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



MANUAL OF DEBT & DEPOSIT SECTION

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

The second edition of this Manual was published in 1968, subsequently revised in 1990. This is the fourth edition of Manual of Debt & Deposit Section.

PREFACE TO THE FOURTH EDITION

This Manual has been up-dated in accordance with the best practices and directions issued by the CAG of India upto February 2007. The orders issued by the Headquarter's Office from time to time have been incorporated while giving a final shape to this edition.

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

In updating, the existing Chapter-III – Review of P.F. Accounts has been deleted and three new Chapters on (1) 'Internal Audit of Pay & Accounts Officer', (2) 'VLC & Computerisation' & (3) 'Relationship between Internal Audit and Directorate of Inspections' have been added to this new addition of the Manual.

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

Accountant General (A&E)

Jaipur

Dated: 7.03.2007

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CHAPTER-I

GENERAL-I

1.1 General Function

1.1.1 The Debt and Deposit Section broadly deals with accounting and examination of transactions relating to Debts, and Loans and Advances falling under the Consolidated Fund of the State as well as Public Account of the State and Deposit under the latter.

1.1.2 Chapter I deals with the general function and organisational setup of Debt and Deposit Section. Chapter-II deals with maintenance of accounts relating to Public Debt, interalia, including Open market loans, Loans from autonomous bodies and other agencies and Loans from Central Government, their repayment and payment of interest thereon. Chapter III deals with maintenance of detailed account of loans to public and quasi public bodies. Chapter IV deals with saving and Funds i.e. Sinking Fund, Famine Relief Fund and General and Other Reserve Funds. Chapter V deals with maintenance of lump sum accounting of transactions relating to Deposits and Civil advances, including Revenue Advances to Agriculturists, Departmental Advances and permanent advances etc.

1.2 General Organisations

1.2.1 The D.D. Section is under the charge of Section Officer/Assistant Accounts Officer who functions under the overall charge of a Branch Officer. The

group Supervisory charge of the branch vests with the Senior Deputy Accountant General (Accounts)/Deputy Accountant General (Accounts).

1.2.2 Besides the duties envisaged in the Manual of General Procedure, the Accountant and Section Officer of D.D. Section will be responsible for the following duties:

Duties of Sr. Accountant/Accountant

- (1) Maintenance of Separate guard files/circular files relating to accounting procedures;
- (2) Manualisation of important orders;
- (3) To see that the books etc supplied to the section are upto date;
- (4) Parliamentary questions and starred questions in State Legislature;
- (5) Preparation of the monthly and quarterly arrear reports;
- (6) Preparation/checking of Statistics;
- (7) On receipt of advice of adjustment in Form A.O 13 from Account Current Section/CA-I section, as the case may be, and on receipt of an intimation of above adjustment in D.D. Section from the Account Current Section, necessary transfer entry is proposed to account for the loans in the accounts of State Government and further adjustment also carried out on receipt of Statement of Reserve Bank of India, Nagpur showing overall position of loan;

- (8) Proper maintenance of Broadsheets and their submission on due dates;
- (9) Reconciliation of monthly figures in the Broadsheets with the Detail Book and setting/write off differences;
- (10) At the close of March accounts for each individual account/District in the Broadsheet should be totalled and net closing balance worked out before the final figures after March (Supplementary) closing carried forward in the new Broadsheets and attested by the Section Officer;
- (11) The total of recoveries in respect of each loanee such as Municipalities, UIT/Development Authority, Rajasthan State Govt. Electricity Companies etc should be struck and the closing balance worked out after closing of Broadsheets for March (Supplementary) accounts and to carry forward these closing balances to the Broadsheet of the next accounting year;
- (12) Maintenance of subsidiary registers to record the expenditure separately for the schemes financed from borrowed money;
- (13) Cases involving calculation of the amount of Principal and interest due for repayment to the Government of India by the State Government should be submitted for check to the Asstt. Accounts Officer/Section Officer/Branch Officer;
- (14) The details as to the amount of loans sanctioned, date and vouchers No., rate of interest, conditions of repayment, calculation of interest on outstanding loan etc. should be noted in the subsidiary loan register

immediately on receipt of a copy of sanction to loans and advances granted by the State Government to public and quasi public bodies etc. and on the basis of schedules and vouchers received from CTS/CA Sections.

Duties of Asstt. Accounts Officer/Section Officer

- (1) To see that the duties entrusted to the Accountants are performed by them satisfactorily.
- (2) To ensure that the due dates of submission of various returns are observed by the Accountants. It is also his duty to maintain and submit the Calendar of Returns to Branch Officers/Group Officer on due dates.
- (3) Checking the lists prepared for consigning old records to GD (Records) and initialling each item of records as well, indicating thereon the due date of destruction.
- (4) To ensure that action to carry out adjustment on receipt of advice of adjustment from the concerned accounting section etc is initiated immediately.
- (5) Ensuring the submission of Broadsheets to Branch Officer after reconciliation/attestation.of monthly figures in the Broadsheets with Detail Book.
- (6) To attest each opening balance as carried forward from the closing balance of the Broadsheets of the preceding year after March Supplementary closing.

- (7) It should be ensured by Asstt. Accounts Officer/Section Officer that at the close of March (Supplementary) each individual account/district should be totalled up by the Accountant and net closing balances worked out by him is checked by another Accountant before the final figures after March Supplementary closings are carried forward in the new Broadsheets. Such balances should be attested by the Asstt. Accounts Officer/Section Officer.
- (8) Cases involving calculation of the amounts of principal (Loan) and interest due for repayment to the Government of India by the State Government should be checked cent percent. Cases of repayment for more than Rs One lakh (Principal/Interest) both together should be submitted to the Branch Officer for his check.
- (9) The entries of the postings in the subsidiary loan register should be attested by the Asstt. Accounts Officer/Section officer.
- (10) All entries relating to posting of the particulars of sanctions relating to transactions connected with State Government Insurance Fund loans in the Subsidiary Loan Register should be attested by the Asstt. Accounts Officer/Section Officer.
- (11) All entries of adjustment in Objection Book and Adjustment Register may be initialled by the Asstt. Accounts Officer/Section Officer.

1.2.3 The duties and responsibilities of A.A.G./Sr.A.O./A.O./A.A.O./S.O. in D.D. Section in relation to compilation work through the computers are detailed in **Annexure** to this Chapter

1.3 Main Control Records to be kept in the Section

1.3.1 The various control records to be maintained in the sections are mentioned in subsequent Chapters of this Manual. Some of the important records/returns are, however, mentioned below for guidance of the sections.

1.3.2 Calendar of Returns

The Debt and Deposit section should maintain a calendar of returns as prescribed in paragraph 26 of the Comptroller and Auditor General's Manual of Standing Orders (Administration). A list of Returns/Reports due from the Debt and Deposit sections to outside authorities and to officers/Sections in this office and of returns due from other sections and outside authorities, whose submission/receipt is watched through the Calendar of Returns is given in **Appendix-I**.

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

The calendar of returns should be submitted to the Branch Officer on every Tuesday and to the Deputy Accountant General (Accounts)/Senior Deputy Accountant General (Accounts) on the third Tuesday of each month.

1.3.3 Reports regarding state of work and outstanding balances under suspense heads and differences in the Broadsheets

The provisions contained in the Manual of General Procedure should be observed in preparing and submitting the Monthly and Quarterly Arrear Reports. Similarly, the provisions should be followed in preparing and submitting reports of outstanding balances under suspense heads and also of the differences between Broadsheets and ledger figures of Debt, Deposit Heads.

1.3.4 Guard Files

Separate guard files should be maintained in each section in which separate set out instructions relating to accounting procedures are to be followed by the section.

Suitable index to the Guard Files should be kept giving references of Circular/page Nos. on which instructions of various types are filed.

1.3.5 Key Registers

With a view to achieve efficiency, each Sr. Accountant/Accountant of the section shall maintain a key register as per instructions contained in the manual of General Procedures.

The key registers shall be put up to the Asstt. Accounts Officer/Section Officer/Branch Officer on the 15th of April, July, October and January each.

1.4 Preservation of records

The period for which records of the Debt Deposit Section should be preserved is prescribed in **Appendix II** to the Manual.

Annexure

(Referred to in para 1.2.3)

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

- i) The Asstt. Accountant General/Sr. Accounts Officer/Accounts Officer is overall incharge of the section. In addition to the duties/responsibilities already being performed by him. He is to supervise the working of compilation work for capturing data in the computers on daily basis and to ensure that data entry is completed by due date.
- ii) He is to authenticate the various reports generated through computers and to ensure that these are maintained and preserved as per existing codal provisions.
- iii) To check that the receipts and accounts of recoveries of loans are being recorded against the loans to which these actually pertain.
- iv) He is to Test check the recoveries of loans received by State Govt. are being recorded against the particular loans to which these actually pertain.
- v) He is to see that closing balance of the loans are correct and there exists no adverse balance against any loan.
- vi) He/She has to check the certain percentage of entries made by Sr. Accountant/Accountant and checked by AAO/SO.
- vii) He/She has to assess the correctness and appropriateness of every refer of letters and reports submitted by AAO/SO.

- viii) He/She is to test check the working of each work being done in the section which are under supervision of him/her.

Duties and responsibilities of A.A.O./S.O. in D.D. Section

- i) The Asstt. Accounts Officer/Section Officer holds the supervisory charge of the section. In addition to the duties/responsibilities already being performed by him under the provisions of manual of Debt & Deposit, he is to supervise the work of compilation for capturing data in the computers on daily basis and to ensure that data entry is completed by due date.
- ii) To authenticate the printouts of the reports obtained through the computers.
- iii) To correct wrong data entries made by users.
- iv) He is to run the processes.
- v) He is to watch the generation of various reports by due date concerning his section.
- vi) To communicate the balances under each loan to the respective loanee Institution in the case of institutional loans and to Central Govt. Ministries/PAO's in case of Central Govt. Loans.
- vii) To send the demand notices in respect of detailed loans A/cs to the loanee showing the amount of Principal and Interest due for payment.
- viii) To submit annual Reports like Demand notices to loanee communication of Balances Acceptance pending Institutions and loans paid during the year.

- ix) In case any delay is apprehended, the matter may be brought to the notice of Branch Officer/Group Officer in time.
- x) He is to watch the running of processes by the Clerks/Sr. Accountants/Accountants.
- xi) The certain percentage of the entries done by the Clerks/Sr. Accountants/Accountants should be checked by AAO/SO.

CHAPTER-II

PUBLIC DEBT

2.1 Internal Debt of the State

General: Under article 293(1) of the Constitution of India, a state may borrow within the Territory of India upon the security of the Consolidated Fund of the State with in such limits, if any, as may from time to time be fixed by the Act of the Legislature of the State. A State Government may also obtain loans from the Government of India subject to such conditions as may be laid down by or under any law made by Parliament.

Under article 293(3) of the Constitution of India, the consent of Government of India has to be obtained before the State Government can raise any loan if there is still outstanding any part of loan which has been made/guaranteed by the Government of India.

2.2 Kinds of loans: The following are the kinds of loans which the State Government can take from various sources:

- (1) Open Market Loans;
- (2) Loans from autonomous bodies and other agencies;
- (3) Loans from Central Government.

2.2.1 Open Market Loans:

The Rajasthan Government has raised various loans in the open market for financing the various developmental schemes. The subscriptions are received through the Public Debt office, Reserve Bank of India and the

notified branches of the State Bank of India and State Bank of Bikaner and Jaipur. The currency of these loans is usually 10 to 12 years. In the normal course there should be no entry of transactions in the loan period till the loan so raised is matured, the outstanding amounts are transferred as expired amounts (not bearing Interest).

2.2.2 Accounting Procedures:

The loans raised by the State Government from open market are subscribed up to a particular date and are received in cash or by way of conversion of particular loan(s) in Public Debt offices of Reserve Bank of India and State Bank of India and its subsidiary bank, State Bank of Bikaner and Jaipur. The credit received on such market loans are passed on by the Central Accounts Section of Reserve Bank of India, Nagpur by increasing the balances of the State Government i.e. by credit to the Head “8658 Suspense Account 110-Reserve Bank Suspense Central Account Office”. The advice of above adjustment in form A.O. 13 is received in the Account Current Section and on receipt of an intimation of above adjustment in D.D. Section from the Account Current Section, the following transfer entries are made to account for the loans in the accounts of the State Government.

Debit 8658 Suspense Account

110 Reserve Bank Suspense, Central Account Office.

Credit 8449 Other deposits

105 Deposits of Market Loans (3)

(ii) Deposits of ----- RSDL-----

On receipt of a statement of Reserve Bank of India, Nagpur showing overall position of loan, the following further adjustment is made by the D.D. Section, in the accounts of the State Government as a Public Debt: -

Debit 8449 Other deposits

Credit 6003 Internal debt of the State Government

The payment of interest to subscriber of loan is made half yearly, on Interest payment warrants, which are received from the concerned Public Debt offices of Reserve Bank of India. In respect of payments made by State Bank of India, and the concerned State Bank of Bikaner and Jaipur, the Interest payment warrants are received from treasuries.

The interest payment warrants and the Bonds on which the payment of original and subscribed amount is made on maturity are received in CA-VI Section from Reserve Bank. The section classifies them and prepares a transfer entry by debit to the head 2049-Interest payment of interest and 6003-Internal Debt of the State Government in respect of loan amount respectively and by credit (minus debit) to the head "8658-Suspense Account - Reserve Bank Suspense." The Bonds of original subscribed amount after payment are checked in D.D. Section and are sent to Reserve Bank of India. Similarly, the Interest payment warrants are checked by the concerned CA-VI Section which after tallying the figures with the advice

of Adjustment received from Account Current Section, will send them on to the Reserve Bank of India.

2.2.3 Posting of Broadsheets:

A Broadsheet in Form MSO (T) 85 is maintained in D.D. Section to record receipt and payment in respect of each of these loans, separate Broadsheets are maintained for receipts and payments. The receipts will be entered on the basis of the adjustments carried out by D.D. Section. The payment will be recorded on the basis of the transactions from the Treasury schedules received through the C.T.S and the CA-VI Sections (for interest payments). Posting in the subsidiary loan registers is done concurrently. The monthly figures in the Broadsheets should be reconciled with the Detail Book and differences, if any, set right quickly. The Broadsheets should be submitted to the Branch Officer on the prescribed date every month.

2.2.4 Loans from Autonomous Bodies and Other Agencies

The loans from the following autonomous bodies and other agencies are normally taken by the State Government for implementation of developmental schemes:

- i) Life Insurance Corporation of India
- ii) General Insurance Corporation of India
- iii) Indian Dairy Development Corporation
- iv) National Credit Development Corporation
- v) Khadi and Village Industries Commission
- vi) Rural Electrification Corporation
- vii) National Agricultural Credit (Long-term Operation Fund)

The loans in respect of above autonomous bodies, except the National Credit Development Corporation and other agencies, as may be decided by the State Government, are received in the form of drafts in the name of the State Government and are deposited in the bank under the head “6003-Internal Debt of the State Government loans from other institutions”. For the payment of these loans and payment of interest thereon, a State Government issues necessary sanction and on the authority of such sanction, necessary funds are drawn on fully vouched contingent bill by debit to “6003-Internal Debt of the State Government loans from other institutions; for repayment of loan” and by debit to “2049-Interest; payment of interest”.

In respect of National Credit Development Corporation, the account is maintained by the Reserve Bank of India. The procedure for settlement of transactions regarding payment of loan to the State Government by the Corporation, and repayment of loan and payment of interest thereon by the State Government to the Corporation through Central Accounts Section of the Reserve Bank of India, Nagpur, is the same as prescribed in para to 2.2.2 above.

2.2.5 Maintenance of accounts of NSSF: -

The detailed accounts of NSSF (National Small Saving Fund) head are maintained by Reserve Bank of India. D.D. Section maintains and posts the

Broadsheet (Receipts) on the basis of transfer entry and copy of sanction of fund received from C.A.-I Section. The Broadsheet (Payments) is posted on the basis of clearance memo received from AC-III Section after drawing a transfer entry.

2.2.6 Posting in the Broadsheets

The procedure of posting in the Broadsheets as applicable in the cases of open market loans applies mutatis mutandis in this case also.

2.4 Loans from Central Government

Loans to State Government are sanctioned by various Ministries of Government of India for implementation of Developmental Schemes.

The Central Account Office, Reserve Bank of India, Nagpur, on receipt of advice in form A.O. 12 from the Pay and Accounts Officer of the ministry concerned, carries out necessary adjustments between balances of the concerned state and Central Government and issues clearance memo in form A.O. 13. On receipt of such clearance memo necessary transfer entry is proposed by the Account Current Section by giving minus debit to “8658-Suspense Account, Reserve Bank suspense, Central Account Office”. Necessary advice of such adjustment is sent by the Account Current Section to the concerned D.D. and CA-I section.

On receipt of such sanctions and clearance memo from Account Current Section in CA-I section, the following transfer entry is proposed, and a copy thereof along with a copy of the sanction is sent to the D.D. Section.

Debit	8658 Suspense Account
	110-Reserve Bank Suspense Central Account Office
To	
	6004-Loan from Central Government (further minors and detailed heads as per sanction)

Credit

Necessary action to issue advice to Reserve Bank of India for adjustment of Balances of the State and Central Government and clearing Reserve Bank suspense is taken by Account Current Section, on acceptance of clearance memo from Central Account Section, Reserve Bank of India, Nagpur, action will be taken by the Account Current Section.

As regards repayment of loan and payment of interest of loan, necessary demands are sent by the D.D. Section to the State Government for sanction and on receipt of such sanction, the following adjustment is made through T.E.

Debit	(i) 6004-loan from Central Government
	(ii) 2049-interest payments
To	
	8658-Suspense Account
	110 Reserve Bank Suspense Central Account Office

2.5 Recovery of instalments of principal and interest on loans advanced by the Central Government to State Government falling due on holiday and calculation of interest on them

In Government letters No. F. 13(10)W&M/62 dated 1.10.62, No. F. 13(10)W&M/62 dated 23.7.63 and F. 13(10)W&M/62 dated 23.10.63 it was pointed out that when the due date of repayment or any instalment of principal or interest falls due on Sunday or any other public holiday, the payment may be arranged on the next working day following the Sunday or public holiday, in which even, the payment will be regarded as having been made on the due date and no interest will be charged for the day or days by which the recovery is postponed. The only exception to this agreement indicated in the Ministry's letter of 23.7.63 is that when the principal/interest is repayable/payable on 31st March of a year and that day happens to be a holiday; in which case the recoveries are to be given effect on the immediately preceding working day & not on the following working day.

As some references were received after the issue of the above instructions seeking further elucidation of the above decision, the position was clarified below in regard to the points raised:

- i) The due date for the repayment of a loan or payment of interest when falling on holiday observed by the Reserve Bank or the Treasury, at

which the effective credit is to take place, should be shifted, except when the due date is 31st March, to the next working day.

ii) Scope of the term 'date of drawl of a loan by a State Government' -

a) **When monetary settlement is involved:-**

Normally the calendar date on which amount of a loan is actually credited to the account of the State Government by the Reserve Bank/Treasury is to be treated as the date of its drawl.

The above position will also hold good in cases where adjustment in accounts is made in one month, date of adjustment in the books of the Reserve Bank falls in the following calendar month. The calendar date on which the credit is actually afforded to the State Government in the books of the Reserve Bank of India in such cases will be treated as the date of its drawl.

An exception to this agreement is in the case of loans for which credit is afforded to the recipient State Government in the month of April by the Reserve Bank but in the account of previous year. In such cases a loan should be deemed to have been paid on 31st March of the financial year in the accounts of which the payment is adjusted. Consequently, payment of annual interest as also repayment of instalments of principal in respect of such loans will

fall due on 31st March, of the succeeding year, and not on the anniversary of the calendar date in April on which inter-Governmental adjustment on account of such loans was carried out in the books of the Reserve Bank of India.

b) Where no monetary settlement is involved:

In regard to cases where adjustment in the books of the Accounts officers are only involved and actual credit through the Reserve Bank of India is not necessary the last date of the month of account in which the adjustment is effected should be taken as the date of drawl of loan for purpose of repayment & charging interest.

(Government of India, Ministry of Finance No. F.13(10)W&M, dated 15th November, 1965).

2.6 Check of calculations of the amount of principal and interest due for repayment to the Government of India by the State Government

It has been decided that in respect of all loan/interest payments, whether actually arranged by this office or only figures communicated; cent percent check should be conducted. Cases of repayment for more than Rs. one lakh (Principal/interest/both together) should be checked by Branch Officer.

2.7 Posting of Broadsheets

On the basis of transfer entry and copy of sanction of the loan received from CA-I Section, posting is to be done in the Broadsheets (Receipts) by

the D.D. Section. Based on the advice released to AC-III Section for repayment of Principal on the basis of sanction of State Government, posting in the Broadsheet (Payments) is made minor head-wise.

CHAPTER-III

Loans and Advances by State Government from Consolidated Fund

3.1 General

3.1.1 The State Government grants loans and advances to public & quasi public bodies and Government servants for various purpose which are charged to consolidated fund of the state. These have been dealt within this Chapter. There are, however, advances, such as Forest advances, Revenue advances, Other Departmental advances, etc which are charged to the Public Account of the State. Such advances, as well as Deposits, which are accounted under Public Account has been dealt in Chapter V of this Manual.

3.2 Loans and Advances to Public & quasi public bodies

3.2.1 Grants of Loans and Advances

Loans and Advances are granted by the State Government to public and quasi-public bodies etc for various purposes by charge to Consolidated Fund of the State. Some of these loans are made under special laws, while others, for special reasons or as a matter of recognised policy.

3.2.2 Accounting Procedure

When the loan is sanctioned by the Government, the amount is drawn by disbursing officer from the concerned Treasury in form GA 121 & paid to the concerned public body/bodies.

The schedules and vouchers etc relating to drawl of these loans are first received in the Central Treasury Section from the treasuries, the schedules & vouchers are checked and agreed with Cash Account/List of payments in CTS. If there are some missing vouchers, the same should be called for by the Central Treasury section from the concerned Treasury Officers. After preparation of Detail Book by the Central Treasury section, the schedules & vouchers are required to be sent to the D.D. Section with a covering list, indicating details of the vouchers/schedules.

Similarly, the vouchers relating to Interest Payments which are creditable to the Major Head “2049-Interest payments” are received in the concerned CA-VI Section & after compilation of accounts, the same are required to be sent to the D.D. Section.

3.2.3 Maintenance of subsidiary loan register

Separate subsidiary loan registers are required to be maintained by the D.D. Section in respect of all such loans. The detailed account of which are required to be maintained by the office on receipt of a copy of sanction in this office, the same should be posted by the D.D. Section in the subsidiary loan register maintained in Form No. SY. 113 alongwith the amount of loan sanctioned, rate of interest and conditions of repayment. Separate pages should be allotted for each loan so that the repayment which may

extend to several years could be recorded on the same page. The entries of such posting in the subsidiary loan register should be attested by the Section Officer.

On the basis of schedules and vouchers received from the CTS/CA Section, other columns provided in the subsidiary loan register i.e. (1) Date & vouchers Nos. (2) Account of principal of loan, (3) Calculations of interest of principal (4) Account of interest demand are to be filled in. The calculation of interest should be on the prescribed due dates. Terms and conditions of the sanctions should be noted clearly in the subsidiary loan registers in the remarks columns to verify rigid compliance of the conditions.

3.2.4 Broadsheets:

A Broadsheet for each loan is maintained in Form M.S.O. 85 separately for receipts and payments. They should be posted concurrently with the subsidiary loan registers on the basis of schedules & vouchers received from the CTS & the concerned CA section. The Broadsheets will, thus, show the amount of loan paid or recovered including interest month by month.

3.2.5 While applying accounting checks to the sanctions, it should be seen that:-

- a) Reasons for granting loan and advances (except in the case of loan and advances made under the special laws or in respect of which Government has issued any general rules or orders) as well as the conditions on which it is made are stated in full in the orders sanctioning the loan or advance;
- b) There is no unusual condition e.g. remission of interest etc. in individual case;
- c) The conditions of repayment of a loan or advance are complied with by the loanees. A close watch over repayment of principal and realisation of interest should be kept;
- d) There are no irregularities in repayment, acknowledgement of balances & unrealisable & doubtful assets in respect of outstanding loans and advances;
- e) There is no default in repayment either of principal or of interest. In case of default, a report should be made to the authority which sanctioned the loan or the advance without any delay. If that authority enforces penal interest in respect of overdue instalment of interest or principal, the recovery of the amount should be watched.

3.2.6 In the present day context of the huge loans granted to Statutory Corporations, Government Companies, public & quasi-public bodies & private institutions etc, for development & other purposes, it has become necessary to watch the fulfilment of the various conditions on which the loans are sanctioned. It is imperative to ascertain:

- a) That adequate security has been obtained particularly from private loanees, to safeguard interest and that Government has made adequate arrangements to keep themselves informed of the continued solvency of the loanee;
- b) That there is no tendency to grant for further loans for the same purpose to a loanee when later has already substantial unutilised balance of the previous loans; and
- c) That there is adequate basis to show that the loans are utilised for the purposes & on the subject for which they are sanctioned.

3.3 Loans to Govt. Servants

3.3.1 The payment vouchers relating to H.B.A., Motor Conveyance as well as advance for purchase of other conveyance for the month of July 1988 & onwards, will be retained in the CTS Section. These will be made available for Treasurywise reconciliation to the departmental authorities as laid down in para 11 of the instructions issued by the State Government vide No. F.7(1)Fin/80 dated 6.5.88 (Appendix-IV) for maintenance of loan accounts

at the treasuries. These vouchers will be consigned directly in the record room by CTS Section.

3.3.2 As regard short term advances such as Food Grain Advances, Flood Advances, Cycle Advances, Solar Cooker Advances etc., the Finance Department of the State Government has to arrange reconciliation of Treasury wise & headwise figures available in CTS Section. The recovery schedules and paid vouchers relating to these advances will, therefore, be consigned in the record room directly by the CTS Section after completion of reconciliation by the departmental representatives.

3.3.3 From July 1988 accounts, recoveries relating to the Long Term Advances will be classified in the Treasury. The recovery schedules will be retained by the Treasury Officers. These recoveries will no longer be classified by this office except in those cases where the Treasury Officers have omitted to classify these recoveries at the Treasury level. In such cases the recovery schedules along with Treasury vouchers No. and month will be sent to the respective Treasury Officers after classifying these recoveries by the CA sections and the Treasury Officers will be advised accordingly.

3.3.4 The Cheques/Bank drafts pertaining to recoveries against loans/advances to Government servants will not be accepted in this office hence forth. Book sections will return such cheques/bank drafts to the concerned

department/office/individual with the remarks that the same should be sent to the respective Treasury Officers by whom the loan accounts are kept.

3.3.5 The State Government has prescribed procedures for maintenance of detailed accounts of loans to Government servant vide their O.O. No. Fin.Deptt./F.7(1)/Fin/80 dated 6th May 1988. These orders have been incorporated as (Appendix-IV) to this Chapter for guidance of the staff.

3.4 Compilation, reconciliation and clearance of adverse balances of the loans and advance

3.4.1 The work pertaining to clearance of adverse balances in respect of loan heads, the detailed accounts of which are maintained by the respective departmental authorities, has been entrusted to CTS Section which is not being done by D.D. Section of this office. Detailed instructions issued vide TM/82-C/23 dated 27.2.82 for guidance of the staff, have been annexed as **Appendix-III** to this Manual. These instructions may be kept in view for timely reconciliation of loan balances and for expeditious clearance of adverse balances in accounts.

WAC, CA Forest, CTS Sections will submit information regarding adverse balances to D.D. Section on 25th December, March, June and September in the prescribed proforma alongwith a critical analysis who, in turn, will

submit the same to Headquarter after consolidation on 5th January, April, July & October.

(O.O. No.22-TM/C-2001 dt.2.7.2001)

The information mentioned in para 3.4.2 will also be submitted by the said sections to the A.G.(A&E) alongwith the reasons therefor and action taken for their clearance on the last day of each month. At the close of the financial year, after recording the reasons for clearance, the information duly approved by the Group Officer will be sent to A.A.D. section for their exhibition in Finance Account by the due date.

(O.O. No.6, TM/2002/C-6 dt.27.3.2002)

CHAPTER-IV
SAVINGS & FUNDS

4.1 General

The transactions of funds are not included as such in the Government Account, except in so far their cash balances may be deposited with Government under Treasury Rules & accounted for under the Deposit head concerned.

The funds for which D.D. Section is maintaining accounts are discussed in succeeding paragraphs.

4.2 8011-Insurance & Pension Funds

4.2.1 An Insurance Fund known as “State Government Insurance Fund” is administered by the State Government. The transactions relating to this fund are accounted for under the Major Head 8011- State & Pension Funds Unfunded Debt in the books of this office. The detailed accounts relating to this fund are maintained in the office of the Director of Insurance & Provident Fund, Jaipur.

Each Treasury submits to this office a duplicate copy of covering list in the following form alongwith the first & the second list of payments of the month. The list should be duly signed by the Treasury Officers & should

show the vouchers No. from which the recovery has been made & the amount recovered as well as the cash recoveries.

S.No.	Name of Deptt.	Month for Which pay is drawn	Treasury voucher Number	Total amt. recovered	Remarks
1.	2.	3.	4.	5.	6.

Total recoveries from the salary bill in the month----- Cash recoveries vide schedule attach ----- Grand Total-----.

(No.1443/DD/Ins.dated 8/50 file D.D.IV orders and instructinos)

On receipt of the above covering list in the CTS, that section shall check the recoveries shown against the treasury vouchers with the entries of deductions on account of the Insurance Fund in the pay bills/vouchers. The covering list, thus checked will be sent to the D.D. Section for further action.

The vouchers in respect of payments at the Treasuries relating to the fund are also checked in the CTS with the list of payments and then transmitted to the concerned D.D. Section for further action.

4.2.2 Maintenance of Broadsheets

Separate Broadsheets are maintained Treasurywise in D.D. Section for payments and receipts in Form No. 85 MSO(T). The total recoveries shown in the concerning list relating to each Treasury is posted in the relevant Broadsheet. The total of the recoveries and payments for each Treasury as

worked out in the Broadsheet are agreed with the corresponding figures of the Detail Book. The Broadsheet is submitted monthly to the Branch Officer on the last day of the following month.

The vouchers in support of the payments at treasuries relating to the 'Fund' account are checked to see that the general rules laid down in the Treasury Rules for the withdrawal of money from the Treasury are observed.

4.2.3 Annual Adjustment

After closing of the March Accounts, adjustment of interest of @ 8.5% per annum with effect from 1.4.1980 is carried out by the D.D. Section by debit to "2049-Interest payments I 03 Interest on small savings, Provident fund-108 Interest on Insurance & Pension Fund and credit to the fund. Interest will be payable for full year on the accumulated balance of the fund up to preceding 31st March but on the net additions to the fund in a year, interest shall be allowed for a period of six months only in the year itself & for a full year in each of the following years.

(Government of Rajasthan, Finance(R&AI) Department order No. F.13(27)FD(R&AI)/76 dated 2.4.1981)

Similar adjustment in respect of the networking expenditures of the Insurance Department booked under the head "2235-Social Security & welfare" is made by debit to the Fund and credit (minus debit) to the former head.

4.3 Advance Hazard Fund

Every Government servant who takes House Building Advance and or loan under the Low Income Group Housing/Middle Income Group Housing Schemes is compulsarily required on completion of the house to contribute at specified percentage per rupee/per hundred every year on the balance of the total amount of House Building Advance/loans under Low Income Group Housing/Middle Income Group Housing Scheme as outstanding on 31st March of the preceding year. The contribution towards the fund in case of a house, covers the risk of destruction to the house by fire or lightening. It also covers the risk of payment of outstanding amount of advance/loan in the event of death of loanee while in service of the State Government (under low income/middle income housing scheme).

A loanee who opts to contribute towards the fund is also required to pay contribution of the fund at specified percentage per annum of the balance outstanding on 31st March of the preceding year. The Rajasthan Advance Hazard Fund Rules, 1971 came into force from 1.4.1971 as per Finance Department order No. F.1(6)FD(Rules)70 dated 21.5.1971.

4.3.2 Accounts of the Funds

All receipts and disbursements are carried to a separate head of account to be called the “A”-Conveyance advance loan, “B” House Building advance loan & the fund should be credited every year with interest on the main

balance of the fund at the rate paid from time to time on the money borrowed by the Government from the public. The account of the fund should be closed on the 31st March by the Director of Insurance who keeps the detailed account of the loan. A report is submitted to the Government by the Director before the end of September every year.

4.3.3 Procedures for maintenance of account

On receipt of intimation from the Drawing officers/Bank or the competent authority regarding drawl of advance or loans by the loanee, the Director of Insurance would open individual account in the name of the Government Servant; allotting account No. in each case. The entries in the respective accounts are posted on the basis of the recoveries of contribution made from the pay bills for the month of March payable in the month of April or from the pay bills of the subsequent months. The Treasury Officer should transmit recovery schedules with a covering list to the Director of Insurance whenever deductions on account of contributions towards advance Hazard Fund are made. The Director should arrange for half yearly review of the accounts of all loanee Government servants to ensure that contribution have been realised & credited to the fund.

4.3.4 Maintenance of Broadsheet

On the basis of receipt schedules received from Treasury Officer through CTS postings made in the Broadsheets which are maintained for Treasury

wise lump sum figures in D.D. Section. In case a sanction is received for write off of irrecoverable advance in the event of death from the Director of Insurance, the following T.E. is proposed.

Dr	8011-Insurance & pension funds
	106- Other insurance & pension funds-Advance hazard Funds
Cr	7610-Loans to Government servants
	201-House Building advance
	202-Advance for purchase of motor conveyance

The transfer entry as above is required to be proposed with a view to square up loan accounts of the deceased Government servants in Loan Section of this office. Since the work of long-term advance has been transferred to the State Government w.e.f. April, 1986, in case of 'Conveyance advances' & April 1987 in respect of House Building advances, the adjustment referred to above will be carried out by the officers nominated for maintenance and upkeep of the loan accounts viz. Director of Treasuries & Accounts or the Treasury Officers concerned. Adjustment in respect of the loan accounts not transferred to State Government authorities and which pertain to the period prior to April 1986 (Conveyance advances) & prior to April 1987 (House Building advance) will, however, be carried out by D.D. Section in consultation with the respective loan section. Broadsheets are to be closed in the manner already mentioned in para 2.2.3 above.

Reconciliation between the figures of Director of Insurance & Accountant General is done from time to time.

4.3.5 Annual Adjustment

On receipt of intimation from Director of Insurance annual adjustment of Interest is to be made as below:-

Dr 2049-Interest payment. 03 Interest on small savings, Provident fund etc.
108-Interest on Insurance & Pension Funds.
Advance.- Hazard Fund

Cr 8011-Insurance & pension funds
106-Other Insurance & Pension Funds-Advance Hazard Fund

4.4 Reserve funds

4.4.1 Constitution of Funds

Reserve funds are constituted by a State Government under any statutory provision or otherwise, either by allotment of sums from the consolidated fund of the state or from grants or contributions made by other Governments or outside agencies, with the object of spending the money accumulated in the funds on specified and particular purposes for which they have been constituted.

4.4.2 Condition for constituting reserve funds:-

Any device of rendering grants non-lapsing by withdrawing amounts to a fund is contrary to the strict theory of parliamentary financial control. But if such a course is adopted at the concurrence and approval of the legislature, there would be no objection.

4.4.3 Sources of Reserve Funds: -

The reserve funds may be classified under following three categories according to the sources from which they are fed: -

- (i) Funds accumulated from grants made by another Government & at times added by public subscription, i.e. fund formed from subventions from the Central Road Fund, Fund for Economy Development & Improvement of Rural areas;
- (ii) Funds accumulated from sums set aside by a State Government from the Consolidated fund of the State to provide reserves for expenditure to be incurred by it on particular purposes, e.g. depreciation or renewal reserve funds, created in respect of commercial department & undertaking.
- (iii) Funds accumulated from contribution made by outside agencies to a State Government e.g. deposit account of grants made by the Indian Council of Agricultural Research etc.

(Para 10.19 of MSO (A&E) Vol. I)

4.4.4 Division of Reserve Funds

There are two kinds of reserve funds. They are: -

- a) Reserve Funds bearing interest;
- b) Reserve funds not bearing interest.

4.4.5 (a) Reserve Funds bearing interest:

These funds generally relate to Railway & Post & Telegraph & Commercial Department & Undertaking etc. As such they are not dealt with by this Office.

4.4.6 Reserve Funds not bearing interest:

Under these funds are included funds like (i) Sinking funds, (ii) Famine Relief funds, (iii) Depreciation/Renewal Reserve funds, (iv) Development & welfare funds and (v) General and other reserve funds for which D.D. Section is required to keep separate Broadsheets for maintaining their accounts.

4.4.7 The procedure for Accountal of these accounts is discussed in brief as under :

Funds not bearing Interest:

(i) 8223-Famine relief fund:

Under this major head are included minor heads like (i) Famine relief funds & (ii) Famine Relief fund investment account.

(i) Famine Relief fund:

Accountal:-

In the first instance provision is made in the budget estimates of the State Government under the head 2245-Relief on account of Natural calamities.

The expenditure incurred during a year is booked under this head. The following annual adjustment is carried out by CA-V to transfer the credit (receipts) and debit (payments) appearing under this head to the fund account for which a Broadsheets is maintained by D.D. Section.

March (Final) (Adjustment for receipts)

Dr 2245-Relief on account of Natural calamities etc

To -J- Reserve funds

(b) Reserve funds not bearing interest

8235- General and other Reserve Funds

Cr.

March (Final) (Adjustment for payments)

Dr J-Reserve funds-(B) Reserve funds not bearing interest

8235-General and other Reserve Funds

To 2245-Relief on account of natural calamities etc.

Cr.

(G.O.I. M.F. letter No.43(11) PF/1/2000 dated 15.12.2000 & even No.dated 24.11.2000)

4.4.8 Maintenance of Broadsheets of the fund:-

The account of this fund should be exhibited under following distinct sub-heads in the Broadsheet

Receipts:

- i) Transfer from the revenue account
- ii) Interest receipts
- iii) Gain on realisation of securities
- iv) Other receipts.

Payments:

- i) Transfers to revenue account
- ii) Transfer to general balances for repayment of debt.
- iii) Transfers to the general balance for financing loans to cultivators etc.
- iv) Loss on realisation of securities
- v) Other payments

Whenever it is decided to transfer amount from the fund to general balance either for repayment of debt or for financing loans to cultivators etc such amount should be debited to the sub-heads “Transfers to general balance for repayment of debt” & “Transfers to general balances for financing loans to cultivators” respectively by per contra credit to “8680-Miscellaneous Government Account-Ledger Balance Adjusting Account”.
(Authority: Foot Note below the major head 8223 Famine Relief Fund of the list of Major & Minor head of accounts).

4.4.9 Calamity relief fund investment account:

Whenever investment are made from the fund by the State Government, or realisation account of sale of securities are received should appear under the sub-heads “Purchase of securities” or “Sale of securities”, as the case may be. These heads of accounts are subordinate to the major head 8235-General and Other Reserve fund-112 Calamity Relief fund investment account.

4.4.10 8229-Development & Welfare fund:

Under this major head there are No. of minor heads depending on the object for which a fund is created. Some important funds are: (i) Development funds for educational purposes (ii) Development funds for medical and public health purposes (iii) Development funds for Animal Husbandry purposes (iv) Development funds for agricultural purposes (v)

Cooperative development funds, (vi) Industrial development funds (vii)
Electricity development funds etc.

4.4.11 Posting & monthly closing of Broadsheets

The posting & monthly closing of the Broadsheets is done in the same manner as prescribed for the Broadsheets of other fund accounts.

CHAPTER-V

DEPOSITS AND ADVANCES

(A) Deposits:

5.1.1 **General:** Deposits represent receipts to be held as ‘Deposits’ with the Government for which the Government is liable to repay the amounts held as deposits. The moneys received as deposits do not belong to the Government but are to be repaid subsequently according to the provisions of General Financial rules of the State Government or General/Special Rules & orders issued by the State Government from time to time. The transactions relating to the deposits form part of the “Public Account” in Government account.

5.1.2 Restrictions on receipts of money & revenue receipts as deposits

- (a) As provided in Rule 320 of General Financial and Accounts Rules of the Rajasthan Government, no money should be received for deposits in the Government accounts unless they are such as by virtue of any statutory provisions or of an general or special orders of the Government are required or authorised to be held in the custody of the Government.
- (b) Rules 320 to 323 of General Financial and Accounts Rules of Rajasthan Government provide for restrictions on treatment of

various items of revenue receipts as deposits, which may be kept in view. The main items of revenue receipt which cannot be held as 'Deposits' in Government accounts are as under:-

- (i) Pay, Pension or other allowance on the grounds of absence of payee or for any other reason;
- (ii) Fines on the ground that appeal is pending;
- (iii) Refunds, whether of stamps or of other receipts pending demand.

5.2 Classification of deposits:

5.2.1 Deposits are categorised as under: -

- (a) Deposits bearing interest; and
- (b) Deposits not bearing interest.

Deposits as 'Interest bearing' or 'Non Interest bearing' are treated as such by specific orders of the State Government. The decision of the State Government for treatment of deposits to corporations/companies/bodies, as interest bearing deposits are discussed in the succeeding para.

5.2.2 Deposits bearing Interest

- (a) Transactions in respect of deposits bearing interest mainly fall under the major head (i) 8338-Deposits of local funds and ii) 8342-Other deposits.

Classes of Deposits under the head “8338-Local funds”

The deposits of local funds mainly consists of (i) Panchayat Boards funds including panchayat Samitis; (ii) Funds of autonomous body e.g. Rajasthan State Road Transport Corporation and Rajasthan Housing Board, Jaipur Development Authority etc. (iii) Education funds, e.g. medical colleges and other Government educational institutions, autonomous institutions i.e. Malviya Engineering college, Secondary Education Board and Universities/Government aided private Institutions etc. (iv) Miscellaneous Funds.

Classes of deposits under the head 8342-Other deposits

‘Other deposits’ consist of deposits of Government Companies, Corporations and other miscellaneous interest bearing deposits. The Government of Rajasthan have made it obligatory for every Corporation/Company/Board/Local body receiving payment in the form of loan/share capital/grant-in-aid from the Government, to open a personal deposits account in its name with the respective treasury of the district. The amount so sanctioned by the Government should be credited in that P.D.A/cs. The surplus funds, if any, in the P.D. Account may, at the request of the institutions etc., be kept by the Government in interest bearing deposits. In other cases of sanctions issued by the State Government, such loans/grants/share capital

contribution to the Corporation/ Company/board/local bodies, the Treasury Officer, should see that the amount is not paid in cash, but credited to their respective P.D. Account. (Government orders dated 26.3.79 inserted vide item (VI) below rule 370 of G.F.& A.R. read with sub rule 4 of the rule 306 ibid and note 2 below rule 15(1) of Rajasthan Treasury Manual refer).

Further, the Government have issued orders from time to time directing the local bodies such as Rajasthan State Government Electricity Companies., R.S.R.T.C., Rajasthan Financial Corporation & fully state owned undertakings etc. that they must not operate/open bank accounts or invest their funds with the banks without approval of the Government. Consolidating such orders at one place, the State Government vide their order No. A.F.12(2)Finance/79 dated 5.5.82 (refer Appendix V) have again laid down the procedure and quantum in regard to the investment of surplus funds by the aforesaid institutions and have also prescribed the quantum of surplus funds required to be deposited in the 'P.D. Account-interest bearing' and P.D. Account-not bearing interest' for day to day use. It is also being clarified that funds are required to be

kept in the P.D. Account in treasuries or with the Bank as current account.

(b) Repayment of deposits

Repayments from these funds are made on the sanctions of the Finance Department in accordance with the period of deposits and rate of interest allow able in such cases. Withdrawals from these personal deposit accounts are made through cheques issued by administrators/competent authorities of various institutions etc on the respective treasuries.

(Authority : Government of Rajasthan F.D. order No. F.3(44)FD/R&AI/79 dated 16.5.79 and 17.5.79: File No. D.D.II correspondence/79-80/838-deposits)

5.2.3 Deposits not bearing Interest

Deposits not bearing interest are categorised as under: -

- a) Civil deposits
- b) Deposits of local funds,
- c) Other deposits

“8443-Civil Deposits”

Money received at the treasury or deposits in the Government account as ‘Civil deposits’ are classified according to the department through which these are received. Main classification of the civil deposits are (i) Revenue

deposits, (ii) Civil Court deposits, (iii) Criminal court deposits, (iv) Personal Deposits, (v) Election Deposits, (vi) Deposits for work done for public bodies & private individuals, (vii) Deposits of fees received by Government servants for work done for private bodies, (viii) Companies Liquidation account, (ix) Deposits of Educational Institutions etc. The above deposits are discussed below: -

(i) Revenue deposits:

Revenue deposits are the deposits made in Revenue courts or in connection with revenue administration of the State Government. These include Customs, Salt, Opium deposits, Earnest money deposits made by intending tenderers. Security deposits realised by the Police Department are also included therein. Security deposits received in cash from Government Servants and contractors other than PWD Contractors including those which are ultimately converted into interest bearing securities and money is belonging to the mental patients confined in a Mental Hospital are also examples of Revenue Deposits.

Repayments:-

Repayments of the deposit are made by the Treasury Officer on production of an order of the court or authority which ordered acceptance of the deposit, after comparing the order with the entry in

the register of receipt and after verifying the balance held in the account. An entry in the register of repayments is made thereafter.

(ii) Personal deposits

Receipts & payments on account of wards & attached Estates under Government management, Trusts & Endowments are recorded in the treasury as 'Personal Deposits' in the Ledgers. In these cases only banking account is kept (not being civil & criminal court deposits). These accounts can be opened under the rules only at the treasury or treasuries specified for the purpose by the Government in their orders sanctioning the opening of such banking account for 'Personal Deposits'.

Repayment:

Withdrawals are made only on cheques signed by the administrator authorised for the purpose. The charges in the treasury accounts should be supported by the original paid cheques. The Pass book is maintained by the administrators.

(iii) & (iv) Civil & Criminal Court Deposits:-

The deposits made in civil courts e.g. High Courts, small causes courts etc. are termed as civil court deposits, similar deposits made in the district Magistrate Courts under criminal procedure code, are treated as criminal court deposits. The civil courts & magistrates

remit such deposits into the treasuries without detailing individual receipts for credit in a personal ledger account. Repayments are made by the cheques drawn on the treasury which are taken as debits in the same personal account.

Agreement with treasury

The Treasury Officer furnishes the court with a daily advice list of the sums received and paid and this forms the basis of agreement of the figures of the courts and the Treasury.

(v) Election deposits

The deposits made by the candidates for the State legislators are booked under this head. This head is eventually cleared either when refunds are made to the candidates or the amounts are transferred to Government's revenue accounts due to forfeiture of the election deposits.

(vi) Deposits for work done for public bodies & private individuals

Sums received in advance from municipalities and other bodies financially independent of Government for payment of compensation for land acquired for such bodies are accounted for under this head.

(vii) Deposits of fees received by Government servants for work done for private bodies

Sums received from private bodies for work done by Government servants are accounted for under this head.

In those cases where recoveries from the private bodies are divisible between the Government and the Government servant concerned and where the exact amount of share of the Government servant is known before hand, the share of the Government servant would go to the head “Civil deposits” for disbursement to the Government servants on a regular bill.

If the amount of the fees of the shares are known only approximately before hand, the recoveries should be credited to the above mentioned deposits head pending final settlement.

Repayment:

The Treasury Officer is required to get the credit verified by the Accountant General before making payment.

(viii) Companies Liquidation Account

This head is intended to record the credits on account of unclaimed dividends and undistributed assets of companies in official or voluntary liquidation.

(ix) Deposits of Educational Institutions

The caution money deposited by students in educational institutions are kept in the personal deposits account of that institution. The

repayment of such caution money is made as the case of other P.D. Accounts.

(b) “8448-Deposits of Local Funds”

The State Government has since prescribed the quantum of surplus funds of local bodies which they have to deposit in the ‘P.D. Account-Interest bearing’ and or ‘P.D. Account not bearing interest’.

The transactions of local funds are generally not included in the Government Accounts except that their cash balances can be deposited with Government under Treasury Rules under the deposits head “Deposits of local funds-Not bearing interest”. The functions of the treasury in regard to such deposits are that of a bank. The main classes of such local funds are: -

- i) District Funds;
- ii) Municipal Funds;
- iii) Panchayat Funds;
- iv) Other Miscellaneous Funds.

The accounts of local funds maintained in treasuries are kept purely as a banking account. Withdrawals can be made only by cheques signed by the administrator or some responsible officer of the Local Authority concerned.

(c) **8449-Other Deposits**

Some of the deposits which come under the head “Other Deposits” are deposits of market loans, and miscellaneous deposits. Subscriptions received towards various market loans floated by the State Government are also initially recorded under this minor head, pending eventual transfer to the major head “Internal Debt of the State Government”, on receipt of details from the Reserve Bank of India, Bombay.

The sub head “Miscellaneous Deposits” is residuary head which is intended to record transactions on account of deposits which cannot be accommodated under any other minor head. These include “Trust & other miscellaneous funds” and “Other Deposits funds”. The Government holds a portion of the Trust Fund. Most of Miscellaneous funds were created by the erstwhile State of Rajasthan for specific objects. The refunds out of the deposits mentioned above are authorised under the order of the Rajasthan Government.

5.3 Plus & Minus Memoranda of Deposits:

5.3.1 **General:** These are received by the Debt & Deposit Section from the treasuries with the monthly accounts through Central Treasury Section.

5.3.2 Plus & Minus Memoranda should be prepared in form T.Y.52 for the transactions on account of each class of deposits. Each head of deposits & each local funds deposit should be detailed separately in the appropriate memoranda. No difference should ever exist between the closing balance of one-month and the opening balance of the next month. Any addition to, or reduction from, the balance should be made by a special entry to be explained by a foot note. The balance in the plus & minus memo of deposits for the month of April should be reduced by the amount reported to lapse to Government account so that it may agree with the aggregate of repayable deposit balances in the deposit register. The adjustment in the memo should be carried out by reducing the opening balance in the month of April after the March (Final) accounts are closed by the Accountant General. Till such time the opening balance should be treated as provisional.

5.3.3 Examination of Plus and Minus Memorandum:

The plus & minus memo should be checked in the deposits section with regard to the following points:.

(a) that the receipts and balances are correctly entered; (b) that the plus & minus memo for civil & criminal court deposits have been certified to agree with the treasury account by the Treasury Officer; (c) that the March return has been reduced by the amount reported to lapse to Government

Accounts under Article 328 of Rajasthan G.F. & A. R.; (d) that the closing balance for March agree with that of the proof sheet.

After check they should be marked “Checked & agreed” under the dated initial of the Accountant.

5.3.4 Maintenance of Broadsheets of deposits:

On receipt of plus & minus memoranda, with all supporting vouchers from the Treasury Officer through the CTS concerned these memoranda should be posted after applying necessary checks pointed out in the preceding para.

After close of each month's accounts, total should be worked out in each Broadsheets & reconciled with the ledger figures. The Broadsheets should then be closed in the manner indicated in para 2.2.3 of this Manual.

5.3.5 Maintenance of Broadsheets of local funds wise/institution wise in respect of provident fund, deposits of employees of corporation, municipalities, panchayat, UITs. Development Authorities Universities & other local funds which are accounted for under major head 8338-Deposits of Local Funds interest bearing. Also the deposits of the educational institution accounted for under 8443-Civil Deposits Personal Deposits-Deposits of Educational Institution dealing with single treasury in the State.

In these cases, the Broadsheets should be maintained treasury wise for each sub head, instead of local funds wise/institution wise. (The maintenance of Broadsheets local fund wise relating to deposits of local funds (non interest bearing) viz. Panchayat sumities having banking account with not more than one treasury in the state was dispensed with earlier & detailed account of panchayat sumities in respect of their personal deposits accounts are maintained by treasuries only & only treasury wise figures are kept in Accountant General's office.)

(Authority: CAG's. No 664-O&M/69-72 dated 2.11.79, file No.DD/Simplication/ DD/B.S.)

The State Government vide their sanction No.F.8(5)FD/179 dated 11.6.79 & even No. dated 2.8.79 have sanctioned opening of personal deposits accounts of municipalities, Krishi Upaj Mandies. Since the fund of these bodies constitute new Government Funds/Local Funds operating of dealing with or having banking account with not more than one treasury in the State, the Broadsheets in Accountant General's office are also being maintained treasury wise for each minor head/sub-head, on the analogy of Comptroller and Auditor General's order of dated 2.11.79 for simplification of procedure.

In all the above cases, by adoption of the procedure stated above, the provisions/conditions in rule 325 A. of G.F. & A.R. would apply *mutatis*

mutandis and the verification of balances at the credit of each local fund would be done by the Treasury Officer in consultation with the concerned administrator, as it is the responsibility of the Treasury Officer to see that draws in P.D. Accounts do not exceed the balance at the credit. It is the responsibility of the Treasury officer to get the acceptances of balances from the administrator.

The plus & minus memo in support of these transactions would not be required to be furnished for each item/each sub-head but for each minor head or sub head for all the transactions in a month.

5.4 Scrutiny of deposits

5.4.1 **General:** In the case of money received to be held as deposits with Government, it should generally be seen that:-

- (a) These money can properly be credited to the public Account of the State by virtue of a statutory provision or of general or special orders of Government. In the case of 'Personal Deposits' no new account should be opened without proper sanction. It should also be ensured that the names of the accounts are correctly shown in the plus minus memo.
- (b) No item is credited as a deposit in the accounts of the Government which could not be credited as a revenue receipts or in reduction of expenditure of the Government.

- (c) There are proper vouchers in support of the amount repaid. Repayment should be checked against the total credit to see that the repayment do not exceed the receipts.
- (d) The balances in deposit accounts are carried over from year to year correctly. The balance at the close of the financial year in each account should be acknowledged as correct by the person or body concerned where necessary & practicable.
- (e) Any deposits remaining unclaimed for the period as may be prescribed by Government in that case, should be credited as revenue receipts of Government.

5.4.2 In the case of vouchers representing refund of current deposits, it should be seen: -

- (i) that the pay order has been signed by the competent authority & the name of the payee after the words “passed for payment to----- ----- -----.” has been entered as required vide rule 325 of G.F. & A.R.
- (ii) In case of Earnest money deposits made for Civil departments it should be seen that these are refunded only under the authority of the departmental officer in whose favour the deposit was made.
- (iii) That each voucher for repayment should bear a payment order by the Treasury Officer in addition to that of the passing officer who

authorised refund of the deposit except in the case of cheques against personal ledger accounts when the whole of the transactions pass through the sub-treasury & personal ledger account kept at the sub-treasury.

- (iv) That the authority which orders refund of a deposit is the same which ordered its acceptance. For example, the repayment of a revenue deposit is ordered by the Collector, that of a civil court deposit by the judge & so on.

5.5 Irregularities generally noticed in deposit transactions

5.5.1 A list of the irregularities generally noticed in the transactions pertaining to deposits & vouchers (including lapsed & personal deposit) are contained in **Appendix VI**.

5.6 Annual Returns/Verification of balances Statement of lapses

Deposits of the Excise Department not exceeding one rupee, other deposits not exceeding five rupees which remained unclaimed for one whole accounts year, balances not exceeding five rupees in case of deposits, partly repaid during the year, & all deposit or balances which remained unclaimed for more than three complete accounts year should, at the close of March in each year, be credited to revenue accounts of the State Government by means of transfer entries in the office of the Accountant general.

5.6.1 Checks to be exercised for lapsed deposits

(Rule 328 of G.F. & A.R.)

One list of each class of lapsed deposits is received from each treasury every year. These lists should be checked with reference to the following points: -

- (i) That they are arithmetically correct;
- (ii) That they are in proper order;
- (iii) That lists of revenue & criminal Court deposits are signed by the departmental or officer and not by Treasury Officer;
- (iv) That the total agrees with the reductions made by the Treasury Officer in plus & minus memo for March.

5.7 Adjustment of Lapsed Deposit:

5.7.1 The total of the amounts lapsed to the Government accounts at the close of the financial year should be adjusted in the accounts of that year i.e. in the accounts for March (Final) by means of a transfer entry & credited to the head "0075- Miscellaneous General Services- 101 unclaimed deposits".

5.8 Annual Verification of Balances:

P.D. Accounts etc:

At the end of the year Broadsheets balances are required to be agreed with the balances reported by the Treasury Officer. The Broadsheets balances

are also required to be tallied with the certified annual balances of the administrator of each account.

5.8.2 Local Funds:

Similarly, the balances at the credit of each local fund (which is permitted to draw money from more than one treasury and in whose case separate balances by different treasuries are not maintained) are required to be verified at the end of the year by the Treasury Officer with reference to the balances informed by the Accountant General & the balances reported by the officer or committee administering the fund. The balance in the Accountant General's books is the balance acknowledged by the Government and the Treasury Officer has to follow it.

The annual verification of the balance at the credit of each local fund which has banking account with not more than one treasury in the State shall be done by the concerned Treasury Officer in consultation with the authority administering the fund.

ADVANCES

5.9 Civil Advances

5.9.1 Civil Advances represent the Advances granted by the State Government, under the provisions of General Financial and & Accounts Rules, to Civil departments for departmental purposes and include Revenue Advances, Other departmental advances, & Other advances.

5.9.2 Revenue Advances:

The revenue advances include Taccavi advances under the Land Improvement Acts, or any other advances which Revenue officers are allowed to make under the provisions of any law or under special order of the State Government. The special procedure prescribed for drawl of revenue advances is prescribed in Rule 371 to 373 of General Financial and Accounts Rules.

5.9.3 Other Departmental Advances:

Supplies Advances:

The detailed accounts, in respect of the head “Supplies Advances” are kept by the Food commissioner, Rajasthan, Jaipur who is responsible for the maintenance of accounts & clearance of outstanding balances under this head. The D.D. Section, however, maintains lump sum Broadsheets for above advances.

The reconciliation of figures in respect of this advance is also conducted by the office of the Food commissioner, Rajasthan, Jaipur & in case of discrepancies intimates the relevant particulars for carrying out necessary adjustment.

5.9.4 Other Advances:

Advances for purchase & sale of Prize bonds & National Plan Certificates

Payment & recoveries connected with purchase of National Plan Certificate & other small saving schemes are recorded under this minor head.

These advances were governed by the terms and conditions mentioned in the State Government orders issued by F.D. No F.7(3)-F.II/54 dated 16.12.54.

5.9.5 Advances for Departmental Losses:

Advances granted to the Departments for the losses caused due to theft etc are recorded under this head.

5.10 Maintenance of Broadsheets:

5.10.1 The Broadsheets in form MSO(T.) 85 are maintained in D.D. Section to record the transactions relating to these advances on the basis of plus & minus memoranda received from Treasury Officer through the Central Treasury Section. The Broadsheets are totalled up monthly & closed in accordance with the procedure already discussed in para 2.2.3 of this Manual.

5.11 Permanent Advance:

Permanent Cash Imprest:-

5.11.1 Permanent cash imprest may be granted to officers who may have to make payments before they can place themselves in funds by drawing on the treasury. The amount of the imprest is fixed by the Finance Department in

consultation with the Administrative Department except in case given below.

Heads of Departments may, unless Government otherwise directs, sanction the grant of permanent cash imprest for offices subordinate to them up to the amount advised as appropriate by the Accounts Officer/Senior Accounts Officer/Chief Accounts Officer of the department concerned & Treasury Officer in case of offices subordinate to collectors. In those departments where any of these posts do not exist, the imprest shall be sanctioned up to the amount advised by the Chief Accounts officer, Rajasthan. Permanent cash imprest for office of the head of departments shall, however, be sanctioned by the Government in the administrative department concerned.

(Rule 244 (i) & (ii) of G.F. & A.Rs.)

5.11.2 Check of vouchers & Receipt Schedules:-

All permanent cash imprest vouchers together with payment schedules & receipt schedules will, after check of totals & agreement with the list of payments & cash accounts of the treasury in the CTS Section, be forwarded to D.D. Section within three days after the compilation of monthly account.

While checking the vouchers/schedules it should be seen that:

- i) The voucher is in the prescribed form viz. Form No. G.A. 121;
- ii) The advance has been drawn by the departmental officer;
- iii) The No. & date of sanction has been quoted therein;

- iv) The amount drawn is in accordance with the sanction;
- v) The voucher has been properly classified & passed by the Treasury Officer;
- vi) It has been stamped 'paid'; and
- viii) It contains an acknowledgement of the receipt of money by the drawing officer.

If all the above mentioned points are satisfied then the voucher No. & date of payment should be noted in the relevant sanction order in the file containing "sanctions to permanent advances".

All vouchers which do not contain a reference to the No. & date of sanction order should be held under objection, till the omission is supplied.

5.11.4 Register of Permanent Cash Imprest

The register should be maintained and kept posted strictly in accordance with the provisions of para 6.23 & 6.24 of MSO (A&E) Volume-I. An index showing the No. of pages set apart for the posting of cash imprest relating to offices in each district should be provided on the first page of the register. The increase or decrease, in existing permanent cash imprest should be posted by addition or deduct entries in the register. The amount of advance as it will stand after the addition or reduction should be entered in red ink below the existing entry & the original entry scored out in the column of the year in which additions or reductions took place. Fresh advances sanctioned & drawn during the year should be entered only at the bottom of the district list in the order in which the cash imprests are drawn and never inserted in the middle of posting. Several postings in the register

should be made simultaneously with the examination of the vouchers & receipts schedule referred to in the previous paragraph. On no account should this work be postponed. The new No. allotted to a fresh advance in the register or the old No. allotted to the item which had been corrected, consequent upon addition to or reductions from the existing permanent cash imprest, should be quoted in the relevant vouchers and receipt schedules. A running total of all the cash imprests held in each district should be made in the register at the end of each year.

5.11.5 An aggregate total for all the districts should be worked out in the Broadsheet. The Broadsheet will be maintained in form MSO (T.) 89 & 90 for credits & debits respectively. The monthly credits and debit in the form 89 & 90 respectively should be compared with the credits and debit in the Detail Book figures through the Broadsheet which will, after completion, be submitted every month to the Branch Officer. At the end of the year a single total for the old corrected & new advances will be made, the aggregate of which for all the districts worked out at the end of the register, will agree with the closing balance of the Broadsheet.

5.11.6 Annual Acknowledgement of Permanent Advance

The receipt of annual acknowledgement from holders of permanent advance should be watched carefully, reminders being issued in all cases of non receipt by the end of April each year. The amount acknowledged

should be compared with their relevant entry in the register of permanent advances & if found in order, the acknowledgement should be marked prominently in ink with the corresponding No. of the item in the register of permanent advances and filed serially in a separate file “acknowledgements of permanent advance”. On receipt of a fresh acknowledgement, the old acknowledgement in the file should be taken out & the new one inserted in its place, the No. allotted to the item in the register of permanent advances being marked therein.

CHAPTER-VI

MISCELLANEOUS

6.1 Procedure of Raising objections & their disposal

6.1.1 It has since been decided after restructuring of the department that all the objections of accounting nature will be pursued by the respective Accounts & Entitlement department. It is, therefore, imperative that the results of accounting checks be reported to the disbursing & controlling authorities at the earliest possible.

6.1.2 Objection Books are required to be maintained in the section to record the objection arising out of scrutiny and accounting checks of vouchers/schedules/plus-minus memoranda etc.

As far as possible, the entry of an objection in the Objection Book should be fully descriptive, so that ordinarily there should be no necessity of referring the voucher or account concerned, again.

The procedure for the registration of objections & their recording in the columns of the Objection Book are contained in para 20.19 to 20.24 of MSO (A&E) Volume-I.

6.2 Objection Book

6.2.1 (i) The Objection Books should be maintained in the prescribed proforma & closed every month on due dates (29 of the succeeding month to which the accounts relate);

(ii) It is the duty of the Accountant to ensure that all the objections of accounting nature are entered in the Objection Book in sufficient details & references issued every month to the department concerned for the speedy clearance of the item. In old cases demi-official reference at appropriate levels should be made to the controlling authorities or to the Government for getting expeditious clearance of the O.B. items.

(iii) It is also the duty of the Section Officer/Branch Officer to test-check & ensure before approving the monthly closings of the Objection Book that the objections have been recorded properly with full details. They should also ensure that necessary references at appropriate levels have been issued wherever necessary.

(iv) The submission of 6 monthly register to the Group officer has been dispensed with. To enable the Group officer to have a proper appreciation of the outstanding items and also to give directions as regards action to be taken on different items of work, a brief note showing the No. of outstanding items (category wise) the period to which these relate & the lines on which action has been or is proposed to be taken in regard to the

settlement of each (category) of them & No. of items cleared during the last three months should be submitted to him. The six monthly register would be obtained by the Group officer where considered necessary. The Branch Officer should review the O. B. items & arrange their effective pursuance.

(O.O. No. T.M./79-C/19 dated 17.4.1979 and O.O No. T.M./79-C/76 dated 6.12.1979)

(v) As soon as the departmental reply is received, it should be taken up by the Accountant and each item adjusted in whole or part. The adjustment must at the same time be entered in the "Adjustment of each item. An entry should also be made against the original entry in the Objection Book. Then all the documents supporting each item should be brought to the notice of the Asstt. Accounts Officer/Section Officer who will initial the entry, both in the Objection Book and the adjustment register. In all cases in which the order communicating the objection has not been fully compiled with, the orders of the Branch Officer should be obtained before the objection is removed.

(Para 20.25 & 20.26 of the MSO (A&E) Volume-I)

6.3 Transfer of outstanding objection to the new Objection Book

6.3.1 When the March Final accounts are closed, all the items under objection (whether the amounts are entered in the money columns or not) should be transferred on the first few pages of the new years Objection Book. In the

old years Objection Book an entry against such un-cleared item should be made 'transferred to new book', under proper attestation, and the book than laid aside. The settlement of any such items prior to the close of the March Final Accounts should be noted in the old Objection Book.

6.4 Transfer Entry Number Book

6.4.1 A transfer entry No. book is required to be maintained in the section to watch incorporation of all transfer entries in the accounts in form No. A.O. 51. The book is submitted to the Branch Officer on the 20th of each month. In the transfer entry No. book, brief but clear details & particulars should be entered & each proposed entry should be numbered serially for each month with distinctive letter indicating a particular section.

6.5 Report about Misclassifications

6.5.1 Particulars of all transfer entries made by sections in rectification of mistakes committed by this office should be intimated to T.M. section by the 25th of each month and on the 31st July (or on the date as may be fixed for the purpose) in respect of transfer entries incorporated in March Final accounts for preparing a consolidated report of such mistakes.

6.6 Intimation of Corrections

6.6.1 If the transfer entry effects the municipal fund or other similar funds, for which the Treasuries are required to submit plus and minus memoranda to this office, an intimation should be sent to the Treasury Officer as well as

to the administrator of the fund for increase or decrease of the balance in ledger account of the fund in question & in the pass book maintained in the Treasury, by means of a letter or a printed form for the purpose.

6.7 Correction of Accounts

6.7.1 When a transfer entry is made on account of an error effecting the accounts of the Deposit Section, the amount of the entry will be noted in the proof sheet/Broadsheets in the month of corrections on the receipt or payment side, as the case may be, and the particulars of the entry noted in a footnote. In addition to this, schedules, registers or documents effected should also be corrected and the particulars of the entry should be noted thereon. Special care should be taken to ensure that no document affected is left uncorrected & if any supplementary or revised schedules or documents are required in consequence of the correction made by the transfer entry, they should at once be called for by issuing letters.

Note: If the transfer entry, which necessitates revised or supplementary schedule, is drawn up by any other section, the section drawing the transfer entry should furnish the Deposit Section with the necessary schedules or should issue letters calling for them to the authorities concerned.

6.8 Closing, Opening and Maintenance of Broadsheet

6.8.1 General instructions in connection with the maintenance of Broadsheets

The following instructions should be followed for maintenance of Broadsheets: -

- i) Outstanding balances brought forward from previous Broadsheets should be attested by Asstt. Accounts Officer/Section Officer.
- ii) No minus balance should normally appear. All such cases of minus balance should be investigated immediately & reference issued where necessary.
- iii) Differences between ledger and Broadsheets should be cleared after necessary reconciliation.
- iv) Year should be specified in cases where balances have been confirmed.
- v) A few pages of review register should be attached with the Broadsheets. Section Officers/Branch Officers will record their review remarks thereon and ensure that the certificates have not been recorded in a routine manner. These remarks must be complied with before submission of the Broadsheet in the next following month.
- vi) The Accountant will record the following certificates at the time of monthly closing of the Broadsheets:-

Certified that:

- a) Ledger figures have been got attested by the Book-I section;
- b) Pagewise totals have been struck & tally with the grand total shown in the abstract;
- c) Differences have been analysed & the details recorded in the Broadsheets and difference register;
- d) The differences have been reviewed and cleared where possible. Detailed references have been made in case of differences & references so made have been noted in the Broadsheets and in the difference register.

6.9.1 Beside the instructions contained in preceding paras, the following points should also be borne in mind:

- i) The opening balances in the new Broadsheets should be carefully attested with reference to the closing balances as worked out in the Broadsheets of the previous year. This would help in avoiding wrong carrying forward of the closing balances;
- ii) The adjustment as and when carried out by this office should be noted in pencil in the Broadsheets & intimated to the Treasury Officer/departments. While closing the Broadsheets, the Accountant should carefully check that the effect of the adjustment is given in the plus and minus memos received from the Treasuries.

- iii) In case of personal deposit accounts it should be ensured that the withdrawals do not exceed the balance appearing at the credit of the P.D. Account. This check should be exercised by the Section Officer meticulously as required in para 7.9 of MSO(A&E) Volume-I while checking the monthly closing of Broadsheets.

6.10.1 Clearance of differences between Broadsheet & ledger

The differences between Broadsheet & ledger figures under all heads of account should be set out. It may be ensured by the Asstt. Accounts Officer/Section Officer and Branch Officer that no Broadsheet is closed unless and until full facts of the discrepant items is either noted in the prescribed form or suitable action is taken to obtain the wanting information.

Note:- A report showing the differences between ledger & Broadsheet figures should also be submitted to the Book-I section four monthly say, on 15th September, January and May each year by D.D Section.

6.10.2 The following Broadsheets were to be discontinued/discontinued after clearance of balances: -

(a) Broadsheet discontinued after 10/2003 & 10/2005

- 1) Inward transaction with PAO Ministry of Rehabilitation of (10/2003) New Delhi.

2) PAO CAO Department of Rehabilitation (Pension) Inward,
(10/2003) New Delhi

3) 6003-Loans not bearing interest (10/05)

**b) Broadsheet to be discontinued after clearance of outstanding
balances**

Sl. No.	Head	Description	Balance as on 1.4.2003 (in Rs.)
1	8342-103-003	Deposits for Rajasthan Agro Industries Ltd.	10000000.00
2	-do-008	Rajasthan State Seed Certification Agency	200000.00
3	-do-017	Rajasthan State S.C. Development Corporation Ltd.	283133000.00
4	-do-018	Rajasthan Pollution Control Board	76467645.00
5	-do-020	Rajasthan State Hotel Corporation	5000.00
6	-do-120-004	Rajasthan State Harvest Insurance Fund	1335536.25
7	-do-120-1016	Rajasthan Foundation Fund	20000000.00
8	8449-105-001	Loans issue for 1986-87	200000.00
9	8229-103-002	Farmers Reforms Fund	72608.06
10	-do-104-001	Funds for World Food Programme for Intensive Production	94933.34
11	-do-109-002	Revolving for made available to the loans for sales	1717131.00
12	-do-200-001	Mandi Development	340367.63
13	-do-003	Special fees for development for conversion of Residential	33562625.70
14	8443-11-003	Deposit made for Relief and Rehabilitation	4466871.54
15	8443-121-002	Deposit made for election write petition	4250.00
16	-do-124	GPF unpaid deposit	280806.79
17	8448-101	District Funds	5421851.34
18	-do-105-001	Funds of Rajasthan State Roadways	2365512.48
19	-do-109-001	Funds for Gram Panchayat	142337.77

Sl. No.	Head	Description	Balance as on 1.4.2003 (in Rs.)
20	-do-120-001	Urban and Market Fund	2890288.41
21	8223-101-001-01	Famine Relief Fund	Cr.1314848073.09
22	-do-02	-do-	Cr.770560.43
23	-do-03	-do-	Cr.82667.63
24	-do-04	-do-	Dr.1170711149.79
25	-do-05	-do-	25582.75
26	-d0-06	-do-	1564780.00
27	8658-Suspense (Civil)	Food Grain	
28	Two Broadsheet of R.R. Loans, Ministry of rehabilitation, New Delhi		

(TM/Broadsheet/O&M/2003-04/C/10 dt.16.12.04 & TM/Broadsheet/O&M/Study/05-06/C-9 dt.8.12.05)

6.10.3 D.D. Section will maintain the broadsheets of the new heads from 2003-04 as detailed in **Appendix-VII** of this Manual.

(TM-III/C/2004/10/SPM-III/150-155 dated 9.9.2004)

6.11 Acknowledgement of Balances (Deposits)

6.11.1 The following procedure should be followed strictly for getting the balances acknowledged:

- i) The balances should be called for from the administrator/operators through the Treasury Officers concerned. If the balances agree with the books of this office the fact should be noted in the Broadsheet and in case it differs, a list of monthly transactions may be called for from operators/administrators/Treasury Officer etc to facilitate

reconciliation in this office. The transactions reported by operators/administrators/Treasury Officer etc should be reconciled with those noted in the Broadsheets & difference in transaction only should be intimated to them.

- ii) The reconciliation of balances should be pursued vigorously.

(Group orders No. D.D.II/489-dated 2.3.65)

6.12 Instructions for write off to ‘Government account’

6.12.1 The following instructions should be followed before any proposals to seek sanction of the CAG to write off the balances from Debt head to ‘8680-miscellaneous Government account’ & write off from heads of account closing to balances, are submitted to the Accountant General:

- i) It should be ensured that adequate action, otherwise than by write off to Government account, has been taken to clear the amounts and that the dead end has actually been reached;
- ii) The proposal desired to be made to the CAG. has been thoroughly examined by the Internal/Test audit section and its verification report has been submitted along with the case to the AG for his perusal.

Note: The proposals will be sent to the CAG. only over the signatures of the Accountant General and the forwarding letter asking for the sanction will give the specific indication that the proposals for write

off has been got thoroughly examined from the Internal Test Audit Section of this office.

(CAG's. letter Nos .501-AC/93-63 dated 25.4.63 & 933-AC/99-63 dated 26.7.63 as mentioned in O.O No T.M. I/63-C/136 dated 14.8.63- file No. T.M.I/1(8))

iii) The power of the CAG. of India regarding write off to the Government Account of the amounts outstanding due to book-keeping errors under the heads close to balance may be exercised by the Accountant General in cases where the amounts to be written off do not exceed Rs 1000/-provided that:-

a) the amounts written off have been thoroughly examine by the ITA section;

b) the Accountant General is personally satisfied that the items have been outstanding for over five years, that a dead-end has been reached in all cases & that a write off is unavoidable; and

c) the Accountant General has also satisfied himself that the outstanding is the result of a book-keeping error only.

iv) The amounts written off by the Accountant General should be reported to the CAG. annually by 10th November along with the certificates regarding the fulfilment of the conditions (a) to (c) above.

- v) Where it is not possible to establish that unreconciled balances/differences under heads of account which close to balance are either due to book keeping errors or involve loss/receipts, balances/differences may be written off to 'Government account' with approval of the CAG. after obtaining concurrence of the Government concerned.
- vi) Ordinarily all amounts due to Government which are found to be irrecoverable shall be written off from the Debt head of account concerned to an expenditure head as a loss to Government. Similarly, any amount due by Government remaining unclaimed for such time as may be prescribed by Government may be credited as revenue of the Government concerned by debit to the Debt or Deposit head concerned.

6.13 Preparation of Transfer Entries

6.13.1 Principles of proposing transfer entry

The D.D. Section is required to rectify the errors in accounting detected during reconciliation by the departmental representatives by means of transfer entries. Transfer entries are also required to be proposed for annual adjustment book-transfer etc. The principles guiding the proposition of transfer entries are given below:-

An error which effects a debt, deposit or remittance head must be corrected by transfer, however small it may be. If the accounts of the year in which the errors took place are not closed, the corrections should be made by the removal of the items from the head under which it was wrongly taken to that head to which it properly belongs. If the accounts of the year in which the error took place are closed then the following procedure should be followed: -

1. An item to one debt, deposit or remittance head instead of another, the corrections should be made by transfer from one to another.
2. An item credited to a debt, deposit or remittance head instead of to a revenue head or debited to D.D.R. heads instead of to an expenditure head the corrections should be made by transfer to the head under which it should originally have appeared;
3. An item credited to a revenue head instead of to a D.D.R. head, correction should be made by debiting refunds and crediting the proper head;
4. An item debited to an expenditure head instead of to a debt, deposit, suspense or remittance head-correction should be made by debiting the proper head and minus debiting the expenditure head which was wrongly debited.

6.14 Proper maintenance of files

6.14.1 The D.D. Section is required to maintain correspondence file properly as per provisions of para 11.4 of the Manual of General Procedure. These points are reproduced below for observation by the section. These should be kept in view while submitting files to the higher authorities:

- i) All files should be noted in the key register and bear its serial No.;
- ii) The name of the section and year of opening should be noted in the space provided for it. Reference of previous files should also be noted in the file.
- iii) The index of the file should contain (a) name of section (b) abbreviated letters indicative of the subject or separate identity which would facilitate its location (c) year of opening and (d) Key register number.
- iv) The index should not be constituted of many words to indicate the subject;
- v) The note portion of the file should be page numbered and so also its paragraph be numbered.
- vi) All previous references should bear the dispatch numbers & dates. In case, any previous proposed draft has not been approved/issued indication to this effect should be given therein. The draft submitted should also indicate the file No. etc

(Authority: T.M./89-C/1 dated 30.1.1989)

6.15 Computation of arrears in respect of outstanding Test Audit Report

6.15.1 It has been decided that the position of arrears in respect of outstanding Test Audit Report & Inspection Report of the Director of Inspection should be shown in Monthly & Quarterly Arrear Reports of the section at the rate of 12 minutes i.e. 0.030 mandays for each paragraph/of the reports.

(Authority: TM/87-C/10 dated 18.8.87)

6.16 Submission of material for preparation of Finance Accounts (State) and Appropriation Accounts

6.16.1 Certain material for incorporation in the Finance Accounts and Appropriation Accounts of the State Government is required to be compiled & furnished to Book/AAD/TM sections as per provisions of MSO (A&E) volume II. An Office Order prescribing the due dates for various items of information to be furnished to the above noted section is issued every year by AAD. section. The section needs to ensure that the required information is compiled and furnished to the section concerned on due dates in the prescribed proforma.

6.16.2 Some of the items for which information is required to be compiled by

D.D. Section is as under: -

Nomenclature of the Item

1. Statement showing internal debt raised in and its rate of discount
(C.F. Explanatory Notes of Statement No 4)

2. Statement showing recoveries of Loans and Advances by the State Government the detailed account of which are maintained by the Departmental officers/Accounts officers (year wise breakup of the arrears should be given)

(C.F. Statement No 5(ii) of Finance Accounts).

3. Statement showing details under various debt, deposit, etc, heads in respect of which acceptance of balances to the end of the year are awaited in respect of considerable amounts (yearwise breakup may be given)

(C.F. Appendix III to Sub-para 4 of Explanatory Notes below Statement No. 8 of the Finance Accounts).

- 4.(a) Detailed statement of debt and other interest bearing obligations of Government(CF Statement No 17 of Finance Accounts). Reasons for minus figures may invariably be given wherever they appear.

- (b) Annexure to statement No 17(C.F. Annexure to Statement No 17 of Finance Accounts). For recording certificate refer note 1 below item No 17.

5. Statement showing particulars of details/information awaited from Forest Department/Treasury Officers in connection with reconciliation of balances(C.F. Appendix II to Finance Accounts).

6. Para on expenditure met from Reserve Fund Deposit Accounts etc.

- (1) Famine relief fund

6.16.3 Detailed instructions concerned to this are issued by AAD Section each year. The Circular issued by AAD Section should, therefore, be referred to whenever the information as mentioned above is required to be furnished.

6.17 Procedure relating to losses, misappropriation and embezzlement etc.

6.17.1 It has been decided by headquarter office that cases relating to losses, misappropriation and embezzlement etc would be dealt with by the Principal Accountant General (Civil Audit).

6.17.2 Requisition from Accountant General (audit) for any records, vouchers etc relating to these cases and pertaining to D.D. Section will be received initially by the D.D. Section. As soon as the requisition is received, the section should locate the records immediately and keep them in safe custody of the Branch Officer. An intimation about the case will be sent to the TM section so that the TM section may obtain necessary permission of the AG (A&E) for supply/transfer of vouchers/document to PAG (Civil Audit) who will then be responsible for ensuring safe custody of the original vouchers/ documents.

6.17.3 Branch Officer will maintain a record of the original documents in the prescribed proforma and send intimation of handing over and receipt back of vouchers/documents etc to TM section. Proper maintenance of registers will be checked by TM section once in a year.

(Authority: T. M./85-C/15 dated 13.6.1985)

6.18 Monthly Arrear report

6.18.1 A detailed report on the state of work should be submitted to the Branch Officer by the fifth of each month in the prescribed form. The report should be prepared carefully and it should reflect true state of work in the section, as it stood on the last day of the month under report. The arrears should be calculated in terms of man-days according to the prescribed formula.

6.18.2 While approving the arrear report, the Branch Officer should verify the actual position of arrears in the section and exercise proper check over the correctness of the arrears depicted in the report.

6.19 Submission of vouchers to Principal Accountant General (Civil Audit) for central audit by central audit parties

6.19.1(i) It has since been decided that vouchers for auditorial function to central audit parties of Principal Accountant General (Civil Audit) will be made available by accounting sections of this office. It has, therefore, been decided that the arrears, if any, on account of non-production of vouchers requisitioned by Central Audit Parties to PAG(Civil Audit) and not supplied should be assessed in terms of man-days and indicated in the following proforma prescribed by the Central Office. A brief appreciation note explaining the reasons for non-production/non-supply of the vouchers, should also be appended with the Quarterly Arrear Report for each quarter.

This report is required to be furnished to TM section by D.D. Section with the Quarterly Arrear Report.

(ii) Sub:-Proforma for production/non-production of vouchers to Principal Accountant General (Civil Audit).

- (1) Month for which vouchers have been called for by PAG (Civil Audit); (Major headwise or department wise) but not submitted.
- (2) Date of requisition from PAG (Civil Audit).
- (3) Reasons for non-submission
 - (a) Due to non-receipt of initial accounts from Treasury/P.W. & Forest Divisions;
 - (b) Other reasons (to be specified)
- (4) Arrears in man-days.
- (5) Action taken to clear the arrears.
- (6) Remarks.

(Authority: T.M./89-C/14 dated 22.12.1989)

6.20 Calendar of Returns

6.20.1 Every section is required to maintain calendar of returns for effective control of state of work in the section. The Calendar of Returns is required to be submitted to the authorities concerned on due dates. The following instructions have been prescribed for proper maintenance of the Calendar of Returns:

- (i) The Section Officer of the section will personally be responsible to maintain and make entries in the calendar of returns as prescribed in para 8 of the confidential O.O No IAS/49 dated 9th November, 1966 & O.O. No TM/71-C/107 dated 7th October, 1974.

- (ii) The Branch Officer are also required to check the dates at the time of submission of the Calendar of Returns, in such a manner that each item of calendar of returns comes under test check once in a year. The Branch Officer should indicate the items test checked by them at the time of signing the weekly reports.
- (iii) The Calendar of Returns should also be submitted to the Group officer on 4th Tuesday of the month. While submitting the Calendar of Returns to the Group officer/Accountant General, Branch Officer should review it and record the results of its review on the weekly report of the calendar of returns.
- (iv) Chronological index of the returns must be kept with the Calendar of Returns in the proforma prescribed.
- (v) All orders through which the old returns are dispensed with or new returns are prescribed, should invariably be submitted to the Branch Officer for his attestation alongwith the Calendar of Returns. The orders pertaining to deletion or insertion of new returns should be got filed under the orders of the Branch Officer.
- (vi) In order to keep proper watch over the returns due to Government of India/State Government/Comptroller and Auditor General of India, it has been decided that such returns which are likely to be delayed in the ensuing month should be brought to the notice of the Accountant

General through the monthly review of the Group Officer's, indicating the reasons for delay and action taken for their expeditious submission.

- (vii) While submitting the Calendar of Returns, the Section Officer should specifically see that only correct dates have been filled in against the returns concerned. When the submission of Calendar of Returns is delayed due to some unavoidable circumstances, such delays should also be exhibited in the weekly submission reports.
- (viii) Calendar of Returns should be page numbered. Submission memo should also be page numbered;
- (ix) It should specifically be seen that all the relevant columns i.e. 'authority to whom due' & 'when due' etc should also be filled in properly & carefully;
- (x) While submitting the Calendar of Returns to the Branch Officer/Group officer, the initials by the concerned officer should be dated;
- (xi) It has also been decided that the date on which the Calendar of Returns has been submitted by the Section Officer will be taken as the date of submission of the return to the Branch Officer.

Similarly, if the return is due to be submitted to the Group officer, the date of submission will be the date on which Branch Officer has signed the

return. In case the return is due to be submitted to the Accountant General, the date of signature by the group officer will be taken as the date of submission of the Calendar of Return.

(T.M./80-C/32 dated 2nd June, 1980)

(T.M./80-C/2 dated 5th January, 1980)

(T.M./79-C/9 dated 28 February, 1979)

Appendix-I
(Referred to in para 1.3.2)
Calender of Returns
Debt & Deposit Section

Sl. No.	Name of Return	To whom due	When due	Authority
PART-I>Returns which are to be submitted to the outside authorities.				
YEARLY				
1	Proforma account of Famine Relief Fund	CAG of India	31/12/06	CAG 1076 Gen./85 dt.29.9.70
2	Consolidated Loan received during the previous year	Finance Deptt., Govt. of Rajasthan	1 st May	Central P.60-61/887 dt.10.11.60
3	Report of default in respect of Repayment of Principal & Interest for Central Loan	A.G.C.R., New Delhi	1 st May	A.G.C.R. F.A.25 10 dt.11/64-65/989 dt.2.2.68
4	Statement of Loan to the State Govt.	Finance Deptt., Govt. of Rajasthan	30 th Sept.	Item No.4 of App. 1.80 of DD Manual
5	Statement of March pertaining to Loans by Central Govt. to State Govt. and other parties closing of March (S)	Finance Deptt., Govt. of Rajasthan	30 th August	Para 61 of O/N TM 65 (i) 2804 dt.28.10.93
QUARTERLY				
1	Quarterly Report of minus balances appeared in the Finance Account	CAG of India	5 th April 5 th July 5 th October 5 th January	TM/Loan, Deposit, remittance, minus balance/2001-02/K-381 O/O C-22 dt.2.7.01
PART-II - Returns due to officers and other sections of this office.				
YEARLY				
1	Report of T.E. incorporated in March Final A/cs	TM	14/6/06	TM/63-C dt.11.11.62
2	Permanent reliable statistics for the volume-I work done in office	TM	10 th August	TM/Statistics/84-85/176 dt.13.12.84

3	Treasury irregularity	TM	21 st April	O/O No.357 III/5 dt.28.8.65
4	Budget proposal for the next year for the staff & revised proposal for current year	Admn.I	5 th Sept.	F-85/73-74/41 dt.12.5.74
5	Preparation of Annual review of working of Treasury in Rajasthan	TM	15 th June	TM/72- C/34dt.2.4.79
6	List of Annual Adjustment to be carried out by the section	Book-I	10 th April	TM/74-C/93 dt.22.10.74
7	Certificate regarding consignment of record to record room	MAR in 4189	April	TM/73-C 159 dt.14.8.82
8	Statement of minor cases of losses write off the inclusion in the report of C.A.G. of India for the year 2006-07	Report of P.A.G. Civil Audit, Raj., Jaipur	30/8	P.A.G. Civil Audit Report TR No.44 dt.31.5
9	Finance accounts state and Appropriation accounts	A.A.D.	25/6	No.TM/85/ DC dt.11.11.86
10	Register of Books for verification	G.D. Lib.	15 th Jan.	TM/29 dt.14.8.84
11	Report of unauthorized absence employees	Admn.I	30 th June	Admn.II/3 F/29/Annual verification
12	Information, as detailed in Agreement 'A', to be sent to TI Cell	TI Cell	24/4	Sr.DAG order No.29 dt.26.6.01
13	Details of arrears in the recovery of Principal and Interest in respect of Loan the detailed A/c of which are maintained by A.G. A/cs also maintained for Para on delay in confirmation & balance Para 1.26 of Audit Report	Audit	31/5	Book-I/K3-33 T.M. 9.4.95 Spl.TR-I dt.4.4.96 Report A/170 97 dt.13.2.97
HALF YEARLY				
1	Achievement Register	B.O.	15 th April 15 th Oct.	TM/65-C dt.19.12.65
2	Register of good and bad work done by the staff	B.O.	10 th April 10 th Oct.	F.66/100/78/308 dt.23.1.79
3	Report showing outstanding difference under Suspense and Remittance Head	Book-I	15 th June 15 th Nov.	Book-I/67/ 80- 81/ dt.16.4.81

4	Key Register for verification	B.O.	15 th July 15 th Jan	TM/63-C/246 dt.23.12.63
5	Target Report	TM	5 th April 5 th Oct.	TM-IX/ Target/360 dt.12.3.2000
QUARTERLY				
1	Quarterly statement showing the position of Civil Suit/Petition/application filed by serving/retired Govt. servants	TM/CC	1 st April 1 st July 1 st October 1 st January	TM/86-C/6 dt.25.9.86
2	Quarterly Arrear Report	TM	5 th April 5 th July 5 th October 5 th January	247/TM dt.18.9.76 & TM/80 dt.24.1.84
3	Hindi Quarterly Arrear Report	Hindi Cell	5 th April 5 th July 5 th October 5 th January	247/TM dt.18.9.76 & TM/80 dt.24.1.84
4	Register regarding sending the record to record room	DAG	5 th April 5 th July 5 th October 5 th January	372/Para 73 dt.15.4.76 & 770 565 dt.9.5.88
5	Report regarding maintenance of Key Register	TM	5 th April 5 th July 5 th October 5 th January	TM/71 305 dt.23.1.01
6	Report regarding irregularities in Accounts	Treasury Inspection Cell	5 th April 5 th July 5 th October 5 th January	O/O No.2 dt.31.9.2000
7	Shortcoming noticed in checking of Initial A/c	TM	5 th April 5 th July 5 th October 5 th January	TM/86-C/ Spl.TR-II/4 dt.7.2.86
8	Register of Digest of Important and Interesting cases	B.O.	10 th April 10 th July 10 th October 10 th January	TM/65-C/137 dt.6.9.65

9	Review of Guard File	B.O.	10 th April 10 th July 10 th October 10 th January	TM/73-C/132 dt.6.9.65
10	Review of Circular File	B.O.	10 th April 10 th July 10 th October 10 th January	TM/73-C/132 dt.6.9.65
11	Points for discussion of Inspection (Nil report not to be sent)	ITAS	15 th April 15 th July 15 th October 15 th January	247/TM dt.18.9.75 & TM/80 dt.24.1.84
12	Key Register Review	B.O.	15 th April 15 th July 15 th October 15 th January	TM/65-C/13 dt.19.12.85
13	Register for the supply/return of vouchers to/for P.A.G. (Civil Audit)	DAG	15 th April 15 th July 15 th October 15 th January	TM/86-C/16 dt.19.8.81
14	Register of watching the vouchers/original cheques given to Police/SBI.	A.G.	20 th April 20 th July 20 th October 20 th January	TM/71-C/69 dt.5.6.71
15	Report regarding review of Manual	B.O.	20 th April 20 th July 20 th October 20 th January	TM/Manual/Up dation/2005- 06/TR-III/ 533 dt.27.3.61
16	Performance Indicators for accounting arrears regarding	TM	31 st May 31 st Aug. 30 th Nov. 28 th Feb.	TM/2004-05/K- 181/389 dt.11.11.04
MONTHLY				
1	Statement showing particular of employees in position in the section	TM	1 st of each month	TM/60/82-83/50 dt.23.6.03
2	Statement showing details of officials remained on leave	Admn.	1 st of each month	Admn.I/Staff position/75-76 dt.10.10.76

3	Monthly Arrear Report	TM	5 th of each month	347/TM-IX A-55-56/96 dt.24.10.78
4	Monthly Hindi letter report	Hindi Cell	5 th of each month	347/TM-IX A-55-56/96 dt.24.10.78
5	Difference between Broadsheet and Ledger under DDR Head	MAR	5 th of each month	TM/105-75 dt.10.10.65
6	Disposal of paras of ITAS/DI's Report	ITAS/TM	5 th of each month	TM/63-C/63 dt.20.1.63
7	Register of good and bad work	B.O.	5 th of each month	
8	Reconciliation Register	B.O.	5 th of each month	79-80 dt.15.11.79
9	Register of important and interesting case	B.O.	5 th of each month	TM/63-C/134 dt.9.6.66
10	Register of defects in plus minus memo	B.O.	5 th of each month	Plus minus memo 455-457 dt.19.12.83
11	Register regarding sending the record to record room	B.O./DAG	5 th of each month	GD/174/312 dt.10.5.78 748-79 K-174
12	Register of Losses/Defalcation	B.O.	10 th of each month	62-134 TMIV dt.16/12& 28.6.83
13	Register of Write off of loans and repayments by Govt.	B.O.	10 th of each month	No.62 134/TM dt.16.1.52
14	Register of Correction steps	B.O.	10 th of each month	509 dt.12.2.51
15	Register of Books	B.O.	10 th of each month	599 dt.12.7.56
15-A	Register of Periodical Adjustment	B.O.	10 th of each month	TM/7C/68 dt.20.7.66
16	Register of watching Supply & Return of vouchers to PAG (Civil Audit)	B.O.	10 th of each month	TM/86-C/16 dt.19.8.86
17	Register of sanctions received in the section	B.O.	10 th of each month	TM/ 2003-04 O/O No.3 dt.2.6.03

18	Register of treasury irregularity	B.O.	10 th of each month	TM/63-C/175 dt.8.10.63
19	Register of insufficient Irregular sanction	B.O.	15 th of each month	TM/75-C dt.6.3.63
20	Register of missing wanting cheques	B.O.	15 th of each month	TM/63-C/43/91 dt.25.8.68
21	Register of recoveries	B.O.	15 th of each month	TM/69-C/40 dt.21.2.82
22	Register of progress of D.I. para	B.O.	15 th of each month	TM/74-C/ dt.5.7.64
23	Final statistics of volume of work done during the year	B.O.	20 th of each month	TM/State/83- 84/78 dt.15.12.84
24	Register of original documents/cheques sent to Police/CBI	D.A.G.	20 th of each month	TM/86-C/2 dt.31.1.86
25	TE Register	B.O.	20 th of each month	TM/67-C/8 dt.18.1.67
26	Report of differences between Ledger figure and Detailed Book	A.G.	20 th of each month	TM/Spl.TR- III/594 dt.29/10
27	Review of calender of Returns	DAG	3 rd Tuesday	TM/74-C/97 dt.11.11.74
28	Report of T.E.	T.M.	25 th of each month	TM/TE/197/ 84/222 dt.20.11.84
29	Despatch Register	B.O.	26 th of each month	347/TM I/A/53- 54 46-94 dt.24.10.53
30	Register of Earned Leave	B.O.	Last day of the month	TM/43 dt.6.2.86
31	Clearance of minus balances shown in certain Heads of accounts of Finance Accounts	T.M.	Last day of the month	TM/debt deposit remittance minus balance/K-58 DT.20.1.02
32	Monthly report of unauthorized absence of employee	Admn.I	Last day of the month	Admn./ Vidhik/ Circular/2/2005 dt.17.11.2005

33	Monthly Demi-official letter statement showing position of Central Loan and P.D. Accounts 8443-106	Book	After closing of monthly accounts	Book-I/K-60/monthly D.O./2005-06/Sp1.TR-I/209 dt.13.2.06
34	B/S & SLR	B.O.	Last day of the month	S.N.3 of DD Manual
WEEKLY				
1	Hindi Diary	B.O.	Every 8 th , 15 th , 23 rd & last day of the month	TM/63-C/70 dt.18.12.63
2	General Diary	B.O.	Every 8 th , 15 th , 23 rd & last day of the month	TM/63-C/70 dt.18.12.63
3	Internal Diary	B.O.	Every 8 th , 15 th , 23 rd & last day of the month	TM/63-C/70 dt.18.12.63
4	requisition of Correction Diary	B.O.	Every 8 th , 15 th , 23 rd & last day of the month	TM/63-C/70 dt.18.12.63
5	Calender of Returns	B.O./DAG	Every Thursday third Tuesday	TM/63-C/20 dt.18.2.63
Bi-WEEKLY				
1	CAG & Urgent Diary	B.O.	Every Wednesday & Friday	TM/63-C/70 dt.18.4.63

APPENDIX-II

(Referred to in para 1.4)

PRESERVATION OF RECORDS

No.	Description of Record	Period of preservation expressed in completed years.
(1)	(2)	(3)
1.	Broadsheets & Loan Registers Broadsheets of various heads the details of which are maintained by the AG(S.Y.114)	15
2.	Broadsheets of various heads of which no detailed accounts are maintained by the AG(A.T.M.85)	10
3.	Broadsheets of loans to Government Servant (A.T.M.86)	
	a) House Building Advance	15
	b) Motor Car Advance	10
	c) Other means of conveyance	10
4.	Subsidiary loan Register S.Y.113	Permanent
5.	Loans vouchers to Municipalities etc., the detailed account of which are maintained in this office.	20
6.	Vouchers in respect of loans of which no detailed accounts are maintained in this office.	6
7.	Vouchers for loans to Government Servants	6
8.	Correspondence, acknowledgement of balance	5
9.	Files of vouchers of loans for which detailed accounts are maintained	3 (after loan is fully repaid)
10.	Statement of Loans & Advances to Government	10
11.	Plus & Minus Memos	3
12.	Treasury schedules & Recovery slips	6

(1)	(2)	(3)
13.	Vouchers relating to repayment of compulsory deposits.	7
14.	Vouchers relating to payment of Interest on compulsory deposit	3

Note:- SPECIFIC ORDERS OF THE COMPETENT AUTHORITY SHOULD BE OBTAINED FOR RETENTION OF RECORDS BEYOND THEIR NORMAL PERIOD OF PRESERVATION.

APPENDIX-III

(Referred to in para3.4)

TM/82-C/23

dated 27.7.1982

Sub: COMPILATION, RECONCILIATION & AUDIT OF TRANSACTIONS UNDER CERTAIN LOANS HEADS WHOSE DETAILED ACCOUNTS ARE MAINTAINED BY DEPARTMENTAL OFFICERS..... FORMATION OF CTS (DEPARTMENTAL LOANS COMPILATION & AUDIT) SECTION.

- (1) Of late it has been observed that adverse/minus balances appear under various loans heads from year to year. Remarks against such items in the Finance Accounts are appearing to the effect that items are under investigation. The items are quite chronic and also have multiplied when we compare Finance Accounts of 1979-80 with that of 1980-81. The problem has become all the more acute with the dispensation of maintenance of broadsheets by DD as the departmental authorities are responsible to maintain the detailed account of these heads.
- (2) With a view to streamlining the process of Compilation audit, reconciliation etc a new section named CTS (DLC and A) has been formed with immediate effect. The section is located in CTS Hall and the present Section Officer is (Shri H. L. Taneja) Accounts Officers/CTS (Shri M. C. Gupta) will be in charge of this section.

(3) Main function/procedures relating to the section

3.1 Obtaining vouchers/schedules

As soon as the accounts of a Treasury are received, the district auditor concerned will intimate the fact of receipts of accounts to the auditors concerned of CTS(DLC & A), who will tally the total amount of vouchers and schedules as shown in the list of payment & cash accounts respectively. After tallying this, he will take delivery of the vouchers/schedules and in token of receipt, will give acknowledgement on the list to be prepared by the district auditor in the following proforma: -

Name of Treasury-----

Month of account-----

Head of Account	—AMOUNT—	
	DEBIT	CREDIT
6202 Loans for Education, Sports, Arts & Culture		
6216 Loans for Housing (and so on)		
Total	=====	=====

Signature of Auditor of CTS.V(DLC&A)

Signature of Distt. Auditor.

Discrepancies if any under the heads as per the annexure will be pointed out to the representative of the Treasury who brings the accounts.

3.2 **Compilation:** this section will do the compilation in respect of the loans heads as indicated in Annexure to this office order. The detailed book will also be posted for these heads by CTS (DLC & A) & handed over to CTS for incorporating the figures in their detailed book. Compilation of certain other loan heads viz. 7610, 7615 would be done by CTS Section.

To facilitate & exhibit distinctly the loan head, the column of 'Total F.-loans and advances' may be split up in two parts, 'Loans and Advances part-II' and 'Loans and Advances part-III'. The heads compiled by CTS Section may be booked under 'F.-Loans and Advances part-II'. The total of these two parts will appear under the column 'Total F.-Loans and Advances' as shown in the detailed book. Auditors of CTS(DLC & A) will take due precautions in compiling the accounts and will take help of the monthly balances as appearing in the consolidated abstract to be prepared as shown in items 3 below. Wherever minus balances occur, immediate correspondence is to be undertaken with the departmental authorities/Treasuries.

3.3 Compilation of consolidated abstract/ledger

After completing the Detail Book in the above manner, the detailed headwise total of loans heads as shown in Annexure will be posted by

CTS(DLC & A) in consolidated abstract which will serve the purpose of ledger also (Book-I section will, however continue to prepare the Consolidated Abstract-cum-Ledger-as usual)-This Consolidated Abstract-cum-Ledger-will show closing balance to each month's account in order to provide a caution against minus balance, if any.

The form of this Consolidated Abstract will be as under:

Head (Upto detailed head level)

1

April, 1982

Opening Balance (i)	Debits (ii)	Credits (iii)	Closing Balance (iv)
------------------------	----------------	------------------	-------------------------

2

May, 1982

	Debits	Credits	Closing Balance
--	--------	---------	-----------------

And so on.....

Every month after completing the consolidated abstract, CTS(DLC & A) will get the figures posted in this abstract against the debits and credits of each month, verified from the consolidated abstract posted by Book Section, i.e. the Book Section will certify these figures. The Consolidated Abstract will be submitted by CTS(DLC & A) section every month to the Branch Officer. Necessary check as prescribed in DA/CA manual with regard to test-check of entries will also apply so far checks by SO/BO are concerned. After the close of annual

accounts by Book-I section and before preparation of statement No 18 by Book-I section, it will get the figures verified from CTS(DLC&A) which will be ready much earlier than the figures of balances struck by Book Section at the close of the year's accounts.

3.4 Transmission of vouchers to D.D. Section in respect of heads whose detailed accounts are kept by D.D. Section

Within one week of the compilation of the accounts by CTS(DLC & A) the vouchers/schedules pertaining to the head 682, 684 & 734 and also of the loan heads for which the detailed accounts are maintained by D.D. Section will be obtained by D.D. Section from CTS(DLC & A) as usual in terms of O.O. No TM/80-C/23 dated 5.5.1980.

3.5 Transmission of vouchers by other accounting sections in CTS(DLC & A) section

There are occasions when other accounting sections may operate the loan heads either in the regular classified abstract or through media of TE. The vouchers/Challans etc in support of this booking are to be made available to CTS(DLC & A) section. The transfer entries as and when prepared effecting the heads as indicated in the Annexure will be got noted from CTS(DLC & A) and an extra copy is to be supplied to CTS(DLC & A) before actual incorporation in their monthly

accounts. As and when such heads are effected, the concerned section will record a certificate in their Classified Abstract to the effect that vouchers/challans/copy of T. E. have been handed over to CTS(DLC & A) section. The CTS(DLC & A) section will in turn give the acknowledgement against this certificate in the Classified Abstract itself so that no gap is left in transmission of such documents. Book-I section will watch this certificate & receive the classified abstract only when this formality is completed.

3.6 Audit and review

The audit and review of the vouchers in respect of the loan heads mentioned in Annexure to this office order will be conducted by CTS(DLC & A) from April, 1982 accounts and onwards. The selection register (audit & review) will be maintained by this section in the prescribed form as usual.

3.7 Filing of vouchers

CTS(DLC & A) section have consolidated files in respect of the vouchers and receipt schedules pertaining to a single major head of accounts for a particular financial year i.e. all the vouchers and receipts schedules pertaining to the loan head concerned will be kept in a single file in respect of all the treasuries. An index sheet in the

following form will be prepared in each such file and placed in the beginning of such file: -

Month of Account	Name of Treasury available at Page	Credit schedules available at Page	Vouchers
------------------	---------------------------------------	---------------------------------------	----------

April
May
(and so on)

3.8 Maintenance of Objection Book

In case of missing vouchers, the amount is to be booked under CTS Suspense. Since this head, viz. 838 suspense will appear in a distinct and separate detailed book the concerned accountant of CTS(DLC & A) will give a slip of such booking under the suspense head duly signed by Section Officer to the district auditor for posting in his compilation/detailed book and registering the items in Objection Book & acknowledgement taken in the duplicate copy of the slip. Simultaneously a register of such missing vouchers will, however, be maintained by CTS(DLC & A) & pursuance effected through such register.

3.9 Reconciliation

With the dispensation of maintaining the broadsheets from December 1980 accounts in respect of loan heads, the detailed accounts of which are to be maintained by the departmental authorities, reconciliation

work of such heads will be dealt within CTS(DLC & A) section. As regard period prior to December 1980 the connected record viz. Vouchers, broadsheets, sanctions etc are available in D.D. Section. D.D. Section has to render all assistance and co-operation to CTS(DLC & A) which will act as a liaison only for getting the reconciliation done for the period prior to December 1980. The reconciliation memo for carrying out adjustments etc will, however, be received by CTS(DLC & A). The TEs will, however, be got noted by D.D. Section.

A reconciliation register will be maintained by CTS(DLC & A) on the pattern of AAD, so far as credits side, AAD is already maintaining such registers.

3.10 Clearance of minus balances

Analysis headwise/Treasurywise/monthwise is to be undertaken by CTS(DLC & A) section with a view to having the exact whereabouts of the concerned treasury & concerned records. Where the items cannot be cleared from our records, the cases are to be put up to the BO/G.O. as and when occasion arises for visiting Treasuries/departments.

APPENDIX -VI

(Referred to in para 5.5.1)

List of Irregularities generally noticed in the examination of Deposit Transactions and Vouchers particulars of objection.

1. Head of Service not filled in.
2. The head of account to the credit of which the amount is paid by transfer and the item of credit in which it is included not stated.
3. The bill does not bear any Treasury voucher.
4. No. and date of deposit not correctly stated.
5. Name of depositor not correctly stated.
6. Amount in deposit not clearly stated.
7. Date of payment not entered.
8. Amount in figures not the same as amount in words in the pay order.
9. Want of claimant's name/signature.
10. Corrections in the voucher not attested by person signing the receipt.
11. Total not written in words.
12. Payment order not signed by the officer authorised to sanction repayment.
13. Official designation of officer authorised to sanction repayment not entered.
14. Want of Treasury Officer's signature to the pay order.
15. Correction in the order of payment not attested by the Treasury Officer.
16. Paid in cash instead of by transfer (vide article 67 of Account Code-Vol.I).
17. The amount of the payment order exceeds the amount of the application.
18. Paid more than the prescribed number of days after the date of payment order without renewal enforcement by the court.
19. Voucher not received.

20. The voucher being in vernacular, the nature and the amount of the payment and the name of the payee not noted on it in English and the vernacular payment order not translated into English.
21. Excess payment.
22. Difference between the amount of the register and treasury account.
23. Errors in the total in the register.
24. Lapsed deposits paid through the repayments registers and without verifying sanction of the Accountant General.
25. Amount remitted by money orders when items to be refunded/exceeds Rs. 100/-.
26. Cheques (Personal Deposit) more than 3 months old cashed at the Treasury.

Appendix-VII

(Referred to in Para 6.10.3)

क्र.सं.	लेखा शीर्ष			
1.	6003-101-(001)-	38/6.40%	रा.रा.विकास ऋण	2013
2.	-do-	39/6.35%	-do-	2013
3.	-do-	40/6.20%	-do-	2013
4.	-do-	41/5.85%	-do-	2015
5.	-do-	41/6.20%	-do-	2015
6.	-do-	42/5.85%	-do-	2015
7.	-do-	43/5.90%	-do-	2017
8.	-do-	44/5.85%	-do-	2015
9.	6003-106-002-01/	8.50%	टैक्स फ्री राजस्थान सरकार विशेष ऋण	
			2006 (अक्टूबर)	
10.	-do-	02	-do-	2007 (अप्रैल)
11.	-do-	03	-do-	2007 (अक्टूबर)
12.	-do-	04	-do-	2008 (अप्रैल)
13.	-do-	05	-do-	2008 (अक्टूबर)
14.	-do-	06	-do-	2009 (अप्रैल)
15.	-do-	07	-do-	2009 (अक्टूबर)
16.	-do-	08	-do-	2010 (अप्रैल)
17.	-do-	09	-do-	2010 (अक्टूबर)
18.	-do-	10	-do-	2011 (अप्रैल)
19.	-do-	11	-do-	2011 (अक्टूबर)
20.	-do-	12	-do-	2012 (अप्रैल)
21.	-do-	13	-do-	2012 (अक्टूबर)
22.	-do-	14	-do-	2013 (अप्रैल)
23.	-do-	15	-do-	2013 (अक्टूबर)
24.	-do-	16	-do-	2014 (अप्रैल)
25.	-do-	17	-do-	2014 (अक्टूबर)
26.	-do-	18	-do-	2015 (अप्रैल)
27.	-do-	19	-do-	2015 (अक्टूबर)
28.	-do-	20	-do-	2016 (अप्रैल)
29.	8449-105(020) /	6.40%	राज.राज्य विकास ऋण	2013
30.	-do-	(021) /	-do-	
31.	-do-	(022) /	-do-	
32.	-do-	(023) /	राज.राज्य विकास ऋण	2015
33.	-do-	(023) /	-do-	2015
34.	-do-	(024) /	-do-	2015
35.	-do-	(025) /	-do-	2017
36.	-do-	(026) /	-do-	2015

37.	6225-01-800-(001)	राजस्थान अनुसूचित जाति जनजाति वित्त एवं विकास सहकारी निगम को उधार
38.	6225-03-800-(001)	राजस्थान अन्य पिछड़ा वर्ग वित्त एवं विकास सहकारी निगम को उधार
39.	6225-03-800-(002)	राजस्थान उप्त संख्यक वित्त एवं विकास सहकारी निगम को उधार
40.	6851-200-(007)	वाणिज्य कर विभाग के माध्यम से ब्याज मुक्त कर्जे
41.	6801-190-(003)	भि राजस्थान अक्षय ऊर्जा कापोरेशन का उधार
42.	6885-01-190-(003)	भिवाड़ी औद्योगिक विकास प्राधिकरण को उधार
43.	8011-106-(003)	नवीन अंशदायी पेंशन योजना
.	(01)	राज्य कर्मचारियों के लिए
44.	8338-104-(001)[24]	जिला परि-द
45.	8338-104-(004)[17]	जिला परि-द
46.	8342-120-(031)	ग्रास स्ट्र्स इनोवेदन आगमेन्टेशन नेटवर्क नार्थ
47.	8342-120-(032)	राजकीय कुक्कुट शाला
48.	8342-120-(033)	पुलिस कल्याण निधि