taken to the Accountant for entry in his cash book and for preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only shall be the proper quittance.

83. Receipts or sums below Rs.2500 do not require the signature of the Treasury Officer and may be signed by the Treasurer and the Accountant. As regard receipts for sums received by transfer in account, which do not require the signature of the Treasurer, the Collector shall by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 2,500 Receipts for Rs. 2,500 and over must invariably be signed by the Treasury Officer.

84. If the challan is in duplicate, triplicate or quadruplicate, the challan marked 'Original' shall be returned to the tenderer duly signed as a receipt provided that, where under any authorized rule or procedure the 'original' challan is required to be returned to the departmental authority or to be otherwise dealt with, the treasury receipt may be given on the duplicate or such other copy as may be specially marked for this purpose. In cases in which the challan is accompanied by a remittance book or a pass book, the treasury receipts may be given on the remittance book, or the pass book as the case may be

Remittances of departmental officers

85. The procedure to be observed by the Treasury Officer with regard to remittances made by or in respect of the Forest Department shall be regulated by the provisions contained in Part VII.

Procedure at Sub-treasury and bank treasury

86. The provisions of Rule 82 et seq with regard to the receipt of money at district treasuries apply to sub-treasuries also, but all receipts for sums paid not exceeding Rs. 500 may be signed by the official who maintains accounts at the sub-treasuries and these exceeding this amount by the Sub-treasury officer.

87. The procedure to be followed by treasuries, the cash business of which is conducted by the bank, with regard to moneys tendered for credit into the Government of Account, and by the bank in receiving such moneys and granting receipts for them shall be regulated by the rules laid down in Part VI.