

**PART –VII :
SPECIAL RULES**

Applicable to Particular Services

SECTION – I

344-346	...	Emergent Payment for Troop on active Service	131-132
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**SECTION – II
Public Works Department**

347-348	...	Introductory	132
349-350	...	Remittance to Treasury	132-133
351	...	Drawing from Treasury	133
352	...	Cheques	133
353	...	Subordinate Officers	134
354	...	payment at Sub-Treasury	134
356	...	Monthly Statement	135
357	...	Return of Forms Supplied	135
358	...	Supplemental	135

SECTION – III

Forest Department

359	...	Introductory	135
360-364	...	Remittance to Treasury	136-137
365-367	...	Drawing from Treasury	137
368	...	Supplemental	137

PART VII

SPECIAL RATES APPLICABLE TO PARTICULAR SERVICES

Section I - Emergent Payments for Troops on Active Service

344. When a Treasury Officer is required to make payments for troops on active service and such payments are not provided for in these rules, the fact of the payment must be reported immediately to the Defence Accounts Officer concerned as in the case of emergent advances.

345. In time of war, when a civil officer is directed to incur expenditure for the Defence Services in procuring or collecting baggage animal or supplies, or in other ways, he shall at once report to the Defence Account Officer concerned the best estimate he can form of the amount he will expend and the probable time during which the payment will be made. It is very necessary too, that all claims thus incurred should be promptly paid.

346. (1) Every payment made by a civil officer on account of animals or stores purchased for the Defence Services shall be supported by:-

- (i) the payee's receipt, and
- (ii) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals the depot roll in which they will be accounted for, and in the case of stores, the return in which they will be brought to account.

(2) When there is no representative of the Defence Services to whom the animals or stores can be handed over, the civil officer shall furnish proof that he has made them over to the competent transport authorities at the point of transmission for dispatch to their destination the proof being a certified copy of the acknowledgement of their receipt by the Station Master or other responsible officer of the Competent Transport Authority.

SECTION II PUBLIC WORKS DEPARTMENT

Introductory

347. The rules in this section apply primarily to Officers of the Public Works Department in relation to their transactions with treasuries. They are equally applicable to Special Land Acquisition Officers and other Officers not belonging to the Public Works Department, who may be authorized to incur expenditure against the grant for Public Works. In their application to treasuries the cash business of which is conducted by the Bank, these rules are subject to provisions of Part VI.

348. Treasury Officers are prohibited from issuing any money for disbursement of Civil Officers acting as Public Works Disbursers except in accordance with the rules in this section.

Remittance to Treasury

349. Moneys received by Officers of the department shall be paid as soon as possible into the nearest treasury for credit as Public Works Remittances.

A Public Works Officer, who has frequently to make remittances, will keep a book (Treasury Rule Form No. 34) in which he will enter all his remittances to the treasury. This book should accompany the cash and the challan to be receipted by the treasury.

Note: Recoveries on account of rents of Public buildings borne on the books of the Public Works Department, including rents of electric installations, water supply and other special services, when recoveries for such services are made by deduction from pay bills of Government servants, should be credited as receipts of the Public Works Department.

350. If a Public Works Officer sends a cheque as a remittance to the treasury, the cheque should be drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Public Works Department.

Remittance made to the Reserve Bank of India at Calcutta of cheques paid in as Public Works receipt should be entered in the remittance book, but in the place for the treasury receipt should be entered "By Bank Cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in the preceding rule.

Drawing from Treasury

351. Funds may be supplied to Officers of the Public Works Department/Engineering Wing of the Health Department/Agricultural/Irrigation Division/Public Health Engineering Department by means of cheques in all cases. This shall not apply in the case of Public Works Department/ Health Department/Agriculture Department/Public Health Engineering Secretariat which will continue to be regulated by the existing procedure (*viz.* drawal from treasuries by bill).

Cheques

352. Officers-in-charge of public Works divisions and other Public Works Disbursing Officers, who may be as authorised by the Accountant General in accordance with departmental regulations, may drawn cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries.

Subordinate Officers

353. (1) A Divisional Officer authorised to draw cheques on the treasury may empower any of his Sub-divisional Officers to draw against his own account. Separate accounts for Sub-divisional Officers shall not be opened either at the head or at sub-treasury; the Divisional Officer shall give a letter of authority only and the cheques drawn and paid under his authority will be dealt within the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawings of a Sub-Divisional Officer for any month, the cheques drawn on the letter during that month shall be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation, in the manner prescribed in Rule 163.

Note: As the accounts of all Public Works Officers are not closed on the last day of the calendar month, the letter of limitation should specify the dates of commencement and termination of the month in each case, and the limitations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance should not be available for drawing in subsequent month.

(2) When funds are required for a Sub-divisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter shall get himself placed in account with that treasury and then empowered his subordinate to draw against his account. Funds may not be made available for such a purpose by means of bank drafts.

Payment -at Sub-treasuries

354. Subject as provided in Rules 122 and 135 funds may be obtained by the Divisional Officer or his Sub-Divisional Officers from sub-treasuries by means of cheques.

Pass Book

355. The amount of each cheque paid must be recorded in a list of cheques cashed (Form T. R. 37) which will remain with the Divisional Officer and, be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at the Bank or at Sub-Treasury being taken from the daily sheets.

Note-1: A Divisional Officer at the headquarters station should send his pass book to be written up every week; that of a Divisional Officer at a distance may be forwarded at longer intervals, but a date should be fixed. A Divisional Officer having banking accounts with two treasuries will of course, have two pass books.

Note-2: Please see Note under Rule 161.

Monthly Statement

356. The Treasury Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer; he should have the pass book written up in respect of cheques cashed during the previous month, and return after signature the consolidated receipt sent to him by the Divisional Officer for the whole of the remittance sent by him and his subordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues as follows:-

I hereby certify that the total issues made from this treasury on cheques drawn against the account of Shri.....officer-in-charge..... Division, during 19.....amounted to Rs..... (in words)

Return of Forms Supplied

357. The Treasury Officer shall send quarterly to each Divisional Officer a statement showing the numbers and dates of all public works cheques books issued on requisition received from the Divisional Officer and each of his Sub-Divisional Officers.

Supplemental

358. Subject to the general provisions of this section supplementary instructions for the guidance of departmental officer maybe laid down by departmental regulations.

SECTION III FOREST DEPARTMENT

Introductory

359. The rules in this section are intended primarily for the guidance of Forest Officers and officers of Soils Conservation Department in their dealings with treasuries and of Treasury Officers dealing with the transactions of those officers. They are equally applicable to any other officers not belonging to the Forest Department, who may be authorised to incur expenditure against Forest grant. At places where the cash business of treasury is conducted by the Bank these rules shall have effect subject to the provision of Part VI.

Remittance to Treasury

360. Moneys received by Officers of the Forest Department shall be paid as soon as possible into the nearest treasury for credit as Forest Remittances.

Note: Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into the treasury where they will be credited to Revenue Deposits and not to Forest Remittances. Refunds of these deposits will be regulated by Rule 398.

361. If a Forest Officer makes use of his cash receipt temporarily for current expenditure under the provisions of sub-rule (2) of Rule 7 he must, before the end of the month send to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Forest Department".

The amounts remitted by cheques shall be shown separately in the challans or remittance notes:-

362. The Treasury Officer shall receive Forest revenue:

- (i) When paid in by a Forest Officer; or
- (ii) When the challan is countersigned by a Forest Officer under Rule 80.
- (iii) When Treasury Officer is specially authorised to receive it. In such cases, a copy of the challan shall be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the letter.

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363. Forest revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases, the remittances may be credited to the Forest Department without any challan. The acknowledgement with the coupon of the money order shall be forwarded by the treasury to the Divisional Forest Officer and also and advice of all the remittance received by money order on each day on which such transactions may occur.

364. A consolidated receipt in Form T. R. 38 for the Forest remittances received and credited during the month shall be furnished by the Treasury Officer on the first day of the ensuing month to each of the Forest Officers dealing with the treasury.

Note: Under the directions contained in the Account Code, Vol. II, a simple schedule of Forest Remittances showing separately the cash received from each Forest Officer and acknowledged in the consolidated treasury receipt will be prepared every month by the Treasury Officer for submission to the Accountant General.

Drawings from Treasury

365. Officer-in-charge of Forest Divisions Soil Conservation Department are authorised to obtain funds required for departmental disbursements by drawings cheques on treasuries with which they may be placed in account by the Accountant General.

366. The Treasury Officer may cash, against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a forest subdivision or range, provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

367. The Treasury Officer shall arrange to provide funds at a Sub-treasury to meet the demands of a Forest Officer for drawings at that sub-treasury, provided that he has received due warning from that officer of the probable amount to be so drawn.

Supplemental

368. The provisions of this section may be varied or supplemented to such extent as may be deemed necessary by the Government after consultation with Accountant General.