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



**MANUAL OF CENTRAL TREASURY SECTION**

**INDIAN AUDIT AND ACCOUNTS DEPARTMENT**

The first edition of this Manual was published in September, 1965, subsequently revised in June, 1975 and January, 1992. This is the fourth edition of Manual of Central Treasury Section

## **PREFACE TO FOURTH EDITION**

This Manual has been updated in accordance with the best practices issued by the C.A.G. of India upto September, 2006. The orders/circulars issued by the Headquarter's office have also been kept in view in giving final shape to this edition.

The Voucher Level Computerisation of State Accounts was introduced in 2001-02. In view of this, data entry guidelines for CTS users and duties and responsibilities of the staff working in Central Treasury Section, in the computerised environment, have been incorporated in this Manual. This Manual, interalia, outlines the procedure of receipt of schedules, vouchers, challans, SOP, LOP, Cash accounts in CTS and their transmission to the concerned Compilation Sections. It also provides for the (i) monitoring of progress of data entry on daily basis and (ii) authentication of various reports generated through the computers viz. pre-check list report, account head-wise, Proof Sheet, major head-wise totals, Sector-wise summary, agreement status, F-Loans, detail book, cash remittances etc.

Accountant General  
(Accounts & Entitlement)

Dated : 1.9.2006

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## **CHAPTER - I**

### **General - Functions & Organisational Setup.**

#### **1.1 Constitution & Control:-**

The charge at Branch Officer level is held by one or more Sr. Accounts Officer/Accounts Officers/Assistant Accountant General under the supervisory charge of Dy. Accountant General.

There were five Central Treasury Sections (viz. CTS-I, II, III, IV V) and one Cell under the charge of C.T.S.-I Section. Each section functioned under the immediate charge of an A.A.O/S.O./Supervisor who was responsible for efficient functioning of the section as a whole. CTS-I to IV Sections were clubbed into one CTS Section vide A.G.(A&E) letter No.ADMN./1/402 dated 28.1.2002. CTS-V Section was also merged into DD Section later on. The work relating to maintenance of Accounts of Loan heads (6202 to 7415) which were being dealt in CTS-IV Section was transferred to DD Section as per orders of Dy. Accountant General (Admn.) dated 3.6.03 and the related records were also transferred to DD Section vide TR No.22 dated 15.7.04 vide No.CTS-IV/41 dated 27.4.04. All important cases should be dealt with by A.A.O/S.O./Supervisor or must receive his personal attention.

1.2 All receipts & payments on behalf of State Government take place in Banking/non-Banking treasuries which are at present 38 in number in State of Rajasthan. .These treasuries are dealt in Central Treasury Section as under:-

- (1) Receipt of First List of payment/Ind List of payment and Cash Account, from Treasuries & Issue of acknowledgment slips thereof after exercising preliminary checks. Any wanting Treasury Schedules/Vouchers etc. are to be specified in the acknowledgment memo sent to the Treasury or handed over to the representative of the Treasury who brings the I<sup>st</sup>/II<sup>nd</sup> list of payment to this office.
- (2) Handing over of vouchers/Treasury Schedules relating to Service/Revenue heads to concerned Departmental Compilation Sections through a Cage Slip which is prepared as per Annexure-I in respect of each Treasury.

- (3) Calling of wanting schedule/vouchers of Debt, Deposit & Remittance Heads from the Treasuries and maintaining treasury wise Objection Books, thereof.
- (4) Preparation of classification sheet of Debt, deposit & Remittance Heads from the Cash Account and List of payment in the Proforma given in Annexure II of the Manual for posting the figures in detail Book part-I.
- (5) Handing over of vouchers/Treasury schedules, plus/Minus Memos along with vouchers of D.D.R Heads, P.W.& forest cheques to D.D., Account Current, WAC & Forest Sections respectively after proper acknowledgment.

## CHAPTER - 2

### System of Accounts in Treasuries and Accounts Documents sent to Accountant General's office.

#### 2.1 System of Accounts:-

The general system of Accounts of the Union and State Government has been given in Chapter 2 of the Accounting Rules for Treasuries. The direction dealing with the initial accounts kept at treasuries and with the accounts returns rendered to the Accountant General are contained in the Accounting Rules for Treasuries. The important accounting transactions taking place in the treasuries and their treatment in the treasury accounts are explained in the succeeding paragraphs.

2.2.1 It is one of the important account check to ensure that no Central receipt and payment transactions under any Central heads, are included in the Treasury Accounts. If, however, any such transaction is found included in the treasury schedules of Central Heads, the same should be transferred to State Section of Accounts under the Major Head '8658-Suspense Accounts pay and A.O. Suspense P.A.O. concerned for eventual settlement with the P.A.O. concerned. Further, if any, such transactions included in Receipts/Payments Treasury Schedule cannot be identified to a particular P & A.O., the same should be accounted for in the State Section of Accounts against P&A.O.-Department of Economic Affairs, under Major Head '8658-Suspense Accounts-PAO-Suspense'.

*(Authority:-* TM.III(51-c)/76-77/Sep/922 dated 29th November 1976 and of even No.1022 dated 29th December 1976 and Do No.T.M.III/Sep/Vol.II/77-78/75 dated 18th April 1977).

2.2.2 Further as per the scheme of departmentalization of accounts in the Ministry of Finance (Department of Economic Affairs), Central transactions as mentioned below, will initially route through the Treasury Accounts in the State Section of Accounts under the head '8658-Suspense Accounts-PAO-Suspense PAO concerned' for eventual settlement with the Pay and Accounts Officer concerned:

(a) Payments

- (1) Expenditure incurred initially 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 etc., will be provisionally booked in State Section of Accounts under ' 8658-Suspense Accounts-PAO Suspense' and reimbursement will be claimed by A.G. from P.A.O.(D.E.A) New Delhi by sending statements of expenditure duly supported by vouchers.

- (2) Transactions relating to the Internal Debt of the Central Government (both Receipts/payments) i.e., for the receipt of subscriptions to new loans of Central Governments for receipt of conversion subscription, payment of interest on such loans, discharge of these loans etc.
- (3) Payment of Annuities in respect of "Ten year Annuities Deposit Certificates'.

(Authority:- TM.No.II/51-c/76-77/Sep/922 dated 29th November 1976).

- (4) Payment of Interest on Central Government securities.
- (5) Repayment of Principal on the discharge of the securities.
- (6) Payment of Commission to Pay Roll Saving Scheme agents in State Government Offices.

(Authority: TM III/51-C/Sep/76-77/1021 dated 29.12.1976).

- (7) Expenditure on account of pension paid on behalf of the Foreign Governments to the pensioner residing in India.

Such expenditure should be booked in the State Section of Accounts under the descriptive sub-head "Transactions adjustable by Department of Economical Affairs" Under the Major/Minor head. "8658-Suspense Accounts-PAO-suspense-Transactions adjustable by Department of Economical Affairs for eventual settlement in Cash/Demand Draft.

The pensioners of Malaysia residing in India will, however, receive their pensions directly from the schedules banks, and are not to be paid through treasuries.

(*Authority*:- TM No.III/Sep/(51)/Vol.II/76-77/54, dated 15th April 1977 and TM No.III(51)/Sep/Vol.IV/80-81/949-976 dated 26th February, 1981).

- (8) Expenditure incurred in connection with the President/Vice President, election/by-election to Rajya Sabha when held separately from election to State legislative assemblies, may be accounted for under head' 8658-Suspense Accounts-PAO Suspense' in the State Section of Account for eventual clearance by cash settlement from the PAO, Election Commissioner, Ministry of Law, Justice and Company Affairs(TM No.III/51-C/law and Justice/Sep/77-78/32 dated 17.7.77).
- (9) Expenditure on account of under noted payment occurring at the State-treasuries should be booked in the State Section of accounts under the descriptive sub-heads. Transactions adjustable by Ministry of Education under the Major/Minor Heads"8658-Suspense Accounts-PAO Suspense" for eventual settlement in cash/demand draft with the PAO, Ministry of Education.
  - (i) Monetary grant to Sanskrit, Arabic and Persian Scholars.
  - (ii) Monetary allowance sanctioned to the recipient of Ashok Chakra and other gallantry awards.

**b) Receipts**

2.3 Preparation of Treasury Schedules of Major Head "8658-Suspense Accounts P.A.O. Suspense" separate schedules of payments/receipts should be prepared for the Major Head "8658-Suspense-P.A.O. Suspense etc." giving further details in the schedule regarding nature of transactions under each P.A.O. in the Proforma given at annexure-III-A.

2.4 Accountal of recoveries effected from the salaries etc. chargeable to State but adjustable in Central Section of accounts.

The recoveries on account of G.P.F.,H.B.A., Motor Car Advance made from the salary bills etc. chargeable to State Heads of accounts but adjustable in Central Section of accounts are to be exhibited in the State section of accounts under head '8658-Suspense-PAO-Suspense' with distinct indications like G.P.F, H.B.A, M.C. Advance separately for each Pay and Accounts officer for eventual cash settlement with PAO concerned. This will be done by this office at the time of compilation of State Accounts.

These recovery schedules are also required by this office as supporting documents to be sent to the P.A.O. concerned for eventual settlement.

(TM No. III(51-C)/76-77/Sep/922 dated 29.11.1976).

2.5 The deductions of Income-tax etc. made from salary bills/pension bills of State Government Employees and/or contractors bills paid at treasuries should be accounted for under '8658-Suspense P.A.O. of Income Tax Department, Tax deducted at source (T.D.S.) suspense' in the State Section of Accounts.

(T.M. No. III(51-C)/Sep/38 &39 dated 12.4.1977).

#### 2.5.1 **Transactions relating to other States.**

Transactions relating to other States, whether taking place at a banking or a non-banking treasury are classified in the 'State Section' of the Accounts under the Head 'Inter-State Suspense Accounts-Government of.....

2.6 Inter Departmental/Governmental Transactions between Railway/ Defence, P&T and the State Government.

- (a) The settlement of transactions between Railways/Defence/ P&T on the one hand vis-à-vis States/Union Territories (whose accounts have not been departmentalized) on the other hand, would be made by issue of cheques/demand drafts. As a result of this re-orientation, the entire range of heads of accounts under operation have been reviewed in consultation with the Comptroller & Auditor General of India and the following decisions have been taken for necessary action and guidance :-

Heads of Accounts to be operated	Type of transaction and the parties authorized to operate on the heads:
(indicate the fresh sub-heads etc. opened)	
1	2
(I) 8658-Suspense Accounts-Cash settlement Suspense Accounts.	
(a) Accounts with Defence	State Accountants General will operate these heads in their
(b) Accounts with Railways.	books for cash settlement of
(c) Accounts with P&T	transaction with Defence, Railways and P&T Accounts Officers respectively.
(II) 8658-Suspense Accounts-Central Accounts Reserve Bank Suspense.	
	(a) This head will continue to be operated by Principal Accounts Officers of Ministries/Departments (Civil) of the Govt. of India for arranging payments of loans/grants-in-aid etc. sanctioned to State Government by issuing advices to the Central Accounts Section of R.B.I. Nagpur.
	(b) This head will also be operated by State Accountants General in respect of repayment of loans or payment of interest to Government of India, through Central Accounts Suspense, R.B.I., Nagpur.

(c) This head will also continue to be operated upon by any of the Accounts Officer when intimation is received from the Central Accounts Sec., R.B.I. Nagpur, affecting the balances of his department/ Government, proceeds of the receipts of accounts (with details) from his counterpart who initiated the settlement, or vice-versa.

## 2.7 **Cash Remittances :**

A remittance, whether made direct or through currency chests, between any two treasuries will be classified as follows in the treasury accounts :-

- (1) If both treasuries under a single Government, as a 'Local Remittance' in the accounts of that Government.
- (2) If they are under different Governments, as a 'Foreign Remittances' in the Account of Central Government.

**NOTE:** Remittances between two sub-treasuries in the same district or between a treasury and sub-treasury subordinate to it, should be treated merely as 'transfer within the treasury'. If, however, the business of the remitting or receiving treasury or sub-treasury is conducted by the bank, the remittance should be classified as 'Local Remittances'.

## 2.8 **Reserve Bank of India Remittances:**

All transaction connected with the drawings and encashment of Telegraphic transfers and drafts on Reserve Bank account will be classified in the accounts of the treasury as 'Reserve Bank of India Remittances'-Receipts or payments as the case may be.

**NOTE:** Actual telegram charges recovered by the treasuries for the issue of Telegraphic Transfers will be credited as miscellaneous receipts of the treasuries, the service stamps required for the despatch of telegrams being debited as Treasury contingencies.

2.9. **Reserve Bank deposits:**

This is a mere adjusting head and records the net result of Cash transactions and adjustments with the Reserve Bank Pending adjustments against the head "Cash Balance Deposits with the Reserve Bank." The Instructions contained in para 2.10 of the manual of book section, may also be seen in this context.

A classified abstract of State balances under the head" Reserve Bank Deposits-State" is prepared in the Book II Section from the monthly account furnished by the Bank. From this classified Abstract, the amounts of debit and/or credit balances are posted in the detail book part-II under this head.

2.10 **Cash Account:**

The Cash Account, which shows only the totals of revenue head for the whole month (the details being given in the receipt schedules of each major head),is received with the second list of payments. The entries in the "Receipt Schedules one for each major head" are by totals of detailed heads for the month, such totals being taken from the corresponding subsidiary registers of receipts which are maintained in the treasury. The office copies of these receipts schedules are not retained in the treasury as they merely represent extracts from the corresponding subsidiary Receipts Registers".

2.11. The transactions under Debt and Remittances heads are shown against the appropriate heads detailed in the body of the Cash Account. If any item cannot be included under any specified head, it is entered in manuscript with full particulars relating to it.

2.12 **List of payments:**

The list of payments records the names of all major heads of accounts operated upon at treasuries. Against each major head(or in some cases a sub division of a major head) recorded in the list of payments is shown, the total expenditure under that head for the period as taken from a supporting schedule.

Data Entry Guidelines for CTS users and duties and responsibilities of AAG's/Sr.AO's/AO's/AAO's and SO's in CTS in the computerized environments are embodied in Annexure-III-B.

2.13            **Schedule of payments:**

The Treasury will add at the end of the second schedule of payments, the total of the first schedule and strike the grand total of payments for the month.

2.14            **Plus and Minus Memoranda:**

In every treasury from which revenue advances are made, one or more plus and minus memoranda (From TA 46) are kept, in which the advances are debited and all recoveries credited. One of these plus and minus memoranda is the ordinary account of revenue advances. Other special accounts are also opened from time to time for any special officers authorized to make such advances, who may, under orders of the revenue authorities, keep and submit accounts separate from the accounts of the District Officer. The account of such advances are kept by the Departmental authorities concerned.

*NOTE:* An advance held to be irrecoverable by the Revenue Authorities will be written off from the treasury plus and minus memoranda under the authority of the Accountant General. Any subsequent recoveries should not affect the treasury plus and minus memorandum but should be taken direct to revenue.

2.15            Separate plus and minus memoranda in form TA.46 are furnished with the Treasury Accounts for the different transactions as shown below:

- (1) (a) Receipts and Sales of Stamps (General, adhesive, bill, Court Fee) and plain water marked paper.
- (b) Advances on account of Stamps to vendors etc.
- (2) (a) Receipt and Sales of postage Stamps:-
  1. Ordinary Stamps.
  2. Air Mail Stamps.
  3. Service Stamps.
  4. Defence Savings Stamps.
  5. Telegraph Stationery.

- (b) Advances to Cultivator.
- (3) (a) Receipts and Sales of Forest Rated pass Books.
  - (b) Advances of Forest Rated Pass Books to Vendor.
- (4) (a) Each of deposits(including cash order).
  - (b) Each Local fund.

NOTE: The plus and minus memoranda will be prepared in such separate parts as may be determined by the Accountant General. Those relating to particular departments may be furnished, wherever this is possible, on the reverse of the receipts schedules concerned.

NOTE: No difference should exist between the closing balances of one month and the opening balance of the next, any addition to, or deduction from the balance should be made by a special entry to be explained by a foot-note.

## CHAPTER-3

### 3.1 Receipt of Accounts from Treasuries and action taken in Accountant General's Office.

3.1.1 The Cash Account and the List of payments together with the subsidiary schedules, vouchers, plus and minus memoranda etc. relating to various departments are received in "Central Treasury Section". In this section the Accountants responsible for the adjustment of the treasury transactions, are known as Sr. Accountant/Accountant. He is responsible for the adjustment of the treasury transactions relating to State. The Sr. Accountant/Accountant is responsible to see that the accounts of the treasuries entrusted to his charge are received in a complete State on the due dates. Immediate action should be taken by him if the returns are not received on due dates.

3.1.2 Every Treasury submits its monthly accounts in two batches. The first batch called the "first List of payments" relates to the transactions for the period from the first to the tenth of the month. The second batch known as the "Second list of payments" relates to the transactions for the period from the 11th to the end of the month.

3.1.3 The first batch of accounts covering payments made at the treasuries from 1st to the 10th of a month is required to be submitted by the Treasury to this office on the 13<sup>th</sup> to 17<sup>th</sup> of each month. It consists of

- (i) first list of payments and
- (ii) schedules of payments with supporting vouchers.

3.1.4 The second batch of account covers (a) payments made from 11<sup>th</sup> to the last day of the month and (b) receipts realized during the whole month, and is due to be submitted by the treasuries to this office on 5th to 8th of the following month. It consists of:

- (i) Second list of payments;
- (ii) Schedules of payments with supporting Vouchers.
- (iii) Cash Accounts and
- (iv) Schedules of receipts with supporting challans, cheques, plus and minus memoranda etc.

*(Authority:* C.A.G'S letter No. 536-AC/161-72-IV dated 9.5.75, File No. Book II/F.4 (3)/XXA/Procedure/74)

## 3.2 Preliminary Examination of the Treasury Accounts and Schedules

### 3.2.1 Agreement of Schedules with Cash Account/List of payments;

- (a) The Accountant/Sr. Accountant must, on receipt of the Treasury Accounts, check the total of the Schedule of departmental receipts and schedule of departmental payments with the entries in the cash account and List of payments and must mark on the packet as well as corresponding entry in the Cash Account or List of payments "Agreed" under his dated initials. Similar procedure should be followed in respect of schedules of receipts/payments relating to Debt, Deposit and Remittance heads before they are passed on to the D.D. and Account Current or other Sections Concerned.
- (b) The Accountant/Sr. Accountant is responsible for the adjustment of the entire treasury accounts of the districts allotted to him. The departmental receipts and payments, are provisionally adjusted by the Sr. Accountant/Accountant under the suspense head "Departmental Adjusting Account". The same is cleared by minus credit or minus debit by per contra credit or debit to the final heads of account by the concerned C.A. Sections.
- (c) **Wanting Schedules:**

If the result of such an examination shows that transactions have appeared under certain Heads of Account but schedules have not been received from the Treasury, the Sr. Accountant/Accountant should call for these immediately under intimation to the section concerned. The particulars of the missing schedule should at the same time, be entered in the objection book to watch its receipt. A remark to the effect that the schedule is wanting should also be recorded against the entry concerned in the Cash Account or List of Payments.

**NOTE:** In regard to schedules of all types, the concerned Sections are responsible to see that all the supporting vouchers/Challans etc., due to be received have actually been received.

3.3 **Discrepancies in figures appearing in Schedules, Cash Account or List of Payments:**

3.3.1 If the figures in a particular schedule do not agree with the Cash Account or the List of payments the amounts as appearing in the Cash Account or List of payments, should be entered therein and the schedules sent to the Departmental Compilation Section concerned. A reference should simultaneously be made to the Treasury for reconciliation of the discrepancy, a copy of the Letter is also to be endorsed to the Departmental Compilation Section concerned for pursuing the matter further. A note of the discrepancy indicating the figures in the concerned schedule should also be made against the relevant items in the Cash Account or List of payments.

3.3.2 In cases where the schedules of Treasury are missing manuscript Schedule should be prepared by the C.T.S Section concerned with the help of cash account/list of payments received from Treasury. This manuscript schedule will provide the Major head of Account and the total amounts booked by the Treasury concerned.

3.4 **Transmission of Schedules etc. to the Departmental Compilation Section concerned.**

3.4.1 On receipt of the monthly account and after necessary agreement as provided for in para 3.2.1, the C.T.S. Section will sort out the Vouchers/schedules/packets and arrange them in the cages earmarked for each C.A./D.D. and other sections. The Section Officers of the concerning section will depute their representatives to take delivery of the Vouchers/Schedules/packets after giving the proper acknowledgment. The peons attached with the C.T.S. Cell will, however, carry the bundles of vouchers/schedules/packets preferably bound in some cloth (Basta). The dates on which Sectional representatives will visit the C.T.S. would be as follows :-

- (i) For IInd List of vouchers etc. From 9th to 15th of each following month.
- (ii) For 1st list of vouchers : From 16th to 21st.

Treasury account received after 21st will, however, continue to be distributed by C.T.S. Section, as usual.

- (iii) Vouchers of D.D.R. Heads : The concerned section within seven days from the date of preparation of Detail Book Part I prescribed by Book Section.

3.4.2 The Accountant/Sr. Accountant will send the copy of one schedule with vouchers, challans etc., received from the Treasuries in packets to the accounting sections concerned after entering details in the forwarding memo, showing different accounting heads, dealt in that section. Acknowledgment of the receiving section will be obtained and kept with the Monthly Account.

*Note* : The paid cheques will be passed on to the WAC/Forest Sections along with the schedules of P.W. Remittances/Forest Remittance for safe custody at their end.

*(Authority* : Office Order No. TM/64-C/262 dated 28.10.1964.

### 3.5 **Detailed Examination of Cash Accounts & List of payments** :

3.5.1 After all the documents have been checked and transmitted to the Departmental Compilation Sections concerned in the manner indicated above, the Cash Account and the List of payments should be taken up for checking, The Sr. Accountant/Accountant should see that :

- (a) The details in the Cash Account and the List of payments work up to the totals;
- (b) The grand totals are expressed in words and figures;
- (c) The heads of Account entered by the Treasury in manuscript are all authorized ones. If any of the heads so opened be unauthorized, action should be taken to classify the transactions thereof under the prescribed heads of account, or if the expenditure cannot be correctly booked under the head of account, it should be booked under the head most closely associated with the nature of the item. The booking in such case should be got confirmed from Government. In respect of the closing Abstract in the Cash Account, the Sr. Accountant/Accountant should see that :-
  - (i) The opening balance agrees with the closing balance shown in the previous month's account. Opening and Closing balance appears in

the Cash Account of Non-Banking Treasury of Banking Treasury Account if there is any non-banking sub-treasury under his jurisdiction.

- (ii) The receipts/payments agree with the corresponding figures shown in Cash Account/List of payments.
- (iii) The closing balance agrees with that shown in the cash Balance Report.
- (d) The Cash Account and List of payment together with the prescribed questionnaire (Annexure IV) duly answered is submitted to the section officer, who after scrutiny will submit them to the Branch Officer incharge of the Section for approval.

3.6 **Check of the plus Minus Memos. of postage Stamps and the preparation of their annual account for incorporation in the Appropriation Report.**

3.6.1 The monthly plus minus memos of postage stamps of all kinds (ordinary, service, Defence Savings Stamps and air mail) must be submitted by the treasuries with the monthly account. The treasury Accountant should issue, half margins immediately on receipt of accounts calling for the plus minus memos, if they are wanting, and if any treasury is habitually late in sending the same, a report, of the delay should be made to the Director of Treasury & Accounts, Government of Rajasthan. The Sr. Accountant/Accountant should check the opening balances with the closing balances of the previous month, receipts with the issues by the stamp depot or other treasuries. The issues shown in the plus minus memos, should be checked with the receipts of the same in the stamp depot or other treasuries. The figures of sale shown in the plus minus memos, should be tallied with the corresponding entries in the receipt schedule of stamps (receipt schedule of post Offices). If there are differences in the closing balance due to non-issue of stamps in the month in which the value of the same was brought to account and vice versa, the same should be traced in the plus minus memos of the months concerned.

The Accountant/Sr. Accountant should than write the words "checked" and there after put up the plus minus memos for file order. Copies of invoices and destruction certificate from the Central Stamps Store, Nasik Road, should ordinarily be received in this office within one month from the dates of issue and receipt of stamps respectively. If these are not received within that time,

reminders for the same should be issued by an Accountant to the Central Stamps Store without loss of time and the relative plus minus memos should be kept pending for want of the above documents.

3.6.2 Correspondence arising out of changes in the rates of postage stamps affecting all the districts will be conducted by the Transfer Ledger Keeper, necessary material being supplied by the Accountant concerned.

Certificates : The Accountant/Sr. Accountant has to see that the certificate regarding the correctness of the opening balances and of receipt (vide columns-2 and 3) and that regarding the agreement of the closing balances (vide column-5 of the plus minus memo) with balances shown in the various stock registers and account maintained at the treasury, as printed at the foot of the Form. T.A. 46 are signed every month by the Treasury Officer.

3.6.3 A register of ordinary and service postage stamps transactions is maintained by the Transfer Ledger Keeper in which the monthly transactions of postage stamps viz. opening balance, total receipt, total issues and the closing balance should be filled up by the Sr. Accountant/Accountant from month to month and duly approved. The register should be totalled and proved by them at the end of the year but before the end of July. This register along with a certificate that the Accountants have received all the half-yearly certificates and verified the balances shown therein should be made over to the Transfer Ledger Keeper who will then prepare tabular statements in duplicate from the above named register for all the districts for each kind of stamps separately all will transmit the same to the Audit and Appropriation Department on the 1st October for incorporation in the Appropriation Report. The monthly plus minus Memos should be neatly filled by the Accountant in separate files for each district.

## **CHAPTER-4**

### **4.1 COMPILATION OF ACCOUNTS**

#### **GENERAL**

4.1.1 After the Cash Account and List of payments are approved in the manner prescribed in preceding chapter by the Branch Officer, the posting in the Detail Book Part-I in Form A.O.46 should be taken up. The Detail Book will be posted from the classification Sheet prepared on the basis of Cash Accounts and List of payments. As the number of heads operated is quite large and posting cannot accordingly be made by one district Accountant the Detail Book will be divided in convenient Volumes. The Detail Books for receipts will be maintained separately from those of disbursement. At present, there are four volumes of Detail Book and arrangement of Head of Accounts in each such Detail Book is as given in Annexure-V to this Manual.

#### **4.2 Preparation of Proof Sheets:**

4.2.1 The List of payments and Cash Accounts should be examined and the items to be included in each volume of the Detail Book should be separately totalled on a separate sheet for each treasury. This sheet should then be attached with the List of Payments and Cash Accounts as the case may be. The totals arrived at for each volume of detail book in respect of each treasury should then be posted in a proof sheet(Form as at Annexure-VI) against the treasury concerned and the grand total struck. The grand total should then agree with the List of Payments or Cash Account of the treasury concerned.

#### **4.3 Posting of Detail Book Part-I Debt, Deposit and Remittance Heads**

4.3.1 The schedules of the Debt, Deposit and remittance heads should be examined to see that full classification is recorded against each item. In order to avoid misclassification under various Debt, Deposit and Remittance heads, the classification of all supporting vouchers, schedules and challans etc. should be got pre-checked from the concerned D.D. Section etc. at personal level before the transactions are booked under these heads. However, in cases where the correct/complete classification cannot be determined with reference to the details furnished in the plus and Minus Memos, Challans, Vouchers, Schedules etc., the

amounts should be classified under the head 'Treasury Suspense' and the requisite details /wanting information should promptly be called for from the Treasury Officers and the necessary adjustment should be carried out by book transfer to the relevant heads of account. It should, however, be ensured that no amounts are classified under the head 'Treasury Suspense' by the C.T.S. Section in case the classification is available on the Treasury schedules or the classification could be recorded on the basis of details furnished by the Treasury. (T.M. No. 79-C/7 dated 17.2.1979).

4.3.2 When full classification is determined for each item, the postings should be made in the detail Book Part-I against the treasuries concerned under various major, minor sub and detailed heads. The total of the detailed postings should then be checked with the totals arrived.

#### 4.4 **Revenue, Service and Capital Heads :**

4.4.1 The Central Treasury Section is not responsible to book the expenditure under Revenue, Service and Capital heads to final heads. The receipts and payments under these heads shown against a particular Department or major head in the State Cash Account and List of payments, will be taken in the first instance in the Detail Book Part-I (State) under the minor head "Departmental Adjusting Accounts" under the major head "8658-Suspense Accounts" in Sector "L-Suspense and Miscellaneous, (b) Suspense". A separate Departmental suspense head will be opened for each department or major head in the Detail book for accommodating such transactions. This head will be cleared by the C.A. Section concerned by debit/credit to the final Heads of Account by minus Debit/minus Credit to its Departmental suspense head in its classified Abstract. The heads so opened in the State section are shown in Annexure VII.

After the postings are completed, the horizontal total against each treasury and the vertical total under each head should be worked out and the grand total arrived at and proved.

4.4.2 Amounts that remain booked under Suspense heads like Treasury Suspense, OB Suspense, RBS (CAO) etc., from the transactions of the current year will distort expenditure or receipt figures thus leading to distortions of the figures of revenue/fiscal deficits. The CTS Section will furnish a report to Report (AAD) Section in terms of Central office DO letter No.12-AC-Misc./212/2005 dated 19.1.2006.

## CHAPTER-5

### 5.1 REMITTANCES

5.1.1 The transactions included under the head M. Remittances "8782-Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General/Accounts Officer Cash Remittances between Treasuries and Currency chests" are remittances of actual cash between treasuries and departments rendering accounts to the same Accounts Officer. Such remittance is watched through a Remittance Check Register maintained in C.T.S. Section.

### 5.2 Remittances in Transit Local:

5.2.1 This head is a sub-head of "Cash Balance" and functions like a disbursing officer holding a portion of the Government balances. The classification of cash remittances in the State Books is made in accordance with principles laid down in Articles 17-21 of Account code Volume-II. All cash remittances made direct are recorded in and watched through Check Register maintained in the Central Treasury Section. The amount of unadjusted debits as shown in the Remittance Check Register should be posted in the Detail Book as receipts and that at the end of the last month as carried over to the current month as disbursements under the head "Local Remittances." But in rare cases of credits appearing before the debits, the amount of unadjusted credit at the end of the current month should be added to disbursements, and the amount of credits brought forward from the previous months should be deducted from disbursements. This procedure will be followed also in the case of local remittances through the currency or in the case of remittances through currency between treasuries in Rajasthan and the Banks transacting Government business.

5.2.2 The amount of "Remittances in Transit Local " is worked out in the "Remittance check Register " and incorporated in detail Book Part II under the head "N-cash Balance Remittances in Transit-Local".

### 5.3 Remittance Check Register:-

5.3.1 The various instructions/procedures laid down in para 105 of M.S.O.(A&E) Volume I and form M.S.O.(T)91 etc. have been provided mainly for the purpose of identifying/isolating that part of the Cash Balance which is in the

form of Remittance in Transit. This is actually done by the operation of the minor head "Cash Remittances between Treasuries and Currency Chests" below the major head '8782' by the Treasury Officers who remit/receive money to/from Currency Chests or otherwise make arrangements for physical transfer to be debited by the Treasury Officer who has remitted the money, while credit is afforded to this head by the Treasury Officer transferred by Central Office/Reserve Bank of India or otherwise. As both the Treasury Officers will be rendering Account to the same A.G. the contra credits are required to be linked through the medium of the Remittance check Register M.S.O.(T) 91. The debits/credits which remain unlinked under cash remittance between Treasuries and currency chests are transferred to the head 'Remittances in Transit', every month by crediting/debiting the former head through an adjusting entry in the Detail Book part-II. The detailed process through which these operations are carried out is, as follows:-

5.3.2 The Remittance check Register is to be maintained in Form M.S.O. (T) 91 where in all debits on account of remittances indicated on the schedules received with the list of payments are to be posted. Similarly, on receipt of the Cash Account acknowledgment of the Remittances are to be posted with reference to schedules against the relevant debits. The total disbursement (remittances made) and the total receipts (remittances received) are first posted in part. I of the Detail Book under "Cash Remittances between Treasuries and Currency Chests". The Remittance Check Register is also to be treated as an abstract for a month in the same manner as any other departmental abstract as part. II of the Detail Book is to be posted with reference to the entries in this Register. The unlinked debits as worked out under column-12 of the Remittance Check Register should be credited to the head '8782 Cash Remittances between Treasuries and Currency Chests by Contra debit to the head 'Remittances in Transit' below '8999 Cash Balance'. Similarly the unlinked credits brought out in column-6 of the Remittance Check Register, should be debited to 'Cash Remittances between Treasuries and currency Chests' by contra credits to 'Remittances in Transit'. These adjustments are to be indicated in the Remittance check Register itself in the form of an abstract summary after closing the Register. To facilitate a clear understanding of the mechanism involved, such an 'Abstract' with reference to the illustrated figures in form M.S.O.(T) 91 is indicated in Annexure-VIII to this Manual.

5.4.1 Shortages in remittances when not immediately recovered from the Potdar (Cashier) in charge are adjusted at the receiving treasury by debit to advances charged to the head "8550-Civil Advances-Other Departmental Advances-Advances drawn to cover deficiency found in Remittances". These advances should be entered

in the objection Book and their recovery from the remitting treasury watched. When the remitting treasury or Bank is situated in another State, the charge should be passed on to the Accountant General of that State who will watch its recovery.

#### 5.5.1 **Treasury Agencies:-**

All Treasuries and sub-Treasuries in India with currency chest facilities at places where the Reserve Bank is not represented are regarded as "Treasury agencies" of the Reserve Bank for the issue and payment of Telegraphic Transfer and Drafts.

#### 5.6.1 **Transactions of the Reserve Bank:**

Transactions connected with the issue and payment of telegraphic transfers, drafts etc. On Reserve Bank Account should be accounted for under "M-Remittances 8782-Cash Remittances and adjustments between offices rendering Accounts to the same Accountant General/Accounts Officer (4) Reserve Bank of India Remittances". These transactions are cleared with the Reserve Bank by corresponding adjustment against the balance of the Government concerned. The clearance of the transactions should be effected through advice lists by the account current Section.

#### 5.7 **Audit:**

5.7.1 The audit of Reserve Bank of India Remittances by the Audit Office will be confined to seeing :-

(1) that the total of the issues including exchange as reported by the Treasuries in daily schedules is credited to the Reserve Bank, while the total of the payments on account of such remittances reported in the daily schedules of the treasuries are debited to the Bank.

**NOTE:1** Audit will not be responsible for seeing whether the conditions governing the issue and payment on account of Telegraphic Transfers and Drafts as laid down in the Bank's Memo or in the relevant Treasury Rules, are fulfilled in each case.

**NOTE:2** There will also be no audit of the paid drafts by the Audit Office.

(2) that the entries in the schedule of payments tally with the paid Drafts and the amounts agree and that there is a voucher for each entry in the Schedule.

(3) that the net receipts or payments for all treasuries under its audit, as worked out in the Detail Books for the month agree with the corresponding adjustments made against the balance of the Government concerned by the Reserve Bank of the month.

*NOTE:* The responsibility for the checking of encashments of individual telegraphic transfers and Drafts against Corresponding drawings made in another treasury or bank will rest solely with the Reserve Bank.

#### 5.8 **Adjustments of outstanding at the close of Year:-**

5.8.1 As the receipts and payments on account of Reserve Bank of India remittances are to be cleared daily with the Bank, the transactions under the head "Reserve Bank of India Remittances" for each month should be completely adjusted in the accounts of that month and there should ordinarily be no balance under this head at the close of the year.

(vide para 499 of M.S.O.(T).

#### 5.9 **Broadsheet of Reserve Bank of India Remittances:-**

5.9.1 A Broadsheet in Form M.S.O. (T)-91 is maintained in the Central Treasury Section to record the transactions connected with the drawings and encashment of telegraphic transfers and Bank Drafts on the Reserve Bank. The Broadsheet is closed monthly and the figures are reconciled with those appearing in the Detail Book.

The Broadsheet is submitted to the Branch Officer on the 20th of every month.

## **CHAPTER-6**

### **6.1 Miscellaneous**

#### **6.1.1 Calendar of Returns**

The despatch of returns of the due date and the disposal of other work of the Central Treasury Section are watched through the Calendar of Returns prescribed in the General procedure Manual. The Section Officers of Central Treasury Sections are responsible to see that all returns are despatched on due dates. A list of important returns due from and to the Central Treasury Section is given in Annexure IX to this manual.

6.2.1 A statement of points which require examination during the inspection of Treasury/sub-Treasury as required vide Annexure-I of the Treasury Inspection Manual should be prepared and sent to Treasury Inspection Section by the 20th of the each month. If there is no points requiring examination, a 'Nil' report need not be sent.

(O.O No.TM.65-c/20 dt.22.1.1965).

### **6.3 Inspection of Treasuries:**

6.3.1 In order to improve the quality of treasury accounts, the inspection of the Treasuries has been intensified.

7.3.2 Besides rendering Draft Inspection Reports to the Headquarters (Treasury Inspection) the Inspecting Officer, on the conclusion of the Inspections, would send a note bringing out serious mistakes of a recurring nature in the procedure regarding the maintenance of subsidiary registers/cash Abstracts etc. and closing there to list of vouchers/details required by Accounting/C.T.S. Section to A.O.(CTS), by name who will ensure, by verification of account, the treatment given in the concerned compilation/Accounting sections in the Headquarters office of such mispostings etc. in the accounts of relevant month(s). If the mistake already stands rectified in our books, a suitable note should be given by C.T.S. Section to the Sections concerned about the advice tendered to the Treasury by the Inspection party, so that there may be proper linking of mistakes in procedure etc. and rectification done in the accounting Sections to correct them. A Register in Suitable form would be maintained by C.T.S. Section to watch the final disposal of the points

contained in the note received from the inspecting officer. C.T.S. Section would also arrange to distribute the vouchers/wanting details/schedules called by the Accounting Sections to enable them to clear items under Suspense heads etc. where they may be outstanding for want of vouchers. documents/schedules etc.

6.3.3 Treasury Sections which receive the accounts from the treasuries would arrange to communicate the months selected along with schedules/list of payments to the Inspection party well in advance after getting them selected from the Group officer. For the above purpose and to enable the C.T.S. and other Accounting Sections to furnish the list of wanting vouchers/details/schedules to the Inspection party, the Treasury Inspection Section would send a copy of programme of inspection of Treasuries to all C.T.S and Accounting Sections sufficiently in advance.

(D.A. Control/Treasury Guard File Circular letter dt. 17.1.1979).

6.4.1 A register showing outstanding items more than three and six months old relating to settlement account should be maintained and submitted to Accountant General on 15th of each month.

6.5.1 A Statement showing the vouchers/Challans not received with the treasury accounts should be prepared from the reports received from C.A. Sections and sent by C.T.S. Section to the Director of Treasury & Accounts, Rajasthan, Jaipur on 25th of every month.

A quarterly report of the missing vouchers should also be sent to the Finance Department on 25th January, April, July and October.

6.6.1 In March every year, the C.T.S. Section should also issue instructions to all the Treasury Officers stating that if the accounts of March are not received by prescribed dates, the fact will be reported to the Finance secretary for necessary action.

(Office order No.TM.65/C/59 dated 10.3.1965).

**ANNEXURE - I**

**Referred to in Para 1.02 (2)**

**No.CTS/Treasury A/c/Distributions/List**

**Month** \_\_\_\_\_

**Name of Treasury** \_\_\_\_\_

<b>Head of Account Payment</b>	<b>Total Amount of Major Head</b>	<b>Total No. of Vrs. &amp; Bundle</b>	<b>S.No. of Vrs. Of each Bundle</b>	<b>Signature of the Acctt./Sec. Clerks of C.A. Sections</b>
<b><u>Payment Side</u></b>				
<b>CA-I</b>				
2011	Parliament State/Legislative			
2012	President/Vice President			
2013	Council of Ministries			
2015	Elections			
2047	Other Fiscal Services			
2051	Public Service Commission			
2052	Secretariat General Services			
2053	Distt. Administration			
2054	Try. A/c Administration			
2056	Jails			
2071	Contribution to wards Pension and other benefits			
2075	Misc. Gen. Services			
2217	Urban Development			
2250	Other Social Services			
2251	Secretariat Social Services			
2252	Other Social Services			
2705	Command Area Dev.(T.& T.C.)			
3451	Secretariat Economic Services			
3606	Aid Material and Equipment			
4705	Cap. Outlay on Command Area Dev.			
4217	Cap. Outlay on Urban Development			
4250	Cap. Outlay on Other Social Services			
4705	Cap. Outlay on Command Area Dev.			

<b>Head of Account Payment</b>		<b>Total Amount of Major Head</b>	<b>Total No. of Vrs. &amp; Bundle</b>	<b>S.No. of Vrs. Of each Bundle</b>	<b>Signature of the Acctt./Sec. Clerks of C.A. Sections</b>
<b>Receipt Side</b>					
0047	Other Fiscal Services				
0051	Public Services Commission				
0052	Secretariat Gen. Services				
0056	Jails				
0071	Contribution to wards Pension and other benefits				
0075	Misc. Gen. Services				
0217	Urban Development				
0250	Other Social Services				
1601	Grant in aid from Central Govt.				
<b>Payment Side</b>					
<b>CA-II</b>					
2202	Gen. Education				
2203	Technical Edu.				
2204	Sports & Youth Services				
2205	Art and Culture				
4202	Capital Outlay on Edu. & Sports, Arts				
<b>Receipt Side</b>					
0202	Education Sorts Art & Culture				
<b>Payment Side</b>					
<b>CA-III</b>					
2055	Police				
2225	Welfare of Scheduled Castes S.T. & Other Backward Classes				
2230	Labour & Employment				
2235	Social Security & Welfare				
2236	Nutrition				
2408	Food Storage & Warehousing				
3452	Tourism				
3456	Civil Supplies				
4055	Cap. Outlay on Police				
4225	Cap. Outlay welfare on SC/ST & other Backward classes				
4235	Cap. Outlay on Social Security & Welfare				

<b>Head of Account Payment</b>		<b>Total Amount of Major Head</b>	<b>Total No. of Vrs. &amp; Bundle</b>	<b>S.No. of Vrs. Of each Bundle</b>	<b>Signature of the Acctt./Sec. Clerks of C.A. Sections</b>
4236	Cap. Outlay on Nutrition				
4408	Cap. Outlay on Food Storages				
5452	Cap. Outlay on Tourism				
5456	Cap. Outlay on Civil Supplies				
<b>Receipt Side</b>					
0055	Police				
0230	Labour & Employment				
0235	Social Security & Welfare				
1452	Tourism				
<b>Payment Side</b>					
<b>CA-IV</b>					
2210	Medical & Public Health				
2211	Family Welfare				
2215	Water Supply & Sanitation				
2220	Information & Publicity				
3425	Other Scientific Research				
3435	Ecology & Environment				
3604	Compensation & Assignment				
4210	Cap. Outlay on Medical & Health				
4211	Cap. Outlay on Family Welfare				
4215	Cap. Outlay on Water Supply & Sanitation				
4220	Cap. Outlay on Information & Publicity				
<b>Receipt Side</b>					
0210	Medical & Public Health				
0211	Family Welfare				
0215	Water Supply & Sanitation				
0220	Information & Publicity				
<b>Payment Side</b>					
<b>CA-V</b>					
2014	Administration of Justice				
2035	Collection of the taxes etc.				
2039	State Excise				
2040	Sales Tax				
2045	Other Tax Duties				
2058	Stationery & Printing				

<b>Head of Account Payment</b>		<b>Total Amount of Major Head</b>	<b>Total No. of Vrs. &amp; Bundle</b>	<b>S.No. of Vrs. Of each Bundle</b>	<b>Signature of the Acctt./Sec. Clerks of C.A. Sections</b>
2059	Public Works				
2216	Housing				
2245	Relief on a/c of Natural Calamities				
2401	Crop Husbandary				
2402	Soil & Water conservation				
2403	Animal Husbandary				
2404	Dairy Development				
2405	Fisheries				
2415	Agri. Research & Edu.				
2416	Agro & Financial				
2435	Other Agri. Programme				
2475	Other Special Area Prog. (SAP)				
2501	Special Prog. For Rural Dev.				
2505	Rural Employment				
2506	Land Reforms				
2515	Other Rural Dev. Programme				
2575	Other Industries				
2810	Non-Conventional Energy Sources				
2851	Village & Small Industries				
2852	Industries				
3054	Road & Bridge				
3055	Road & Transport				
3475	Other Services Economic Services.				
4058	Cap. Outlay on Transport & Printing				
4059	Cap. Outlay on Public Works				
4216	Cap. Outlay on Housing				
4401	Cap. Outlay on Cap Husbandary				
4402	Cap. Outlay on Soil Conservation				
4403	Cap. Outlay on on AH				
4404	Cap. Outlay on Dairy Development				
4405	Cap. Outlay on Fisheries				
4415	Cap Outlay on Agri. Res. & Edu.				
4435	Cap. Outlay on Other Agri. Prog.				
4515	Cap. Outlay on Rural Dev. Prog.				
4575	Cap. Outlay on Sep. Area Prog.				

<b>Head of Account Payment</b>		<b>Total Amount of Major Head</b>	<b>Total No. of Vrs. &amp; Bundle</b>	<b>S.No. of Vrs. Of each Bundle</b>	<b>Signature of the Acctt./Sec. Clerks of C.A. Sections</b>
4810	Cap. Outlay on Non-Con. Sou. of Energy				
4851	Cap. Outlay on Vill. & Small Ind.				
4852	Cap. Outlay on Iron & Steel				
4857	Cap. Outlay on Chemical Ind.				
4855	Cap. Outlay on Village				
4860	Cap. Outlay on Consumer Ind.				
4875	Cap. Outlay on Other Industries				
4885	Cap. Outlay on Ind. & Minerals				
5054	Cap. Outlay on Road Bridge				
5055	Cap. Outlay on Inland Water Trans.				
5475	Cap. Outlay on Economic Services				
5465	Investment in Gen. Fin. & Trading Ind.				
4416	Cap. Outlay on Investment Agri.				
<b>Receipt Side</b>					
0035	Taxes on Immovable Property other than Agri. Land				
0039	State Excise				
0040	Sales Tax				
0042	Taxes on Goods				
0043	Taxes & Duties on Electricity				
0044	Service Tax & Passengers				
0045	Other Taxes and duties Common duties & Service				
0058	Stationery & Printing				
0059	Public Works				
0216	Housing				
0401	Agriculture				
0403	Animal Husbandary				
0404	Dairy Dev.				
0405	Fisheries				
0435	Other Agri. Programme				
0505	Rural Employment				
0506	Land Reform				
0515	Other Rural Dev. Programme				
0575	Other Special Area Programme				

<b>Head of Account Payment</b>		<b>Total Amount of Major Head</b>	<b>Total No. of Vrs. &amp; Bundle</b>	<b>S.No. of Vrs. Of each Bundle</b>	<b>Signature of the Acctt./Sec. Clerks of C.A. Sections</b>
0785	Other Industries				
0810	Non-Conventional Energy Sources				
0851	Village & Small Industries				
0852	Industries				
1054	Road & Transport Bridge				
1055	Road Transport				
1066	Inland Water Transport				
1475	Other General Economic Services				
<b>Payment Side</b>					
<b>CA-VI</b>					
2018	Appropriation for reduction or Avoidance of Debt				
2029	Land Revenue				
2030	Stamps & Registration				
2041	Taxes on Vehicle				
2049	Interest				
2070	Other Administrative Services				
2406	Forestry & Wild Life				
2425	Co-operation				
2700	Major & Medium Irrigation				
2701	Major & Medium Irrigation				
2702	Minor Irrigation				
2711	Flood Control				
3075	Other Transport				
2801	Power				
2802	Petroleum				
2853	Non-ferrous Mining & Metallurgical Ind.				
3454	Census Supply & Statistics				
4070	Cap. Outlay on Other Admn. Services				
4406	Cap. Outlay on Forestry & Wild Life				
4425	Cap. Outlay on Co-operation				
4700	Cap. Outlay on Major & Medium Irrigation				
4701	Cap. Outlay on Major & Medium Irrigation				

<b>Head of Account Payment</b>		<b>Total Amount of Major Head</b>	<b>Total No. of Vrs. &amp; Bundle</b>	<b>S.No. of Vrs. Of each Bundle</b>	<b>Signature of the Acctt./Sec. Clerks of C.A. Sections</b>
4702	Cap. Outlay on Minor Irrigation				
4711	Cap. Outlay on Flood Control				
4801	Cap. Outlay on Power				
4853	Cap. Outlay on Non-Ferrous Mining & Metallurgical Ind.				
4854	Cap. Outlay on Cement & non Mineral Ind.				
5075	Cap. Outlay on other Transport Services				
<b>Receipt Side</b>					
0021	Taxes on Income				
0022	Taxes on Agri. Income				
0023	Hotel				
0028	Taxes on Income & Expenditure Tax				
0029	Land Revenue				
0030	Stamps & Registration				
0031	Estate Duty				
0032	Taxes on Wealth				
0041	Taxes on Vehicle				
0049	Interest Receipt				
0050	Dividends & Profits				
0070	Other Admn. Services				
0406	Forestry & Wild Life				
0425	Co-operation				
0700	Cap Outlay on Major & Medium Irrigation				
0701	Major & Medium Irrigation				
0702	Minor Irrigation				
0801	Power				
0802	Petroleum				
0853	B Non Ferrus Mining & Metallurgical Industries				
1076	Other Transport Services				
1603	State Share of Union Excise Duty				
4000	Miscellaneous Capital Receipts				

- 1) It is certified that name of section to which bundle relates has been recorded on each bundle.
  
- 2) It is also certified that the amount recorded on each bundle tallies with that distribution list.

Signature of Dealing Acctt./Sr.Acctt.

**ANNEXURE - II**

[Referred to in para 1.02 (4)]

**CLASSIFICATION SHEET**  
**RECEIPTS/PAYMENTS**

**F-LOANS & ADVANCES**

Month of A/c \_\_\_\_\_  
Name of Treasury \_\_\_\_\_

**7610 Loans to Govt. Servants**

**201. HOUSE BUILDING ADVANCES**

House Building loan to -

(01) H.B.A. to Officers of All India Services-  
Non-Plan \_\_\_\_\_

(02) HBA Loan to other  
Employees – Non-Plan \_\_\_\_\_

(03) House Building Advance for  
Repairs and Alteration to  
other employees – Non-Plan \_\_\_\_\_

**(04) H.B.A. Loan through H.D.F.C. –  
Non-Plan**

(01) Loans to IAS Officer \_\_\_\_\_

(02) Loans to Other Employees \_\_\_\_\_

**(05) H.B.A. through HUDCO**

(01) Loan to IAS Officer \_\_\_\_\_

(02) Loans to Other Employees \_\_\_\_\_

**TOTAL 201**

**202 MOTOR CONVEYANCES ADVANCE**

(01) MCA to Officers of All India Services-N.P. \_\_\_\_\_

(02) MCA Advance under National/  
Agr. Extension Scheme \_\_\_\_\_

(03) MCA advance to other  
employees \_\_\_\_\_

**TOTAL 202**

**203 ADVANCES FOR PURCHASE OF OTHER  
CONVEYANCES**

(01) MC.A. to Health Assistants under  
National Family Welfare Programmes \_\_\_\_\_

(02) M.C.A. to other employees to purchase  
Other Vehicles \_\_\_\_\_

- (03) Interest free M.C.A. Loan under the Scheme of Unicef for Women & Child Development Deptt. (Own your Moped Scheme) Rule 1992
- (04) Interest Free M.C.A. Loan under Indian Population Project (Revolving Fund Rule 1994)
- (05) Interest Free M.C.A. under U.N.F.P.A. (Revolving Fund Rule 1994)

**TOTAL MINOR HEAD 203**

**796 TRIBAL AREA SUB-PLAN**

- (01) Advance for Construction of House
- (02) Advance for Motor Vehicles
- (03) Loans for purchase of Vehicles under National/Agr. Extension Scheme

**TOTAL MINOR HEAD 796**

**800 OTHER ADVANCES**

- (01) Festival Advance
- (02) Other Advance
- (03) Loans for Solar heaters N.P.
- (04) Food Grain Advance

**TOTAL MINOR HEAD 800**

**TOTAL MAJOR HEAD 7610**

- 7615 Miscellaneous Loans
- 200 Miscellaneous Loans

**TOTAL 7615**

**Details TOTAL F.I**

**Details TOTAL F.II**

**TOTAL F.I & F.II**

- 8000 Contingency Fund

**I-SMALL SAVINGS, PROVIDENT FUND ETC.**

**8009 State Provident Funds :-**

- 01 Civil
- 001 General Provident Funds

- 102 Contributory Provident Fund
  - (01) Through the agency of Director of State Insurance (PF)
  - (02) Through the agency of Examiner Local fund Audit Department
- 104 All India Service Provident Fund
  - (01) Provident Fund
  - (02) Additional H.R.A. & C.A.A.

**TOTAL SUB MAJOR HEAD 01**

- 02 Defence
- 101 Defence Saving Provident fund

**TOTAL SUB MAJOR HEAD 02**

- 60 Other provident funds
- 101 Workmen Contributory Provident Fund**

- (01) Water Works Deptt.
- (02) PWD including Gardens.
- (03) Mines & Geological Deptt.
- (04) Forest Deptt.

**103 Other Misc. Provident funds**

- (01) Through the Agency of Examiner Local Fund Audit Deptt.
- [01] C.P.F. of Class IV employees of Panchayat Samities & Zila Parishad.
- (02) G.P.F. of Workmen of Water Works Deptt.
- (03) G.P.F. of Workmen of PWD/Gardens/Irrigation Deptt.
- (04) G.P.F. of Workmen of Mines & Geological Deptt.
- (05) G.P.F. of Workmen of Forest Deptt.

**TOTAL OF SUB MAJOR HEAD 60**

**TOTAL OF M.H. 8009**

**8011 State Insurance & Pension Fund**

**105 State Govt. Insurance Fund**

- (01) Life Insurance Scheme
- [01] State Govt. Insurance Fund
- [03] Deposit of Dearness Allowance (Arrears)
- (02) General Insurance Scheme

[01] Movable Property	_____
[02] Immovable Property	_____
<b>106 Other Insurance &amp; pension Fund</b>	
(01) Hazard Fund Advance	_____
[01] Conveyance Advance	_____
[02] House Building Advance	_____
(02) Pension Fund of employees of Municipal Council/Municipalities	_____
(03) New Contributory Pension Plan	_____
[01] For Govt. Servant	_____
[02] For Municipal Council/ Municipalities	_____
<b>107 State Govt. employees Group Insurance Scheme</b>	
(01) State Govt. employees personal Accidental Insurance Scheme	_____
	_____
<b>TOTAL M.H. 8011</b>	_____
<b>TOTAL 8005 To 8011</b>	_____
<b>J- Reserve Fund</b>	
(a) Reserve Funds Bearing Interest	
<b>8115 Depreciation/Renewal Reserve Fund</b>	
<b>103 Depreciation Reserve Fund Govt. Commercial Deptt. &amp; undertaking</b>	
(01) Water Works	_____
(02) Sodium Sulphate	_____
(03) Mineral Deptt.	_____
(04) Ground Water Deptt.	_____
(05) Jaipur Milk Supply Scheme	_____
(06) Salt Trading Scheme	_____
(07) Deptt. Management Scheme of Jhamar Klotra Rock Phosphate	_____
(08) Deptt. Management Scheme of Forest Crops	_____
(09) Bamboo Planning Scheme	_____
(10) Kattha Trading Scheme	_____
	_____
<b>TOTAL 103</b>	_____
<b>TOTAL M.H. 8115</b>	_____

<b>(b) Reserve Fund-Not bearing interest</b>	_____
<b>8223 Famine Relief Fund</b>	
<b>101 Famine Relief Fund</b>	
(01) Transfers From/To Revenue Account	_____
	_____
<b>TOTAL M.H. 8223</b>	_____
<b>8229 Development &amp; Welfare Fund</b>	
<b>103 Development Fund for Agri. Purposes</b>	
(01) State Agri. Credit Relief and Guarantee Fund	_____
<b>104 Development Fund for Animal husbandary</b>	
(01) Fund for intensive & poultry production cum Marketing Centers with worlds Food Programme Assistance	_____
<b>106 Industrial Development Fund</b>	
(01) State Renewal Advisory Fund	_____
<b>109 Co-operative Development Fund</b>	
(02) Revolving Fund for Kray-Vikaray Co-operative Societies	_____
<b>200 Other Development &amp; Welfare Fund</b>	
(01) Mandi Development Fund	_____
(02) Rajasthan Social Welfare Advisory Board-Fund	_____
(03) Special fee for converted development of Abadi Lands	_____
(04) Rajasthan Jali Employees Welfare & Hitkari Fund	_____
(05) Urban Rehabilitation Fund	_____
	_____
<b>TOTAL M.H. 8229</b>	_____
<b>8235 General &amp; Other Reserve Fund</b>	
<b>111 Calamities Relief Fund</b>	
<b>(01) Transfer From/To Revenue Fund</b>	
[01] Contribution of Central Govt. to Calamity relief fund	_____
[02] Share of State in Calamity relief fund	_____
[04] Interest receipts from bank	_____
<b>112 Investment Account of Calamities Relief Fund</b>	
(01) Purchase of Securities	_____
(02) Interest Receipts on Securities	_____
<b>117 Guarantee Redemption Fund</b>	
<b>(01) State Securities</b>	
<b>119 National Calamity Contingency Fund</b>	

**200 Other Fund**

- (01) Deposits received from various agencies by the use of forest land other than the forest purposes \_\_\_\_\_
- (02) Transfer from/to Capital Account Receipts from K.F.S. Germany for water Supply Scheme of P.M.C. Churu \_\_\_\_\_
- (03) State Road Improvement Development Fund \_\_\_\_\_
- (04) Resources Development Fund \_\_\_\_\_
- [01] Resources Development Fund \_\_\_\_\_
- [02] Investment in Securities \_\_\_\_\_
- [03] Interest on Securities \_\_\_\_\_
- (06) Rajasthan Forestry and Bio Receipts and City Project Receipts \_\_\_\_\_

**TOTAL MAJOR HEAD 8235** \_\_\_\_\_

**8338 Deposits of Local Funds** \_\_\_\_\_

**K-DEPOSITS & ADVANCES**

(a) Deposits bearing interest

- 103 Deposits of State Housing Boards** \_\_\_\_\_
- 104 Deposits of other Autonomous Bodies** \_\_\_\_\_

**(01) Deposits of General Provident Fund**

- [01] Municipalities/Municipal Councils \_\_\_\_\_
- [02] Rajasthan State Sports Council \_\_\_\_\_
- [03] Rajasthan Khadi Gramodhyog Board \_\_\_\_\_
- [04] Rajasthan Krishi Upaj Mandi Samities \_\_\_\_\_
- [05] Rajasthan State Road Transport Corp. \_\_\_\_\_
- [06] Indira Gandhi Panchayati Raj & Gramin Vikas Sansthan \_\_\_\_\_
- [07] Board of Secondary Education \_\_\_\_\_
- [08] Rajasthan State Industrial Development & Investment Corporation \_\_\_\_\_
- [09] Rajasthan State Warehousing Corporation \_\_\_\_\_
- [10] Rajasthan State Bridge Construction Corp. \_\_\_\_\_
- [11] Jaipur Development Authority \_\_\_\_\_
- [13] Rajasthan Rajya Pathya Pustak Mandal \_\_\_\_\_
- [14] Krishi Vipnan Board \_\_\_\_\_
- [15] Rajasthan Housing Board \_\_\_\_\_
- [16] District Rural Development Authority \_\_\_\_\_
- [17] Rajasthan University, Jaipur \_\_\_\_\_
- [18] Kota University, Kota \_\_\_\_\_
- [19] Maharishi Dayanand Saraswati University, Ajmer \_\_\_\_\_
- [20] Mohan Lal Sukhadiya University, Udaipur \_\_\_\_\_

[21]	Jai Narayan University, Jodhpur	_____
[22]	U.I.T.	_____
[23]	Aided Educational Institutional/Schools	_____
[24]	Zila Parishad	_____
<b>(02)</b>	<b><u>Deposits of Contributory Provident Fund</u></b>	
[01]	Municipalities/Municipal Councils	_____
[02]	Urban Development Trusts/Urban Improvement Trusts	_____
[03]	Universities	_____
[04]	Aided Educational Institution/Schools	_____
[05]	District Rural Development Authorities	_____
[06]	Non-Granted Institutions	_____
[07]	Zila Parishad	_____
<b>(03)</b>	<b><u>Gratuity Deposits</u></b>	
[01]	Municipalities/Municipal Councils	_____
[02]	Urban Development Trusts/Urban Improvement Trusts	_____
<b>(04)</b>	<b><u>Pension Fund Deposits</u></b>	
[01]	Rajasthan State Road Transport Corp.	_____
[02]	Rajasthan Khadi Gramodhyog Board	_____
[03]	Board of Secondary Education	_____
[04]	Rajasthan State Warehousing Corporation	_____
[05]	Rajasthan State Industrial Development & Investment Corporation	_____
[06]	Rajasthan State Bridge & Construction Corp.	_____
[07]	Jaipur Development Authority	_____
[09]	Rajasthan Rajya Pathya Pustak Mandal	_____
[10]	Krishi Vipnan Board	_____
[11]	Rajasthan State Sports Council	_____
[12]	Rajasthan Housing Board	_____
[13]	Urban Development Trust/Urban Improvement Trust	_____
[14]	District Rural Development Authorities	_____
[15]	M.R.E.C., Jaipur	_____
[16]	Agriculture Marketing Deptt.(K.U.M.S.)	_____
[17]	Zila Parishad	_____
<b>(05)</b>	<b><u>Deposits of Other Funds</u></b>	
[01]	Rajasthan State Electricity Board	_____
[02]	Urban Development Trust/Urban Improvement Trust	_____
[03]	Municipalities/Municipal Council	_____
[04]	Panchayat Samities	_____
[05]	Aided Educational Institutes/Institutions/Schools	_____
[06]	Other aided Institutes	_____

[07] Jaipur Development Authority	_____
[08] Universities	_____
[09] Distt. Rural Development Authorities	_____
[10] Zila Parishad	_____
[11] Fisheries Development Authority	_____
[12] Thrift Fund Scheme for hand Weavers	_____
[13] Rajasthan Chief Ministers Chief Welfare Fund	_____
[14] Krishi Upaj Mandi Samities	_____
[15] Other Institutes/Institutions/Authorities/ Societies/Corporations etc.	_____
[16] State Co-operatives Strenthensation Fund	_____
[17] Unified Census Development Scheme	_____

**(06) Deposits of Risks Funds**

[01] Krishi Upaj Mandi Samities	
(07) New Contributory Pension Plan	
[01] Rajasthan Bhandar Vyavastha Nigam	
[02] Rajasthan Housing Board	
<b>TOTAL M.H. 8338</b>	<b>_____</b>
	<b>_____</b>

**8342 Other Deposits**

**103 Deposits of Government Companies & Corporations etc.**

(01) Deposits of State Industrial & Mineral Development Corporation	_____
(02) Deposits of Rajasthan State Taneries	_____
(03) Deposits of Rajasthan Agro Industries	_____
(04) Deposits of Rajasthan Small Industries Corporation	_____
(05) Deposits of Rajasthan Land Development Corporation	_____
(06) Deposits of Rajasthan Dairy Development Corporation	_____
(07) Deposits of Rajasthan Warehousing Corp.	_____
(08) Deposits of Rajasthan State Seed Certification Agency	_____
(09) Deposits of Rajasthan State Agri. Marketing Board	_____
(10) Deposits of Rajasthan State "Pathya Pustak Mandal"	_____
(11) Deposits of Rajasthan State Seed Corp.	_____
(12) Deposits of Rajasthan State Bridget Const. Corporation	_____
(13) Deposits of Rajasthan State Tourism Dev. Corporation	_____

- (14) Deposits of Rajasthan State Industrial & Investment Corporation \_\_\_\_\_
- (15) Deposits of Rajasthan Resources Dev. Corp. \_\_\_\_\_
- (16) Deposits of Rajasthan Finance Corporation \_\_\_\_\_
- (17) Deposits of Rajasthan S.C. Co-operation & Development Corporation Ltd. \_\_\_\_\_
- (18) Deposits of Rajasthan Pollution Prevention & Control board \_\_\_\_\_
- (19) Deposits of R.S.R.T.C. \_\_\_\_\_
- (20) Deposits of Rajasthan state Hotel Corp. \_\_\_\_\_
- (21) Deposits of Rajasthan State "Kray-Vikray Santh" \_\_\_\_\_
- (22) Deposits of Rajasthan Co-operative Consumer Sangh \_\_\_\_\_
- (23) Deposits of Malviya Regional Engineering College \_\_\_\_\_
- (24) Deposits of Rajasthan Water Supply & Sewerage Management Board \_\_\_\_\_
- (25) Rajasthan State Mines & Minerals Ltd. \_\_\_\_\_
- (28) Land Acquisition Officers \_\_\_\_\_
- (29) Aravali \_\_\_\_\_
- (30) Raj. Literacy Mission \_\_\_\_\_
- (31) Raj. Minority Finance & Development Cooperative Corporation Ltd. \_\_\_\_\_
- (32) Raj. other backward Finance & Dev. Cooperative Corporation Ltd. \_\_\_\_\_
- (33) Indira Gandhi Panchayati Raj. & Rural Dev. Institution \_\_\_\_\_
- 120 Miscellaneous Deposits
- (01) Trust Fund \_\_\_\_\_
- (02) Rajasthan Pensioners Medical Relief Fund \_\_\_\_\_
- (03) Journalist welfare Fund \_\_\_\_\_
- (04) Rajasthan State Corp. Insurance Fund \_\_\_\_\_
- (05) Deposits of World Food Programme \_\_\_\_\_
- [01] Deposits of Project No.259 \_\_\_\_\_
- [02] Deposits of Project No.2600 \_\_\_\_\_
- [03] Deposits of Project No.2773 \_\_\_\_\_
- (06) Trust & Miscellaneous Fund Investment A/c \_\_\_\_\_
- (07) Insurance Fund for Rajasthan State Well's \_\_\_\_\_
- (08) Deposits of Calamities Relief Fund \_\_\_\_\_
- (09) Siddmukh Nohar Feeder Project \_\_\_\_\_
- (10) Institute of Craft \_\_\_\_\_
- (11) Go-Sewa Aayuog \_\_\_\_\_
- (12) District Child Labour Rehabilitation Societies \_\_\_\_\_

- (13) Raj. Chief Minister Life Saving Fund Society \_\_\_\_\_
- (14) State Woman Commission \_\_\_\_\_
- (15) Raj. State Library Dev. Society \_\_\_\_\_
- (16) Raj. Foundation \_\_\_\_\_
- (17) Prime Minister Gramodaya Road Scheme \_\_\_\_\_
- (18) Sector Reforms Pilot Project (PHED) \_\_\_\_\_
- (19) KUMS, Jhunjhunu \_\_\_\_\_
- (20) KUMS, Ajmer \_\_\_\_\_
- (21) KUMS, Sanchor (Jalore) \_\_\_\_\_
- (22) KUMS, Gangapur/Bhilwara \_\_\_\_\_
- (23) KUMS, Bheenmal \_\_\_\_\_
- (24) KUMS, Jalore \_\_\_\_\_
- (25) KUMS, Srimadhapur \_\_\_\_\_
- (26) KUMS, Bikaner (A) \_\_\_\_\_
- (27) KUMS, Bikaner (HUS) \_\_\_\_\_
- (28) KUMS, Nawalgarh \_\_\_\_\_
- (29) Shiksha Karmi Board \_\_\_\_\_
- (30) Small Savings Department \_\_\_\_\_
- (31) Grass Roots Innovation Agma Augmentation  
Network \_\_\_\_\_
- (32) Rajkiya Kukut Shala \_\_\_\_\_
- (33) Police welfare Fund \_\_\_\_\_
- (34) National River Conservation Plan  
Deposit (PHED) \_\_\_\_\_
- (35) Rotnand Balvaid Education Foundation \_\_\_\_\_
- (36) I.C. AI Accounting Research Federation,  
New Delhi \_\_\_\_\_
- (37) Singhania Foundation Education Samiti  
Pacheri Badi (Jhunjhunu) \_\_\_\_\_
- (38) Jaipur National University \_\_\_\_\_
- (39) Rai Foundation \_\_\_\_\_
- (40) Indian Medical Trust, Jaipur \_\_\_\_\_

**TOTAL M.H. 8342** \_\_\_\_\_

**(b) Deposits not bearing Interest**

**8443 Civil Deposits**

- 101 Revenue Deposits \_\_\_\_\_
- 103 Security Deposits \_\_\_\_\_
- 104 Civil Court Deposits \_\_\_\_\_
- 105 Criminal Court Deposits \_\_\_\_\_
- 106 Personal Deposits \_\_\_\_\_
- 108 P.W.D. Deposits \_\_\_\_\_
- 109 Forest Deposits \_\_\_\_\_

111	Other Departmental Deposits	_____
(01)	Industries & Supplies Departmental deposits	_____
(02)	P.H.E.D. Deposits	_____
(03)	Relief & Rehabilitation Deptt. deposits	_____
(04)	Deposits of Ground Water Deptt.	_____
<b>116</b>	<b>Deposits under various Centres 7 State Acts</b>	_____
(01)	Deposits under Section 22-D of Minimum Wages Act 1948	_____
(02)	Deposits under Central Labour Regulation & Abolition Act 1970	_____
<b>117</b>	<b>Deposits of Work done for Public bodies of private Individuals</b>	_____
<b>118</b>	<b>Deposits of fees received by Govt. servants for work done for private bodies</b>	_____
<b>121</b>	<b><u>Deposits in Connection with Elections</u></b>	_____
(01)	Deposits made by candidates of State Legislature	_____
(02)	Deposits made for election petition	_____
(03)	Deposits made for election appeal	_____
(04)	Deposits by candidates for the post of President/Vice Presidents Elections	_____
<b>123</b>	<b><u>Deposits of Educational Institutions</u></b>	_____
<b>124</b>	<b><u>Unclairued deposits for G.P.F.</u></b>	_____
<b>126</b>	<b><u>Unclaimed deposits of other G.P.F.</u></b>	_____
(001)	Unclaimed deposits of C.P.F. 800 Other Deposits	_____
<b>(800)</b>	<b>Other Deposits</b>	_____
(01)	Remuneration Fund of Official Receivers	_____
(02)	Deposits of land Development Corp. (Proportionale Expenditure of Machines & Undertaking	_____
(03)	Other Miscellaneous Funds	_____
(04)	Deposits of Kanadi Development Project	_____
	<b>TOTAL M.H. 8443</b>	_____
		_____
<b>8448</b>	<b><u>Deposits of Local Funds</u></b>	_____
<b>101</b>	<b>Zila Funds</b>	_____
<b>102</b>	<b>Municipal Funds</b>	_____
<b>105</b>	<b>State Transport Corporation Funds</b>	_____
(01)	R.S.R.T.C. Funds	_____
<b>107</b>	<b>State Electricity Board working Fund</b>	_____
(01)	Disbursement of State Electricity Boards (Net	_____
(02)	Receipts of State Electricity Boards A/c No.2	_____

(03) Receipts of Rajasthan State Electricity Production Corp.	_____
(04) Receipt of Rajasthan State Electricity Transmission Corp.	_____
(05) Receipts of Jaipur Electricity Disbursement Corp.	_____
(06) Receipts of Ajmer Electricity Disbursement Corp.	_____
(07) Receipts of Jodhpur Electricity Disbursement Corp.	_____
(08) Disbursement of Raj. State Production Corporation (Net)	_____
(09) Disbursement of Raj. State Electricity Transmission Corporation (Net)	_____
(10) Disbursement of Jaipur electricity Transmission Corporation (Net)	_____
(11) Disbursement of Ajmer Electricity Transmission Corporation (Net)	_____
(12) Disbursement of Jodhpur Electricity Transmission Corporation (Net)	_____
<b>109 Panchayat raj Bodies Fund</b>	
(01) Gram Panchayat Fund	_____
(02) Panchayat Bodies Fund	_____
(01) Accounts I (Gram Panchayat Samiti Fund)	
(02) Accounts II (Panchayat Samiti Fund)	
(03) Zila Parishad Fund	_____
<b>110 Education Fund</b>	_____
<b>111 Medical &amp; Chartable Fund</b>	_____
<b>120 Other Fund</b>	
(01) Town & Bazar Fund	_____
(02) Chief Ministers Relief Fund	_____
(03) Krishi Upaj Mandi Fund	_____
(04) Deposits of U.I.T. Fund	_____
(05) Raj. Chief Minister Child Welfare Fund	_____
(06) Natural Calamities Relief Fund	_____
<b>(07) Raj. Chief Minister Relief Fund</b>	_____
[01] Relief to martyr soldiers	_____
[02] relief to Gujrat Earthquack Victims	_____
[03] Relief to Sunami Affected	_____
[04] Relief to Flood affected districts of Rajasthan	_____
(08) Karmakar Pratikar Compensation	_____
<b>TOTAL M.H. 8448</b>	_____

**8449 Other Deposits**

**103 Subscription from Central Road Fund**

**105 Deposits of Market Loan**

(01) Loan to be Released in the year 1986 & 87

(02) 12.5% Raj. State Development Loan-2004

**120 Misc. Deposits**

(01) Trust & other Misc. Fund (Raj.)

(02) Deposits on account of payment of  
Honorarium to the Employees of 1981  
Census (House List)

(03) Deposits for payment of incentive money  
to enumerators/Supervisors to prepare  
Enterprise list

(04) Deposits of Compensation to Indian citizen  
who met with an accident in abroad

(05) Unclaimed Interest & paid Value on Govt.  
Securities

(06) Deposits on account of payment of  
Honorarium to the Employees of 1991  
Census (House List)

(07) Deposits for payment of Honorarium to  
enumeration staff (P.G.D.H.T.P.)  
Schedule of C.S.I.R.

(08) Honorarium to Enumerators for census of 2001

**TOTAL M.H. 8449**

**C- Advances**

**8550 Civil Advances**

**101 Forest Advances**

**102 Revenue Advances**

**103 Other Departmental Advances**

(01) Supplies Advances

(02) Rehabilitation Advances

(03) Takavi Works Advance

(04) Land Development Advances

(05) Objection book Advances

**(06) Misc. Advances**

[01] Advances to Rajasthan State Electricity Board

[02] Other Advances

**104 Other Advances**

(01) Advance for Sale & purchase of premium  
Bonds

(02) Advance for Departmental Losses

(03) Advance to the families of Non-Gazetted employees

(04) Other Misc. Advances

**TOTAL M.H. 8550**

**Abstract: - 8005 to 8011 (i) .....**  
**8115 to 8550 (J&K) .....**

**M.H. 8005 to 8550 Total I,J,K**

**L. Suspense & Miscellaneous**

**8658-Suspense Account**

**101 PAO Suspense**

(01) Pr.AO M/o Deptt. of Economic Affairs

(02) Payment of Govt. Securities

(03) Instt. on Govt. Securities

(04) Pay Roll Saving

(05) PAO M/o Home Affairs (Sectt.) New Delhi

(06) PAO M/o Law Justice & Company Affairs,  
New Delhi G.D.F. High Court Judge

(07) CPAO, New Delhi

(08) PAO/IA&AD

(09) PAO/CBDT, Jaipur

(10) PAO M/o Shipping & Transport, Jaipur

**102 Suspense Account (Civil)**

(01) Treasury Suspense

(02) Objection Book Suspense

(03) Unclassified Suspense

(04) Account with Railways

[01] Western Railways

[02] Northern Railways

[03] Eastern Railways

[04] Central Railways

[05] North Eastern Railways

[06] Southern Railways

**TOTAL (04) (Account with Railways)**

(05) Defence Account Suspense  
CDA (P), Allahabad

(06) P&T Account Suspense

[01] Sale of Stamps

[02] P.L.I.

[03] Other Items

**TOTAL (06) P&T Suspense A/c**

(07) Other Miscellaneous Suspense	
[01] Subscription towards Army officers Contributory Educational Fund	_____
[02] Account Current Suspense	_____
[03] Other Suspense	_____
[04] Civil Pension	_____
[05] Petty Military Pension	_____
(08) HBA Suspense	_____
(09) MCA Suspense	_____
(10) Lotteries	_____
(11) Rajasthan House	_____
(12) Jodhpur	_____
(13) Telecommunication Account Office Suspense	_____
<b>107 Cash Settlement Suspense Account</b>	_____
<b>109 Reserve Bank Suspense Headquarters</b>	_____
<b>110 Reserve Bank Suspense Central Accounts Officer</b>	_____
<b>111 Departmental Adjusting Account</b>	_____
<b>112 Tax Deducted at Source (TDS) Suspense</b>	_____
<b>113 Provident Fund Suspense</b>	_____
<b>117 Transactions on behalf of the Reserve Bank</b>	_____
<b>119 Additional wages Deposit Suspense Account</b>	_____
<b>120 Additional Dearness Allowance Deposit Suspense Account (Old)</b>	_____
<b>121 Additional Dearness Allowance Deposit Suspense Account (New)</b>	_____
<b>123 A.I.S. officers Group Insurance Scheme</b>	_____
<b>126 Broadcasting Receiver Licence Fees Susp.</b>	_____
<b>129 Material Purchase Settlement Susp. Account</b>	_____
<b>TOTAL M.H. 8658</b>	_____
<b>8670 Cheques and Bills</b>	
<b>103 Departmental Cheques</b>	
<b>8671 Departmental Balance</b>	
<b>101 Civil</b>	
(01) P.W.D. Cash Balance	_____
(02) Forest Cash Balance	_____
(03) Balance in State Bank of India	_____
(04) Cash Balance of Relief Rehabilitation Deptt.	_____
<b>TOTAL MAJOR HEAD 8671</b>	_____

<b>8672 Permanent Cash Imprest</b>	
<b>101 Civil</b>	_____
<b>8673 Cash Balance Investment Account</b>	
<b>101 Cash Balance Investment Account</b>	_____
<b>TOTAL MAJOR HEAD 8673</b>	_____
<b>8674 Security Deposits made by Government</b>	
<b>101 Security Deposits by Govt.</b>	
(01) Security Deposits with Courts	_____
	_____
<b>TOTAL 8674</b>	_____
<b>8675 Deposits with Reserve Bank</b>	
<b>106 State</b>	
(01) Treasuries	_____
(02) Headquarters	_____
(03) C.A.S. Reserve Bank	_____
	_____
<b>TOTAL M.H. 8675</b>	_____
<b>FROM 8658 TO 8675</b>	_____
	_____
<b>TOTAL L-Suspense</b>	_____
<b>M- Remittance</b>	
<b>8782 Cash Remittance &amp; Adjustment between officers rendering accounts to the same Accounts Officer</b>	
<b>101 Cash Settlement between Treasuries &amp; Currency Chests</b>	
(01) Remittance between Treasuries	_____
<b>102 Public Works remittances</b>	
(01) Remittance into Treasuries	_____
(02) Public Works Cheque	_____
(03) Other Remittances	_____
[01] Adjustment by Public Works Department	_____
[02] Items Adjusted by Civil	_____
(04) Transactions between Public Work officers	_____
	_____
<b>TOTAL 102</b>	_____
<b>103 Forest Remittances</b>	
(01) Remittance into Treasury	_____
(02) Forest Cheques	_____

(03) Transaction between Forest Officers \_\_\_\_\_  
(04) Other Remittances \_\_\_\_\_

**TOTAL 103**

**105 Reserve Bank of India Remittances**

**108 Other Departmental Remittances**

(01) Rehabilitation Remittances \_\_\_\_\_

(03) Other Remittances \_\_\_\_\_

**TOTAL 108**

**129 Transfer within Indira Gandhi Canal Project**

(01) Items adjusted by Chief Accounts Officer (CAO) \_\_\_\_\_

(02) Items adjusted by the Chief Accounts Officer \_\_\_\_\_

(03) Items adjusted by the Division \_\_\_\_\_

**TOTAL 129**

**GRAND TOTAL M.H. 8782**

**(B) INTER GOVT. ADJUSTMENT ACCOUNT**

**8786 Adjusting Account between Central & State Govts.**

**101 Adjusting Account between Central & State Govts.**

**8793 Inter-State Suspense Account**

**101 Inter-State Suspense Account**

01 A.G. Maharashtra \_\_\_\_\_

02 A.G. Gujarat \_\_\_\_\_

03 A.G. Madhya Pradesh \_\_\_\_\_

04 A.G. Uttar Pradesh \_\_\_\_\_

05 A.G. Tamil Nadu \_\_\_\_\_

06 A.G. Bihar \_\_\_\_\_

07 A.G. Assam \_\_\_\_\_

08 A.G. Orissa \_\_\_\_\_

09 A.G. West Bengal \_\_\_\_\_

10 A.G. Manipur \_\_\_\_\_

11 A.G. Andhra Pradesh \_\_\_\_\_

12 A.G. Kerala \_\_\_\_\_

13 A.G. Punjab \_\_\_\_\_

14 A.G. Karnataka \_\_\_\_\_

15 A.G. Nagaland \_\_\_\_\_

16 A.G. Haryana \_\_\_\_\_

17 A.G. Himachal Pradesh \_\_\_\_\_

18 A.G. Meghalaya \_\_\_\_\_

19	A.G. Arunachal Pradesh	_____
20	A.G. Jammu & Kashmir	_____
21	A.G. Sikkim	_____
22	A.G. Tripura	_____
23	Director of Accounts Goa	_____
24	A.G. Mizoram	_____
25	A.G. Jharkhand Ranchi	_____
26	A.G. Uttaranchal	_____
27	A.G. Chattisgarh	_____

**TOTAL 8793** \_\_\_\_\_

**TOTAL (B) Inter State Govt. Adjustment** \_\_\_\_\_

**TOTAL M. Remittances** \_\_\_\_\_

**(M.H. 8782 to 8793)** \_\_\_\_\_

**PROOF SHEET**

8000	Contingency Fund	_____
	Opening/Closing Balance	_____
	Total E.&F.	_____
	Total IJK (8001 to 86 8550)	_____
	Total L (8658 to 8675)	_____
	Total M(8782 to 8793)	_____
	<b>GRAND TOTAL</b>	_____

Checked by  
Name.....  
Designation.....

Sectional In-charge  
C.T.S.

Branch Officer  
CTS

**ANNEXURE-III-A**

(Referred to in para 2.3)

8658 Suspense Accounts-P.A.O Suspense

Voucher No./ Challan No./	Particulars	P.A.O. Department of Economic Affair		
1	2	3		
	Expenditure on foreign trainees.	Transaction relating to to Internal Debt.	Interest on deposits under Additional Emoluments etc.	Penal Interest on delayed remittances under Additional Emoluments (C.D.) Act.1976.
	(i)	(ii)	(iii)	(iv)

P.A.O.  
Premium on  
Insurance.  
Policy under  
E.R.I.S and so on  
Separate columns  
for each P.A.O.

E.R.I.S

(V)

It may be ensured that all the connected original vouchers/challans are sent by the Treasury Officers with the payment/receipt schedule of "8658 Suspense etc. "So as to enable this office to pass on these transactions to the P.A.O. concerned for final settlement.

## **ANNEXURE-III-B**

(Referred to in para 2.12)

### Data Entry Guidelines for CTS users

#### **1.1 List of Payments:-**

The screen of this format provides facility to user to enter the first and second list of payments ( I & II ) in the computer. Every treasury furnishes its monthly treasury A/c in two batches the i.e. the 1st list comprising of transactions of payments from 1st to 10th and the 2nd list comprising of transactions of payments from 11th to last day of the month. Both the lists (LOP-I & LOP-II) are required to be entered separately in the computer. In both the lists transactions relating to Service, and Capital, Major Heads are entered at detailed head level under the Major head 8658-111-DAA and the final classification is to be done by the concerned CA sections. Besides these transactions, transactions relating to DDR Heads are classified up to Detailed Head Level by respective CTS section.

#### **1.2 Entry of LOP-I:**

Every user at the time of feeding data of 1st list of Payment in computer, has to observe following steps:

- (i) He will enter the Treasury Code in the space provided for that. If he does not know the Treasury Code, he can take the help by pressing F-9 key which opens LOV (list of values) displaying all the Treasuries with their Code numbers.
- (ii) Then he has to mention the month and the year to which the LOP relates in the space provided for that purpose in the screen.
- (iii) Then his ID No will be entered by him in the space provided for that purpose in the screen.
- (iv) Following that he has to select List I i.e. at the time of feeding LOP-I he has to select List I option in the screen.
- (v) After that he has to mention the Grand total of LOP-I in the space provided for that purpose, in the screen.
- (vi) LOP-Identifier will be generated (LOP-Identifier is a system generated 7 digit code) and shall help in uniquely identifying an LOP.

### **1.3 LOP identifier : X1, X2, X3, X4, X5, X6, X7**

Where: First two digits X1 and X2 denote the Treasury Code.

: Next two digits X3 and X4 denote the two digits of the month

Next two digits X5 and X6 denote the last two digits of a year.

: Next 1 digit denotes whether it is 1st or 2nd list.

: For example the LOP identifier for the 1st list of January 2001 of Treasury

Ajmer (Treasury Code 01), shall be 0101011

(vii) The user also has to enter the actual date of Receipt of LOP-I in the space provided in the format.

viii) After observing all the steps as mentioned above the user will start data entry from the LOP-I furnished by the respective treasury by classifying all the DDR payment transactions up to the desired level of classification provided in the State Budget of the Rajasthan Government as already provided in the Masters (Named MH, SM, MI, SH, GH, DH, Masters)

(ix) After entering all the data relating to LOP-I and after checking the manual total entered by the user in the Header Part of the screen with running total (system generated) the user will save, agree and authorise the LOP-I and quit the screen. If the running total and the manual total mismatch, then this is a case of treasury suspense and at the time of agreement by user a warning will appear on the lower part of the screen which will caution him that there is a mismatch in the total. If the user wants to put this difference in treasury suspense he will have to authorise after classifying the difference amount in the suspense in the column provided in the screen.

It is also to be mentioned here that a “System Check” has been provided in the software which will restrict the user to enter the duplicate record, as such if the user will make data entry of the “same combination of classification” as already incorporated in the Master as well as in the table of “valid classification master” more than once, the computer will not allow the user to Save, Agree & Authorise the data until and unless the duplicate record is not removed and correct data entry is not made the message “ERROR OF DUPLICATE RECORD” will continuously appear on the screen.

#### **1.4 Entry of LOP-II**

The LOP-II of a month received from a treasury shows payments (Major Head wise) from 11th to last day of a month to which it relates including payments of LOP-I and total of Ist and IInd list of payments with grand total of total treasury payments. As such, data entry of LOP-II is slightly different from that of LOP-I.

#### **1.5 The differences are as follows**

i) The user has to select option "second" in the column "LOP List" provided in the Header part of the screen.

ii) In the column named "LOP total", the user has to enter grand total of LOP-I and II this results in total of LOP II automatically appearing in the column named "IInd list total" that can be checked by the user with LOP manual total provided in the LOP-II.

iii) At the time of entering data with detailed classification of each transaction the user has to enter total amount of LOP-I+LOP-II in the column "LOP amount" resulting in the amount of IInd list automatically appearing in the column named "IInd LOP amount". After entering all the data in the LOP-II the user has to check that the manual total should tally with that exhibiting in the column of running total and if both the figures are same then he will agree and authorise the LOPII and quit the screen. But in case of any mismatch of classification of any transaction of LOP II with that of LOP I, a "check" has been provided in the software which will restrict the user from authorizing the LOP II and simultaneously a caution message will appear on the lower part of the screen "as there is some discrepancy, check-LOP I". To ascertain the exact Head of Account of LOP I in which the discrepancy arises a facility to user in the form of a Report named "LOP Discrepancy Report" is provided in the software and by running this report the user can pin point the discrepancy and after necessary corrections, he can authorize the LOP II.

#### **1.6 Cash Account :**

Every treasury furnishes the cash a/c in respect of Receipt transactions that have taken place at the treasury from 1st day to last day of the month. The cash a/c is submitted along with the 2nd list of payments. The transactions relating to service, & capital receipt major heads are entered at detailed head level under the major head 8658-111-DAA. Besides these,

transactions relating to DDR Heads are required to be classified up to detailed head level as per Budget of the State Government of Rajasthan.

### **1.7 Entry of Cash A/c in computer**

First of all the user will open the format of Cash A/c provided in the sub menu below the main menu of "transactions" The user will then enter the columns of the format as mentioned below:

(1). Treasury code (2 digit code), (2), Month and year of Cash A/c to which it relates, (3) month and year of incorporation (4) total amount of the receipt as shown in the Cash A/c of the treasury (excluding the figures of RBD).

A system generated CA identifier of 6 digits will appear in the column provided for the purpose in the header part of the screen which will facilitate the compilation section to further enter the SOR (Schedule of Receipts) with detailed classification from challan / B.T

After entry of header part of the Cash A/c as mentioned above, the user will classify all the receipt transactions appearing in the Cash A/c of the treasury up to the desired level of classification as provided in the State Budget of Rajasthan Government. It is to be pointed out here that the transactions relating to the Revenue heads upto MH 6000 will be classified by CTS under the MH 8658-111-DAA and above the MH 6000- i.e. DDR heads, the transactions will be classified up to the desired level of classification as given in the Budget of the State Government, already provided in the masters ( MH, SMH, MI, SH, GH, DH, Masters)

After completion of data entry, the running total, which is system generated and provided in the header part of the screen should tally with the cash a/c total it will mean that all the transactions of the cash a/c have been fed in the computer. After this matching the user will enter the data in the lower part of the cash a/c screen named "Cash A/c Abstract" with following details:

### **1.8 Cash Account Abstract:**

<b><u>Receipts</u></b>	<b><u>Payment</u></b>
Opening balance	Reserve Bank Deposits
Reserve Bank Deposits	Transactions during the month
Transactions during the month	Closing balance
Total Receipts	Total Payments

Except in one Treasury named Baran where its one sub treasury "Shabad" is a non-banking treasury, the entry in the column opening balance/closing balance will not appear.

## 1.9

### **Data entry in Receipt columns**

1) **Opening balance** = Nil (except in Treasury Baran)

2) **Reserve Bank Deposit :**

Entry in this column will show the difference between total receipts and total payments of a treasury furnished in the LOPI&II and cash a/c, if the payments are more in comparison to receipts then difference will appear in this column, i.e. R.B.D. will appear on Receipt side.

3) **Transactions during the month :**

In this column the total of cash a/c will be entered.

4) **Total Receipts**

This is a column in which total of (i) to (iii) columns will automatically appear (system generated)

### **Data Entry in Payment columns:**

i) **Reserve Bank Deposit:**

In this columns, RBD data will be entered in case the total payments (LOPI&II) of a treasury are less in comparison to total receipts (cash a/c total of a treasury) i.e. R.B.D will appear on Payment side.

ii) **Transaction during the month :**

In this column, the total of LOP-I and LOP-II will be entered

iii) **Closing balance:**

NIL (except in treasury Baran)

iv) **Total payment :**

This is a column in which total of (i) to (iii) columns will automatically appear (system generated)

After feeding data as explained above, the user will match the figures of total receipts and total payments. If both tally, then this is an indication of correct data entry and the user is now in a position to agree and authorise the data by clicking the buttons provided for this purpose on the lower part of the screen of Cash A/c format.

## Remittance Check Register

### **1.10 Screen for Remittance Check Register entry form**

The screen of this format provide facility to user to enter the transaction of major head 8782-101-Cash remittance between treasuries.

Following steps needed to feeding data in system: -

- 1) First of all user will open format Remittance Check Register entry form. Then for every transaction the user will allot a number for their identification i.e. is called transaction no. if the transaction pertains from previous unadjusted debit/credit, new transaction number not needed. The transaction will be entered by previously allotted transaction number by this procedure previous outstanding item will be cleared.
- 2) Other additional information i.e. sanction/TE no. sanction date, treasury/sub-treasury code are also fed into the space provided in the format.
- 3) Debit/credit column in the format will be filled according to the nature of transaction. If transaction nature is expenses it will be debit and if transaction nature is receipts it will be credit.

After completion of data entry work, user will open the format Remittances Check Register process. If this format process work will be carried out by giving information “month and year of incorporation after processing, system will generate Remittance Check Register automatically showing the current month transactions along with unadjusted debits/credits of previous month.

## **Duties and Responsibilities of A.A.G's/Sr.AO's/AO's/AAOs and SO's in the computerised environment**

### **Duties and Responsibilities of SO/AAO in CTS**

The Section Officer/AAO holds the supervisory charge of the Section. The general duties relating to correspondence of accounts prescribed in the existing manual of Central Treasury Section will remain the same. He is to supervise the working of compilation of account heads pertaining to LOP-I, LOP-II and cash accounts and also compilation reconciliation and clearance of adverse balances of loan heads 7610. The checks to be exercised by him are as under: -

- 1) To see that the schedules, vouchers, challans, SOP, LOP and Cash accounts etc., are received on due dates in CTS and after their proper receipt, the same are transmitted to concerned CA sections so that these are promptly taken up for compilation. The classification of the voucher/major heads/detailed heads relating to CTS may be checked immediately after their compilation. In the case of non-receipt or delayed receipt of accounts from the departments/treasuries, matter should be reported to the Head of the Department for suitable immediate action.
- 2) To monitor progress of data entry on daily basis and to ensure that data entry is complete by the 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 check the correctness of the posting of LOP-I, LOP-II and cash accounts along with vouchers/schedules in computer. He should check the classification of all the vouchers of Rs.50,000/- and above.
- 4) To authenticate the print of detail book part-I, Proof sheet account Head-wise totals, Major head-wise totals, sector-wise summery checklist, agreement status, pre-check reports, F-Loans, Detail book, cash remittances checklist in respect of Receipt/Payment simultaneously.

- 5) To ensure the completion of process of data entries by due date. The exact date of completion of the data entry relating to each major head of account of receipt/payment is to be intimated to concerned section.
- 6) To see that immediate steps are taken to clear off the items relating to treasury suspense head which is not automatically cleared in the accounts and to record a certificate every month on closing of the broadsheets that all the differences upto and including the previous month have been reconciled and adjusted.

### **Duties and Responsibilities of AAG/Sr.AO/AO in CTS**

The AAG/Sr.AO/AO is overall in-charge of the sections. In addition to the duties/responsibilities already being performed he is to supervise compilation of detail book part-I through computer and he may exercise the check as under: -

- i) To monitor the progress of data entry on daily basis so that the data entry is completed by prescribed date
- ii) To ensure that no amount for which proper details are available has been kept under treasury suspense.
- iii) To check the correctness of the postings of Major Heads/Minor Heads Sub-Major Heads/Details Heads/Group Heads pertaining to detail book Part-I in the computers. The classification of all items may be checked vouchers of Rs. One lakh and above should be reviewed. While checking the classification it may further be test checked that the transactions are properly booked DDO-wise as per schedules/vouchers.
- iv) To authenticate the various reports generated through the computers viz. pre-check list report, DAA, Proof Sheet, account head-wise totals, Major head-wise totals, sector-wise summary Agreement status, F-Loans, detail book, cash remittances, check list etc.
- v) To ensure that no unauthorised heads have been opened.

- vi) To ensure that all the items have been kept under treasury suspense for want of proper classification/information and are being monitored properly for further clearance.
- vii) To check that the upto date differences under Treasury Suspense booked by CTS have been properly analysed and reasons for non-clearance of the outstanding items are recorded in the broadsheets.
- viii) To ensure that reports etc. generated through computers are maintained and preserved as per existing codal provisions.

(Authority : Annexure-XI of the Procedural Manual for compilation of accounts through VLC Package)

**ANNEXURE-IV**

**(Referred to in para 3.5.1(d) )**

**(Vide para 3.5.1 (d) )**

To be answered by the dealing Accountant/Sr. Accountant at the time of the submission of Cash Account and List of payments to the Gazetted Officer.

District Treasury	Month of Account
1. Was the first List of payments received in a complete or on the due date? If not, how many days has it been delayed?	Yes/No
2. Were the Cash Account and the second List of payments received on due date? If not, how many days have they been delayed?	Yes/No
3. Were the Cash Account and the List of payments checked immediately on receipt with the supporting documents? If there were any cases of missing documents, have they been called for under intimation to the section concerned and have suitable entries been made in the objection Book, whenever necessary?	Yes/No
4. If erasures and unattested alterations were noticed in the Cash Account and the List of payments was the Treasury Officer's attention drawn to the irregularity ?	Yes/No
5. Were all manuscript heads found opened in the Cash Accounts and the List of payments examined to their validity and Treasury Officer's personal attention drawn to cases of unauthorised additions ?Have all amounts pertaining to the latter class of cases been correctly classified ?	Yes/No
6. (i) Does the opening balance shown in the State Cash Account agree with the closing balance of the previous month ?	Yes/No

- (ii) Does the closing balance agree with that of the Cash Balance Report ? Yes/No
7. (i) Did the total of the several schedules agree with the Corresponding figures in the Cash Account/List of payments in all cases ? Yes/No
- (ii) In cases where discrepancies were noticed, has the Treasury Officer been addressed ? Yes/No
8. Have all the schedules (including 'NIL' statements) where necessary, been handed over to the Sections concerned on the prescribed dates under due acknowledgment ? Yes/No
9. Have all the irregularities meriting inclusion in the Register of Treasury irregularities proposed for entry in that Register ? Yes/No
10. Was the total of the Cash Account/List of payments checked arithmetically and found correct ? Yes/No
11. Have all the irregularities come into the notice of Treasury? Yes/No
12. If any amount booked under the Head "8658-Treasury Suspense? If yes, details: - Yes/No
- \_\_\_\_\_
- 
- 
- 
13. Details of Cheques, Challans, Schedules and Vouchers received through D.D.R Heads: -
- a) No. of Vouchers -----
- b) No. of Challans-----
- c) No. of Schedules-----
- d) i) No. of Cheques (D.D.) -----
- ii) No. of Cheques P.W.D. -----
- iii) No. of Forest Cheques -----

Sr. Accounts Officer/Accounts Officer

## ANNEXURE - V

(Referred to in para 4.1.1)

**Statement showing the heads to be included in each Volume of Detail Book  
(Receipt/Payments).**

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Detail Book Vol. I	Part-I Consolidated Fund and Part-II Contingency Fund. E-Public Debt	(Major head 6003)
	F. Loans and Advances	(Major head 6075 to 7615)
	Contingency Fund Part-III Public Account	(Major head 8000)
Detail Book Vol. II	I-Small, Savings, Provident Fund etc.	(Major head 8001 to 8012)
	J-Reserve Funds	(Major head 8115 to 8235)
	K-Deposits and Advances	(Major heads 8336 to 8550)
Detail Book Vol. III	L-Suspense and Miscellaneous	(Major heads 8658 to 8680)
Detail Book Vol. IV	M-Remittances	(Major heads 8782 to 8793)
	N-Cash Balance	(Major head 8999).

**ANNEXURE - VI**

**(Referred to in para 4.2.1)**

**Receipts/Disbursements (Proof Sheet)**

Treasuries	Detail Book Vol. I	Detail Book Vol. II	Detail Book Vol. III	Detail Book Vol. IV	Opening/ Closing Balance	Grand Total
1.	2.	3.	4.	5.	6.	7.
Ajmer	..	..	..	..	..	..
Alwar	..	..	..	..	..	..
Banswara	..	..	..	..	..	..
Barmer and so on	..	..	..	..	..	..
Total	..	..	..	..	..	..

Balances will appear in the District  
Treasuries having non-banking sub-treasuries.

## **ANNEXURE – VII**

**(Referred to in para 4.4.1)**

**List of New D.A.A. heads which are to be operated w.e.f. 1.4. 1987.**

### **NEW HEADS OF D.A.A.**

1. Taxes on income other than corporation tax.
2. Taxes on immovable property other than Agriculture Land.
3. Parliament/State/Union Territory Legislature.
4. President, Vice President/Governor, Administrator of Union Territories.
5. Council of Ministers.
6. Administration of Justice.
7. Elections, Taxes on Agriculture Income.
8. Land Revenue.
9. Stamps and Registration.
10. Estate Duty.
11. Collection of other Taxes on Property and Capital Transactions.
12. State Excise.
13. Sales tax.
14. Taxes on vehicles.
15. Taxes on Goods and Passengers.
16. Taxes and Duties on Electricity.
17. Other Taxes and Duties on Commodities and Service.
18. Other Fiscal Services.
19. Appropriation for reduction or avoidance of debt.
20. Interest/Receipts/Payments.

21. Dividends and Profits.
22. Public Service Commission.
23. Secretariat-General Services.
24. District Administration.
25. Treasury and Accounts Administration.
26. Police.
27. Jails.
28. Stationery and Printing.
29. Public Works.
30. Other Administrative Services.
31. Pension and other retirement benefits.
32. Miscellaneous General Services.
33. Education, Sports, Art and Culture.
34. General Education.
35. Technical Education.
36. Sports and Youth Services.
37. Art and Culture.
38. Medical and Public Health.
39. Family Welfare.
40. Water Supply and Sanitation.
41. Housing.
42. Urban Development.
43. Information and Publicity.
44. Welfare of scheduled Castes, Scheduled Tribes and Other Backward Classes.

45. Labour and Employment.
46. Social Security and Welfare.
47. Nutrition.
48. Relief on account of natural calamities.
49. Secretariat-Social Services.
50. Other Social Services.
51. Crop. Husbandry.
52. Soil and Water conservation
53. Animal Husbandry.
54. Dairy Development.
55. Fisheries.
56. Forestry and Wild Life.
57. Food, Storage and Ware Housing.
58. Agricultural Research and Education.
59. Agricultural Financial Institutions.
60. Co-Operation.
61. Other Agricultural Programmes.
62. Special Programmes for Rural Development.
63. Rural Employment.
64. Land Reforms.
65. Other Rural Development Programmes.
66. Other Special Area Programmes.
67. Major and Medium Irrigation.
68. Minor Irrigation.

69. Command Areas Development.
70. Flood Control
71. Power
72. Non-Conventional Source of Energy.
73. Village and Small Industries.
74. Industries.
75. Non-ferrous Mining and Metallurgical Industries.
76. Other Industries.
77. Other Outlays on Industries and Minerals.
78. Road and Bridges.
79. Road Transport.
80. Inland Water Transport.
81. Other Transport Services.
82. Secretariat-Economic Services.
83. Tourism
84. Census, Surveys and Statistics.
85. Civil Supplies.
86. State Share and Union Excise Duties.
87. Other General Economic Services.
88. Grants in aid from Central Government.
89. Compensation and Assignments to Local Bodies and Panchayati Raj Institution.
90. Aid Material and Equipment.
91. Misc. Capital Receipts.
92. Investments in general financial and trading institutions.

93. Other Capital outlay on industry and minerals.
94. Capital outlay on Fertilizer industries.
95. Capital outlay on petro-chemical industries.
96. Capital outlay on Chemical industries.
97. Capital outlay on petroleum.
98. Capital outlay on consumer industries.
99. Capital outlay on cement and non-metallic mineral industries.
100. Capital outlay on plantations.
101. Capital outlay on other Social Services.
102. Hotel Receipt Tax.
103. Capital Outlay on Minor Irrigation.

Authority : Office Order No. T.M./87-C/2 dated 20.1.87.

## ANNEXURE - VIII

(Referred to in para 5.3.2)

### ABSTRACT

(FOR FIGURES TO BE INCORPORATED IN DETAIL BOOK)

	Cash Remittance Between Treasuries (C.R.B.T.)		Remittance in Transit (R.I.T.)	
	Dr.	Cr.	Dr.	Cr.
Amounts posted in Detail Book Part-I (w.r.t. A treasury Accounts)	50,20,000	49,10,000	-	-
Amounts to be posted in Detail Book Part. II against transfers (Adjustments under art. 53)	4,10,000	5,20,000	5,20,000	4,10,000
	<u>(B)</u>	<u>(A)</u>	<u>(A)</u>	<u>(B)</u>
	54,30,000	54,30,000	5,20,000	4,10,000
	<hr/>	<hr/>	<hr/>	<hr/>

(A) The adjustment of Rs. 5,20,000/- is made up of :-

(i) Unadjusted debits for current month outstanding and C/F (Col.12 of R.C.R.)	5,00,000
(ii) Unadjusted Credits of previous months under C.R.B.T., actually adjusted by Dr. to C.R.B.T./Cr. to R.I.T. in the current month (Col.4 of the Register)	20,000
	<hr/> <u>(+) 5,20,000</u>

(B) Exactly on the same principle, the amounts of Rs. 4,00,000 and Rs. 10,000 shown on the debit sides of Remittance Check Register in the columns for "Previous months" and "Unadjusted credits carried forward" respectively, will have to be adjusted in Detail Book Part. II as

Dr. 'C.R.B.T.'	Cr. R.I.T.
4,10,000	4,10,000

(C.A.G.'s circular letter No. 17-c/81 No. 659/c/38 dated 6.5.83).

## APPENDIX – ‘IX’

(Referred to in para 6.1.1)

### Calender of Returns of Central Treasury Section

#### Returns due to Sr.DAG/DAG/Branch Officer and other Sections of this office

Sl.No.	Name of Return	To whom due	When due	Authority
<b>YEARLY</b>				
1)	Extract of pending cases from the Register of Probable Treasury Irregularities.	TM	15 <sup>th</sup> April	TM/63-C/175 dt.1.10.63
2)	Report regarding periodical/Annual Adjustment carried out in the financial year 2005-06.	Book-I	1 <sup>st</sup> May	TM/71-C/93 dt.20.10.74
3)	Retentions of items under 8658-Sspense Treasury Suspense Head carried forwarded to the next financial year after closing of March A/c in Book Section.	Book-I	5 <sup>th</sup> , 6 <sup>th</sup> June	TM/71-C/40 dt.6.4.79
4)	Staff proposal for sanctioned strength	Admn.I	10 <sup>th</sup> June	As mentioned in the circular of Admn.I
5)	Annual Advice of Adjustment	Book-I	15 <sup>th</sup> July	TM/74-C/93 dt.20.1.74
6)	Statistics of volume of work done in the section with the reasons of variations after closing of March Account.	TM	10 <sup>th</sup> Aug.	TM/70-C/98 dt.2.1.70
7)	Information regarding items written off to Misc. Govt. Account.	Book-I	15 <sup>th</sup> Oct.	TM/81-C/27 dt.10.6.81
8)	Annual indent of forms in Prescribed Proforma	GD	2 <sup>nd</sup> Oct.	GD-II/Forms/70-71

9)	List of official publication	G.D. Library	25 <sup>th</sup> Dec.	G.D. (Lib.)61-62/46 dt.2.9.1961
10)	Register of Books	GD Library	15 <sup>th</sup> Jan.	TM/69-C/ dt.23.3.63
11)	Annual Review of the working of Treasuries Para (a) standing orders (A&E) Para 2-C/17 & Ext. Audit (Civil) Deptt. rules para 7.39	TI Cell	31 <sup>st</sup> May	TI Cell/2000-01/ dt.26.6.01
<b>HALF YEARLY</b>				
1)	Physical Verification of Key Registers of CTS	B.O.	10 <sup>th</sup> of July & January	TM/64-C/240 dt.5.10.64
2)	Report regarding outstanding items under Treasury Suspense and Additional DA Deposits and difference between Ledger & Broadsheets	Book-I	15 <sup>th</sup> of Nov. & June	Book-I/67/80-81 dated 16.4.81
3)	Good and Bad work Register	<u>B.O.</u> DAG	25 <sup>th</sup> of April & October	F-166/AO/ Conf./ 74 dt.17.11.75
<b>QUARTERLY</b>				
1.	Quarterly statement showing the position of Civil Suit/Writ petition regarding Non-employees of I.A.& A.D.	Conf. Cell	1 <sup>st</sup> of April, July, Oct. & Jan.	N.G.E./56/1986/ No.405/LC/71-86 dated 18.7.86.
<u>2</u> 31	Submission of Key Registers of all seats	B.O.	15 <sup>th</sup> of April, July, Oct. & Jan.	TM/66-C/240 dated 5.10.1966
<u>3</u> 31	Salient features of working of Accounts Group	TM	4 <sup>th</sup> of April, July, Oct. & Jan.	TM/DO/CAG/78 1 dated 2.7.79
<u>4</u> 25	Register of issue of old Record from Record Room	DAG(E)	5 <sup>th</sup> of April, July, Oct. & Jan.	No.GD>Returns of records/H-174 dated 10.5.78

<u>5</u> 25	Register of Digest of Important and Interesting cases to be put to DAG(E) as and when any case is noticed.	DAG(E)	5 <sup>th</sup> of April, July, Oct. & Jan.	TM/68-C/39 dt.9.5.65
<u>6</u> 25	Quarterly report of Hindi	Hindi Cell	5 <sup>th</sup> of April, July, Oct. & Jan.	OE-II/GD/68-69/Vol.I 2323
<u>7</u> 25	Quarterly Arrear Report	TM	5 <sup>th</sup> of April, July, Oct. & Jan.	Para 66 of GD Manual TM/65-C/173 dt.3.6.65
<u>8</u> 25	Short coming notices in the Accounts received from treasuries	TM	5 <sup>th</sup> of April, July, Oct. & Jan.	TM/86-C/ dt.1.3.86
9	System of Appraising the Head of Deptt./Controlling and disbursing officers with the deficiencies noticed in the inputs record in the office.	TM	5 <sup>th</sup> of April, July, Oct. & Jan.	TM/86-C/16 dt.26.6.86
<u>10</u> 25	Guard circular file review	B.O.	10 <sup>th</sup> of April, July, Oct. & Jan.	TM/65-C/9 dated 14.3.65
11	Quarterly statement of late receipt of Treasury Accounts closing of June, Sept., Dec., March.	Book-I	10 <sup>th</sup> of May, August, Nov., February	Book-I/Susp./Deptt./95-96/ dt.27.2.96
12	Register of missing voucher.	DAG(E)	10 <sup>th</sup> of April, July, Oct. & Jan.	TM/81-C/5 dt.12.2.81
<u>13</u> 25	Revision/updating presenting of Manual of Digest	TM	10 <sup>th</sup> of March, June, Sept., Dec..	TM/1-C/83/Vol.III/978 0/ 85/1093 dt.16.3.81

<u>14</u> 25	Points to be discussed with DI to be sent only when there is a para	ITAS	10 <sup>th</sup> of April, July, Oct. Jan.	ITAS/62-63/22-82/ dt.22.4.70
15	Register of Requisition of correction of Accounts from TO's	B.O.	15 <sup>th</sup> of April, July, Oct. Jan.	TM/69-C/84 dt.8.2.64
16	Acceptance of certificate of Payment in lieu of working paid hours	DAG(E)	15 <sup>th</sup> of April, July, Oct. Jan.	TM/38-C/18 dt.15.9.86
17	Supply of vouchers to CAP and their receipt back.	DAG(E)	15 <sup>th</sup> of April, July, Oct. Jan.	TM/68-C/16 dt.19.9.86
<u>18</u> 21	Register of outstanding items of Treasury Suspense.	B.O.	15 <sup>th</sup> of June, Sept., Dec., March.	TM/68-C/213 dt.21.9.65
<u>19</u> 31	Register of ITAS Report	DAG(E)	15 <sup>th</sup> March, June, Sept., Dec.	TM/65-C/134 dt.11.11.74
<u>20</u> 29	Reporting of Delay of Treasury Accounts	A.G.	15 <sup>th</sup> of April, July, Oct. Jan.	TM/79-C/49 dt.
21	Reconciliation Diary	A.G.	15 <sup>th</sup> of April, July, Oct. Jan.	TM/77-C/4 dt.17.3.97
<u>22</u> 31	Report on progress of cases of complaints received through the office of the C&AG	PF(R)	20 <sup>th</sup> of April, July, Oct. Jan.	TM/81-C/38 dt.19.9.81
23	Register regarding production of documents/ vouchers etc. requisitioned by Police/Court	A.G.	20 <sup>th</sup> of April, July, Oct. Jan.	TM/68-C/20 dt.31.3.86

24	Letters more than three months old to be shown in Q.A.R.	TM	20 <sup>th</sup> of April, July, Oct. Jan.	TM/55-56/P24 dt.26.5.55
25	Report regarding disciplinary action against the employees in the section.	TM	Last day of March, June, sept., Dec.	TM/81-C/38 dt.19.9.81
26	Quarterly Report on outstanding balance under Suspense & Remittance Head	Book Cell/ Suspense	Last day of June, Sept., Dec., March	Book-I/Susp./Remittance Deptt./93 dt. nil
27	Quarterly information regarding expenditure booked under the MH 8000-Rajasthan Contingency Fund	Book-I	Last day of March, June, Sept., Dec.	Information regarding Treasury Inspection programme
28	Information regarding details of Treasury Inspection programme desired by the Treasury	DAG(E)	Last day of March, June, Sept., Dec.	
29	Report regarding performance indicators for Accounting Area	TM	31 <sup>st</sup> May, “ Aug., “Nov., 28 <sup>th</sup> Feb.	TM/2004-05/K-189/383 dt.11.10.04
30	Quarterly report regarding updation of Local Rules Book	TM	20 <sup>th</sup> June 20 <sup>th</sup> Sept. 20 <sup>th</sup> Dec. 20 <sup>th</sup> Mar.	TM/Manual/Updation/2005-06/TR-III/533 dt.27.3.06 (Attached in the Guard file)
<b>MONTHLY</b>				
<u>1</u> 37	Register regarding consignment of old Record received from Record room	BO	1 <sup>st</sup>	TM/62-C/1820 dt.30.12.67
<u>2</u> 37	Details of working strength of section in comparison to the sanctioned strength during the month	TM	1 <sup>st</sup>	TM/Working strength/83-84/150 dt.30.6.83

<u>3</u> 37	Attendance Register	BO	5 <sup>th</sup>	ITAS/17/58-69/69 dt.27.9.78
<u>4</u> 37	Monthly Arrear Report	DAG(E)	5 <sup>th</sup>	TMXIII/11/56-57
5	Cases of unauthorized absence where pay has been withheld	Conf. Dell	5 <sup>th</sup>	Admn.CC/4/125/84-85/32 Admn.CC/4/123/88-89/10 dt.8.7.89 17.1.89
<u>6</u> 39	Register of Complaints	BO	5 <sup>th</sup>	CAG/Para 18 dt.12/89
<u>7</u> 39	Indent of Forms and stationery	GD-I	5 <sup>th</sup>	GD-I/68 dt.18.12.68
8	Progress Report of outstanding ITAS Report	TM	5 <sup>th</sup>	TM/71-C/19 dt.1.7.71
9	Monthly Hindi Report	Hindi Cell	5 <sup>th</sup>	Hindi/Other/App .78-8/317 dt.17.2.83
<u>10</u> 39	Good and Bad work Register	BO	5 <sup>th</sup>	166/AO/74 dt.17.11.85
<u>11</u> 39	Register of Issue of old records	BO	5 <sup>th</sup>	GD-II/Old Record/R-174/1320 dt.10.5.78
<u>12</u> 41	Register of Probability of Treasury Irregularities	BO	10 <sup>th</sup>	TM/63-C/175 dt.7.10.63
13 37	Progress Report on disposal of DI Para	ITAS	10 <sup>th</sup>	TM/15 dt.24.4.65 TM/96/TR-I/368 dt.17.12.96
<u>14</u> 41	Broadsheets : i) Treasury Suspense ii) 8650-Civil Advances iii) 8782-RBI Remittances iv) Additional DA Deposits (Old/New)	B.O.	10 <sup>th</sup>	OB/AAG/405 dt.1.9.60
15 41	Examination Rule	B.O.	10 <sup>th</sup>	TM/88-C/38 dt.22.3.66
16	Register of Books	BO	10 <sup>th</sup>	TM/63-C/175 dt.1.1.75

<u>17</u> 41	Note regarding items kept in Treasury Suspense	DAG(E)	10 <sup>th</sup>	TM/65-C/117 dt.1.5.65
<u>18</u> 41	Monthly Report of Minus Balances	AG(E)	10 <sup>th</sup>	TM/2002/C-6/OO No.6 dt.27.3.02
<u>19</u> 41	Clearance House Meeting	Book-I	10 <sup>th</sup>	Book-I/clearance/79 Spl.TR dt.23.3.77
<u>20</u> 43	Statement of work done by Daftaries	TM	2 <sup>nd</sup> & 4 <sup>th</sup> Tuesday	K-7/Act/83-84/496 dt.19.3.81
<u>21</u> 43	Report of Handing over/Taking over note of SO/AAO	TM	10 <sup>th</sup>	TM/64-C/105 dt.28.4.84
<u>22</u> 43	Register of Missing vouchers	BO	10 <sup>th</sup>	TM/81-C/5 dt.12.2.81
<u>23</u> 43	Report regarding Reconciliation Memos given by Departmental representatives	AAD	10 <sup>th</sup>	TM/38-C/66 dt.13.5.68
24	Acceptance certificate in lieu of working of paid vouchers	BO	10 <sup>th</sup>	TM/86-C/18 dt.15.9.86
25	Supply of Vouchers to CAP and their receipt back	BO	10 <sup>th</sup>	TM/86-C/16 dt.19.8.86
<u>26</u> 45	Detail Book Part-I	Book-I	Date decided by Book Section	OCD/AAG/X/6/DD/7 dt.10.10.69
<u>27</u> 45	Register of Adjustment/ Adjustment account between center & State	BO	14 <sup>th</sup>	TM/69-C/46 dt.6.4.69
<u>28</u> 46	Inter State Suspense Register	DAG(E)	15 <sup>th</sup>	TM/12-C/80 dt.20.9.72
<u>29</u> 45	Register of Receipt of Accounts	BO	15 <sup>th</sup>	TM/11/319 dt.25.8.61
<u>30</u> 45	Register of Pending Cases	BO	15 <sup>th</sup>	TM/64-C/305 dt.23.12.64
<u>31</u> 45	Clearance of outstanding items of Treasury Suspense	DAG(E)	15 <sup>th</sup>	TM/69-C/35 dt.18.4.69
<u>32</u> 45	Regarding unusual balances	AAD	15 <sup>th</sup>	TM/97-C/15 dt.28.8.97

<u>33</u> 45	Register of delay in receipt of Treasury Accounts	DAG(E) Fin.Sectt	15 <sup>th</sup>	TM/78-C/47 dt. 21.10.78
<u>34</u> 47	Calendar of Returns	DAG(E)	3 <sup>rd</sup> Tuesday	TM/79-C/ dt.28.9.79
<u>35</u> 47	TE Register State/Centre	BO	20 <sup>th</sup>	TM/64-C/8 dt.18.1.64
<u>36</u> 47	Register of Statistics	BO	20 <sup>th</sup>	TM/68-C/8 dt.18.1.64
37	Register regarding production of documents/ vouchers etc. requisitioned by Police/Court	DAG(E)	20 <sup>th</sup>	TM/86-C/2 dt.31.1.80
<u>38</u> 47	Vouchers/Schedules of I.S.S.	AC-II	20 <sup>th</sup>	AC-III/Misc./60- 61/TR-337 dt.17.7.60
<u>39</u> 47	Report regarding differences between ledger figure & Broadsheet figure (Outward A/c)	TM	20 <sup>th</sup>	TM/B/Sheet/OF M/Study/03- 04/Spl.TR- II/591 dt.29.10.04
40	Vouchers of Railway	AC-III	25 <sup>th</sup>	AC-III/12/195 dt.17.9.61
<u>41</u> 79	Statement showing the staff position with the Acquaintance Roll	OE	25 <sup>th</sup>	Admn.I/Staff proposal/75-76
<u>42</u> 79	TE Report	TM	25 <sup>th</sup>	TM/N/XIII/13/2 000/67 dt.31.1.81
<u>43</u> 79	Register of Plus Minus Memos	BO	25 <sup>th</sup>	CTS- I/10/81/61/183 dt.31.12.62
<u>44</u> 51	Cases of unauthorized absence after the expiry of leave or willful absence from duty	Conf. Cell	25 <sup>th</sup>	Admn.I/60/81- 82/ dt.23.9.82
45	Monthly Report of outstanding balances under Suspense & Remittance Heads	Book Suspense Cell	25 <sup>th</sup>	Book- I/Susp./Remittan ce/Deptt./95- 96/TR-I/88 dt.27.2.96
<u>46</u> 51	Despatch Register	BO	26 <sup>th</sup>	TM/85-C/34 dt.25.9.65

<u>47</u> <u>51</u>	Objection Books	BO	29 <sup>th</sup>	Para 86 of MSO(T)
<u>48</u> <u>51</u>	Earned Leave Register	BO	Last working day	Admn.II/76-77/ dt.24.7.71
<u>49</u> <u>51</u>	Attestation of ledger figures by Book Section relating to B/Sheets maintained by section	Book-I	Last working day	TM/60-C/17 dt.18.4.87
<u>50</u> <u>53</u>	Treasury Schedules/ Vouchers (Debit/ Credit)	DD-II	After completion of Detail book	DD-II/59-60/ dt.21.7.60
<u>51</u> <u>53</u>	Register of progress of DI Paras	BO	Last working day	TM/127/O/O/AI/ 84-85/TR-I
<u>52</u> <u>53</u>	Information regarding distribution of Treasury Vouchers to various CA Sections	A.G.	Last working day	DAG(E)/OO/dist ribution of vouchers dt.23.12.81
53	Regarding receiving information from Treasury, availability of related statements of Treasury Inspection programme	BO	Last working day	TM/TI Cell/Information reg. work of CA Section 2000-01
54	Monthly Demi-Official letter to Principal Secy. Finance, Govt. of Rajasthan based on Monthly State Civil Accounts	Book-I	25 <sup>th</sup> of each month	HQ letter No.581- AC.II/Misc./347/ 2005 dt.27.10.05 Book-I/K-69/ Monthly/DO/20 05-06/STR-I/209 dt.13.2.06
<b>FORTNIGHTLY</b>				
1	Rendition of Monthly Accounts	TM	7 <sup>th</sup> & 15 <sup>th</sup> of each month	TM- II/Misc./Progres s/Vol.III/98-99/ Introduction/ST R-III/209 dt.13.8.98

<b>WEEKLY</b>				
1	Report of Internal Diaries: - i) General ii) Hindi iii) Inter-Sectional iv) Pending v) Requisitions vi) T.E. Diary	B.O.	8 <sup>th</sup> , 15 <sup>th</sup> , 23 <sup>rd</sup> & last day of the month	TM/86-C/11 dated 18.7.86

<b>Bi-WEEKLY</b>				
1	Urgent Diary	B.O.	Wedn esday & Friday	TM/85-C/18 dated 18.7.85
2	C.A.G. Diary	B.O.	-do-	TM/63-C/70 dated 18.4.63

