Advance Correction Slip No. 48

INDIAN RAILWAYS CODE FOR THE ACCOUNTS DEPARTMENT

PART – I **(Second Reprint) 1997**

Please substitute Para 1111 and para 1122 of Chapter XI - BILLS and para 1901 of Chapter XIX - Cash And Pay Department with the following:

1. **Para 1111: Issue of Cheques**

All payments will normally by arranged by the Accounts Officer in cash (through pay office) or by cheques (through Cheque Disbusement cell) in accordance with the detailed rules laid down in Chapter XIX. Cheques are drawn on the Reserve Bank of India, or a Bank functioning as the agent of the Reserve Bank, or a Government Treasury by Accounts Officers authorised in this behalf by the Financial Adviser and Chief Accounts Officer or an Accounts Officer in independent charge of a project. Funds required for payment in cash will be obtained by cheques drawn in favour of the Cashier, while other payment will be made by cheques drawn in favour of the payees/bank disbursing the payment on behalf of railways concerned. Cheques should be prepared in accordance with the details furnished on the Abstract of Bills Passed (A. 1107 third page). The cheques should be classified bank-wise in the Form A.1111, Requisition for cheques, and this form together with the Abstracts ..... (A. 1107) should be submitted to the Officer authorised to sign cheques. The Officer should satisfy himself that the cheques have been correctly drawn in all respects and should check the correctness of the entries in the Requisition for Cheques (A. 1111) which is used as a voucher for posting the General Cash Book (A. 304). He should cross off the enfacements on the Abstract of Bills (A. 1107) or otherwise cancel them by rubber stamp to ensure that cheques are not prepared more than once for the same Abstracts.

The Accounts officer should thereafter segregate the payments into four categories viz a) NEFT b) ECS/NECS c) Third party cheque and d) Cash. The Bills for NEFT/ECS/ NECS and third party cheques shall be dealt by Accounts Officer under Disbursement cell of Books section. Only those bills where the payment in cash is required to be made should be sent to Pay office.

2. **1122:**

All cheques issued by the Accounts Office should be sent to the Cheque Disbursement cell (in books section) along with the connected bills, Abstracts of bills (A. 1107) and Requisition for cheques (A. 1111) for arranging, payment. Before passing on the bills to the Cashier for arranging payment, columns 8 to 10 of the Bills Register (A. 1104) should be posted. After making the necessary entries in the Cash Book (A. 1941) the Cashier will return the Abstracts of Bills and Requisition for Cheques to the Accounts Office for record.

1122 a) Accounts office (Cheque Disbursement Cell) should generate Cheque Abstract and cheques for arranging payment through NEFT/ECS/Third party cheques/Cash based on CO-7s confirmed by concerned Bill passing sections. Cheque cell should send Cheque Abstract Report of the day indicating Cheque numbers and Cheque Abstract wise Total amount payable for the day along with all the cheques and connected Bills, CO-7s duly stamped as "Cheque issued" and Cheque Abstracts to Cheque Disbursement Cell along with the NEFT cheques for onward submission to RBI/SBI for arranging payment in Beneficiary's Account. Cheque cell should maintain records for Cheque Abstracts received from Disbursement cell duly acknowledged and will also maintain section wise details for Net amount

payable as per Disbursement Cash Book and Disbursement Report of a Day received from Disbursement cell for verification by Bill passing sections.

1122 b) Accounts Office (Disbursement Cell) should generate Disbursement Cell Number (DCN) for each Co-6 Bill through system and make manual Entry of Disbursement Number, Date and amount on each bill with Red Ink. Cheque Disbursement cell should also generate Disbursement Cash Book and Disbursement Report of a Day from system listing out the Disbursement Cell Number given to each bill, section code and Name, Co-6 No., Amount of each Bill, Co-7 No. and Total amount of payment disbursed in a Day and reconcile the Total Amount disbursed as per Disbursement Report of the day with the Cheque Abstract Report of the Day and Cheques & Bills figures accounted for in the Receipt & Payment of the Day. Cheque Disbursement cell should disburse the NEFT/ECS/NECS cheques along with encrypted file to Bank and Third party cheques through Postal agency. Cashier's Cheques for cash payments should be sent to Pay office for arranging Cash Payments. Cheque Disbursement cell should maintain the Register to record of number of cheques disbursed in a Day and reconcile with the Cheque Abstract Report of the Day received from Cheque cell. Disbursement cell should directly send the Disbursement Report of a Day in duplicate along with NEFT/ECS/Third party cheques connected Bills, Co-7 to Post Audit Cell. Post Audit cell should return one copy duly acknowledged to Cheque Disbursement cell. Cheque Disbursement cell should send Disbursement Cash Book in duplicate along with Cheque abstracts to Cheque cell. Cheque cell should return one copy duly acknowledged to Cheque Disbursement Cell.

For arranging Cash Payments by Pay office, Cheque Disbursement cell should send Cashier's Cheques along with the connected Bills and the Cashier's Cheque Disbursement Report (generated from system) in duplicate to Pay Office. Cashier's Cheque Disbursement Report of the Day should list out the details of cheque number, cheque date, amount, Disbursement cell Number given to each bill, section code & Name of the section, Co-6, No., Amount of each bill, Co-7 No., name of beneficiary to pay office.

The data sent to Bank along with cheques for arranging payment to Beneficiary's Account should be reconciled with the data received from RBI/designated bank giving status of each Transaction. Cheque Disbursement cell should indicate Returned Transactions based on Bank transaction report received from section responsible for issuing cheques fortnightly in the Disbursement Cash Book of the Month and send to Post Audit cell.

1122 c) Disbursement of Cash Payments through Pay Office - Pay office should acknowledge receipt of Cashier's Cheque Disbursement Report of the day and connected bills, and return one copy of Cheque Disbursement Report of the Day to Cheque Disbursement cell of Accounts office. For Accountal of Bills in Pay office, generation of relevant documents and accordance of Acquittance for cash payments, procedure as per para 1945 A to para 1963-A should be followed.

1122 d) Accounts office Post Audit cell should maintain records of Disbursement Report of a Day and NEFT/ ECS/ Third party cheques connected Bills, Co-7s received from Cheque Disbursement cell daily and Paid /Unpaid Bills received from Pay office after stipulated period of one month. Post Audit cell should reconcile the receipt of Bills from Cheque Disbursement cell and Pay office with the Disbursement Report of the Day/ month received from Cheque Disbursement cell. Post Audit cell should distribute Bills received from Cheque Disbursement cell and Pay office to the concerned Bill Passing section for accordance of Final Acquittance Certificate to Post Audit cell of Books section for these Bills. Post Audit cell should accord Final Acquittance Certificate to Pay Office for Cash payments.

1122 e) Bill Passing sections - should exercise check of Paid vouchers / Bills as per para 817- A & 818 – A and accord Final Acquittance Certificate to Cheque Disbursement cell.

3. 1901:

Introductory. – The Cash and Pay Department is headed by a Dy CAO/C&P. The banking of all cash received by the railway and the disbursements of all payments on behalf of the railway (except for payments arranged through cheque by the Cheque Disbursement cell) are mainly the responsibilities of the Dy CAO/C&P. On the divisions there are Divisional Cashiers who function in the same way as, and subordinate to the Chief Cashier. Unless the contrary is clear from the context, the term "Cashier" includes the Dy CAO/C&P , ACC, Divisional Cashier, Senior Cashier and Cashier.

(Authority: Board's Letter No. 2015/ACII/21/13 dated 18.10.2016)