

PREFACE

The Central Government Account (Receipts and Payments) Rules contain rules regulating the custody of the Consolidated Fund of India and the Contingency Fund of India, the payment of moneys into such funds, the withdrawal of money therefrom, the custody of public moneys other than those credited to such funds received by or on behalf of the Government of India, their payment into the Public Account of India and the withdrawal of moneys from such Account in and others matters connected therewith or ancillary thereto. Applicability thereof is indicated in sub-rule 3 of rule 1 thereof. Due to the introduction of the system of departmentalisation of accounts of all transactions (except payments relating to pensionary benefits) of Central Civil, Ministries and Departments during 1976-77, and elimination of treasury system for related receipts and payments, Treasury Rules of the Central Government do not fit in with the new system. Therefore, new rules (alongwith appendices and forms) have been framed so as to meet the requirements of the said departmentalised system of payments and accounting introduced in the Central Government, and separation of accounts from audit introduced in the Union territory of Delhi from 1-4-1977 and in the Andaman and Nicobar Islands from 1-6-1980.

2. Payments relating to certain pensionary benefits of Central Government pensioners still continue to be made through State and Union territory treasuries and also through public sector banks which are required to render accounts of such transactions, to treasury etc. Therefore, rules meant to cover procedure for submitting claims relating to this type of transactions have not been included in these new rules. Such payments will continue to be governed by relevant rules (viz. rules No. 319 to 374 and 441) of the Treasury Rules of the Central Government and the scheme for payment of pension through public sector banks. Posts & Telegraphs and Defence departments continue to have departmental treasure chests in some of their offices. Relevant rules of the Treasury Rules of the Central Government will continue to be applicable to them in regard to custody and operation of the departmental treasure chests.

3. These rules have been cleared by the Comptroller and Auditor—General, by the Reserve Bank of India in so far as rules having an impact on banks and banking procedures are concerned, and vetted by the Ministry of Law (Legislative Department). The help and co-operation extended by the various officers in these organisations is gratefully acknowledged.

4. Union Territory Governments whose accounts have been separated from audit may follow these rules by adapting them in terms of sub-section (3) of sections 47 and 48 of the Union Territories Act, 1963.

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