

रक्षा लेखा महानियंत्रक कार्यालय
Controller General of Defence Accounts

[लेखा एवं बजट अनुभाग]

[Accounts & Budget Section]

उलन बटार मार्ग, पालम, दिल्ली छावनी -110010.

दूरभाष -011-25665548,25665583/584,25665736/737 र.ले.सं.म.नि.(लेखा एवं बजट) दूरभाष -011-25665614

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No.A/II/11101/Misc.Corr./Vol.-V

Dated : 02/05/2018

To,

All PCsDA / CsDA

Subject : Draft amendment in CGA (R&P) Rules, 1983 in respect of E-bill.

Please find attached a copy of reference received from CGA with their ID No. 3(2)(1)/TA-II/R&P Rules Amendment/2017/60 dated 16.04.2018 on the above mentioned subject.

2. In this regard, it is requested that the proposed draft amendments in CGA(R&P) Rules, 1983 may be examined and your considered views/ comments may be forwarded to this HQrs Office by 08.05.2018 for onward submission to the Controller General of Accounts.

This may be considered on top priority.



(Sumit Gajbhiye)

Sr.ACGDA (A&B)

Copy to :-

1. Jt. CGDA (Audit)
(Local)

: For examination and your considered views on the subject.

2. All AAOs
(A/Cs & Bud. Section)

: --do--

3. EDP Section
(Local)

: For uploading on CGDA's website



(Sumit Gajbhiye)

Sr. ACGDA (A&B)

Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantarak Bhawan
GPO Complex, E-Block, INA, New Delhi-110023

Subject: - Draft amendment in CGA (R&P) Rules, 1983 relating to e-bill

Please find enclosed draft amendment in CGA (R&P) Rules, 1983 relating to e-bill.

2. It is requested that the draft may be examined at your end and comments may be furnished to this office within 7 days. A meeting is being scheduled in about 10 days' time to discuss the same.


(Hanumaiah K.)

Dy. Controller General of Accounts

Encl: As above.

1. All Pr. CCAs/ CCAs/ CAs of Civil Ministries/ Departments
2. Dr. A.K. Pradyot Jt. CGDA (Budget and A/cs), O/o CGDA, M/o Defence, New Delhi
3. Shri Manish Sinha, DDG, D/o Posts, New Delhi
4. Shri Naresh Salecha, Advisor, Railway Board, M/o Railways, New Delhi
5. Ms. Tiakala Lynda Yaden, DDG (Accounts), D/o Telecommunications, New Delhi

I.D. No. 3(2)(1)/TA-II/R&P Rules Amendment/2017/60

Date: 16-04-2018.

Table on proposed amendment in CGA (R&P) Rules, 1983 in r/o e-Bill

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>Rule 1(3): They shall apply to all transactions, other than payment of pensionary benefits, pertaining to the Central Government and Union Territories of Delhi and Andaman and Nicobar Islands.</p>	<p><i>Delete:</i></p> <p>Union Territory of Delhi</p> <p><i>Add:</i></p> <p>National Capital Territory of Delhi, Chandigarh, Daman & Diu, Dadra & Nagar Haveli and Lakshadweep</p> <p>Note 1.- The cash balance and Public Accounts of National Capital Territory of Delhi are with the Union Government. However, the Consolidated Fund is at the disposal of the Legislative Assembly of Delhi.</p> <p>Note 2.- Central Treasury is in operation at Union Territory of Chandigarh, the cash business of which is conducted by the bank.</p>	<p>Rule 1(3): They shall apply to all transactions, other than payment of pensionary benefits, pertaining to the Central Government, <i>National Capital Territory of Delhi</i>, Union Territories of Andaman and Nicobar Islands, <i>Chandigarh, Daman & Diu, Dadra & Nagar Haveli and Lakshadweep.</i></p> <p><i>Note 1.- These rules are applicable to National Capital Territory of Delhi to the extent of Public Accounts only as the Public Accounts of National Capital Territory of Delhi are with the Union Government. The Consolidated Fund is at the disposal of the Legislative Assembly of Delhi.</i></p> <p><i>Note 2.- Central Treasury is in operation at Union Territory of Chandigarh, the cash business of which is conducted by the bank.</i></p>
<p>Rule 2: Definitions:</p>	<p>(a) the following definition of 'Bill' shall be inserted: -</p> <p>'(mm) "Bill" means a statement of claims either ink signed in physical form or digitally signed in electronic form containing specifications of the nature of claims either in gross or by items. A bill becomes voucher when it is 'paid'.</p> <p>(a) the following definition of 'Government' shall be substituted: -</p> <p>(n) "Government" means the Central Government and the Union territories of Andaman and Nicobar Islands, Chandigarh, Daman & Diu, Dadar & Nagar Haveli and</p>	<p>'(mm) "Bill" means a statement of claims either ink signed in physical form or digitally signed in electronic form containing specifications of the nature of claims either in gross or by items.</p> <p>(n) "Government" means the Central Government and the Union territories of Andaman and Nicobar Islands, Chandigarh, Daman & Diu, Dadar & Nagar Haveli and Lakshadweep;</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
	<p>Lakshadweep;</p> <p>(a) the following definition of 'Authorised mode' shall be inserted: -</p> <p>'(nn) "Authorised mode" means electronic mode (namely internet banking, debit or credit cards, Real Time Gross Settlement and National Electronic Fund Transfer etc.), Payment Advice or Cheque or Demand Draft or Postal Order or Money Order or Cash etc. as recognized by Government for making payment.</p>	<p>'(nn) "Authorised mode" means electronic mode (namely, internet banking, debit or credit cards, Real Time Gross Settlement and National Electronic Fund Transfer etc.), Payment Advice or Cheque or Demand Draft drawn at the local branch of a scheduled bank or Postal Order or Money Order or Cash (namely, in legal coins and notes) etc. as recognized by Government for making payment.</p>
<p>18. Acceptance of Government revenues, etc. by departmental officers.-</p> <p>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.</p>	<p>in rule 18,-</p> <p>(a) 'authorised mode' shall be inserted.</p> <p>(b) the threshold limit of Rs.100/- for accepting cash by departmental officers shall be enhanced to Rs. 5,000/-.</p>	<p>18. Acceptance of Government revenues, etc. by departmental officers.-</p> <p>Government revenues, dues or other moneys receivable on Government account shall be received through an authorised mode by departmental Officers or by specified branches of the bank.</p> <p>Unless specially authorised to receive higher amounts in cash, departmental officers shall receive cash upto an amount not exceeding limits stipulated from time to time in each case.</p>
<p>19. Cheque, bank drafts tendered in payment of</p>	<p>in rule 19,-</p> <p>provision for payment by</p>	<p>19. Cheque, bank drafts tendered in payment of Government</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p><i>Government revenues, dues, etc.—</i></p> <p>(1) (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—</p> <p>(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</p> <p>(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.</p>	<p>electronic modes shall be inserted;</p> <p>(b) after the words 'that his' the words 'electronic payment' shall be inserted;</p>	<p><i>revenues, dues, etc.—</i></p> <p>(1) (c) In the case of Government dues which are payable by a certain fixed date, the person desiring to make payments by means of <i>electronic mode or</i> cheque or bank draft must take suitable precaution to ensure that his <i>electronic payment</i> or 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—</p> <p>(i) <i>Electronic payment</i> or cheques or drafts tendered on the last day to the former, and on the last two working days to the latter respectively; and, or</p> <p>(ii) <i>Electronic payment</i> or 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.</p>
<p>20. Date of receipt of Government revenues, dues etc.—</p> <p>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-</p> <p>(i) where the cheque or draft is tendered to the bank, on the</p>	<p>Date of receipt of Government revenues, dues through electronic modes shall be inserted.</p> <p>'The Government revenues, dues etc. paid through electronic mode shall be acknowledged on the date these are received by the office or agency deputed by the department to accept the</p>	<p>20. Date of receipt of Government revenues, dues etc.—</p> <p>(a) 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-</p> <p>(i) where the cheque or draft is tendered to the bank, on the date</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>date on which it was cleared and entered in the receipt scroll;</p> <p>(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;</p> <p>(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:</p> <p>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.</p> <p>NOTE.—The provisions of clause (iii) shall apply <i>mutatis mutandis</i> 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.</p>	<p>money online and a provisional receipt shall be issued to the payer. But the money shall be deemed to have been paid to the Government on date, it is received and entered in the receipt scroll by the bank of the department for crediting the money to the Government Account at Reserve Bank of India; and, thereafter, the payer shall be issued formal receipt on that date for the money received.</p>	<p>on which it was cleared and entered in the receipt scroll;</p> <p>(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;</p> <p>(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:</p> <p>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.</p> <p>NOTE.—The provisions of clause (iii) shall apply <i>mutatis mutandis</i> 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.</p> <p>(b) <i>The Government revenues, dues etc. paid through electronic mode shall be acknowledged on the date these are received by the office or agency or bank deputed by the department to accept the money online and a provisional receipt shall be issued to the payer. But the money shall be deemed to have been paid to the Government on date, it is received and entered in the receipt scroll by the bank of the department for crediting the money to the Government Account at Reserve Bank of India; and, thereafter, the payer</i></p>

Existing Rule	Proposed amendment	Revised Rule after amendments
		<i>shall be issued formal receipt on that date for the money received.</i>
<p>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.</p> <p>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.</p> <p>(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.</p> <p>(3) All receipts must be</p>	<p>The following sub-rule shall be inserted for electronic modes:-</p> <p>‘(4) In case the money is paid through electronic mode, an acknowledgement shall be issued to the payer as soon as the payment is received by the office or agency deputed to accept the money online. However, formal receipt shall be issued to the payer by the department concerned only when the payment is received by the bank of the department and entered in the receipt scroll for credit to Government Account at Reserve Bank of India.</p>	<p>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.</p> <p>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.</p> <p>(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.</p> <p>(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</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>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.</p>		<p>already indicated therein over the "Cash Received/ Received Payment' stamp.</p> <p>(4) In case the money is paid through electronic mode, an acknowledgement shall be issued to the payer as soon as the payment is received by the office or agency deputed to accept the money online. However, formal receipt shall be issued to the payer by the department concerned only when the payment is received by the bank of the department and entered in the receipt scroll for credit to Government Account at Reserve Bank of India.</p>
<p>Rule 22. Form and custody of receipt books.-</p>	<p>A NOTE shall be inserted to add form for receipt in electronic modes:-</p>	<p>Rule 22. Form and custody of receipt books.-</p> <p>NOTE.- Form "G.A.R. 48", shall be used as form of receipt in electronic mode.</p>
<p>Rule 26. Grant of receipted challan by the bank,-</p>	<p>A NOTE shall be inserted to add challan form in electronic modes:-</p>	<p>Rule 26. Grant of receipted challan by the bank,-</p> <p>NOTE 3.-Form "G.A.R. 49", shall be used as challan in electronic mode.</p>
<p>Rule 30. Claims of, and payments to Suppliers, etc.,</p> <p>(1) When a person not in the Government employment claims payment for work done, service rendered or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other</p>	<p>Sub-rule (1) shall be substituted as below:-</p> <p>(1). When a legal person/ entity not in the Government employment claims payment for work done, services rendered or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the authorised Government officer under whose immediate order the</p>	<p>Rule 30. Claims of, and payments to Suppliers, etc.,</p> <p>(1). When a legal person/ entity not in the Government employment claims payment for work done, services rendered or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the authorised Government officer under whose immediate order the service was rendered or</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded. The officer to whom such a claim is submitted, shall be responsible for Completing the necessary formalities and for making the payment with due expedition. The payment for the claim may be made by any recognised mode of payment, that is as far as possible by Payment advices including electronically signed payment advices or by a cheque or by bank draft, or by Cash or by postal money order at the request and expense of the payee concerned. The other relevant rules of this Section may also be observed for the purpose. A certificate to the effect that the payment has been made to the proper person and that a proper acknowledgement has been obtained and filed in his office may be sent to the Accounts Officer when the payment is made to a private party.</p> <p>Provided that all payments exceeding the limits, as specified from time to time, shall be through payment advices.</p>	<p>service was rendered or the goods were supplied for which payment is demanded. The officer to whom such a claim is submitted, shall be responsible for completing the necessary formalities and for making the payment with due expedition. The payment for the claim may be made by any authorised mode of payment;</p> <p>Provided that all payments exceeding the limits, as specified from time to time, shall be through payment advices.</p> <p>A proper acknowledgment or record of payment to the claimant shall be obtained from the claimant or directly from banks and kept in the authorised government office, Pay and Accounts office and with the Drawing and Disbursing Officer;</p> <p>In case of payment by direct credit into bank account of the claimant, the Drawing and Disbursing Officer will inform to individual claimant electronically the payment of claim intimating unique transaction reference number and obtain acknowledgement from him with the following disclaimer: -</p> <p>“Payment of Rs.in settlement of your claim no.date..... credited to your bank account vide TR No. dated.....Please check your account and acknowledge the receipt of payment or report</p>	<p><i>the goods were supplied for which payment is demanded. The officer to whom such a claim is submitted, shall be responsible for completing the necessary formalities and for making the payment with due expedition. The payment for the claim may be made by any authorised mode of payment;</i></p> <p><i>Provided that all payments exceeding the limits, as specified from time to time, shall be through payment advices.</i></p> <p><i>A proper acknowledgment or record of payment to the claimant shall be obtained from the claimant or directly from banks and kept in the authorised government office, Pay and Accounts office and with the Drawing and Disbursing Officer;</i></p> <p><i>In case of payment by direct credit into bank account of the claimant, the Drawing and Disbursing Officer shall inform to individual claimant electronically the payment of claim intimating unique transaction reference number and obtain acknowledgement from him with the following disclaimer: -</i></p> <p><i>“Payment of Rs.in settlement of your claim no.dated..... stands credited to your bank account vide Transaction Reference No.dated.....Please check your account and acknowledge the receipt of the payment or report discrepancy, if any, within 48 hours.”.</i></p> <p><i>Note:- (1) The Government will</i></p>

Existing Rule	Proposed amendment	Revised Rule after amendments
	<p>discrepancy, if any, within 48 hours”.</p> <p>Note: - (1) The Government will provide online facility to the claimant for submitting acknowledgement;</p> <p>(2) If the claimant does not acknowledge the receipt of payment within 48 hours, an unsigned acknowledgement will be generated by the system.</p>	<p><i>provide facility to the claimant for submitting acknowledgement electronically.</i></p> <p><i>(2) If the claimant does not acknowledge the receipt of payment within 48 hours, an unsigned acknowledgement will be generated by the system.</i></p>
<p>Rule 33. Preparation of Bills</p> <p>(i) Printed forms of bills as prescribed under these rules or other departmental regulations should, as far as possible, be used. Bill for all debt-head items should be drawn in separate forms printed in red ink on white paper.</p> <p>(iii) All bills must be filled in and signed in ink; entries and signature with ball point pens are also permissible provided the same are clear and legible. The amount of each bill should, as far as whole rupees are concerned be written in words as well as in figures. The fraction of a rupee may, however, be written in figures after the words stating the number of rupees, but in the event of there being no fraction of a rupee, the word 'only' must be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples 'Rupees</p>	<p>Sub-rules (i), (iii), (iv) and (xa) shall be substituted as below:-</p> <p>(i) A bill shall be prepared in the form as prescribed under these rules or other departmental regulations;</p> <p>(iii) All bills must be filled in and signed in ink or digitally/ signed; entries and signature with ball point pens are also permissible provided the same are clear and legible. The amount of each bill should be in whole rupees and written in figures as well as words. The word 'only' must be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples 'Rupees twenty-six only'.</p>	<p>Rule 33. Preparation of Bills,-</p> <p><i>(i) A bill shall be prepared in the form as prescribed under these rules or other departmental regulations;</i></p> <p><i>(iii) All bills must be filled in and signed in ink or digitally/ signed; entries and signature with ball point pens are also permissible provided the same are clear and legible. The amount of each bill should be in whole rupees and written in figures as well as words. The word 'only' must be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples 'Rupees twenty-six only'.</i></p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>twenty-six only' 'Rupees twenty-five and 25 paise'.</p> <p>(vi) Charges against two or more major heads should not be included in one bill.</p> <p>NOTE.- This does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitably wholly to the Government.</p> <p>(xa) When payment is desired by different modes of payments i.e. Payment Advice/Cheque/ Demand Draft/Postal Order/ Money Order/Cash etc., separate bills shall be prepared by the DDOs and the following shall be clearly indicated on the top of the bills: "Payment by (*)</p> <p>(*Payment Advice or Cheque or Demand Draft or Postal Order or Money Order or Cash);</p>	<p>Add following note below sub-rule (vi):-</p> <p>NOTE 2.- This does not apply to the bills prepared for refund of Goods and Service Tax.</p> <p>(xa) Digital payments will be the norm for all bills unless the bill itself indicates / specifies another authorised mode of payment;</p>	<p>(vi) Charges against two or more major heads should not be included in one bill.</p> <p>NOTE 1.- This does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitably wholly to the Government.</p> <p>NOTE 2.- This does not apply to the bills prepared for refund of Goods and Service Tax.</p> <p>(xa) Digital payments will be the norm for all bills unless the bill itself indicates / specifies another authorised mode of payment;</p>
<p>44. Types of cheque forms.—</p> <p>¹(3) (i) All payments to Government servants,</p>	<p>In proviso of sub clause (i) of clause (3) of the rule, after the word 'hardship' the words 'or in national interest' shall be</p>	<p>44. Types of cheque forms.—</p> <p>²(3) (i) All payments to Government servants, including salary payments, shall be made</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>including salary payments, shall be made by electronically signed payment advices for direct credit to their bank accounts, subject to availability of banking facilities:</p> <p>Provided that a one-time relaxation may be granted for payment by other recognized modes in cases of hardship where the reasons are duly approved by competent authority”;</p>	<p>inserted.</p>	<p>by electronically signed payment advices for direct credit to their bank accounts, subject to availability of banking facilities:</p> <p>Provided that a one-time relaxation may be granted for payment by other recognized modes in cases of hardship or in national interest where the reasons are duly approved by competent authority”;</p> <p>3</p>
<p>47. Procedure for cancellation of a cheque.—</p> <p>(1) When it is necessary to cancel a cheque, (i) in cases where the cheque is not issued, its cancellation should be recorded with dated signature on the counterfoil and the cheque should be destroyed;</p> <p>(ii) where it is issued and withdrawn, after similar note on its counterfoil, it should be defaced; and forwarded to the Pay and Accounts Office where the drawer is a cheque-drawing D.D.O.; entries in the accounts should be suitably reversed;</p> <p>(iii) if the cheque is not in the drawer's possession after satisfying himself with reference to his records (namely payment and error scrolls and register of cheques delivered) that it is not paid, he should promptly send an intimation by registered post (acknowledgement due) to the branch bank on which it is drawn to stop payment of the cheque. In</p>	<p>Clause (3) shall be inserted, namely,-</p> <p>(3) <i>When it necessary to cancel an unpaid payment advice, the same shall be cancelled by the Pay and Accounts Officer after due consultation with the Drawing and Disbursing Officer, Beneficiary and Head of Department concerned, wherever required. The unpaid payment advice shall be intimated to the Drawing and Disbursing Officer by the Pay and Accounts Officer within three days from the date it is reported by the bank. The Drawing and Disbursing Officer shall consult the beneficiary, if required, and submit the corrective action to the Pay and Accounts Officer for settlement of payment advice as soon as possible. If no action is submitted by the Drawing and Disbursing Officer within 60 days from the date of intimation by the Pay and</i></p>	<p>47. Procedure for cancellation of a cheque.—</p> <p>(1) When it is necessary to cancel a cheque, (i) in cases where the cheque is not issued, its cancellation should be recorded with dated signature on the counterfoil and the cheque should be destroyed;</p> <p>(ii) where it is issued and withdrawn, after similar note on its counterfoil, it should be defaced; and forwarded to the Pay and Accounts Office where the drawer is a cheque-drawing D.D.O.; entries in the accounts should be suitably reversed;</p> <p>(iii) if the cheque is not in the drawer's possession after satisfying himself with reference to his records (namely payment and error scrolls and register of cheques delivered) that it is not paid, he should promptly send an intimation by registered post (acknowledgement due) to the branch bank on which it is drawn to stop payment of the cheque. In case the drawer is a cheque-drawing D.D.O., he should inform the Pay and Accounts Office. If</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>case the drawer is a cheque- drawing D.D.O., he should inform the Pay and Accounts Office. If the currency of the cheque has not expired at the time of sending the intimation, the bank shall acknowledge in writing in the form indicated in clause (i) of sub-rule (2) of rule 48 that it has kept a note of the 'stop payment' order.</p> <p>(2) A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.</p> <p>NOTE.—Fan-fold cheques used in the Defence Accounts Department and cheque forms in continuous lengths permitted to be used by certain offices under the provisions of sub-rule (3) of rule 38 have no counterfoil. The cancellation of such cheques, should, therefore, be recorded by the drawing office on the copy of the schedule of cheques issued and the register of bill payments, as the case may be.</p>	<p><i>Accounts Officer, the Pay and Accounts Officer shall report the matter to the Head of Department under intimation to the Head of Accounting Organisation. Thereafter, if no action is received within 30 days in the Pay and Accounts Office from the Head of Department or Drawing and Disbursing Officer, the unpaid payment advice shall be cancelled by the Pay and Accounts Officer without any further notice and the amount shall be written back to the accounts as per the procedure prescribed by the Controller General of Accounts.</i></p>	<p>the currency of the cheque has not expired at the time of sending the intimation, the bank shall acknowledge in writing in the form indicated in clause (i) of sub-rule (2) of rule 48 that it has kept a note of the 'stop payment' order.</p> <p>(2) A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.</p> <p>NOTE.—Fan-fold cheques used in the Defence Accounts Department and cheque forms in continuous lengths permitted to be used by certain offices under the provisions of sub-rule (3) of rule 38 have no counterfoil. The cancellation of such cheques, should, therefore, be recorded by the drawing office on the copy of the schedule of cheques issued and the register of bill payments, as the case may be.</p> <p>(3) <i>When it necessary to cancel an unpaid payment advice, the same shall be cancelled by the Pay and Accounts Officer after due consultation with the Drawing and Disbursing Officer, Beneficiary and Head of Department concerned, wherever required. The unpaid payment advice shall be intimated to the Drawing and Disbursing Officer by the Pay and Accounts Officer within three days from the date it is reported by the bank. The Drawing and Disbursing Officer shall consult the beneficiary, if required, and submit the corrective action to the Pay and Accounts Officer for settlement of</i></p>

Existing Rule	Proposed amendment	Revised Rule after amendments
		<p>payment advice as soon as possible. If no action is submitted by the Drawing and Disbursing Officer within 60 days from the date of intimation by the Pay and Accounts Officer, the Pay and Accounts Officer shall report the matter to the Head of Department under intimation to the Head of Accounting Organisation. Thereafter, if no action is received within 30 days in the Pay and Accounts Office from the Head of Department or Drawing and Disbursing Officer, the unpaid payment advice shall be cancelled by the Pay and Accounts Officer without any further notice and the amount shall be written back to the accounts as per the procedure prescribed by the Controller General of Accounts.</p>
<p>92. Disbursement of pay and allowance etc. and acquittances therefor.—</p> <p>(1) The Head of an Office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal quittance. The legal quittance may be obtained in an Acquittance Roll in <u>Form G.A.R. 24</u> as in respect of monthly Pay and Allowances and on the office copy of bills for other payments. Wherever the acquittance is obtained on a separate paper, it must be pasted in the relevant roll or office copy of bill. The particulars in <u>Form G.A.R. 24</u> will be filled in from a Bill Check Register in <u>Form</u></p>	<p>Clause (4) shall be added,-</p> <p>(4) In case of payment by direct credit into bank account of the government servants, the Drawing and Disbursing Officer shall inform to individual claimant electronically the payment details intimating unique transaction reference number and obtain acknowledgement from him in the same manner as prescribed in Rule 30 of these rules.</p>	<p>92. Disbursement of pay and allowance etc. and acquittances therefor.—</p> <p>(1) The Head of an Office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal quittance. The legal quittance may be obtained in an Acquittance Roll in <u>Form G.A.R. 24</u> as in respect of monthly Pay and Allowances and on the office copy of bills for other payments. Wherever the acquittance is obtained on a separate paper, it must be pasted in the relevant roll or office copy of bill. The particulars in <u>Form G.A.R. 24</u> will be filled in from a Bill Check Register in <u>Form G.A.R. 19</u>. In cases where the payee Government servant is physically unable to sign the quittance, the Head of the</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>G.A.R. 19. In cases where the payee Government servant is physically unable to sign the quittance, the Head of the Office shall disburse the amount or hand over the cheque, as the case may be, to such member of the Government servant's family as has been nominated by the Government servant to receive his Provident Fund dues.</p> <p>(2) If, for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, and when the occasion for making the payment arises, the amount may be drawn a new under rule 89.</p> <p>Provided that, if in the opinion of the Head of Office, this restriction is likely to operate inconveniently, the amount of undisbursed pay and allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the Head of Office is satisfied that proper arrangements can be made for the safe custody of the sums retained.</p> <p>(3) It is also not permissible to keep undisbursed pay and or allowances under any circumstances as a credit under the deposit section of Government Account to facilitate its subsequent withdrawal.</p> <p>NOTE: 1.—Acquittance rolls and office copies of bills on which acquittance is obtained are not</p>		<p>Office shall disburse the amount or hand over the cheque, as the case may be, to such member of the Government servant's family as has been nominated by the Government servant to receive his Provident Fund dues.</p> <p>(2) If, for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, and when the occasion for making the payment arises, the amount may be drawn a new under rule 89.</p> <p>Provided that, if in the opinion of the Head of Office, this restriction is likely to operate inconveniently, the amount of undisbursed pay and allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the Head of Office is satisfied that proper arrangements can be made for the safe custody of the sums retained.</p> <p>(3) It is also not permissible to keep undisbursed pay and or allowances under any circumstances as a credit under the deposit section of Government Account to facilitate its subsequent withdrawal.</p> <p>(4) <i>In case of payment by direct credit into bank account of the government servants, the Drawing and Disbursing Officer shall inform to individual claimant electronically the payment details intimating unique transaction reference number and obtain acknowledgement from him in the same manner as</i></p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>required to be submitted to the Accounts Officer, but being important records, they should be stamped 'PAID' and preserved carefully for the prescribed periods.</p> <p>In respect of the payments made through acquittance rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in token of the total amount actually paid. The 'PAID' stamp, duly attested by the drawing officer, need be affixed only against the total disbursed amount of the acquittance roll. In respect of undisbursed amount paid subsequently, the items should be stamped 'PAID' individually and attested by the drawing officer while signing the Cash Book.</p> <p>NOTE: 2 —Cash drawn on pay and travelling allowance bills should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowance, should be kept in a Register in Form GAR 25. Entries of the total and particular amount of undisbursed pay and allowances may be made against each bill serially and subsequent payment thereof entered in the appropriate columns of the Register and the Cash Book, each such entry being attested by a Gazetted Officer. From this register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund either in cash or by short drawal from the next bill.</p>		<p><i>prescribed in Rule 30 of these rules.</i></p> <p>NOTE: 1.—Acquittance rolls and office copies of bills on which acquittance is obtained are not required to be submitted to the Accounts Officer, but being important records, they should be stamped 'PAID' and preserved carefully for the prescribed periods.</p> <p>In respect of the payments made through acquittance rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in token of the total amount actually paid. The 'PAID' stamp, duly attested by the drawing officer, need be affixed only against the total disbursed amount of the acquittance roll. In respect of undisbursed amount paid subsequently, the items should be stamped 'PAID' individually and attested by the drawing officer while signing the Cash Book.</p> <p>NOTE: 2 —Cash drawn on pay and travelling allowance bills should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowance, should be kept in a Register in Form GAR 25. Entries of the total and particular amount of undisbursed pay and allowances may be made against each bill serially and subsequent payment thereof entered in the appropriate columns of the Register and the Cash Book, each such entry being attested by a Gazetted Officer. From this register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund either in cash or by short drawal from the next bill.</p>
<p>Rule 109,- Cancellation and destruction of sub-vouchers.- The following rules for the prevention of the fraudulent use of sub-vouchers shall be</p>	<p>The following note shall be inserted below the rule:-</p> <p>NOTE 2.- All claims, presented in the form of e-bills, must have supporting</p>	<p>Rule 109,- Cancellation and destruction of sub-vouchers.- The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers:</p> <p>(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.</p> <p>(ii) Every sub-voucher which under the provisions of rules 111 (sub-rule 3), 113, 119 and 120 is not forwarded either to the Accounts Officer or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-vouchers are included is actually signed. If the amount of the sub-voucher exceeds the permanent advance, the cancellation should be made as soon as the payment is made and entered in the contingent register.</p> <p>(iii) Sub-vouchers submitted to a controlling officer which he is not required to forward to the Accounts Officer should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time</p>	<p>documents electronically attached to the bill. These documents must be referred to in the e-bills along with details of invoice, sanction, claimed amount, advance (if any) and beneficiary. After processing, documents (e-bill, invoice, sanction order, supporting vouchers etc.) will be marked 'paid' by system and be kept in custody of PAO in digital form.</p>	<p>officers in the matter of cancellation and destruction of sub-vouchers:</p> <p>(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.</p> <p>(ii) Every sub-voucher which under the provisions of rules 111 (sub-rule 3), 113, 119 and 120 is not forwarded either to the Accounts Officer or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-vouchers are included is actually signed. If the amount of the sub-voucher exceeds the permanent advance, the cancellation should be made as soon as the payment is made and entered in the contingent register.</p> <p>(iii) Sub-vouchers submitted to a controlling officer which he is not required to forward to the Accounts Officer should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature on the bill.</p> <p>(iv) In all cases in which sub-vouchers are not required to be</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>of countersignature on the bill.</p> <p>(iv) In all cases in which sub-vouchers are not required to be submitted to the Accounts Officer or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accounts Officer.</p> <p>NOTE.—Sub-vouchers which are required to be sent to the Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accounts Officer.</p>		<p>submitted to the Accounts Officer or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accounts Officer.</p> <p>NOTE 1.—Sub-vouchers which are required to be sent to the Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accounts Officer.</p> <p><i>NOTE 2.</i> - All claims, presented in the form of e-bills, must have supporting documents electronically attached to the bill. These documents must be referred to in the e-bills along with details of invoice, sanction, claimed amount, advance (if any) and beneficiary. After processing, documents (e-bill, invoice, sanction order, supporting vouchers etc.) will be marked 'paid' by system and be kept in custody of PAO in digital form.</p>
<p>Rule 113. Contract Contingencies,-</p>	<p>A NOTE shall be inserted to add a form for preparing contingent bill in electronic form.</p>	<p>Rule 113. Contract Contingencies,-</p> <p><i>NOTE.</i> - Form "G.A.R. 50", shall be used for preparing bill in electronic form;</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
<p>Rule 114. Fully vouched Contingent charges,-</p>	<p>A NOTE shall be inserted to add a form for preparing contingent bill in electronic form.</p>	<p>Rule 114. Fully vouched Contingent charges..,-</p> <p><i>NOTE 3.- Form "G.A.R. 50", shall be used for preparing bill in electronic form.</i></p>
<p>Rule 115. Scale regulated charges,-</p>	<p>A NOTE shall be inserted to add a form for preparing contingent bill in electronic form.</p>	<p>Rule 115. Scale regulated charges,-</p> <p><i>NOTE.- Form "G.A.R. 50" and "G.A.R. 51",, shall be used for preparing bill in electronic form.</i></p>
<p>Rule 117. Form of abstract bills,-</p>	<p>A NOTE shall be inserted to add a form for preparing contingent bill in electronic form.</p>	<p>Rule 117. Form of abstract bills,-</p> <p><i>NOTE.- Form "G.A.R. 51", shall be used for preparing bill in electronic form.</i></p>
<p>Rule 120. Counter signature of detailed bill, etc.— On receipt of the monthly detailed bill in the office of the countersigning officer with the sub-voucher. Any disallowing officer with the sub-vouchers. Any disallowance with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill and in the contingent register or such other record as may be kept in the office of the Controlling Officer. The countersigning officer shall then record the date of admission, under his initials, sign the bill and despatch it to the Accounts Officer direct with the sub-vouchers for items for more than Rs.200 each, his signature to the certificate endorsed in the bill, taking the place of the smaller ones.</p>	<p>The rule shall be substituted as below:-</p> <p>On receipt of the monthly detailed bill in the office of the countersigning officer with the sub-voucher in electronic or physical form. Any disallowance with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill and in the contingent register or such other record as may be kept in the office of the Controlling Officer.</p> <p>The countersigning officer shall then record the date of admission, sign the bill and despatch it to the Accounts Officer electronically or in physical form as the case may be direct with the sub-vouchers for items for more than Rs. 200 each, his signature to the certificate</p>	<p>Rule 120. Counter signature of detailed bill, etc.—</p> <p><i>On receipt of the monthly detailed bill in the office of the countersigning officer with the sub-voucher in electronic or physical form. Any disallowance with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill and in the contingent register or such other record as may be kept in the office of the Controlling Officer. The countersigning officer shall then record the date of admission, sign the bill and despatch it to the Accounts Officer electronically or in physical form as the case may be direct with the sub-vouchers for items for more than Rs. 200 each, his signature to the certificate endorsed in the bill taking the place of the smaller ones.</i></p>

Existing Rule	Proposed amendment	Revised Rule after amendments
	endorsed in the bill taking the place of the smaller ones.	
<p>Rule 126. Purchases in India other than through Directorate General of Supplies and Disposals.—</p>	<p>(a) A note shall be added for payment in GeM against deemed acceptance:-</p> <p>NOTE 2.- The payment against deemed acceptance backed by digitally/e- signed Provisional Receipt Certificate in lieu of the requirement of digitally/e- signed Consignee's Receipt & Acceptance Certificate under Government e-Market place (GeM) will not be treated as advance payment mention in Rule 126 (2).</p> <p>(b) A note shall be added for electronic form of contingent bills and bills for GeM payments</p>	<p>Rule 126. Purchases in India other than through Directorate General of Supplies and Disposals.—</p> <p><i>NOTE 2.- The payment against deemed acceptance backed by digitally/e- signed Provisional Receipt Certificate in lieu of the requirement of digitally/e- signed Consignee's Receipt & Acceptance Certificate under Government e-Market place (GeM) will not be treated as advance payment mention in Rule 126 (2).</i></p> <p><i>NOTE 3.- Form "G.A.R. 50" and "G.A.R. 51" shall be used for preparing Fully vouched and Abstract of Contingent bill in electronic form in general respectively.</i></p> <p><i>NOTE 4.- Form "G.A.R. 52", shall be used for preparing bill in electronic form for purchase through GeM.</i></p>
<p>Rule 142,- Form of bill for drawal of refunds of revenues.-</p>	<p>A note shall be added for electronic form of refund bills by CBEC for refund of Goods and Service Tax.</p>	<p>Rule 142,- Form of bill for drawal of refunds of revenues.-</p> <p><i>NOTE 3.- Form "G.A.R. 53", shall be used for preparing bill in electronic form by CBEC for refund of Goods and Service Tax in terms of the Central Goods and Service Tax Act.</i></p>
<p>Rule 147. Form of bill for</p>	<p>A note shall be added for</p>	<p>Rule 147. Form of bill for</p>

Existing Rule	Proposed amendment	Revised Rule after amendments
grants-in-aid etc.,-	electronic form of bills for remission of State Levies (M/o Textiles) and reimbursement of Tax in selected states (D/o IPP).	<p>grants-in-aid etc.,-</p> <p><i>NOTE 1.- Form "G.A.R. 54" shall be used for preparing bill in electronic form for Remission of State Levies (RoSL) to Textile Exporters by M/o Textiles and reimbursement of Tax by Department of Industrial Policy and Promotion to taxpayers who have industries in the States which are exempted from tax.</i></p> <p><i>NOTE 2.- Form "G.A.R. 55" shall be used for preparing bill in electronic form for Grants-in-aid/ Subsidies/ Contribution, in general.</i></p>
Rule 149. Form of bills for stipend and scholarships etc.,-	A note shall be added for electronic form of bills for DBT payments.	<p>Rule 149. Form of bills for stipend and scholarships etc.,-</p> <p><i>NOTE 2.- Form "G.A.R. 56", shall be used for preparing bill in electronic form for drawal of fund under Direct Benefits Transfer.</i></p>
Rule 150. Investment by Government,-	A note shall be added for electronic form of bills for drawal of payment for investment.	<p>Rule 150. Investment by Government,-</p> <p><i>NOTE.- Form "G.A.R. 55", shall be used for preparing bill in electronic form.</i></p>
Rule 159. Form of bills for loans and advances and drawal thereof,-	A note shall be added for electronic form of bills for drawal of payment for loans and advances.	<p>Rule 159. Form of bills for loans and advances and drawal thereof,-</p> <p><i>NOTE.- Form "G.A.R. 55", shall be used for preparing bill in electronic form.</i></p>
Rule 162. Procedure for drawal of revenue advances,-	A note shall be added for electronic form of bills for drawal of revenue advances.	<p>Rule 162. Procedure for drawal of revenue advances,-</p> <p><i>NOTE.- Form "G.A.R. 51", shall be used for preparing bill in electronic form.</i></p>

Existing Rule	Proposed amendment	Revised Rule after amendments
G.A.R. Forms	<p>The following GAR forms shall be inserted:-</p> <ul style="list-style-type: none"> (a) G.A.R. 48 (b) G.A.R. 49 (c) G.A.R. 50 (d) G.A.R. 51 (e) G.A.R. 52 (f) G.A.R. 53 (g) G.A.R. 54 (h) G.A.R. 55 (i) G.A.R. 56 	<p>After form G.A.R. 47, the following forms shall be inserted, namely:-</p> <ul style="list-style-type: none"> (a) G.A.R. 48 (b) G.A.R. 49 (c) G.A.R. 50 (d) G.A.R. 51 (e) G.A.R. 52 (f) G.A.R. 53 (g) G.A.R. 54 (h) G.A.R. 55 (i) G.A.R. 56