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**OFFICE OF THE ACCOUNTANT GENERAL (A&E)
RAJASTHAN JAIPUR-302005**



MANUAL OF ACCOUNT CURRENT SECTION

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

The first edition of this Manual was published in May 1957, subsequently revised in November 1965, November 1976, November 1982 & May 1992. This is the sixth edition of Manual of Account Current Section.

PREFACE TO THE SIXTH EDITION

This Manual has been up-dated in accordance with the best practices and directions issued by the CAG of India upto September 2006. The orders issued by the Headquarter's Office from time to time have been incorporated while giving a final shape to this edition.

The Manual has been up-dated in view of Voucher Level Computerization of the State Accounts. The VLC program had been introduced in 2001-02.

This Manual outlines the general procedure/instructions relating to Inward Settlement Accounts received from other accounting authorities and Outward Settlement Accounts from Rajasthan Accounts Circle to other accounting authorities; special instructions relating to settlement between Central and State Governments (other than those involving P&T, Railway & Defence); special points relating to settlement of accounts involving P&T, Railway & Defence; adjustment and settlement of accounts of transactions with foreign Governments. This Manual also deals with the procedure of monetary settlement through bank drafts or through Reserve Bank of India, as the case may be.

The Account Current Section will be responsible for keeping this Manual up-to-date and will ensure that all orders requiring incorporation in the Manual are included therein with care and promptitude.

Accountant General (A&E)

Jaipur
Dated: 6.3.2007

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CHAPTER 1

GENERAL FUNCTIONS

- 1.1** The Account Current Section broadly deals with passing on to accounting authorities of other Governments, transaction arising in State-Section of Accounts of this office, accompanied by monetary settlement, where necessary and vice-versa.

Chapter 2 of this manual deals with the general procedure and instructions relating to Outward Settlement Accounts from this office to other accounting authorities and Chapter 3 deals with Inward Settlement Accounts received from other accounting authorities. These chapters deal with procedure of monetary settlement through Bank-drafts or through Reserve Bank of India, as the case may be.

Other chapters deal with special instructions in connection with settlement of transactions between various Governments. Chapter 4 deals with such instructions for settlements between Central and State Governments other than those involving Posts and Telegraphs (P&T), Railways and Defence which have some further special

features and are dealt with in chapter 5 and chapter 6 deals with adjustment and settlement of account of transaction with foreign Governments other than Pakistan which is covered by chapter 7 because of some special features.

1.2 General Organisation:

1.2.1 The Work of the branch was previously divided into 3 sections, each under the charge of a Supervisor/Section Officer/Assistant Accounts Officer, who functioned under a Branch Officer. The group supervisory charge of the Branch vested with Senior Deputy Accountant General/Deputy Accountant General (Accounts). All the 3 Sections were clubbed in a single Section known as ‘Account Current Section’ vide AG(A&E) Office Order No.Admn.I/402 dated 28.1.2002.

1.2.2 Duties of Supervisor/ Section Officer/Assistant Accounts Officer

Besides the specific duties entrusted to him in the Manual of General Procedure, the Supervisor/ Section Officer/ Assistant Accounts Officer in charge of Account Current Section is responsible for the following duties:

- 1) Passing the Account Current Abstracts (i.e. various classified abstracts) before their submission to the Branch Officer.

- 2) Examination of the posting of all items in the Adjustment Registers and in the Account Current Abstracts.
- 3) Examining the objection statements and reviewing the disposal of all inward and outward objection statements.
- 4) Correct preparation and punctual despatch of all outward accounts, statements, returns, etc., due from the section and the correct preparation and punctual submission of registers, broadsheets, etc. to the Branch Officer and other authorities.
- 5) Examination of classification of all items appearing in the Inward Settlement Accounts.
- 6) Systematic maintenance of the register of corrections to this manual.
- 7) Preparation and punctual submission to the Accountant General of the monthly report on the state of work of the sections.
- 8) Punctual settlement of transactions adjustable with Pay and Accounts Offices of the Ministries/Departments wherein separation of accounts from audit has been effected.

- 9) Punctual settlement of transactions adjustable with the Principal Accounts Offices of the Ministries/Departments wherein departmentalisation of accounts has been effected.
- 10) Punctual settlement of transactions of Railways, P&T and Defence.
- 11) In the case of Vouchers received in advance of the regular accounts, it should be seen that complete action is taken, including issues of objection statements.
- 12) The Supervisor/Section Officer/Assistant Accounts Officer is further responsible for seeing :
 - a) As regards Outward Accounts
 - i) That advance lists and schedules are prepared on due dates;
 - ii) That figures shown in the outward accounts agree with those in the detail books. This can be done from the computer if work is being done on computer;
 - iii) That the net amounts, as worked out in the settlement accounts, agree with those advised to the Reserve Bank;

iv) That all intelligent checks are exercised over the accounts prepared and that any apparent errors in classification noticed are brought to the knowledge of the concerned sections for rectification;

b) As regards Inward Accounts

That the net debits and credits as shown in the settlement accounts agree with the corresponding amounts shown in the copies of the advices of Inter-Government Adjustments received from other Accounts Offices;

c) As regards adjustment with the Central Accounts Section of the Reserve Bank:

- i) That advices are sent on due dates to Reserve Bank of India, Nagpur;
- ii) That transfer entries are correctly made in respect of memoranda of clearance received from the Bank on account of advice issued by this office as well as by other Accounts offices; and
- iii) That the register of adjustments with the Reserve Bank (Part I to V) is maintained correctly and submitted to

the Branch officer on the prescribed dates for his review.

d) As regards other items:

- i) That the objection books are properly maintained, closed in time and objection statements issued to other Accounts officers regularly; and
- ii) That objections statements received from other Accounts officers are disposed off within a week of their receipt.

1.2.3. Duties of Accountants/ Senior Accountants

The following items of work are, interalia, to be attended by Accountants and Senior Accountants posted in Account Current Section:

- 1) Work relating to manualisation of important orders.
- 2) Preparation of Staff proposals.
- 3) To see that the books etc. supplied to the section are uptodated.
- 4) Parliamentary Question and Starred Question in State Legislature.
- 5) Preparation of monthly and quarterly reports.
- 6) Maintenance of circular files in proper manner.
- 7) Checking of statistics.

- 8) Compilation of material, if any, required by A.A.D. Section for incorporation in the Finance Account/Appropriation Accounts.
- 9) Annual adjustments, if any.
- 10) Checking of C&D schedules, their totals, supporting documents and tallying of figures with the detail book in respect of settlement accounts
- 11) Watching of receipt of accounts on due date and issuing of reminders for overdue accounts.
- 12) Examination of accounts including arithmetical calculations.
- 13) Adjustment of the Inward Settlement Accounts after obtaining classification from the concerned sections on doubtful transaction in Form No. AC 11 in the manner prescribed in Chapter 3 of this manual and prompt despatch of the adjustment memoranda to the Sections concerned.
- 14) Preparation of the objection statements from the adjustment register and settlement accounts and further disposal thereof on return.
- 15) Disposal of the objection statements from the adjustment register and settlement account and further disposal thereof on return.

- 16) Preparation and punctual submission of the outward accounts and the advance lists of receipts and payments to the Pay and Accounts Officers etc. of Defence, Railways and P&T.
- 17) Preparation of advice in Form No.AC 4 for monetary settlement through Reserve Bank of India, Nagpur.
- 18) Preparation of certified lists of the postal life Insurance premium and despatch on due dates.
- 19) Maintenance of Broad Sheets.
- 20) Obtaining of demand drafts from the Bank for remitting to other party, in settlement accounts, and depositing the Bank drafts/Cheques (received in settlement of accounts) into the Bank at the earliest.
- 21) Vigorous pursuance with other accounting authorities for the demand drafts due from them.
- 22) Maintenance of Register of valuables in Form C.A.M. 16 by the official entrusted with the duties of maintaining it for the section as a whole. It should be kept in the custody of the Branch Officer.

1.2.4. Duties of accounts clerks

After restructuring of cadres in the Indian Audit and Accounts Department with effect from 1-3-1984, certain functions previously

performed by the auditors/selection grade auditors, are to be assigned to accounts clerks as mentioned in para 1.3 of the Manual of Instructions for restructuring cadres in IA&AD. The following items of work are to be entrusted to clerks in the Account Current Section vide Annexure 2.4.4 to the Manual *ibid*.

A- Settlement Accounts

- 1) Cheques – Checking with the covering lists, seeing that the cheques have been correctly accounted for including arithmetical check etc.
- 2) Remittance – Linking and agreeing figures including working out balances.
- 3) March (Supplementary) Accounts
- 4) Broadsheets (Other than PAO transactions)

B- PAO Suspense Transactions

Outward Accounts

- 1) If net credit, requisitioning draft from the bank and despatch of account with bank draft.
- 2) If net debit, requisitioning draft from the PAO and sending it to the bank.
- 3) Recording particulars of items 1 to 3 in Outward Claims Register.

Inward Accounts

- 1) If net debit, requisitioning bank draft from the bank and sending it to concerned agency.
- 2) If net credit receipt of cheque from the concerned agency and sending it to the bank.
- 3) Recording particulars of items 5 to 7 in the Inward Claims Register.

C. Reserve Bank of India Remittance Transactions

Preparation of certified lists for transmission to postal authorities.

1.2.5 The duties and responsibilities of AAG/Sr.AO/AO/AAO/SO in Account Current Section in relation to compilation work through the computers etc. have been detailed in Annexure to this Chapter.

1.3 Main Control records to be kept in the section.

1.3.1 The various control records to be maintained in the section are mentioned in subsequent chapters of this manual. The following are the other general important records/returns to be kept in the section.

1.3.2 Calendar of Returns

The Account Current section should maintain a Calendar of Returns as prescribed in paragraph 19 of the Manual of Standing Orders (Administrative Volume I). The procedure for the maintenance of the Calendar of Returns is detailed in the Manual of General

Procedure. A list of returns/reports due from the Account Current Section to outside authorities and to officers/sections in this office and of returns due from other sections and outside authorities whose submission/receipt is watched through the Calendar of Returns generally is given in **Appendix-I**.

It is the duty of the Supervisor/Section Officer/Assistant Accounts Officer to see that all reports, returns, etc. due from the section are prepared and sent in time and a careful watch is kept on the receipt, on due dates, of the returns etc. due to the section from other officer or other sections of this office and that all other items of work etc. are completed by the prescribed dates.

The Calendar of Returns should be submitted to the Branch Officer on every Tuesday and to the Group Officer on the Fourth Tuesday of each month.

1.3.3. Reports regarding state of work and outstanding balances under Suspense Heads and differences in the Broadsheets.

The provisions contained in the manual of general procedure should be observed in preparing and submitting the monthly and quarterly arrear reports. Similarly the provisions as contained in the manual

of Book Section should be followed in preparing and submitting six monthly reports of outstanding balances under Suspense Heads and differences between Broadsheet and Ledger Figures in respect of Debt, Deposit and Remittance Heads.

1.3.4. Guard Files.

Guard files should be maintained in AC section in which set of instructions relating to accounting procedures to be followed by the section, should be recorded.

Suitable index to the guard files should be kept giving references of circulars/page numbers on which instructions of various types are filed.

1.3.5. Key Registers

With a view to achieving efficiency, each official of the section shall maintain a key register as per instructions contained in the Manual of General Procedure.

The Key Registers shall be put up to the Branch Office on 15th of April, July, October and January each year for review.

1.4. Preservation of records

1.4.1 The periods for which records of the Account Current Sections should be preserved are prescribed in **Appendix-II** to this manual.

1.5. Meeting of Clearance House

1.5.1 In order to expedite clearance of outstanding balances/differences under the head "8658-Suspense Account" a clearing house has been established under the supervision of AAO/SO Book-I and its meeting takes place on 10th of each month. As such AAO/SO/Supervisor or any representative of Account Current Section is required to attend the clearance house meeting invariably on the prescribed date.

(Para 10.5.1 of Book Manual III Edition of Nov.,92).

ANNEXURE

(Referred to in para 1.2.5)

Duties and responsibilities of A.A.G./Sr.A.O./A.O. in Account Current Section

The Asstt. Accountant General/Sr. Accounts Officer/Accounts Officer is overall incharge of the section. In addition to the duties/responsibilities already being performed, he is to apply the following checks: -

- 1) He is to supervise the working of compilation work for entering data in the computers on daily basis and to ensure that data entry is completed by due dates.
- 2) He is to authenticate the various reports generated through computers.
- 3) At the time of approving broadsheets, it may be checked that uptodate differences have been properly analysed and reasons for non-clearance of the outstanding items are recorded in the Broadsheets.
- 4) He is to ensure that reports etc. generated through computers are maintained and preserved as per existing codal provisions.

Duties and responsibilities of A.A.O./S.O. in Account Current Section

- 1) The Asstt. Accounts Officer/Section Officer holds the supervisory charge of the section. He is to supervise the working of compilation of accounts through computers.
- 2) He is to monitor the progress of data entry on daily basis and to ensure that data entry is complete by due date. In case, any delay is apprehended, the matter may be brought to the notice of Branch Officer/Group Officer in time.
- 3) To authenticate the prints of classified abstract and other reports.
- 4) The Asstt. Accounts Officer/Section Officer is to watch the running of various processes by the officials of his section.
- 5) The Asstt. Accounts Officer/Section Officer is to watch the generation of various reports by due dates concerning his section.

CHAPTER 2

GENERAL PROCEDURE/INSTRUCTIONS RELATING TO OUTWARD SETTLEMENT ACCOUNTS

2.1. Nature and Source of outward settlement account

2.1.1 An Outward settlement account purports to be an extract from the books of the Accounts Officer who despatches it and to show the amounts he has passed on to the debit or credit of the other party to the account with necessary explanation of the credits and with documents supporting the debits.

The outward accounts are compiled from: -

- a) Vouchers, Schedules etc. received from treasuries through Central Treasury Section and other CA Sections of this office;
- b) Public Works Divisional Accounts and Forest Accounts; and
- c) Sectional Transfer Entries and classified abstracts.

The monetary settlement is done on cash basis through bank drafts in respect of transactions relating to Pay and Accounts Officers of the Central Government after departmentalisation of Central

Accounts from 1.10.1976 as also in respect of P&T , Defence and Railways.

(Article 5.1 (i) & (ii) A/c code for A.G.)

2.1.2 Outward settlement Accounts are sent in respect of payments/receipts booked under the following heads in the state section of accounts of this office (taking into consideration the changes effected in the heads with effect from 1.4.1982 vide correction slip No.265 dated 5.4.1982 to the list of Major and Minor Heads, incorporated in the new List of Major and Minor Heads in force with effect from 1.4.1987): -

- i) Various minor heads below major head 8658-Suspense Accounts viz Pay and Accounts Office Suspense, Suspense Account (Civil), Tele-Communication Accounts Office Suspense, Tax Deducted at Source Suspense, etc. Under these minor heads, there are several sub heads to accommodate different nature of transactions under these minor/sub heads, various accounting authorities constitute separate detailed heads.

ii) 8675-Deposits with Reserve Bank:

This is a mere adjusting head and records the net results of cash transactions and adjustments with Reserve Bank of India. Debit Balance under this head at any date represents the cash balance of the state government with the Reserve Bank of India.

iii) 8679-Accounts with government of other countries:-

The name of each foreign country with which account is to be settled will be a minor head vide correction slip No.1 dated 12.2.1988 to the List of Major and Minor Heads of Account. Separate sub-heads may be opened for transactions originating in Civil, P&T, Defence and Railways accounts under each minor head.

iv) 8786- Adjusting Account between Central and State Government

This head will be operated by the State Accountant General when adjustments have to be carried out by him between Central and State Sections in the accounts maintained by him, when adjustments in the balances of the State/Central

Government are to be effected through Central Accounts Section of the Reserve Bank of India, Nagpur by issue of advices. No Central Account, is however, being prepared by this office with effect from 1.4.1991.

v) 8793- Inter State Suspense Account

Under this major head, there are sub heads relating to accounts of various states. Transactions arising in the accounts of one state which are adjustable against the balance of another state through the agency of Reserve Bank of India, Nagpur are accounted for under this head.

The footnotes relating to the minor heads in the List of Major and Minor Heads of Accounts explain their functions and should be followed for accounting purposes.

2.1.3. A list of accounting authorities to whom the Outward Settlement Account are sent from this office is given in **Appendix-III-A&B**. The due date for transmission of outward account is last day of the following month.

2.2. Process of feeding data to Account Current Section for Outward Settlement Accounts

2.2.1 After compilation of monthly accounts, the Central Treasury Section sends to the Account Current Section all the vouchers/schedules etc. in support of the amounts booked under the heads mentioned in para 2.1 above. The vouchers/schedules etc. should be duly accompanied by a covering schedule in Form SY.22 which should be separate for debits and credits pertaining to each Settlement Account.

Similarly all the concerned CA and WAC section will send separate vouchers/schedules, including those of recoveries of General Provident Fund along with copies of transfer entries in respect of the above heads of account for which monetary settlement of Inter-Governmental transactions is required to be carried out.

2.2.2 The memoranda sent by the various sections are intended to show the amounts debited or credited and the number of vouchers and schedules made over in support of each item of debit or credit. Before each memorandum is signed by the Supervisor/Section Officer/Assistant Accounts Officer concerned, he must satisfy himself that it is correct in every respect and is accompanied by full

details of the credits and by documents in support of debits. The memoranda along with vouchers/Schedules etc. should be sent either personally by the officials concerned or through the Transit Register.

Whenever an item affecting the Settlement Account is adjusted by a transfer entry, full details of the transactions supported by the requisite schedules or vouchers should be sent to the Account Current Section by the section which proposes the transfer entry.

2.3 Preparation of outward settlement account in Account Current Section.

2.3.1 From the memoranda in Form No.SY.22 thus received from various sections, each concerned official in the Accounts Current Section will prepare the Settlement Account together with the requisite schedules as per instructions contained in chapter 5 of the Account code for Accountants General.

The concerned official will, in the first instance, capture the Ledger Figures from computer through process “Capturing Suspense amount from Detail Book” in respect of various accounts heads mentioned in para 2.1 for which Inter-governmental monetary settlement is done and will tally these figures of debits and credits

appearing in the relevant memorandum in form No.SY.22 and the supporting schedules etc. and the transfer entry figures of various sections. It should also be ensured by him that settlement account is supported by schedules/vouchers. In case they are wanting or if there is discrepancy in the figures of the schedules and those booked in accounts by the sections, the same should be collected/reconciled from the concerned sections. In the case of credits for which no schedules are received from the treasury, the details will be furnished by the sections concerned from the treasury account, if given therein, and if not, the section should call for the same. If any erroneous credit or debit is detected in the course of the preparation of the account, immediate action should be taken to get it rectified by the concerned section.

In case there is still discrepancy in the net figure of schedules/vouchers and the amount of the outward settlement account, the same should be suitably explained.

Each outward settlement account and the concerned schedules should be checked and attested by the Supervisor/Section Officer/Assistant Accounts Officer in token of his having examined

them with reference to the details furnished in the supporting schedules and vouchers.

Claims in respect of the central pension paid at Treasury counter duly supported by an abstract of schedule of payments would be sent by the Accountant General in the form given below to Central Pension Accounting office requisitioning cheque/demand draft in settlement of the pension paid through treasuries. The paid vouchers would be sent to the Central Pension Accounting Office direct by the Treasury Officers.

PROFORMA

ABSTRACT OF SCHEDULE OF PAYMENT OF PENSIONS

S.No.	Name of Treasury	Month to which pension relates	Superannuation and Retirement Allowance			
1.	2.	3.	4.			
Family Pension	High Court Judges	Pensions to legislators (Modules of Parliament)	Central Freedom Fighters Pension	Commu	ted value of Pension.	
5.	6.	7.	8.	9.		
Gratuity	<u>Allocation of Pension (if any)</u> Nomenclature of Govt.	Amount of Pension	Others (Specify Category)	Grand Total	Income Tax Recovered	Net Amount paid
10.	11.	12.	13	14	15	

(Govt. of India, Ministry of Finance , Department of Expenditure, Central Pension Accounting Office OM No.R.26020/1/91/MF/CPAO/COORDN./225

dated 27.3.1991 and No.R.26020/J/91/MF.CPAO/Cordn./A/cs/818 dated 20.9.91).

The claim for reimbursement should reach the Central Pension Accounting Office by 15th of each month following the month of account. In case, in any month, the figure booked is 'Nil' the same should also be communicated to Central Pension Accounting Office. (Central Pension Accounting Office letter No.MF/CPAO/CG-III/11/91-92/198 dated 16.5.91).

On the basis of schedules/vouchers etc. and the Ledger Figures of Detail Book Part-I and II maintenance in Central Treasury Section and Book section respectively, the officials of Account Current Section prepare the detail of outward accounts in C & D schedules separately for various accounting authorities. The outward settlement account is then prepared for the net amount in form AC.6 in case of monetary settlement is done through CAS, RBI, Nagpur and in Form AC-18 in case of monetary settlement by exchange of Cheque/Bank Draft for transmitting to the concerned accounting authority.

2.3.2 The procedure being followed for monetary settlement of outward account is as follows: -

- i) Where cash settlement is done.
 - a) If the credit figures say under 8658-Suspense Accounts (Relevant minor/ detailed head there under) in outward settlement account are more than the debit figures, requisition will be sent to the State Bank of Bikaner and Jaipur to prepare a demand draft for the net amount by debit to head "8658-Suspense Accounts – (109-RBS (HQ) as laid down in the list of Major and Minor Heads of Account). On receipt of the bank draft, the same will be despatched with the concerned schedules, vouchers etc. to the PAO/Accounts Office concerned after noting all the relevant particulars in the Outward Claim Register **Appendix-V** at appropriate places.
 - b) If the debit figures in the outward settlement account is more than the credit figures, a cheque or demand draft is demanded from the other party i.e. P&AO/Accounts Office by sending the supporting vouchers/schedules etc. after noting the details in the Outward Claim Register to watch the receipt of cheque/demand draft.

On receipt of cheque/demand draft, credit is sent to the bank for collection by credit to Govt. Account under the head "8658-Suspense Accounts-109-RBS (HQ) (Relevant minor/detail heads).

In both the cases of (a) and (b) above, the original credit/debit booked under "8658-Suspense Accounts (relevant minor/detail head) gets linked and paired off by the minus debit/credit under 8658-Suspense Accounts (relevant minor/detail head by per contra minus debit/credit to 8658-Suspense Account-109-RBS (Hqrs.) the same head appearing in subsequent treasury accounts (through bank scrolls) on account of realisation of the proceeds/or the purchase of bank draft which are watched through the Broad Sheets maintained for the purpose.

(Article 5.17 of Account Code for Accountants General read with illustration No.I and II subsidiary to Outward Account given in the Annexure of Chapter 5 of the Account Code for Accountant General).

- ii) Where monetary settlement is done through the agency of the Reserve Bank of India, Nagpur.

Considering an example that a net debit or credit appeared under the head "8793- Inter State Suspense Account-Account with Government of Uttar Pradesh, necessary entries are made in the "Register of Adjustments with the Reserve Bank" kept in Form No.AC.3 and an advice in form No.AC.4 is issued for the net debit or the net credit amount to the Central Accounts Section of Reserve Bank of India, Nagpur by the Account Current Section for effecting

necessary transfer between the balances of the Rajasthan State and those of the other accounting authority viz. Uttar Pradesh State in the present case. The Outward Account supported by schedules, vouchers etc. is thereafter sent to the concerned accounting authority Accountant General alongwith copy of advice to enable them to transfer the amounts in their books.

On receipt of the clearance memorandum from the bank in form No.AC.5 adjustments are made as below: -

- a) If the advice was for debit to the government of Uttar Pradesh, credit (minus debit) is given to the head "8793-Inter State Suspense Account-Account with Govt. of Uttar Pradesh by debit to the head "8675-Deposit with the Reserve Bank CAS-Reserve Bank".
- b) If the advice for net credit given to the government of Uttar Pradesh, debit (minus credit) is given to "8793-Inter State Suspense Account-Account with government of Uttar Pradesh" by contra credit to the head "8675- Deposit with the Reserve Bank –CAS-Reserve Bank".

(Article 5.9 of A/c code for Accountants General)

2.4 Special procedure for monetary settlement of Inter-Governmental transactions originating in the accounts for March.

2.4.1 Monetary settlements cannot be effected after 31st March in cases where settlement is done on cash basis, and after 25th April in cases where monetary settlement is done through the Central Accounts Section of the Reserve Bank of India, Nagpur.

A special drill for monetary settlement in respect of transactions through the close of the year is prescribed in Article 5.5 of the Account Code for Accountants General .The special drill followed is mentioned in the subsequent paras 2.4.2 to 2.4.7.

2.4.2 In March, advance schedules are sent to enable the other party to accept or reject any items before the actual closing of the Accounts for March (Preliminary) and March (Supplementary).

For this purpose, a circular letter is issued by A.C. Section by Ist March every year, to all the treasury Offices requiring them to furnish weekly intimations/returns in respect of inter-Governmental transactions relating to heads mentioned in para 2.1. Such weekly returns are sent in batches (a) for the period Ist to 8th March by the

9th March, (b) for 9th to 15th March by the 17th March and (c) for 16th to 24th March by the 25th March positively.

As monetary settlement of transactions between state Government and the P&T/Defence/Railways/Pay and Accounts Offices etc. during a financial year has to be effected by 31st March and as the claims for reimbursement in respect of such transactions arising in the Month of March, have to be finalised within the financial year, the treasury officers should be requested not to receive or make payment in respect of such transactions after 25th March. In exceptional cases, where such receipts or payments have to be made even after 25th March, a telegraphic intimation should be sent immediately at the close of the daily accounts. If there is no transactions on a particular day, there is no necessity of intimating it telegraphically. The same may be intimated by post.

The weekly intimations or the telegraphic intimations should invariably contain the (a) Name of Accounts Office concerned and (b) Place or station e.g. New Delhi, Bombay, etc.

2.4.3 W.A.C. and Forest Sections of this office should also obtain vouchers and schedules in support of Inter-Governmental

transactions from the divisional officers and send the same to the Account Current Section well in time.

2.4.4 All other accounting sections of this office should also ensure that in respect of the transactions for which monetary settlement is to be done, the documents are passed on to the Account Current Section in convenient batches through the officials/sectional clerks concerned.

2.4.5 Book Section should specially watch that no transactions (except those pertaining to treasuries) are booked against the various heads requiring monetary settlement unless the transfer entries or the figures in the classified abstracts are noted by the Account Current Section.

2.4.6 C.T.S. section should ensure that the detail book for February and March of the financial year are completed latest by 30th March and 5th May respectively so that any monetary settlement that may have to be got done by Account Current Section on this basis may be got done well in time and rush of adjustments on the last day may be avoided.

2.4.7 On the Central Accounts Section of the Reserve Bank of India having reported the matter regarding receipt of bulk of advices only during the last week of April and for regulating the flow of advices, the Comptroller and Auditor General of India has issued instructions that an even flow of advices may be maintained till 19th April which may be fixed as the last date of despatch of advices by mail. Further advices by telegram, telex should be sent by 16th April with the requisite Certificate as prescribed in Article 5.5 of Account Code for Accountants General. The Central offices has further instructed that the instructions communicated in the circular letter as cited in the margin circular letter No. 458-24-80 dated 6-3-1980 may be given a faithful implementation. The following points may be specially noted for implementation: -

- i) The settlement of transactions relating to a financial year is attended to without most expedition so that the flow of advices is evenly spread over a wider period of time and no abnormal last minute pressure of work is cast on the bank during the last week of ensuing April.

- ii) If it becomes necessary to advise the adjustments by Fax/telegrams/telex, they must be checked twice and confirmation copy thereof should invariably be posted on the same day. When adjustments are advised by telex, it should be ensured that the receipts of the message is acknowledged by the telex operator of the Reserve Bank.

- iii) The post copy in confirmation of the telegraphic/telex advice should be prominently marked at the top of the advice in red ink with the following remarks:-

"In confirmation of our telegraphic/telex advice No..... dated....."

- iv) Separate advice should be issued for inter-government adjustment to ensure correct and prompt accounting of the transaction.

- v) Advices issued may be allotted serial number in the following manner, to ensure proper adjustments:-
 - a) A single serial order for all Inter-Government adjustment for March Account; and

- b) Separate serial order for advices issued under 'Central'.
- vi) While forwarding Inter-Government adjustment advices in respect of earlier erroneous credit to central government the required certificate as specified in Controller General of accounts letter No. S 1/012/1/79/RBD/DIF/CGA/2754 dated 11th September, 1979 should also be sent.

(CAG office general circular No. 14/AC/1981-No. 508-AC/31-81 dated 16.03.1981, circular No. 458-AC/24-80 dated 06.03.1980 and Reserve Bank of India, Central Accounts section No. CAG/G/132-64/101/80-81 dated 24th February, 1981).

2.5 Special measures for intimating the adjustments before close of March (Supplementary) Accounts.

- 2.5.1** Transactions relating to March (Supplementary) Accounts, which require adjustment by the other party to the account, should be communicated to the respective Accounts Officer by means of advance schedules with full particulars in case of debits so as to value them to adjust the item in their accounts for March (Supplementary). Advance schedules should be forwarded from

time to time in convenient batches or on the due dates specified by the other Accounts Officers. The advance schedules should be numbered consecutively showing the progressive totals for credits and debits in each schedule. All adjustments provided in the memoranda, letters and telegrams should be included in advance schedule, quoting the numbers and dates of communications.

If intimation of rejection of any item included in such schedules is received before the March (Supplementary) Accounts are closed, steps should at once be taken either to withdraw the amount in the same March (Supplementary) Account or to persuade the other party to accept the same. If any item originally included in an advance schedule is subsequently withdrawn, a fresh advance schedule containing the write back entry should also be forwarded to the other party, both the original and the write back entries being eliminated from the fixed accounts.

2.6. Inter Government adjustment after the closing of the bank books for the year to which the transactions relate.

2.6.1 Inter-government transactions pertaining to a financial year which cannot be settled and finally adjusted in the accounts of the year should be kept outstanding under the concerned Suspense Heads for

final adjustment in the accounts of the next year in which the monetary settlement with the bank will actually be made.

This procedure should be adopted irrespective whether the transactions are adjustable in the books of the accounts office in which they originate or they are required to be passed on through the outward account for final adjustment in the books of another accounts office.

In cases where the final adjustment is to be done in the accounts of the same office, the transaction should be held outstanding under the head "Inter State Suspense Account" in the section of account in which they originate.

2.6.2 Care should be taken to see that these outstandings are cleared at the earliest possible opportunity in the accounts of the following year through the requisite advices to the bank.

2.7 **Items wrongly passed on in settlement accounts**

2.7.1 The Accountant General despatching a settlement account should not only state the items correctly but should be prepared to give any

information regarding them required by the other party. If the Accountant General viewing the account finds any item which he cannot accept, he should re-credit or re-debit it to the originating accounts officer after obtaining his consent. In cases, however, where it is clearly established that an item in the settlement account is not adjustable in his account and that it has been wrongly passed on to him, the receiving Accountant General may re-credit or re-debit it against the originating Accounts Officer without obtaining the concurrence of the latter.

(Article 5.12 of Account Code for Accountant General).

2.7.2 In cases where this office has to pass on a large number of settlement account transactions without supporting documents to the responding Accountants General, the matter should be taken up with the Finance Department asking it to issue instructions to the treasuries etc. to send their documents complete. The Finance Department should be told that twice monetary settlement is involved in such cases and the responding Accountant General are unable to adjust the items finally in the accounts for want of details,

the items are likely to be reversed in case the documents are not furnished to them within six months.

2.8. Special control records to watch monetary settlement of Inter-Government transactions

2.8.1. Register of outward claims:- A register of outward claims should be maintained in Form AC-16 of Account Code for Accountants General annexed as (**Appendix-V**) to this manual for watching the settlement of outward claims. Separate folios should be used for the claims in respect of different governments/departments.

All the relevant columns should be filled up as and when the above document are sent or received and the entries should be got initialled by the Supervisor/Section Officer/Assistant Accounts Officer.

The outward claims register should be submitted to Branch Officer on 15th of each month for review so that the deficiencies in settlement of outward claims are set right with promptitude.

2.8.2. Register of wanting vouchers and other documents:- A separate register will be maintained by the originating Accountant General to record all items of settlement account passed on to another

Accountant General or accounting authority without complete supporting documents, showing the details of the wanting vouchers and other documents. Receipt of documents from the treasuries and other departmental officers and their eventual despatch to the responding Accountant General etc. should be watched through this register.

The register should be submitted to the Group Officer on 3rd of each month.

No item should ordinarily remain outstanding for more than 3 months. Items not cleared within 3 months should be brought to the personal notice of the Accountant General.

Special efforts should be made to clear these items to ensure that no item remains outstanding for more than six months. If necessary, the Finance Department of the State government should be approached and its help sought for expeditious clearance of the items.

2.8.3 Maintenance of Broadsheets

- a) The maintenance of broadsheets in respect of each outward settlement Account (**list as per Appendix-III-A&B**) serves as a control mechanism to see that the schedule/vouchers received from various accounting sections mentioned in para 2.2 in respect of particular head involving Inter-government settlement and the ledger figure of debit/credits pertaining to that head correspond with each other, and if there is difference between the two sets of figures, either the schedules/voucher are obtained or the ledger figure are got corrected by proposing transfer entries.
- b) In maintenance of the broadsheets, the concerned official will note/captured the ledger figures of the concerned outward head of account from Book-I section/computer for receipts and payments and get them attested by Book-I section and he will also collect/capture section-wise details in support of the ledger figures. However, in computerization, the ledger figure is automatically captured. If the concerned vouchers/schedules have not been received from any section, he will collect the same therefrom so that there may be no difference between ledger and broadsheet figures. In spite of this, if there are differences in the broadsheet and

ledger figures, he will pursue the items and clear them as expeditiously as possible.

- c) The broadsheet should be closed every month and submitted to the Branch officer on 10th of the second succeeding month to which the account relates. A review of outstanding balance should be put up to the Group officer simultaneously.

2.8.4 Discontinuance of broadsheets

The broadsheets embodied in **Appendix-IV-A&B** were to be discontinued as under:

- a) 106 Broadsheets w.e.f. 10/2003 for the reason that there are no transaction since long.
- b) 20 Broadsheets after clearance of balances appearing therein as on 1.4.2003.

(TM/Broadsheet/O&M/2003-04/C/10 dated 16.12.2004)

CHAPTER 3

GENERAL PROCEDURE/INSTRUCTIONS RELATING TO INWARD SETTLEMENT ACCOUNTS.

3.1 Receipt of inward accounts

3.1.1 An inward settlement Account purports to be an extract from the books of the Accounts officer who despatches it and shows the accounts he has passed on to the debit or credit of the other party to the account, with any necessary explanation of the credits and with the documents supporting the debits.

The outward settlement Account of the Accounts Officer who despatches it becomes the Inward Settlement Account for the Accounts officer who receive it.

As stated in Chapter 2 relating to Outward Settlement Account, the account is accompanied by the following in respect of monetary settlement: -

- a) If the monetary settlement is done through the Reserve Bank of India, an advice in Form No. A.C. 4 to the Reserve Bank for adjustment of cash balance of government concerned.

b) If the monetary settlement is done on cash basis, the account is accompanied by a bank draft for the net credit or a requisition asking for such draft for the net debit reflected in the settlement account.

3.1.2 Accounting authorities from whom Inward Settlement Accounts are received in this office are the same to whom Outward Settlement Accounts are sent, and a list of such authorities is contained in **Appendix-III-A&B.**

3.2. Processing of Inward Settlement Account

3.2.1 Immediately on receipt of Inward Settlement Account, the official concerned in the Account Current Section should check the correctness of the net credit or debit as shown in the account with reference to the totals of the scheduled attached therewith and should also see that the vouchers in proper form for debits and schedules/details in respect of the credits have been enclosed with the account. He should also check that the net debit/credit of the account agrees with copies of the advice to the Reserve Bank or with the amount of the bank draft sent with the Account or asked for, as the case may be.

The official concerned should number the items serially and classify the vouchers/schedules. In respect of items adjustable under receipt and expenditure heads under D.A.A. (Departmental Adjusting Accounts), Suspense Slips should be prepared in Form AC-12 under the concerned departmental adjusting account. In respect of items relating to loans and advances to Government servants, the items should be credited/debited to the head "7610-Loans to Govt. servants-House Building Advance/Advances for purchase of Motor Conveyance". as the case may be. In respect of transactions relating to General Provident Fund, the same should be classified under "8009-State Provident Fund GPF". In respect of other Debt or Remittance Heads, the same should be classified under the concerned heads of account.

3.2.2 The following treatment will be given in regard to Bank Advices or cheques/drafts received in respect of monetary settlement.

- a) i) In case where Monetary Settlement is done through Reserve Bank a copy of the advice in form AC.4 is received with the Inward Account. Necessary Adjustment by debit/credit to the aforesaid heads should be carried out by per contra minus debit/minus credit of the head "8658-Suspense Account-Reserve Bank Suspense-

Central Accounts Office" (to clear the original debit/credit given to this Suspense Head previously on receipt of clearance memorandum from the Reserve Bank mentioned in (ii) below). Necessary note should be made in the Register of Adjustment with the Reserve Bank of India and Advice of Adjustment with the Bank.

ii) When the adjustment memorandum in Form AC.5 is received from the Reserve Bank, after effecting monetary settlement the head "8658- Suspense Accounts –Reserve Bank Suspense-Central Accounts Office is debited/credited by contra debit or credit to the Head "8675-Deposits with Reserve Bank – States-CAS-Reserve Bank".

b) In the cases of cash settlement by cheques/bank drafts, the following procedure for accounting shall be followed in accordance with the provisions of Article 5.19 and 5.20 of the Account Code for Accountants General read with footnote (b) under the head "8658-Suspense Accounts" in the list of Major and Minor Heads of Account.

i) The bank drafts when received with particulars of schedules etc. are noted in the Register of Inward Claims in Form AC-20

(**Appendix VI**) relating to the agency concerned and Register of Valuables. Then they are sent to the State Bank of Bikaner and Jaipur for collection and credit under the head "8658-Suspense Accounts-Reserve Bank Suspense-headquarters". At the time of compilation of the schedules, credits are taken under the relevant Head Viz "Departmental Adjusting Account", "7610- Loans to Government Servants", "8009- State Provident Fund", etc by contra minus credit to "8658-Suspense Accounts-Reserve Bank Suspense-Headquarters". The credit on account of realisation of the proceeds of bank drafts is included through scrolls by the Bank in the treasury accounts under the head "8658-Suspense Accounts- 109- Reserve Bank Suspense (Headquarters)" per contra debit to "8675- Deposits with Reserve Bank". No further accounting process or adjustment are involved. The credits under "8658-Suspense Accounts-Reserve Bank Suspense- Headquarters appearing in treasury accounts and minus credits under the same head afforded at the time of compilation will get squared up and watched through the broadsheet for the head "Reserve Bank Suspense-headquarters".

ii) On receipt of the claims with the vouchers, schedules etc. from the other agency, they are entered in the 'Inward Claims

Registers" relating to the concerned agency in appropriate columns and a requisition for a bank draft is sent to the State Bank of Bikaner and Jaipur requesting it to issue the draft by debit to the head "8658-Suspense Accounts – Reserve Bank Suspense Headquarters" in the government account. The bank draft when received is sent to the agency concerned, after noting in the Inward Claims Register. At the time of compilation of the accounts of the vouchers, schedules etc. one is adjusted under the heads "Departmental Adjusting Account", "7610-Loans to Government Servants", "8009-State Provident Funds", etc by contra minus debit to the head "8658-Suspense Accounts-Reserve Bank Suspense – Headquarters". The debit on account of purchase of bank draft will be included through the bank scrolls in the treasury accounts under the head "8658-Suspense Accounts- Reserve Bank Headquarters" per contra, credit to "8675-Deposit with Reserve Bank". No further accounting process or adjustments are involved. The original debit under "Reserve Bank Suspense- Headquarters" appearing in the treasury accounts and contra minus debit thereunder given at the time of compilation will be paired off and watched through the broadsheet for the head "Reserve Bank Suspense-Headquarters".

3.2.3 Lists of items in respect of concerned sections should then be prepared and supporting vouchers/schedules, sent with suspense slips etc. for carrying out necessary adjustment by debit/credit to the concerned service head per contra minus debit/minus credit to the head "Departmental Adjusting Account". In respect of items of loans accounts etc., such lists should be sent to the concerned sections for necessary checks etc. and making postings in the broadsheets.

The items which are not acceptable may be rejected and returned with the reasons for rejection. Finally, items may be noted in the Adjustment Register of Inward Settlement Account in Form No.AC.11 and the Inward Account received, adjusted.

3.3. Special procedure for settlement of transactions arising in the month of March.

3.3.1 In order to bring to account all the transactions arising in the month of March during the same financial year in the books of the concerned Accounts Officers/All the Pay and Accounts Officer/State Accountants General, Railways/Defence/P&T Accounts Officers should endeavour to settle transactions arising during the first 3 weeks of March by raising debits (duly supported by

vouchers/schedules etc.) at weekly intervals against the Accounts Officers concerned as per drill mentioned in para 2.4 while dealing with Outward Settlement Accounts. The Accounts Officer receiving the debits should ensure that on receipt of such claims, they are responded to and settled immediately by issuing cheque/demand draft. In respect of debits/ payments arising on or after 25th of March of a year on account of services rendered/supplies made, telegraphic intimation should be sent by the Accounts Officer, in whose circle it arose, to the concerned Accounts Officer indicating the net amount of claim to be reimbursed briefly indicating the nature of the transactions, and the latter shall immediately arrange to send demand draft to the former by placing the amount thereof under 'Suspense Head' pending receipt of vouchers and documents in support of this debit. As payments against such telegraphic intimations are envisaged to be made even where details are not received by the responding Accounts Officers, the Accounts Officer who raises the telegraphic debit should take utmost care that the telegraphic advice is sent to the correct Accounts Officer for the correct amount and should invariably ensure the despatch of supporting vouchers/ schedules

etc by the 10th of April of the succeeding financial year. On receipt of vouchers etc., the responding Accounts Officer should adjust the debits to the final heads of accounts concerned before the accounts for March (S) are closed, clearing the Suspense Head.

3.4. Special controls records to watch monetary settlements for Inter-Government transactions.

3.4.1 Register of Adjustment with the Reserve Bank and Advice of Adjustments to the Bank.

The register is maintained by the Account Current Section to record: (a) Inter-Governmental transactions requiring monetary settlement with the Reserve Bank of India, (b) Issue of Advice to the Reserve Bank of India (c) Adjustment made against such Advices, and (d) Net balance for which adjustment is outstanding.

It is maintained as under: -

- i) Adjustment advised to the Central Accounts Section of the Reserve Bank.
- ii) Broadsheet of Inter-Government adjustment.
- iii) Broadsheet of Reserve Bank Suspense-Central Accounts Office.

The instructions contained in Articles 5.3, 5.6, 5.9 and 5.15 of Account code for Accountants General should be followed in maintaining the above Register.

The Register should be submitted to the Branch Officer for review on 25th of the second succeeding month to which the account relates. A review of the same should be put up to the Group Officer simultaneously.

3.4.2 Register of Inward claims

A Register of Inward claims should be maintained in the same form as Form CAM 55 of Civil Accounts Manual (Form AC 20 of Account Code for Accountants General) reproduced in Appendix VI for watching the settlement of accounts and claims from other Accounts Offices. Separate folios/registers should be used for claims received from different Governments/Department.

In cases where the settlement of Inter-Government/Departmental transactions is not made through the agency of C.A.O. Reserve Bank of India, but are settled by cash by issue of cheques/drafts, the official concerned should note the particulars of any cheques/drafts received in the relevant columns 9 and 10 of the inward claims

register and send the cheques/drafts to the Bank with the credit slip, at the earliest, for credit to Government Account, making necessary entries in column of the register which should be got initialed by the Branch Officer.

As laid down in para 8.2.1 of the Civil Accounts Manual, issued by the Ministry of Finance, Government of India, the receipt of the draft should be acknowledged promptly. The Comptroller & Auditor General of India has also stressed upon the importance of issue of prompt acknowledgement in such cases without waiting for reminders from the other part. Similarly in the case of each draft sent to the other party, a careful watch for acknowledgement should be kept and on receipt of the same a noting should be made in column 17 of the register.

(CAG's U.O. No. 2654-AC/Sep/152-78-KW dated 14.1.80- File No. AC-I/Sep/A/c/1979-80-81).

3.4.3 Objection Book/Objection Statement

Every item appearing in the Inward Settlement Account and not finally disposed of should be entered in an objection statement in Form AC 15 and in objection book in Form AC 10. The serial

numbers of items of previous month/year and still outstanding should be entered first. The debit items should be entered first and then the credit items.

(Article 5.14 of Account Code for Accountant General)

The procedure for the upkeep of the objection book and for watching adjustment of the items entered in it will be in accordance with the provisions of M.S.O.(A&E) Vol.I

3.4.4 Register of valuables

The cheques and bank draft as soon as received from the various Accounts Officers, either with the Account or from the General Despatch Section of this office, should immediately be entered in the Register of valuables. Similarly Cheque/Demand Draft sent to various Accounting authorities should also be entered in this register. The register is maintained in Form C.A.M.16 with suitable modifications (**Appendix VII**). These cheques/drafts should then be sent to the Bank (State Bank of Bikaner and Jaipur) for credit to Government Account with the forwarding letter in the form given in **Appendix VIII** to this manual. The Register should be closed every fortnight on 5th and 20th of the month and submitted to the

Branch Officer. Cases in respect of which credit advices from Bank are not received should be investigated and reminders should be issued.

The cheques/bank drafts should be kept in the personal custody of the Branch Officer till these are sent to the Bank.

3.4.5 Preparation of classified abstract

The Account Current Section prepares every month classified abstract of payments and receipts in respect of Inter-Government and Inter-Departmental transactions appearing in outward and inward accounts, requiring monetary settlement in cash by means of demand draft or through the Central Account Section of the Reserve Bank of India, Nagpur.

The necessity and the manner in which the classified abstract are prepared by the Account Current Section is indicated below: -

The various CA, CTS, WAC, Forest section book figures under the suspense heads indicated in para 2.1 in respect of transactions arising in the Rajasthan Circle of Accounts adjustable in the accounts of other accounting authorities of Central/State Governments. These suspense heads are cleared by carrying out

monetary settlements in cash or through Reserve Bank of India, Nagpur by operating upon relevant suspense heads i.e. Reserve Bank Suspense-Central Accounts Office or Headquarter as the case may be and in this accounting process, compilation of accounts is done and classified abstracts are prepared.

Similarly when inward settlement accounts are received from other accounting Authority alongwith schedule and vouchers, adjustable in Rajasthan Circle of State Accounts, necessary compilation of accounts transactions under various Departmental Adjusting Accounts, Loans and Advances, G.P.F. etc. is done.

Besides, necessary entries in clearance of the Suspense Heads 'Reserve Bank Suspense-Headquarter' and 'Reserve Bank Suspense-Central Accounts Office' in the process of monetary settlement on cash basis or through Reserve Bank of India, Nagpur, have also to be made through compilation of accounts and preparation of classified abstracts by Account Current Section.

3.5 Clearance of Outstanding under Suspense Heads

3.5.1 In order to guard against accumulation of outstanding under 'Suspense', it has been decided that, as a general rule, the March

(Supplementary) Accounts of the State should not be closed without clearing suspense heads, and if for any special reasons, it becomes inevitable to retain any item outstanding even in March (Supplementary) Accounts, this should be done only after obtaining the approval of the Group Officer individually for each item after complete analysis, before closing the accounts. The Accountant General should, however, review the position periodically.

(CAG's letter No. 27-Com. II/97-59 dated 25-1-1960, No. 293-Comp. II/47-61 dated 13-6-1961 and No. 457-Com II/70-62 dated 14-9-62.)

3.5.2 The amounts that remain booked under suspense head like RBS (CAO) from the transactions of current year will distort expenditure and or receipt figures thus leading to distortions of the figures of revenue/fiscal deficits. The Account Current Section will furnish report in this regard to Report (AAD) Section.

(CAG's DO letter No.12-AC-Misc./212/2005 dated 19.1.2006)

3.6 Payment authorities received from other Accountants General

3.6.1 All payment authorities received from other Accountants General except those relating to gazetted officers and of pension are dealt

with in Account Current Section. A register in the following form is maintained to record such authorities and issue of authorities to treasury offices on those basis:

S.No.	From whom received	No. and date of letter	Name of Treasury at which payment is to be made.	Amount authorised
1.	2.	3.	4.	5.

Name of person to whom payment is to be authorised	Number and date of authority issued to Treasury Officer	Voucher No. and date of payment	Head of account
1.	2.	3.	4.

This register should be submitted to the Branch Officer on 1st of every month.

CHAPTER 4

SPECIAL INSTRUCTIONS RELATING TO SETTLEMENT BETWEEN CENTRAL AND STATE GOVERNMENTS OTHER THAN THOSE INVOLVING P&T, RAILWAYS AND DEFENCE

4.1 General

4.1.1 In exercise of the powers conferred by the first proviso to sub-section (1) of Section-10 of the Comptroller & Auditor General's (Duties, Powers and Conditions of Services) Act 1971, the President of India, after consultation with the Comptroller & Auditor General, has in successive stages between 1st April 1976 and 1st April 1977, relieved the Comptroller & Auditor General of India, from the responsibility of compiling the accounts of the Central Government except the accounts pertaining to:-

- i) Indian Audit and Accounts Department.

- ii) Payment relating to Central (Civil) Pensioners (Including pensions to freedom fighters and pensions in lieu of resumed Land,Jagirs,etc.) which are to be accounted for directly in the

Central Sections of the accounts of the various Accountants General.

Note:- The Comptroller and Auditor General of India stands relieved of the responsibility of compiling the accounts relating to Central (Civil) Pensions and Pensions to freedom fighters etc. from the financial year 1990-91 as far Government of India, Ministry of Finance Notification No.F.1 (19)-B(R)/90 dated 31.12.1990). No Central Account is compiled by this office from 1.4.1991.

4.1.2 Consequent upon the departmentalisation of accounts in the Ministries/Departments of the Government of India with effect from 1.10.1976, an organisation of Controller General of Accounts has been established in the Department of Expenditure of Ministry of Finance for establishing and maintaining a technical sound accounting system in the Departmentalised Accounts Offices and Controller General of Accounts has assumed the responsibility for preparation of accounts of the Union. Alongwith discharging other functions, he also prepares the monthly civil accounts of the union from the monthly accounts submitted to him by Controller of Accounts of each Ministry/Department of Government of India,

who receive classified/consolidated accounts from Departmentalised Pay and Accounts Offices established under the Scheme in each department of Govt. of India.

(Ministry of Finance OM No.F.1(15)M/A/cs-76 dated 8th September 1976 and of even number dated 15th March, 1977 and chapter 1 of the Civil Accounts Manual).

4.1.3 Under the departmentalised Accounting System, the receipts and payments of each Ministry/Department of Government of India, are handled by the Public Sector Banks (including State Bank of India and its subsidiaries) nominated by the Reserve Bank of India and as the Pay and Accounts Offices have been placed in account with such banks, the bulk of transactions are settled by the Pay and Accounts Officers with other Accounts Officer on cash settlement basis.

The Pay and Accounts Offices will have, therefore, no exchange or settlement accounts with other Accounts Officer. The system of issue of advices to Central Accounts Office of Reserve Bank of India for Inter-Governmental adjustments is also not applicable so far as ministries covered by the system are concerned except in

respect of adjustments indicated in the succeeding paragraphs of this chapter in which cases, monetary settlement will be effected through Central Accounts Office, Reserve Bank of India.

4.2. Accountal and settlement of miscellaneous receipts and payment by the treasuries on behalf of Ministries and Departments of the Union Government.

4.2.1 It has been decided in consultation with the Govt. of India, Ministry of Finance that the expenditure and miscellaneous receipts on the following transactions taking place at the treasuries may be booked in the State Section of Accounts under descriptive detailed heads "Transactions Adjustable by (Name of the Central P.A.O./State Accountant General/Railway/Defence/ P&T Accounts Office concerned)" under the head "8658-Suspense Accounts- Pay and Accounts Office Suspense" for eventual clearance by Cash Settlement.

- i) Payment of Pension on behalf of Foreign government to foreign pensioners residing in India;
- ii) Miscellaneous receipts on behalf of the Ministers/Departments of the government of India, taking place in the state treasuries as listed out in the note attached to C.A.G. Office letter No.2477-

AC/Sept/165-76 dated 7.12.1976 (Para 8.19.1 of Civil Accounts Manual);

- iii) Expenditure incurred by State Government on election of the President, Vice-President and indirect elections/bye elections to Rajya Sabha held separately from the election to State Legislature Assemblies;
- iv) Expenditure on account of under-noted payments occurring at state treasuries.

S.No.	Particulars	Administrative Ministry/ Department concerned.
(a)	Monetary grant to Sanskrit, Arabi and Pension Scholars.	Ministry of Education
(b)	Monetary Allowance sanctioned to the recipients of Ashok Chakra and other gallantry awards.	- do -
(c)	Life pension sanctioned by the Ministry of Education under National Research Profession Scheme.	- do -

- v) Expenditure incurred by the State Government in connection with the training of foreign trainees coming to India under various Technical Co-operation Schemes under the Colombo Plan;
- vi) Central Civil Pensions and Pension to Freedom Fighters etc., the payments of which are made at treasury counters (w.e.f. 1.4.1991).

4.2.2 For all such transactions, which are initially booked in the State Section of Account under the head "8658-Suspense Account- Pay and Accounts Office Suspense",. the treasuries will prepare separate receipt/payment schedules (Ministry or Departmentwise) and these will be sent to the Accountant General along with the monthly account duly supported by vouchers, challans, etc. showing full particulars of the transactions. In respect of those transactions which are not identifiable, the Treasury Officers should account for them in the State Section of Accounts under the Suspense Head relating to Pay and Accounts Officer, Department of Economic Affairs, who would take necessary action for final adjustment of the transactions by the Pay and Accounts Officers concerned.

On receipt of the treasury accounts, the concerned C.A. Sections will record the transactions under the suspense head referred to above in the State Section of the Accounts. The transactions under this head may also appear due to setting right of misclassifications, if any, by preparation of transfer entries by the sections.

The subsequent procedure of feeding data to Account Current Section and the preparation and despatch of outward account and

getting the monetary settlement done with the concerned Pay and Accounts Officers will be the same as detailed in paras 2.2 and 2.3 of this manual.

4.2.3 Similarly, all such transactions will be classified by the Pay and Accounts Officers under the head "8658 – Suspense Accounts – Pay and Accounts Officer Suspense – items adjustable by Accountant General, Rajasthan" and an outward account, duly supported by the schedules/vouchers etc. despatched to this office. The subsequent procedure for treatment of outward account despatched by the concerned Pay and Accounts Officer and received in this office as Inward Account, will be the same as outlined in para 3.2 of this manual.

4.3 Settlement of claims relating to Stores supplied by the Medical Stores Depots under Ministry of Health and Family Welfare to State and Union Territory Governments

4.3.1 It has been decided by the Government of India, Ministry of Health and Family Welfare in consultation with the Comptroller & Auditor General of India and Ministry of Finance, Government of India, to introduce with effect from 1st April, 1981, a revised procedure for settlement of claims relating to stores supplied by the Medical

Stores Depots to State and Union Territory Governments as laid down hereunder.

The accredited Pay and Accounts Officer of Ministry of Health and Family Welfare shall, on receipt of vouchers and inspection note, duly, receipted by consignee for supply of stores supplied by Medical store Depots, raise a debit against the Accountant General of the State/Union Territory Government concerned, duly supported by the above documents by debiting the minor head 'Pay and Accounts Officer Suspense' under major head "8658-Suspense Accounts" after affording credit as deduct recoveries under the relevant expenditure head concerned of the Department/Ministry. It shall be the responsibility of the Accountant General of the State Govt./Accounts Authority of the Union Territory Government concerned to settle these claims within 7 days by despatch of cheque/bank draft to the Pay and Accounts Officer, Ministry of Health and Family Welfare.

(Comptroller of Accounts, Ministry of Health and Family Welfare
O.M. No.G.25021/1/78-79 CDA/MS Depot/1582 dated 25.2.1981

and CAG Office General Circular No. 23-AC/1981 dated 26.5.1981).

4.4 Transactions between Central and State settled through Central Accounts Section of the Reserve Bank, Nagpur.

4.4.1 In the following cases, the transactions between Central and State Government would be settled through Central Accounts Section of the Reserve Bank, Nagpur: -

- (i) Payment of loans and grants by the Central Government to State Government as also payment of State's share of income-tax, Union excise duty, etc. and
- (ii) Repayment of loans and payment of interest thereon by State Governments in respect of loans from Central Government.

The procedure in regard to the above types of transactions is dealt with in sub-paragraphs 4.4.2 to 4.4.3 below.

4.4.2 In the case of transactions mentioned at item (i) in para 4.4.1 above, the following procedure is to be followed: -

- (a) Ministries/Department of Government of India should endorse copies of the sanctions for payment of loans and grants and

for State share of Income Tax and Union Excise duty, etc to the State Government, the Principal Accounts Officer of the Ministry/Department, the Finance Department of the State Government and the Accountant General of the State Government concerned.

On receipt of the sanction, the Principal Accounts Officer of the Ministry/Department concerned would directly advise the Central Accounts Section of the Reserve Bank at Nagpur for crediting the balances of the State Government by per contra debit to the balance of the Central Government. A copy of the advice should be sent by the Principal Accounts Office of the Ministry/Department to the Accountant General. Full particulars, i.e. the number and date of the sanction, the scheme for which loan/grant has been sanctioned, amount, etc. should be indicated clearly in the advice.

On receipt of a copy of such advice, the concerned CA Section in this office will be responsible for carrying out adjustment in State Section of Accounts by debit to "8658-Suspense Accounts-Reserve Bank Suspense-Central Accounts Office" by corresponding credit to the concerned heads of accounts viz. 1601-Grants-in-aid from

Central Government, 6004-Loans and Advances from Central Government, 0020-Corporation Tax, 0021- Taxes on Income other than corporation Tax, and 0038-Union Excise Duties. etc.

On receipt of the advice from the Principal Accounts Officer of the Ministry/Department, the Central Accounts Section of the Reserve Bank of India, will credit the balance of the concerned State Government. Copies of the clearance memorandum, after making the adjustment should be sent by the Central Accounts Section of the Reserve Bank of India, Nagpur to the concerned State Accountants General. On receipt of such clearance memorandum, the Account Current Section will make adjustment in the State Section of Accounts by debit to "8675-Deposits with Reserve Bank-States-CAS-Reserve Bank" by corresponding minus debit to the head "8658-Suspense Accounts –Reserve Bank Suspense-Central Accounts Office".

(Ministry of Finance O.M. No. F.2(45)76 S.C./2045 dated 30.8.1976 and O.M. of even number dated 22.2.1977).

(b) In respect of loans and grants to the Government of Jammu and Kashmir and the Government of Sikkim, the procedure

prescribed above for setting transactions through 'Reserve Bank Suspense-Central Accounts Office; would not be applicable, as the banking business of these Governments is not conducted by the Reserve Bank of India. The procedure laid down in paras 8.20.5 to 8.20.7 of the Civil Accounts Manual may be followed mutatis mutandis.

4.4.3 In regard to item (ii) mentioned in para 4.4.1 above, it has been decided by the Government of India after consultation with the Comptroller & Auditor General of India, that the Accountants General of the concerned State Government, will, as before, arrange for such repayments on due dates by issuing advice to Central Accounts Section of the Reserve Bank of India at Nagpur for crediting the balance of the Central Government, by per contra debit to the balance of the State Government.

This will be done by the Account Current Section of this office on receipt of necessary Transfer Entry alongwith the statement indicating the particulars from D.D. Section in so far as the repayment of loans and payment of interest by the State Government of Rajasthan is concerned. For repayment of principal,

the debit is given to the head "6004- Loans and Advances from the Central Government" and for payment of interest, debit is given to the head "2049-Interest Payments-Interest on Loans and Advance from Central Government" by credit to "8658-Suspense Accounts- Reserve Bank Suspense-Central Accounts Office".

The advice sent by this office to the Reserve Bank of India should clearly indicate the name of the Ministry and Department and the Principal Accounts Officer of the Ministry and Department and the Principal Accounts Officer in whose books the amounts are creditable. Copies of such advice should invariably be endorsed to the Principal Accounts Officer of the Ministry/Department concerned, together with information regarding:

- a) Number and date of the sanction for the original loan.
- b) Amount of the loan.
- c) Rate of Interest applicable
- d) Repayment of principal, indicating the date on which due, the amount of repayment and reasons for delay, if any.
- e) Payment of interest, indicating the particulars as at (d) above.

On receipt of clearance memos from the Reserve Bank of India, Nagpur the Accounts Current Section dealing with Reserve Bank adjustment will prepare a transfer entry in State Section of Accounts giving minus credit to the head "8658-Suspense Accounts-Reserve Bank Suspense- Central Accounts Office" and credit to head "8675-Deposits with Reserve Bank-States –CAS- Reserve Bank".

For repayment of loans and payment of interest by Jammu and Kashmir and Sikkim Government whose banking business is not conducted by the Reserve Bank of India, the system of direct payment by Bank drafts in favour of the Principal Accounts Officer of the concerned Ministry will be followed (as mentioned in para 8.20.8 of Civil Accounts Manual).

(Government of India, Ministry of Finance Department of Expenditure (Special Cell) O.M. No.F.2(45)/76-Spl.Cell dated 11.1.1977, O.M. of even number dated 22.2.1977 and Office order No.TM/77-C/22 dated 4.3.1977).

4.5 Refund of unutilised Central Grant by State Government

4.5.1 It has been decided by the Government of India that the procedure for repayment of loans prescribed in the Ministry of Finance O.M. No.F.2(45)/76-Spl Cell dated 11.1.1977, as mentioned in para 4.5.4 above should be followed in the case of refund of unutilised grant also, as below.

On receipt of sanction for refund of unutilised grant from the State Government, the concerned CA Section will prepare a transfer entry by debit to the minor head "Deduct Refunds" under major head "1601-Grants-in-aid from Central Government" and credit to "8658-Suspense Accounts-Reserve Bank Suspense-Central Accounts Office", which will ultimately appear in Detail Book maintained by Book Section. On the basis of this ledger figure, the Account Current Section will advise the Central Accounts Section of the Reserve Bank of India, Nagpur, to carry out monetary adjustment between the Central and State Government and send a copy of the advice to the Principal Accounts Officer of the Ministry. On receipt of clearance memo from the Reserve Bank of India, the "8658-Suspense Accounts-Reserve Bank Suspense-

Central Accounts Office" should be cleared by minus credit by following the normal procedure mentioned in para 4.4.3.

(Controller General of Accounts O.M. NO.G.26035/1/77-MF/CG dated 4.6.77).

4.6 Adjustment of pensionary charge recoverable from State Government and charged in first instance on Consolidated Fund of India under certain Articles of Constitution of India

4.6.1 It has been decided by the Comptroller & Auditor General of India, in consultation with the Controller General of Accounts, that the initial payment of pensions to High Court Judges, whether paid at treasuries or through the Public Sector Banks should be debited directly against the Central balances in the Central Section of the State Accountants General's Accounts and shown as expenditure charged on the consolidated fund of India, under the head "2071-Pension and other Retirement Benefits-Pensionary charges in respect of High Court Judges".

4.6.2 The actual recovery from the state governments was to be affected by the Accountant General of the State by operating upon the head "Adjusting Account between Central and State Governments" and effecting monetary settlement through the Central Accounts Section

of the Reserve Bank for crediting the amounts to central from State following the procedure prescribed in article 5.6 of account code for Accountant General.

(Article 5.8 of Account code for Accountant General).

4.6.2(i) Revised accounting procedure for adjustment of pensionary charges of High Court Judges

The revised accounting procedure to be followed in respect of pensionary charges of High Court Judges w.e.f. 1.4.1991 is as follows: -

- 1) All charges/receipts will initially be debited in the state section of Treasury accounts under the head 8658—Suspense A/c 101-Transactions adjustable by PAO-Central Pension Accounting Office, New Delhi.
- 2) On receipt of Treasury accounts of such transactions the amount will be incorporated in the state section of the Accountant General under the head 8658-Suspense account – 101 – PAO –Central Pension Accounting Office, New Delhi.
- 3) Debit claim in respect of amounts of pensionary charges paid at treasury duly supported by the abstract of schedule of payments would be sent by the Accountant General in the form of outward claim to Central Pension Accounting Office, New Delhi requisitioning cheque/demand draft in settlement of the pension paid through treasury. The paid vouchers would be sent to CPAO, New Delhi directly by the Treasury Officer.

- 4) The cheque/Demand draft on its receipt from Central Pension Accounting Office by the State Accountant General will be credited to the accredited bank. The credit on account of realisation of the proceeds of cheque/DD will be included on the basis of the receipt scroll of the bank.

4.6.2(ii) The Central Pension Accounting Office would collect all the monthly claim in respect of pensionary charges of High Court Judges and prefer a claim to the State Accountant General to incorporate the amount of the claim in the state section. On receipt of such claim the State Accountant General after due scrutiny will issue a cheque/demand draft to the Central Pension Accounting Office for the final settlement of pensionary charges of High Court Judges.

(Authority : Govt. of India, Ministry of Finance, O.M. No.26020/1/91 M.F. CPAO/COORDN/225 dated 27.3.1991 issued in consultation with the CAG)

4.6.3 In case, where the pensions were paid initially through a public sector bank located in another state or another state treasury, the recovery of the pensions from the relevant state was to be effected by the Accountant General of the State in whose Central Section it initially stood debited, by operating upon the head "Inter-State Suspense Account".

(C.A.G. office general circular No.73-AC/1980-No.2234-AC/40-80 dated 2.1.1981).

4.6.4 From Ist April,1991 the procedure of accounting of central civil pensions paid at treasury counters has been revised vide Government of India, Ministry of Finance, Department of

Expenditure, Central Pension Accounting office letter No.MF/CPAO/CG III/11/90-91/78 dated 20.3.1991 and consequently no central account is prepared by this office from 1.4.1991.

4.7 Adjustment of Certain fees etc. realised by State Govt. on behalf of Central Government.

4.7.1 It has been decided by the Govt. of India, Ministry of Finance, in consultation with the Comptroller and Auditor General of India that the fees etc. collected by the State Govt. under the Central Acts/Rules referred to in the Ministry of Finance circular letter No.1(6)-B.71 dated 23.12.1975 and retained by them as cost of collection under the revised arrangements introduced with effect from 1.4.1976 will be credited to their consolidated fund under the same Major/Minor Heads of account, as were adopted earlier when the receipts used to be accounted for in the Consolidated fund of India prior to 1.4.1976.

The procedure for effecting monetary settlement between state and union govt. through "Reserve Bank Suspense- Central Accounts Office' as prescribed in Article 96 of Account Code Volume IV is , therefore, not operative from 1.4.1976.

(Govt. of India, Ministry of Finance Budget Division letter No.F.1(6)-B-71 dated 15.11.1976 and No.TM/F.1(i) General/76-77/1015 dated 28.12.1976)

4.8. Accountal of tax deducted at source (TDS) from the salary and other bills of state govt. under the scheme of departmentalisation of receipt accounting.

4.8.1 After introduction of the scheme of departmentalisation of receipts accounting in CBDT with effect from 1.4.1977, accounting

procedure to be followed for credit to Central Govt. for the tax deducted at source from the salary bills of the state govt., pension bills and bills for interest on state securities etc. paid by state Treasury Officers/Pay and Accounts officers/Departmental Officers who render compiled accounts of State Government , has been prescribed in Govt. of India, Ministry of Finance, Department of Expenditure OM No.F.2(112)/76/SC/Vol.II dated 2nd September 1977 as modified vide Controller General of Accounts No.S/11024/1/78 MF/CGA/T/Accounts/488 dated 16th March, 1978 (**Appendix IX**).

According to these instructions such receipts may be booked by Treasuries/Pay and Accounts Officers/other departmental officers rendering compiled accounts to the Accountant General under Suspense Head "8658-Suspense Accounts –Tax Deducted at Source (TDS) Suspense". The credit to this head will be afforded by transfer credit at the time of giving the pay order in accordance with the provisions of Article 2.6 of Account Code Volume II.

These officers are further required to prepare at the end of each month a schedule showing the analysis of the tax deducted at source under the relevant major and minor and detailed heads of

account and send a copy thereof to the Accountant General. These will be received in CTS Section and transmitted by them to AC. Section.

4.8.2 The AC Section will consolidate monthly the amounts shown under "TDS Suspense" by Treasuries/Pay and Accounts Officers/ other departmental officers. The Section will take note of the figures from the Detail Book of Book Section and tally the same with the schedules of TDS received from CTS Section. Immediately after the monthly accounts are closed and consolidation of accounts is over, the AC section will send a requisition to the bank to prepare a draft for the net amount in favour of the Zonal Accounts Officer concerned by debit to the head 8658-Suspense Account – Reserve Bank Suspense (H.Q.). Bank Draft when received is sent to him duly supported by a statement, in duplicate, showing the figures pertaining to each Treasury/PAO/ Other Departmental Officer, etc. If at any time, any correction is made in the figures of "TDS Suspense" accounted for or accountable under the above head, an intimation should be sent to the concerned treasury/PAO etc. concerned as well as to Zonal Accounts Officer concerned.

The Debit on account of purchase of bank draft will be included through the bank scrolls in the treasury accounts under the head “8658 Suspense Account – Reserve Bank suspense (Headquarters), per contra Credit to 8675-Deposits with Reserve Bank”. Transfer entry is proposed by (-) Credit to head 8658-Suspense A/cs – TDS Suspense and (-) Debit to 8658-Suspense A/c – Reserve Bank Suspense (Headquarter) to clear original suspense entries booked under these heads.

(Article 5.17 of A/c code for Accountant General).

4.8.3 On the basis of information furnished by the Accountant General in the statement, the Zonal Accounts Officers of Central Board of Direct Taxes will classify the credits straight away to the relevant Major/Minor and sub-heads of account, keeping in view the guidelines given in Govt. of India, Ministry of Finance OM No.S.11024/1/80/TA2457 dated 24th June, 1980 (**Extracted in Appendix X**).

4.9 **Income-Tax deducted by Public Debt offices of Reserve Bank of India, on account of interest on State Government Securities.**

4.9.1 In respect of Income tax deducted by Public Debt Offices of Reserve Bank of India, on account of interest on State Government Securities, it has been decided by the Comptroller and Auditor

General of India that the Bank would debit the state balances to the extent of Net payment made by them on account of interest on State Government Securities (Gross amount of interest minus deduction of income-tax etc.). The Accountant General of the State, on receipt of detailed account from the bank would adjust the gross amount of the payment under the final heads in his state books and would simultaneously take action to settle the deduction of income-tax etc. with the Zonal Accounts Officer concerned in C.B.D.T. by initially keeping the amount under the minor head 'TDS Suspense'.

(CAG's office letter No.999-AC/Sep/32-77/KW/dated 18th May,1979).

4.10 Telegrams, Postage and Advertising charges incurred by the Reserve Bank on behalf of the State Government.

4.10.1 Quarterly bills of charges incurred by the Central Accounts Office of the Reserve Bank on account of daily position of telegrams, telegraphic correspondence regarding investments, miscellaneous telegrams and other charges are sent by the Bank to the State Government, who forward the same to this office after acceptance.

These are received in the concerned CA Section which makes necessary adjustment for the amounts of the bills by debit to '2049 Interest Payments' and credit to '8658 – Suspense Accounts - Reserve Bank suspense – Central Accounts Office'.

A copy of the transfer entry of the alone adjustment is sent by the concerned CA Section to the Account Current Section.

4.10.2 On the basis of the transfer entry received from CA Section, and after verification of ledger figures from Detail Book maintained in

Book-I Section, the Account Current Section should advise the Central Accounts Section of the Reserve Bank, Nagpur to raise necessary debit against the balance of the State Government. On receipt of clearance memo from the Reserve Bank of India, Nagpur, the Account Current Section should carry out necessary adjustment by minus credit to the head '8658 – Suspense Accounts - Reserve Bank Suspense - Central Accounts Office' and credit to "8675 – Deposits with Reserve Bank – States –CAS –Reserve Bank".

4.11 Commission payable to the Reserve Bank of India for the management of Rajasthan Government Treasury Bills.

4.11.1 The Central Accounts office of the Reserve Bank of India, Bombay sends to the State Government through this office every half year, a bill for the commission payable to them for the management of the Rajasthan Government Treasury Bills. The bill is checked by the concerned Book Section and is forwarded to the State Government who passes necessary orders for payment and communication the same to this office forwarding the bill of the Reserve Bank.

The orders are first scrutinised by the Book Section, which carries out adjustments as in para 4.10.1 above. Further action by the Account Current Section is taken as mentioned in para 4.10.2 above.

CHAPTER 5

SPECIAL POINTS RELATING TO SETTLEMENT OF ACCOUNTS

INVOLVING POSTS AND TELEGRAPHS, DEFENCE AND RAILWAYS

5.1 Settlement of transactions between Defence, Railways and Posts Telegraphs on the one hand and State Government on the other hand and vice – versa

5.1.1 a) The Government of India have agreed in principal that settlement of all transactions between Defence, Railways and P&T on the one hand and the State Governments on the other, and vice-versa should be made in Cash/by cheques/bank drafts.

(CAG's office letter No.1574-AC/Sep/173-76 dated 22-10-1977).

b) Prior to April,1982, the transactions with or on behalf of the P&T (except those pertaining to Telecommunication Wing for which procedure given in sub-para (c) is to be followed), Defence and Railways, arising in the State Section of books maintained by the State Accountants General and requiring cash settlement with those departments who being booked under the sub-minor heads (i) Account with Posts & Telegraphs, (ii) Account with Defence and (iii) Account with Railways under the minor head 'Cash Settlement Suspense Account' under the major head '8658 – Suspense

Accounts' with effect from 1-4-1982, such transactions are to be booked under the following sub-minor heads below the minor head 'Suspense Account (Civil)' under the major head '858 (now 8658 with effect from 1-4-1987) – Suspense Accounts' :-

"(h) Account with Railways"

"(i) Account with Defence"

"(j) Account with Post & Telegraph"

(detailed heads corresponding to each Accounts Officer of Railways/Defence/P&T with whom transactions are required to be settled, are opened according to actual adjustment).

- c) The transactions arising in the books of Railways, Defence and P&T requiring settlement with the State Accountants General, will, however, be booked by these departments under sub-minor head 'A.G. Suspense' below the minor head 'Suspense Account (P&T)', 'Suspense Account (Defence)', 'Suspense Account (Railways)' under the Major Head '8658-Suspense Accounts'. The transactions arising in Telecommunication Wing of the P & T Department, requiring settlement with the state Accountant General would,

however, be accounted for under the minor head 'Telecommunication Account Office Suspense' under the above major head.

5.1.2 On a point raised whether the Accountant General would be required to settle the claims through cheques/bank drafts in respect of Inter-Government/Inter Departmental transactions between a state government on the one hand and Railways/Defence/P&T on the other, or such a settlement would be between the Departmental Officers of the State Govt. on the one hand and Departmental Officer of Railways/Defence/P&T on the other or vice-versa without intervention of the state Accountant General, it was clarified that settlement in such cases is to be effected by exchange of cheques/bank drafts between the Departmental Officers rendering the service/making the supplies and the Departmental Officer to whom services were rendered and/ or supplies were made. The latter may, if he is not a cheque drawing officer, obtain cheque/bank draft from his Accounts Officer or from the treasury and send it to the former who will not deal with the latter's Accounts Officer. In such cases, Accountants General are not concerned.

The Accountants General come into the picture only in those cases in which transactions arising in their accounts books are adjustable by Defence/Railways/P&T. Such transactions may arise in Accountant's General books via treasury accounts or otherwise. In such cases provisions contained in para 2 of Ministry's OM dated 18.10.1977 would be attracted and settlement of claims would be done by Accountant General through cheques/demand drafts.

(CAG's letter No.764-AC/Sept./173-76 dated 31.5.1978).

5.1.3

(a) The general procedure mentioned in chapters 2 and 3 will be followed in regard to Outward Settlement Account and Inward Settlement Account relating to Defence Railways and P&T.

(b) Separate registers of outward claims should be maintained for Defence Railways and P&T Departments in the form given in **Appendix-IV** and necessary entries should be made.

(c) For watching clearance and settlement of outward claims and accounts, broadsheets should also be maintained by Account Current Section. The broadsheets should be submitted to the Branch Officer on 10th of each month.

5.2. Settlement of P.L.I. recoveries made from salary of State Govt. employees.

5.2.1 The P.L.I. recoveries made from the salary bills of employees of the state Govt. , whose accounts have not been departmentalised, will continue to be regulated by the State Accountants General in accordance with the procedure laid down in Central Office letter No.2723-TA.2/88-64 dated 14.9.1965, as amended from time to time. The settlement of recoveries with the P&T Department will also continue to be made through Settlement Account with the Director of Accounts (Postal) as done heretofore.

The receipt schedules alongwith recovery schedules of the P.L.I. will be sent by the Treasury Officer to this office, which will send certified list of Postal Insurance Premium to the concerned Postal Accounts Officer.

The recoveries will be accounted for under the head '8658-Suspense Accounts-Suspense Account (Civil) Account with P&T-Account with Director, Postal Life Insurance, Kolkata and would be settled in cash by cheques/demand drafts.

(CAG's office letter No.776-TA-II/48-76 dated 28.4.1977).

5.2.2. Certified list of P.L.I. Premium

The monthly certified list of P.L.I. premium which is forwarded to the Director, P.L.I., Kolkata on the 15th of the following month to which it relates is compiled by the Account Current Section from the schedules of deductions on account of subscriptions to the Post Offices Insurance Fund received from the treasuries. The receipt schedule along with a covering list and the schedules of P.L.I. recoveries are received from the various treasuries in CTS Sections which send them to Account Current Section after agreeing the amount shown in the covering list with that entered in the Treasury Cash Account. In case the Treasury Officers fail to detach the recovery schedules of P.L.I. from the pay bill and account for under the head '8658-Suspense Accounts-Suspense Account (Civil) Account with P&T the same are accounted for by the concerned CA Section.

Immediately on receipt of the schedules with the covering list the official compiling the certified list should check the schedules with the covering list and address the CTS and other CA Sections concerned for any wanting schedules. In case, the schedules have

not been received from treasuries, the Treasury Officers should be addressed in the matter. If there is any wanting information such as designation of the subscriber policy number, month of pay bills or recoveries in case more than one recovery is shown in the schedules etc; necessary reference should be made to the drawing officers concerned so that the required schedules or information may be received in time for incorporation in the certified list before its despatch.

To facilitate the final compilation of the certified list, Address Printed advance list of P.L.I. premium of various departments are received from the office of the Director of P.L.I., Kolkata and should be used. In these certified lists of each department, the names of the subscribers with their policy numbers, amounts of premium etc. are shown. The compiler of this list should trace the name of the subscriber from the schedule of deductions into the printed list , all that policy number and the amount of the premium agree with those shown in the schedule and write the name of the treasury in the remarks column. In the case of subscribers whose names are not traceable in the printed list, their names with their designation policy numbers and amounts of premium should be

entered in the manuscript. Necessary remarks as to the offices from and to which the insurants have been transferred should invariably be recorded in the remarks column against the manuscript additions and deletions. In order to enable the Director of P.L.I. , Kolkata to make the advance list upto date, necessary information regarding transfers, discontinuance, death, maturity, etc. should also be furnished in the certified list. In this manner, the schedules of all the treasuries should be compiled. In the case of subscribers (printed/typed in the list) from whom no recovery has been made, the amount shown in the list should be scored out. The amount of premium which can not be posted in the list for want of information should be entered against the heading 'Details will follow' at the end of the list. The totals of all the departments including the lump sum amount entered for want of details should agree with totals in the Detail Book except for the transfer entries. In respect of the transfer entries, the sections concerned send certificate of credits. From these certificates, the details should be entered in the respective columns of the relevant page in the certified list. The total amount of the transfer entries thus posted should agree with the total of the transfer entries shown in the Detail Book. The last

page of the printed list should then be filled in and the amount of grant total agreed with that shown in the settlement account with Director, Postal Life Insurance, Kolkata.

After the office copy of the list has been checked by the Supervisor/Section Officer/Assistant Accounts Officer with the schedules, fair copy of the list should be prepared, compared and despatched to the Deputy Director, P.L.I., Kolkata not later than 15th of second following month to which the certified list relates.

A close watch should be kept on the clearance of the amount shown in lump with the remarks 'details will follow' in the certified list. For this purpose a separate register should be maintained. In this register one or two pages should be allotted for each month's certified list. The amount shown as 'details will follow' should be entered in the register treasury wise. As soon as the details are received from the officers concerned and furnished to the Deputy Director, P.L.I., Kolkata, the amount cleared should be entered against the respective treasuries and the balance struck. It would be ensured that this balance is cleared as early as possible. The register is submitted to the Branch Officer on the first of the each month.

5.2.3 Accounting procedure in regard to P.L.I. transactions:-

- a) An alphabetical register of policy holder in the form given in **Appendix-XI** should be maintained departmentwise by the Account Current Section. This register provides monthly columns to post the recoveries made from the subscribers every month by deduction from their pay. The individual monthly recoveries should be posted in this register from the schedules of P.L.I. recoveries received from C.T.S. and other CA Sections, against the concerned subscriber under the relevant monthly column. This register should be kept upto date as it will serve as an effective concurrent record in this office. It can also be utilised for the purpose of certifying the deductions when the credits are reported to be missing by the P.L.I. authorities. The register should be submitted to the Branch Officer on 1st of every month.
- b) The responsibilities of Audit in regard to the P.L.I. transactions are laid down in paras 12.3 and 12.4 of M.S.O. (A&E) Volume I. The instructions to the Drawing and Disbursing Officer in maintaining the Register of Policy Holders and the subscriptions recovered from them and the preparation of schedules of P.L.I. deductions to be

attached to pay bills have been laid down in the annexure to Chapter 12 of the General Financial Rules. The Treasury Officers should also check that the total of the individual recoveries given in the schedule agrees with the deductions made in the bill on account of P.L.I. and that the schedule has been prepared according to the instructions in the General Financial and Accounts Rules of State Government. In this office also, the completeness of the schedules should be checked and the totals agreed with figures accounted for by the Treasury Officers.

- c) Cases of defects/omissions in schedules such as those mentioned below, should be taken up immediately with the Drawing Officers concerned.
 - i) Non-furnishing of information regarding the office from which transferred in the case of insurants in respect of whom recoveries appear for the first time.
 - ii) Non-furnishing of information about new policies, when the deductions are made for the first time.
 - iii) Reasons for short or excess recoveries not noted in the schedule.

- iv) Lump sum credits appear without the supporting schedules and details of recovery.
- v) Exhibition of incorrect policy numbers, names and months of deductions.

Recoveries in the schedules which could not be posted in the Register for want of particulars of policy numbers, lump sum credits without the supporting schedules should be taken up immediately with the Drawing Officer concerned.

A copy of the letter addressed should be attached to the address printed list to enable future correspondence being carried out by the P.L.I. authorities. The above procedure is effective from 1.1.1966.

(CAG's letter No.2723-TA-I/88-64 dated 14.9.1965).

5.3. Transactions on behalf of Defence Railways and P&T in branches of Reserve Bank.

5.3.1 The transactions on behalf of Defence, Railways and P&T Department, taking place in the branches and agencies of Reserve Bank shall not pass through the Treasury Accounts and consequently the accounts of Civil Accountants General, but shall

be brought to account direct against the accounts of the above departments in the books of Reserve Bank.

CHAPTER 6

ADJUSTMENT AND SETTLEMENT OF ACCOUNT OF TRANSACTIONS WITH FOREIGN GOVERNMENTS EXCEPT PAKISTAN

6.1. General

The adjustment and settlement of transactions with foreign governments (except Pakistan Govt.) is made in the following manner:-

- i) By Demand Draft
 - a) Payments/receipt by High Commission of India, London; Embassy of India, Washington and Indian Missions/Posts Abroad, on behalf of the State Govt. and Vice Versa.
 - b) Payment of pensions on behalf of foreign government.
 - c) Acceptance of deposits of passport/visa and refund of repatriation charges etc. by the state government.
- ii) Through Central Accounts Section of the Reserve Bank of India, Nagpur.

Settlement of Account with the Government of Burma.

6.2. Accountal of payment by High Commission of India, London and Embassy of India, Washington , on behalf of the State Government.

6.2.1 With effect from 1.10.1976, the date from which the accounts of the Ministry of External Affairs were departmentalised, the Accounts Departments under the Chief Accounts Officers, High Commission of India, London and the Embassy of India, Washington, are functioning as multi-departmental Pay and Accounts Offices.

6.2.2 In the context of this new accounting arrangement, payment on behalf of the state governments will be made by the High Commission in London and the Embassy in Washington, on the authority of a valid sanction duly signed in ink received through the State Accountant General under his special seal authority, which will either specify the exact amount payable in the designated authorised foreign currency or indicate the manner in which the amount is to be ascertained by the missions. A specific mention should be made in the sanction regarding clearance from the Foreign Exchange angle by the Ministry of Finance, Department of Economic Affairs or other competent authority.

The procedure for the adjustments of expenditure incurred by the High Commission of India, London and the Embassy of India, Washington , on behalf of the State Govt. will be as detailed in Paragraph 9.4(5) of the Scheme of Departmentalisation of Accounts of the Ministry of External Affairs circulated vide Ministry's Office Memorandum No.O/PAO/551/1/76 dated 29th September, 1976, as amended from time to time. According to it, net effect of transactions adjustable in the accounts of the state government should be recorded under the suspense head '8658-Suspense Accounts-Pay and Accounts Office Suspense-Transactions adjustable by Accountant General -----(Name of the State)'. Full details of the transactions with the supporting vouchers should be sent directly to the concerned Accountant General of the state, who should settle the transactions by cheque/draft with the Principal Accounts Officer of the Ministry of External Affairs.

6.3 Payment by the state governments on behalf of high commission of India and Embassy of India, Washington

6.3.1 In cases, where missions in London/Washington have to request state Accountants General to make certain payments in India on

their behalf, they will, while doing so, forward in each case Reserve Bank of India drafts for the amounts in question, alongwith a specific authorisation.

(Ministry of External Affairs letter No. C.O.A./Co-ord./17-1/77-78/146 dated 10-10-1977).

6.4 Procedure for payments by Indian Missions/Post abroad other than High Commission of India, London and Embassy of India, Washington

6.4.1 In respect of payments to be arranged through an Indian Mission on behalf of a State government, the State Accountant General will forward two copies of the relevant sanction issued by the state authorities to the Controller of Accounts, Ministry of External Affairs. One copy of the sanction duly signed in ink should bear the special seal of the State Accountant general. The sanction will either specify the exact amount payable in the designated authorised foreign currency or indicate the manner in which the amount is to be ascertained by the mission. The Controller of Accounts, Ministry of External Affairs will, thereafter, authorise the payment by forwarding the copy signed in ink and bearing special seal to the concerned Missions. In all cases of sanctions involving foreign exchange, a specific mention should be made in

the sanction regarding clearance from the foreign exchange angle by the Ministry of Finance or other competent authority. The particular Accounts Officer responsible for the final adjustments of the expenditure should also be clearly indicated in the sanction so that relevant debits may be raised by the Controller of Accounts, Ministry of External Affairs, wherever necessary.

(Ministry of External Affairs letter No. C.O.A./Co-ord/17-1/77-78/22, dated 21st may, 1977).

6.5 Special classes of payments by the Mission

6.5.1 Certain special classes of payment hitherto being made by the Missions including High Commission of India, London and Embassy of India, Washington under standing arrangements or special orders laid down in their behalf will continue to be made on the basis of sanction/payment authorities as specified under those orders etc. (e.g. Pensions, Overseas Scholarships of the Ministry of Education, certain categories of payment relating to the Ministry of Defence).

6.6 Accountal of expenditure on account of pensions paid on foreign governments.

6.6.1 According to the procedure laid down in the Comptroller & Auditor General 's letter No. 441-AC/Sep/28-76 Vol III dated 31-3-1977, payment of pensions on behalf of foreign governments made after departmentalisation of accounts should be classified by the Accountant General in the State Section under the head '8658- Suspense Accounts Pay and Accounts office suspense – Transaction adjustable by department of Economic Affairs' and monetary settlement effected in cash by demand draft etc. with pay and Accounts Officer, Department of Economic Affairs, who in turn is required to get reimbursement from the foreign governments.

The debits outstanding on the date of departmentalisation of accounts were required to be transferred by the Accountant General to the Controller of Accounts, Department of Economic Affairs, on performa basis vide Comptroller & Auditor General's circular letter No. 37-AC/Sep/140-76 dated 18-3-1977. In case the cheques/demand drafts drawn in favour of the ACCOUNTANT GENERAL and received prior to or after departmentalisation but

remained uncashed, the same may be forwarded to the Controller of Accounts, Department of Economic Affairs, who will return them to foreign governments and obtain fresh cheques/demand drafts in his favour.

(CAG's letter No. 441 – AC/Sep/28-76/Vol.III dated 31-3-1977 and Controller General of Accounts O.M. No. 17012/III/77/MF CGA/766 dated 14-4-1978).

6.7 Payment of pension on behalf of foreign governments – Government of Malaysia

6.7.1 The High Commission of Malaysia in New Delhi, vide No. AS – 13/81 dated January 28,1981, has decided that the Government of Malaysia, will make pension payment direct to Malaysian pensioners residing in India, through the three designated banks viz. (i) United Commercial Bank, (ii) Indian Overseas Bank and (iii) Indian Bank, beginning from March, 1981. For this purpose, the Malaysian pensioners residing in India, should register themselves at the nearest branch of any of the three banks and, at the same time, they should convey to the High Commission their pension particulars.

The Comptroller & Auditor General of India has accordingly conveyed the decision to advise the Treasury Officers in various States of India, that when the pensioners of Malaysian Government come to draw their pensions, no pension is paid to them through treasuries with effect from 1-3-1981.

(CAG's General Circular No. 24-TA II/1981 issued vide letter No. 218 – TA II/80-55/III dated 11-2-1981).

6.8 Acceptance and deposit of passport/visa fees and refund of repatriation cheques on behalf of Ministry of External Affairs

6.8.1 After taking into consideration the views of the various State Government and the fact that the Comptroller & Auditor General has agreed that even after departmentalisation of accounts of Central Ministries, miscellaneous receipts on account of Union Government could be deposited into the treasuries or their accredited banks, it has been decided by the Government of India, Ministry of External Affairs, that the passport and visa fees etc. received by the State Governments can be credited to the Ministry of external Affairs, in the under mentioned manner:-

- a) The receipts of passport and visa fees remitted into treasuries or their accredited banks may be classified in the treasury

accounts under the head '8658 – Suspense Accounts – Pay and Accounts Office Suspense – Transactions adjustable by the Ministry of External Affairs'. All these receipts appearing in the treasury accounts will be consolidated in the books of the State Accountants General who will effect monetary settlement with the Controller of Accounts of the Ministry of External Affairs, by sending a demand draft for the total realisation.

- b) In a State, where a Regional Passport Office is located, the passport and visa fees etc. can be directly remitted to the bank (R.B.I./S.B.I.) with whom the regional passport office is in account, for credit to "0070 – Other Administrative Services – Passport and Visa Fees". From the daily/weekly scrolls of the banks rendered to the Controller of Accounts, Ministry of External Affairs, these receipts will directly enter into the accounts of the Ministry.
- c) In cases, where it is not convenient to follow either of the above procedure, the passport and visa fees may be collected by the nominated departmental officer of the State

Government, and remitted to the Controller of Accounts, Ministry of External Affairs, by demand draft periodically, after deducting bank commission etc. if any.

(Ministry of External Affairs O.M. No. Q/PAO/535/24/76 dated 25-10-1978).

6.9 Accountal of refund of repatriation charges

6.9.1 It has been decided by the Ministry of External Affairs that the bank drafts representing refund of repatriation charges, may be sent to the Ministry of External Affairs, under cover of a standard cyclostyled letter quoting the relevant reference and giving other relevant information. In cases where refund of repatriation charges are received in cash by the State Government, the same should generally be converted with demand draft and sent to the above Ministry in the manner indicated above.

6.9.2 However, in case, where due to unavoidable circumstances, the refund of repatriation charges, has to be credited to government treasury in cash, the procedure as mentioned in para 6.8(a) may be followed. The amount should be credited under the head '8658-Suspense Accounts-Pay and Accounts office Suspense-

Transactions adjustable by the Ministry of External Affairs'. The State Accountant general will arrange to carry out monetary settlement with the Controller of Accounts, Ministry of External Affairs, New Delhi by cheque/demand draft duly supported with details.

(Ministry of External Affairs letter No. T. 4111/144/78 dated 1-11-1979).

6.10 Settlement of account with the government of Burma

6.10.1 The transactions between state governments on the one hand and the government of Burma on the other shall be adjusted through the direct account current between the state Accounts officer and the Accountant General, Burma.

It has been clarified by the Comptroller & Auditor General of India with the concurrence of the Ministry of Finance that the above procedure would continue even after departmentalisation of accounts, as the same has no bearing with settlement of such transactions.

6.10.2 Annual closing of the accounts of Burma government- Advance intimation of September transaction.

The annual accounts of Burma government are closed on 30th September of each year. The accounts of the Burma government with the Reserve Bank of India are kept open till the 15th October and no Inter-governmental adjustment can be made by the Bank after that date in the accounts with Burma for the previous financial year. The last advice for September should bear a certificate from the Accounts officer to the effect that no further advice for September would be issued in respect of the accounts of Burma Govt. Advance schedules (with supporting vouchers) of transactions relating to account with the government of Burma occurring in the treasuries during the month of September should be collected and telegraphic information of the figures, will be issued to the Accountant General, Burma on 5th October of every year.

CHAPTER 7

ADJUSTMENT AND SETTLEMENT OF TRANSACTIONS WITH GOVERNMENT OF PAKISTAN

7.1. General

7.1.1 The provisions mentioned hereunder are based on the various orders issued by the Central Office, the government of India and the State Govt. of Rajasthan.

7.1.2 The Reserve Bank of India, ceased to be a common banker of the two Government of Pakistan and India with effect from Ist July,1948 and it was decided by the Government of two countries that payments and receipts in respect of the transactions listed in **Appendix XII** will initially be paid or received against the balances of the country in which payment of receipt takes place and the settlement of the net amount payable or receivable as per the monthly Outward/Inward Account will be made by means of demand draft.

On the Central side, prior to departmentalisation of accounts, the work regarding settlement of Central Transaction with the Govt. of

Pakistan was done by the Accountant General , Central Revenues, New Delhi. After departmentalisation of accounts from 1.10.1976 , the above work is done by the concerned Pay and Accounts Officer of various Ministries of Govt. of India.

(CAG's letter No.497/G.50-48 dated 30.6.1948 and No.668-Reb-7-48 dated 29.3.1949 and Govt. of India, Ministry of Works, Housing and Rehabilitation letter No.17(2)/79-55-II dated 7.11.1979).

7.1.3 The Govt. of Pakistan have agreed to adopt the same procedure of inter-dominion adjustment as has been laid down for the Central Transactions and to settle directly with the Govt. of Pakistan such transactions taking place in Rajasthan State.

NOTE: The Outward Settlement Accounts relating to transactions with the Govt. of Pakistan from September, 1971 onwards are not being despatched since the discontinuance of communication with Pakistan in 1971. The inward accounts are also not being received from the concerned Accounts Officer of Pakistan Since 1971 due to above reasons. There is, thus deadlock in monetary settlement of transactions with the Govt. of Pakistan. The matter is under examination of the Central Office in consultation with the Govt. of

India, Ministry of Finance, New Delhi and final decision in the matter is awaited.

(CAG's letter No.1502-AC/8-Part/71-II dated 19.10.1981).

- 7.1.4** All other payments such as payments for supply from non-government services in Pakistan, Payments to the High Commissioner and his subordinate organisation for meeting their expenditure should be made by bank drafts. If payments outside the agreed heads is desired through the aforesaid adjustments, the matter should be arranged between the two countries.

(CAG's letter No.704-A/C-50-48 dated 31.7.1948).

- 7.1.5** Debits for payments made, on behalf of the undivided Govt. of India, on or after 1.4.1948, by authorities of Pakistan on their own initiative, as also debits for all prepartition payments made by them upto 31.3.1948, irrespective of the fact whether they were made on specific authorities issued by the Govt. of India or not, should not be accepted.

(CAG's letter No.171-Part/32-54 dated 14.5.1954).

7.2 Outward Settlement Account

7.2.1 The transactions relating to the Govt. of Pakistan arising in the State Section of Accounts, are initially accounted for under the relevant detailed heads of concerned Accounts Officer of Pakistan, below the head "8679-Accounts with Government of other countries-Accounts with the Government of Pakistan".

7.2.2 After the Accounts of a month are closed, a schedule indicating details of payments and receipts under the above heads of account will be prepared and sent to the concerned Accounts Office of Pakistan, who will communicate his acceptance to this office, if the same is found to be in order after exercising necessary checks.

If the net amount of the Outward Settlement Account is payable to the concerned Accounts Officer of Pakistan, a demand draft should be got prepared and sent to him with the Outward Settlement Account.

In case the net amount is receivable from the concerned Accounts Officer of Pakistan, a demand draft should be demanded from him. On receipt of demand draft from the Accounts Officer in Pakistan or remittance of draft by this office, in settlement of claims with

him, the same should be credited or debited to the same detailed head of account.

7.2.3 In order to obviate delay in rendering the Settlement Accounts, failure to support the debits by valid documents and to quote authority for payments etc., it has been decided to follow the following procedure for strict observance: -

In respect of debits raised against Pakistan, the Outward Settlement Accounts should be carefully examined under the supervision of a senior Gazetted Officer before being despatched. The officer should satisfy himself that the account is complete in all respects and that it is duly supported by all the requisite vouchers and schedules. The vouchers forwarded in support of the accounts should be arranged in the same consecutive order as in the covering list and they should be properly stitched before despatch so that there may be no possibility of any vouchers being lost in transit. The covering list should contain a certificate about the number of vouchers attached which will be checked by a gazetted officer at the other end immediately on receipt and discrepancies, if any, pointed out. The objections raised by authorities in Pakistan should be promptly

attended to and every effort made for expeditious settlement of all points of dispute. Correspondence should be initiated at D.O. level wherever necessary.

7.3 Inward Settlement Account

7.3.1 On receipt of Inward Settlement Account from Pakistan, it should first be seen by a gazetted officer that the accounts are complete in all respects and are supported by necessary vouchers and details. The check and verification of the items should be taken up promptly and the objections, errors or omissions if any noticed should be taken up promptly and the objections vigorously pursued and settled.

(CAG's letter No. 360 – Part/35-51 dated 24-9-1954).

7.3.2 The check of schedules etc should be completed within a period of one month of their receipt by this office and the demand draft for the net amount (if due to Pakistan) transmitted to the originating Accounts Officer in Pakistan. If for any reason, any items included in the monthly inward schedules cannot be completely checked within the prescribed period of one month, or if the incidence of any items is in doubt, the schedule should be provisionally accepted as a whole and financial settlement effected on the basis of the net

amount shown therein, leaving the disputed or doubtful claims to be covered by the provisional settlement, to be readjusted subsequently. The re-adjustment, when necessary should ordinarily be carried out within a period of two months following the month of acceptance of the schedule by including the items in the outward schedules in the usual way. No item should be rejected merely on formal or technical grounds, but palpably wrong or erroneous items may be rejected.

7.4. Special arrangements for financing any payment or class of payments.

7.4.1 The above procedure will not in any way effect any special arrangements that have been or may be made between the two governments for financing any payment or class of payments.

7.5. Maintenance of progress register for Inward and Outward Accounts.

7.5.1 A progress register in the form given in **Appendix XIII** to this manual, should be maintained and submitted to the Branch Officer on 10th of each month so that there may not be any delay in effecting settlement and booking of accounts on resumption of cash settlement between the two countries.

(CAG's letter No.236-Part/20-60 dated 27.5.1960).

7.6. Special provisions regarding audit of transactions.

7.6.1 Account Current Section dealing with the account with the govt. of Pakistan should prepare every month Accounts Office-wise lists of accepted debits showing (i) Name of Accounts Officer in Pakistan from whom debits were received, (ii) Month of Account, (iii) Amount of Debits, (iv) Number and date of their reference, (v) Date of Payment, (vi) Complete head of account and (vii) Remarks. Four copies of such lists should be prepared, one to be kept by the Account Current Section and three to be sent to the CA/Audit sections concerned along with the vouchers. The audit sections will audit the vouchers in accordance with instructions/procedure laid down for the purpose and keep recovery notes in the relevant records and on one copy of the lists, in such a manner as to do away with the necessity of referring to the vouchers again to adjust the charges. Thereafter two copies of the lists will be returned to the Account Current Section after recording (a) the classification in column (vi) and (b) the word 'Accepted' in column (vii) relating to remarks. These copies should bear the certificate that the debits and credits passed on through settlement account have been properly preserved, that the audit checks have been fully exercised and that a

note has been kept where necessary, so that the certificate as desired in Comptroller and Auditor General's letter No.767-Com/53-65 III dated 8th July, 1965 may be given by the Account Current Section on the statement to be sent to the Comptroller and Auditor General of India.

The vouchers may be retained by the CA Section concerned and may be destroyed under the general order to be issued by the Comptroller and Auditor General of India. The two copies of the lists will remain in the custody of the Account current section in separate files to be opened for each party. One copy thereof will be sent to the concerned party in support of the details at the time of actual adjustment.

(CAG's letter No. 17-part /15-63 dated 7-2-1964 to A.G.C.R. and copy endorsed to this office vide No. FCA/ 3-2/P-99/5118 dated 2-4-1964).

7.6.2 Although the issue regarding the rate of exchange for the period, the currency of the two countries was not at par, still remains unresolved, it has been decided in consultation with the Government of India that for payments made in Pakistan on or after

1st August, 1955, the date from which the two supers are at par, debits raised against this country may be accepted and the facts intimated to the Pakistan Accounts Officer, if it is satisfied that the debits are in order and that the amount is finally debitible to this country. It is imperative that a very cautious approach should be adopted in the matter, and duly those debits which are unquestionably to be met by India are to be accepted. If any debits are still lying unaccepted for the inter-regimen 20-9-1949 to 31-7-1955 and the periods earlier than 20-9-1949, no acceptance should be issued to them.

In case the Pakistan Accounts Officer have raised the debits in Pakistan currency with reference to the devaluation of Indian currency in respect of payments made on or after 6-6-1966, formal acceptance/rejection of such debits may not be communicated to Pakistan Accounts Officer, as the matter is still under examination in the office of the Comptroller & Auditor General of India in consultation with the Government of India.

7.7 Annual Statement of Outstanding Dues

7.7.1 A statement in the form prescribed by the Comptroller & Auditor General as per **Appendices XIV & XV** showing the amount for which monetary settlement is outstanding with the Central and Provincial Governments in Pakistan, as per the books of this office, should be forwarded to the Comptroller & Auditor General annually on 31st August.

(CAG's letter No. 901 – Comp/72-73 dated 21-9-1971)

7.7.2 It has been decided that the above statements having an important record on the basis of which consolidated statements are compiled for use by the Government Of India, the same should be signed by the Accountant General or where they are issued by the Deputy Accountant General, it should be done with the concurrence of the Accountant General and the fact should be indicated in the letter.

7.7.3 A certificate should also be recorded below the statement to the effect that the vouchers in respect of the debits and credits passed on through the settlement Account have been properly preserved, that the audit checks have been fully exercised and that notes have been kept wherever necessary.

The certificate will be recorded by the Account Current Section on the basis of such certificate to be given by the Audit Sections on two copies of the lists of accepted items to be returned by them to the Account Current Section (as mentioned in para 7.6.1. above).

(Director of Audit letter No.767-Com/53-65-III dated 8.7.1965).

7.8. Preservation of vouchers etc. relating to Indo-Pakistan Settlement Accounts.

7.8.1 All the vouchers and account documents received in support of debits passed on through Indo-Pakistan Settlement Account should continue to be preserved in the appropriate manner till their cash settlement is effected or until further order to the contrary.

7.8.2 A statement showing the nature of the main records concerning transactions relating to Indo-Pakistan Settlement Account as given in para 3 of Central Office circular letter No.84-Part/34-62 dated 24th April,1963 is available at **Appendix XVI**.

(CAG's letter No.14-Part/20-65 dated 2.2.1966 and letter No.214 Part/15-63 dated 8.11.1963).

Appendix-I
(Referred in in para 1.3.2)

CALENDER OF RETURNS OF ACCOUNT CURRENT SECTION

क्र.सं.	विवरण	किसको प्रस्तुत की जानी है	कब प्रस्तुत की जानी है।	प्राधिकार
	वर्षा ₹ (Returns due to outside/ other State)			
	वार्षिक			
1.	भारत पाकिस्तान परिशोधन लेखों के अन्तर्गत बकाया नामें) जमाओं का विवरण	₹ (Returns due to outside/ other State)	31 अगस्त	नि.मा.प.पत्र संख्या 9041 कोम्प 72-73 दिनांक 21.9.71
	मासिक			
1.	जावक परिशोधन लेखे डाक और तार विभाग के साथ (13 लेखाकरण प्राधिकारी)	₹ (Returns due to outside/ other State)	आगामी माह की 10 तारीख	सी.ए.जी.पत्र सं.1130/ए.सी.
2.	अन्तर्राज्यीय उचन्त लेखा (21 महालेखाकार)	₹ (Returns due to outside/ other State)	यथा	सी.ए.जी.पत्र सं.886 ए.सी./ सी./58 दिनांक 1.7.58
3.	रेलवे (10 लेखाकरण प्राधिकारियों के साथ)	₹ (Returns due to outside/ other State)	प्रत्येक माह की दस तारीख (अप्रैल से फरवरी तक के लेखे)	सी.ए.जी.पत्र सं.886 ए.सी./ सी./58 दिनांक 1.7.58
4.	रक्षा (13 नियंत्रक रक्षा लेखे)	₹ (Returns due to outside/ other State)	लेखा समापन के अविलम्ब बाद	लेखा संहिता खण्ड-IV का अनुच्छेद -6
5.	वेतन एवं लेखाधिकारियों निदेशक, लेखा और वित्तीय सलाहकार एवं मुख्य लेखाधिकारियों के साथ लेखे (54 लेखा बनाने वाले प्राधिकारी)	₹ (Returns due to outside/ other State)	आगामी माह की 10 तारीख	चालू लेखा संहिता पैरा 2.1.3
6.	निम्न के संबंध में किया गया समायोजन	₹ (Returns due to outside/ other State)	लेखों के समापन किये जाने के बाद समायानुसार	महालेखाकार क लिये लेखा संहिता का अनुच्छेद 5.3
(i)	केंद्रीय और राज्य के बीच समायोजन	₹ (Returns due to outside/ other State)	लेखों के समापन किये जाने के बाद समायानुसार	

(ii)	अतिरिक्त महंगाई भत्ता (नया/पुराना)	₹ÉÉ®iÉÉÖ*É ÉÉ® ÉVÉÇ ¢ÉéBÉE xÉÉÉMÉ{ÉÖ®	लेखों के समापन किये जाने के बाद समायानुसार	
(iii)	अन्य सूचनाएं	₹ÉÉ®iÉÉÖ*É ÉÉ® ÉVÉÇ ¢ÉéBÉE xÉÉÉMÉ{ÉÖ®	लेखों के समापन किये जाने के बाद समायानुसार	
	भाग-II>Returns due to Gazetted Officers and Sections of this office			
	वार्षिक			
1.	उच्चत शीर्ष के अधीन अपरिहार्य रूप से रखे जाने वाली मदों पर रिपोर्ट	¢ÉÖBÉE-I	बुक-I अनुभाग द्वारा जारी नियत तिथि के अनुसार	
2.	लेखापरीक्षा कार्यालयों में किये गये कार्य की मात्रा के उचित सूचक स्वरूप आंकड़े एकत्र करना (Fair Index)	JÉÖ.AaÉ.	10 सितम्बर	टी.एम./ए.सी. 105 दिनांक 18.6.63
3.	अन्तर में पड़े मदों को वापस किये जाने संबंधित प्रतिवेदन	¢ÉÖBÉE-I	10 अगस्त	टी.एम.61 सी. 94- सी 1.4.68
4.	उन शीर्षों के अन्तर्गत जिनका समायोजन शे-न में किया जाता है बकाया विविध मदों के बट्टे खाते डालने हेतु महालेखाकार को शक्तियाँ प्रदत्त करना	¢ÉÖBÉE-I	1 अक्टूबर या बुक अनुभाग द्वारा मांगे जाने पर	टी.एम. 81-सी 27 दिनांक 10.6.81
5.	प्रपत्रों का वार्षिक मांग पत्र	VÉÉÖ.bÉÖ.	20 अक्टूबर	जी.डी.II/एफ./ 69- 70 948 दिनांक 2.8.69
6.	पुस्तकों की पंजिका	VÉÉÖ.bÉÖ. {ÉÖ®iÉBÉÉÉãÉ*É	15 जनवरी	302 दिनांक 13.1.56 टी.एम.67 सी/ 118 दिनांक 8.12.89
7.	सामग्रियों, लेखा, सामग्रियों और प्रपत्रों की आवश्यकता और उनकी जानकारी करना	VÉÉÖ.bÉÖ.I	5 मार्च	जी.डी.II स्टेशनरी फार्म 81-89/ 8.12.81
8.	Closing of Accounts for the year 2006-07 month (P)	Book-I	13/5	Book-I/Sect/04- 05/STR I 287 dt.3.3.04
(i)	Completion of data entry & other process		26/4	
(ii)	Submission of non accounting T.E.'s to Book-I section	-do-	26/4	-do-
9.	March (Suppl) 2006-07			
(a)	Data entry of accounting T.E.'s incorporation corrections.adjustment etc.	Book-I	14/6	Book-I/T – Section/04- 05/STR I-287 dt. 3.3.05
(b)	Submission of non accounting T.E;s to Book – section.	-do-	14/6	-do-
10.	अनाधिकृति अनुपस्थिति अवकाश स्वीकृत हेतु बकाया प्रकरण का वार्षिक प्रतिवेदन	JÉ¶ÉÉ.II	30 जून	परिपत्र संख्या II/3 एफ./1-291 वार्षिक सत्यापन दिनांक

				24.6.02
	त्रैमासिक			
1.	नियंत्रक महालेखा परीक्षक को तिमाही बकाया प्रतिवेदन	JĚÒ.AàĚ.	5 अप्रैल 5 जुलाई 5 अक्टूबर 5 जनवरी	27/टी.एम. In./ 129/ दिनांक 2.11.54 तथा टी.एम. 63सी 238 दिनांक 21.12.63
2.	बहुमूल्य वस्तुओं की पंजिका	°ĚàĚÚc +ĚĚĚvĚBĚĚĚ®ĚÒ	20/4 20/7 20/10 20/1	टी.एम. पार्ट-I/ दिनांक 16.1.79
3.	भूल चूक रजिस्टर (भाग-I) आवक Error Book Part-I Inward.	-ªĚĚĚ-	15/4 15/7 15/10 15/1	ए.सी. इन (एक्स) 6.-61 विविध दिनांक 18.11.60
4.	कुंजी पंजिका (कर्मचारी के हिसाब से)	¶ĚĚJĚĚĚĚvĚBĚĚĚ ®ĚÒ	15/4 15/7 15/10 15/1	टी.एम./63-सी 246 दिनांक 18.12.63 टी.एम. 64-सी/ 240 दिनांक 5.10.64
5.	भूल चूक रजिस्टर (भाग-II) Error Book Part-I	°ĚàĚÚc +ĚĚĚvĚBĚĚĚ®ĚÒ	20/4 20/7 20/10 20/1	ए.सी.I/इन/60-61 विविध 18.11.60
6.	अभिलेखागार को भेजने गये अभिलेखों का प्रमाण- पत्र	àĚĚĚĚ°ĚBĚĚ ĚĚĚiĚ ĚänxE BĚĚä àĚĚvªĚàĚ °Ěä JĚÒ.AàĚ.+ĚxEÖĚĚĚ MĚ	5/5 5/8 5/11 5/2	टी.एम./64-सी140 दिनांक 17.6.64
7.	हिन्दी के प्रगामी प्रयोग से संबंधित प्रतिवेदन	ĚĚcxnĚÒ ®ĚVĚĚĚĚĚ-ĚĚ BĚĚFĚ	5/4 5/7 5/10 5/1	ĚĚcxnĚÒ BĚĚFĚ 78-79 दिनांक 15.9.78
8.	समूचित रख रखाव के सम्बन्ध में परिपत्र फाईलों की समीक्षा Review of circular file.	¶ĚĚJĚĚĚĚĚvĚBĚĚĚ ®ĚÒ	10/4 10/7 10/11 10/1	टी.एम. 71-सी 172 दिनांक 30.12.71
9.	लम्बित विधिक प्रकरणों के संबंध में प्रतिवेदन	Ě.ªĚäJĚĚĚĚvĚBĚĚ Ě®ĚÒ MĚĚä{ĚxEĚÒªĚ BĚĚFĚ	1/4 1/7 1/10 1/1	गोपनीय कक्ष कोर्ट के केस 4-डी 02-03/ दिनांक 1.7.02
10.	पुलिस या न्यायालय आ.वि. द्वारा मांगे गये दस्तावेजों के प्रस्तुतीकरण संबंधित पंजिका	àĚcĚªĚĚäJĚĚBĚĚĚ® (ªĚäJĚĚ A ĚĚ cBĚĚ.)	20/4 20/7 20/10 20/1	टी.एम./71-सी 69/ दिनांक 5.6.71 टी.एम./86-सी/2 दिनांक 31.1.86
11.	स्थानीय नियम पुस्तिका (मैनुअल) अद्यतन करने बाबत्	JĚÒ.AàĚ.+ĚxEÖĚĚĚ MĚ	20/3 20/6	जी.डी. मैनुअल पैरा 13.6

			20/9 20/12	
1.	अभिलेखागार को अभिलेख भेजने के लिए प्रपत्र S.Y.307 में पारगमन पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	1 तारीख	टी.एम./67-सी/ 15/ तारीख 17.12.67
2.	अनुशासन और नियमितता से संबंधित सूचना	É¶ÉÉ°ÉxÉ-I	-यथा-	प्रशा. I/बकाया शोधन 256 दिनांक 20.9.71
3.	अन्य महालेखाकारों से प्राप्त भुगतान प्राधिकारों की पंजिका (Payment authorities received from A.G.)	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	-यथा-	टी.एम./II(XIV) 62-63 दिनांक जुलाई 1962
4.	परिशोधन लेखों के माध्यम से अन्य लेखाधिकारियों को जे गये नाम/जमा राशियों की सहायता स्वरूप मंगाये जाने वाले लेखों की पंजिका Dr./Cr.	°ÉàÉÚc +ÉÉÉvÉBÉÉÉ®ÉÒ	3 तारीख	टी.एम./63-सी/ 230 दिनांक 5.12.63
5.	उपस्थिति पंजिका का संवरण	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	5 तारीख	डी.ए.(सी.) बकाया शोधन 75-76 दिनांक 29.9.75
6.	मासिक बकाया प्रतिवेदन	JÉÒ.AàÉ.	-यथा-	कंट्रोल /21(ए) दिनांक 3.8.59
7. (i)	निदेशक निरीक्षण के पैराओं का निपटान	+ÉÉ<Ç.JÉÒ.A.A°É. °ÉàÉÚc +ÉÉÉvÉBÉÉÉ®ÉÒ	5 तारीख 10 तारीख	सं.34 टी.एम./10/8/ 594/जी.डी. दिनांक 12.1.56
(ii)	-यथा-			
8.	आन्तरिक नमूना जांच विभाग की रिपोर्ट के अन्तिम रूप से निर्धारित होने संबंधी विवरण	JÉÒ.AàÉ.	5 तारीख	टी.एम./सी/19 दिनांक 17.12.71
9.	उच्चत शी-नों की ब्राडशीट (जावक लेखे)	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	दूसरी आगामी माही की 5 तारीख	190/सी/ओ/एफ. 3(सी) दिनांक 11.2.54
10.	आपत्ति पुस्तिका समायोजन लेखे (आवक)	-°ÉIÉÉ-	-°ÉIÉÉ-	-°ÉIÉÉ-
11.	ब्राडशीट राज्य			
(i)	भारतीय रिजर्व बैंक उचंत के केन्द्रीय लेखा कार्यालय	-°ÉIÉÉ-	-°ÉIÉÉ-	-°ÉIÉÉ-
(ii)	भारतीय रिजर्व बैंक उचंत मुख्यालय	-°ÉIÉÉ-	-°ÉIÉÉ-	
(iii)	चालू विवरण उचंत	-°ÉIÉÉ-	-°ÉIÉÉ-	
(iv)	वेतन एवं लेखाधिकारी उचंत (आवक)	-	-	-
12.	लम्बित विधिक प्रकरणों के सम्बन्ध में प्रतिवेदन	ãÉäJÉÉÉÉvÉBÉÉÉ ®ÉÒ MÉÉä{ÉxÉÉÒ°É BÉEFÉ	10 तारीख	गोप.कक्ष/कोर्ट के केस 02-03/ टी.आर./I/26 दिनांक 10.5.02
13.	पाकिस्तान के साथ लेखे की प्रगति पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	10 तारीख	ए.सी.II/VII/ पाकि./60- 61/टी.आर. 64713 दिनांक 17.11.60
14.	त्रुटि पुस्तिका भाग-I (आवक) लेखे	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	10 तारीख	एसी I/आवक एक्स/सी/आर./60- 61/विविध/ दिनांक

				18.11.60
15.	पुस्तकों की पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	10 तारीख	उप/टी.एम./II/8/ 5/94 जी.डी. दिनांक 12.1.56
16.	त्रुटि पुस्तिका भाग-II (जावक लेखे)	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	15 तारीख	ए.सी.II/एफ.6/ सी/आर./60-61 विविध दिनांक 18.11.60
17.	समीक्षा पंजिकाओं का रख रखाव (ब्राडशीट पुनरीक्षण)	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	15 तारीख	टी.एम./सी/278 दिनांक 27.11.64 टी.एम./ टी.आर.1335 दिंक 16.12.64
18.	दावों की पंजिका (आवक और जावक)	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	15 तारीख	ए.सी.I/पी.ए.ओ./ विवि 23.6.79
19.	अन्तरण प्रविटियों की पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	20 तारीख	टी.एम./64-सी/8 दिनांक 18.1.64
20.	डाक, तार, सी.डी.ए. (पी.) इलाहबाद, एसी पुणे व एजी (जे एण्ड के) के लेखों की समेकित पंजिका	A.VÉÉÒ. (ãÉàJÉÉ A ÉÆ cBÉE.)	20 तारीख	टी.एम.VII/ के-99
21.	अन्तरण प्रविटियों का प्रतिवेदन	JÉÒ.AàÉ.	25 तारीख	टी.एम.2445 दिनांक 18.8.62
22.	विवरणी पंजिका (C.O.R.)	°ÉàÉÚc +ÉÉÉvÉBÉÉÉ®ÉÒ	चौथे मंगलवार	टी.एम.79/सी/9 दिनांक 28.2.79
23.	प्रे-ण डायरी	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	26 तारीख	जी.डी.मैनुअल
24.	कर्मचारियों के नियमित अवकाश की पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	माह का अन्तिम दिन	प्रशा.I/96-97/415 दिनांक 24.7.97
25.	उचत एवं प्रे-ण मदों के बकाया आईटम जो छःमाह या एक साल पुराने हो चुके हैं। उन आईटमों के रिटेन्शन हेतु व.उपमहालेखाकार के आईटमों का रजिस्टर	àÉcÉãÉaJÉÉBÉÉÉ®	12 तारीख	टी.एम.87/ दिनांक 11.7.67
26.	सांवि-यकी पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	20 तारीख	टी.एम./63-सी/ 105 दिनांक 10.6.63
27.	पुलिस या न्यायालय आदि द्वारा मांगे गये दस्तावेजों के प्रस्तुतीकरण सम्बन्धी पंजिका	°ÉàÉÚc +ÉÉÉvÉBÉÉÉ®ÉÒ	20 तारीख	टी.एम./71-सी/69 दिनांक 5.6.71 टी.एम.86-सी/2 दिनांक 31.1.86
28.	ब्राडशीट व लेजर फीगर (खाताबही) अंक में अंतर का विवरण	àÉcÉãÉaJÉÉBÉÉÉ® (ãÉaJÉÉ A ÉÆ cBÉE.)	20 तारीख	टी.एम. ब्राडशीट ओ. एण्ड एम. अध्ययन स्पेशल टी.आर.597 दिनांक 29.10.04
	भाग-II अर्द्धवार्षिक			
1.	अच्छे और निम्न स्तर के कार्यों की पंजिका	°ÉàÉÚc +ÉÉÉvÉBÉÉÉ®ÉÒ	10 अप्रैल 10 अक्टूबर	एफ.66(ए) /अ/प्रशा/केम्प/ 78- 79/2881 दिनांक 23.1.79

2.	उचंत और प्रे-ण शी-नों के बीच बकाया शे-नों और खाते और ब्राडशीट के बची अन्तर संबंधी शोशन का प्रतिवेदन Main /Follow Up	°ÉàÉÚc +ÉÉÉvÉBÉÉÉ®ÉÒ	10 दिसम्बर 10 जून	सुक-II /61/ए/टि.पी.I/80- 81 दिनांक 27.3.82
	भाग-II पाक्षिक			
1.	Rendition of Monthly Civil Accounts]ÉÒ.AàÉ.	हर माह 7 व 17 तारीख	टी.एम./90-सी/8 दिनांक 9.8.90
	भाग-II साप्ताहिक			
1.	आवक डायरी	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	8, 15, 23 तथा माह के अन्तिम कार्य दिवस को	टी.एम./86-सी/11 दिनांक 18.7.86
2.	सामान्य डायरी	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	-यथा-	-यथा-
3.	बकाया मामलों की पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	-यथा-	-यथा-
4.	लेखा डायरी	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	-यथा-	-यथा-
5.	विवरण पंजिका C.O.R.	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	प्रत्येक मंगलवार	एफ-3/एफ.ए.डी./ 467 दिनांक 22 -65 तथा सामान्य विभाग की नियम पुस्तिका प्रावधान
	भाग-II साप्ताह में दो बार			
1.	नियंत्रक महालेखापरीक्षक के कार्यालय से प्राप्त पत्रों की पंजिका	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	बुधवार तथा शुक्रवार	टी.एम./सी/दिनांक 6.6.89 ति टी.एम./89-सी/10 दिनांक 5.9.89
2.	आर.बी.आई. डायरी	¶ÉÉJÉÉÉÉvÉBÉÉÉ ®ÉÒ	-यथा-	टी.एम./86 -सी/ दिनांक 18.7.86

APPENDIX II

(Referred to in para 1.4.1.)

Periods of preservation of records

S.No.	Particular of Records	Period of preservation
1.	2.	3.
(1)	Debt, Deposit and Remittance heads classified abstracts.	10 years
(2)	Schedule of interest warrants paid	6 years
(3)	Monthly account of the Reserve Bank of India showing transactions in bank and treasuries.	10 years
(4)	Inward Account received from other Govt. and Departments(except in the case of exchange account and settlement accounts in which case the period of preservation is 10 years)	6 Years
(5)	Register of Adjustment with Reserve Bank (Part I to IV)	5 Years
(6)	March Supplementary Accounts	5 years
(7)	File of advices regarding Inter-Govt. adjustments received from other accounting officers	5 Years
(8)	Clearance Memo received from Reserve Bank of India relating to advices.	3 Years
(9)	Advance information from the Treasury Officers etc. of Inter-Government transactions originating in the Accounts for March	5 Years
(10)	T.E.Register	3 Years
(11)	Register of Suspense Slips	5 Years
(12)	General Inward Register of letters received from the State Government, Govt. of India and Comptroller & Auditor General of India	3/5/10 Years
(13)	Account Current Vouchers	According to their class
1.	2.	3.

(14)	Miscellaneous Correspondence regarding Inter-Government and Reserve Bank of India Adjustments	3 Years
(15)	Copies of monthly account and subsidiary schedule sent to the Reserve Bank of India	3 Years
(16)	File of advices issued to Reserve Bank of India (Annexure to Chapter X of Manual of Standing Orders – Administrative Volume I for items No.1 to 16)	3 Years
(17)	Adjustment Registers	5 Years
(18)	Attendance Register	2 Years
(19)	Casual Leave Register	1 Year
(20)	Despatch Register	3 Years
(21)	Inward Diary	3 Years
(22)	Transit Register	2 Years
(23)	Register of Books	Permanent
(24)	Register of Incumbents	5 Years
(25)	Register of Files	Permanent
(26)	Register of Statistics	5 Years
(27)	Register of Director of Inspection	Permanent
(28)	Register of routine nature which are being maintained in pursuance of office orders on the subject	1 Year
(29)	Monthly/Quarterly Arrear Reports	2 Years
(30)	Miscellaneous Files	5 Years
(31)	Circular/Office Order Files	5 Years
(32)	Rajasthan Government/Government of India Orders	10 Years

1.	2.	3.
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(33)	Broadsheets	10 Years
(34)	Treasury schedules and reconciliation slips	6 Years
(35)	Correction slips to Manuals	10 Years (after manualisation)
(36)	Postal Life Insurance records	10 Years
(37)	Inward and Outward Claims Register	5 Years
(38)	Register of Valuables	5 Years
(39)	Bank scrolls with paid cheques/challans	5 Years
(40)	Broadsheet of Reserve Bank Suspense – Headquarters	3 Years
(41)	Register of requisition of Bank Drafts	1 Year

(The period of preservation of records for items Nos. 37 to 41 is in accordance with para 13.14 of Civil Accounts Manual).

APPENDIX III-A

(Referred to in para 2.1.3, 2.8.3 and 3.1.2.)

Agencies from which Inward Accounts are received

1	A.G. MAHARASTRA, MUMBAI
2	A.G. GUJRAT, AHMEDABAD
3	A.G. MADHYA PRADESH, GWALIOR
4	A.G. UTTAR PRADESH, ALLAHABAD
5	A.G. TAMILNADU, CHENNAI
6	A.G. BIHAR, PATNA
7	A.G. ASSAM, GUWAHATI
8	A.G. ORRISA, BHUBNESHWAR
9	A.G. WEST BENGAL, KOLKATA
10	A.G. MANIPUR, IMPHAL
11	A.G. ANDHRA PRADESH, HYDERABAD
12	A.G. KERALA, THIRUVANANTHAPURAM
13	A.G. PUNJAB, CHANDIGARH
14	A.G. KARNATAKA, BANGALORE
16.	A.G. HARYANA, CHANDIGARH
17	A.G. HIMACHAL PRADESH, SHIMLA
20	A.G. JAMMU & KASHMIR, SRINAGAR
22	A.G. TRIPURA, AGARTALA
25	ACCOUNTANT GENERAL (A&E), JHARKHAND
26	ACCOUNTANT GENERAL (AUDIT & ACCOUNTS) UTTARANCHAL
27	ACCOUNTANT GENERAL, CHHATISHGARH
502	PAO, IAD, JAIPUR
506	A.O. O/O THE A.G.(A&E), U.T. CHANDIGARH
509	CONTROLLER OF ACCOUNTS, M/O EXTERNAL AFFAIRS, NEW DELHI
512	ZAO (CBDT – TDS) DEPTT OF REVENUE M/O FINANCE, JAIPUR
515	PAO (COMMISSIONERATE OF CENTRAL EXISE) DEPTT OF REVN. M/O FINANCE JAIPUR
517	PAO CENTRAL PENSION ACCOUNTING OFFICE M/O FINANCE NEW DELHI
519	PR.AO CUM PAO M/O HEALTH & FAMILY WELFARE NEW DELHI
524	DY. DIRECTOR OF ACCOUNTS (CRPF) M/O HOME AFFAIRS, NEW DELHI
525	PAO (CENSUS), M/O HOME AFFAIRS, NEW DELHI
526	PAO (IB) M/O HOME AFFAIRS, NEW DELHI
527	PAO (DIRECTOR OF ACCOUNTS) BSF, M/O HOME AFFAIRS, NEW DELHI
529	PAO (EDUCATION) M/O HUMAN RESOURCE DEVELOPMENT, NEW DELHI
532	PAO (DGET) M/O LABOUR, NEW DELHI
533	PAO (LEGAL AFFAIRS) M/O LAW JUSTICE & SUPREME COURT, NEW DELHI
536	PAO, C.B.I., M/O PERSONNEL, PUBLIC GRIEVANCES & PENSIONS, NEW

	DELHI
537	PAO (CABINET AFFAIRS) M/O PERSONNEL, PUBLIC GRIEVANCES & PENSION, NEW DELHI
543	PAO (STEEL) D/O STEEL, M/O STEEL & MINES, NEW DELHI
545	PAO, SUPPLY, NEW DELHI
546	PAO, SUPPLY, KOLKATA
548	PAO, SUPPLY, MUMBAI
550	PAO (NH), M/O ROAD TRANSPORT & HIGHWAYS, JAIPUR
552	PAO (CGWS) M/O WATER RESOURCES, FARIDABAD
555	PAO (DAD) M/O DEFENCE (CIVIL) NEW DELHI
556	PAO NO III, NEW DELHI
557	PAO NO V, NEW DELHI
558	DIRECTOR OF A/C'S GOVT. OF GOA, PANJI
559	PAO (ERIS & BANKING) D/O ECONOMICS AFFAIRS, M/O FINANCE, NEW DELHI
561	PAO (ACCOUNTS) M/O CIVIL AVIATION & TOUR, NEW DELHI
563	PAO (TEXTILE) M/O COMMERCE, NEW DELHI
566	PAO 9SECTT.) D/O ECONOMIC AFFAIRS M/O FINANCE, NEW DELHI
571	PAO, DIRECTOR OF CO-ORDINATION POLICE WIRELESS, NEW DELHI
572	PAO, SMALL SCALE INDUSTRIES, M/O INDUSTRIES
573	CPAO (DGFT), M/O COMMERCE, NEW DELHI
574	PAO IV CAPITAL TERRITORY OF DELHI
581	PAO, M/O PEROLEUM & NATURAL GAS, NEW DELHI
588	PAO, M/O FINANCE, DEPTT. OF EXPENDITURE, NEW DELHI
601	FA&CAO, SOUTHERN RAILWAY
602	FA&CAO, SOUTH CENTRAL RAILWAY
604	NORTH FRONTIER RAILWAY
605	CENTRAL RAILWAY
606	FA&CAO, SOUTH EASTERN RAILWAY, KOLKATA
607	WESTERN RAILWAY
609	NORTHERN RAILWAY
610	NORTH EASTER RAILWAY
611	FA&CAO, EASTERN RAILWAY, KOTKATA
622	KONKAN RAILWAY
623	NORTHER WESTERN RAILWAY, JAIPUR
624	EAST CENTRAL RAILWAY, HAJIPUR
625	EAST COAST RAILWAY, BHUBNESWAR
626	SOUTH EAST CENTRAL RAILWAY
627	SOUTH WESTER RAILWAY, BANGALORE
628	WEST CENTRAL RAILWAY, JABALPUR
629	NORTH CENTRAL RAILWAY, ALLAHABAD
630	FA&CAO (T), WEST CENTRAL RAILWAY
708	PAO (SALT), M/O INDUSTRY, JAIPUR
724	PAO, FOOD PROCESSING INDUSTRIES, M/O AGRICULTURE
725	PAO (YOUTH AFFAIR & SPORTS) M/O HRD, NEW DELHI

728	PAO, GEOLOGICAL SURVEY OF INDIA
729	REGIONAL PAO-III, M/O SCIENCE AND TECHNOLOGY
730	PAO CULTURE NEW DELHI, NATIONAL ARCHIEVE
733	PAO, RURAL DEVELOPMENT
735	PAO, CISF, M/O HOME AFFAIRS, NEW DELHI
1801	CONTROLLER OF DEFENCE ACCOUNTS (PENSION), ALLAHABAD
1804	CONTROLLER OF DEFENCE ACCOUNTS (WESTERN COMMAND), CHANDIGARH
1808	CONTROLLER OF DEFENCE ACCOUNTS , PATNA
1813	CONTROLLER OF DEFENCE (SOUTHERN COMMAND) POONA

APPENDIX III-B

(Referred to in para 2.1.3, 2.8.3 and 3.1.2.)

Agencies to whom outward Accounts are issued

1	A.G. MAHARASTRA, MUMBAI
2	A.G. GUJRAT, AHMEDABAD
3	A.G. MADHYA PRADESH, GWALIOR
4	A.G. UTTAR PRADESH, ALLAHABAD
5	A.G. TAMILNADU, CHENNAI
6	A.G. BIHAR, PATNA
7	A.G. ASSAM, GUWAHATI
8	A.G. ORRISA, BHUBNESHWAR
9	A.G. WEST BENGAL, KOLKATA
10	A.G. MANIPUR, IMPHAL
11	A.G. ANDHRA PRADESH, HYDERABAD
12	A.G. KERALA, THIRUVANANTHAPURAM
13	A.G. PUNJAB, CHANDIGARH
14	A.G. KARNATAKA, BANGALORE
15	A.G. NAGALAND, KOHIMA
16	A.G. HARYANA, CANDIGARH
17	A.G. HIMACHAL PRADESH, SHIMLA
18	A.G. MEGHALAYA, SHILLONG
19	A.G. ARUNACHAL PRADESH, SHILLONG
20	A.G. JAMMU & KASHMIR, SRINAGAR
21	A.G. SIKKIM, GANGTOK
22	A.G. TRIPURA, AGARTALA
23	DIRECTOR OF ACCOUNTS, GOA, PANJI
24	A.G., MIZORAM
25	ACCOUNTANT GENERAL (A&E), JHARKHAND
26	ACCOUNTANT GENERAL (AUDIT & ACCOUNTS) UTTARANCHAL
27	ACCOUN TANT GENERAL, CHHATISHGARH
502	PAO, IAD, JAIPUR
503	PAO INDIA SECURITY PRESS,NASIK ROAD
511	SR. ACCOUNTS OFFICER CBDDT (HQRS) DEPTT. OF REVENUE, M/O FINANCE
512	ZAO (CBDDT – TDS) DEPTT OF REVENUE M/O FINANCE, JAIPUR
513	ZAO (CBDDT – TDS) DEPTT OF REVENUE M/O FINANCE, NeW DELHI
515	PAO (COMMISSIONERATE OF CENTRAL EXISE) DEPTT OF REVN. M/O FINANCE JAIPUR
517	PAO CENTRAL PENSION ACCOUNTING OFFICE M/O FINANCE NEW DELHI
519	PR.AO CUM PAO M/O HEALTH & FAMILY WELFARE NEW DELHI
522	PR.AO (SECTT) M/O HOME AFFAIRS NEW DELHI
525	PAO (CENSUS), M/O HOME AFFAIRS NEW DELHI
533	PAO (LEGAL AFFAIRS) M/O LAW JUSTICE & SUPREME COURT, NEW

	DELHI
536	PAO CBI, M/O PERSONNEL, PUBLIC GRIEVANCES & PENSION, NEW DELHI
537	PAO (CABINET AFFAIRS), M/O PERSONNEL, PUBLIC GRIEVANCES & PENSION, NEW DELHI
545	PR.AO SUPPLY, NEW DELHI
550	PAO(NH) M/O ROAD TRANSPORT & HIGHWAYS, JAIPUR
559	PAO (ERIS & BANKING) D/O ECONOMIC AFFAIRS, M/O FINANCE, NEW DELHI
563	PAO (TEXTILE) M/O COMMERCE, NEW DELHI
578	PAO, M/O WORKS & HOUSING, KOLKATA
587	PAO, ELECTION COMMISSION, NEW DELHI
602	FA&CAO, SOUTH CENTRAL RAILWAY
605	CENTRAL RAILWAY
607	WESTERN RAILWAY
609	NORTHERN RAILWAY
610	NORTH EASTERN RAILWAY
611	FA&CAO, EASTERN RAILWAY, KOLKATA
623	NORTH WESTERN RAILWAY, JAIPUR
628	WEST CENTRAL RAILWAY, JABALPUR
707	PAO, COMMERCE IMPORT & EXPORT, NEW DELHI
726	PAO, ELECTROL OFFICE, M/O LAW & JUSTICE, NEW DELHI
727	PAO, CBDT, JAIPUR
732	PAO, PENSIONAND MISCE, M/O HOME AFFAIRS
733	PAO, RURAL DEVELOPMENT
734	SR.AO (AID ACCOUNTS & AUDIT), NEW DELHI
1801	CONTROLLER OF DEFENCE ACCOUNTS (PENSION), ALLAHABAD
1813	CONTROLLER OF DEFENCE ACCOUNTS (SOUTHERN COMMAND, POONA
1901	DY. DIRECTOR OF ACCOUNTS (POSTAL) JAIPUR
1906	DY. DIRECTOR OF ACCOUNTS (POSTAL), NAGPUR
1917	DIRECTOR POSTAL LIFE INSURANCE, KOLKATA

APPENDIX IV-A

(Referred to in para 2.8.4)
Broadsheets discontinued after 10/2003
AC Group

Sl.No.	Head of Account	Description
1.	8650-101-0503	PAO Indian Security Press Nasik Road
2.	-do-0505	PAO Delhi Admn., New Delhi
3.	-do-0510	PAO Chief Labour Commissioner, New Delhi
4.	-do-0516	PAO Archaeological Survey of India, New Delhi
5.	-do-0521	PAO Health & Family Welfare, Central Food Laboratory, Kolkata
6.	-do-0523	PAO I.T.B.P. M/o Home Affairs, New Delhi
7.	-do-0524	Director of A/cs Central PAO Unit (CRP), New Delhi
8.	-do-0525	PAO Census, M/o Home Affairs, New Delhi
9.	-do-0526	PAO I.B. M/o Home Affairs, New Delhi
10.	-do-0527	PAO Education M/o Education & Social Welfare, New Delhi
11.	-do-0533	PAO Legal Affairs, M/o Law Justice & Co. Affairs, New Delhi
12.	-do-0536	PAO C.B.I., New Delhi
13.	-do-0539	PAO Central Admn. Tribunal, New Delhi
14.	-do-0545	PAO Deptt. of Supply, PAO Supply, New Delhi Outward Inward
15.	-do-0545	PAO Supply, New Delhi Outward
16.	-do-0546	PAO Supply, Kolkata Inward
17.	-do-0546	PAO Supply, Kolkata Outward
18.	-do-0547	PAO Supply, Chennai Inward
19.	-do-0547	PAO Supply, Chennai Outward
20.	-do-0548	PAO Supply Mumbai, Inward
21.	-do-0548	PAO Supply Mumbai, Outward
22.	-do-0568	PAO Telecommunication, New Delhi
23.	-do-0583	PAO Culture M/o Education & Social
24.	-do-0584	PAO D.A.C.R., New Delhi
25.	-do-0585	PAO Deptt. of Personal Admn. Reforms, New Delhi
26.	-do-0586	Chief Accounts Officer, Narcotics Commission, Gwalior
27.	-do-0587	PAO Election Commission, New Delhi
28.	-do-0598	FA&CAO TAREH Bonus Project, Jodhpur
29.	-do-0700	PAO Rajya Sabha, New Delhi
30.	-do-0701	PAO IAD, New Delhi
31.	-do-0704	Principal/AO M/o Home Affairs, New Delhi
32.	-do-0705	PAO M/o Personnel PGI Pension Deptt. of Personnel, New Delhi
33.	-do-0706	PAO Deptt. of Electronics, New Delhi
34.	-do-0723	PAO Commissioner of Customs, New Delhi

35.	-do-0726	PAO Electrol Office M/o Law & Justice, New Delhi
36.	-do-0732	PAO (Pension & Misc.), M/o Home Affairs, New Delhi
37.	8658-102-004-0601	Southern Railway-Inward
38.	-do-0602	South Central Railway-Inward
39.	-do-	-do- Outward
40.	-do-0604	North Frontier Railway-Inward
41.	-do-	-do- Outward
42.	-do-0605	Central Railway-Inward
43.	-do-0606	South Eastern Railway-Inward
44.	-do-	-do- Outward
45.	-do-0607	Western Railway-Inward
46.	-do-0608	Chitranjan Locomotive Works Railway-Inward
47.	-do-	-do- Outward
48.	-do-0609	Northern Railway-Inward
49.	-do-0610	North Easter Railway-Inward
50.	-do-0611	Eastern Railway-Inward
51.	-do-0622	Konkan Railway-Inward
52.	-do-	-do- Outward
53.	-do-005-1801	Controller of Defence Accounts(P) Allahabad-Inward
54.	-do-1802	Controller of Defence Accounts (CC) Meerut-Inward
55.	-do-1803	Controller of Defence Accounts (ORS) South Madras-Inward
56.	-do-1804	Controller of Defence Accounts (Western Command) Chandigarh-Outward
57.	-do-	-do- Inward
58.	8658-102-005-1805	Controller of Defence Accounts (AIR FORCE) Dehradun-Outward
59.	-do-	-do- Inward
60.	-do-1806	Controller of Defence Accounts (Officers) Pune-Outward
61.	-do-	-do- Inward
62.	-do-1807	Controller of Defence Accounts (Factories) Calcutta-Outward
63.	-do-	-do- Inward
64.	-do-1808	Controller of Defence Accounts Patna-Outward
65.	-do-	-do- Inward
66.	-do-1809	Controller of Defence Accounts (Navy) Mumbai-Outward
67.	-do-	-do- Inward
68.	-do-1810	Controller of Defence Accounts Jammu and Kashmir (Northern Command)-Outward
69.	-do-	-do-Inward
70.	-do-1811	Controller of Defence Accounts (North) Meerut-Outward
71.	-do-	-do- Inward
72.	-do-1812	Controller of Defence Accounts (Funds) Meerut-Outward
73.	-do-	-do- (Fy) Inward
74.	-do-1813	Controller of Defence Accounts (SC) Poona-Inward

75.	8658-102-006-01-1903	Dy. Director Accounts (Postal) Calcutta
76.	-do-1904	Dy. Director Accounts (Postal) Patna
77.	-do-1905	Dy. Director Accounts (Postal) Kapurthalla
78.	-do-1907	Dy. Director Accounts (Postal) Hyderabad
79.	8658-102-006-01-1908	Dy. Director Accounts (Postal) Bangalore
80.	-do-1909	Dy. Director Accounts (Postal) Chennai
81.	-do-1910	Dy. Director Accounts (Postal) Cuttack
82.	-do-1911	Dy. Director Accounts (Postal) Thiruvananthapuram
83.	-do-1912	Dy. Director Accounts (Postal) Delhi
84.	-do-1913	Dy. Director Accounts (Postal) BRI Jaipur
85.	-do-1915	Dy. Director Accounts (Postal) other terms, Jaipur
86.	8679-102-1924	A.G. Dhacca
87.	8679-102-1925	A.G. Burma
Sl.No.	Name of broadsheets	A.Code
88.	Finance Advisor & Chief Accounts Officer Thermal Project, new Delhi	0599
89.	PAO Energy, Deptt. of Power, New Delhi	0541
90.	Defence Sewa Sadan	0555
91.	E.R.Is. Ministry of Finance, New Delhi	-
92.	PAO Environment, New Delhi	0565
93.	PAO Industrial Development, New Delhi	0530
94.	PAO Planning Commission, New Delhi	0540
95.	PAO Tourism Ministry of Civil Aviation, New Delhi	0561
96.	PAO C.W.C., New Delhi	0551
97.	PAO Ganga Fish Water, New Delhi	0709
98.	PAO Milk Supply Scheme, New Delhi	0580
99.	PAO Petroleum, New Delhi	0581
100.	PAO Salt, Jaipur	0708
101.	PAO Delhi Admn. & Parliament, New Delhi	0582
102.	PAO Commerce, New Delhi	0562
103.	PAO Science & Technology, New Delhi	0542
104.	PAO UPSC, New Delhi	0530
105.	Director of Accounts, Goa & Panji	0558
106.	PAO Ministry of Road & Highways, New Delhi	0549

APPENDIX IV-B

(Referred to in para 2.8.4)

Broadsheets to be discontinued after clearance of Balances

Sl.No.	Broadsheets	Balances as on 1.4.2003
1	8658-101-703 All India P.F., New Delhi	Dr.17409.00
2	8658-101-702 Interest bearing Advances, New Delhi	Dr.13698.00
3	8658-101-560 PAO Fertilizer	Cr.850.00
4	8658-101-555 PAO Defence	Cr.40.00
5	8658-101-581 PAO Agriculture	Cr.1572.00
6	8658-101-572 AGCR, Settlement New Deohi	Cr.1963.00
7	8658-101-1703 PAO CBDT, New Delhi	Cr.(-)1842.00
8	8658-101-0576 PAO Survey of India, New Delhi	Cr.21.20
9	8658-101-1705 PAO External Affairs	Cr.1312.24
10	8658-101-0727 PAO CBDT, Jaipur	(-)431.35
11	8658-101-511 Principal PAO, CBDT, New Delhi	500.00
12	8658-101-0578 PAO Works & Housing, Calcutta	108.60
13	8658-101-0513 PAO CBDT, New Delhi	60.00
14	8658-101-0529 PAO G.S.I., New Delhi	(-)135.00
15	8658-101-0563 PAO Textiles, New Delhi	200.00
16	8658-101-0552 C.G.W.B., Faridabad	39.00
17	8658-101-0507 PAO Commerce, Import & Export, New Delhi	
18	8658-101-0502 CCA Ministry of External Affairs	Cr.500.00 Dr.23.00
19	8658-101-0515 Central Board of Excise & Taxes	Cr.20.30
20	8658-101-0518 PAO Agriculture	2292.00

The Broadsheet of foreign Countries have outstanding balances but there is no transaction since more than 20 years. These broadsheet can be discontinued after clearance of the outstanding balances but being foreign countries the clearance does not seems possible. It is proposed that the matter should be referred to Central Office to write off the outstanding balances. After clearance of outstanding balances the broadsheets can be discontinued.

APPENDIX V

FORM A.C.16

(Referred to in para 2.3.2 & 2.8.1 of the Manual)

(See article 5.17 and 5.19 of Account Code of Accountants General)

Month.....

Page No.....

Outward Claims Register

Transactions arising in the accounts of the A.G.....which are adjustable by the

Reference to initial record	Receipt	Payments	Net amount of claim to be preferred (3-2)	Net amount due to other party (2-3)	No. & date of letter forwarding the claim	No. & date of the letter/requisition to the Bank/Cheque section for a Govt. draft/cheque, if the amount is due to the other party	Initials of the Section Officer/Asstt. Accounts Officer	No. & date of the acknowledgement for the claim.
1	2	3	4	5	6	7	8	9

FORM A.C.16 (Contd...)

Initials of the Section Officer	No. & date of letter to/from the other party forwarding the Govt. draft/cheque	Particulars of the Govt. draft/cheque		Initials of the Branch Officer	No. & date of acknowledgement for the Govt. draft/cheque	Initials of the Section Officer	No. & date of the credit slip with which the Govt. draft/cheque is sent to the Bank	Initials of the Branch Officer	Date/Month in which the amount appears on the Try. accounts with particulars	Initials of the Section Officer	Remarks regarding short clearance, if any, etc.
		No. & date	Amount								
10	11	12	13	14	15	16	17	18	19	20	21

APPENDIX VI

FORM A.C.20

(Referred to in para 3.2.2 & 3.4.2 of this Manual)

(See article 5.19 of Account Code for Accountants General)

Inward Claims Register

Transactions arising in the account of the.....which are adjustable by the A.G.....

Month.....

Page No.....

Sl.No.	No. & date of the letter with which the claim is received	Period of Account	Receipts	Payments	Net amount due from the other party (4-5)	Net amount due to the other party (5-4)	No. & date of the letter/requisition to the bank/cheque Section for a bank draft/cheque if the amount is due to the other party	Particulars of Govt. draft/chque received	
								No. & date	Amount
1	2	3	4	5	6	7	8	9	10

FORM A.C.20 (Contd...)

No. & date of the credit slip with which the Bank draft/cheque is sent to the bank	Initials of the Branch Officer	No. & date of letter forwarding the bank draft/cheque to the other party	Particulars of Bank Draft/cheque sent		Initials of the Branch Officer	No. & date of the acknowledgement for the Bank Draft/cheque	Initials of the Section Officer	Date/Month in which the amount appears in the Try. accounts with necessary particulars	Initials of the Section Officer	Remarks (Regarding short clearance, if any, etc.)
			No. and date	Amount						
11	12	13	14	15	16	17	18	19	20	21

APPENDIX VII

Referred to in para 3.4.4

Register of Valuables

1. Serial No.
2. Date of receipt
3. From whom received
4. Nature of valuables (e.g. whether cheque/bank draft, number and date of the cheque/draft and name of the Bank on which drawn)
5. Amount of the cheque/draft
6. Initials of the Supervisor/Section Officer/Assistant Accounts Officer
7. Initials of the Branch Officer
8. How disposed of with particulars (e.g. credit to Bank/return to party/DDO)
9. Date of Bank Scroll in which credit appeared
10. Initials of the Supervisor/Section Officer/Assistant Accounts Officer
11. Remarks

APPENDIX VIII

(Referred to in para 3.4.4)

Forwarding letter for sending cheque/drafts to Bank for credit to Government Account

OFFICE OF THE ACCOUNTANT GENERAL (A&E) RAJASTHAN, JAIPUR

No. AC

Dated:

To

The Agent

State Bank of Bikaner and Jaipur

Jaipur

Subject : Account for the month of ----- for Rs.----- encashment of draft/cheque

Dear Sir,

With this letter, I am enclosing Bank draft/cheque No. -----dated ----- for Rs. ----- in favour of the Accountant General, Rajasthan, Jaipur, I request that the amount of the Bank draft/cheque may be booked in the Government Account under the head "L. Suspense and Miscellaneous-8658- Suspense Account-Reserve Bank Suspense – Headquarters"

Kindly acknowledge receipt.

Encl:-

Yours faithfully

Accounts Officer

O/o Accountant General (A&E) Rajasthan:Jaipur.

Copy forwarded to :

1. Pay and Accounts Officer -----

2. Secretary to the Government of
Rajasthan, Finance Department Jaipur

APPENDIX IX

(Referred to in para 4.8.1)

**(Copy of Govt. of India, Ministry of Finance, Department of Expenditure New Delhi
Office Memorandum No.F.2(112)/76/Sc/Vol.II dated 2nd September 1977.**

Subject: Arrangements for credit to Central Govt. of Tax deducted at source (TDS) from the salary and other bills of state government under the scheme of departmentalisation of receipt accounting.

A reference is invited to paragraph 6.6 of the scheme for direct taxes receipt and refunds introduced with effect from 1st April, 1977 about the procedure to be adopted for credit to Central Govt. of the tax deducted at source from the salary bills/pension bills/bills for interest on state securities etc. paid by state treasury offices/Pay and Accounts Officers/Other departmental Officers who render compiled accounts of state government.

2. It has since been decided after consultation with the Comptroller and Auditor General of India that these receipts should be taken to a suspense head in the state accounts and the Accountant General will arrange to pay monthly the amounts shown under the Suspense Head through bank drafts in favour of the Zonal Account Officer of Central Board of Direct Taxes (CBDT). The details of the procedure to be adopted are given in the following paragraphs.

Treasuries/Pay and Accounts Officers/Other Departmental Officers rendering compiled accounts to the Accountant General.

3.1. Recoveries effected from the bills paid by these offices will be incorporated in the state section of accounts under a separate Suspense Head "TDS Suspense" subordinate to the head "8658-Suspense Accounts". The credit to this head will be afforded by transfer credit even at the time of giving the pay order in accordance with the provision of Article 26 of Account Code Volume II. These offices should maintain details of credits to the Suspense

Head under the various major, minor and detailed heads connected with the deduction of tax at source. Annexure I to this OM indicates the broad guidelines to be adopted by these offices for maintenance of subsidiary records for this purpose.

- 3.3. At the end of the month each of these offices should prepare a detailed statement showing the analysis of the tax deducted at source under the relevant major, minor and detailed heads. The total shown in the detailed statement should tally with the amount shown under the suspense head in the cash account sent by the treasuries, in the monthly accounts rendered by others to the Accountant General. One copy of the statement should be sent to the Accountant General along with the monthly account and two copies forwarded directly to the Zonal Accounts Officer of CBDT nominated for final account of these deductions as shown in Annexure II.

Office of the Accountant General

4. The Accountant General will take action to consolidate monthly the amounts shown under the suspense head by the treasuries, Pay and accounts Offices, etc. After the consolidation is over, the Accountant General should obtain and send a bank draft for the total amount under the suspense head in favour of the Zonal Accounts Officer concerned supported by a statement (in duplicate) showing the element pertaining to each treasury/Pay and Accounts Officer/Departmental Officer rendering compiled accounts etc. The Accountant General should also ensure that the amounts pertaining to each Treasury Officer etc. included in the bank draft sent to the Zonal Accounts Officer tally with detailed statement furnished by the Treasury Officer etc. The despatch of draft need not be linked with the closing of the monthly account since the amounts under the suspense head are available straight away, without the need for completion of the process of compilation from original documents like vouchers etc. in the office of the Accountant General.

Zonal Accounts Office, CBDT

- 5.1. On receipt of the draft from the Accountant General , the Zonal Accounts Officer should take action to credit it to the account of CBDT through the local branch of the State Bank of India at the station at which the Zonal Accounts Office is situated. The bank will be sending two copies of a special scroll to the Zonal Accounts Officer showing such credits; one copy thereof should be returned to the bank duly certified after check. The amount may be classified initially as credit under the suspense head relating to "021 – Taxes on income other than Corporation Tax". On receipt of the detailed statements from the Treasury Officer etc. the suspense head should be cleared and the credit taken to the final major, minor and detailed heads after ensuring that the figures shown in the detailed statement received from the Treasury Officer etc. tally with those shown in the supporting statement received from the Accountant General alongwith the bank draft. Any differences should be immediately taken up with the Accountant General, Treasury Officer and prompt efforts made to settle the differences.
- 5.2 The final account of TDS remitted by the Accountant General will be the complete responsibility of the Zonal Accounts Officer. Copies of the banks scrolls through which the drafts are credited to the account of CBDT would not go to any designated officer of the Income Tax Department.
- 5.3 The Zonal Accounts Office should also send the record copy of the detailed statement received from the Treasury Officers etc. to the Commissioner of Income Tax for administrative action.

GENERAL

6. The above procedure applies only to tax deducted at source from the bills of the State Government. It does not apply to tax deducted from Central Government pensions or other stray Central Government bills (e.g. interest on Central Government Securities) paid at the treasuries.
7. The State Governments are requested to issue suitable instructions to the treasury officers etc. for observing the above procedure. The Drawing and Disbursing Officers may also be advised to ensure that proper distinction is maintained between Income Tax and Surcharge and exhibited carefully in the bills presented to the treasuries etc. to enable proper final classification of these deductions.

(sd)

(S.SAMPATH NARAYANAN)

Director (SC)

Copy of Government of India, Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi Office Memorandum No. s.11024/1/78 MF – CGA/T.(A/Cs)/488 dated 16th March,1978.

Subject:- Arrangements for credit to Central Government of Tax deducted at Source (TDS) from the salary and other bills of State Government under the scheme of departmentalisation of receipt accounting.

A reference is invited to this Ministry's O.M.No.F.2(112) 76/SC/Vol.II dated 2nd September,1977 on the subject mentioned above.

1. Para 4 of office memorandum may be substituted by the following:-

"4. The Accountant General will take action to consolidate monthly the amounts shown under 'TDS Suspense by the Treasuries/Pay and Accounts Offices/Other Departmental offices rendering compiled accounts to the Accountant General. Immediately after the consolidation of accounts is over and the monthly accounts are closed, the Accountant General will forward a cheque/demand draft for the total amount booked under 'TDS Suspense' in favour of the Zonal Accounts Officer concerned duly supported by a statement (in duplicate) showing the figures pertaining to each Treasury/Pay and Accounts Officer/Department officer rendering compiled accounts etc. If the Accountant General at any time makes any correction in the figures accounted or accountable under the head 'TDS Suspense' he would send intimation of such correction to the Treasury Officer, Pay and Accounts Officer etc. concerned as well as to the Zonal Accounts Officer concerned".

2. The entries shown against serial number 14,16 and 21 in Annexure – II of the office memorandum may be substituted as under:-

Sl.No.	Name of State	Zonal Accounts Officer, CBDT at
14.	Maharashtra	Bombay for A.G. Maharashtra Bombay Nagpur for A.G.II Maharashtra at Nagpur
16.	Punjab	Patiala
21.	Himachal Pradesh	Patiala

(sd)

(O.S. KUTTY)

Jt. Comptroller General of Accounts

APPENDIX X

(Referred to in para 4.8.3.)

Copy of Govt. of India , Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi Office Memorandum No.S.11024/1/80/TA/2457 dated 24th June,1980

Subject:-Arrangement for credit to Central Govt. of Tax Deducted at Source (TDS) from the salary and other bills of state Govt. under the scheme of departmentalisation of receipt accounting-Adoption of simplified procedure of detailed classification.

A reference is invited to the Ministry of Finance, Department of Expenditure OM No.F.2(112)/76/SC/Vol.II dated the 2nd September, 1977 as amended by OM No.S.11024/1/78/MF-CGA/T(A/cs)/488 dated the 15th /16th March, 1978 on the above subject.

- 2.1. According to the instructions contained in para 3.2. of the OM dated the 2nd September, 1977 referred to above, the treasuries/Pay and Accounts Officer/Departmental Officer rendering compiled accounts to the Accountant General are required to prepare a detailed statement showing the analysis of tax deducted at source under relevant major/minor and detailed heads of account and send one copy thereof to the Accountant General in support of the amounts booked under the Suspense Head in their accounts and two copies directly to the nominated Zonal Accounts Office of the Central Board of Direct Taxes.

- 2.2. In terms of para 4 of the OM as substituted by the OM dated 15/16th March, 1978, the Accountant General is required to forward a cheque/demand draft for the total amount booked under the head "TDS Suspense" in favour of the Zonal Accounts Officer concerned duly supported by a statement (in duplicate) showing the figures pertaining to

each treasury/P.A.O./Departmental Officer rendering compiled accounts to him immediately after the monthly accounts are closed.

2.3. The procedure referred to in para 2.1 above implies detailed statements being sent by thousands of Treasuries/Metropolitan Pay and Accounts Offices etc. to the Zonal Accounts Officer. In order, therefore, to simplify this procedure of accounting, it has been decided after consultation with the Central Board of Direct Taxes and Comptroller and Auditor General of India to compile the monthly accounts on the basis of the statements received from the Accountants General without the need for detailed statements of classification from the Treasury Offices, Pay and Accounts Offices, etc.

2.4. The Zonal Accounts Officers of the Central Board of Direct Taxes will henceforth classify the credits straight away to the relevant major/minor and sub-heads of account on the basis of the information furnished by the Accountant General in the Statement referred to in para 2.2. above by keeping in view the following guidelines:-

- (i) Credits pertaining to all treasury accounts may be classified under '021-Income Tax deductions from employees other than Union Govt. Employees' except to the extent indicated in sub-paras (iii) and (iv) below.
- (ii) Credits pertaining to Public Works Divisions and Forest Divisions rendering compiled accounts to the Accountant General may be classified on '021-Income Tax Deductions from payments to Contractors and sub-contractors' except to the extent indicated in sub-para (v) below.
- (iii) Deductions from interest on securities are generally made by only a few selected treasuries and sub-treasuries in a state. Steps will be taken by the Zonal Accounts Officers to identify such treasuries and

sub treasuries and action taken to obtain the details of such credits from them before the close of the accounts every year. On getting these particulars, these amounts will be classified as "Deductions from interest on securities" by minus crediting this amount to the account head shown at (i) above.

- (iv) Similarly, deductions from prize winning lotteries are also made by a very few selected treasuries/sub-treasuries which are mostly located at the state capitals. Steps will be taken by the Zonal Accounts Officers to identify such treasuries as well and action taken to classify the credits as "021-Income Tax Deductions from prize winning lotteries and cross-word puzzles" by minus crediting this amount to the account head shown under (i) above.
- (v) There may be certain big construction divisions in a state or projects which besides making payments of their salary bills, also make payments to contractors which are companies. And hence, tax deductions made from payments to these contractors will be correctly creditable to "020-Corporation Tax-Deductions from payment to contractors and sub-contractors" and not to "021-Income Tax-Deductions from Government Employees other than Union Government Employees". The number of such projects/divisions will not be many. The particulars of these will be ascertained by the Zonal Accounts Officer and the amounts will be booked under the above heads of accounts by minus crediting that amount to the account head shown at (ii) above.
- (vi) The amount of surcharge, if not indicated distinctly will be worked out on a pro-rata basis as per the rates prescribed in the Act from time to time.

2.5. The government of India, Ministry of Finance , Department of Expenditure OM dated 2nd September 1977 and 15/16th March, 1978 referred to in the

preceding paragraphs may be treated as amended to the extent indicated in para 4 above.

- 2.6. The state governments are requested to issue suitable instructions to the Treasury Officers etc. regarding dispensation of the detailed statements to be sent to the nominated Zonal Accounts Office and for extending full co-operation to the Zonal Accounts Officers of the Central Board of Direct Taxes in the matter of furnishing necessary information with regard to items (iii), (iv) and (v) of paragraph above.

SD/-

(R.S. RAGHAVAN)

DY.CONTROLLER GENERAL OF ACCOUNTS

APPNEDIX XI

(Referred to in para 5.2.3(a))

Register of Policy Holders

Serial Number	Policy Number	Name of Holder	Designation and Department	Station Treasury	Monthly premium rate
1.	2.	3.	4.	5.	6.

Amount Actually Recovered

April	May	June	July	August	September	October	November	December	January	February	March	Rem.
7	8	9	10	11	12	13	14	15	16	17	18	19

APPENDIX XII

(Referred to in para 7.1.2)

List of transactions with Pakistan

1. Payment of interest in India of the Securities of Pakistan and vice versa.
2. Discharge in India of the securities of Pakistan and vice versa.
3. Payment of pensions in India debit to Pakistan and vice versa.
4. Payment for Inter-Governmental supplies-
 - (a) Payments to contractors for work done or supplies made
 - (b) Payments to contractors on account of refund of securities deposits
5. Payments in respect of Indo-Pakistan traffic e.g. Railway Traffic, Postal and Telegraphic traffic, money orders etc.
6. Provident Funds transactions (namely, subscriptions, advances and recovery of advance) of Government servants who opted provisionally for one country, but opted finally for the other or those who after opting finally for one country, continued in the service of the other country after 14th August, 1947.
7. Postal Life Insurance premium to Government servants referred to in item (6) above.
8. Postal Life Insurance premium of the pensioners who migrated from one country to the other before the 1st April, 1948 and in respect of whom the liability for the payment of the policies devolving on the country of residence of the insurants.
9. Advance of pay and travelling allowance made during the post-partition period by one Government to the optees of the other Government and credits on account of the recoveries of such advances.
10. Transactions relating to payments on account of arrears of pay and allowances for the post partition period paid by one country on behalf of the other, who had retained the optee of the former country for some time after 14th August, 1947.

11. Late fees to be paid to the telegraphists on the telegram exchanged between India and Pakistan in respect of such of those telegram booked outside the working hours of the telegraph offices concerned.
12. Awards to be paid to part time observers, when special observations are requisitioned by India from Pakistan observations or by Pakistan from India observations.

(Items (1) to (5)- CAG's No. 704-AC/50-48 dated 31.7.1948, Items (6) to (8) –CAG's No.689-Part/62-52 dated 20.12.1952, items (9)-CAG's No. 68-Part/62-52 dated 14.2.1953, item (10)-CAG's No.489-Part/16-56 dated 8.12.1957, items (11) and (12)- CAG's NO.348-Part/16-56 dated 27.8.1960 and CAG's NO. 92-Comp.I/145-60 dated 14.2.1961 and DO NO. 27/-Comp.I/17-62 Part III dated 27.4.1962

APPENDIX XIII

(Referred to in para 7.5.1)

Progress Register to watch the settlement of transactions both for Inward and Outward Accounts

S.No.	Month of Account	Amount received/raised		Amount accepted
		Debit	Credit	Debit/ Credit
1.	2.		3.	4.

Amounts kept under scrutiny Debit/Credit	Amount rejected Debit/Credit	Nature of objection	Remarks
5.	6.	7.	8.

APPENDIX XIV

(Referred to in para 7.7.1)

Statement showing the amount due to Pakistan by India during and to end of -----

Total debits raised by Pakistan against India		Total debits accepted by India		Total debits rejected by India		Total debits under scrutiny by India	
During the year	Progressive to end of the year	During the year	Progressive to end of the year	During the year	Progressive to end of the year	During the year	Progressive to end of the year
Col.1		Col.2		Col.3		Col.4	

1. Payment of interest in one country of the securities of the other.
2. Discharge in one country of securities of the other.
3. Payment of pensions in one country debitable to the other.
4. Payment for Inter-Governmental supplies:-
 - (a) Payment to contractors for work done or supplies made.

	Col.1	Col.2	Col.3	Col.4
(b)	Payments to contractors on account of return of security deposits.			
5.	Payments in respect of traffic between the two countries (e.g. Railway Traffic, Postal and Telegraphic Money Orders, etc.)			
6.	Arrears of pay etc. of Govt. servants who were retained under stand still agreement in one of the countries.			
7.	Provident Fund Balances, Arrears of Pay etc. of displaced persons whose claims are processed through Central Claims Organisation.			
8.	Claims in respect of Postal Life Insurance Policies which are the liability of one country while the claimants/Insurants reside in the other country.			
9.	Miscellaneous			
<hr/>				
	Total			

Accountant General (A&E) Rajasthan:
Jaipur

APPENDIX XV

(Referred to in para 7.7.1)

Statement showing the amount due from Pakistan to India during and to end of -----

Total debits raised by India against Pakistan		Total debits accepted by Pakistan		Total debits rejected by Pakistan		Total debits under scrutiny by Pakistan	
During the year	Progressive to end of the year	During the year	Progressive to end of the year	During the year	Progressive to end of the year	During the year	Progressive to end of the year
Col.1		Col.2		Col.3		Col.4	

1. Payment of interest in one country of the securities of the other.
2. Discharge in one country of securities of the other
3. Payment of pensions in one country debitable to the other
4. Payment of Inter-Governmental supplies:-
 - (a) Payment to contractors for work done or supply made.
 - (b) Payment to contractors on account of security deposits.

	Col.1	Col.2	Col.3	Col.4
5.	Payment in respect of traffic between the two countries (e.g. Railway Traffic, Postal/Telegraphic money orders etc.			
6.	Arrears of Pay etc. of Govt. servants who were retained under stand still agreement in one of the countries.			
7.	Provident Fund Balances, Arrears of Pay etc. of displaced persons whose claims are processed through Central Claims Organisation.			
8.	Claims in respect of postal life Insurance Policies which are the liability of one country while the claimants/Insurants reside in the other country.			
9.	Miscellaneous			
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Total				
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Accountant General (A&E) Rajasthan
Jaipur.

APPENDIX XVI

(Referred to in para 7.8.2.)

Statement showing the nature of main records relating to the transactions that pass through "Indo-Pakistan Settlement Account" (vide para 3 of C.A.G's. office circular letter No.84-Part/34-62 dated 24.4.1963)

Civil Accounts Offices

1. Analysis Register of Inward Accounts.
2. Claims Register of Inward Accounts and Outward Accounts with the Govt. of Pakistan.
3. Register for noting the details of the interest paid vouchers received with the Inward Accounts.
4. Register for watching the return of lists of vouchers received from the Accounts Officers in Pakistan and sent to CA/Audit Sections (along with vouchers) and other Accounts Officers in India for acceptance.
5. Registers for working out progressive totals of amounts accepted, rejected and under scrutiny.
6. Monthly files of lists of accepted vouchers.
7. Correspondence files
8. (i) Inward Settlement Accounts of each Pakistan Accounts Officer.
(ii) Subsidiary Registers showing details of items booked by the Govt. of Pakistan

