



Government of India

**OFFICE OF THE ACCOUNTANT GENERAL (A&E) ASSAM
GUWAHATI – 781 029**

MANUAL OF THE
BOOK SECTION

Fifth Edition

ISSUED BY
OFFICE OF THE ACCOUNTANT GENERAL (A & E) ASSAM

Preface

This manual is prepared in accordance with Para 54 of the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.I and is intended for the guidance of the staff of the Book Sections of this office.

Consequent upon restructuring of Indian Audit and Accounts Department with effect from 01/03/1984, the work relating to Audit has been transferred to Accountant General (Audit). Thus, this is the first edition of Book Sections Manual after restructuring of the Department.

The instructions contained in this Manual are supplementary to the General Rules and Orders contained in the authorised Codes, Regulations etc. and should not be regarded as superseding or replacing them. This manual should not be quoted or referred to as an authority in any correspondence outside this office.

Suggestions, either in the nature of amendments to or of rectification of omissions in the Manual, should be brought to the notice of the Asstt. Accounts Officer / Section Officer, Book-I Section, who is responsible for keeping this Manual up-to-date.

Guwahati
Dated :



(RAJIV SARMA)
Accountant General (A&E)
ASSAM

CONTENTS

<u>Chapter</u>	<u>Page</u>
1. General Functions and Organisational set up	
A – Book-I	01-02
B – Book-II	02
C – Book-III	03
2. Preparation of the Monthly Civil Accounts of the State Government and its submission to Government.	03-10
3. Ways and Means Advances and overdrafts.	10-14
4. Transfer Entries and combined Transfer ledger and Abstract.	14-17
5. Journal , Ledger and Trial Balance Sheet	18-20
6. Annual Accounts	20-27
7. Procedure for creation and accounting of Transactions relating to Contingency Fund of the State.	27-30
8. Annual Appropriation Accounts of the State Government	31-36
9. Cash Balance of the State Government	36-40
10. Grants-in-aid from Ministries and Department of Government of India to State Government	40-41
11. Loans and Advances from Government of India, including North Eastern Council (N.E.C.)	41-43
12. Internal Debt of the State Government	43-45
13. Adjustment and maintenance of Fund Accounts	46
14. Adjustment of Aid-materials transactions.	46
15. Supply of Budget Actuals	46-47
Appendix	47

Chapter-I

(General functions and organisational set up.)

Book Sections in Accountant General (A&E) Assam are entrusted with the basic function of consolidation and rendition of monthly Civil Accounts to State Government and preparation and rendition of both the annual accounts viz. Finance Accounts and Appropriation Accounts of the State Government and rendition of Union Government Finance Accounts Statements to C.G.A., New Delhi.

There are three Book sections in this office i.e. Book-I, Book-II and Book-III. These three sections are directly under the control of a Group Officer of the rank of either a Sr.D.A.G.(A/cs) or D.A.G.(A/cs) and over all control of the Accountant General (A&E). Sr.D.A.G.(A/cs)/D.A.G.(A/cs) is assisted by two Branch Officer i.e. Sr. A.O./A.O; three Sectional in-charge i.e., AAO/SO/Supervisor in addition Senior Accountants , Accountants & Clerks to carry out various jobs of the Sections.

Other important items of works in Book Sections are :-

A. State & Central Section of Accounts (Book-I)

- (1) Adjustment of Grants-in-aid and loans and advances from Central Government and repayment of outstanding loans and payment of interest thereon to Central Government ministries and departments.
- (2) Adjustment of Market loans raised by Government & repayment of the loans and payment of interest on these loans.
- (3) Adjustment and maintenance of Fund Accounts other than State Provident Funds.
- (4) Adjustment of Ways and Means Advances account, repayment thereof along with adjustment of interest payments on such ways and means dues.
- (5) Adjustment and maintenance of Treasury Bills and Cash Balance Investment account transactions.
- (6) Compilation and submission of the Finance Accounts, Government of Assam annually.

- (7) Compilation and rendition of materials for combined Finance and Revenue Accounts to A.G. Punjab , Chandigarh.
- (8) Compilation and submission of materials to Finance Commissions.
- (9) Transfer of Residual Balances of Assam Central Account.
- (10) Settlement of discrepancies in Reserve Bank Deposits, Assam (Central) Accounts.
- (11) Compilation and rendition of statements of Union Government Finance Accounts to Controller General of Accounts, New Delhi annually.

B. Book-II Section:

- (1) Compilation and rendition of monthly Civil Accounts to State Government
- (2) Preparation of statement of State Transactions.
- (3) Maintenance of State accounts Journal & Ledger and preparation of Trial Balance.
- (4) Preparation and submission of Main report and follow up report on Review of balances to headquarters.
- (5) Preparation and submission of Quarterly Appreciation note on Civil Accounts to State Government
- (6) Monthly preparation and rendition of Departmental Adjusting Account(D.A.A.) suspense balance to headquarters.
- (7) Preparation and rendition of monthly Reserve Bank Deposit (R.B.D.) State discrepancy statement to Reserve Bank of India, Nagpur.
- (8) Adjustment of overdraft on State Government Ledger Account maintained with Reserve Bank of India, Nagpur.
- (9) Preparation and maintenance of Transfer ledger and preservation of Transfer entries passed & incorporated in accounts.
- (10) Authentication of ledger balances in the Sectional Broad Sheets.
- (11) Preparation and rendition of Status Report (main & follow-up/monthly) to Headquarters' office, on rendition of monthly accounts to State Government, and receipt of initial accounts from Treasuries and Divisions.

C. Book-III

- (1) Checking of Budget documents both original & supplementary.
- (2) Preparation and rendition of monthly Appropriation Accounts to State Government.
- (3) Preparation of Grant Statement & rendition to A.G.(Audit) and State Government.
- (4) Preparation and rendition of Detailed Appropriation Accounts
- (5) Incorporation of surrender/withdrawal/re-appropriation transactions in accounts.
- (6) Maintenance of Contingency Fund Account records.
- (7) Rendering budget actuals to State government (Budget) Department.
- (8) Preparation, Printing and submission of Appropriation Accounts of State Government.

In addition to above, these three sections also carryout all connected correspondences, submission of report & return to concerned authorities as and when necessary.

Item No.9,10 & 11 of Book-I Section relates to Central Section of Accounts.

Chapater-2

Preparation of the monthly Civil Accounts of the State Government and its submission to Government.

2.1 General.

The Compilation of the monthly accounts is done in two stages in this office. Initially the Compilation is done by all Compilation Sections (C.A.), works Compilation Sections (W.M.) , Forest Compilation (F.C.), Account Current (A.C.), Pension Compilation, Loans Compilation Section and Treasury Section (Compilation of DDR Heads).

Thereafter, consolidation of the monthly account is done in Book-II Section and rendered to the Government of Assam on 5th of the second following month except for the month of March, when the account is rendered by 15th

May (i.e. of March Preliminary) and 30th June (March Supplementary). Detailed procedure of the compilation is given in the succeeding paragraphs.

2.2. Preparation of Departmental Classified and Consolidated Abstracts.

From the accounts rendered by the State Treasuries , Divisional Officers and other Accounts Officers , Departmental Classified Abstracts are compiled by all C.A. Sections , W.M. Sections, F.C. Section, A.C. Section, Pension Section and Loan Section etc. classifying the transactions under the relevant Major, Minor, Sub-Minor upto detailed heads.

From the classified abstracts, so prepared, Departmental Consolidated Abstracts are compiled by the Compilation Sections for each major head of account within the Consolidated Fund showing progressive total month by month under major, minor, sub-minor and upto detailed heads of revenue receipts and service payments ; with further, bifurcation of transactions into Tribal Areas(TA) / Sixth Schedule Area, Non-Tribal Areas (N.T.A.) /General Area, Plan, Non-Plan, Voted and Charged transactions for each unit of classification.

The due date for the transmission of departmental Classified and Consolidated Abstracts to Book-II Section is determined on as monthly basis under the orders of the Accountant General contained in the monthly inclusion and exclusion order circulated by Treasury Section-I (One).

2.3 Compilation and Consolidation of transactions relating to Debt, Deposit and Remittance heads of accounts.

2.3.1. The transactions relating to Debt, Deposit and Remittance heads are kept in Detailed Book, it comprises of two parts, Part-I of the detailed book is used for compiling the treasury transactions after check direct from list of payments and Cash Accounts in 2 (two) Volumes one for Cash Account transactions and other for list of payment transactions in Book-II Section as per inclusion/exclusion circular for each month. With treasury-wise detailed

posting and summarised posting of transactions and agreement of both receipt and payment transactions made between Vol-I and Vol-II of Part-I Detail Book. Thereafter Part-I transaction of both Volumes transferred to Part-II of the detailed Book (Departmental).

2.3.2 Part-II of the detail book (Departmental) is posted by Book-II Section for consolidation of transactions relating to both receipts and disbursements under the Debt, Deposit and Remittance heads appearing in Departmental Classified Abstracts, the total of Part-I of the Detail Book brought into Part-II of the Detail Book. The figures of Debt, Deposit and Remittance heads appearing in the Public Works Accounts, Forest Divisional Accounts, Inward Settlement Accounts (Viz. I.S.S. accounts, Defence Accounts, Railways Accounts Postal Accounts Telecommunication Accounts and Inward Pay and Accounts Officers Accounts) are also posted in Detail Book Part-II. The transfer ledger and abstract transactions of Debt, Deposit and Remittances heads are prepared in Book-II Section out of the Transfer Entries on a monthly basis and posted in the Part-II Detail Book. Thereafter, totalling of both receipt and payment detail book part-II is struck. Thus, completed the Part-II of Detail Book present at one place the figures under various Debt, Deposit and Remittances heads of accounts for the whole of the State for the month. The poster of the Detail Book puts his initial in the place specified for the purpose in the Detail Book after checking and ensuring incorporation of all transactions for the month and agreement of both receipt and payment transactions total.

(Refer – Art. 6.2 to 6.6 of Accounts Code for A.G.)

If poster of the Detail Book observes any unusual debit or credit under any receipt or payment head, the section concerned is asked to elucidate the position and on receipt of reply, the relevant information is noted in the Detail Book in red-ink.

2.3.3 The next process is the preparation of the Consolidated Abstract of Debt, Deposit and Remittance heads of State transactions.

The totals of the Debt, Deposit and Remittance heads as struck in the Detail Book are posted in the Consolidated Abstract by Book-II Section.

As the transfer of each month are posted in the Detail Book without reference to the amount of the month's transaction under the Detailed heads concerned, the result may be a minus entry, which will pass in red ink into the Consolidated Abstract and reduce the total of the minor head, it may sometimes so happen that the minus entry under a detailed head is so large as to exceed the aggregate of the plus entries for the current month under the other detailed heads subordinate to the same minor head. In this case, the net entry for the minor head also will be a minus figure in red ink both in the Consolidated Abstract and in the ledger. In exceptional cases minus entries may appear under a minor head in any month.

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

The posting and totals in Consolidated Abstract of Debt, Deposit and Remittance heads is thoroughly checked by one Sr. Accountant other than the poster and initialled in token of check. Further, a 5 percent check by A.A.O./Section Officer is carried out with reference to original entries in Detail Book and initialled by A.A.O./S.O. of Book-II Section. The Branch Officer of Book-II Section ensures that prescribed checks have been carried out while approving the Consolidated Abstract.

2.4. Preparation of Abstract of Major Head Totals & its proving.

- 2.4.1 From the Consolidated Abstracts, Abstract of Major Head Total is prepared in Book-II Section for the State transactions as a whole showing the receipts and disbursements by major heads during and to the end of the month. The total of receipts and payments is then checked with the statement of Disburser's Account every month.
- 2.4.2. The Abstract of Major Head, Totals is proved by adding the opening balance of the month (i.e. closing balance of previous month) to the total receipt and deducting therefrom the disbursement of the month, thus, working out the closing balance of the month account which should agree with the State balance held in Cash with treasuries, departmental officers, deposits with Reserve Bank of India and other banks conducting Government transactions and local remittances in transit. This general statement of account should be

drawn up on the back of the disbursement section of the Abstract of Major Head Totals.

2.5. Preparation of statement of Disburser's Account and its tallying with the Abstract of Major Head Totals.

2.5.1 The statement of Disburser's Account is prepared in (Form AC-2) and completed in accordance with instructions laid down in Chapter 6 of Accounts Code for Accountant's General . The totals of the monthly receipts and expenditure transactions appearing in the Treasury Cash Accounts and those shown in the Classified Abstracts received from Compilation Sections, Forest Compilation, Works Compilation sections should be filled in the Disburser's statement, in addition transactions totals from the Abstract of Inward Settlement Accounts furnished by Account Current Sections for posting. Further, the figures of totals of Transfer Abstracts and balances under the head "8999-Cash Balances – Deposits with Reserve Bank" are filled in the Disburser's statement . Thus, the statement bring together the aggregate of the month's receipts and payments with opening and closing balances of all officers rendering account to this Accountant General office.

2.5.2 The Statement of Disburser's Account provides an effective check as prescribed in Article 6.10 of Account Code for A.G. on the accuracy of the entries made in the detailed books and the grand totals of the Consolidated Abstracts as made out in the Abstract of Major Head Totals. The Abstract of Major Head Totals shows the amounts received and paid "on all accounts" while the statements of Disburser's Accounts shows the amounts received and paid by all Accountants. The grand totals of both receipts and payments in both sets of statements should therefore be equal.

2.6 Preparation of General statement of Accounts.

2.6.1 After completion of Accounts upto the foregoing stage, the general statement of accounts is drawn up and completed as per procedure contained in Article 6.10 of Accounts Code for A.G. In the progressive column of the General statement of Account, as drawn on the first page of the Civil Account, the

opening balance will always be the balance as on 1st April and the closing balance must be the same in both current and progressive column. The closing balance as shown in the General statement of Account on the last page should be certified to be agreeing with Treasury Cash balances shown in the Cash Balance Reports and with the balance of the State Government in the Books of Reserve Bank of India as shown in the monthly statement of balances rendered by R.B.I., C.A.S. Nagpur.

- 2.6.2 Any difference with the balance shown in the Cash Balance Report should be explained at the bottom of the last page with a footnote.
- 2.6.3 Under the Debt and Remittances head the column “Net Receipts” should show excess of progressive receipt over progressive outgoing in Black Ink and excess of progressive outgoing over progressive receipt in red ink.
- 2.7 Preparation of Monthly Civil Accounts of the State

The monthly Civil Accounts is posted from the Abstract of Major Head Totals and in cases where details under a Major Head are required to be given these are entered from the relevant Consolidated Abstracts.

The Account is prepared Form A.C.-31 showing transactions under each major heads current month transactions as well as progressive transactions to the end of the month, in three parts of accounts viz.

Part-I : Consolidated Fund.

Part-II : Contingency Fund.

Part-III : Public Account.

In Part-I of the account there are three main divisions (a) Revenue (b) Capital (c) Debt (comprising Public Debt, Loans and Advances). In Part-II- transactions connected with the Contingency Fund set up under Article 267(2) of the Constitution of India. In Part-III of the account there are two main divisions i.e. (a) Debt and Deposits and (b) Remittances.

On each monthly account rendered to the State Government, a Certificate is furnished to the effect that the balances shown under the head “Cash Balance – Deposits with the Reserve Bank” have been checked and reconciled with the balance of Government on the books of the Bank as shown

in the Statement of balances rendered by the R.B.I, Nagpur. In case of any discrepancy between account figures and the Closing Balance Report of the R.B.I. for the month, the position is explained in a note on the face of the account.

Progressive accounts incorporating adjustments made in the accounts after the close of March accounts is also rendered to State Government.

2.8 Control for improving the quality and Completeness of accounts.

2.8.1 While submitting the monthly Accounts to Accountant General for approval Book-II Section certify, that the figures in the Abstract of Major Head Totals have been posted from the Consolidated Abstracts after verifying correctness and completeness. Reasons for shortfall, if any, are also indicated by Book-II Section.

In addition to above steps, Quarterly Appreciation note is sent to State Government providing analysis of the data contained in the accounts so as to make the account more useful for financial management of the Government.

2.8.2 No erasure is allowed to be used for rectification of errors in the Detail Books and Consolidated Abstracts etc. also correction by over writing is not permitted. Genuine corrections are allowed after running a pen through the wrong figures and duly attested by A.A.O./ S.O. of Book-II Section after check.

2.9 Reserve Bank Deposit (R.B.D.)

2.9.1 The transactions in respect of R.B.D. (both Treasury and Central Accounts Section of R.B.I., Nagpur transactions) 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 major head “8999 – Cash Balance Deposits with Reserve Bank (vide footnote under Major head “8675-Deposits with Reserve Bank” in the list of Major and Minor heads of Accounts. The Debit and Credit transactions under major head 8675 – R.B. Deposits for a month appearing in

the abstract of Major head totals is paired off before posting in the monthly Civil Account, so as to arrive at the correct net transaction for the month.

- 2.9.2 Book-II Section prepares monthly report on differences under “Reserve Bank Deposits” after despatch of the monthly accounts to State Government collecting the **R.B.D. Treasury discrepancy list** from Central Treasury Section and adding therewith the **R.B.D., CAS.** discrepancies as worked out in Book-II Section and renders in the Proforma prescribed to headquarters’ office by 15th of each month covering position as at the close of second preceding month, with information copy to R.B.I. , C.A.S. Nagpur .

Chapter –3

Ways and Means Advances and Overdrafts.

- 3.1 Besides, long-term loans, Government often takes recourse to short time temporary borrowing by means of Ways and Means Advances from Reserve Bank of India at such rates of interest as may be fixed by it (not exceeding bank rate). These Ways and Means Advances are of two categories “Normal” and “Special” Ways and Means Advances bearing specified rate of interest shown in the R.B.I. statements of Ways & Means Advances; Transactions relating to Ways and Means Advances (both categories) are also reflected in the monthly clearance memos received in Book-I Section from R.B.I. Book-I Section correlate the transactions in the clearance Memo with that of the transactions of Ways and Means Advances, the repayments with interest reflected in the R.B.I. statements of Ways & Means Advances. Then post the transactions in the monthly Register of Ways and Means Advances with progressive balances, thereafter, work out the monthly total advances, repayments and interest paid on the advances and pass on a Transfer Entry Debiting Major head 6003-110- Ways and Means advances (for repayments) and crediting the same head with the total amount borrowed during the month and the difference of both debit and credit amount is booked under Major Head 8675-106-State C.A.S. R.B.I.

Interest amount paid on Way and Means Advances is adjusted and incorporated in monthly accounts also by a Transfer Entry debiting M.H. 8658 – Suspense.111-D.A.A. suspense, Interest on Ways and Means Advances per contra credit to M.H. 8675-106-State. Former Suspense head is cleared by departmental compilation section (CA-10) on the basis of suspense slip issued on this account by Book-I Section. Both the T.E.'s are sent to Book-II Section for inclusion in the Transfer ledger after getting the T.E.'s approved by Branch Officer.

- 3.2 The agreement of the State Government with Reserve Bank provides for maintenance of minimum Cash balance with R.B.I. in the S.G.L. account for conducting Government transactions (for Assam the minimum balance is Rs.108.00 Crore). On days when the stipulated cash balance falls short of the minimum balance even after re-discounting the treasury bills and both categories of Ways & Means Advances (Normal / Special) upto the maximum limit, then the State Government takes overdraft from the Reserve Bank.
- 3.3 The shortfall in the Cash balance of the State Government in a particular month is adjusted by means of a Transfer Entry in the account of the month. For this purpose, a register is maintained in Book-II Section wherein the shortfalls as and when occurs and the amounts repaid are noted date-wise. Increase in shortfall is taken as borrowing and decrease as repayment of the borrowed sum.
- 3.4 On receipt of monthly statement of shortfalls in Cash Balances of the State from Reserve Bank of India, Nagpur, the total; amount of the shortfalls is credited to Major head 6003-110-Ways and Means Advances from Reserve Bank of India . The total amount repaid out of the day to day balances is debited to the same head. The difference between the advances and repayments is booked under the head 8675-106-State by a formal Transfer Entry. An example of the manner in which the adjustment is carried out is given the end of this Chapter.

- 3.5 Checks exercised in Book-II Section.
- 3.5.1 On receipt of monthly statement of shortfall / overdraft from Reserve Bank of India it is seen that the statement is in order and 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.
- 3.5.2 Reserve Bank of India sends statements of shortfall and overdraft to the State Government- Finance Department with copy to this office showing the amount of Interest on shortfalls and overdraft for the month in the Cash Balances of the State Government may be reviewed by the officer concerned. State Government does not give any separate sanction to the Reserve Bank for adjustment of interest accrued in overdraft. Reserve Bank does it on its own. An advice of intimation of adjustment for interest charged by Reserve Bank in its accounts is incorporated in the clearance memo of the respective month (as Debit) . Book-II Section link the debit entry in the clearance memo with the interest amount shown in the statement of shortfall/over draft received from Reserve Bank of India. Then the following Transfer entry is passed on (for interest of over draft).

(1) Debit	Credit
8658-Suspense	
Rs. 110 – C.A.O., R.B. Susp.	Rs.
To	
8675 – Deposit with Reserve Bank	
106 – State	.....
(2) Debit 8658 – Susp.	
Rs. 111- D.A.A. Susp.	
2049-Interest Payment	
To	
8658 – Susp.	D/Dr.
110 – CAO, R.B. Susp.	....

Thereafter a suspense slip is sent to (CA-10 Sec) by Book-II Section for clearance of D.A.A. Susp. and final booking to major head 2049 – Interest Payment, Interest on shortfall / overdraft and Book-II section incorporate the T.E. in the monthly account with approval of Branch Officer, classifying the transaction in the combined transfer ledger for the month.

Extract from the Register of Shortfall/Overdraft for the month of March '95.

Sl. No.	Date	Credit/Debit	Minimum balance	Amount of shortfall/overdraft	Credit(Increase) in S.F./O.D. with reference to transaction of previous day	Debit (Decrease) in S.F./O.D or Repayment	Credit Balance of SF./OD Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	5.3.95	1,12,79,000	40,00,000	1,52,79,000	1,52,79,000	1,52,79,000	1,52,79,000
2.	6.3.95	....	....	....	....	....	NIL
3.	10.3.95	1,62,89,000	40,00,000	2,02,89,000	2,02,89,000	...	2,02,89,000
4.	11.3.95	1,62,89,000	40,00,000	2,02,89,000	...	...	2,02,89,000
5.	12.3.95	13,11,55,000	40,00,000	13,51,55,000	11,48,66,000	...	13,51,55,000
6.	13.3.95	24,29,86,000	40,00,000	24,69,86,000	11,18,31,000	...	24,69,86,000
7.	14.3.95	31,43,86,000	40,00,000	31,83,86,000	7,14,00,000	...	31,83,86,000
8.	15.3.95	11,69,47,000	40,00,000	12,09,47,000	...	19,74,39,000	12,09,47,000
9.	16.3.95	12,73,02,000	40,00,000	13,13,02,000	1,03,55,000	...	13,13,02,000
10.	17.3.95	...	...	...	...	13,13,02,000	...
11.	19.3.95	50,59,000	40,00,000	90,59,000	90,59,000	...	90,59,000
12.	20.3.95	...	...	...	...	90,59,000	...
13.	27.3.95	1,98,35,000	40,00,000	2,38,35,000	2,38,35,000	...	2,38,35,000
14.	28.3.95	17,36,96,000	40,00,000	17,76,96,000	15,38,61,000	...	17,76,96,000
15.	29.3.95	16,05,49,000	40,00,000	16,45,49,000	...	1,31,47,000	16,45,49,000
16.	30.3.95	8,85,94,000	40,00,000	9,25,94,000	...	7,19,55,000	9,25,94,000
17.	31.3.95	6,06,80,000	40,00,000	6,46,80,000	...	2,79,14,000	6,46,80,000
					53,07,75,000	46,60,95,000	

Cr. Balance 6,46,80,000

Transfer Entry required to be made in the month of March,95 for incorporation of the Shortfall / Overdraft transactions given in the table would be as under :-

<u>Debit</u>	<u>Credit</u>
Rs.	
46,60,95,000	6003 – Internal Debt of the Assam Government. 110 - Way & Means Advance from R.B.I. (for payment)
	6003 - Internal Debt of the Assam Govt. 110 - Ways & Means from R.B.I. Rs.53,07,75,000 (On receipt of overdraft)
6,46,80,000	8675 - Deposits with R.B.I. 106 - State
53,07,75,000	53,07,75,000

Chapater-4

Transfer Entries & Combined Transfer Ledger and Abstract

4.1 General:-

Corrections & adjustments in accounts and in some cases pro-rata transfer of transactions from one head to several other heads is carried out by Transfer Entries in Form – AC-23 as per provision contained in Article 1.19 to 1.21 and Chapter 7 of Accounts Code for A.G. after the close of monthly accounts. The transfer entries required to be made for correction of accounts after the amounts for March supplementary of a financial year is closed and dispatched, are called Belated Transfer Entries required to be passed by Group Officer for incorporation in the year's amounts.

- 4.2 Each transfer entry should specify the month to which the adjustment relates, reasons which necessitate the adjustment, name of the section originating the T.E., sectional number of the T.E. and it should be approved by the Branch Officer of the concerned section and in case of Belated T.E. approval by Group Officer would be essential. The originating section should ensure that connected suspense slips, Intimation Slip and Debit / Credit certificates wherever applicable have been handed over to the responding section while submitting the T.E. to Book-II Section for incorporation. Book-II section often authenticate the classification given in the T.E.'s at the processing stage.
- 4.3 In cases when the T.E. affects a final head like General Provident Fund, Public Works Remittances, Forest Remittances etc. on intimation slips alongwith the supporting vouchers, schedules is sent to the concerned section.
- 4.4 Where an item of Debit/Credit adjustable in the books of another Accounts Officer or Accounts Circle is proposed to be afforded by a T.E., a Debit/Credit certificate together with the supporting vouchers/schedules is required to be sent to the concerned Account Current Section.
- 4.5 After approval by authorised officer the transfer entries should be entered in the Transfer Entry number Book with reasons for the T.E. in Form AC-24 and sent to Book-II Section for incorporation in accounts for the month/year . Book-II sectional dealing accountant will verify the T.E. and allot a general No. to the T.E. for the month. All T.E.'s incorporated in a month are serially numbered in the Transfer Ledger maintained in Book-II.
- 4.6 Under normal circumstances departmental sections are required to effect corrections in their account through the monthly classified and Consolidated Abstracts they render to Book-II Section and not by T.E.'s . However, Departmental sections may operate T.E. correction of accounts after March (Sy.) accounts through B.T.E.'s with due approval of Group Officer on bonafide ground.

Combined Transfer Ledger and Abstract (Article.7.8 to 7.12 of Accounts Code for A.G.)

- 4.7 All transfer entries received from other sections and those originating in Book sections are serially numbered in the section and posted in the Combined Transfer ledger and Abstract (Form AC.25) on or monthly basis. Before starting the posting of figures of transfer entries all the Major , Minor, Sub-minor heads which are likely to be operated are opened under the column Heads, in the Combined Transfer Ledger & Abstract. These heads are opened in the order given in the list of Major and Minor Heads of account with reasonable space, so that, all the figures relating to a particular head could be accommodated thereunder. The transactions from the T.E.'s are posted individually in the left side column for Debit and Credit with sectional and General T.E. number. After all the figures in the T.E.'s have been posted for every head of account, the figures of the column on the left hand side under each head will be totalled up and at the grand total agreed, thereafter, the gross credit and gross debit figures are taken to the right hand side column.
- 4.8 In case of Revenue Receipts and Expenditure heads, the net effect of the transfer entries against a particular Minor, Detailed head should be taken under the column, Credit or debit on the right hand sides. Similarly, only a net figure would appear under the debit column on the right hand side against expenditure head and in case this figure is minus, the expenditure under that head would be reduced. In case of Debt, Deposits or Remittance heads, the gross credit and gross debit should both appear on the right hand side column, as these heads have corresponding accounts on both sides. The summary of the Abstract shall have to be prepared major head wise with agreement between Debit and Credit Column and after approval by S.O./ A.A.O posted in the detailed book for the month. All monthly T.E. approved and incorporated in the accounts are retained in the custody of Book-II section, other sections are given copies of the T.E.'s if needed and necessary.

4.9 All transfer entries to be incorporated in accounts after the despatch of March (Preliminary) accounts should be sent to Book-2 section by the date mentioned in the detailed programme for annual closing circulated by Book-2 section. This programme is based on the dates prescribed by C & A.G.'s office every year for completion of various stages of annual closing of accounts.

4.10 After the closing of March (Sy) accounts, all corrections in accounts are directly adjusted to the final heads, through Book-2 Section only by means of special Transfer Entries called Journal entries or Belated Transfer Entries. Journal Entries or B.T.E's are prepared in duplicate in the same form as for the normal T.E.'s and these are required to be submitted to Book-2 section duly signed by the Group Officer by the due date prescribed for their receipt in the circular issued by Book-2 section every year in connection with the annual closing of accounts. B.T.E's are accepted over the signature of Accountant General (A&E) as token of acceptance.

The Journal Entries (B.T.E's) received in Book-2 section are examined to see that

- i) It has been prepared in ink.
- ii) It has been signed by D.A.G.(A/Cs)/A.G. as the case may be
- iii) It has been prepared in duplicate
- iv) Complete classifications have been given.
- v) Full explanation for non-adjustment in March account is given.

After ensuring that the B.T.E. is in order one copy thereof is returned to the originating section in token of acknowledgement. Preservation of all B.T.E.'s are the responsibility of Book-2 section.

Chapter-5

Journal, Ledger and Trial balance Sheet .

Journal Ledger :-

- 5.1 Journal and Ledger should be maintained posted and closed in accordance with the detailed instructions contained in Chapter-8 of the Accounts Code for A's.G. Monthly posting of the Journal & Ledger should be completed after the closing of the Consolidated Abstract of Debt, Deposit and Remittance Heads for each month. The posting of opening and closing entries are checked by the S.O./A.A.O. of Book-II section. The entries to be journalised for the month of March should be based on the figures of March (preliminary) and March (Supplementary) Accounts. Also the corrections by way of Journal Entries (B.T.E.'s) should be posted.
- 5.2 The Head ' Suspense' should open and close with balance on one side of the ledger. The sub-heads under it may have balances on both the debit and credit sides, but the net aggregate of these balances representing the balance under the main ledger head should be posted on either the debit or credit side as the case may be.
- 5.3 When a debt, deposit etc. head is proposed to be eliminated in the course of a year, the balance outstanding under it at the end of the previous year should be transferred to the new head concerned with the previous approval of the C.& A.G. by correcting the opening balances in the ledger and not through the transaction of the year.
- 5.4 Until the accounts for a year are finally closed the closing entries in the books cannot be carried forward to the books of the following year. In each year's books, thereafter, there would be no opening entries until some months have elapsed.

5.5 The figures under Debt, Deposit and Remittance Heads that close to balance are posted detailed head-wise once a year after the close of March (Supplementary) accounts, in a separate set of pages as 'ledger closing registers maintained in form AC.28 instead of the ledger itself as contemplated in Article 8.8 of Accounts Code for A's.G.

5.6 After the accounts for the year are finally closed, the books should also be closed and the final totals in the Journal agreed with the grand totals of the account and balance sheet. The closing entries are then carried forward to the books of the following year and submitted to Branch Officer for review. The delay in working out the opening entries of a year should not, however delay the posting of the transactions of the following year which should be done month by month. The books should be treated as closed formally after the final printing of the Finance Accounts for the year.

5.7 **Trial Balance Sheet :-**

(Art.8.13 Accounts Code for A's .G.)

The preparation of the Trial Balance Sheet in Form A.C. 30 is taken up after the final closing of the Accounts for the year including the belated adjustments by journal entries. Thus, the final figures of the Ledger would be incorporated in the Trial Balance Sheet. The work should be completed before submission of materials for the Finance Accounts to Book-I Section.

5.8 The following precautions are taken in preparing the Trial Balance Sheet.

- i) In case of heads the balances of which are carried forward to next year's books, the grand total of the ledger excluding the closing balances should be posted in the Trial Balance Sheet in the Column for 'Account Amount'. The closing balances are posted on the right hand side of the Trial Balance. i.e. under the column for 'Balance Amount'.

ii) The 'Government Account' should be made out in a separate sheet in the form of a Ledger Account. In this account the 'opening balance' should be posted and the total figures of all transactions under various heads that are closed to Government, should be brought on to this account. The closing balance should then be worked out and the debit and credit worked out and the debit and credit sides agreed after striking the totals should be taken under the 'Accounts Amount' columns on the left hand side of the Trial Balance sheet and the closing balance entered under 'Balance Amount' column on the right hand side as a single entry.

iii) The preparation of the Trial Balance Sheet is completed by finally striking the grand totals under all the columns. The accuracy of the Trial Balance Sheet is proved by the following tests – (i) The total 'Debit' and 'Credits' under 'Account Amount' should agree. (ii) so also the 'Debits' and 'Credits' under the 'Balance Amounts' should agree.

Chapter-6

Annual Accounts

- 6.1 The due dates for the closing of the accounts for March (preliminary) and March (Supplementary) as prescribed by Headquarters office vide note below Art. 6.12 of the Accounts Code for A's. G. are 15th June and 15th July respectively or as revised by Headquarters office. The dates on which these accounts have been actually closed should be promptly reported to the Comptroller and Auditor General by FAX or telegram./E. mail.

- 6.2 Generally a circular letter is received from the Comptroller and Auditor General towards the end of March every year prescribing the a time schedule for completing the various stages of Annual Accounts of the State Government and the actual date of completion of each stage is required to be intimated to him from time to time. With a view to adhering strictly to the said time schedule an office order is issued by Book-2 Section immediately on receipt of the above circular.

Which prescribes due dates for completion of various stages of the annual accounts and emphasising the need to sticks to such dates, it also lays down detailed instructions to be observed in relation to the completion of important items that deserves special attention, as these form essential part of closing annual accounts viz.,

- (i) Expeditions completion of reconciliation between A.G.'s booked figures with that of Departmental figures.
- (ii) Prompt incorporation of all Inward Settlement Accounts.
- (iii) Carrying out of all periodical and annual adjustments.
- (iv) Clearance of items under suspense and remittance heads and their carrying forward.
- (v) Scrutiny and adjustment of cases of minus balances under Debt, Deposits and Remittance Heads.
- (vi) Initiation of action for timely recoupment of expenditure initially debited to the Contingency Fund.
- (vii) Correct and timely preparation of Journal Entries (Belated T.E.'s).

6.3 Preparation of Statement of State Transactions – (S.S.T.)

After the close of March (Supplementary) Accounts Book-2 Section would compile the statement of State Transactions in respect of all Part-I, II and Part-III transactions showing transactions upto minor head level with bifurcation of of transactions into Plan/Non-Plan/Voted/Charged T.A. & N.T.A. for all heads of accounts and effect agreement and work out the closing balance up to the end of the year, on the basis of working sheets from all Compilation Sections in respect of Revenue Receipt Heads/Revenue Expenditure Heads, Capital Heads falling under Consolidated Fund. The working sheets of Debt Heads under Part-I Consolidated Fund, Contingency Fund and Debt, Deposits and Remittance Heads under Part-III Public Accounts is prepared in Book-2 Section and incorporated in S.S.T. Thereafter, Book-2 Section hand over the S.S.T. to Book-I Section duly

approved by Group Officer for Compilation of the Finance Accounts for the year, and a copy of the S.S.T. is sent to Book-III Section for compilation of the Appropriation Accounts as per provisions contained in M.S.O. (Tech) Vol.II) and circular instructions issued by the Comptroller and Auditor General of India from time to time.

6.4 Preparation and submission of Finance Accounts :

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

(Article 9.2 of Accounts Code for A.G's)

Book-I Section is responsible for preparation of State Finance Accounts, after close of accounts of the year and within the target dates fixed by Headquarters office, Book-I Section prepares the account collecting the current years transactions from the Statement of State Transactions (S.S.T) received from Book-II Section and matching figures in S.S.T. with those in the working sheets of compilation sections in respect of all payment transactions of Part-I – Consolidated Fund payment and receipts and also receipts and payment transactions of Part-II – Contingency Fund, Part-III Public Account Transactions. Besides transactions of balances and finally works out the closing balance of the State Government as at the end of the Financial Year, after giving effect of net transaction for the current years receipts and outgoing of the Govt. in Part.I, II and III of the Account.

Finance Accounts is prepared in conformity with the guidelines of headquarters provided in M.S.O. (A&E) Vol.II and time to time instructions from C & A.G.'s office.

Finance Accounts comprises of mainly two parts. Part-I summarised statements (statement No.1 to 7) and Part-II Detailed Accounts and other statements (Statement No.8 to 19) , moreover there are 3 – Annexures and 2(two)

Appendix also provide certain detailed datas in the Account. The Annexure No.2 with statement No.16 and the last Annexure is provided with statement No.18.

6.4.2 Detailed layout of the State Finance Account is given under :-

Table of Contents

Certificate of the Comptroller and Auditor General of India

Introductory-

Part-I – Summarised Statements.

- Statement No.1 - Summary of transactions.
- Statement No.2 - Capital Outlay –Progressive Capital Outlay to the end of Financial year
- Statement No.3 - Debt position
- (i) Statement of borrowings
 - (ii) Other obligations
 - (iii) Service of Debt
- Statement No.4 - Loans & Advances by State Government
- (i) Statements of Loans and Advances
 - (ii) Recoveries in Arrears.
- Statement No.5 - Guarantees given by the Govt. of Assam for payment of loans etc. raised by statutory corporations, local bodies and other institutions.
- Statement No. 6 - Cash balance and Investments of Cash balances.
- Statement No.7 - Summary of balances under Consolidated Fund, Contingency Fund and Public Account.

Part-II – Detailed Accounts and Other Statements.

A- Revenue and Expenditure

- Statement No.8 - Statement of revenue and expenditure under different heads expressed as or percentage of total revenue / expenditure.
- Statement No.9 - Statement showing the distribution between Voted and Charged expenditure.

- Statement No.10 - Detailed account of revenue by minor heads.
- Statement No.11 - Detailed account of expenditure by minor heads.
- Statement No.12 - Detailed statement of Capital expenditure during and to the end of(financial year).
- Annexure to Statement No.12 – Statement of commitment list of incomplete Capital Works.
- Statement No.13 - Statement showing the investments of Government in the share of Statutory Corporations, Govt. Companies, Other Joint Stock Companies, Co-operative banks and Societies etc. upto the end of(financial year).
- Statement No.14 - Statement showing the Capital and other expenditure (other than on revenue account) to the end of financial year and the Principal sources from which funds were provided for that expenditure.
- B – Debt, Contingency Fund and Public Account.
- Statement No. 15 - Detailed Statement of receipts disbursements and balances under heads of accounts relating to Debt, Contingency Fund and Public Account.
- Statement No.16 - Detailed Statement of debt and Other interest bearing obligations of Govt.
- Annexure to Statement No.16 – Detailed Statement of E-Public Debt transactions..
- Statement No.17 - Detailed statement of loans and Advances made by Govt.
- Statement No.18 - Statement showing the details of earmarked balances.
- Annexure to statement No.18 – Details of Fund Account.
- Appendix No.1 - Particulars of investments at the end of three year ending March.....

Appendix No.II - Particulars of detailed/ information awaited from Departmental / Treasury Officers in connection with the reconciliation of balances.

6.5 Combined Finance and Revenue Account.

6.5.1 This is a General Financial Statement incorporating or summary of the Accounts of the Central Govt. and of all the States for the last preceding financial year. The accounts presents transactions of all the Govt. side by side classified under major and minor heads of accounts heads enables a comparison of statistical data's and for other purposes.

(Article 9.4 of Account Code for A.G.'s)

6.5.2 Although, after passing of Comptroller and Auditor General's (D.P.C.) Act,1971, it is no longer a statutory responsibility of the Comptroller and Auditor to prepare this account. However, keeping in view its importance, the preparations of the Account have been continued. It is prepared as per procedures given in Article 9.4 of Account Code for A.G.'s . 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 and Auditor General of India.

6.5.3 Book-I section prepares the materials for combined Finance and Revenue Account from the relevant year's Finance Accounts, Govt. of Assam in the proforma prescribed for the purpose and forward to Principal Accountant General (A&E) Punjab, Chandigarh for incorporation in the combined Finance and Revenue Account for the year.

6.5.4 **Central Accounts** :-

Book-I Section is responsible for the preparation of the following statements of Union Government Finance Accounts. These statements are furnished to the Controller General of Accounts (C.G.A.) by 14th of August each year or by the date of prescribed by the C.G.A.

- (i) Statement No. 5 - Summary of balance under Debt, Deposit and Remittance heads.
- (ii) Statement No.13- Statement of Receipts, Disbursements and Balances under Debt, Deposits and Remittance Heads (Transactions are given minor headwise).
- (iii) Statement No.15- Statement of loans and Advances – showing the amount of Advance, repayment and Interest received (Transactions shown upto minor head level).
- (iv) Statement No.16- Statement depicts the earmarked balances under the Sector-I Reserve Funds as on 1st April and as on 31st March.

6.5.5 Settlement of Old balances – (Central Account)

Book-I Section deals with settlement & transfer of old balances in Central Section of State accounts with Departmentalised Pay and Accounts officers of Ministries and Departments of Union Govt.

6.5.6 Settlement of R.B., Deposit (Central) discrepancies.

Book-I Section is responsible for settlement of all discrepant transactions outstanding under Major head 8675 – Reserve Bank Deposit (Central) Assam with Reserve Bank of India, Nagpur under intimation to the Controller General of Accounts.

6.5.7 Accounts At a Glance (Annual Item)

‘Accounts at a Glance’ in respect of State Government Accounts and Finances were introduced as an annual item from the year 1998-99 vide Hq.D.O.No.724-A.C.1/SP.1/10-99 dated 15.12.99. This publication is compiled in Book-I section and approved by Accountant General (A&E) as per guidelines contained in the D.O. Compilation of the publication is taken up after presentation of the year’s accounts in the floor of the legislature. Maiden publication of the “Accounts At a

Glance” 1998-99 Govt. of Assam was published and issued under the signature of Accountant General (A&E) on 14/3/2000. From the year 1999-2000 the draft ‘Accounts At a Glance ‘ is required to be sent to the headquarters office for approval and clearance for printing vide HQs. D.O. No.386-AC.I/10-99 dtd. 27.7.2000.

Chapter –7

Procedure for creation and accounting of Transactions relating to contingency Fund of the State.

7.1 Creation and sanctions for expenditure from the fund and booking thereof.

7.1.1 In terms of Article 267 (2) of the Constitution of India, the State Government have enacted an Act entitled ‘Assam Contingency Fund Act’ with a corpus of Rupees Fifteen Core per contra transfer from the major head ‘7999-Appropriation to the Contingency Fund’ from the Consolidated Fund of the State. Advances from the Contingency Fund can be sanctioned by the Governor of the State for meeting unforeseen expenditure pending authorisation of such expenditure by the legislature of the State by a law under Art.205 and 206 of the Constitution. Unless powers for grant of an advance under Article 267(2) of the Constitution is exercised and necessary formal sanction is accorded, money is not legally available for incurring of expenditure out of the Contingency Fund . Any expenditure out of this fund in anticipation of sanction is ultravires to the Constitution.

7.1.2 All sanctions for advances out of the Contingency Fund of the State are received in Book-III section, where there sanctions are noted in a register in prescribed form for watching that advances made out of the Fund are within the limits of the Fund as passed by the State legislature. Book-III Section after recording a

certificate of availability of Funds, forward copies of the sanctions to the concerned compilation sections to keep an watch over the drawal and ensure proper accounts of the advance. If expenditure on new services is involved and new heads are opened, Book-III section will note and watch receipt of proposals from Finance Department.

7.1.3 All transactions connected with the Contingency Fund would be recorded under the major head 8000 Contingency Fund : Each major head in the Consolidated Fund, as deemed applicable, would appear as a minor head under the Contingency Fund (list of Major and Minor heads).

7.2 Recoupment of the Contingency Fund -

7.2.1 When supplementary funds for expenditure financed from the Contingency Fund are provided by the legislature by passing supplementary Appropriation Act during the same financial year in which the advance was sanctioned from the Contingency Fund to the Consolidated Fund the adjustment is shown in accounts by minus debit under the Contingency Fund and debit to the relevant major heads in the Consolidated Fund.

On receipt of the recoupment order from the Finance Department Book-III Section would make necessary entries in the Register of Advances out of the Contingency Fund and will send copies to concerned compilation sections etc. for carrying out adjustments also to ensure that all such adjustments have been carried out.

7.2.2 Once an Appropriation Act has been passed by the State legislature the necessary adjustment should be carried out in the accounts of the year before 31st March. In any case, it should be ensured that adjustment is made in the March (Supplementary) Account at the latest.

7.2.3 The transactions in the Fund will at the end of the financial year close to balance (Art.8.11 A/C Code for A's. G.) . The expenditure which is not recouped before the end of the financial year would remain outstanding under the Contingency Fund and will be carried forward to the next financial year . Recoupment to the extent taking place in the next financial year would be adjusted as credit to the Fund and debit to the functional major head of the department.

7.2.4 In order to avert the difficulties in segregating the figures of original debits to the Fund and recoupments, the debits and recoupments should be shown separately in the compilation sheets. Transfer Entries, classified/Consolidated Abstracts under separate headings "Originals" and "Recoupments" below the concerned head under the Contingency Fund. The transactions of recoupments would 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.

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

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

The Account of the Contingency Fund for exhibition of transactions in the Combined Finance and Revenue Account would be prepared by Book-III section in the prescribed form given below this sub-para on the basis of information received from Compilation sections. The Account of the Contingency Fund would be compiled and despatched to the Comptroller and Auditor General of India by the 15th of October following the year to which it pertains.

STATEMENT OF CONTINGENCY FUND FOR EXHIBITION OF THE TRANSACTIONS IN COMBINED FINANCE AND REVENUE ACCOUNT FOR THE YEAR
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Sl. No	Major Head under 8000-Contingency Fund	Balance on 1 st April 2000.....	Appropriation from Consolidated Fund or any other Fund during the year
(1)	(2)	(3)	(4)

Advance remaining unrecouped at the end of previous year	Advance from the C.F. during the year.....	Recouped to Fund during the year		
		Of Adv. In Colmn.5	Of Adv. In Colmn.6	Total recouped
(5)	(6)	(7)	(8)	(9)

Advance remaining unrecouped at the end of the year		Total Amount unrecouped	Balance on 31 st March 2000.....Col. No.3+4 and 6+9
Column.5-7	Column 6-8		
(1)	(11)	(12)	(13)

**Branch Officer
Book-III**

Chapter-8

Annual Appropriation Accounts of the State Government

- 8.1 Annual Appropriation Accounts of the State Government is prepared by the Accountant General and submitted to the Comptroller and Auditor General of India for approval and transmission to the Governor of State for being laid before the appropriate legislature in accordance with the requirements of the Comptroller and Auditor General's (Duties, Power and conditions of service) Act, 1971.

The Appropriation Accounts of the Government of Assam for each years contains the accounts of sums expended each year ending 31st March, compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

The account has two parts, detailed account and summarised accounts. The detailed Accounts shows the extents of savings and excesses under each unit of appropriation within each of the grants /Appropriation, under Revenue and Capital segment of Accounts, both voted and charged Appropriations separately. Whereas, the summarised portion presents the demand / Appropriation wise expenditure compared to total grant /Appropriation in a vertical table, with Grand total of funds , expenditure savings, Excess, followed by reconciliation of total expenditure between the Appropriation accounts and the Finance Accounts for the year. In addition certificate of the Comptroller and Auditor General of India within a grant /Appropriation in Assam, funds are provided for "General" and "Sixth Schedule (Part-I) Areas" wherever necessary, however, the authorisation of the Legislature is obtained for the total sums required. The distribution of the grants/appropriations and expenditure between "General" and "Sixth Schedule (part-I) Areas" are shown as note under the concerned Appropriation Accounts.

In Appropriation Accounts –

- “O” Stands for original Grant or Appropriation
- “S” Stands for supplementary Grant or Appropriation
- “R” Stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged Appropriations and expenditures are shown as underlined.

Since, the Grants and Appropriations are for gross amounts required for expenditure, so the expenditure figures shown against them do not include recoveries (given in Appendix to Appropriation Accounts) which are adjusted in the Accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts. The appendix to Appropriation accounts presents grant-wise major head-wise details of Budget estimated recoveries both Revenue and Capital vis-à-vis actual recoveries during the year taken in reduction of expenditure, also, whether actual recoveries is more (+) or less(-) compared to Budget estimate, with grand total of recoveries in all the columns.

8.2 Different stages in preparation of the Appropriation.

- 8.2.1 First stage in preparation of Appropriation starts with the checking of the Budget documents and Appropriation Act for the year ; to see that the classification of the provisions shown in the demands for grants/Appropriations conform to the authorised tiers of classification given in the list of Major and Minor-heads of Account and also whether the amounts shown in the grants /Appropriation agrees with the corresponding amounts in the Appropriation Act of the year. In case of any discrepancy the matter is reported to the Budget Branch of the Finance Department o Government of Assam for effecting corrections after check and issue of errata to set right the discrepancy under intimation to A.G./A&E (Book-III Section) for adoption . The same exercise is followed in case of supplementary Budget by Book-III Section.

- 8.2.2 In second stage Appropriation Audit Register is posted with sub-sub head-wise original provisions for all grants and Appropriation independently for Capital and Revenue expenditure heads of accounts in the Consolidated Fund of the State appearing in the Budget documents; with name of the Controlling Officers of the grants/Appropriation concerned.
- 8.2.3 Third stage in preparation and compilation is posting of expenditure figures in the appropriation audit register against the respective unit of budget provisions on a monthly basis from the monthly working sheets rendered by the compilation sections and issue of warning slips to the controlling officer of the grant/appropriation on a monthly basis in prescribed form, in cases, where the flow of expenditure against any provision is progressing very fast and may end up in excess at the end of the year; also, cases where provisions are remaining static which may result in savings under the provision as on 31st March of the fiscal year. To ensure that flow of expenditure is proportional to ratio of available fund upto the end of the month against the unit of Appropriation, in the former case, and in the latter case, to make sure that the provision would be properly utilised during the course of the year or surrendered in time, so that, the fund could be utilised against some other unit of appropriation, where requirement of more fund is anticipated by the Controlling Officer, by effecting necessary re-appropriation during the year with approval of competent authority.
- 8.2.4 Fourth stage in the process of compilation of appropriation accounts is to post the figures of supplementary budget provisions against each of the unit of appropriations in grants and appropriations, wherever, supplementary provisions have been authorised by the legislature, after exercising similar, checks as in the case of original Budget of the year in sub-para 8.1.1 of this Chapter.
- 8.2.5 Fifth stage is posting of re-appropriation /surrender & withdrawal figures in grants and appropriations to the extent authorised by the orders of competent authority during the year as per provisions in G.F.R. Thereafter, grant statement

is prepared in respect of each grant/appropriation and sent to A.G.(Au) Assam for checking alongwith connected documents. On getting back the grant statements duly checked and authorised by A.G.(Au) , copies, thereof is sent to controlling officers of each of the grants /appropriations to check and confirm from their end that all the items of original, supplementary, re-appropriation, surrender and withdrawals within the grants have been fully covered in the grant statement vis-à-vis the departmental records. In cases of any discrepancy the controlling officers of the grant is required to return the grant statement after noting the extent of discrepancy duly supported by the documents to justify their disagreement for reviewing and recasting the grant statement in Book-3 section of A.G.(A&E) office.

- 8.2.6 Sixth stage is preparation of detailed appropriation accounts posting expenditure figures N.P./Plan charged Voted, General Areas, Sixth Schedule Areas for the whole year, against each unit of appropriation accounts from the working sheets & Consolidated Abstracts rendered to Book-3 Section, also, statement of State transaction (S.S.T.) part-I payments for the year received from Book-II section. The detailed accounts presents sub-sub-head-wise Budget provisions both original, supplementary, re-appropriation of fund against each unit of appropriation alongwith surrender, if any, against relevant unit and the final grant/appropriation for all grants /appropriations with corresponding expenditure booked against each unit, thereafter, to work out whether there is any excess or savings against that unit of appropriation vis-à-vis provision for both Capital and Revenue segment. The charged segment of transactions in every grant/appropriations are also shown in similar way with provisions, expenditure, excess, savings properly underlined

Then the grand total for Final grant/Appropriation, Actual Expenditure, Excess, Savings columns are totalled separately for Revenue and Capital portion of all grantsindependently. No of each of grant Appropriation with nomenclature thereof and whether transactions & provisions are all voted or

charged is written at the top of each of the detailed appropriation accounts. Separate files are maintained for each of the grants/Appropriations. After final agreement of all the detailed appropriations accounts these are sent to A.G.(Au) for Audit checks duly approved by Branch Officer and group officer of Book-III section alongwith connected Appropriation Accounts with notes and comments. For notes and comments in Appropriation accounts Non-Plan and Plan figures against each unit of appropriation are combined as per provisions in M.S.O. Vol-II. Sub-head-wise monetary limit for notes and comments presently followed is 20% of provision or Rs.15.00 lakhs for savings or Excess over budget provision. Besides, detailed Appropriation accounts of each grants/Appropriations copies are sent to respective controlling officers for their comments on savings and excess in respective grants/appropriations are incorporated in the Appropriation Accounts to the extent received within target dates for final closing of Appropriation Accounts. The Annual Appropriation Accounts is also submitted to A.G.(A&E) for approval before rendition to A.G.(Au).

On getting clearance for printing of Appropriation Accounts after meeting all observations made by AG(Au), the draft account is sent to press for printing along with specimen books of earlier years, and other connected instructions in regard to confidentiality of the draft account, no of copies, shape, size of the book, size of the lettering, quality of paper to be used, cover page formatting, binding etc. also the date on which delivery of the printed books should be made to Book-3 section.

After getting delivery of the printed books from the printer a final checking is done before despatch of the books to C & A G's office for certification of the books by the Comptroller and Auditor General of India alongwith connected certificates from A.G.(A&E) and Audit certificate from AG(Au). In all 21 (Twenty-one) copies of Appropriation Accounts books are sent to C & A.G., of which 5 copies are without facsimile signature on the certificate page and remaining copies with facsimile signature, for eventual hand signature by the

Comptroller and Auditor General of India with date, on the books without facsimile signature. One copy of the Appropriation Accounts with hand signature of C & A.G. is received back from Headquarters' office alongwith errata, if any, considered for incorporation by C & A.G.'s office in the books before sending 400 to 500 copies of the books with errata to State Government for presentation to State legislature embossing the date of signature by C & A.G> on all the 400 to 500 copies . Until presentation of the Appropriation Account in the legislature the books and its contents are kept confidential. Consequent upon confirmation of presentation of the books in the legislature, one copy each of the remaining books are sent to other Accounts and Audit circles of I.A.& A.D. as per mailing list in Book-3 section with errata's. Remaining copies are kept in store for references and issue to other offices on requisition after approval for issue by Group Officer/ Accountant General.

Chapter-9

Resources

9.1 Cash Balance of the State Government.

The Cash Balance of the State Government of Assam represents, Cash in Treasuries, Deposits with Reserve Bank and Remittances in transit also Investments held in Cash Balance investment Account which forms General Cash Balance of the Government. In addition, other Cash Balances and Investments of Government comprise of (1) Cash with departmental officers viz. Public works & Forest Department (2) Permanent advances with Departmental officers and (3) Investments of earmarked funds. In a nut shell Cash Balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Accounts of the State held with Reserve Bank of India.

In accordance with the agreement between the State Government and the Reserve of Bank of India it was decided that –

- (1) The general banking business of the Government of Assam including the payments receipts, collection and remittance of money on behalf of the Government will be carried on and transacted by the Reserve Bank.
- (2) The State Government entrust the Reserve Bank of India as its sole Banker in India in respect of its Cash Balances.
- (3) The Management of the Public Debt of the State Government shall be performed by the Reserve Bank.
- (4) The Reserve Bank shall provide ways and means advances both Normal & special to the State Government, if so required, at such rate of interest as may be fixed from time to time.
- (5) Reserve Bank shall carry out Investments of the government funds in Treasury Bills and other securities (long term) on the advice of the State Government.
- (6) The State Government shall maintain a minimum Cash Balance of Rs.108.00 Crores on each day with Reserve Bank.
- (7) The Reserve Bank, Central Accounts office , Nagpur shall report to State Government by telegram at the close of each day, the daily cash balance of the State. Also send a monthly closing Cash Balance report at the end of each month to State government and Accountant General (A&E) for reconciliation with A.G.'s monthly closing balance figures, as per accounts compiled by A.G., so as to reconcile and intimate Reserve Bank of India cases of Discrepancy for settlement by Reserve Bank of India, Nagpur in subsequent months and incorporate in those months closing balance statement for eventual adjustment by A.G. in accounts.

9.2 INVESTMENT OF CASH BALANCES.

Transactions connected with the investment of Cash balance are recorded under the head 8673-Cash Balance Investment Account. This head is debited with the amount spent on purchase of Treasury Bills or securities by contra credit to 8675-Deposit with Reserve Bank . When any securities/Treasury Bills are sold or rediscounted, the proceeds are credited to the former head i.e. '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 from investments which itself would be adjusted under the head 0049-Interest Receipts.

(Authority – Foot note below major head 8673 – Cash Balance Investment Account of list of Major and Minor heads of Account may be reviewed by the officer concerned.) In fact, as per agreement entered with the R.B.I., whenever there is surplus money in the case balance of the State Govt., R.B.I. will invest the amount into the Treasury bill invest the amount into the Treasury bills with 91 daysNo separate advice is required from the State Government for effecting such investment . Separate advice is required in case of investment into long term securities of Govt. of India, i.e. dated securities of Govt. of India. In Govt. of India Treasury Bills per contra debit to the Assam Govt. balance with Reserve Bank under intimation to Assam Government Finance Department and Accountant General (A&E) . An intimation in the prescribed proforma is sent by the Reserve Bank of India for each transaction to A.G.(A&E) giving details of the balance in the Government Account, purchases, rediscounting of the Treasury Bills and interest allowed thereon.

On receipt of the intimation of Investments and rediscounting of treasury bills adjustment is carried out by Book-I section after verifying the accuracy of the intimation letter or scroll.

Interest realised on Investment of State Cash Balance in Treasury Bills or securities will be recorded under the minor head “110-Interest realised on Investment of Cash Balances” below major head 0049 – Interest Receipts –04-Interest receipts of State/U.T. Governments.

(Authority – Footnote below major head 8673 – Cash Balance Investment Account in the list of Major and Minor head of Account).

On maturity of the treasury bills the amount of the bill is credited to the Cash Balance of the State by the Reserve Bank of India Nagpur and the amount is shown in the clearance memo of the month by R.B.I., in addition a statement is also send to A.G.(A&E) by R.B.I. giving details of the treasury bill. A.G.(A&E) i.e. Book-I Section on receipt of the statement of maturity of the bill link the item with clearance memo of the month and adjust the amount crediting to major head 8673 – Cash Balance Investment Account per contra debit to 8675-Deposit with the Reserve Bank.

A Register of Cash Balance – Investment both long-term in securities and short-term in Treasury Bills is maintained in Book-I Section which is closed on a monthly basis.

(A) Register for long term Cash Balance Investment in Securities.

Description of Securities with	Opening Balance (Rs)	Date of new purchase of Securities	Purchase Price (Rs.)	Interest earned (Rs.)
(1)	(2)	(3)	(4)	(5)
Total Rs. (2+4+5)	Sale of securities Date	Amount of Securities Sold	Closing Balance (6-8)	Face Value
(6)	(7)	Rs. (8)	Rs. (9)	Rs. (10)
Market Value Rs.	Month of Adjustment			
(11)	(12)			

(B) Register of Short-term Investment of Cash Balance in Treasury Bills.

Month of Account

CM. dtd.	No.	R.B.I. Scroll No. dtd.	Opening balance in Cash Balance Investment accounts in Treasury Bills	Fresh /New Investment amount	Total (3+4)
(1)	(2)	(3)	Rs. (3)	Rs. (4)	Rs. (5)

Rediscounted Amount	Balance in Investment account (5-6)	Interest carried on Investment M.H. 0049(+)	Interest lost in rediscounting M.H. 0049 (-)	Month of adjustment	T.E. No. dtd.
Rs.	Rs.	Rs.	Rs.		
(6)	(7)	(8)	(9)	(10)	(11)

Chapter-10

10. Grants-in-aid from Ministries and Departments of Govt. of India to State Government.-

Grants-in-aid released by the various Ministries & Department of Govt. of India to the State Government are reflected in the respective months clearance memo received from Reserve Bank of India Nagpur. On receipt of the months clearance memo from AC-Section in Book-I Section all items relating to Grants-in-aid transactions are transferred to the head of account 8658- Suspense Account 110-CAO R.B. Suspense per contra to major head 8675-R.B. Deposits 106-R.B.D. State and posted in the Register of C.M. Adjustment on a monthly basis which has the following columns.

C.M. No. dtd.	Advice No. dtd.	Name of Ministries/Department of G.O.I.	Amount	
			Debit	Credit
(1)	(2)	(3)	(4)	(5)

Thereafter, on receipt of sanction order from Ministries/Departments corresponding to each item are linked to the extent sanctions have been received and adjust the items of transactions to the head 8658-III-D.A.A. Susp. (Grants-in-aid Susp.) per contra D/Credit to Major head 8658-110-C.A.O./R.B. Suspense by a formal Transfer Entry. Suspense slips with details of the classification in respect of 8658—III-D.A.A. Suspense (G.I.A.) are sent to concerned compilation section (i.e.CA-2) for clearance of the suspense head and eventual booking if the amount to the final head of account (0021, 1601, 1603) with all tiers of classification.

Moreover, in State Governments account Book-I Section also maintains a Grants-in-aid register on a monthly basis with separate pages allocated for each ministry /department as below :-

C.M. No. Dtd.	Advice No. Dtd.	Sanction order No. Dtd.	Amount Rs.	Classification
(1)	(2)	(3)	(4)	(5)

Purpose	T.E. No. D.T. Month of Adjustment
(6)	(7)

In respect of items in the Register of C.M. Adjustment for which sanction orders have not been received from concerned ministries /Department correspondence is made with the Principal Accounts Officer of the Ministries/Department from B.O.'s level initially quoting their advice No. dtd. C.M. No. Dtd. and Amount for early rendition of the connected sanction order., Sometime in cases of non-receipt of sanction order for a prolonged period even D.O. at the level of Group Officer/Accountant General is sent to Pr. A.O. of the Ministry /Department to expedite rendition of sanction orders to ensure incorporation of all Grants-in-aid from Ministries/Department in a financial year to the final head of account in States Accounts Book. Both registers mentioned above are submitted to Branch officer monthly alongwith connected Transfer Entries toward adjustment of clearance memo items and Grants-in-aid items.

At the end of each financial year reconciliation of Grants-in-aid received from respective ministries /departments is effected.

Chapter-11

11. Loans and Advances from Govt. of India Including North Eastern Council (NEC)

Loans and Advances given by various ministries/departments of Govt. of India to State Govt. are reflected in the monthly clearance memo received from Reserve Bank of India Nagpur, whereas, loans and advances from N.E.C. to the State Govt. of Assam, appears in the Challans received from Dispur Treasury; to

the extent classified & credited to the State Treasury accounts by the Finance Department of the Govt. on receipt of Drafts from N.E.C. Transactions of N.E.C. loans, thus, get incorporated in the State Accounts. In addition Book-I Section keep record of all such N.E.C. loans incorporated in the loan ledger with columns for challan No. dtd./Sanction order No. dtd./Amount of loan/ purpose of loan with full classification /Terms and Condition for repayment of loan and payment of Interest thereon. Book-I section based, on the terms and condition for loans, ensure timely repayment of all N.E.C. loans with interest payable to respective ministry 's Principal pay and Accounts Officer, subject to receipt of sanction for such payment from the State Govt., issuing advice on R.B.I. towards monetary settlement, also Book-I section sends a copy of repayment schedule to the Pr. A.O. of the Ministry of Home Affairs, New Delhi in support of the repayment of loan & payment of interest made on outstanding N.E.C. loans . Besides, the repayment and payment of Interest made are also incorporated in the respective loan ledger and work out the balance of loan.

In so far, loans from various Ministries/Departments of G.O.I. to State Government appearing in clearance memos of R.B.I. All credits on account of loans are transferred to M.H. 8658-110 CAO, R.B. Suspense per contra Debit to M.H. 8675-Reserve Bank Deposit 106-States by a formal Transfer Entry, latter on receipt of sanction orders from Ministries/Departments M.H. 8658 –110 – CAO R.B. Suspense is deduct credited and credit afforded to the final head of account. M.H. 6004-Loans & Advances from Govt. of India with complete classification by a formal Transfer entry. Such loan transactions are also posted in the loan ledger, in similar way, as in case of N.E.C. loans. Also, the modes operandi towards repayment of these loans & payment of interest are identical to that of N.E.C. loans.

At times Ministries/Departments of Govt. of India raise debit against the State Government on account of default in repayment of outstanding loans and payment of interest which appears in the clearance memo of R.B.I. These type of

transactions are initially debited to M.H. 8658-110-CAO, R.B. Suspense per contra credit to M.H. 8675-106-States by formal Transfer Entry, latter on, on the basis of the details of debit amount from the concerned Ministry/Department, M.H. 8658-110-CAO R.B. is deduct debited and debit afforded to the respective loan account under M.H. 6604-Loans & Advances from G.O.I. by formal T.E. Also, details of these debit transactions are posted in the loan ledger concerned and balance worked out in ledger.

Annually Book-I section prepares a loan repayment schedule in respect of all outstanding Central Govt. loans including N.E.C. loans, alongwith interest payable on each categories of loans separately and forward to State Government of Assam to accord sanction for timely repayment by A.G.(A&E) to Pr. A.O. of respective ministries/departments, also to make necessary budget provision in State Budget for the year at their end.

Chapter-12

12. Internal Debt of the State Government

Internal Debt of the State Govt. are classified under the “M.H. 6003 – Internal Debt of the State Government “which includes borrowings by the State Government from open Market through R.B.I. branches all over India, borrowing from financial institutions, L.I.C., N.C.D.C., NABARD etc., and borrowing from Reserve Bank of India in the form of ways & means advances / overdrafts. For the above categories of borrowings the State Government is required to obtain permission from G.O.I. under article 293 (3) of the constitution, except for borrowing from R.B.I. to tide over the resource crunch occasionally & general fiscal management.

Out of the above borrowings of the State Government detailed accounting and adjustment of Market loans and ways & means advances from R.B.I. are

maintained in A.G.(A&E) based on transactions in the clearance memos from R.B.I. and scrolls from Public Debt Offices of the R.B.I.

In respect of the remaining categories of borrowings of the State government details are kept by the Finance Department of the Government. A.G.(A&E) Book-I Section only issues authority for drawal and payment to lending institutions, of the repayments and interest payments due on outstanding loans based on the sanction orders issued by Finance Department to the extent falling due for payment time to time. Whenever, State Govt. borrow any amount from any financial institution these amounts are credited in treasury (Dispur) by challans with classification under M.H. 6003-Internal Debt of the State Govt. with name of the institution from whom borrowed, while making repayment on the basis of authority for drawal issued by Book-I Section, such amount are drawn tendering bills on Dispur treasury debiting M.H. 6003 with full classification, thus, both receipts and repayments of the above categories of loans get incorporated in State account compiled on the basis of treasury accounts in A.G.(A&E) office. Thus, A.G.(A&E) only maintains the over all receipt and payment figures of such loans and incorporate in accounts, in case of any adverse balance appearing tin these categories of loans the matter is taken up with Govt. and figures reconciled annually.

Loans and advances from Reserve Bank of India in the form of ways and means advances overdraft to the State Government connected repayments and payment of interest thereof have been detailed in Chapter-3 of this volume.

Market loans under various captions whenever raised by the State Government of Assam through Reserve Bank of India's Public Debt Offices are credited to the M.H. 6003-Internal Debt of the State Government 101-Market Loans (a) Market loan bearing interest and the captioned loan appears in detailed head thereunder (Viz. 10.52% Assam loan 2010) raised in April, 2000 per contra Debit to M.H. 8675-Reserve Bank Deposit 106-State . The Market loan thus

raised will enjoy an interest of 10.52% upto 2010, thereafter the loan would be redeemed at par to the investors, even then, if any balance of the loan remains unpaid/unclaimed would be transferred to the sub-head (b) Market loan not bearing interest category under the same minor head and the amount so transferred would not earn any interest to the investor. Amount of market loans redeemed on maturity would appear as debit in clearance memo of the month in which payment have been made, such amount would be adjusted by debit to the captioned loan under the same major & minor head by formal Transfer Entry.

All interest payments made by R.B.I. on Market loans bearing interest during the currency of the market loans are adjusted to the final head of account M.H. 2049-Interest payment, 01-Interest on Internal Debt 101-Interest on Market loans per contra credit to M.H. 8675 – R.B. Deposits 106-States.

All transactions relating to Market loans are reconciled with R.B.I. quarterly and annually with reference to R.B.I. Nagpur statements of Market loans & Amounts figures in A.G.(A&E's) Book.

Income tax and surcharges deducted by R.B.I. at source while making payment to Investors on earnings in Market loans are debited to Major head 2049-Interest payments 01-Interest on Internal Debt 101-Interest on Market loans per contra credit to M.H. 8658-112 T.D.S.,CBDT., Shillong and final monetary settlement there4of with CBDT, Shillong is carried out by AC-2 section drawing a draft for the net amount in favour of the Zonal Officer of Central Board of Direct Taxes, Shillong.

Chapter-13

13. **Adjustment and maintenance of Fund Account transactions.**

Fund account transactions details are kept in Book-I Section in a register called Fund Accounts register. All categories of Fund transactions viz. appropriation to Fund account, Investment from Fund account . Interest earned on fund balance investment and adjustment of the maturity value of fund transactions are carried on the basis of receipt and payment scrolls received from Reserve Bank of India and the authorised Broker of the State Govt. Annual effect of all fund transactions are incorporated in Statement No.18 of Finance Account after agreement with transactions for the year. These Fund transactions include transactions falling under Sector-J-Reserve Funds.

Chapter-14

Adjustment of Aid materials transactions

Book-I Section is responsible for adjustment of aid materials transactions on the basis of the sanction orders received from Government of India Ministries/Departments by formal Transfer entry. In the transfer entry cost of the materials is debited to the functional major head and credit is afforded to Grants-in-aid (Aid materials) thus, the transaction gets incorporated in State accounts.

Chapter-15

Supply of Budget actuals

In the process of assistance to State Budget Department in preparation of Annual Budget every year, Book-III section supply Budget actuals out of the latest closed

year of account for incorporation in Budget. These figures are feed in the blank booklets of Budget documents provided to Book-III Section by State Budget Department. There booklets with completed and agreed figures of actuals are supplied to State Budget department, well in time, so that presentation of yearly Budget on schedule is not effected. This is as per provisions contained in G.F.R. Rules.

APPENDIX – I
LISTS OF FORMS

<u>No. of Form</u>	<u>Name of Form</u>
AC-2	- Statement of Disburser's Accounts
AC-21	- Detail Book
AC-22	- Consolidated Abstract
AC-12	- Suspense Slip.
AC-23	- Transfer Entry
AC-24	- Transfer Entry Number Book
AC-25	- Combined Transfer ledger and Abstract
AC-26	- Journal
AC-27	Ledger for Debt Deposit and Remittance heads closed to balance.
AC-28-	Ledger for Debt, Loans, Deposits, Suspense and Remittance heads closed to Balance.
AC-29	- Ledger for Heads closed to Government.
AC-30	- Trial Balance Sheet.
AC-31	- Monthly Accounts of State Government.

Appendix – II**Prescribed preservation period for some Important Records.**

Sl. No.	Description of Records	No. of completed Account year for which to be preserved
(1)	(2)	(3)
1.	Statement of Disburser's Account including Abstract of Major Heads total	10
2.	Monthly Civil Accounts	5
3.	Finance and Revenue Accounts	Permanent
4.	Statements to C&A.G. in connection with Finance and Revenue Accounts	5
5.	Journal and ledger	Permanent
6.	Ledger closing Register	Permanent
7.	Review of Balances	Permanent
8.	Files containing papers on Review of Balances	3
9.	Broad Sheet of Cash Balance Investment Account (long term and short term)	4
10.	Broad Sheet of ways and means advances	4
11.	Register of shortfall & overdraft	10
12.	Register of Contingency Fund	10
13.	Grant Register	10
14.	Loan ledger	Permanent
15.	Combined Transfer Entry Bank	5
16.	book of Transfer Entry	3
17.	Broad sheet of Reserve Bank Deposit (State/Central)	5
18.	Account with Reserve Bank (Correspondences)	3
19.	Consolidated Abstracts of Debt, Deposit and Remittance heads	15
20.	Calendar of Returns	5

Appendix-III**Important Items of Calendar of Returns Book-I Section.**

Sl.No	Annual Name of Return	To whom due	When due	Authority
1.	Finance Accounts State	A.G.(Audit)	5 th Oct. every year	Para 19 of Mso (A&E) Vol.II
2.	Material for Union Govt. Finance Accounts	C.G.A.	17 th July every year	C.G.A.'s O.M. dtd. 13.3.2000
3.	Submission of Statements of Central Transactions Assam Central	C.G.A.	19 th June every year	C.G.A.'s O.M. dtd. 16.3.2000
4.	Finance Accounts , Govt. of Assam Printed Books	C & A.G.	30 th September every year	HQ's circular D.O.14.2.2000
5.	Report on Transfer of Pre- departmentalisation balances (Assam Central)	D.A.C.R.	31 st March	FA/State/13/92- 93/KW/29 dtd. 27/5/92.
6.	Statement in respect of Market loans to R.B.I.	R.B.I., Bombay	31 st March	CO.DT.ACS24/426 6/91-92/dtd.25/6/92
7.	Character Roll	A.G.	15 TH April	Para.270 of O.P.M.
8.	Register of Allocation of duties	AG/Sr.DAG	15 th May every 4 th year	CSM.7 dtd.11.2.70 of O.P.M.
9.	Transfer of old Record of Record Section	Old Record	9 th July	Para 125 of Record manual
10.	Position of Central Loans, Submitted to State Government	Finance Department, G.O.A.	December every year	-
11.	Material for half yearly Bulletin	TM/Co-ordn.	April/Octo ber	T.M. Circular dtd. 23.2.63
<u>Quarterly</u>				
12.	Progress report of Adverse/ Minus Balances	C & A.G.	April/July/ oct/January	No.273/AC-I/38/91 dated 16/4/92
<u>Bi-monthly</u>				
13.	Progress report on the allocation of Pre- departmentalised balances (Assam, Central)	C & A.G.	May/July Sept/Nov. Jan/March	D.O. No.663/Ac- I/Sep/140/76-IV dtd. 17.4.80
<u>Monthly</u>				
14.	Attendance Register after monthly closing	B.O.	4 th of next month	Para 29/57 of O.P.M.
15.	Register of Allocation of Duties	B.O.	10 th of every month	O.P.M.
16.	Register of Dictionary of References	B.O.	5 th of every Month	O.P.M.

Sl. No	Annual Name of Return	To whom due	When due	Authority
17.	Register of Codes and manuals	B.O.	5 th of every month	O.P.M.
18.	Section Officer's note Book	B.O.	5 th of each month	O.P.M.
19.	Calendar of Returns	B.O.	5 th of each month	O.P.M.
20.	Monthly Report of Arrears	B.O./T.M. Co-ordn.	3 rd of every month	O.P.M.
21.	Diversion of Fund & Maintenance of Register to Record NIL payment Bills other than salary bills	C & A.G.	15 days after closing of monthly accounts	HQ Circular
<u>Weekly</u>				
22.	Report of letters outstanding	B.O.	Every month	O.P.M.
23.	Report of outstanding letters received from other sections	B.O.	Every month	O.P.M.
24.	Outward Diary Register	B.O.	Every month	O.P.M.

Important Calendar of Returns Item of Book-2 Section.

Annual Items

Sl. No.	Annual Name of Return	To whom due	When due	Authority
1.	Actual date of closing of March (Sy.) Account	C & A.G.	As per target set by HQ's office	HQ's Instruction
2.	Civil Accounts March (P)	State Govt., Finance Department	-Do-	-Do-
3.	Report of Review of Balances Follow-up report	C & A.G.	15 th July	Circular No.3 issued Vide No.199. Comp/91-87(iv)
4.	Main report	-Do-	15 th Dec.	Dtd. 10.3.83
5.	Character Roll	B.O.	30 th of April	-

Monthly Items

1.	Civil Accounts	State Government	5 th of 2 nd following month	CAG's No.1176/A/cs 57-65 dated 29/11/68
2.	Intimation on despatch of Civil Accounts	A.G.(Au)	After despatch of Account	H.Q. instruction

3.	Status report on compilation and rendition of monthly a/cs Main Report Follow-up report	C & A.G. C & A.G. C & A.G.	5 th of 2 nd each month 20 th of each month	HQs Circular dtd.26.7.90
4.	Report on outstanding differences under Reserve Bank Deposits	-Do-	15 th of 2 nd following month	HQ's Circular
5.	Report on Control of suspense balances under D.A.A. Suspense	C & A.G.	15 days after closing of monthly Civil Account	-Do-
6.	Quarterly appreciation note on Civil Accounts	State Government(F.D.)	After closing of a/cs for June/Sept/Dec/March	-Do- dtd.8.2.93.

Sl. No.	Annual Name of Return	To whom due	When due	Authority
7.	Monthly Arrear report	B.O.	2 nd of each month	
8.	Statement of letters more than one month old	B.O.	-Do-	
9.	General note Book	B.O.	5 th of each month	Para 173 of O.P.M.
10.	Calendar of Returns	B.O.	-Do-	T.M. No.373
11.	Register of pending letters	B.O.	-Do-	Para 1029 of Book Manual
12.	Memos of late attendance	B.O.	-Do-	Para 20© of O.P.M.
13.	Register of C.L./R.H.	B.O.	-Do-	0098 of Estt. order
14.	Circular file and office file	B.O.	-Do-	Para 175 O.P.M.
15.	Secret confidential & Guard file	B.O.	-Do-	Para 26© of O.P.M.
16.	Register of allocation of duties	B.O.	15 th of each month	para 6(a) of O.P.M.
17.	Register of Diarising letters	B.O.	-Do-	Record-II/16-1/75-76/46 dtd.17.6.70

Calendar of Returns (Book-3)

Sl.N o.	Annual Item	To whom due	Period of submission
1.	Statement of Grant and Appropriation	All controlling Officer	End of June
2.	Annual Detailed Appropriation A/Cs	-do-	end of August
3.	Detailed Appropriation A/Cs and Draft Appropriation A/Cs	A.G.(Audit), Cass-I	by 25 th October
4.	Detailed Appropriation A/Cs and Draft Appropriation A/Cs	A.G.(Audit) Report Section	-do-
5.	Character Roll	Branch Officer	15 th April.
6.	Fair Index of the volume of work done in the Section	T.M.	16 th May
7.	Statement showing Contingency Fund	C & A.G.	15 th October
8.	Register of allocation of duties	A.G.	16 th May
9.	Scrutiny of State Budget Book	C&A.G.	3 rd June
10.	Submission of Appropriation A/Cs to Hd. Qrs.	C & A.G.	December

HALF Yearly

Sl.N o.	Annual Item	To whom due	Period of submission
1.	Transfer of Old Record from Section to Old Record.	Old Record.	1 st July and 31 st January
2.	Register of Contingency Fund	A.G.	10 th September and March

Quarterly

Sl.N o.	Annual Item	To whom due	Period of submission
1.	Materials of Audit Bulletin	T.M.	3 rd April, 3 rd July, 3 rd Sept, 3 rd January.
2.	Self Appraisal Report	I.T.A.	10 th of the following quarterly month
3.	Quarterly Report on Arrear	B.O./T.M.	3 rd of every quarterly month.

Monthly

Sl.N o.	Annual Item	To whom due	Period of submission
1.	Attendance Register for calculation of late attendance	B.O.	Every next month
2.	Monthly Report on Arrear	T.M.	3 rd of every month
3.	Appropriation Audit Register	B.O.	1 st working day of the month
4.	Register of allocation	B.O.	1 st working day of the month
5.	Register of code and manual	B.O.	5 th of every month
6.	Sectional Note Book	B.O.	5 th of each month.
7.	Calendar of Return	B.O.	5 th of every month.
8.	Monthly Appropriation A/Cs	All controlling officers	Within 15 days of closing of Civil A/Cs.