

APPENDIX VII

(See Chapter XIX)

TREASURY RULES OF THE CENTRAL GOVERNMENT APPLICABLE TO THE RAILWAY DEPARTMENT

(Chapter II of Part VII of the Central Government Treasury Rules—Vol. I)

GENERAL

Rule 494. —The rules in this Chapter are intended primarily for the guidance of officers of Indian Railways, in their dealings with Treasuries and of Treasury Officers dealing with the transactions of those Railways.

At places where the cash business of the treasury is conducted by the *Bank, these rules shall have effect subject to the provisions of Part VI.

*** 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 (2 of 1934) and any branch of a subsidiary Bank as defined in Section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (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.**

Rule 495. —All cheques, chalans and remittance notes of the Railway Department shall have the name of the concerned Railway stamped or printed on the top in bold letters so as to enable the Bank or the Treasury Officer to classify the receipts and payments correctly against the account of the Railway concerned.

REMITTANCE TO TREASURY

Rule 496. —Except as provided in sub-rule (2) of rule 7 (reproduced in the Annexure), all earnings and other receipts of the Railway, whether on Capital or Revenue account, shall be remitted by each Railway Administration into the treasury in accordance with the procedure prescribed in this Appendix.

Note. —Amounts payable to Railways by private individuals or companies should, as far as possible, be received by cheque or in cash by the Railway Officer concerned. A similar procedure should be followed, whenever amounts are payable in cash to Railway by other Government Departments.

Rule 497. —Whenever under the provisions of sub-rule (2) of rule 7, cash receipts of a Railway are utilized for current disbursements, the Railway Officer concerned shall, before the end of the month send to the Treasury Officer a cheque for the amount thus utilized, drawn in his own favour and endorsed by himself with the word "Received payment by transfer credit to.....Railway":

Provided that Chief Accounts Officer may, with the prior approval of the Railway Department, exempt any particular transaction or class of transactions from the operation of this rule.

Rule 498.—No deposit account can be opened in a treasury by officers of the Railway Department whatever sums are paid into a treasury by a Railway Officer, or on his account, must be carried to the credit of the Railway Administration concerned.

Note.—This rule applies also to the deposits made, at the instance, of the Railway Department, by Municipalities or other Local Funds or Local Bodies to meet the cost of works to be carried out by that department. In such cases the accompanying chalan should state clearly the name of the Railway (and if possible, of the Railway district) to which the amount is creditable and of the work to which the deposit relates.

Rule 499.—A railway officer who has frequently to make remittances shall keep a book in which he will enter all his remittances to the treasury. This book shall accompany the remittance and the chalan to be receipted by the treasury. Whenever moneys other than ordinary earnings have to be deposited into a treasury by a Railway Officer, a copy of the chalan or remittance note for the moneys so deposited shall be immediately sent by the remitting officer to his Chief Accounts Officer.

Note.—Remittance made to the Bank of cheques paid in as Railway 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, "Pay to the Bank....." or "Credit account of Government".

Rule 500.—(1) In the case of open lines of Railway, remittances shall be made by or on behalf of the Chief Accounts Officer of the Railway as far as possible daily. Each remittance shall be sent under cover of Form A..... tendered in duplicate, giving full particulars of the remittance. The Treasury Officer shall write in words at the foot of each form the amount received, and return one of the forms as a receipt the other being retained in the treasury.

(2) In the case of railway stations permitted to deposit their earnings direct with local treasuries, each remittance shall be sent with the book of remittance notes (Form No. A), which contains one block foil and two counterfoils. These counterfoils and the block foil shall be filled in by the Station Master to show the full particulars of the remittance. The Treasury Officer shall write in words at the foot of each form the amount received and retain the second counterfoil, returning the book with the block foil and the remaining counterfoil duly initialled and signed respectively.

Note.—Remittances made into treasuries by Railways on the last working day of a financial year should, on the authority of the Railway chalans, be brought into the treasury accounts for the day on which they are received even though they remain unshroffed. When, however, they are subsequently shroffed any excesses or deficiencies which may come to light between the shroffed amounts and the sums previously brought into accounts, should be adjusted with the Railway Department in the treasury accounts for April. When a refund is made to a poddar, the Treasury Officer should send a separate intimation of the amount to the Railway Officer who made the remittance.

DRAWINGS FROM TREASURY

Rule 501. —Disbursing Officers of Railways, who may be so authorised by the Chief Accounts Officer may draw cheques on specified treasuries with which they may be placed in Accounts No. letter of credit will be issued, specifying any limit up to which such cheques may be drawn.

SUBORDINATE RAILWAY OFFICERS

Rule 502. —A railway disbursing officer authorised to draw money by cheques may empower any of his subordinate officers to draw cheques against his own drawing account to any extent that he may specify, supplying him with a cheque book bearing a different number from his own and advising the treasury thereof.

Note.—Cheques drawn and paid under a letter of authority issued by a disbursing officer should be dealt with in the same way as if drawn by himself. The letter of authority should be dealt with by the Treasury Officer in accordance with the procedure prescribed in the Rule 194 reproduced in the Annexure.

Rule 503. —When funds are required for a subordinate at a different treasury from that with which a disbursing officer himself banks, the latter shall get himself placed in account with that treasury, and then empower his subordinate to draw against it. Funds may not be made available for such a purpose by means of Reserve Bank drafts.

PAYMENTS AT SUB TREASURIES

Rule 504. —Subject as provided in Rules 150 and 163 (reproduced in the Annexure), funds may be obtained by a disbursing officer or his subordinate officers from sub-treasuries by means of cheques.

SERVICE POSTAGE STAMPS

Rule 505.—Officers of Railways requiring service postage stamps shall send a cheque for the value of such stamps drawn in favour of the officer who supplies the stamps, in accordance with the procedure prescribed in rule 317 (reproduced in the Annexure to this Appendix).

COMPENSATION FOR LAND

Rule 506. —The procedure to be observed for the payments of compensation for lands taken up for the purpose of the Railway, when such payments are made by the Collector or any other officer not acting as a Railway disbursing officer, shall be governed by the orders contained in Appendix VI (reproduced in para et seq. of the Indian Railway Code for the Engineering Department).

Special Land Acquisition Officers acting as disbursing officers of the Railway Department shall be treated for the purposes of the rules in this Appendix as officers of the Railway Department and moneys can be issued for their disbursements only in conformity with the provisions of these rules.

SUPPLEMENTAL

Rule 507. —Subject to the general provisions of this Appendix supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations,

ANNEXURE TO APPENDIX
(1)
CITED TREASURY RULES OF THE CENTRAL GOVERNMENT

7. (1) Save as hereinafter provided in this section, all moneys received by or tendered to Government Officers on account of the revenues of the Central Government shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the Public Accounts of the Central Government, Money received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Public Account of the Central Government. No department of the Government may require that any moneys received by it on account of the revenues of the Central Government be kept out of the Public Account of the Central Government.

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorised in the case of cash receipts of railway utilized under departmental regulations or with the previous approval, general or special of the president, for departmental purposes.

(3) In special cases authorised by the Government moneys received or tendered on account of the revenues of the Central Government may be deposited with a State Treasury or with a bank or with some recognized private banker. The conditions under which such deposits may be made and the manner in which the balances of such deposits shall be included in the Public Account will be decided by the Government in each case after consultation with the Auditor General.

150. A separate cheque book shall be used for each treasury or sub-treasury except by offices using cheque perforating machines. Cheques from books obtained from a particular treasury shall not be drawn on other treasuries or sub-treasuries of other districts.

163. A Government Officer authorised to draw cheques on sub-treasuries shall give notice to the Treasury Officer from time to time of the probable amount of his drawing on each sub-treasury, in order that funds may be provided as far as possible.

Where sub-treasuries are in charge of person not acquainted with English, bilingual cheques shall be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

194. (1) Every payment made on the authority of any letter or assignment must without fail be noted at the time of payment under the Treasury officer's initials either in the appropriate register of payments, or on the reverse of the letter of credit or assignment itself.

(2) The Treasury Officer must bear in mind that the letter of credit or assignment shows the maximum amount he has authority to pay, or the departmental officer credited has authority to ask for, and that any further payment is made at the Treasury Officer's own risk; the progressive total of his payments must therefore, be so recorded that there can be no risk of over payment.

Note.—The instructions in this Rule do not apply to letters of credit opened at Banking treasuries.

317. (2) Officers who draw money by Cheques.—Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (official designation without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a departmental officer on the indenting officer's requisition. Such cheques must always be crossed in accordance with the provisions of sub-rule (1) of Rule 157. Cheques drawn on th^ Bank may be accepted and the stamps issued without insisting on the Cheques being deposited first in the Bank,

A separate indent drawn in Form T.R. 35 should accompany the cheque, the Treasury Officer will retain the indent and grant a receipt under Rule 103. In respect of cheques presented by indenting officers of the Defence Department, the procedure laid down in Note I under Rule 103 should be observed.
