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



MANUAL OF THE BOOK SECTION

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

The first edition of this Manual was published in April'1957 subsequently revised in May'1965, November'1982 and 1992. This is the fifth edition of Manual of Book Section

PREFACE TO THE FIFTH EDITION

The Book Manual has been updated taking into account the Voucher Level Computerization of the State Accounts which came into effect in 2001-2002. The Detailed Book Part-II, Consolidated Abstract of DDR heads, Abstract of Major head Totals, Ledger Balance, Monthly Civil Accounts, Bank reconciliation statements, monthly R.B.D. accounts (state) and other reports are generated through VLC system.

A new Chapter on “Partial Decentralization of State Govt. Cash Balance” has been added in this edition. The circulars/orders issued by the Headquarters office from time to time have also been kept in view in giving final shape to this edition. The Book Sections 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)

Dated: 01-02-2007

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CHAPTER 1

GENERAL FUNCTIONS AND ORGANISATIONAL SET UP

- 1.1 There are two Book Sections in this office viz. Book I and Book II, At present both the Sections are under the supervisory charge of the Accountant General (A&E).

The Book I Section mainly deals with the final Compilation of State Civil Accounts. The Book II Section is mainly concerned with Deposits with Reserve Bank and item adjustable between Central and State.

Other important items of work dealt with in the Book Sections are:-

A. State Section of Accounts.

- (1) Preparation of Statement of Accounts – Statement No.7
- (2) Closing of annual Accounts.
- (3) Furnishing of requisite information in connection with the Appropriation Accounts and Finance Accounts of the State prepared by Appropriation Audit Section (in terms of Section 11 of the Comptroller and Auditor General's Duties, Powers and Conditions of Service) Act 1971.
- (4) Keeping of records of the transactions pertaining to Cash Balance Investment Accounts and watching of Interest on Securities.

- (5) Material of preparation of Combined Finance and Revenue Accounts.
- (6) Verification of availability of funds under Contingency Fund, recoupment of advances watching of adjustments in accounts and submission of reports to A.A.D. Section and to the Central Office.
- (7) Preparation of reports on review of balances and differences between Ledger and Broad Sheets of Debt, Deposit and Remittance heads and its submission to the Central Office.
- (8) Work relating to List of Major and Minor Heads and opening of new detailed heads etc.
- (9)
 - i) Generation of RBD (State) Account for Central Office.
 - ii) Generation of RBD (State) Account for Finance Deptt., Govt. of Rajasthan.
- (10) Reconciliation of Figures under Reserve Bank Deposits as reported by Reserve Bank of India and by the Treasury Officers.
- (11) Ways & Means & Overdrafts of the State Government.
- (12) Furnishing of General Provident Funds figures to Director of State Provident Funds.

(B) Central Section of Accounts.

Preparation of Reconciliation Statement of Deposits with Reserve Bank and its submission to the Controller General of Accounts, New Delhi.

The detailed procedure relating to important functions performed by the Book Sections are discussed in the succeeding chapters.

- 1.2 Distribution of duties between Book I and Book II sections in brief and amongst the staff posted in the two sections in relation to work being done through computers are detailed in Annexure to this Chapter. These may be varied from time to time under orders of the higher authorities.

Annexure

(Referred to in Para 1.2)

Distribution of work in brief and the staff in relation to work done through computerization

Book Section has two branches Book-I and Book-II.

Book-I Section mainly deals with the generation of State Civil Accounts by capturing data from Detail Book part-I, data entry made by compilation sections, divisional accounts, inward/outward accounts, non-accounting transfer entries and remittances check register.

Book-II Section mainly deals with the compilation of Reserve Bank Deposits (State) accounts and sends the same to the Comptroller & Auditor General of India. The residual work of RBD (Central) is also dealt with in Book-II Section and the report is sent to Controller General of Accounts.

The State R.B.D. Account is generated on computer after feeding net bank transactions and adjustments received from CAS, RBI, Nagpur every month. The cash account figures captured from Detail Book Part-I. After incorporating all adjustments, transfer entries and links final account generated and sent to CAG office and Finance Secretary, Government of Rajasthan.

The monthly and Annual discrepancy lists are also generated on computer after feeding R.B.D. and verified date-wise monthly statements(VDMS). The bank branch figure and adjustments come automatically from Bank compilation Register and Register of adjustments.

The work relating to Ways and Means advances and overdraft are also being done on computer.

Duties and responsibilities of A.A.G./Sr.A.O./A.O. in Book-I Section

The Asstt. Accountant General/Sr. Accounts Officer/Accounts Officer is overall incharge of the section. In addition to the duties/responsibilities already being performed by him, he is to supervise the work done through computers. The checks to be exercised by him/her are as under: -

- 1) To monitor the consolidation of the Monthly accounts on the computer and to ensure the timely running of processes so that monthly accounts are generated in time for submission to State Government on due dates.
- 2) To monitor the timely running of processes by the staff for generation of various statements of the Finance Accounts on due dates.
- 3) To authenticate the various reports relating to Book Section generated through the computers.
- 4) To ensure that reports etc. generated through computers are maintained and preserved as per existing codal provisions.

Duties and responsibilities of A.A.O./S.O in Book-I Section

- 1) The Asstt. Accounts Officer/Section Officer holds the supervisory charge of the section. He is to supervise the work of Book Section through computers.
- 2) He is to monitor the progress of data entry on daily basis and to ensure that data entry is complete by due date. In case, any delay is apprehended, the matter may be brought to the notice of Branch Officer/Group Officer in time. He is to authenticate the prints of various reports obtained and to ensure the timely submission of accounts to State Government by due date.
- 3) He is to ensure that various reports are received in Book Section on due dates from different sections. In case any delay is noticed the matter may be reported in writing to the Branch officer/Group Officer.
- 4) The Asstt. Accounts Officer/Section Officer is to watch the generation of various reports by due dates concerning/his section such as detail book part-II, cash balance investment report, monthly civil account, disbursement account, DAA Suspense, Consolidated Abstract of DDR Heads (Receipt/Payments) and account rendering.

Duties and responsibilities of A.A.O./S.O.in Book-II Section

- 1) The Asstt. Accounts Officer/Section Officer holds the supervisory charge of the section. He is to supervise the Book-II section through computers.
- 2) He is to monitor the Data entry in respect of R.B.D. (State) Account, R.B.D. and VDMS and to ensure that the Data entry is completed by due date. In case any delay is apprehended, the matter may be brought to the notice of Branch Officer.
- 3) He is responsible to ensure that RBD (State) Account must be despatched to Central Office after its compilation on due date. In case any delay is noticed, the matter may be reported to Branch Officer. he is also responsible to monitor the compilation of RBD (Central) Account and its timely submission to Controller General of Accounts and Central Office.
- 4) The AAO/SO is to watch the generation of various reports by due date such as certificate of confirmation of balances, RBD (State) Account to Central Office and Finance Department, Govt. of Rajasthan, monthly discrepancy list of each treasury, annual discrepancy list of each treasury, monthly and bi-monthly reports of pre-departmentalized balances, material for

compilation of Union Finance Accounts in Statements 5, 13 and 17.

Duties and responsibilities of A.A.G./Sr.A.O./A.O. in Book-II Section

The Asstt. Accountant General/Sr. Accounts Officer/Accounts Officer is overall incharge of the section. In addition to the duties/responsibilities already being performed by him, he is to supervise the work done through computers. The checks to be exercised by him/her are as under: -

- 1) To monitor the generation of RBD (State) Accounts on the computer & RBD (Central) Account generated manually.
- 2) To monitor the timely running of process of RBD accounts, monthly discrepancy lists, annual discrepancy list & certificate of confirmation of balances.
- 3) To authenticate the various reports relating to Book-II section.
- 4) To ensure that RBD (State) Account must be despatched to CAG office & RBD (Central) Account to CGA & CAG on due dates.

CHAPTER 2

DRILL FOR PREPARING THE MONTHLY CIVIL ACCOUNT OF THE STATE GOVERNMENT AND RECORDS AND CHECKS INVOLVED

2.1 **General:-**The compilation of the monthly accounts of the State is done in two stages in this office.

At the initial stage, the compilation is done by all C.A. Sections, Works Accounts Compilation section, C.A.(Forest), Account current, Central Treasury Section, Pension Compilation section, etc. on computer. In order to strengthen the accounting functions, CAG in his DO letter No.581-AC.II-MIS/347-2005 dated 27.10.2005, annexed as Appendix-I to this Manual, has outlined certain important internal efforts which should be made. In this letter, CAG has also stressed the need for focused attention on reconciliation of market loans, remittances with treasuries, deposit accounts, outstanding advances.

Thereafter, the process of compilation of the monthly civil account is done in Book I Section. The account for a month is rendered to the Rajasthan Government on 25th of the following month except that for the month of March, the account for which is rendered on the date fixed by the Central Office.

2.2 Preparation of Departmental classified & consolidated abstracts

All C.A., Works Accounts Compilation, C.A. Forest, Account Current, Central Treasury, etc. feed data in the computer from the accounts rendered by the State Treasuries, Departmental Officers and other Accounts Officers. Under VLC system, Departmental Classified Abstracts are generated by compilation section after completion of process of Detail Book part II by Book-I section for reconciliation and records purposes.

2.2.1 The transaction relating to DDR heads are kept in Detail Book. The Detail Book is maintained in two parts. Part-I of Detail Book is utilised to compile the treasury transaction direct from the Cash Accounts and list of payments. The datas are fed by CTS Section and frozen by them upto the 18th of the following month of the account.

2.2.2 Process of part-II of Detail Book on computer is completed by Book-I Section after completion of data entry and freezing of section heads by all compilation sections for consolidating all transactions under DDR appearing in various heads fed by compilation sections, figures of Detail Book Part-I, Works Division Accounts,

Forest Division Accounts, Inward Settlement Accounts, Transfer Entry fed by Book-I Section in respect of DDR heads and figures of Remittance Check Register figures. The Opening and Closing Balance is also calculated and captured in the process.

(Article 6.7 to 6.9 of Account Code for A.G.)

The figures of Detail Book part-II should be checked completely and if any unusual heads, debit or credit under DDR heads appear, the section concerned may be asked to elucidate the same.

2.2.3 After completion of process of Detail Book part-II and process of progressive balance for the month of accounts, the report viz. Consolidated Abstract of DDR heads (Receipt and Payments), Abstract of Major head totals, figures of Receipt and Payment (Service heads) in prescribed format are generated through VLC system. The figures of DDR heads appearing in above reports should tally with the figures of Detail Book part-II.

2.2.4 Disbursers accounts – The statement of disbursers accounts is generated in form AC-2 as per instructions contained in Chapter-6 of Account Code for Accountant General after completion of process of Detail Book Part-

II. All totals of receipt and payments of DDR heads, as appear in Detail Book part-I, Receipts and Payments of Works Accounts, Inward settlement account, departmental figures, figures of Transfer Entry, figures of M.H. 8999 and Opening and Closing Balance of the month appear in Disbursers Accounts. The statement of disbursers accounts is an effective check, as prescribed in Article 6.10 of Account Code for A.G., on accuracy of entries made in the computer. The total of receipts and payments of General statement of Monthly Civil Accounts should be tallied with Disbursers Accounts.

2.2.5 The General statement of accounts in form and manner prescribed in Article 6.10 of Account Code for A.G., on the first page of the Civil account, is generated which shows the opening and closing balance in current and progressive columns. The closing balance as shown in the general statement on the last page should be certified to be agreeing with treasury cash balance shown in the Cash balance Reports and with the balance of the State Govt. on the Books of Reserve Bank as shown in the Statement of balances rendered by the bank.

2.2.6 Monthly Civil Account – Monthly Civil Account of the State Govt. is generated as per instructions contained in Article 9.1 of Accounts Code for Accountant General in form AC-31 after due checks are applied. The account is generated in three parts as follows: -

Part-I	Consolidated Fund
Part-II	Contingency Fund
Part-III	Public Account

In part-I of the Account, there are three main divisions viz. (a) Revenue (b) Capital (c) Debt (comprising of Public Debt and Loans and Advances). In part-II of the Accounts are recorded the transactions connected with the Contingency Fund set up under Article 267 (2) of the Constitution of India. Detailed instructions in this regard are contained in Chapter-3 of this Manual. In part-III of the accounts, there are two main divisions viz. (a) Debt (other than those included in Part-II), Deposits, and (b) Remittances.

On each monthly account rendered to the State Government, a certificate to the effect that the balance shown under the head “8675 – Deposits with Reserve Bank” has been checked and reconciled with the balance

of Govt. on the books of the Bank, is required to be recorded.

2.2.7 Control for improving the quality and completeness of Account – While putting up the Monthly Civil Account to the Accountant General for approval, the Book-I Section should also certify that the figures have been checked.

Book-I Section is also required to prepare brief note on the amounts of transactions of the month left unadjusted under the suspense heads (separately for receipt and payments).

(Authority : Director O&M D.O. No.181-O&M/209/79-Vol.II dated 11.4.80)

Besides, a check list is also required to be submitted every month along with monthly civil account to the Accountant General.

(Authority : CAG's No.167-AC.I/79-90 KW-V. dated 27.2.91. Refer file No.Book-I/Check List/91-92)

In addition to above, 'Quarterly Appreciation Note' is required to be sent to the State Govt. providing a meaningful analysis of the data in the accounts and to make them useful to the govt. for financial management

and control purpose (First report started after closing 4/91 accounts).

(Authority : CAG's No.182-AC.I/79-90/KW-III dated 5.3.91 – Refer File No.Book-I/Appr. note/91-92)

However, some more items have been included in the 'Quarterly Appreciation Note' vide Central Office letter No.E-Mail No.551-AC-I/SP-I/Gr.II/132-2003 dated 13.4.2004.

2.3. Reserve Bank Deposits.

2.3.1 The transactions in respect of Reserve Bank Deposits are booked under major head "8675-Deposits with Reserve Bank". This is a mere adjusting head and records the net results of cash transactions and adjustment with Reserve Bank pending eventual transfer to 8999-Cash Balance Deposits with the Reserve Bank (vide foot note under "8675-Deposits with Reserve Bank" in the List of Major and Minor heads of Accounts).

2.3.2 In terms of Article 9.1 of Account Code for A.G., a certificate is to be furnished by the Accountant General on each monthly account to the effect that the balance shown under the head "Cash Balance-Deposits with the Reserve Bank" has been checked and reconciled with the balance

of Government on the books of the Bank. The differences are duly explained in the Account.

2.3.3 In order to effect the reconciliation between the two sets of figures, Book-II Section maintains RBD Register part-I A. The procedure for posting the register is that on receipt of statement of closing balance from the Reserve Bank of India, Central Account Section, Nagpur, the transactions of receipts and payments against the various branches of the banks (viz. State Bank of Bikaner and Jaipur, State Bank of India, Central Bank of India and Bank of Baroda) are grouped in terms of Treasuries. These figures are then posted in the RBD Register part-I A against each treasury below 'Bank figures', separately for debits and credits. The treasuries also render the statements of Bank Deposits in terms of sub-treasuries. These figures are also posted in the Register under 'Treasury figures', separately for debits and credits. Thereafter, the pairing off is done and differences are noted in Col. 'fitted differences'. These differences are analysed and the matter is taken up with the Reserve Bank of India, the concerned banks and the treasuries.

A monthly report on the difference under “Reserve Bank Deposits” is sent to Central Office on the 30th of subsequent month.

(Authority:CAG’s letter No.214-Group-55-76/II/KW dated 16.2.78, D.O. letter from Director of Audit CAG. No.1398/Comp/55-76/III dated 2.1.79 & Para 11.7 of Memorandum of Instructions & Action Points for Implementation. Accounting & Reconciliation State Govt. transactions issued by RBI Mumbai Feb., 2003).

CHAPTER-3

PROCEDURE FOR TRANSACTIONS RELATING TO CONTINGENCY FUND OF STATE

3.1 Sanctions for expenditure from the fund and booking thereof.

3.1.1 In terms of Article 267(2) of the Constitution of India advance from the Contingency Fund can be sanctioned by the Governor for the purpose of meeting unforeseen expenditure (including expenditure on a new service) pending authorisation of such expenditure by the Legislature of the State by Law under Article 205 and 206 of the Constitution. The State Legislature have enacted an Act entitled as 'Rajasthan Contingency Fund Act'. The State Government have framed Rules thereunder for the regulation of the Fund. The corpus of the State Contingency Fund is Rupees Thirty Five Crores at present.

(Authority : Government of Rajasthan, Law and Legislature Drafting Department, Notification dated 31.3.88-Refer File No. Book I/Guard file/contingency fund/34).

Unless power for grant of an advance under Article 267(2) of the constitution is exercised and necessary formal sanction is

actually issued, money is not legally available and incurring of expenditure out of the Contingency Fund in anticipation of such a sanction is ultra-vires of the Constitution.

3.1.2 All sanctions for advances out of Contingency Fund of the State are received in the Book-I Section, where they are noted in a register in prescribed form for watching that advances made out of the Contingency Fund are within the limits of the fund as passed by the State Legislature. Book I Section, after recording a certificate of availability of funds, forwards copies of the sanctions to the concerned CA/WAC/DD/AAD/CTS etc. section and also to D.P.Cell of O/o the Pr.A.G.(Civil Audit) for necessary scrutiny and further action mentioned in the manuals of respective sections. If expenditure on new service is involved and new heads are opened, Book Section will note and watch receipt of proposals from Finance Department.

3.1.3 All transactions connected with the Contingency Fund will be recorded under the Major Head '8000-Contingency Fund'. Each major head in the Consolidated Fund as deemed necessary, will appear as a minor head.

(CAG's letter No.765/AC/23-50(Pr IV) dated 20.10.52 list of Major & Minor Head).

3.2 Recoupment of the Contingency Fund

3.2.1 When supplementary funds for expenditure financed from the Contingency Fund are provided by the Legislature by passing necessary supplementary Appropriation Act during the same financial year in which the advance is sanctioned from the Contingency Fund to the Consolidated Fund by minus debit under the Contingency Fund and debit under the relevant heads in the Consolidated Fund.

On receipt of the recoupment order from the Finance Department, Book I Section will make necessary entries in the Register of Advances out of Contingency Fund and will send the copies to concerned CA/WAC/DD/AAD/CTS section etc. for carrying out necessary adjustments and will ensure that all such adjustments are duly carried out.

3.2.2 Once an Appropriation Act has been passed by the State Legislature the necessary adjustment is carried out in the accounts of the year before 31st March. In any case, it

should be ensured that necessary adjustment is made in the March (Supplementary) Account at the latest.

(CAG's letter No.198-AC/21-16 dated 23.02.1961 File Book I No.F.1-4/63-64).

3.2.3 The transactions in the Fund will at the end of the financial year close to balance. The expenditure which is not recouped before the end of the financial year will remain outstanding under Contingency Fund and will be carried forward to the next financial year. Recoupment taking place in the next financial year will be adjusted as credit to the Fund.

(CAG's letter No.765-AC.23-50(Pr IV) dated 20.10.52 Book I Guard File).

3.2.4 In order to obviate the difficulties experienced in segregating the figures of original debits to the Fund and recoupments, (as the debits and recoupments should be shown separately in the Compilation Sheets, Transfer Entries, and Classified/Consolidated Abstracts under the separate heads "Originals" and "recoupments" below the concerned detailed head under the Contingency Fund. The transactions of recoupments will normally appear as

minus debit under the Fund. However, the transactions to set right misclassifications under the Contingency Fund should be shown against the relevant head “Original” and “Recoupment” as the case may be with reference to the original item of which misclassification is being set right.

(Office Order No. TM/81-C/18 dated 14.4.1981).

3.3 Cases of expenditure in excess of advance sanctioned out of Contingency Fund.

3.3.1 In certain cases, some departments incur expenditure in excess of the sanctioned amounts of such advances. While there can be no objection to the incurring of an expenditure of an unforeseen nature in excess of an advance from the Contingency Fund, the related expenditure cannot be booked under Contingency Fund, until necessary formal sanction for the grant of an advance from the Contingency Fund is issued by the Finance Department. The Correct accounting procedure in such cases would be that so much of the expenditure which is in excess of the sanction for the grant of an advance should be debited initially to the Consolidated Fund during the course of the year only on receipt of a valid

sanction for the grant of an advance from the Contingency Fund.

(CAG's No. 1462-AC-328-63 dated 06.11.63 File No. Book-F-1-4/63-64).

3.3.2 All the concerned C.A. Sections shall furnish by 16th August each year, a list of all such cases in which the Government Department incurred expenditure in excess of the amount of advance sanctioned out of the Contingency Fund. On the basis of information furnished by C.A. Sections, Book-I section shall prepare a consolidated list of cases and send it to A.A.D. Section.

3.4 Preparation of Account of Contingency Fund for Combined Finance and Revenue Account.

The Account of the Contingency Fund for exhibition of transactions in the combined Finance and Revenue Accounts will be prepared by Book-I Section in the prescribed form on the basis of information received from C.A. Sections which they are to send by 30th September each year.

The Account will be despatched to the Comptroller and Auditor General of India by the 15th October following the year to which it pertains.

(C.A.G's letter No. 362-Comp.I/81-60 dated 17.6.61).

CHAPTER – 4

WAYS AND MEANS ADVANCES AND OVERDRAFTS

4.1 Besides long term loans, Government often takes recourse to short term temporary borrowing by means of Ways and Means Advances from the Reserve Bank which makes such advances to the State Government at such rate of interest as may be fixed by it. The terms and conditions for advances are stipulated in the Agreement entered into between the State Government and the Reserve Bank of India.

The Agreement, inter-alia, provides for maintenance of minimum, cash balance with the Bank for Conducting Government business. On days when the stipulated cash balance falls short of the minimum balance even after rediscounting the treasury bills taking into account the ways and means advances (including special advances) upto the maximum limit, State Government takes overdraft from the Bank. The limits of ways and means advances and rate of interest etc. keep on changing from time to time.

4.2 The shortfalls in the cash balance of the State Government occurring in a particular month is adjusted by means of a consolidated Transfer entry in the account of the month. For this

purpose, a register is maintained wherein the shortfalls as and when they occur and the amounts repaid are noted. Any increase in the shortfalls should be considered as an additional borrowing and a decrease as repayment of the borrowing.

4.3 On receipt of monthly statement of shortfalls in Cash Balance from the Reserve Bank, the total amount of the shortfalls should be credited to the head '6003-Internal Debt of the State Government-Ways and Means Advances' from the Reserve Bank of India. The amount repaid should be debited to the above head. The difference is adjusted under head "8675-Deposits with the Reserve Bank". The financial position of the State Government has, however, improved considerably over the year. This is evident from the following facts: -

- 1) There has been no normal Ways & Means Advances since 12/2004.
- 2) There has been no special ways & means advances since 3/2005.
- 3) There has been no overdraft since 3/2004.

4.4.1 In this connection, clarification on certain point is given below: -

The procedure described above (viz. The amounts of the shortfall should be accounted for under the head '6003-

Internal Debt of the State Government etc., irrespective of the entries, if any passed by the Reserve Bank of India) may sometimes result in a difference between the cash balance figure of the Accounts Office and the Bank. In view of the stand taken by the Reserve Bank of India, that passing of necessary adjustment entries in their books is not practicable, the occurrence of the difference between the Account Office and Bank figures cannot be eliminated altogether. As such, the difference if any, may be explained by a suitable footnote in the Monthly Civil Accounts of the State Government.

4.4.2 The State Government should be required to obtain the approval of the Government of India whenever they run an overdraft with the bank and it should not suffice, if the maximum drawal by way of overdrafts on any particular date during the year is only covered by a sanction of Government of India under Article 293(6) of the Constitution of India.

The Government of India, have, however, clarified that the sanction under Article 293(3) of the Constitution of India for short term borrowings from the Reserve Bank of

India, during a year, should be accorded for the maximum amount of borrowings on any day, and not for aggregate amount of borrowings during the year. Accordingly, the sanction for the purpose would be accorded ex-post facto at the close of the year.

(Govt. of India, Ministry of Finance letter No.13(18)W&M/63 dated 21.11.62 to the Secy. to the Govt. of Rajasthan with a copy to A.G. Raj., File No. Book I F6(9)63-64, Vol. I).

4.4.3 For obtaining ex-post-facto sanction, short term borrowings from Reserve Bank will comprise of: -

- (a) Way and Means Advances
- (b) Short fall, if any, from the agreed minimum balance, and
- (c) Debit balance

4.5 Checks exercised in the Book Section

(1) On receipt of monthly statement from the Reserve Bank

It is seen in the Book-II Section that the Statement is in order and that there is nothing contrary to the terms and conditions for the advances as stipulated in the Agreement entered into between the State Government and the Reserve Bank of India. On the basis of this statement, day to day figures of balance, amount of shortfall and amount

repaid etc. are noted in the register maintained for the purpose and closing balance as at the end of the month worked out and reconciled. The account adjustment as in para 4.3 above is then proposed.

- (2) On receipt of sanctions/adjustment of Interest charged by the Reserve Bank.

The Reserve Bank of India sends statements to the State Government in Finance Department with a copy to this office showing the amount of interest on shortfalls in cash balances and over drafts for the month in State Government's Account. The State Government issue sanction for adjustment of interest amount. The copy of this sanction endorsed to this office is received in Book-II Section. An advice of intimation of adjustment for interest charged by Reserve Bank in its accounts is received through Account Current Section. Account Current Section debits the amount to the following head of account: -

L-Suspense and Miscellaneous
(B-Suspense Account)
8658-Suspense Account

C.A.O. Reserve Bank Suspense.

The Suspense head is cleared later on by Book-II Section after examining the position with reference to Statement from Reserve Bank, sanction from the State Government and advice of adjustment from Account Current Section.

This is done as under: -

Debit L-Suspense and Miscellaneous
8658-Suspense Account -
D.A.A.-2049-Interest Payments
8658-Suspense Accounts
C.A.O.-R.B. Suspense (D.F.C.)

(3) Sanction of the Central Government

The matter regarding ex-post-facto sanction of the Government of India under Article 293(3) of the Constitution of India for short term borrowings from the Reserve Bank for the maximum amount during the year is pursued with State Government in the Finance Department.

This is done after close of the Annual Accounts of the year.

CHAPTER-5

CLOSING OF ANNUAL ACCOUNTS

5.1 Schedule for closing of Annual Accounts.

5.1.1 The closing of annual accounts of the State Government is done according to the time schedule prescribed by the Comptroller and Auditor General of India. The time schedule for Central Accounts is prescribed by Controller General of Civil Accounts, New Delhi.

5.1.2 If due to certain reasons the annual accounts cannot be closed according to the time schedule, necessary proposals for extension of the specified dates should be sent to C.A.G./C.G.A. for approval well in advance. Actual date of completion of each stage of accounts should also be sent to the C.A.G. as soon as the work is completed at each stage.

(C.A.G's circular letter No.6-Comp/81-communicated vide No.339-Comp/46-81 dated 16.4.81 and CGA letter No.25018/1/81-MF/CGA/FA/690 dated 16.3.1981).

5.2 Preparation of March (Preliminary) Accounts-State Section and reconciliation & review thereof.

5.2.1 The due date for sending the State Civil Account to the State Government is fixed by the Central office each year

or the date as may be prescribed otherwise. For this purpose, all C.A., WAC, C.A.(Forest), Account Current, Central Treasury, Pension Compilation Section should feed data on computer for State transactions by the date fixed by the Central office.

5.2.2 It will be ensured by Appropriation Audit Section that the reconciliation of March (Preliminary) Accounts is completed by the departments well in time so that necessary adjustments for the discrepancies noticed in reconciliation could be carried out by the concerned sections prior to the prescribed date of closing of March (Supplementary) Accounts.

5.2.3 AAOs/Section Officers/Supervisors of all the Sections will prepare Consolidated Abstracts upto March (Preliminary) Accounts in accordance with the instructions contained in D. A. & C.A. Manual. Special review of March (Preliminary) Accounts will also be conducted by the AAOs/Section Officers/Supervisors nominated by Book-I Section for the purpose. The special review should be completed and observations should be made available to Book-I Section by the prescribed date for further necessary action. It shall be the responsibility

of the reviewing AAOs/Section Officers/Supervisors to watch compliance of their observations by the Accounting Sections and they should give a report regarding the settlement of the discrepancies, etc. to the Branch Officer (Book-I Section).

Note: The preparation of March (Final) accounts has been discontinued from 1987-88 onwards vide C.A.G's General circular No. 86-AC II/87 issued under No.1396-AC II/122-86 dated 20.11.87 (Refer file No. Book I/3-31/Schedule/87-88/88-89).

5.3 Preparation of March (Supplementary) Accounts.

5.3.1 The completion of March (Supplementary) Accounts of the State Government, should be made as per the time schedule prescribed by the Comptroller and Auditor General of India every year. The following special measures are taken in preparing the March (Supplementary) Accounts: -

- (a) In the case of Transfer Entries affecting two departments proposed for inclusion in March (Supplementary) Accounts, the originating section should prepare the Transfer Entry and feed it in the

computer under intimation to the responding Section. The responding Section will clear it.

- (b) No Transfer Entry will be incorporated after the closure of March (Supplementary) account without the approval of the Accountant General. However only J.E's can be incorporated after getting the approval of A.G.(A&E) and the same is to be routed through Book-I and AAD Section.

5.4 Annual adjustments

A Register of Adjustments usually made after the close of the year will be maintained in Book I Section to ensure that these adjustments are actually carried out and intimation of adjustment is obtained from the concerned Sections. The Register of Annual Adjustments will be submitted to the Accountant General after close of the annual accounts with a certificate that adjustment as a result of reconciliation and all other annual adjustments noted in the Register have been duly incorporated in the accounts.

(Office Order No.630/Book/F.11(2)/955-56 dated 23.6.55 and T.M./74-c/93 dt.22.10.74 & CAG DO Letter No.12-AC-Misc./212/2005 dt.19.1.2006).

CHAPTER 6

RETURNS FOR ANNUAL ACCOUNTS/FINANCE ACCOUNTS

6.1 State Accounts

6.1.1 The Annual Accounts of the State which the Comptroller and Auditor General is required to submit to the State Government under Section 11 of the Comptroller and Auditor General's (Duties, Power and Condition of Service) Act, 1971 shall be designated as the Finance Accounts.

(Article 9.2 of Accounts Code for Accountant General).

Book I Section is responsible for the preparation of the Summarized Statement No.7-Cash Balance and Investments of cash balance for the State Finance Accounts. This statement is furnished to A.A.D. Section of this office immediately after close of accounts of the year or by the date prescribed by the A.A.D. Section. This statement indicates the General Cash Balance comprising of Cash in treasuries, Deposits with Reserve Bank and Remittances in transit-local Investment held in the "Cash Balance Investments" such as cash with departmental officers and permanent Advances. Suitable explanatory

notes are to be given to explain the position wherever necessary.

6.2 Central Accounts

Book-II Section is responsible for the preparation of following statements for Central Finance Accounts.

These statements are furnished to the Controller General of Accounts by 14th August each year or by the date prescribed by the letter.

(i) Statement No.5-

Summary of Balances of Debt, Deposit and Remittance heads.

In this statement the balances of Debt, Deposit and Remittance heads as on 31st March (Whether in debit or credit) are indicated Sectorwise.

(ii) Statement No.13-

Statement of Receipts, Disbursements and Balances under Debt, Deposit and Remittance Heads.

In this statement transactions are depicted minor headwise.

Note :In respect of DDR heads, the accounts should be thoroughly checked by the AAO/SO and AO/Sr.AO

incharge of the compilation of annual accounts in Book Section and further by ITAS to weed out any errors. The Group Officer should monitor the process closely under Accountant General's guidance. Book and ITAS Section will furnish a consolidated report that the heads of accounts have been duly checked to Report (AAD) Section in terms of Central office DO letter No.12-AC-Misc./212/2005 dated 19.1.2006.

(iii) Statement No.17-

Statement showing the earmarked Balances.

In this statement balance as on 1st April and also that as on 31st March, are depicted in respect of sector 'Reserve Funds'.

6.3 Combined Finance & Revenue Account.

6.3.1 This is a General Financial Statement incorporating a summary of the accounts of the Central Government and of all the States for the last preceding financial year. The presentation of transactions of all the Government side by side classified under several major and minor heads enables a comparison for statistical and other purposes. (Article 9.4 of Account Code for Accountant General).

6.3.2 After passing Comptroller and Auditor General's (D.P.C.S)Act. 1971, though it is no longer a statutory responsibility of the Comptroller and Auditor General to prepare this Account. However, keeping in view its importance, the preparation of the Account has been continued. It is prepared as per procedure given in Article 9.4 of Account Code for Accountant General. It is of utmost importance that the figures given in the statements are carefully checked and tallied with the General Accounts before submission to the Comptroller & Auditor General.

CHAPTER-7

JOURNAL LEDGER AND TRIAL BALANCE SHEET

7.1 General-The main purpose of the Journal in the Government Accounts is to bring out by a scientific method, the balances of accounts in regard to which Government acts as a banker or a remitter or borrower or lender.

7.1.2 Journal and Ledgers for the transaction of the Government of Rajasthan are maintained in Book-I Section.

Note: Journal and ledgers for the transactions of union Government is not required to be maintained by Book-II Section as preparation of Central Accounts has been discontinued from 4/91 onwards.

(Authority:-GOI/MOF/CPAO letter
No.MF/CPAC/CG.III/11/90-91/78 dated 20.3.91 and
CAG's No.439-ACI/200-39 dated 31.5.91).

7.2 Journal

The journal should be maintained in Form AC-26. It should be maintained in the manner as provided in Article 8.2, 8.5, 8.6 of the Account Code for Accountant General. As the opening entries of a year in the Journal are the exact replica of the closing entries of the previous year, the former may be posted only by

group heads, full details under each of these being available in the closing entries in the previous year's Journal. The transactions of each month should be journalised by the following entries: -

7.3.1 The object of ledger is to bring out the balances under Debt, Deposit, Remittance heads other than those which are closed to Government.

7.3.2 The accounts to be opened on the ledger should be classified as follows: -

1	Opening and closing heads, viz., Govt. balances	
2	Revenue Receipts transactions	Being the total of revenue and Expenditure and within the revenue accounts.
3	Service Expenditure capital heads	

4. Capital expenditure outside the Revenue account.
5. Debt, Deposit and Remittance heads which are closed to Government (See Article 8.10 and 8.11 of Account Code for A.G.).
6. Debt and Remittance heads which are closed to Balance(See Article 8.10 and 8.11 of Account Code for A.G.).
7. Personal Accounts including local Remittances in transit and also the following special heads viz., "Departmental Adjusting Account", "Departmental

Accounts”, “Settlement Account Abstract” and “Transfers” under which the entries on both sides must always be the same.

7.3.3 Due to computerization, the ledger is automatically generated and there is no necessity of posting it manually.

7.3.4 The Journal and Ledger for a year should be finally closed within a month and a half after the final closing of the annual accounts.

7.4 Trial Balance Sheet.

7.4.1 The preparation of Trial Balance Sheet (Form No.AC-30) should be taken up immediately after the March (suppl.) adjustments are completed. The accuracy of ledger postings is tested annually by the preparation of the Trial Balance Sheet. The work should be completed before the compilation of the Finance Accounts and also before the final closing of the Accounts. (Article 8.13 of Account Code for A.G.).

CHAPTER-8

INVESTMENTS

8.1 Cash Balance Investments

8.1.1 Cash Balance Investment Account

8.1.2 Audit Check-The audit check prescribed in para 10.16 of M.S.O.(A&E)Vol-I are to be applied by Book I Section in regard to investment of cash balances; these, interalia, provide that the Accountant General should promptly take up with the Government any of the investment which he considers to be unauthorised, irregular or unsound. Any ascertained losses connected with investments or unusual depreciation in the market price of any investment should also be reported to Government in a suitable manner.

8.2 Accountal

8.2.1 Transactions connected with the investment of cash balance are recorded under the head 8673-Cash Balance Investment Account. This head will be debited with the amount spent on the purchase of securities by credit to the head "8675-Deposit with the Reserve Bank". When any securities held under the Investment Account are sold, the proceeds will be credited to the head "8673-Cash Balance

Investment Account” to the extent of purchase price originally debited to it, the difference being adjusted by addition to or deduction from the amount of interest derived from investments which itself will be adjusted under the head 0049-Interest Receipts.

(Authority-Foot note in list of major and minor head below major head 8673-Cash Balance Investment Account).

Note: The above procedure will also apply to transactions connected with the Balance of the State Government in their own securities, etc.

8.2.2 The State Government had issued instructions on 9.10.1974 to the Reserve Bank of India, Nagpur to invest surplus Cash Balance of the State Government in excess of Rs.1.00 crore in Government of India Treasury Bills once a week on Friday in multiples of Rs.5 lakhs by debit to ‘Rajasthan Government Account with the Bank’ under intimation to Finance Department and the Accountant General, Rajasthan, Jaipur. The Treasury Bills can be discontinued by the Bank to the extent necessary to replenish the State Government account whenever there is a short fall in the minimum cash balance with the Bank.

An intimation in the prescribed proforma is issued by the Reserve Bank of India for each transaction, giving details of the balance in the government account, purchase and rediscounting the Government of India Treasury Bills and interest allowed thereon.

8.2.3 One receipt of these intimations necessary adjustments should be proposed by Book-I Section under the concerned heads after verifying the accuracy of the facts.

8.2.4 Interest derived from investments of State Cash Balance in Treasury Bills or securities of another Government will be recorded under the minor head 'Interest realised on investment of cash balances' under major head 0049-Interest Receipts' (vide Note 1 below the major head 8673-Cash Balance Investment Account' in the list of Major and Minor Heads.

8.3 Register of Investments.

8.3.1 A register in form (as at Annexure I to this chapter) is maintained in Book-I Section to record the details of the transactions appearing under the head "Cash Balance Investment Account".

8.4 Broad sheet of Cash Balance Investment Account.

8.4.1 A Broadsheet in Form M.S.O. (T)-129 is maintained to record the transaction in regard to Cash Balance Investment. The Broadsheet is closed monthly and the figures are reconciled with those appearing in the Detail Book. The Broadsheet is then submitted to the Branch Officer on 20th of each month for review. Annually a statement of balances indicating the securities held is furnished to the Government of Rajasthan for verification and acceptance.

(Authority: Manual of Tamil Nadu, Para 607 P.40).

ANNEXURE-I

(Referred to in Para 8.3.1)

Subsidiary Register of Cash Balance Investment

1. Account of yearly transaction of Investments.

Opening Balance:

Particulars of per	Face Value	Value as per Budget	Purchase Price	Value as accounts
(1)	(2)	(3)	(4)	(5)

Purchase or transfers:

No. & Date of Govt authority in support of purchase	Bank advice T.V.No.& date if any	Date of Purchase	Rate	Face Value
(6)	(7)	(8)	(9)	(10)

Sale redemption or transfer:

Purchase value as per account	No. & Date of Govt. authority in support of sale or transfer	No. & Date Bank advice/ Try Schedule etc. for credit	Date of Sale/ redemption/ transfer	Rate
(11)	(12)	(13)	(14)	(15)

Details of credit to Government account:

Face value of the 0049 security sold receipt	Gross amount realised	Amount credited to Cash Balance	Credit to Interest
		Investment a/c to the extent of purchase price	

(16)	(17)	(18)	(19)
Balance as on _____			
Face Value	Value as per Remarks accounts	Purchase price rate	Value as per budget
(20)	(21)	(22)	(23)
			(24)

II Statement for watching Interest Recoveries:

Date of recovery interest	Letter No. or advice No. of the Bank etc.	Amount of security on which interest	Period for which allowed
(1)	(2)	(3)	(4)

Particulars of deductions:

Gross amount of Interest	Income Tax	Bank Commissions	Misc.	Net Amount recovery
(5)	(6)	(7)	(8)	(9)

Remarks for credit to Government account.

Amount	Head of account Remarks	Month of adjustment
(10)	(11)	(12)
		(13)



CHAPTER-9

Transfer of Ledger balances as a result of departmentalization of accounts w.e.f.1.10.1976

9.1 Transfer of ledger balances as result of departmentalisation of Account in Central side.

9.1.1 Consequent on the departmentalisation of account with effect from 1.10.76 detailed instructions were issued vide Comptroller and Auditor General's letter No. 370-AC/Sep./140-76 dated 18.3.77 in respect of transfer of ledger balance under Debt, Deposit & Remittances heads to the concerned Principal Pay & Accounts Officer. Accordingly, a statement of ledger balances as on 1.4.76 in respect of various Debt, Deposit and Remittances heads were required to be prepared by Book-II Section in proforma 'A' appended there to and to be forwarded to the Director General of Audit, Central Revenue in duplicate for verification with reference to the material for Finance Account 1975-76 etc.

9.1.2 Simultaneously, Department-wise break-up of ledger balances as at the close of Sept. 1976 (Supplementary II March) in respect of several Debt, Deposit, Remittances major heads of accounts is to be worked out by the concerned sections, namely, D.A. Gazetted V (now designated as H.B.A. (Gazetted), DD, P.F. (Residual), Works Accounts Compilation, C.A.(Central), C.T.S., Account Current and Pension Audit and C.A.(Central) (Works now transferred to Book II Section) in proforma 'B' appended there to and were sent to the respective Principal Accounts Officer for acceptance of balances. On receipt back of proforma 'B' duly certified by the Principal Accounts Officer concerned in Book II Section, further action for dropping the balances in the ledgers is taken by Book-II Section. The balances were also transferred but the concerned Pay and Accounts Officers had not accepted and the same are still lying with Book-II Section. The write off proposal of the same, after receiving the dead-end certificate from ITAS, is sent to Central Office vide No.Book-II/S-3/K-21/Write Off/2002-03/2494/ dated 18.12.2002.

9.1.3 In terms of Central Office D.O. letter No. 668/AC/Sep./140-76-IV dated 17.4.80 bi-monthly progress report of the balances under Debt, Deposit and Remittance heads is sent to the Central Office. Separate reports in respect of C.B.D.T./CB EC and report in respect of the head 8670-Cheques & Bills, etc. are also sent therewith.

PROFORMA A

Office of the Accountant General Rajasthan, Jaipur, Statement showing Ledger balances as on 1.4.1976 in respect of various Debt, Deposit and Remittance heads.

Major Head	Minor Head	Balance as on 1.4.1976	Remarks if any
(1)	(2)	(3)	(4)

PROFORMA B

Office of the Accountant General Rajasthan, Jaipur, Statement showing balances as on _____ under various Debt, Deposit & Remittance heads relating to the Department of _____ under the Ministry _____ Government of India. (Principal Accounts Officer _____).

Major/Sub-major Remarks	Particulars of brief nature of transactions	Ledger Balances	Broadsheet Balances	Different Balances
Minor Head-Sub Heads				
A.	(I)..... (ii).....			
		Total for		
		Minor Head 'A'		
B.	(I)..... (ii).....			
		Total for		
		Minor Head 'A'		
& so on	& so on	& so on		
		G. Total for		
		Major Head		

Enclosure : Supporting Documents/Details

Signature.....
Designation.....

Certificate of the Principal Accounts Officer

Certified that the Ledger balances as indicated in the above statement have been taken over on the books of this office as on

Principal Accounts Officer

.....Ministry/Department

CHAPTER-10

Partial Decentralisation of State Government Cash balances

Till 30.9.1987, the accounts were wholly centralized at Central Accounts Section, Nagpur. With this system, State Government were facing severe problems relating to reconciliation of accounts, MIS Reporting etc. In order to ease the position, a high level committee approved the proposal of partial de-centralisation of maintenance of Cash balances of State Government at State Level. This system of partial de-centralisation of State Government transactions was eventually introduced with effect from 1.10.1987. This new system of accounting, reconciliation and information of balances was also found to be cumbersome by some of the State Finance Secretaries in May 2001. They desired that the system of reporting between Agency bank branches, RBI Regional offices and Central Accounts Section, Nagpur should also be streamlined. Accordingly, the RBI, on 14.8.2001 constituted a Working Group on Accounting and Reconciliation procedure – State Government Transactions – comprising of 10 members under the chairmanship of Regional Director for Maharashtra, RBI Nagpur. This Working Group suggested appropriate improvements in the existing system to ensure quick flow of transactions, information and accounts from point of origin to its final accounting at Central Accounts Section, Nagpur in its report

dated 24th May 2002 submitted to the Deputy Governor, Reserve Bank of India, Central office, Mumbai.

Based on the recommendation of the Working Group, the Reserve Bank of India formulated some operational guidelines in February 2003 for the implementation of the said system with immediate effect which stand contained in the booklet “Memorandum of Instructions & Action Points for Implementation – Accounting and Reconciliation – State Government Transactions”. The whole work in Book-II Section is also being carried out in accordance with the provisions of these guidelines. These guidelines are to be followed in future also.

CHAPTER - 11

11.1 Miscellaneous

11.1.1 Calendar of Returns

11.1.2 A list of important reports and returns required to be submitted by the Book I and II sections is contained in Appendix-II to this Manual. The general instructions regarding maintenance of Calendar of Returns are given in the Manual of General Procedure.

11.2 Outstanding under Suspense

11.2.1 Under suspense heads are recorded all such transaction as are ultimately removed either by payment or recovery in cash or by book adjustment. All balances under suspense heads must be reviewed and it should be ensured that no item remains unadjusted longer than is reasonably necessary to bring about its clearance. The procedure for classification and for recording of transactions under Suspense head and their clearance has been laid down in paragraphs 10.20 to 10.22, 20.40 and 20.49 of M.S.O.(A&E) Vol.I.

11.2.2 In order to guard against the accumulation of outstanding under suspense heads, the March(Supplementary)

accounts should not be closed without clearing the suspense heads, and if for any special reason it becomes inevitable to retain any item outstanding under suspense heads even in the March (Supp.) accounts this should be done only after obtaining the personal approval of the concerned group officer, individually for each item, after complete analysis.

(C.A.G. office letter No. 457-Comp.II/70-62 dated 14.9.1962).

11.2.3 Amounts that remain booked under Suspense heads like Treasury Suspense, OB Suspense, RBS(CAO) etc. from the transactions of the current year will distort expenditure and or receipt figures thus leading to distortions of the figures of revenue/fiscal deficits. Book-I Section will furnish report to Report (AAD) Section in terms of Central Office DO Letter No.12-AC-Misc./212/2005 dt.19.1.2006.

11.2.4 In order to enable Book-I Section to send to consolidated certificate to Comptroller & Auditor General for retention of items under Suspense, the concerned sections will send intimation of having obtained the Group Officer's order to Book-I Section on dates fixed for the purpose.

11.2.5 Utmost care and attention is to be devoted by all accounting Sections to ensure that provisions of para 5.15.1 of M.S.O.(A&E) Vol.I are complied with in regard to the outstanding under 'Departmental Adjusting Account'. The requisite certificate regarding sending and adjustment of suspense slips is recorded on the Classified Abstract by Accounting Sections. A broadsheet to watch the clearance is maintained by all the Accounting Section. A quarterly review will be conducted by Book I Section in the Months of March, June, September and December and report will be submitted to the Accountant General on 25th on March, June, September and December each year.

(Authority-C.A.G. letter No. 286-O.M./36-37, dated 19.9.68 & T.M./68-C/130 dated 16.10.68).

11.3 Meeting of the clearance house

11.3.1 The outstanding balance under Departmental adjusting account suspense are generally due to non-issue/non-receipt of suspense slips, their incorrect or incomplete preparation, misclassification, non-receipt of relevant particulars, etc. In order to expedite clearance of balances under the above mentioned head, the concerned section should call for the relevant particulars, suspense slips

from the other concerned sections with a view to expedite the clearance of items. With a view to expedite the clearance of items under this head, a quarterly meeting on 10th April, 10th July, 10th October and 10th January is covered in the supervision of DAG(A/cs). The meeting provides an opportunity to all the accounting sections to settle all the pending issues in this regard by personal contact.

(Authority – TM/2006-C/2 dated 02.08.2006).

11.4 Report on outstanding balances under Suspense and Remittances head and difference between Broadsheets and Ledger under Debt, Deposit and Remittance heads.

11.4.1 In order to review the position and progress of outstanding balances under suspense and Remittance heads and differences between broadsheet and ledger under D.D.R. heads, reports indicating the entries position of the balances/differences under important heads of account is sent by Book-I Section to the Central Office on the following dates: -

Main Report	Follow up Report
15 th December (showing clearance up to the close of August Accounts).	15 th July (showing clearance up to the close of accounts For March).

(C.A.G. letter No. 199 Comp./91-81 (IV) dated 10.3.83).

11.4.2 The information for this report is called by Book-I Section from concerned coordinating Sections a month in advance of the date mentioned above.

(Book Section Circular No. Book-I/6(7) Rep-I/808 dated 27.3.82).

11.4.3 The following instructions should be kept in view while compiling the aforesaid report: -

- (i) This report is prepared in three parts viz.
 - (a) Part I-Showing outstanding balances under Suspense and Remittance heads-opening balance percentage of clearance and the closing balance.
 - (b) Part II-Difference between Ledger & Broadsheet – opening balance, percentage of clearance & closing balance.
 - (c) Part III-Showing the position of closing of Broadsheet. This information is depicted in the proforma prescribed by the Central Office.
- (ii) The exhibition of year wise analysis may be restricted to only 3 years preceding the year to which Report relates, the first of these three years will include all the items up to the year while against other two years items pertaining to these years will be shown. The earliest year to which the

outstanding pertain may be indicated in the 'remarks' column.

(C.A.G. letter No. 199-Comp-91-81(iv) dated 10.3.83).

- (iii) The items of plus and minus as appearing under each of the suspense and remittance heads should be shown distinctly with their appropriate signs along with their year wise breakup. The net balance under each head (Sub-head as well as minor head) corresponding to Finance Accounts figures may also be shown.

(Central Office letter No. 660-Comp./118-79 dated 29.10.79).

- (iv) In respect of the head 'Public Works Remittances' exhibited in Part-I and II of this Report, the break up of the balance/difference should be shown under following sub-heads:-

- I. Remittance into Treasury
- II. P.W. Cheques.
- III. Item adjustable by P.W.D.
- IV. Part I of the report should be restricted to the selected minor heads under the M.H. 8658 & 8782 as under.

Major head 8658-Suspense Accounts

Minor Heads:

- (i) Pay and Accounts Office Suspense.

- (ii) Suspense Accounts (Civil) with particulars reference to O.B. Susp.(inclusive of unclassified Suspense and Treasury Suspense).
- (iii) Cash Settlement Suspense Account
- (iv) R.B. Suspense (H.Q.)
- (v) R.B. Suspense (C.A.O.)
- (vi) Departmental adjusting account(Figures to be segregated under two Group-Departmental adjusting account(treasuries and Departmental adjusting account(intersectional transfer). The former would include such items as relate to the amounts placed under this minor head by the C.T.S. Section for the compilation of accounts, the latter would include figures kept under this minor head, for intersectional transfers.

Details of balances under other minor heads to this major head need not be included in the report.

Major Head 8782:-

- (i) P.W. Remittances.
- (ii) Forest Remittances.
- (iii) R.B.I. Remittances.

The percentage of clearance in Part I may be shown with reference to amount cleared while in Part II with reference to the number of items cleared.

- (v) In reporting the position of Broadsheets in Part IV of the report, following details are to be given in the Main

Report and clearance of arrears should be reported in subsequent follow up report: -

- (1) Total number of Broadsheets required to be maintained.
 - (2) Number of Broadsheets not maintained at all.
 - (3) Number of Broadsheets maintained but are in arrears.
 - (4) Reasons for (2) and (3) above.
 - (5) Extent of arrears.
 - (6) Steps taken/proposed to be taken for bringing all broadsheets upto date.
- vi) The main report is required to be accompanied by a certificate to be furnished by the Internal Audit Section to the effect that the return is complete and that balances reported therein tally with the net figures shown in the Finance Accounts.
- (vii) This report will go with an Appreciation Note (To be signed by the Accountant General), incorporating therein the personal comments/views of the Accountant General. The note should include year-wise breakup of all the important heavy and old items indicating efforts being made to clear such items. The problems, if any, faced in

clearing the balances and action taken in overcoming the difficulties and bottlenecks in this regard are also to be discussed in detail for further action by the Central Office.

11.5 Opening of sub-heads and detailed heads of Account

11.5.1 In order to obviate practical difficulties experienced all round in the matter of opening of sub-heads and detailed heads of accounts, the question whether the power to open the same could be delegated by the President, had been examined in the Office of Comptroller & Auditor General, in consultation with the Controller General of Accounts and the Ministry of Law. After careful consideration, it has been held that the Central Government could delegate necessary powers in respect of any functions under Article 150 of the Constitution of India to the State Government under the provisions of Article 258 thereof.

11.5.2 Accordingly, the Controller General of Accounts has issued Notification No.S.11036/1/78/TA/Part.I/3836 dated 26th December, 1981 and in terms of the said Notification the State Government listed therein (Rajasthan Government at Serial No. 13 of the said notification) can with effect from 1st January, 1982, discharge the functions of the Central Government under Article 150 of the

Constitution in so far as such functions relate to the opening of sub-heads and detailed heads of account under the various major and minor heads of accounts in their account.

11.5.3 In terms of Section 21 of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971, the Comptroller and Auditor General of India, has also delegated to the State Accountants General, the powers to tender advice to the State Governments in the matter of opening of sub-heads/detailed heads in their accounts under Article 150 of the Constitution of India. Cases of doubt/dispute may, however, be referred to Central Office for advice.

(Authority:C.A.G's office circular No.2-AC/1982-No.45-AC/12-77, dt. 18th January, 1982).

11.5.4 On receipt of proposals from State Government the same may be examined in Book I Section and the concerned Accounting Section, A.A.D. and other Sections may also be consulted before the proposals are submitted to the Accountant General for his approval.

11.6 Simple Check Register:

11.6.1 All the Accounting Sections are required to send the broadsheets maintained by them to Book-I Section for attestation of monthly ledger figures each month. In order to ensure that all Accounting Sections send their broadsheets for certifications of ledger balances to Book-I Section, a simple Check Register is maintained in Book I Section as a control mechanism. In this register all the Broadsheets required to be maintained in the respective sections are noted and progress of attestation of Monthly Detail Book figures and yearly ledger balances in respect of each broadsheet is watched. The dates on which the figures are got attested by the Accounting Sections are noted by Book I Section and a list of defaulting sections is submitted to the Accountant General on 5th of the third following month to which the accounts relates.

11.7 Register of Cheques and Bank Drafts:

11.7.1 Cheques/Bank Drafts on Government Account sent by other Government, Public Undertaking Autonomous Bodies/Corporation, Individuals etc. representing various recoveries. These valuable documents should be retained in the personal custody of the Branch Officer.

(Authority: TM/88-C/9 dated 6.7.88 and No. TM/89-C/6 dated 7.7.89).

11.8 Accountal:

11.8.1 On receipt of cheques/bank drafts in Book-II Section, columns 1 to 6 of the Register should be filled in and then, the Section should send the cheques/drafts to the Branch Manager, State Bank of Bikaner and Jaipur with a copy to Treasury Officer, Jaipur (Collectorate) on the same day or latest by the next working day with a forwarding letter for credit to Government Account under the head of account indicated in the said letter.

11.8.2 On receipt of the account from the Bank column No. 10 of the Register is filled in and verified from the amount of each item of credit with the amount entered in column 8 of the Register. Thereafter, the amount in column 6 should be encircled with red pencil and acknowledgment in respect of such items issued to the concerned quarters.

11.9 Closing of the Register:

11.9.1 The Register should be submitted to the Branch Officer on 5th and 20th of each month, detailing therein all the outstanding items. The action taken for their clearance may be noted in the remarks column No. 15 of the register. The register of valuables should also be

submitted quarterly to Group Officer on 20th January, April, July and October.

11.10 Consolidation of Proceeds of Cheques/Bank Drafts:

11.10.1 Book-II Section will consolidate the proceeds of Cheques/Bank Drafts encashed by the Bank during a calendar month in various subsidiary register which will be maintained headwise containing details of various types of recovery and details of cheque etc. These registers will be closed fortnightly and tallied with the monthly closing of the register of valuables and recovery schedule made over to C.T.S. Section latest by the last day of the month following that to which the Account relates.

11.11 Write off to Miscellaneous Government Account:

11.11.1 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. The amount, outstanding due to Book Keeping errors under heads which close to balance may also be written off by debit to head '8680-Miscellaneous Government Account' with the specific orders of the Comptroller and Auditor General of India.

11.11.2 The power of the Comptroller and Auditor General of India referred to above has been delegated to the Accountant General in cases when the amount to be written off do not exceed Rs. 1000 and Senior Deputy Accountant General may also write off the outstanding amount upto Rs. 500. Before sanctioning write off in these cases it is to be seen that.

- (i) These items have been examined by I.T.A.S. Section.
- (ii) These are outstanding for over 5 years.
- (iii) Dead end has reached.
- (iv) Write off is unavoidable and
- (v) These items are as a result of book keeping errors only

A report in this regard is sent to the Central Office by 10th Nov. each year.

Note: The Accountant General (A&E) is empowered to sanction-write-off of the amount under the head P.F. Suspense in each case in any Financial year upto Rs. 5000/-.

(Authority : CAG's General Circular No. 7 AC II/1995 No. 327-AC II/28-87 dated 10.5.1995).

11.11.3 The cases not covered by above delegation should be sent to the Central Office for approval after getting the items thoroughly examined by I.T.A. Section, prior concurrence of the Government should also be obtained before actually writing off the items to Miscellaneous Government Account. These items should receive the personal attention of the Accountant General.

(C.A.G. letter No. 797-Comp./18-72 dated 5.9.72 and C.A.G. letter No. 50/AC/93-83 dated 25.4.63 and Director of Audit and Accounts letter No. 5/Comp./140-63, dated 24th January, 1964).

11.11.4 Issue of Monthly D.O. letter to the State Finance Department

In order to establish our role in ensuring quality Accounts to the State, CAG vide his DO letter No.581-AC-II-MIS/347-2005 dated 27.10.2005, annexed as Appendix-I to this Manual, has desired that Accountant General (A&E) should provide quality data to the State Govt. by filtering errors that have escaped the notice of the treasuries through a monthly DO letter addressed to the Finance Department. He has also listed certain

omissions/lapses in this regard to be pointed out to the Finance Department in the said letter. These orders of the C.A.G. should be complied with invariably.

11.11.5 Hosting of key information/indicators on CAG's website on Monthly Civil Account.

CAG vide his DO letter No.617-AC-I/SP-I/54-2002 dated 28.8.2002 decided to host key information/indicators on emanating from the Monthly Civil Accounts prepared by the Accountants General by our department on the internet as being done in the accounts of the Union Govt. The report in this regard is to be furnished to H.Q. office in two formats i.e. format for State Govt. as approved by the Hdqrs. and also in the format forwarded by Hdqrs. as clarified vide CAG letter No.309-AC-I/SP-III/54-2002 dated 21.9.2006. Action is to be taken after receipt of confirmation of data sent to the State Govt.

Appendix-I

(Referred to in paras 2.1 & 11.11.4)

**Copy of Headquarters DO Letter No.581-AC-II-MIS/347-2005
dated 27.10.2005**

OFFICE OF THE
COMPTROLLER & AUDITOR GENERAL
OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
NEW DELHI – 110 002

**M.S. SHEKHAWAT
Dy. Comptroller & Auditor General**

Dear

You may recall that during the recently concluded AG's conference, we had the occasion to speak about the need to make the Monthly Civil Accounts more user friendly and meaningful for the state government. This is of interest because the computerization of treasuries in states poses unique challenges for us. The Monthly Civil Accounts are a Major head-wise account of transactions during the month. With the computerization of treasuries, the treasuries independently render similar information at the end of the month. Even daily transactions are being reported to the government in some states. The central transactions are now mostly available on the web and other details of changes to State Cash balances are available from RBI on daily basis. Thus by and large, a monthly major head-wise account on the 25th of the following month adds no value to the information already possessed by the State.

The challenge before us is how do we add value to the Monthly Accounts that we furnish to the state government. We must realize that today we are not the sole source of financial data. For us to regain our place we must add something to the figures that we furnish and also establish that the information that we supply is better than that coming from other sources especially treasuries and that the AG is ensuring the accuracy of data and is also alerting the Finance Department's attention to areas of concern. The AG's role as an analyzer of data and provider of quality data therefore assumes importance. In order to establish our role in ensuring quality account to the states we should endeavour to provide quality data to the state government by filtering errors that have escaped the notice of treasuries.

The need is to critically review the initial accounts that are received from treasuries and point out mistakes in vouchers that have escaped the scrutiny at the treasury level. This essentially means strengthening of the classification check function which has over a period of time become impaired, as indicated in various reports of the DG (Insp.). Experience indicates that errors like:

- ✓ Wanting classification details on the face of vouchers.
- ✓ Expenditure being incurred on schemes with no budgetary outlays.
- ✓ Misclassifications of expenditure in schemes that do not exist in budget are likely to crop up in the review of vouchers. There will also be cases where the details on LOP and SOP do not match leading to treasury suspense. These errors need to be trapped and reported to the State Government. The other areas that need to be brought to notice of the state include:
 - DC bills due but not received.
 - Inter-Government claims recovered and settled during the month.
 - Loans received from Central Government and payments made regarding loans received earlier.
 - Large outstanding advances given by divisions.
 - Non-acknowledgement by treasuries of remittances made by the works and forest divisions.

A draft DO letter to the State Finance Department indicating the kind of information that should be sent to the state Finance Department monthly is attached to this letter by way of illustrations. You may feel free to add more information and adapt it for your State. Care may be taken to use simple language avoiding typical accounting expression like remittance, suspense, account current, etc. The CAG has desired that AsG bring this to the notice of the State Finance Secretary every month and monitor the impact of this effort.

Some other important internal efforts that need to be taken by us internally with regard to strengthening the accounting function are outlined below: -

- a) In view of the recommendations of the TFC which link reduction in revenue deficit and containment of fiscal deficit for disbursement of incentives, heavy suspense balances are a matter of grave concern. Intra-governmental suspense balances represent cash receivables and payables. Tardy action in clearing this affects cash position of the states. Intra-governmental suspense balances affect under booking of revenue and expenditure heads resulting in understatement/overstatement of revenue deficits having implications for incentive related to it announced by Finance Commission. Goals must be to clear current year accretion to nil by March Supplementary.
- b) Adverse balances like credit balances in loan accounts and debit balances in deposit accounts consistently reflect poorly on accounting. These must be investigated and cleared. Hard core cases must be considered for write off after due investigation. Problems of initial account keeping that come to notice during investigation should also be communicated to the State Government.
- c) Interest on state provident fund is booked on ad hoc basis in several cases at the year end. As this has implications for revenue deficit, only actual interest should be booked so arranging posting of March schedules before

March supplementary closing. The AsG should plan their work accordingly for the year 2005-06.

- d) DG(Inspections) reports regularly comments on weak classification check of vouchers. Misclassification in Education, Health and Infrastructure (Roads, Bridges and buildings) heads could adversely influence the State as Finance Commission releases are linked to expenditure levels. Accountants General needs to strengthen the classification check to ensure the correctness of the amounts booked under these heads. At the same time any amount that goes into OB or Treasury Suspense from these heads should be pursued and cleared.
- e) The offices have to include in the annual review of treasuries the deficiencies in the vouchers passed noticed during the exercise of classification check function within the office and any other deficiencies noticed in treasury accounts. The annual review of working of treasuries must be completed on time and sent to the state government. As almost all states have computerized their treasuries the annual review must also highlight deficiencies of the IT system also. The states are all in the process of substituting their existing packages with a new one for which a seminar was held in Lucknow, in view of this the offices should interact with the State Governments and associate themselves with the process.
- f) The annual review of the working of Forest and Works Divisions must also be prepared on time and the deficiencies in the accounts must be explained in simple language without the technical jargon e.g. we may explain remittance into treasuries outstanding as moneys which are stated by the divisions to have been deposited in treasuries but the treasuries have not acknowledged the same. Such amounts may also conceal frauds.
- g) Yet another item is the reconciliation of RBD (State) as reported through the treasury and as reported through the Bank. The position of outstanding items of RBD (net) as shown in the annexure show that much work can be done in this area. This area too, if left unattended, can hide frauds.
- h) There have been several cases of fraud that have come to light in the Provident Fund and Pension Entitlement works. Due care must be given to certain important items of works which represent key internal controls in the Pension and GPF accounting systems. These are posting DCRG registers (GPO registers, CPO registers and first payment of pension vouchers).
- i) On the GPF side, minus balances cases unposted debits, missing debits represent high risk items which may involve frauds. Performance indicator for the quarter ending 30.6.2005 showed that most Accountant General Offices secured very few points on clearance of debit items. It is important that AsG take the lead in clearance of unposted and missing debits. After the months posting is over, parties can be deputed to treasuries from which these unposted debit vouchers have emanated and the concerned DDO's

should be called with correct details for clearance of these items. The missing debits should be dealt with in a similar manner.

The other area which need focused attention are reconciliation of market loan figures in accounts with RBI figures, reconciliation of remittances into treasuries, cheques, deposit accounts, outstanding advances etc. While dealing with items from remittance onwards, the aim should be to reconcile present years items to Nil by the close of March Supplementary.

It has also been decided that with every monthly statement of accounts, a statement of expenditure heads for the sections revenue expenditure and capital expenditure will be sent to the State Government. The object head-wise expenditure should be reconciled with the related total major head expenditure being reported for the month though essentially the two will match in all cases i.e. total major head-wise expenditure=total object head-wise expenditure less recoveries.

Yours sincerely,

(M.S. SHEKHAWAT)

Shri Chandra Lal,
Accountant General (A&E),
Rajasthan,
JAIPUR – 302 005

Note : The Annexures referred to in this DO were not received from the headquarters. The Annexures 'A' to 'C' enclosed with the Appendix were prepared in Book-I Section.

ANNEXURE-‘A’

Statement showing the position of amount receivable from various
PAO/RAILWAYS/DEFENCE/P&T/STATES

A. PAO SUSPENSE			(Rs. In thousands)				Remarks
S.No.	Agency Code	Name of Agency	Amount receivable upto 10/05	Claim raised during 11/05	Claims realized during 11/05	Balance receivable upto 11/05	
1	517	PAO, CPAO, New Delhi	3120.98	191.42	0.00	3312.40	
2	522	PAO, Home Affairs	-2.69	0.00	0.00	-2.69	
3	533	PAO, Legal Affairs M/o Law, Justice & Company Affairs	6.90	0.00	0.00	6.90	
4	550	PAO, M/o Road Transport & Highways, Jaipur	55092.51	8938.60	24683.94	39347.17	
5	559	PAO, D/o Economic Affairs, M/o Finance	5185.97	0.00	434.02	4751.95	
6	587	PAO, Election Commission	1.64	0.00	0.00	1.64	
7	732	PAO, Pension & Misc. M/o Home Affairs	5.40	0.00	0.00	5.40	
Total			63410.71	9130.02	25117.96	47422.77	

B. RAILWAYS			(Rs. In thousands)				Remarks
S.No.	Agency Code	Name of Agency	Amount receivable upto 10/05	Claim raised during 11/05	Claims realized during 11/05	Balance receivable upto 11/05	
1	605	Central Railway	58.77	2.33	0.00	61.10	
2	609	Northern Railway	714.06	0.00	0.00	714.06	
3	610	North Eastern Railway	59.80	4.48	0.00	64.28	
4	611	Eastern Railway	3.61	0.00	0.00	3.61	
5	623	North Western Railway	4338.27	366.97	87.77	4617.47	
6	628	West Central Railway	114.55	2.24	41.89	74.90	
Total			5289.06	376.02	129.66	5535.42	

C. DEFENCE			(Rs. In thousands)				Remarks
S.No.	Agency Code	Name of Agency	Amount receivable upto 10/05	Claim raised during 11/05	Claims realized during 11/05	Balance receivable upto 11/05	
1	1801	Controller of Defence Accounts (Pension) Allahabad	37329.40	10115.22	10832.30	36612.32	
2	1813	Controller of Defence Accounts (SC) Pune	8192.28	814.60	0.00	9006.88	
Total			45521.68	10929.82	10832.30	45619.20	

D. P&T			(Rs. In thousands)				Remarks
S.No.	Agency Code	Name of Agency	Amount receivable upto 10/05	Claim raised during 11/05	Claims realized during 11/05	Balance receivable upto 11/05	
1	1901	Dy. Director of Accounts (Postal), Jaipur	450.00	155.00	150.00	455.00	
Total			450.00	155.00	150.00	455.00	

E. INTER STATE SUSPENSE		(Rs. In thousands)				Remarks
Sl.No	Name of State	Amount receivable upto 10/05	Claim raised during 11/05	Claims realized during 11/05	Balance receivable upto 11/05	
1	MAHARASTRA	266.37	302.06	266.37	302.06	
2	GUJRAT	5958.65	5636.79	5958.65	5636.79	
3	MADHYA PRADESH	2548.99	2020.63	2548.99	2020.63	
4	UTTAR PRADESH	864.46	817.32	864.46	817.32	
5	TAMILNADU	16.66	6.44	16.66	6.44	
6	BIHAR	119.76	88.70	119.76	88.70	
7	ASSAM	162.80	137.07	162.80	137.07	
8	ORISSA	24.00	21.63	24.00	21.63	
9	WEST BENGAL	161.41	175.69	161.41	175.69	
10	MANIPUR	6.16	6.16	6.16	6.16	
11	ANDHRA PRADESH	2.17	10.08	2.17	10.08	
12	KERALA	2.51	2.51	2.51	2.51	
13	PUNJAB	735.86	557.96	735.86	557.96	
14	KARNATAKA	3.15	3.15	3.15	3.15	
15	NAGALAND	118.99	4.82	118.99	4.82	
16	HARYANA	1110.34	1394.99	1110.34	1394.99	
17	HIMACHAL PRADESH	129.98	83.52	129.98	83.52	
18	ARUNACHAL PRADESH	18.96	13.82	18.96	13.82	
19	J&K	94.98	17.56	23.13	89.41	
20	TRIPURA	11.80	11.26	11.80	11.26	
21	GOA	11.88	11.88	11.88	11.88	
22	UTTARANCHAL	23.78	24.03	23.78	24.03	
23	CHATTISGARH	0.00	28.44	0.00	28.44	
TOTAL		12463.66	11376.51	12463.66	11376.51	

ABSTRACT

Name of Agency	Amount receivable upto 10/05	Claim raised during 11/05	Claims realized during 11/05	Balance receivable upto 11/05
PAO	63410.71	9130.02	25117.96	47422.77
RAILWAYS	5289.06	376.02	129.66	5535.42
DEFENCE	45521.68	10929.82	10832.30	45619.20
P&T	450.00	155.00	150.00	455.00
ISS (STATES)	12463.66	11376.51	12463.66	11376.51
TOTAL	127135.11	31967.37	48693.58	110408.90

ANNEXURE-‘B’

Statement showing the position of amount Payable to various PAO/P&T

A. PAO			(Rs. In thousands)				Remarks
S.No.	Agency Code	Name of Agency	Amount receivable upto 10/05	Claim payable during 11/05	Claims paid during 11/05	Balance payable upto 11/05	
1	503	PAO, Indian Security Press, Nasik Road	683.38	0.00	0.00	683.38	
2	509	Controller of A/cs M/o External Affairs, New Delhi	1.40	0.00	0.00	1.40	
3	517	PAO, CPAO, New Delhi	290.56	0.00	0.00	290.56	
4	518	PAO, M/o Food & Agriculture	0.00	0.00	0.00	0.00	
5	522	PAO, Home Affairs	8.66	0.00	0.00	8.66	
6	532	PAO, DGET, M/o Labour	1.05	0.00	0.00	1.05	
7	533	PAO, Legal Affairs M/o Law, Justice & Company Affairs	870.50	42.00	289.10	623.40	
8	550	PAO, M/o Road Transport & Highways, Jaipur	18181.65	222.23	17941.95	461.93	
9	572	A.G.C.R., New Delhi	1.96	0.00	0.00	1.96	
10	559	PAO, D/o Economic Affairs, M/o Finance	-5.62			-5.62	
11	512	ZAO, CBDT, Jaipur	110264.31	23225.98	0.00	133490.29	
Total			130297.85	234490.21	18231.05	135557.01	

B. P&T			(Rs. In thousands)				Remarks
S.No.	Agency Code	Name of Agency	Amount payable upto 10/05	Claim payable during 11/05	Claims paid during 11/05	Balance payable upto 11/05	
1	1901	Dy. Director of Accounts (Postal), Jaipur	1060.21	386.72	1062.21	384.72	
2	1917	Director, PLI, Kolkata	13.05	0.18	1.31	11.92	
Total			1073.26	386.90	1063.52	396.64	

ABSTRACT

Name of Agency	Amount payable upto 10/05	Claim payable during 11/05	Claims paid during 11/05	Balance payable upto 11/05
PAOs	130297.85	23490.21	18231.05	135557.01
P&T	1073.26	386.90	1063.52	396.64
TOTAL	131371.11	23877.11	19294.57	135953.65

**Statement showing the position of amount Payable to various
PAO/RAILWAYS/STATE against claims received**

A. PAO		(Rs. In thousands)				
S.No.	Name of Agency	Amount payable upto 10/05	Claim payable during 11/05	Claims paid during 11/05	Balance payable upto 11/05	Remarks
1	PAO III, Delhi Administration	186.10	148.09	186.10	148.09	
2	PAO V, Delhi Administration	2965.46	1529.65	2979.42	1515.69	
3	CPAO, New Delhi	0.00	278.58	0.00	278.58	
4	PAO, M/o External Affairs	0.00	115.07	0.00	115.07	
5	A.G.U.T. Chandigarh	0.00	104.12	104.12	0.00	
TOTAL		3151.56	2175.51	3269.64	2057.43	

B. RAILWAYS		(Rs. In thousands)				
S.No.	Name of Agency	Amount payable upto 10/05	Claim payable during 11/05	Claims paid during 11/05	Balance payable upto 11/05	Remarks
1	North Western Railway	0.00	517.14	0.00	517.14	
2	Southern Railway	0.00	53.17	26.10	27.07	
3	South Central Railway	0.00	13.38	4.48	8.90	
4	West Central Railway	0.00	627.29	0.00	627.29	
5	Northern Railway	0.00	9.95	0.00	9.95	
6	North Western Railway	0.00	517.14	0.00	517.14	
7	South Eastern Railway	0.00	3.86	3.86	0.00	
8	Easter Railway	0.00	15.72	0.00	15.72	
9	Western Railway	0.00	119.28	0.00	119.28	
10	East Central Railway	13.88	0.00	13.88	0.00	
TOTAL		13.88	1876.93	48.32	1842.49	

INTER STATE SUSPENSE		(Rs. In thousands)				
Sl.No.	Name of State	Amount payable upto 10/05	Account raised during 11/05	Amount paid through CAS, RBI, Nagpur during 11/05	Balance payable upto 11/05	Remarks
1	KERALA	0.00	4553.61	4553.61	0.00	
2	TAMILNADU	0.00	163.27	163.27	0.00	
3	PUNJAB	0.00	58578.72	58578.72	0.00	
4	BIHAR	0.00	163.32	163.32	0.00	
5	ANDHRA PRADESH	0.00	101.54	101.54	0.00	
6	GUJRAT	0.00	468.30	468.30	0.00	
7	WEST BENGAL	0.00	400.90	400.90	0.00	
8	ASSAM	0.00	4.72	4.72	0.00	
9	MAHARASTRA	0.00	680.12	680.12	0.00	
10	MADHYA PRADESH	0.00	740.19	740.19	0.00	
11	KARNATAKA	0.00	91.32	91.32	0.00	
12	ORISSA	0.00	6.60	6.60	0.00	
13	UTTAR PRADESH	0.00	7368.16	7368.16	0.00	
14	UTTARANCHAL	0.00	2293.84	2293.84	0.00	
15	HARYANA	0.00	6619.27	6619.27	0.00	
16	CHATTISGARH	0.00	5.35	5.35	0.00	
TOTAL		0.00	82239.23	82239.23	0.00	

ABSTRACT

Name of Agency	Amount receivable upto 10/05	Claim raised during 11/05	Claims realized during 11/05	Balance receivable upto 11/05
PAOs	3151.56	2175.51	3269.64	2057.43
RAILWAYS	13.88	1876.93	48.32	1842.49
ISS (STATES)	0.00	82239.23	82239.23	0.00
TOTAL	3165.44	86291.67	85557.19	3899.92

Total cumulative payable Rs.1398.54 lakh (Rs.39.00 + 1359.54 lakh)

Nil Payment Amounts for the month 11/2005

Heads				Dr. Amount	Cr. Amount	Items
DR	CR	Sm	Mi			
2202	2202	01	103	0	18990000	1
	8443		106	0	513252415	65
			123	0	1500000	1
				533742415	0	67
2203	8443		106	0	4425000	2
			123	0	9875000	1
				14300000	0	3
2204	8443		106	0	32500000	2
				32500000	0	2
2205	8443		106	0	1300000	2
				1300000	0	2
2215	8448		109	0	3995000	3
				3995000	0	3
2217	0217	60	800	0	10080	1
	8011		106	0	6016670	6
	8448		102	0	64926485	37
				70953235	0	42
2225	8443		106	0	8342500	16
	8448		109	0	8285000	17
				16627500	0	33
2235	8229		200	0	1831000	1
	8443		106	0	5626000	17
			108	0	300000	1
				7757000	0	19
2402	8448		109	0	31040750	27
				31040750	0	27
2403	8443		106	0	80000	1
				80000	0	1
2405	8448		109	0	1385333	10
				1385333	0	10
2406	8448		109	0	1600000	2
				1600000	0	2
2415	8443		106	0	87423000	6
				87423000	0	6
2501	8443		106	0	1107000	1
	8448		109	0	50511800	13
				51618800	0	14
2515	8443		106	0	3715840	3
	8448		109	0	1838413160	138
				1842129000	0	141
2801	8448		107	0	1616824000	4
				1616824000	0	4
2851	8443		106	0	18500000	4
				18500000	0	4
3475	8448		102	0	3567000	6
			109	0	720000	1
				4287000	0	7
4055	8443		106	0	50315829	1
				50315829	0	1
4217	8443		106	0	50000000	1
	8448		102	0	358392400	38
				408392400	0	39
4225	8443		106	0	1167000	1

				1167000	0	1
4415	8443		106	0	275000	1
				275000	0	1
4515	8448		109	0	96128000	29
				96128000	0	29
4801	8448		107	0	529583000	5
				529583000	0	5
Total				5421924262	5421924262	928

Appendix-II

(Referred to in para 11.1.2)

CALENDER OF RETURNS

FOR

20..... -

Book Section

(a) **Calender of Returns of Book-I Section**

Part-I – Returns due to Outside Authorities

क्र.सं	विवरण का नाम	किसको प्रस्तुत की जानी है	कब प्रस्तुत की जानी है।	प्राधिकार
भाग-I	वार्निक			
1.	उच्चत पर्यियों के अन्तर्गत रोकी गई मदों के लिए सम्बन्धित महालेखाकार के आदेश प्राप्त करने से सम्बन्धित प्रमाण-पत्र	नि.म.ले.परीक्षक	As per closing of March A/c (As per time schedule) (28.4.06) (March A/c)	
2.	मार्च पूरक सिविल लेखों का प्रे-गण	राज्य सरकार	15 June	Book-I/I Sch. 2005-06 STR-II/194 dated 2.2.06
3.	मार्च पूरक के सिविल लेखों के प्रे-गण की सूचना	नि.म.ले.परीक्षक	15 June	-do-
4.	शीर्ष-विविध-सरकारी लेखों के प्रचलन SRT वित्तीय वर्न के पूर्व लिखी राशियों की वापसी का विवरण (शून्य प्रतिवेदन नहीं भेजना है)	नि.म.ले.परीक्षक	31 August	TM/6-C/91 dt.1.4.66
5.	वार्निकी राज्य सिविल लेखे के समापन एवं उसकी सूचना	नि.म.ले.परीक्षक	30 June As per time schedule	Book-I/ Time sch./STR-II/194 dt.2.2.06
6.	सम्मिलित वित्त और राजस्व लेखों का अनुभाग में लेन देनों को दिग्दर्शन हेतु आकस्मिकता निधि की राशियाँ	नि.म.ले.परीक्षक	15 October	CAG letter No.20 Compilation III-8-55 dt.21.1.56 586-Comp. 11-56 dt.16.8.56
7.	आशीर्षों के अन्तर्गत बकाया रकमों के मद 8680-विविध सरकारी लेखा वर्न 2005-06 में बट्टे खाते डाली गई रकमों का विवरण (Write off losses)	नि.म.ले.परीक्षक	10 November	CAG No.797 Compilation 18-72 dt.5.9.72 844 dt.4.9.72 TM/81-C/27/ dt.10.6.81
8.	Information regarding Advances from Contingency Fund (Draft Para Information) (Item No.1 of Part-III)	Sr.AO(Report) Office of Pr.AG(Civil Audit)	31 May	Report A-17011(1) 2006/ dt.23.12.06
9.	Selection of two Heads (One each from Suspense & Remittance Head)	CAG	15 August	
	छ:माही			
	उच्चत व प्रे-गण शीर्षों के अन्तर्गत बकाया शीर्षों का प्रतिवेदन तथा डी.डी.आर.शीर्षों के अन्तर्गत लेजर व ब्राडशीट्स के आंकड़ों के बीच अन्तर			
1.	आगामी प्रतिवेदन (Follow-up Report) for preceding year (2004-05)	CAG	15 July	CAG 20/Comp.91-81 IV dt.15.3.82 & CAG No.199 Comp.91-81 IV dt.10.3.83
2.	मुख्य प्रतिवेदन	CAG	15 December	-do-

	(Main Report) (2005-06)			
	त्रैमासिक			
1.	Appreciation Note on State Govt. Account regarding meaningful Analysis of the data contained in Accounts (Appreciation Note on the Civil A/cs- 1 st Report for A/c upto 6/91)	State Govt./FD	Quarterly after monthly closing of June September December March	CAG/82 AC-I/79-90/KW-III dt.5.3.91
	मासिक			
1.	राज्य के सिविल लेखे	राज्य सरकार वित्त विभाग	25 th of the following month	CAG's No.1176/AC/57-65 dt.29.11.68 Book-I/T.Sch./2005-06/STR-III/194 dt.2.2.06
2.	भवि-य निधि आंकड़ों का विवरण	निदेशक भवि-य निधि, राज., जयपुर	6 th of the following second month	TM-308 xii(31) dt.14.5.55
3.	Monthly Progress Report on clearance under the head of DAA Suspende.	DG AE&C New Delhi	15th of the next following month	CAG's circular No.4-AC-III KW/15-89 (II) Issued No.528 AC-III/KW/19-89 (II) dt.28.8.91
4.	Monthly DO letter to Pr. Finance Secretary State Govt. based on monthly State Civil Accounts	Pr. Finance Secretary State Govt.	25th of the following month	CAGNo.581-AC-II-MIS/347-2005 dt.27.10.05
भाग-II	वार्षिक			
1.	अभिलेखागार को अभिलेख भेजने सम्बन्धित प्रमाण-पत्र	TM/GD Record	15 April	TM/12-C/59 dt.15.6.73
2.	अन्तरण प्रविट्टि लेजर मार्च पूरक	शाखाधिकारी	As per time schedule-14 June	Book-I/Time Sch./2005-06/STR-II/194 dt.2.2.06
3.	डी.डी.आर.शी-नों का समेकित सारांश (मार्च पूरक) तक	शाखाधिकारी	15 June	-do-
4.	वित्तीय बर्न के दौरान लेखा कार्यालयों में किये गये कार्यों की मात्रा के विश्वसनीय आंकड़े (सूचना बुक-II अनुभाग को दी जावेगी जहाँ इसे समेकित कर टी.एम. अनुभाग को भेजा जावेगा (Staff Proposals)	TM/Book-II	10 August	TM/69-C/68 dt.2.7.79
5.	वार्षिक समायोजन रजिस्टर	शाखाधिकारी/ उप-महालेखाकार/ महालेखाकार	As per Time Schedule 30 October after closing of JE's A/c	TM/82-C/28 dt.4.9.82 & Sr.DAG order dt.16.9.79 in file Book-I/ITAS
6.	जनरल एवं खातों का समापन	महालेखाकार/ व.उप-महालेखाकार	Within a month of Printing of Finance A/c for previous year and current year	CAG's No.10/O&M/C-4/DD/TAA/69 dt.12.1.71 File No.Book-I/F.7/2-11/Balance 70-71 PF-II

7.	ट्रायल बैलेंस (तलपट) व चिट्ठा गत वर्ग के लेखे बंद होने पर	शाखाधिकारी	गत वर्ग के लेखों के अन्तिम रूप से बंद होने पर	पैरा नं. 7.4 Book Manual/ A-8-137 Account Code 271
8.	वित्त लेखे विवरण संख्या 7 Cash Balance and Investment of Cash Balance	शाखाधिकारी/ ए.ए.डी.	1 July As per Time Schedule 30 June (after closing of JE's A/c)	रिपोर्ट (ए.ए.डी.)एस-1/के-69-A/2005-06/TR-III/17 dt.4.5.06
9.	1 अप्रैल को लेजर के शे-नों की सूची जिनकी ब्राडशीट रखने वाले अनुभाग द्वारा गतवर्ग की अवधि का सत्यापन नहीं कराया गया।	व.उप-महालेखाकार (लेखे)/ महालेखाकार	15 November	महालेखाकार के फाईल सं. ITAS/KW 1479 /79-80 में आदेश
10.	पुस्तक पंजिका (Register of Books)	जी.डी.पुस्तकालय	15 January	TM/72-C/29 dt.10.4.72
11.	उल्लेखनीय कार्य के मामले जो कि प्रशस्ति पत्र जारी कर प्रशंसा किए जाने योग्य हों।	व.उप-महालेखाकार (प्रशासन) को व.उप-महालेखाकार (लेखा) द्वारा	31 मार्च	F-66/Ac/OE/ 62-70 गोपनीय 1442 तारीख 31.12.70 तथा 1744 दिनांक 17.11.75
12.	लेखा तिथि के सम्बन्ध में सूचना (प्रशासनिक प्रतिवेदन)	O&M	As intimated by O&M	O&M Admn. Report/2002-03 K-33 TR No.II/213 dt.13.2.03
अर्द्धवार्षिक				
1.	अच्छे तथा बुरे कार्य के मामले का रजिस्टर	व.उप-महालेखाकार (प्रशासन)/ महालेखाकार	10 अप्रैल 10 अक्टूबर	F.166/AO Admn.CC/79-80/3081 dt.23.1.81
2.	कुंजी पंजिकाओं का अर्द्धवार्षिक रिव्यू	TM	1 जनवरी 1 जुलाई	
त्रैमासिक				
1.	त्रैमासिक बकाया प्रतिवेदन	BOOK-II	3 अप्रैल 3 जुलाई 3 अक्टूबर 3 जनवरी	TM/65-C/60 dt.10.3.65
2.	सी.ए.जी. को A.G. के त्रैमासिक D.O. में शामिल करने हेतु तिमाही जानकारी (अर्द्धशासकीय पत्र पर)	TM	4 अप्रैल 4 जुलाई 4 अक्टूबर 4 जनवरी	TM DO CAG/78/ dt.2.1.79 & TM/7/C/135 dt.23.3.71 71-6/35
3.	भारत सरकार की राजभा-ना हिन्दी के प्रयोग के बारे में सूचना (बुक-II को देकर समेकित करवाई जावेगी।	Hindi Cell (Book-II)	5 अप्रैल 5 जुलाई 5 अक्टूबर 5 जनवरी	OE-II/SC/GF 62-69-323 IV II dt.2.2.69 & OE-II SC GF 62/69 V 323 dt.21.1.79
4.	आहरण अधिकारियों की लेखा कर्मियों के लेखों में कमियों को विभागाध्यक्ष के बतलाने हेतु।	TM	5 अप्रैल 5 जुलाई 5 अक्टूबर 5 जनवरी	TM/86-C/16 dt.26.2.86
5.	निदेशक पत्रावलियों आदि का पर्यवेक्षण (Review of Guard file)	शाखाधिकारी	10 अप्रैल 10 जुलाई	TM/71-C/122 dt.30.12.71

			10 अक्टूबर 10 जनवरी	
6.	निदेशक निरीक्षण द्वारा विशेष रूप से जाँच योग्य मामलों से संबंधित प्रतिवेदन (शून्य प्रतिवेदन नहीं भिजवाना है)	ITAS	15 अप्रैल 15 जून 15 अक्टूबर 15 जनवरी	F.22/10 ITAS 57 dt.19.5.61 & ITAS-62-73 228/AC/315 dt.24.4.70
7.	सी.ए.जी. की पुस्तकों का भौतिक सत्यापन (कार्यालय आदेश GD III/TR/67/ द्वारा शून्य रिपोर्ट नहीं भेजनी है)	जी.डी.-III/ पुस्तकालय	15 अप्रैल 15 जुलाई 15 अक्टूबर 15 जनवरी	TM 65-C/161 dt.2.7.65 & TM 67 dt.20.7.70
8.	नियम बुक मैनुअल पुस्तक के द्विभा-नी, मुद्रण, रख-रखाव एवं पुनरावलोकन का प्रतिवेदन	शाखाधिकारी	10 जून 10 सितम्बर 10 दिसम्बर 10 मार्च	TM/IX/Vol.VII 79-80-811 1075 dt.16.3.81
9.	कुँजी पंजिकाएँ	शाखाधिकारी	15 अप्रैल 15 जुलाई 15 अक्टूबर 15 जनवरी	TM/64-C/240 dt.5.10.64
10.	त्रैमासिक प्रतिवेदन में बकाया दिखाये जाने वाले एक माह से ज्यादा पुराने पत्रों के सम्बन्ध में	T.M.	15 जून 15 सितम्बर 15 दिसम्बर 15 मार्च	
11.	सिविल सूट रिट पिटिशन	T.M.	1 अप्रैल 1 जुलाई 1 अक्टूबर 1 जनवरी	
12.	System apprising of the Deptt. Controlling office DDO's of Deficiencies noted in the report received in this office.	T.M.	5 अप्रैल 5 जुलाई 5 अक्टूबर 5 जनवरी	TM 80-C dt.5.4.02 16 dt.25.2.86 & TM-7(8) IV 491-492 300 dt.24.2.99
13.	Quarterly Report of Maintenance of Key Registers.	TM	1 अप्रैल 1 जुलाई 1 अक्टूबर 1 जनवरी	TM/18 dt.27.2.68
14.	Report regarding Performance Indicators for Accounting Areas regarding	TM	31 अगस्त 30 नवम्बर 28 फरवरी 31 मई	TM/2004-05/K-181/389 dated 11.11.04
15.	Review of Broadsheets of 'DAA' & 'OB' Suspense	AG	25 जून 25 सितम्बर 25 दिसम्बर 25 मार्च	
16.	समूह कर्मचारियों के विस्तृत अनुशासनात्मक मामले।	TM	30 जून 30 सितम्बर	TM/82-83/176 dt.22.7.82

			30 दिसम्बर 31 मार्च	
	द्विमासिक			
1.	स्टेशनरी का मांग पत्र	जी.डी. IV	Ist week of April, June, August, October, December, & February	DAG (Admn.) Sectt. 2004-05 TR-79 dt.5.8.04
	मासिक			
1.	अनुभाग में कार्यरत कर्मचारियों के स्वीकृत पदों का तुलनात्मक प्रतिवेदन	TM	Ist	TM/83-84 dt.30.6.63
2.	डी.डी.आर शी-नों का समेकितसार	शाखाधिकारी	दूसरे अनुगामी मास की तीन तारीख	Book-I/Review Sheet ITAS 2/76 Para 25-26 M 124-93
3.	संवितरण का विवरण	शाखाधिकारी	दूसरे अनुगामी मास की चार तारीख	सेवापुस्तिका खण्ड/2 का 2240 CAG No.P.647 AC-59-65 dt.11.7.78
4.	मुख्य शी-र्न योग का सार	महालेखाकार	-do-	
5.	Monthly report on nonclosing of Broadsheets	AG	5 th of the 3 rd following month	TM/80-C/ dt. 16.10.68 & TM/80-C/17 dt.19.4.80
6.	Management of Information System on complaint involving grievances and obligations	PF(R)	5th	TM 89/612 dt.3.2.89
7.	बकाया का मासिक प्रतिवेदन	AG or DAG	5th	TM 1347 XII/A-55-56 694 dt.1.11.55
8.	Correction in the Manual of Book Section	शाखाधिकारी	5th	TM/67-C/17 dt.Nil
9.	वरिष्ठ उपमहालेखाकार लेखों की आई.टी.ए.एस. प्रति के अन्तमीकरण का प्रगति का विवरण	TM	5th	TM/71-C/19 dt.17.2.71
10.	अनुभाग का लेखाकारों/ व.लेखाकारों द्वारा किये गये अच्छे बुरे कार्यों का उदाहरण	शाखाधिकारी	5th	F.166 AO/OE 75-76 Con.1744 Dt.17.11.75 & 116 AC-I/Conf.78-79 3081 dt.23.11.79
11.	हिन्दी जानने वाले कर्मचारियों को हिन्दी में कार्य करने की प्रोत्साहित करने की बैठक	हिन्दी कक्ष	5th	Hindi Cell 78-83 dt.17.2.83
12.	Status Report on compilation/rendition of Monthly Civil A/c	TM	7 th of Every month for main report & 22 nd for follow-up report	TM/90-C/8 dt.9.8.90
13.	संशोधन पत्रियों के प्रमाणन सहित पुस्तक पंजिका	शाखाधिकारी	10 th	Office Order 544 dt.12.1.56
14.	समाशोधन घर की बैठक (Meeting of clearing House)	AG	10 th April, July, October & January of each month & next day if 10 th is holiday	TM/2006-C/2 dated 2.8.2006
15.	लेखा समूह के अधिकारी का कार्य सौंपने का	TM	10 th as & when	TM/64-C 150 dt.28.4.64 &

	प्रतिवेदन शाखाधिकारी एवं AAO/SO		such cases arises	TM 17(6) 423 dt.2.8.78
16.	अभिलेखों की नमूना जाँच पर आई.टी.ए.एस. आपत्तियाँ भाग "क" के शासित पैराज	AG/DAG	15 th	TM/76-C 59 dt.29.5.76
17.	Register of Pending items in post Broadsheet Review	शाखाधिकारी	15 th	TM 63 212 dt.16.11.63 TM/64-C/276 dt.21.1.64
18.	Review Register of Consolidated Abstracts	BO	20 th	As per order of AG dt.13.5.65
19.	किये गये कार्य की मात्रा के स्थाई एवं विश्वसनीय आँकड़े	शाखाधिकारी	20 th	359 TM-II 65-56 5247 dt.25.11.55
20.	रोकड़ शे-न निवेश की वृहदपुस्तिका	शाखाधिकारी	20 th	Para 8.4.1 of Book Manual
21.	सम्मिलित हस्तांतरण एवं खाता सार	शाखाधिकारी	20 th	O/N Order II 521/FA C/B 52-53 dt.5.2.93
22.	प्रतिभूतियों पर ब्याज की निगरानी पंजिका	शाखाधिकारी	20 th	As per Book-I order dt.5.5.76 ITAS Report 2/76
23.	नये शी-नों का परिचालन (Opening of New Heads)	AG or DAG	25 th 26 th	TM/78-C/ dt.10.2.78 403 TM XII dt.10.4.56
24.	प्रे-ण पंजिका	शाखाधिकारी	26 th	403 TM XII dt.10.4.56
25.	सी.ए.अनुभाग के समेकित सार	ए.ए.डी.	अनुगामी मास का अन्तिम दिन	AAD 60-62-63 dt.14.12.63
26.	विवरणी डायरी	समूह अधिकारी	मास के चतुर्थ मंगलवार	TM/79-C/9 dt.28.2.79
27.	नियमित अवकाश पंजिका	शाखाधिकारी	माह के अन्तिम दिन	Admn.II/76-77-41 dt.24.7.76
28.	हाजरी पंजिका	शाखाधिकारी	मास का अन्तिम दिन	TM/Clearance of outstanding 75-76 dt.29.9.75
29.	डी.डी.आर.शी-नों की विवरण पुस्तक भाग-II	शाखाधिकारी	अनुगामी मास का अन्तिम दिन	Sr.DAG(A/cs) order dt.29.7.76 in para 25-26 File of Review of ITAS/2/76 Para 250/76 as per order of DAG
30.	निदेशक निरीक्षण द्वारा निरीक्षित प्रतिवेदन की अनुपालना रिपोर्ट	ITAS	माह के अन्तिम दिन	ITAS/A&E/K-2810/DI Inspection/2006 TR-I 77 dt.19.5.06
31.	अनाधिकृति उपस्थिति के मामले	प्रशासन-II	माह के अन्तिम दिन	प्रशासन-I/ विविध/परिपत्र-2/2005 दिनांक 17.11.05
	साप्ताहिक			
1.	अपनी सीट से लम्बी अवधि के लिए अनुपस्थित रहे व्यक्ति का प्रतिवेदन	शाखाधिकारी	As & when case arises	बकाया शोधन 7.6.76/ 29.9.75
2.	विवरणी डायरी	शाखाधिकारी	प्रत्येक मंगलवार	GD Manual Para 6.01, 6.02
3.	सामान्य डायरी	शाखाधिकारी	8 th , 15 th , 23 rd & last date of the month	TM/86-C 4 dt.18.7.86
4.	अर्न्तविभागीय डायरी	शाखाधिकारी	-do-	-do-
5.	हिन्दी डायरी	शाखाधिकारी	-do-	-do-
6.	बकाया डायरी	शाखाधिकारी	-do-	-do-
	अर्द्धसाप्ताहिक			
1.	सी.ए.जी.के पत्रों की डायरी	शाखाधिकारी	बुधवार शुक्रवार	GD Manual 6.07

2.	अर्द्धशासकीय पत्रों की जायरी	शाखाधिकारी	बुधवार शुक्रवार	
भाग-III वार्षिकी				
1.	अनुभागों द्वारा किए गये/किए जाने वाले वार्षिक समायोजन की सूची	CA Sections/other Accounting Sections	10 th April	TM/74-C/93 dt.22.10.74
2.	गत वर्ग के लेखों में उचित शी-नों के अन्तर्गत रोकी गई राशि के सम्बन्ध में प्रतिवेदन	-do-	After closing of March A/c	
3.	अन्य मामलों की सूची जिनमें विभाग द्वारा आकस्मिकता निधि से स्वीकृत पेशगी से अधिक व्यय उठाया है।	-do-	16 अगस्त	
4.	गत वर्ग के लिए आकस्मिकता निधि लेखा तैयार करने हेतु सामग्री	CA Sections	30 सितम्बर	TM/75-C/95 dt.19.12.75
5.	शे-न के समर्पित शी-नों के अन्तर्गत बकाया विविध सरकारी लेखा मदों के अपलेखन से सम्बन्धित प्रतिवेदन	सभी अनुभागों द्वारा	1 st October	TM/81-C/27 dt.10.6.81
त्रैमासिक				
1.	रोकड़ शे-न निवेश पर प्राप्त किये गये ब्याज का प्रतिवेदन	वित्त विभाग, राजस्थान सरकार	1 st April 1 st July 1 st October 1 st January	TM F(1) 418/ 69-70 620 dt.23.2.65 & TM-I (iii) 439 dt.11.11.68
2.	विभागीय समायोजन लेखा उचित की ब्राडशीटों का पर्यवेक्षण	सी.ए.अनुभाग	15 th June 15 th Sep. 15 th Dec. 15 th March	TM 68-C 133 dt.16.6.68 & M 74 C-54 dt.4.9.99
3.	आपत्ति पुस्तिका उचित की ब्राडशीटों का पर्यवेक्षण	सी.ए.अनुभाग	-do-	TM/68-C/130 dt.16.10.68 & 74-C/54 dt.4.9.79
MONTHLY				
1.	Report regarding absent of official without proper sanction	AO/CC	Involving of the day or next day on occasion of such cases.	80 M dt.3.7.65 Sr.DAG Admn. CCA 45 84-85

(b) Calender of Returns by Book-II Section

क्र.सं	विवरण का नाम	किसको प्रस्तुत की जानी है	कब प्रस्तुत की जानी है।	प्राधिकार
भाग-I	बाह्य अधिकारियों को देय विवरणी वार्षिक			
1.	वार्षिक अन्तर सूचियाँ	आर.बी.आई. नागपुर व जयपुर प्रत्येक को-नाधिकारी, निदेशक, को-न एवं लेखा, राजस्थान प्रत्येक एजेन्सी बैंक	31 मई प्रत्येक वर्ष	
2.	लेखों के विभागीयकरण से पूर्व शे-नों की वार्षिक प्रगति प्रतिवेदन	सी.जी.ए.	30 मई	जी.250 /8-1/2003 एम.एफ./ सी.जी.ए./एफ-1/टी.एम./1097/ दिनांक 1.3.2001
3.	आर.बी.डी. (राज्य) लेखे	राज्य सरकार व भा.रि.बैं.नागपुर, भा.रि.बैं.जयपुर निदेशक, को-न एवं लेखा, राज. वित्त विभाग, राजस्थान सरकार	आगामी माह की अन्तिम तिथि 14/8/68.84/ 72/57/63-11/7/68	पैरा 11.7 अनुदेशों का ज्ञापन और कार्यान्वयन के लिए कार्यवाई बिन्दु, लेखांकन और समाधान राज्य सरकार लेनदेन भा.रि.बैंक, मुम्बई फरवरी, 2003
4.	केन्द्रीय लेनदेन का विवरण वर्ष	सी.जी.ए.	24 जून ज.250/18/1/04-05/MF/CGA/FA/ TS/ 960/21/2/65	
5.	केन्द्रीय वित्त लेखे के संकलन हेतु विनय सामग्री स्टेटमेंट 5,13 व 17	सी.जी.ए.	तिथि प्रत्येक वर्ष सी.जी.ए. द्वारा आर.बी.डी. समय सारिणी द्वारा सूचित की जाती है।	No.G-25027/1-84/MF-CGA/FA/2004-05/1003/ dt.31.3.05
	द्विमासिक			
1.	विभागीयकरण से पूर्व के लेजर व ब्राडशीट के बैलेंस	सी.ए.जी.	1 मई 1 जुलाई 1 सितम्बर 1 नवम्बर 1 जनवरी 1 मार्च	सी.ए.जी. सरकूलर नं.7082 A/c 20CC 668/ A/c Sect. 4-6/ III dt. 17.4.88
	मासिक			
1.	डी.डी.आर.शी-न के अन्तर्गत शे-नों के अन्तरण की मासिक रिपोर्ट	डी.ए.सी.आर.	5 th प्रत्येक माह	सी.ए.जी. 667 7.6.68 28/8/81 सी. 3/6/73/48/ C54/77-78/CAG

				दिनांक 18.10.78
2.	आर.बी.डी.स्टेट लेखे (मार्च के अलावा)	राज्य सरकार आर.बी.आई.नागपुर व जयपुर, निदेशक, को-1 एवं लेखा, राज.	आगामी माह की 30 तारीख	पैरा 11.7 अनुदेशों का ज्ञापन और कार्यान्वयन के लिए कार्य वर्न बिन्दु - भा.रि.मुम्बई फरवरी, 2003
3.	नकद शे-1 के सत्यापन का प्रमाण-पत्र	भा.रि.बैं.नागपुर	आगामी माह की 30 तारीख	-यथा-
4.	आर.बी.डी. (राज्य) अन्तर्को की रिपोर्ट	सी.ए.जी.	आगामी माह की 30 तारीख	-यथा-
पार्ट-II इस कार्यालय के राजपत्रित अधिकारियों को देय विवरणियाँ				
	वार्षिक			
1.	मार्च (पूरक) के बन्द होने के बाद लेखे में टी.ई.की रिपोर्ट	टी.एम.	17 जुलाई	केन्द्रीय III टी.ई./ 56-57/67 dt. 14.7.56
2.	टी.ई. रजिस्टर	शाखाधिकारी	7 अगस्त	टी.एम. 78c 16/145-79
3.	वित्तीय वर्न के अन्तर के बारे में रिपोर्ट	टी.एम.	20 अगस्त	टी.एम. 83C-27 dt.15.10.83
4.	स्टेण्डर्ड फार्मों का वार्षिक इण्डेन	जी.डी.	20 अगस्त	GD I/72-73/ dt. 3.4.72
5.	विविध सरकारी लेखे में बट्टे खाते के लिये रिपोर्ट	बुक-रू	20 अगस्त	BK-I-3/54-21/65- 66/2103 dt.5.12.67
6.	किताबों का रजिस्टर	लाइब्रेरी	15 जनवरी	
7.	अभिलेखागार के अभिलेखों के हस्ताक्षर का प्रमाण-पत्र	टी.एम.	30 अप्रैल	GD II/T.M. dt. 3.9.59
	अर्द्धवार्षिक			
1.	बकाया अन्तर्को के बारे में बुक-I को देय रिपोर्ट (Follow Up Report)	बुक-रू	31/5 व 31/10	
2.	Half Yearly Appreciation Note On the achievement of targets.	टी.एम.	3 अप्रैल 3 अक्टूबर	TM Target K- 168/98-99/380/ Oct./ 16/10/98
	त्रैमासिक			
1.	कर्मचारियों के खिलाफ शुरु की गई अनुशासनात्मक कार्यवाही	टी.एम.	1 जून 1 सितम्बर 1 दिसम्बर 1 मार्च	TM 86MC dt. 25.1.86
2.	कुंजी रजिस्ट्रों के रख रखाव से सम्बन्धित रिपोर्ट	टी.एम.	1 अप्रैल 1 जुलाई 1 अक्टूबर 1 जनवरी	TM 64C-24 Dt. 30.10.64
3.	बकाया त्रैमासिक रिपोर्ट	टी.एम.	3 अप्रैल 3 जुलाई	TM 65-165 dt. 10.8.65

			3 अक्टूबर 3 जनवरी	
4.	हिन्दी की त्रैमासिक बकाया रिपोर्ट	हिन्दी कक्ष	5 अप्रैल 5 जुलाई 5 अक्टूबर 5 जनवरी	
5.	गार्ड फाइलों/सरकूलरों का रजिस्टर व उनके समीक्षा की रिपोर्ट	B.O.	10 अप्रैल 10 जुलाई 10 अक्टूबर 10 जनवरी	TM 7C-122 30/12.75
6.	कुंजी रजिस्टर	B.O.	15 अप्रैल 15 जुलाई 15 अक्टूबर 15 जनवरी	टी.एम.-64सी -240 दिनांक 5.10.64
7.	सी.ए.जी. प्रकाशनों के समापन का त्रैमासिक प्रमाण-पत्र	B.O.	15 अप्रैल 15 जुलाई 15 अक्टूबर 15 जनवरी	TM 65-K-61 dt. 2.7.65
8.	अनुभाग की फाइलों का रजिस्टर	B.O.	15 अप्रैल 15 जुलाई 15 अक्टूबर 15 जनवरी	TM 80-C-86 dt. 18.6.80
9.	मूल्यवान वस्तुओं का रजिस्टर	A.G.	20 अप्रैल 20 जुलाई 20 अक्टूबर 20 जनवरी	
10.	केन्द्रीय कार्यालयों के शिकायतों के मामले की त्रैमासिक रिपोर्ट	P.F.(R)	20 अप्रैल 20 जुलाई 20 अक्टूबर 20 जनवरी	TM C85-76 dated 13.8.84
11.	गबन का रजिस्टर	A.G.	20 अप्रैल 20 जुलाई 20 अक्टूबर 20 जनवरी	TM C 85-15 dt. 13.8.85
12.	बकाया त्रैमासिक प्रतिवेदन में दिखाने योग्य पत्र (एक माह से अधिक पुराने पत्र)	T.M.	27 अप्रैल 27 जुलाई 27 अक्टूबर 27 जनवरी	TM 68 CGD dt. 10.9.65
13.	नियम बुक मैनुअल पुस्तक के द्विभाषी, मुद्रता, रख रखाव एवं पुनरावलोकन का प्रतिवेदन	B.O.	20 मार्च 20 जून 20 सितम्बर 20 दिसम्बर	टी.एम./मैनुअल/ अद्यतन/2005-06/ टी.आर.नं. II/533 दिनांक 22.3.06
	मासिक			
1.	अनुभाग के लिये स्वीकृति व कार्यरत स्टॉफ	TM	1 st प्रतिमाह	TM /50/83-84/

	के बारे में रिपोर्ट			dt. 25.6.83
2.	मासिक बकाया प्रतिवेदन	TM	5 th प्रतिमाह	TM/547 R-III/155-86 dt. 1.1.85
3.	लेखाधिकारी द्वारा अनुभाग के हिन्दी के बारे में रिपोर्ट	हिन्दी कक्ष	5 th प्रतिमाह	हिन्दी कक्ष 78-79/7/83/ dt.17.2.83
4.	स्टेशनरी का मांग पत्र	जी.डी.	5 th प्रतिमाह	जी.डी.80/55-494 dt. 20.1.86
5.	उल्लेखनीय कार्यों के लिये योग्यता प्रमाण-पत्र दिये जाने योग्य मामले दर्शाने वाली पंजिका	B.O.	5 th प्रतिमाह	F/66 A/C's 75-76 dt. 19.11.75
6.	संवितरण का विवरण	B.O.	10 th प्रतिमाह	CAG 647 dt. 17.7.65
7.	आर.बी.डी. के अन्तर्गत अन्तर्षों के शोधन की प्रगति का विशि-ठ प्रतिवेदन	A.G.	10 th प्रतिमाह मार्च के अलावा (मार्च का 5 जून)	CAG 10479-219(1)वि.मा. पत्र पोस्ट ए.ई. रिपोर्ट/आर.बी.डी.
8.	अनुभाग अधिकारी समूह का कार्यभार हस्तान्तरण का प्रतिवेदन	T.M.	10 th प्रतिमाह	TM 650 AO 78-79- 426 dt. 21.7.78
9.	पुस्तक पंजिका का रजिस्टर	B.O.	10 th प्रतिमाह	Office Order 544 dt. 2.11.56
10.	डी.डी.आर. शी-र्न के अन्तर्गत ब्राडशीट समीक्षा का रजिस्टर	A.G.	10 th प्रतिमाह	TM 766/ 82 dt. 10.8.76
11.	केन्द्रीय एवं राज्य सरकारों के बीच समाशोधन लेखा शी-र्न के अन्तर्गत आंकड़ों का अंक मिलान पंजिका	B.O.	13 th प्रतिमाह	
12.	अनुभाग को ब्राडशीट की बकाया मदों की पंजिका	B.O.	15 th प्रतिमाह	TM 63 C/154 dt. 16.11.63
13.	सांख्यिकी की आंकड़ों का रजिस्टर	B.O.	20 th प्रतिमाह	TM 79C 98 dt. 21.7.79
14.	अनुभाग की अन्तरण प्रवि-टि की पंजिका	B.O.	20 th प्रतिमाह	TM 64-204
15.	टी.ई. रजिस्टर	B.O.	20 th प्रतिमाह	11/52-M dt. 13.5.54
16.	मार्गोपाय व ओवर ड्राफ्ट की ब्राडशीट	B.O.	20 th प्रतिमाह	
17.	Case relating to misappropriation Embezzlement Register	B.O.	20 th प्रतिमाह	TM 65C dt. 13.8.65
18.	विवरणी डायरी	A.G.	माह का चतुर्थ मंगलवार	A.G., Book-II, प्रशासन
19.	लेखों में प्रस्तावित अन्तरण प्रवि-टियों का प्रतिवेदन	T.M.	25 th प्रतिमाह	TM 79-23/2/29 TM 63C 207

				11.11.63
20.	ड्यूटी से जानबूझकर अनुपस्थिति	सी.सी. (विधिक कक्ष)	25 th प्रतिमाह	S-II/ जर्नल dt. 23.9.82
21.	प्रे-ण पंजिका का समापन (Despatch Register)	B.O.	26 th प्रतिमाह	
22.	अनाधिकृत अनुपस्थिति पर रहे कर्मचारियों की मासिक रिपोर्ट	प्रशासन - II	माह के अन्तिम कार्य दिवस	प्रशासन-I विविध परिपत्र-2/05 dt. 17.11.2005
23.	Register of Overdraft	B.O.	30 th प्रतिमाह	Book Manual 504
24.	कर्मचारियों के नियमित अवकाश की पंजिका	B.O.	माह का आखिरी कार्य दिवस	सा. 76-62 दिनांक 25.7.62
25.	उपस्थिति पंजिका का समापन	B.O.	माह का आखिरी कार्य दिवस	प्रशासन-I/756- 767/415 dt. 24.7.76
26.	अनाधिकृत अनुपस्थिति के लिये कर्मचारियों के रोके गये वेतन के बारे में रिपोर्ट	B.O.	माह का वेतन दिवस	CA-4-12-81/84- 85/32 dt. 3.3.82
27.	Quarterly target & Review Report	D.A.G. Admn.	10 th प्रतिमाह	Order No. DAG (A) Sectt./TR-II/ 152 dt. 26.5.03
	अर्द्धमाह			
1.	मूल्यवान वस्तुओं का रजिस्टर	B.O.	5 th व 20 th प्रतिमाह	TM -88/ 19.7.76
	साप्ताहिक			
1.	विवरणी डायरी	B.O.	प्रत्येक मंगलवार	6027 MS GD Manual
2.	सामान्य डायरी	B.O.	8 th , 15 th , 23 rd और माह का अन्तिम कार्य दिवस	TM -86/18.7.86
3.	आन्तरिक डायरी	B.O.	8 th , 15 th , 23 rd और माह का अन्तिम कार्य दिवस	TM -86/18.7.86
4.	हिन्दी डायरी	B.O.	8 th , 15 th , 23 rd और माह का अन्तिम कार्य दिवस	TM -86/18.7.86
	अर्द्धसाप्ताहिक			
1.	सी.ए.जी. डायरी	B.O.	प्रत्येक बुधवार एवं शुक्रवार	पैसा नोट 607 GD Manual
2.	आवश्यक डायरी	B.O.	प्रत्येक बुधवार एवं शुक्रवार	पैसा नोट 607 GD Manual
पार्ट-III बाहर से व अन्य अनुभागों से आने वाली विवरणियाँ				
	वार्षिक			
1.	सी.ए.जी. की वार्षिक रिपोर्ट में शामिल होने की सामग्री	Book - I	30 जून	
2.	केन्द्रीय वित्त लेखे के लिये सामग्री (Statement No.7 & Foot Note)	Book-I	17 जुलाई	G-250/27 P-84 MFC/GR/TPA/9 7-98-10-12 dt.23.2.98

3.	राज्य के वित्त लेखे	Book-I	July End.	
4.	Staff Proposal	Admn.-I	20 th अगस्त	
5.	Report departmentalisation Director of Accounts. Central Accounts Revenue, New Delhi	DACR	15 th सितम्बर	समसंख्यक पत्र 19.5.2005
	पार्ट-IV कभी-कभी देय विवरणियाँ			
	मासिक			
1.	राज्य के अन्य शेन विवरण के लेखे RBD A/c	CAO RBI Nagpur	28 th प्रतिमाह	POR 25 ^c Misc.13-16 dt.14.6.88

