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



MANUAL OF COMPILATION & ACCOUNTS BRANCH

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

The first edition of this Manual published prior to January 1967 was subsequently revised in January 1967 and April 1991. This is the fourth edition of Manual of Compilation and Accounts Branch.

PREFACE TO THE FOURTH EDITION

The first three editions of this Manual were published during the period ending 4th April 1991. This is the fourth edition.

This Manual has been updated in accordance with the best practices and directions issued by the CAG of India upto March 2007. The orders issued by the Headquarters Office from time to time have been incorporated while giving a final shape to this edition.

The Manual has been updated in view of Voucher Level Computerization of the State Accounts introduced in 2001-02. The distinctive feature of this edition is that the Compilation Work, which was hitherto being done manually, is now being done exclusively on the computers. The Computerised Compilation Work, which involves the capturing of data from the vouchers/schedule etc., received from C.T.S. is to be done by the officials working in Compilation Sections. The data entry guidelines for Voucher Level Compilation (VLC) have been incorporated in Chapter-3 to this Manual.

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

Accountant General (A&E)

Jaipur
Dated : 07.05.2007

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CHAPTER-1

SECTION-I - GENERAL

GENERAL SET UP OF THE COMPILATION AND ACCOUNTS SECTIONS

1.1 Compilation of accounts and allied accounting functions entrusted to compilation and (C.A.) sections are given below: -

The work of the Sections consists broadly of (i) the examination of the accounts of receipts and payments received from treasuries, (ii) ensuring that the heads of accounts are not multiplied unnecessarily and that only such heads are opened in the accounts as are really essential and (iii) the preparation on the basis of these original records, of the classified departmental accounts which form the basis of the consolidated monthly accounts of the State of Rajasthan. Incidental to this is the disposal of the correspondence relating to accounts with the departmental authorities and the State and the pursuit to their logical conclusion of all inaccuracies or objections or other irregularities and lacunas came to the notice in the course of the examination of the accounts, etc.

NOTE :- In exercise of the powers conferred by the 1st proviso to Sub-section(1) of Section 10 of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act. 1971, the President, after consultation with the Comptroller & Auditor General of India,

had relieved the latter from the responsibility for compiling the accounts of the Union Government (civil) in stages as on Ist April, 1976, Ist July 1976 and Ist October 1976.

1.2. Constitution and Distribution of work of C.A section

1.2.1 Owing to revision of structure of classification of transactions in Government Accounts with effect from 1.4.1987, the compilation etc work from April 1987 accounts is required to be done as per Revised List of Major and Minor Heads of Accounts. The major heads to be dealt with by various C.A Sections from April 1987 accounts are shown in **Annexure-I** to this chapter. The other records, various broadsheets, etc. and any allied work in respect of relative major heads etc, will be maintained/done by the concerned sections.

1.2.2 Compilation and consolidation of Accounts.

It involves the bringing to account the receipts and expenditure of the State Government under the different heads of account and of the Union Government relating to pensions including pensions to Freedom fighters, their dependents etc. as stated in Para 1.1 above. From the initial accounts furnished by the treasuries, data is fed in the computers for the generation of departmental Classified Abstracts showing the monthly receipts and payments pertaining to each department classified under

the relevant major, minor and sub/detailed heads. The necessary data relating to transactions adjustable against a department or against a major head not relating to a particular department which are intimated by other Accounts Officers as well as book adjustments against a department or other major head which are initiated in the Account Office itself is also fed in the computer by the originating section under intimation to responding section and the latter takes action on receipt of formal suspense slip from the former. The departmental classified abstracts thus include all monthly transactions of receipt and payments pertaining to each department or major head of account. Departmental Consolidated Abstracts showing the monthly figures and progressive figures under the major, minor and sub heads/detailed heads of revenue receipts and service payments are automatically generated from the data entry made by the Compilation Sections.

The transactions relating to Debt, Deposit and Remittance heads appearing in the Treasury Cash Account and List of payments and in the departmental and other Abstracts are collected under each head of account from month to month in detail Book. The data entry made in this case also generates the Consolidated Abstracts of Debt, Deposit and Remittance

transactions showing the monthly progressive figures under each major head in the Debt and Remittance section of the accounts as well as under each minor and sub head/detailed head as may be found necessary Separate Detail Books maintained and Consolidated Abstracts are generated for Central and State transactions. The next step is the generation of monthly and the annual accounts of the Central and State Transactions. A copy of the monthly account is sent each month to the State Government and in the case of Central transactions, an abstract of the accounts is sent to the Controller General of Accounts, New Delhi.

The work of the compilation group is at present divided into 6 sections, each under the charge of a Section Officer /Assistant Accounts Officer who functions under a Branch Officer. The group supervisory charge vests with the Deputy Accountant General/Senior Senior Deputy Accountant General (Accounts).

NOTE:- According to Controller General of Accounts notification No.S.11036/1/78/TA//Part I/3836 dated 26.12.81, the State Government can, with effect from 1.1.1982 discharge the function relating to the opening of sub heads/detailed heads of accounts under the various Major and Minor heads of Account, in their Accounts. The CAG of India, has also delegated the

powers to the State Accountants General in terms of Section 21 of the CAG'S (DPCS) Act, 1971 to tender advice to the State Government in the matter of opening of sub heads/detailed heads in their accounts under Article 150 of the Constitution of India. However, cases of doubt/dispute, if any, are to be referred to the Central office for advice through Book-I Section.

(Office Order No.TM/82-C/3 dated 3.3.1982)

1.2.3 The “Treasury Miscellaneous (TM) Section” is responsible for Co-ordinating the activities of the various Compilation and Accounts Sections and for dealing with general and miscellaneous matters which cannot be allotted to any particular section. The various items of work to be dealt with in T.M. Section are in **Annexure I** to Chapter 15 of this Manual.

1.2.4 The detailed distribution of work among the assistants of each section duly approved by the Branch Officer incharge should remain on record in each section and the duty assigned to each individual should be communicated to him by the Section Officer/Assistant Accounts Officer. It should be recorded in the Key Register (Part III) by each individual auditor. Any change in the approved distribution also requires the approval of the concerned Branch Officer.

1.3. DUTIES OF SECTION OFFICERS/ASSISTANT ACCOUNTS OFFICER AND STAFF.

1.3.1 SECTION OFFICER/ASSISTANT ACCOUNTS OFFICER

He holds supervisory charge of the section and his duties are.

- (i) To exercise a methodical, complete and close supervision over his section; to maintain discipline and tidiness in his section; to see that the work of the section is evenly distributed; to see that the standing orders regarding attendance, leave and general conduct are strictly observed; and to bring to the notice of the Branch Officer incharge, any irregular habit, disorderly conduct, neglect of duties or insubordination on the part of his assistants as observed by him.
- (ii) To be personally responsible for the maintenance and submission of the Calendar of Returns and to watch through it that each item of work is completed by the prescribed date. The latest calendar of Returns for C.A.I Section is given at **Appendix-I** to this Manual as a sample. The latest Calendar of Returns to be maintained by T.M Section is also given at **Appendix II**.

- (iii) To be personally responsible for the maintenance and safe custody of the Attendance Register, Casual Leave Register and Register of Statistics and for the timely submission of all accounts, returns, reports (including diary reports), registers, statements etc, due from the section.
- (iv) To see
 - (a) That the old records requisitioned from the Record Branch are not unnecessarily retained in the Section.
 - (b) that all paid vouchers, schedules, files and other records are duly arranged and delivered to the Record Branch when due, and
 - (c) that a proper record is kept of the missing vouchers and that speedy and effective steps are taken to obtain duplicate copies thereof.
- (v) To see that no arrears of any kind accumulate and to submit to the Branch Officer each month an Arrear Report in the prescribed form exhibiting the true state of work in the section.

II CORRESPONDENCE

- i) To go through carefully the letters received daily through the diary; to mark specially those letters which require prompt action and reply; and, to see that no delay occurs in their distribution and disposal.
- (ii) To see that disposal of correspondence etc. marked by the assistants is not only correct, but also complete viz. the despatch number or file number etc. is invariably given,
- (iii) To deal personally as far as possible, after obtaining necessary information from his assistants, with all U.O. references and important letters from the Government of India, State Government and the Comptroller and Auditor General of India and to see that a copy is invariably taken of all U.O. references for keeping in the office files.
- (iv) To see that letters and other papers which are of interest to more than one section of the office, as also ruling and orders of general application which are received direct in the section are circulated/communicated without delay to other Section Officers/Assistant Accounts Officer for information and necessary action.
- (v) To pass file orders on all letters, etc. except those received from the Government of India, State Government and the

Comptroller and Auditor General which should be filed only under the orders of Branch Officer or Deputy/Senior Deputy Accountant General.

- (vi) To sign routine acknowledgement and also reminder under their own signatures (except to Headquarters office and Administrative Departments of the State Government).

III ACCOUNTS

- (i) He should depute representatives of the section to C.T.S. to take delivery of vouchers on due date. He should see that the Schedules, vouchers, accounts etc, on their receipt from C.T.S. etc. are promptly taken up by the assistants concerned and that the classification of the vouchers of both lists of payments is checked before the data is fed in the computer. Such a check by the Compilation and Accounts Section will only be an additional one; the final responsibility for the correct classification will be that of the Auditor. Misclassification noticed as a result of audit will be rectified by the C.A. Section. Any delay in the receipt of vouchers, schedules etc. should be brought to the notice of the Branch Officer.
- (ii) The Asstt. Accounts Officer/Section Officer and Branch Officer will check the correctness of posting of Compilation Book/Classified Abstract of individual items above Rs.10,000

and Rs.50,000 respectively under any detailed head of account with reference to the classification furnished on the Voucher in compliance of Para 5.18.2 of MSO (A&E) Vol.I.

(O.O.No.TM/2005-06/8 dated 21.11.2005)

- (iii) Book-I Section will directly generate the various reports i.e. departmental Classified Abstract, Consolidated Abstract major head totals, monthly account etc. from the data fed in the computer by the Compilation Section.
- (iv) To see that immediate steps are taken to clear off the items relating to Departmental Suspense Heads which are not automatically cleared in the accounts and to record a certificate on closing the Broad Sheets that all differences upto and including the previous month have been reconciled and adjusted.
- (v) To see that suspense slips in support of the items adjusted under the Head "Departmental Adjusting Account" are made over to the sections concerned immediately and that all the suspense slips received from other sections are incorporated in the accounts of the same month.
- (vi) To see that the various schedules showing recoveries of House Building Loans, Motor Car Advances, Special Advances etc a

guided by this office are promptly sent to the treasuries concerned.

(O.O. No. TM/88-C/9 dated 6.7.1988)

- (vii) To pass all transfer Entries containing adjustment not exceeding Rs.10,000 under any head of account other than Journal Entries, Supplementary Entries and the Transfer Entries relating to adjustment proposed by the Government and other annual adjustments.

(C.A.G's secret letter No. 2963 Admn.I/751-63 dated 4.12.63 page 14/c of file No.T.M. (III) Secret (5))

- (viii) To see that the reconciliation memos are promptly attended to and the discrepancies pointed out by the department concerned are rectified after due verification.
- (ix) To see that all periodical and other adjustments due to be made in the accounts of a year are invariably carried out before the close of the accounts.
- (x) To close Broad Sheets with NIL Balances.
- (xi) To close Broad Sheets with NIL differences between the Broad Sheet and Ledger figures.
- (xii) He is also responsible for the maintenance of Register of post review of Broad Sheets.

NOTE : - The term 'Section Officer' includes 'Supervisor' also.

1.3.2. ACCOUNTANTS/SENIOR ACCOUNTANTS

The main duties of the Accountants/Senior Accountants are specified below.

I General

- (i) Submission of returns.
- (ii) Manualisation of important orders.
- (iii) Preparation of staff proposals.
- (iv) To see that the books etc. supplied to the sections are up to date.
- (v) Attending to Parliamentary questions and Starred Questions in State Legislature.
- (vi) Preparation of the monthly and the quarterly arrear reports.
- (vii) Maintenance of Circular and all files in a proper manner.
- (viii) Checking of Statistics.
- (ix) Compilation of material required by the AAD Section for incorporation in the Appropriation/Finance Accounts.
- (x) Adjustment of grants sanctioned by the Government of India (in State Section of Accounts) and reimbursement of expenditure.

(O.O No.OE.11/Duties/SG UDCs/K 321/64 65/272 dated 12.3.65)

- (xi) To observe strictly all standing orders regarding attendance, leave, general conduct, discipline and official decorum.
- (xii) To maintain in proper condition, objection Books, Broad Sheets and various other registers and to submit these as well as other returns, statements, etc. on due dates.
- (xiii) To keep his seat tidy and to see to the safe custody of vouchers and other documents pertaining to his seat.
- (xiv) To see that the records taken by him on requisition from the Record Room are not detained unnecessarily and are returned immediately after they are done with.
- (xv) To file the vouchers properly after they are accounted for; to keep a note of missing vouchers in the appropriate register; and to take prompt action to call for duplicate copies thereof
- (xvi) To note the particulars in a register of vouchers or other documents sent out in original.
- (xvii) To maintain the key register of the seat in the prescribed proforma and to keep that up to date.

II CORRESPONDENCE

- (i) To dispose of all letters and other correspondence relating to his seat, ensuring prompt action on all important or urgent reference; and to mark complete disposal of letters.
- (ii) To issue timely reminders for letters etc. to which replies are awaited.
- (iii) To place in the proper files in chronological order all letters, etc. which have been disposed of and to keep the files in good condition.

III ACCOUNTS

- (i) To receive schedules, vouchers etc. from the Sectional Clerk.
- (ii) To compare entries in the schedules of payments with supporting vouchers as soon as these are received; to check the totals of the schedules, initialling it as "Checked" and, to call for any missing documents. Missing vouchers, etc. should be called at once and in no case later than 15 days of the compilation of the accounts of the month to which the missing vouchers relate.
- (iii) To make data entry for the generation of the Classified Abstracts.

- (iv) To prepare and pass on the Suspense slips with vouchers or extracts therefrom to the Sections concerned. In respect of Suspense slips received, his duties are (a) to note the suspense slips in the register prescribed for the purpose, (b) to incorporate them in the accounts, and (c) to maintain a file of such suspense slips.
- (v) To adjust the case recoveries made in the Schedule of unclassified Items. If any of these recoveries pertains to other sections, to get it classified and adjusted by the sections concerned.
- (vi) To check the classification of items especially those upto Rs. 10,000 for which he is finally responsible. (Vouchers above Rs. 10,000/- and Rs. 50,000/- should be submitted to the Section Officer/Assistant Accounts Officer and Branch Officer respectively for review).
- (vii) To prepare transfer entries pertaining to his accounts for their incorporation in the Departmental Classified Abstracts.
- (viii) To prepare covering lists of funds and other schedules in case where the Treasury Officer could not afford credit by way of book transfer; and send them to the concerned quarter.

- (ix) To post and prove the Departmental Consolidated Abstracts on due dates, without delay The vouchers kept in this office are to be shown personally to departmental representative by the Accountants/Senior Accountants.
- (x) To keep the reconciliation work upto date and to set right all misclassifications or mispostings.

1.3.3. SECTION CLERK

His duties are defined in the Manual of Instructions for restructuring of cadres in I.A.A.D. The duties interalia are as under: -

(i) Diarising and distribution of letters

To enter the subject matter of all letters received in the Section from outside or other sections of the office in the daily Inward Diary or other diaries that may be required to be maintained in the Section after they have been seen by the Section Officer/Assistant Accounts Officer and the Branch Officer and to make them over promptly to the Accountant Sr.Accountant concerned, taking their initials in the diary.

(ii) Outstanding Letters

- (a) To make over to the individuals concerned in advance a list of the letters likely to be shown outstanding in the diary reports.
- (b) To put up a weekly/report of outstanding letters in respect of the Ordinary, Urgent and all other diaries to the Section Officer/Assistant Accounts Officer and the Branch Officer.

NOTE : (1) The Sectional Clerk should see that the disposal marked is not only correct but also complete viz the number of the relevant file is given when the disposal is marked as 'filed' the Sectional depatch number is given in the case the reply has been issued and that the disposals bear the dated initials of the Accountant/Sr.Accountant concerned. In the case of letters finally transferred for disposal to other sections through the Transit Register, the number and date should be marked. Undelivered letters must, however, be shown outstanding.

NOTE : (2) The diary reports should be prepared on 8th, 15th, 23rd and the last working day of the month for the letters received upto the end of previous month, upto 8th, 15th and 23rd of the month respectively. Position of letters

received upto 15th of the month should be included in the Monthly Arrear Report. An analysis in the following form should also be given in the diary reports besides showing the opening balance, receipts total, disposal, balance outstanding with details of the balance and reasons for delay.

1. Number of letters cleared during the period out of receipt during the same period (e.g. letters received upto 8.7.2006 cleared during 9.7.2006 to 15.7.2006.)
2. Number of letters of previous period and cleared during the current period (e.g. letters received upto last day of June 2006 cleared during 9.7.2006 to 15.7.2006)
- 3, Number of letters outstanding for more than a month with details and reasons thereof and steps taken to clear them.

In case where the due date and the subsequent date for preparation of the diary reports happen to be holidays, the report should be prepared on the previous day and in case due date being a holiday; the report shall be submitted on the following day.

(Office Order No.TM86-C/11 dated 18.7.1986).

(iii) Transit Register

To maintain various Transit Registers and to see that all the letters entered therein are made over to the Section concerned without delay.

(iv) Despatch Register

To put up a report by the 26th of every month of all pending letters issued on the Sectional Despatch Register during the preceding month.

(v) Old records

To make over to the record room after proper arrangement, indexing and labelling all schedules, paid vouchers, etc. correspondence files and other records on the due dates in accordance with the instructions contained in **Annexure II** to this chapter.

NOTE:- No vouchers, letters, etc. should be handed over to the Staff concerned by the Sectional Clerk without obtaining their full dated signature in token of their receipt otherwise the Sectional Clerk will be held responsible for loss of vouchers, letters, etc. or any other complications.

(O.O. No. TM/64-C/296 dated 14.12.64 and No. TM/65-C/84 dated 2.4.65)

1.4. Responsibilities of Accountants, Section Officer, Assistant Account Officers and Branch Officer in respect of classification of receipt schedules.

1.4.1 The responsibilities of Accountants, Section Officer/Assistant Accounts Officers and Branch Officers in respect of classification recorded on receipt schedules are laid down in para 5.18.2 of MSO (A&E) Vol.I as under: -

Receipt		Percentage of check		
		Acctt.	AAO/SO	B.O.
i)	Upto Rs.10,000	100%	-Nil-	-Nil-
ii)	Between Rs.10,000 and Rs.40,000	-Nil-	50%	12½%
iii)	Exceeding Rs.40,000 but less than Rs.1 lakh	-Nil-	100%	25%
iv)	Exceeding Rs. 1 lakh and Rs.5 lakh	-Nil-	100%	50%
v)	Above Rs.5 lakh	-Nil-	-Nil-	100%

1.4.2 Apart from above, the duties and responsibilities of SO/AAO/AO/Sr.AO/AAG in CA Sections in relation to work being done on computer have been detailed in **Annexure-III**.

ANNEXURE - I

(Referred to in Para 1.2.1)

Month _____

Name of Treasury _____

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

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

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

Head of Account Payment		Total Amount of Major Head	Total No. of Vrs. & Bundle	S.No. of Vrs. Of each Bundle	Signature of the Acctt./Sec. Clerks of C.A. Sections
2058	Stationery & Printing				
2059	Public Works				
2216	Housing				
2245	Relief on a/c of Natural Calamities				
2401	Crop Husbandry				
2402	Soil & Water conservation				
2403	Animal Husbandry				
2404	Dairy Development				
2405	Fisheries				
2415	Agri. Research & Edu.				
2416	Agro & Financial				
2435	Other Agri. Programme				
2475	Other Special Area Prog. (SAP)				
2501	Special Prog. For Rural Dev.				
2505	Rural Employment				
2506	Land Reforms				
2515	Other Rural Dev. Programme				
2575	Other Industries				
2801	Non-Conventional Energy Sources				
2851	Village & Small Industries				
2852	Industries				
3054	Road & Bridge				
3055	Road & Transport				
3475	Other Services Economic Services.				
4058	Cap. Outlay on Transport & Printing				
4059	Cap. Outlay on Public Works				
4216	Cap. Outlay on Housing				
4401	Cap. Outlay on Cap Husbandry				
4402	Cap. Outlay on Soil Conservation				

Head of Account Payment		Total Amount of Major Head	Total No. of Vrs. & Bundle	S.No. of Vrs. Of each Bundle	Signature of the Acctt./Sec. Clerks of C.A. Sections
4403	Cap. Outlay on AH				
4404	Cap. Outlay on Dairy Development				
4405	Cap. Outlay on Fisheries				
4415	Cap Outlay on Agri. Res. & Edu.				
4435	Cap. Outlay on Other Agri. Prog.				
4515	Cap. Outlay on Rural Dev. Prog.				
4575	Cap. Outlay on Sep. Area Prog.				
4810	Cap. Outlay on Non-Con. Sou. of Energy				
4851	Cap. Outlay on Vill. & Small Ind.				
4852	Cap. Outlay on Iron & Steel				
4857	Cap. Outlay on Chemical Ind.				
4855	Cap. Outlay on Village				
4860	Cap. Outlay on Consumer Ind.				
4875	Cap. Outlay on Other Industries				
4885	Cap. Outlay on Ind. & Minerals				
5054	Cap. Outlay on Road Bridge				
5055	Cap. Outlay on Inland Water Trans.				
5475	Cap. Outlay on Economic Services				
5465	Investment in Gen. Fin. & Trading Ind.				
4416	Cap. Outlay on Investment Agri.				
Receipt Side					
0035	Taxes on Immovable Property other than Agri. Land				

Head of Account Payment		Total Amount of Major Head	Total No. of Vrs. & Bundle	S.No. of Vrs. Of each Bundle	Signature of the Acctt./Sec. Clerks of C.A. Sections
0039	State Excise				
0040	Sales Tax				
0042	Taxes on Goods				
0043	Taxes & Duties on Electricity				
0044	Service Tax & Passengers				
0045	Other Taxes and duties Common duties & Service				
0058	Stationery & Printing				
0059	Public Works				
0216	Housing				
0401	Agriculture				
0403	Animal Husbandry				
0404	Dairy Dev.				
0405	Fisheries				
0435	Other Agri. Programme				
0505	Rural Employment				
0506	Land Reform				
0515	Other Rural Dev. Programme				
0575	Other Special Area Programme				
0785	Other Industries				
0810	Non-Conventional Energy Sources				
0851	Village & Small Industries				
0852	Industries				
1054	Road & Transport Bridge				
1055	Road Transport				
1066	Inland Water Transport				
1475	Other General Economic Services				
CA-VI		Payment Side			
2018	Appropriation for reduction or Avoidance of Debt				
2029	Land Revenue				
2030	Stamps & Registration				
2041	Taxes on Vehicle				

Head of Account Payment		Total Amount of Major Head	Total No. of Vrs. & Bundle	S.No. of Vrs. Of each Bundle	Signature of the Acctt./Sec. Clerks of C.A. Sections
2049	Interest				
2070	Other Administrative Services				
2406	Forestry & Wild Life				
2425	Co-operation				
2700	Major & Medium Irrigation				
2701	Major & Medium Irrigation				
2702	Minor Irrigation				
2711	Flood Control				
3075	Other Transport				
2801	Power				
2802	Petroleum				
2853	Non-ferrous Mining & Metallurgical Ind.				
3454	Census Supply & Statistics				
4070	Cap. Outlay on Other Admn. Services				
4406	Cap. Outlay on Forestry & Wild Life				
4425	Cap. Outlay on Co-operation				
4700	Cap. Outlay on Major & Medium Irrigation				
4701	Cap. Outlay on Major & Medium Irrigation				
4702	Cap. Outlay on Minor Irrigation				
4711	Cap. Outlay on Flood Control				
4801	Cap. Outlay on Power				
4853	Cap. Outlay on Non-Ferrous Mining & Metallurgical Ind.				
4854	Cap. Outlay on Cement & non Mineral Ind.				
5075	Cap. Outlay on other Transport Services				
Receipt Side					
0021	Taxes on Income				
0022	Taxes on Agri. Income				

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

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

Signature of Dealing Acctt./Sr.Acctt.

ANNEXURE -II

(Referred to in para 1.3.3)

Instructions for guidance with regard to consignment of records to the Record Room

1. All records (i.e.Registers, Guard files, files, etc.) made over to the Records Room should be properly bound or otherwise secured.
2. The date of destruction should be recorded on each volume under dated initials of the Section Officer/Assistant Accounts Officers in red ink.
3. List of records to be handed over should be prepared in triplicate in the standard form and correct location noted in the sectional copies from the Record Keeper.
4. The serial number should be in one series and not seatwise or headwise.The list should be prepared systematically and yearwise and period of preservation entered in the column provided for against each item.
5. Vouchers on Account of Pay,T.A., Contingent, Medical, etc. should not be attached in one bundle. There should be separate bundles for each category of vouchers according to the period of preservation which varies in each case.Till this procedure is adopted the vouchers should be segregated into two categories i.e.Contingent and Non-contingent and bundles should be prepared accordingly.
6. The following certificates should be recorded on the bundles of vouchers by the Accountant/ Sr. Accountant:-
 - (i) Certified that the number of vouchers contained therein tallies with those mentioned in the Treasury Schedules and that no voucher is missing/the following vouchers are missing and necessary action has been taken to obtain the same.

- (ii) Certified that paid vouchers under objections have been detached and placed in the safe custody of the Accountant/ Sr.Accountant/Section Officer/Asstt.Accounts Officer.
7. The above certificates should be countersigned by the Section Officer/Asstt.Accounts Officer of the Section after conducting a test check of 10% of the bundles.
 8. The number of pages contained in the file should be recorded on the cover page at the time of closing the file.
 9. The record consigned to Record Section must bear the Sectional Number
 10. Records obtained from the Record Room should be handled very carefully and should not be torn. The face covers should not be changed as that will cause difficulty in epositing them.
 11. While sending the record to Record Room details of vouchers kept in the section on account of unsettled O.B. items may also be given on the bundles of vouchers

(Authority: - Office Order No.TM/64-C/86 dated 8.6.64, M/64/C/164 dated 1.7.64, TM/66- C /97 dated 4.4.66 and TM/81-C/13 dated 30.3.81)

Annexure-III

(Referred to in 1.4.2)

A- Duties & Responsibilities of Section Officer/Asstt. Accounts Officer in C.A. Sections

The Section Officer/Asstt. Accounts Officer holds the supervisory charge of the section. The general duties relating to routine correspondence and of accounts nature prescribed in the existing Manual of compilation of Accounts will remain the same. In addition he is to supervise the working of compilation of accounts through computer. The checks to be exercised by AAO/SO are as under: -

- i) To see that the schedules, vouchers, accounts etc. are received on or before due dates from the CTS Section or the departments officers as the case may be. That on receipt, these are promptly taken up for compilation by Clerk/Acctt./Sr. Acctt. of the section. The compilation of at least 10% of vouchers may be checked during the course of compilation. Correctness of preparation and data entries of Transfer entries as well as suspense slips is to be examined 100%.

Any delay in the receipt of vouchers, schedules etc. from the CTS section should be brought to the notice of the officer in-charge of CTS. In case of non-receipt or delayed receipt of

accounts from the department officers the matter should be reported to the Head of the Department for suitable remedial action.

- ii) To monitor progress of data entry on daily basis and to ensure that data entry is complete by due date. In case, any delay is apprehended, the matter may be brought to the notice of Branch Officer/Group Officer in time.
- iii) To check the correctness of the posting of vouchers/schedules in the computer, he should check the classification of all vouchers/challans prescribed scale mentioned in the Manual of Compilation and Accounts Branch.
- iv) To authenticate the prints of abstract of Debt head, Classified Abstract and Consolidated Abstract obtained from the computer.
- v) To ensure the completion of process of data entries by due date. The exact date of completion of the data entry relating to each Major head of accounts of Payment and Receipt is to be intimated to the concerned section.
- vi) To see that the suspense slips in respect of the amounts booked under 8658-suspense account – 101 Pay and Accounts Office Suspense are passed on to Account Current Section alongwith requisite details/vouchers.

- vii) To see that immediate steps are taken to clear of the items relating to departmental suspense heads which are not automatically clear in the accounts and to record a certificate every month on closing the broadsheets that all differences upto and including the previous month have been reconciled and adjusted.
- viii) To see that Broadsheets, OB's are generated through computer on due dates and differences are analysed and settled at the earliest.
- ix) To see the uncovered expenditure is brought to the notice of DAG/AG and the department is approached for necessary action.

B- Duties and responsibilities of AAG/Sr.AO/AO in C.A. Sections

The Asstt. Accountant General/Sr. Accounts Officer/ Accounts Officer is overall in-charge of the section(s). In addition to the duties/responsibilities already being performed, he is to supervise compilation of accounts through computers. He will exercise the checks as under: -

- i) To monitor the progress of data entry on daily basis so that the data entry is completed by prescribed date.
- ii) To ensure that no amounts for which proper details/vouchers are available have not been kept under OB/Treasury Suspense.

- iii) To check the correctness of the postings of vouchers/schedules in the computers. The classification of all items may be checked as per scale prescribed in paragraph 8.13.3 of Manual of Compilation of Accounts Branch. While checking the classification it may further be test checked that the transactions are properly booked DDO-wise as per schedules/vouchers. To authenticate the transfer entries and Journal Entries and check the same 100% before and after computerization.
- iv) To authenticate the various reports generated through the computers viz., Classified Abstract, Consolidated Abstract, abstract of DDR heads etc.
- v) To ensure that no unauthorised scheme has been operated.
- vi) To ensure that all AC Bills have been kept in Objection Book and wanting bills, details are being monitored properly for further clearance.
- vii) At the time of approving broadsheets relating to departmental suspense heads and other broadsheets maintained in the section it may be checked that the upto date differences have been properly analysed and reasons for non-clearance of the outstanding items are recorded in the broadsheets.
- viii) To ensure that reports etc. generated through computers are maintained and preserved as per existing provisions.

- ix) To ensure that all suspense balances are cleared at the close of the financial year.
- x) To ensure that proper and timely reconciliation is done by the concerned departments of the State Government.

In addition to above the AAG/Sr.AO's/AO's/AAO's/SO's will complete the compilation check list in the following proforma and hand over to AAG/Sr.AO/AO SSG Section by the prescribed date: -

COMPILATION CHECK LIST

Major Head : Month & Year :

Section : Date :

- I) A. Whether all SOPs, SORs have been entered and Authorized? (Including Zero) Yes/No
- B. Whether all vouchers, challans have been entered and authorized? Yes/No
- C. Whether all suspense slips have been raised/responded and authorized Yes/No
- D. Whether all suspense slips raised through ACD Module are responded and authorized Yes/No
- II) E. Run SOP-Voucher Check Process, SOR-Challan Process
- F. a) Fix OB/Treasury Suspense

OB Suspense		Treasury Suspense	
Major Head	Amount	Major Head	Amount
- b) DAA Suspense raised to other heads

Major Head	Amount

- G. Check whether all SOPs, SOPs have 'Y' flag Yes/No
- III) H. Whether all vouchers, Challans have been entered against all Suspense Slips Yes/No
- I. Run Suspense Slip-Voucher Challans Check for all Suspense Slips responded Yes/No
- IV) After Compilation of SOP but before freezing of MH
- A) Total amount of Major Head _____
- B) Total amount in Incoming Suspense Slip _____
- C) Total amount of outgoing Suspense Slip _____
- D) Total OB _____
- E) Total Try. Suspense _____
- F) Total amount compiled (A+B-C-D-E) _____
- V) All the Data Entry Work must be completed by 20th of each month (including Works, Forest, ACD, RBD, Book, all TEs, etc.)

Sr.A.O./A.O.
AAO/SO

CHAPTER - 2

GENERAL PROCEDURE FOR RECEIPT AND HANDLING OF SCHEDULES AND VOUCHERS

2.1 General

2.1.1 The C.T.S will send 2 copies of the Schedules alongwith vouchers/other connected documents received from the treasuries with the list of payments to the concerned C.A. Section within 2 days of the receipt from the treasuries. Generally this work should be completed between 15th and 17th of the month in respect of 1st list and 3rd and 7th of the following month in respect of 2nd list

2.1.2. Missing vouchers

In the case of service, capital and Revenue heads, C.T.S. will ensure that schedules alongwith the packets of vouchers/documents received from the treasury are properly handed over to the concerned C.A. Sections. In case a particular voucher is not found in the packet relating to the major head, the matter should be taken up by the concerned C.A. Section with the Treasury Officer for obtaining the voucher. The C.A. Sections will make a note of such vouchers not received with the account in the Register of Missing Vouchers

in the form given at **Annexure-I** to this Chapter. A report of missing vouchers should be sent to C.T.S. by C.A. Sections as prescribed vide Office Order No.Try./CTS/12(d)/1960-62/45 dated 23.8.61 The C.A. Section will mention the fact of missing vouchers in the schedules received from the treasury.

As soon as the work of data entry is completed, compilation of accounts is completed, references calling for the missing vouchers should be made to the Treasury Officer. In any case such references to Treasury Offices should not be delayed beyond 15 days of the completion of the compilation. In these references to Treasury Officers, complete details of missing vouchers viz. number and date of the voucher, amount, head of account under which the amount had been included in the Treasury schedule and the name of the Drawing and Disbursing Officer (DDO) etc. should be mentioned in order to keep a close watch on their receipts. A note of the references made to the Treasury Officers/D.D.Os should also be made in the Register of missing Vouchers.

The Register of missing vouchers should be put up to the Branch Officer on 10th of each month and to the Group Officer quarterly on 10th July, October, January and April.

(O.O. No.TM/81-C/5 dated 12.1.1981)

After issuing the initial letter, the matter should be pursued at the Branch Officer's level through a D.O. letter in cases where satisfactory response is not obtained within 3/4 weeks to be followed up by two reminders at fortnightly intervals thereafter. In cases where the Branch Officer's D.O. letter and two reminders fail to evoke satisfactory response from the Treasury Officer, the matter should be reported to the Director of Treasuries demi-officially at Group Officer level under intimation to the Treasury Officers concerned to be followed up with two reminders at fortnightly intervals. In case the Group Officer's communications to the Director of Treasuries also do not elicit satisfactory response, the matter should be brought to the notice of the Accountant General for taking it up with the Special Secretary/Finance Secretary. Where the cases are chronic or involve amounts of considerable magnitude, the same should be taken up immediately at Group Officer's level. Every 6 months, the items outstanding should be reviewed and the outstanding items should be taken up suitably with the Director of Treasuries and the matter reported to Government also by T.M Section (for half year ending September and March every year) specifically pointing out the fact that these cases may hide fraud, embezzlement, etc. which if undetected

will mean loss to the Government exchequer C.T.S and C.A. Sections should send their half yearly reports to T.M. Section by 15th October and 15th April each year.

(O.O. No. TM/87-C/5 dated 25.5.1987)

Adjustment/clearance of items outstanding under "Objection Book Suspense" can be taken up on the basis of basic information viz. Treasury voucher number, major head of account, names of D.D.Os nature of payment viz. Salary,TA, Medical Contingent etc. shown in the treasury schedules. The A.G.(A&E) ordered that the Sr.AOs/AAOs of CA Sections will meet quarterly in the chamber of DAG and discuss for the expeditious clearance of, interalia, outstanding items under OB Suspense, DAA Suspense etc. The A.G.(A&E) also issued strict instructions not to book the expenditure to the final head in respect of the unreceived vouchers but keep such expenditure in OB Suspense and insisted upon having the missing vouchers from the concerned Treasury Officer.

Central office also pointed out that the amounts that remain booked under suspense heads like OB Suspense etc. from the transaction of current year will distort expenditure and or

receipt figures thus leading to distortions of the figures of revenue/fiscal deficits. It also desired that CA Section should furnish reports regarding action taken in this regard to AAD Section.

(CAG letter No.12-AC-Misc./212/2005 dt.19.1.2006, TM/VI/Misc./GF&AR/Pt.II/K-78 dated 20.8.2001 and TM/2006-C/2 dt.2.8.2006)

After adjustment of monetary value thereof, the section will have to watch receipt of missing vouchers through the prescribed register of missing voucher and the Treasury Officers may continue to be requested to obtain duplicate copies of missing vouchers from D.D.Os concerned. At the time of reconciliation by the Controlling Officer through his party, the position of booking the expenditure so adjusted may be explained to the Reconciliation party by the concerned C.A. Section. The A.G.(Audit) may also be requested separately for checking the availability of the missing vouchers with reference to the office copies of vouchers at the time of local inspection of the department concerned.

(O.O.No. TM/89-C/13 dated 20.11.1989)

2.1.3. Acceptance of certificates of payment in lieu of wanting paid vouchers.

Owing to restructuring of this office it has been decided by the Comptroller and Auditor General of India that the following procedure should be adopted for the acceptance of certificates of payment in lieu of wanting paid vouchers by all accounting sections: -

- (i) All the certificates of payment received in lieu of wanting paid vouchers will be accepted by the concerned accounting sections which will exercise the primary accounting checks in such cases in the same way as are done on receipt of original vouchers. Scrutiny of the certificates of payment in this office will not wait for audit thereof by the Accountant General (Audit). These should be checked judiciously to see that there was no unusual circumstances or malafides, if any, attached to the non-production of original vouchers and if any such thing is noticed, it should be brought to the notice of the Accountant General for further investigation. In cases where there has been large number of cases of loss of vouchers in respect of any particular D.D.O/Treasury or any suspected connivance or collusion of departmental

staff with the Treasury staff in non-production of the original vouchers the accounting sections may, if necessary, seek the help of field audit parties of Principal Accountant General (Civil Audit)

- (ii) Certificates of payment for amounts not exceeding Rs.10,000 should be put up to the Branch Officer and to the Group Officer if the amount exceeds Rs.10,000 for acceptance.
- (iii) All concerned sections should maintain a register in Form given in **Annexure-II** to this chapter to record the particulars of certificates of payments accepted in the section. This register should be submitted to the Branch Officer on 10th of each month and 15th of each quarter (January, April, July and October) to Group Officer.
- (iv) These registers will be reviewed half yearly by T.M Section on 20th June and 20th December each year with a view to finding out whether there were any cases of non-production of original vouchers under unusual circumstances or any malafides were attached to the non-furnishing of vouchers. The results of this review should be submitted to the Accountant General on 30th June and 30th December respectively.

(v) Audit of these certificates of payments will be conducted by the C.A.Ps and the prescribed register maintained in this office will also be reviewed by them.

(C.A.G's Circular No.15-Audit-II /1986 issued vide No.612-Audit-II/27-85 dated 6.6. 1986 and O.O No.TM/86-C/18 dated 15.9.1986)

2.1.4. Certificate of dealing assistants

The dealing assistants in CTS will check the figures appearing in the original copy of the schedules with the figures noted in the cash accounts and lists of payments vis-a-vis the figures noted on the packets and if any discrepancy is noticed, the matter will be taken up with the Treasury Officer concerned. The schedules so checked will be on the following certificate from the concerned District Accountant/Sr.Accountant of CTS.

"Certified that the figures noted in the schedule have been compared with the figures appearing in the list of payments/cash account and found to agree with the same. Discrepancies noted below have been taken up with the Treasury Officer for reconciliation.

- 1.
- 2.
- 3.

Sd/-
Accountant/
Sr.Accountant.

2.2. Distribution of work in C.A. Sections

2.2.1 Each Accountant /Sr.Accountant/Clerk in a CA. Section will be assigned one or more treasuries in respect of particular major heads and will be responsible for the compilation of the vouchers through computer in respect of the major head and treasuries assigned to him. One or more Accountants/ Sr.Accountants/Clerks of the CA. Section (called the compiler or compilers) will be entrusted with the work of maintenance of Register of Suspense Slips, Transfer Entry ledger and Broadsheet of Departmental Suspense Head, etc. He/they will also attend to other items of work identical to his/their duties. The schedules and vouchers sent by the CTS through the cage slip will be received by the diarist (Sectional Clerk) who in turn will distribute them to the dealing Accountants/ Sr.Accountants/Clerks after obtaining their signatures.

As per orders, dated 4.10.1988, of CTS number of bundles/packets (both in figures and words) will be indicated against the amount of treasury in the distribution list. The Sectional Clerk of the CA. Section, while acknowledging the receipt of vouchers on the distribution list of CTS should ensure the correctness of number of bundles and note down on a slip of paper the number of bundles and amounts treasury-

wise. The bundles when received in the CA. Section should be checked by the Sectional Clerk with reference to the particulars noted by him while acknowledging the receipt of vouchers on the distribution list of CTS Discrepancies, if any, should be brought to the notice of the Accounts Officer /CTS in writing at personal level. The Sectional Clerks of all C.A. Sections will enter the bundles in the Register to be maintained for this purpose indicating therein the name of treasury, total amount of the treasury schedule and number of bundles (treasury-wise) The Sectional Clerk, while distributing the bundles to concerned accountants etc. will obtain their signatures in the register. He will be responsible for loss of any bundle during this process.

If the bundles of vouchers relating to any other section are received in a CA Section, the same should be sent immediately to the section concerned and the CTS may also be informed about this so that there may be no delay in the compilation work.

(O.O.No.TM/89-C/4 dated 21.4.1989).

2.2.2 Examination of first schedule of payments

The Accountant/Sr.Accountant on receipt of the schedules and vouchers will check the detailed entries recorded in the

schedules arithmetically to see that they work up to the total of the schedules. The details/items will then be checked with the vouchers. If any voucher is wanting or if there is any discrepancy, the amounts of the wanting vouchers should be taken to the objection Book and the Treasury Officer should be addressed immediately. The Accountant/Sr.Accountant/Clerk should see that the amounts of vouchers, various deductions made therein and their gross amounts have been correctly entered in the appropriate columns of the schedule by the treasury. In case a payment is to be booked in the Classified Abstract of another section, the vouchers should be transferred by means of a suspense slip.

2.2.3. Examination of the second schedule of payments:

The Accountant/Sr.Accountant/Clerks on receipt of the schedules, should in addition to the checks prescribed for first schedule of payments, see that the schedules bear the Accountant's /Sr.Accountants's certificate of agreement of the total with the list of payments. He should also verify that the totals of the money column of first schedule of payments have been correctly carried forward into the second schedule under the appropriate columns.

2.2.4. Examination of schedule of revenue:

- a) The Accountant /Sr.Accountant/Clerk should see that the schedule bears a certificate of agreement with the cash Account under the dated initials of the Accountant/ Sr.Accountant/Clerk. Thereafter the entries in the several money columns should be added up and verified with the grand total of the schedule.
- b) The Treasury Officer have been asked to furnish challans in support of the following types of receipts:-
 - i) Recoveries of service payments and miscellaneous items of receipts.
 - (ii) Receipts in respect of the miscellaneous Revenue heads.
 - (iii) Separate receipt schedules are required to be furnished in respect of major heads not having corresponding receipt heads, which are to be supported by challans. In these cases the classification should be checked in detail with reference to the challans. The classification should be furnished in respect of items appearing under unclassified items.

- (c) If certain items are adjustable in the Classified Abstract maintained in another section, these should be rounded in the body of the schedule noting the Departmental Suspense Head to which the amounts relate. Such items should be transferred to the CA. Section concerned (where the revenue head is dealt) by means of suspense slip duly supported by a statement showing full classification of the items. If receipts pertaining to Debt, Deposit and Remittance heads are included in the schedule of revenue, these items should also be rounded in the body of the schedule and the amount classifiable under each detailed head should be worked out for posting under the relevant Debt, Deposit and Remittance heads in the Classified Abstract. The posting on the receipt side of the Classified Abstract will then be made under various detailed heads for the net amounts.
- (d) The credits transferred by other sections through suspense slips, should be collected under each detailed head in a separate sheet and the total will be posted under the detailed heads concerned in the Classified Abstract.

ANNEXURE -I

(Referred to in para 2.1.2)

Register of missing vouchers

S.No.	Name of Treasury	Voucher No. and Date	Amount	Head of Account to which debitabe/ creditabe
1.	2.	3.	4.	5

Reference of communication issued calling for original vouchers or their duplicates	Remarks
6	7

ANNEXURE II

(Referred to in para 2.1.3)

Register of certificates of payments accepted in lieu of wanting vouchers of payees' receipts

S.No.	Month of Account	No.& date of <u>Try.vouchers</u> monthly account	Name of Treasury/ Division Department	Amount	Particulars of claim	Circumstances in which vouchers/ payes & receipts are lost of could not be furnished	Designation of the officer furnishing the certificate.	Grants for acceptance in audit.
1.	2.	3.	4.	5.	6.	7.	8.	9
Remarks indicating the number of previous occasions in which similar certificates of payments were furnished by the same office/division etc.					Initials of B.O./Group Officer signifying acceptance.			
10.					11.			

CHAPTER – 3

INTRODUCTION TO VOUCHER LEVEL COMPUTERISATION (VLC)

COMPILATION OF ACCOUNTS

- 3.1 The present era is the age of information technology. There is an increasing awareness to use computer systems in all sectors, may it be corporate sector, banking sector, private organisation, airlines or small establishments like hotels and hospitals. Even the Government sector is not lagging behind in so as computerisation is concerned. The computer systems have a distinct advantage; as these are efficient, achieve results accurately and at a great speed.
- 3.2 Sensing the important role the computers are likely to play, the Comptroller and Auditor General of India decided to switch over to computerisation by deploying computers in the IA&AD.
- On the recommendations of the XIX conference of the Accountants General, the Comptroller and Auditor General of India decided to computerise the compilation of accounts from the primary level i.e. vouchers for speed, accuracy and quality of compilation of accounts. Moreover, the idea was to bring down the compilation of accounts to the level of Drawing and

Disbursing Officer (DDO) for better budgetary control and financial discipline. It was desired to develop the necessary software in ORACLE in WINDOWS NT environment through reputed software agencies. However, the software was finally developed in ORACLE in UNIXWARE environment. The software was named Voucher Level Computerisation (VLC) Package. As desired by the Headquarters the following aspects were required to be kept in view while developing the software:

- (i) Data would be captured from the voucher level alongwith the details of the DDO. This will enable intelligent use of the data for analytical purpose like DDO-wise expenditure profile of monthly expenditure and trend of receipts, which could serve as useful financial management tool for the State Government.
- (ii) The generation of monthly grant-wise expenditure profile of the State Government would also be taken up alongwith the VLC. The data relating to State budget will be captured and this would help in comparison of expenditure with budget provisions.
- (iii) Accounts data would be made available for audit purpose to the concerned audit office. Since, data would be available DDO-wise, audit effort could be directed towards those DDOs that show abnormal trends. The details of expenditure of each DDO

would also be useful for the audit team during local audit of the DDO.

- (iv) It should also take care of a module on Finance and Appropriation Accounts. In view of the instructions of the Headquarters office, VLC package was developed using ORACLE Relational Data Base Management System (RDBMS) with Developer 2000 as developing tool. The operating system at the back end is UNIXWARE and at the front end is WINDOWS 95.

3.3 Salient features of VLC software

This software is designed in such a way that it has in-built security and validation controls. It also provides for standard report generation. Trend analysis and integration of accounts with other entitlement modules, accounting modules and interfaces are its strength. The important features available in the VLC software are as under: -

- (a) IT Security Guidelines of IA & AD are followed for addressing the security aspects. Security module deals with the central security system of VLC. Various risk factors have been identified and mitigation strategy for each of them has been provided. The logical security controls are built in the VLC software.

- (b) Validation controls provide for two types of data in-put validations.
- Mandatory Validations like-validations against invalid classification, discrepancy in net and gross amount of vouchers etc.
 - Optional validations left to discretion of Supervisory Officer like-vouchers data not pertaining to current month, figures of vouchers exceeding the allocated budget, inconsistency in codes/schemes, etc.
- (c) It takes care of historical data and generates reports in which results of trend analysis are reflected.
- (d) It provides for various reports that are usually generated in the standard form. Viz. Monthly Statement of Expenditure, Monthly Statement of Receipts, Monthly Statement of Disbursers' Account of Treasuries, Monthly Consolidated Abstracts of Debt, Deposit and Remittance Heads, Monthly Warning Slips to Chief Controlling Officers, Amounts Transferred to Public Accounts from the Consolidated Fund, Totals of Consolidated Funds, Contingency Fund and Public Accounts.
- (e) This software provides for generation of reports on various combinations. Various possible combinations could be Sub-

treasury-wise, Accounts Source wise, Major/Minor/Detailed Head wise, Plan/non-plan, Scheme wise etc.

3.4 The package, inter alia, includes C.A. modules which is detailed below:-

Modules	Contents
CA	<p>This modules describes the functioning of the Departmental compilation required to be covered under the scope of the system, it includes.</p> <p>(1) Screen for capturing data from schedule of payments / vouchers, schedule of receipts / challans, TE'.s etc.</p> <p>(2) Processes to generate debt heads, classified abstracts and consolidated abstract.</p> <p>(3) Report for Compilation sheets, Debts heads, Classified abstract and consolidated abstract.</p> <p>(4) Processed to generate B/Sheet/ OB's etc.</p>

3.5 The VLC software is helpful to this office in the following aspects: -

1. It is a time saving device as once the initial data is captured in the system multiple information like total expenditure on salaries, travelling expenses, medical expenses, contingency, POL, etc. can be generated head-wise, department-wise, grant-wise, and for the entire State.
2. Consolidated Abstracts, Classified Abstracts and Broadsheets of Departmental Adjusting Accounts are generated immediately after completion of data entries of the vouchers.

3. Certain statements of Finance Accounts and Detailed Appropriation Accounts are generated automatically immediately after the close of Annual Accounts.
4. CCO-wise and DDO-wise warning slips where expenditure has exceeded the budget grant are generated for issue to the concerned departments.
5. Discrepancy report showing the details between the Appropriation Act passed by the State Legislature and Demand for Grants is generated.
6. Amount stated to be remitted into treasuries in Forest and Public Works accounts can be compared and report showing the items-wise outstanding balances and less deposits if any can be generated.
7. Excessive/fraudulent payments can be detected at the time of pairing of cheques broadsheets for Public Works and Forest Department.

3.6 With a view to expedite acceptance testing and implementation of Voucher Level Computerisation (VLC) software, it has been decided to switch over from manual accounting to computerized accounting with respect to treasury module from November, 2000.

The Central Treasury Section (CTS) will undertake data entry of List of Payments (LOPs) and Cash Accounts and generate Detail Book Part-I. For the present, F-Loan compilation will be undertaken manually.

The C.A. Sections will undertake computerization of their activities in following manner: -

- a) Entering of Schedule of Payments (SOPs) and Schedule of Receipts (SORs).
- b) Sorting of vouchers received in respect of categories as per voucher coded (Establishment Pay Bills, TA Bills, Medical Bills, FVC Bills, AC Bills, Grant-in-Aid Bills, Pension Bills, etc.)
- c) Entering of vouchers/challans received with SOPs/SORs.
- d) Establishment Pay Bills and other Bills with multiple classification shall be entered in Voucher Format-II.
- e) Generate Compilation Sheets through computers.
- f) Prepare Classified Abstracts on computer.
- g) Other accounting activities such as Transfer Entries, Voucher received with Suspense Slips and TY-142 shall be undertaken on computer.

The manual records would be later reconciled with the computer generated records.

(TM/2000C-16 dt.30.11.2000)

3.7 The provisions regarding the nature and scope of the broad divisions of work in a compilation section enumerated in the Manual of Compilation of Accounts branch will continue to remain applicable as such even after switching over to computerized compilation of accounts. However, the compilation work, which was hitherto being done manually, is to be done exclusively on the computers. The computerized compilation work, which involves the capturing of data from the vouchers/schedules etc., received from C.T.S. is to be done by the officials working in compilation sections.

3.8 Data Entry Guidelines for CA Section Module stand embodied in **Annexure-I** to this Chapter.

3.9 Issue and receipt of Suspense Slips by the various sections

3.9.1 When an item of receipt or expenditure appears in the treasury schedule of a head of account but is properly adjustable in the abstract of another head of account, the amount should be booked in the Classified Abstract against the Departmental Suspense Head of concerned account to which it relates. At the same time an intimation of the transactions should immediately

be sent in Form MSO(T) 3 supported by the vouchers or extracts therefrom to the sections concerned so that they may be able to adjust them in the accounts of the same month.

NOTE: - The Sections while sending the suspense slips relating to interest should clearly indicate in the suspense slips themselves the various detailed heads of account under which recoveries on account of interest are creditable and simultaneously send the recovery schedules direct to the sections which are responsible for maintaining the connected Broad Sheets.

(Office Order No.TM/64-C/12 dated 24.1.64 file No. TMI(I)

3.9.2 The amount and other particulars of each suspense slips be entered in a Register of Suspense Slips issued (Form M.S.O.(T) 4) (Annexure II A) known as "Outward Suspense Slips Register". The register should be maintained in original and used as a transit register for the transfer of suspense slips to the various sections. Separate registers or separate portions of a register bearing distinctive letters must be set apart for the suspense slips relating to each detailed suspense Ledger Head of the "Departmental Adjusting Account" for each section as may be found convenient. The entries in each register should be numbered in a separate consecutive series for the year and the number of each entry with the distinctive letter of the

register should be entered in the relevant suspense slips. On completion of the Departmental Abstract, all suspense slips alongwith vouchers and other particulars should be sent to the accounting sections concerned.

3.9.3 It should be ensured that suspense slips and supporting vouchers are handed over to sections concerned immediately so that they may be able to adjust them in the accounts of the same month. All the suspense slips should, as far as possible, be sent to the sections latest by 11th of the month following the month to which the voucher pertains.

(Office Order No.TM/85-C/21 dated 8.10.1985)

3.9.4 A register of Suspense slips received known as "Inward Suspense slips Register" (as at Annexure II B) will be maintained by the Sections which receive the suspense slips. The amount and particulars of each suspense slip. received should be entered in this register which should be maintained in Form MSO(T) 4-A.

3.9.5 The Section Officer/Asstt.Accounts Officers of the receiving Sections should ensure every month that all the suspense slips received in the section during the month have been adjusted in the accounts in hand. Items which could not be adjusted should

be abstracted indicating the reasons for their non-adjustment and steps taken for their adjustment.

3.9.6 Meeting of clearance House:-

In order to expedite clearance of outstanding balances/differences under the head "Departmental Adjusting Account Suspense", O.B. Suspense, AC/DC Bills and Utilisation Certificates, a "Clearing House:" has been established and its meeting takes place in DAG's chamber on quarterly basis as per orders of TM. As such Asstt.Accounts Officer/Section Officer/Supervisors or any representative of their sections are required to attend the clearance house meeting invariably on the prescribed date.

3.10 Transactions relating to Account Current Section

3.10.1 Inward Accounts

The abstracts relating to settlement Accounts are compiled by the Account Current Sections. The transactions which are to be finally accounted for in the Departmental classified Abstracts are classified in the Account Current Abstracts under the Departmental Suspense Head concerned. On receipt of the

Inward settlement Account in the Account current Section, Suspense slips for all items of debits and credits which are adjustable under the head opened in a Departmental Abstract, should be prepared and made over alongwith the relevant vouchers/extracts from vouchers, etc, to the section concerned for adjustment as early as possible but not later than the 12th of the month. On receipt in the CA.Section, the suspense slips should be examined and entered in the Register of Suspense Slips received. These should then be compiled and entered in the classified abstract in the same manner as other vouchers, schedules etc. The items rejected by the C.A. Sections and not finally adjustable in this office should be rejected by the Account Current Section in the usual way.

3.10.2 Outward Account

- (a) The postings of Debt, Deposit and Remittance head transactions are made by CTS in Part-I of the Detail Book. The various vouchers, schedules, etc. are transferred by C.T.S. to Account Current Section for the despatch of settlement Account to other Accounts Officers. The C.A. and WAC Sections also make over the vouchers/details in support of debits/credits raised in the Departmental Classified Abstract and Divisional

Accounts immediately at the time of closing their abstracts. The vouchers should be forwarded with a memo showing the amounts debited;credited in the classified abstracts of the section. A certificate to the effect that the total amount of vouchers/schedules sent in support of the debits/credits agrees with the amount booked in the Departmental Classified Abstracts/ Divisional Accounts should also be furnished in the memo itself. In case no vouchers are required to be sent to the Account current Section, a nil report should be sent. The Asstt.Accounts Officer/Section Officer of the sections will be personally responsible for the correctness of the certificate recorded on the memo.

- (b) In case a section is not able to furnish the necessary schedules/vouchers to the Account Curent Section, that Section should not pass on the related debits/credits to their Accounts Officers, but should keep that amount under "Unclassified Suspense" of the Section till the vouchers schedules are available.
- (c) In the case of items/amounts which are adjustable with Defence, P & T and other Civil Accountants General the monetary settlement of which coluld not be got made by

31st of March and the 25th April respectively, no amounts should be booked in March (Supplementary) Accounts, as no monetary settlement can be made beyond that date in the preceding financial year's accounts.

[Para 8.4 of Civil Accounts Manual (First Addition)]

3.11 Completion of Accounts relating to Central Transactions.

3.11.1 On receipt of accounts from the Treasuries, the Central Treasury Section will adjust the transactions under Debt, Deposit and Remittance heads relating to the Centres in the Details books of Central transactions (Part I) in the same manner as specified for State transactions. The transactions relating to Pension Payment heads will be passed on to C.A-I Section through the Suspense head "Central Suspense" to be opened under the head "Departmental Adjusting Account" subordinate to "8658 Suspense Account etc." Correspondence relating to Debt, Deposit and Remittance heads will be done in Central Treasury Section.

Part II of Detail Book and Consolidated abstract of Debt, Deposit and Remittance heads will be maintained by the Book II Section.

3.11.2 The procedure for settlement of accounts with Pay and Accounts Officers has been detailed in Manual of the Account Current Section.

Since the settlement of accounts with the Pay and Accounts Officer is made on cash basis, no monetary settlement in a financial year's accounts is permissible beyond the 31st March. As such the transactions relating to a particular financial year should be adjusted in that financial year should be adjusted within the financial year's accounts, i.e. by the 31st March.

(CAG's letter No.817-AC/216-63 dated 4.7.63)

3.12 Review of Consolidated Abstracts:-

3.12.1 The Consolidated Abstracts relating to Service and Revenue heads are maintained by C.A.Sections and the Consolidated Abstract for Debt, Deposit and Remittance heads is maintained by Book-I Section. The review of Consolidated Abstracts will be conducted as follows:-

(i) a) Monthly cent per cent review: The review of Consolidated Abstract for Service and Revenue heads will be done by the Section Officers/Asstt.Accounts Officer of the CA Section concerned very effectively and carefully so as to avoid occurrence of defects.

b) The review of consolidated abstracts for Debt, Deposit and Remittance heads will be done by the Book-I Section.

While reviewing the Consolidated Abstract the Section Officer/Asstt.Accounts Officers should record their observations in the Review Register which should be submitted to the Group Officer on the 10th of second following month.

- (ii) Special Review : Apart from the monthly review of the Consolidated Abstracts, special review of March (Preliminary) Accounts will be conducted by the Section Officer nominated by the Book-I Section with the approval of the Group Officer. This review will have to be completed within the period notified by the Book-I Section and a detailed report to this effect will be submitted to the Book-I Section for further necessary action.

(Office Order No. TM/63-C/220 dated 28.11.63 File No.

T.M.(V(3))

3.13 Verification of recoveries under Debt and Deposit heads:-

3.13.1 The recoveries under Debt and Deposit heads etc. may be verified by C.A.Section in all the cases where the recoveries are made through salary/TA bills from the Government Servants.

(Office Order No.TM/81-C/35 dated 28.8.1981)

3.13.2 In respect of the recoveries through Challans taking the form of deposits and not by deduction from bills, the initial classification of such credits through challans is done in CTS and as such verification of recoveries under Debt and Deposit heads through challans is to be done by C.T.S. However, complete details of challan number, amount of challan, date of challan, lump sum of challan in case recovery of more than one amount relating to several persons who deposited it, will have to be intimated to C.T.S. by the concerned Broadsheet section, by entering into correspondence with the individuals or departments who deposited the amount. In case the records of CTS. have been consigned to Record Section, details of record location may be made available to Broadsheet section by CTS. In that case Broadsheet section will obtain the record of CTS from Record Room and necessary verification will be done by the concerned Broadsheet Section.

(Office Order No. TM/83-C/23 dated 14.11.1983).

Annexure-I

(Referred to in para 3.8)

Data entry Guidelines for CA Sections Module

Voucher Level Computerisation

Voucher Level Computerisation is software for complete accounting system which was being done manually. In this system we have to enter data through vouchers and after that all the abstracts, proof sheets, etc. will be generated by the Computer.

1.1) VLC software can be assessed by double clicking the VLC icon on the windows desktop.

The first screen that appears is the screen for validating User ID.

In the screen, User have to enter the following information: -

User ID (Permanent Index Number of the employee),
Module (Treasury, Forest, etc.),
Section Name (TRY, FOR, BOK, etc.),
Password (Supplied to individual employee)

After entering the above information, the Main Menu Screen appears. In this screen there are different menu items such as Transaction, Reports, Processing, etc. As per the user's requirement he can access the menu items. These menu items contain various sub-menu.

1.1.1 Schedule of Payment

Through this screen user has to enter the details of the list accompanying the Payment Vouchers. Here the total amount of a major head should match with the LOP amount of the major head else Treasury suspense will be raised.

The SOP identifier shall be system generated and shall help in uniquely identifying an SOP. The SOP identifier shall be an eleven digit running number for the year. SOP identifier shall be generated as explained below: -

SOP identifier = NN NN NN N NNNN
12 34 56 7 891011

First two characters	(1,2)	are Treasury Code	01	Ajmer
Second two characters	(3,4)	are month	04	April
Third two characters	(5,6)	are year	99	Year
Fourth character	(7) is	list of Treasury	1 or 2	List
Fifth four character are	(8,9,10,11)	is Major Head	2202	Major Head

1.2 Voucher Formats (I, II & III)

After data entry of LOP & SOP is over, vouchers are to be posted. According to the voucher code, voucher will be entered in the concerned voucher format. Vouchers having the following voucher code can be entered in the Voucher Format-I: -

Voucher Code	Description
101	AC BILL
102	BANK SCROLL
103	CONTINGENT BILL
104	GRANT-IN-AID VOUCHER

105	MEDICAL BILL
106	PENSION BILL
108	SCHOLARSHIP BILL
109	BILL FOR LOANS AND ADVANCES
110	TA BILL
111	SUBSIDY
112	RAILWAY WARRANTS
113	COMMISSION ON SALE OF STAMPS
114	VOUCHER FOR OLD AGE PENSION
115	VOUCHER FOR INTEREST PAYMENT
116	VOUCHER FOR DISABLE PENSION
117	VOUCHER FOR FREEDOM FIGHTER
118	PENSION & OTHER RETIREMENT BENEFITS
119	DISCRETIONARY GRANT BY MINISTERS
120	DISCRETIONARY GRANT BY CHIEF MINISTER
121	BOOK TRANSFER
122	POL VOUCHER

1.2.1 Voucher having following voucher code can be entered in
Voucher Format-II.

201	ARREAR BILL
202	WAGES BILL
203	ESTABLISHMENT PAY BILL

1.2.2 Voucher having following voucher code can be entered in
Voucher Format-III.

301	NIL PAYMENT VOUCHER
-----	---------------------

1.3 **Suspense Slip**

In any voucher format when a voucher of different major head comes then that is the case of suspense slip. Example: when user is entering voucher of major head 2401 he entered SOP

identifier of 2401 but in the detail block below he finds that the voucher is of major head 2402, he enters major head 2402; here the system will give warning that this is the case of suspense slip please raise outgoing suspense slip'. Then the user can either click SUSPENSE SLIP button or he can go to menu and from there he can select outgoing suspense slip.

1.4 **Schedule of Receipt**

Through this screen user has to enter details of Challans.

1.5 **Format of Challan entry**

This is given in the screen.

ANNEXURE

LIST OF TREASURIES WITH THEIR CODES

TRY. CODE	TRY. NAME
01	AJMER
02	ALWAR
03	BANSWARA
04	BARAN
05	BARMER
06	BEAWAR
07	BHARATPUR
08	BHILWARA
09	BIKANER
10	BUNDI
11	CHITTORGARH
12	CHURU
13	DAUSA
14	DHOLPUR
15	DUNGARPUR
16	GANGANAGAR
17	HANUMANGARH
18	JAIPUR (CITY)
19	JAIPUR (PPO)
20	JAIPUR (RURAL)
21	JAIPUR (SECTT.)
22	JAISALMER
23	JALORE
24	JHALAWAR
25	JHUNJHUNU
26	JODHPUR (CITY)
27	JODHPUR (RURAL)
28	KAROLI
29	KOTA
30	NAGPUR
31	PALI
32	PRATAPGARH
33	RAJSAMAND
34	SAWAI MADHOPUR
35	SIKAR
36	SIROHI
37	TONK
38	UDAIPUR
50	RESERVE BANK OF INDIA
51	CAO RBI NAGPUR
52	RBI NAGPUR
55	OVER DRAFT
99	BS OPENING
AC	ACCOUNT CURRENT

1.6 **Outgoing Suspense Slips**

The suspense slips raised and adjusted within compilation sections affect the DAA suspense in two ways: i.e.(+)DAA and (-) DAA simultaneously. The DAA of the major head raising the suspense slip is decreased and correspondingly the DAA of major head receiving the suspense slip is increased, without affecting the net DAA.

The suspense slips raised outside compilation sections like Book, AC and DD adjusted within compilation sections affect the DAA in increasing the DAA i.e.+DAA. The DAA suspense raised by these sections is single sided i.e. increasing the DAA for compilation sections. The concerned CA sections enter the responding entries balancing the net DAA.

RAISING THE SUSPENSE SLIP IN VLC

(i) Raised and adjusted within Treasury Module

While entering the vouchers in any of the formats for a particular major head, if a voucher pertaining to other major head is found, the same has to be routed through suspense slip to the concerned major head.

In order to raise the suspense slip while entering the voucher in any of the formats, as soon as the classification of the head other than that in the SOP identifier is entered, program

prompts the user to raise the suspense slip. As soon as the user acknowledges the message, the suspense slip flag is marked for that particular voucher. The user completes the remaining entries for that particular voucher and quits from that format after saving.

Now the format marked “Outward suspense slip payment/receipt” has to be filled in for actually raising the suspense slip. The total entries for this format have to be filled in by the user raising the suspense slip under the same SOP identifier for which the flag was marked while entering the voucher. After completing entries the user quits from that format after saving.

In this way the suspense slip raised by one major head is incorporated in the accounts of the responding major head. There is no need to receive the suspense slip by the responding major head electronically; system automatically incorporates that in the accounts of the responding major head. However, the entries for the vouchers received with the suspense slip have to be done by the responding major head.

- (ii) Raised outside Treasury Module like Book, AC, DD and adjusted with in Treasury Module

The Treasury Module in the form “Incoming suspense slip payment/receipt raised by ACD” receives the suspense slips raised by the modules other than the treasury module.

The modules raising the suspense slip books the lump figure in the format and the major head receiving the suspense slip in treasury module does the responding entries thereby clearing the DAA raised by other modules.

1.7 After entering all the voucher through voucher formats against the SOPs for the treasury go through the steps as below: -

Run the process ‘SOP-Voucher Check’ for each SOP:

- a) This process only check the SOPs and vouchers which are authorised. The vouchers which are not authorised will go into OB Suspense. So it has to be ensured that all the SOPs and all the vouchers pertaining to these SOPs are authorised.
- b) Amount in SOP and vouchers of that SOP should be same i.e. no treasury suspense, as well as no OB Suspense is generated (the missing voucher). In this case SOP freeze flag is set to ‘Yes’. It means that SOP has been frozen, so that no entry/modification in SOP as well as voucher for that SOP are allowed.

If there is mismatch in amount of SOP & voucher (Treasury Suspense) or any missing voucher (OB Suspense). Then this process will dump all the SOP-Voucher Information for (treasury Suspense and OB Suspense) in database table.

The user through the form 'Fixing of Suspense' can view the data dumped as in 1(b). There is separate form for the Receipts and Payments each. Through this form the user can view Suspense generated for all SOP in given month & year for which SOP-Voucher check process has been completed. Now this depends on the user whether he keeps certain vouchers in OB if Treasury Suspense is generated.

After the Step 2 the user fixes suspense. Now this is confirmed as OB Suspense and Treasury Suspense by the form 'Suspense Entry for SOP-Voucher Checks'. In this user will enter the SOP, it will show the Treasury Suspense & OB Suspense for that SOP which was earlier fixed by the user through Suspense Fixing Form. User is only allowed to enter the Account Heads in which he wants to carry these Suspense items. The Head is entered and Suspense is authorised. This will freeze the SOP so that neither any voucher for that SOP nor SOP can be modified.

Final stage is compilation process; the process runs section Major Head-wise. The process does two things; First, it will check the completion as well as Compilation of vouchers, before starting compilation of voucher the process checks following things: -

- i) Check whether the Detail Book Part-I is complete for the given month & year of incorporation.
- ii) Check whether process has already been run for the given month & year of incorporation and Section Major head. If the process has been run then it will not allow to rerun the process for the given month, year of incorporation and Section Major Head Check whether all the SOP's has been entered for the given LOP for all treasury. It checks that all the SOPs which were entered in Detail of LOP should be entered through the SOP forms.
- iii) Check whether SOP freeze flag (sop_vou = 'Y') for given month & year of incorporation and Section Major Head. If any of the SOP is not frozen than first freeze the SOPs coming under that Section Major Head, then RUN the process again.
- iv) Check whether all the outgoing Suspense Slip raised have been entered through Incoming Suspense Slips. If there is misclassification voucher then for that outgoing Suspense

Slip is raised for the Section Major Head to which a particular voucher belongs. This Suspense Slip is obtained by querying Incoming Suspense Form. The detail for Incoming Suspense Slip is entered by the Incoming Section Major Head. Then this Incoming Suspense Slip work similar to SOP for entering the vouchers through voucher with SOP/SS Flag 'S'. So before compilation this is to be ensured that all the Incoming Suspense Slips are entered, and for all the Incoming Suspense Slips vouchers are entered and (Suspense Slip-Voucher) check process has been completed. All the Suspense Slips have been frozen for that Section Major Head.

- v) Then after all the checks have been completed the process will start the compilation of vouchers steps for running Treasury Module's Payment compilation process for one Section Major Head.

2) Format of Transfer Entry

This is given in the screen.

2.1 Transfer Entry Procedure

First of all 'Transfer Entry' prepared in manual format (Form AC23) & after obtaining approval of Branch Officer the user will enter the transfer entry in above shown format.

Service Head/Capital Head shown in Debit and minus debit column and receipt head shown in credit and minus credit column. Transfer entry feeding work should be completed for a particular month before freezing of accounts for a particular month.

After feeding Transfer Entry, system will generate 'Transfer Entry Register' automatically. Before freezing of monthly account SSG Section will send 'Transfer Entry Register' to concerned CA Section for verification and record.

2.2 Journal Entry

After freezing of March (Supplementary) Account, if any correction needed in the Accounts for the year, the concerned CA Section will prepare Journal Entry and sent to Book Section duly approved by Accountant General (A&E) for incorporation in the accounts of the year.

Compilation Book, Classified Abstract & Consolidated Abstract

After freezing of monthly accounts, system will generate Compilation Book, Classified Abstract & Consolidated Abstract automatically, preparation work of these documents will carried out by SSG Section and sent to concerned CA Section for verification and records.

3. To post AC/DC bills user has to enter through VLC Database.
Then follow the given steps to post AC bill.

3.1 **Select “Transaction Abstract Contingent Bill”**

Then A/c bill window will appear in the screen.

To post AC Bill in this window user needs to make a query and then type month & year and respective head then execute.

All the AC bill posted in voucher format-I appears in this window treasury-wise. Users need to check that all the entries appearing in this window are correct. In case there is some mistake he can correct it by effecting necessary change. Then press the agreement and authorise key.

3.2 **“Detailed Contingent” Bill**

To post DC Bill user to go through transaction and then check Detailed Contingent Bill. It will bring the window in the screen. To post DC Bill, user will make a query and then type Treasury No. SOP identifier (through F9 key) and then execute. After this he will choose the Voucher No. of AC bill against which DC bill has been received and then post DC bill no._____ Letter No._____ DC bill amount and then press agreement and authorise key.

3.3 Processing after completing above task user need to run process for AC DC bills for this he has to choose processing title from main window. It will display processing window.

User is required to feed month, year and Major head then click the globe icon available below this window. This will complete the processing task.

3.4 Generation of reports

Four types of reports pertaining to AC/DC bills can be generated.

- a) AC/DC bill adjustment register of AC/DC paired register
- b) AC bills report whose DC bills are pending
- c) AC/DC bill Objection Book
- d) Uptodate DC bills pending

1) AC/DC bill adjustment register of AC/DC paired register

First select report from main window then highlight AC/DC bill adjustment register. It will display on screen field containing month, year and head. After inserting the above this report will be displayed. It shows those AC Bills whose DC Bill has been received. These are marked as paired. At the end of the report it also shows a summary which contains no. of AC bills adjusted of various treasuries along with amount.

2) **AC bills report whose DC bills are pending**

This report shows the number of AC bills whose DC bills are still awaited. It gives the report month-wise.

3) **AC/DC bill Objection Book**

It shows the total number of AC bills posted in a particular month. It also shows the detail of adjustment of AC bills. In the end there is a summary that contains following field: -

Total of month's objection	No. of AC bills	Amount
Balance from last month	No. of AC bills	Amount
Total	No. of AC bills	Amount
Adjustment in month	No. of AC bills	Amount
Balance carried forward	No. of AC bills	Amount

4) **Uptodate DC bills pending**

This report displays the total no. of pending AC bills uptodate.

This report shows the pending AC bills treasury-wise alongwith total amount.

BROADSHEET

In the CA Section major head-wise broadsheets are maintained to monitor properly and timely clearance of various suspense heads. These broadsheets are closed every month.

After completion of monthly a/c, mainly following broadsheets are being maintained and prepared in this office in Treasury Module.

- 1) Broadsheet of OB Suspense
- 2) Broadsheet of DAA Suspense
- 3) Broadsheet of Decretal Charges
- 4) Broadsheet of Treasury Suspense

Process for broadsheet from Sl.No.1 to 3 is run by concerned sections and process for Treasury Suspense broadsheet is run by CTS Section.

4.1 Procedure for running the process of broadsheet in as under: -

First of all after opening the screen following fields may be filled up: -

- i) Month
- ii) Year
- iii) Broadsheet Code

Process on click of Globe, process completed on completion of process in report menu for running the process broadsheet selected. In the broadsheet of DAA all the figures come from Suspense, TE and compilation on comparison figures of DAA raised and DAA respired become equal and closing balance became Nil. If any difference came to notice in any treasury, it seems that there is a mistake and same should be set right immediately.

B) O.B. Suspense Broadsheet

First of all opening balance has been feeded in O.B. Suspense broadsheet in the screen.

All the vouchers kept under O.B. during a month are automatically transferred in O.B. broadsheets in 'Addition' column as soon as the process for that month is run. To run the

process of O.B. Broadsheet, 'Processing' title is chosen from main window then click 'Treasury' and then 'Process' for OB Suspense Broadsheet process (payment/receipt), then appears the window in the screen.

After filling given field user should click the Globe icon available below the above window. For broadsheet code he should use F9 key. After completion of process there will appear "Process completed". It means process is completed.

For clearance in O.B. user should select "Transaction" title from main window. Then select Treasury – CA transaction forms – O.B. Suspense clearance entry screen, thereafter the window appears in the screen.

After filling the fields given in window, user should do agreement and authorise. Then run the process. After authorisation the concerned items becomes clear and balance of that item becomes Nil.

To obtain reports of O.B. Broadsheet, user should choose "Reports" from main window. Then Treasury C.A. section O.B. Suspense broadsheet (Payment/Receipt). Then insert month, year & major head in the given window and press enter. This will present O.B. broadsheet. It is important to check that

broadsheet figure and ledger figure given in broadsheet are same otherwise there is some error to obtain print, click the print button available in extreme left of this window in icon bars.

4.3 Broadsheet for Decretal Charges M.H. 8674

For booking of voucher in Decretal Broadsheet choose transaction try. CA transaction forms-broadsheet voucher entry screen, then appears the window.

After filling the fields given in window, user should do agreement and authorise. Then run the process. The method of running process is same as mentioned in process for O.B. broadsheets except that choose process for other broadsheets in place of process for O.B. broadsheet. To obtain report choose reports try_CA Section Broadsheet of Decretal Charges and then insert month, year and Major Head.

After receiving the final orders from the Court, the concerned M.H. required to be debited and M.H. 8674 should be (-) debit for this purpose a T.E. is prepared.

Posting of utilisation certificates in computer

All those G.I.A. vouchers and Nil Payment Vouchers against whose U.C's are required will be posted in Grant-in-aid

Register in VLC Phase-III. Following steps will be taken to post Grant-in-aid vouchers and U.C's received against them.

i) All G.I.A. vouchers whose U.C's are watched over by this office will be posted in voucher I format under voucher code 104.

ii) G.I.A. vouchers pertaining to salaries and other allowance which do not require production of U.C's will be posted in voucher Format I under voucher code 160.

iii) Nil payment voucher which pertain to Grant and require production of U.C's will be posted in voucher format III under voucher code 301.

After completion of monthly account user will feed all voucher complied under voucher code 104 in voucher format I and voucher code 302 in voucher format III in Grant-in-aid Register in VLC Phase-III and U.C's received against these voucher will also be posted in this register. Report of received wanted U.C's may also be generated through "Report" Menu in VLC Phase-III.

CHAPTER - 4

RECONCILIATION OF EXPENDITURE FIGURES

4.1. GENERAL

4.1.1 With the centralization of Appropriation Audit work in the A.A.D Section, the work of reconciliation of the departmental figures with the Accounts has also been centralised in the section with effect from 10.12.1962. A.A.D. Section has been entrusted with the duty of issuing warning slips in Form S.Y.266 to the Departments concerned, wherever necessary, immediately on first appearance of any excessive disproportionate outlay under any grant and under any primary unit of appropriation, If the progress of expenditure under any grant of unit compared with the grant indicate the accrual of savings at the end of the year, the authority administering the grant is also suggested by the A.A.D. to review the position and surrender the anticipated savings, if any, in the prescribed proforma. The A.A.D. Section has also been entrusted with the duty of issuing reconciliation certification of misclassifications etc. pointed out by the departmental representatives. The responsibility for ensuring that the departmental representatives attend this office regularly for the reconciliation of the figures booked in this office with those shown in the record of the

departments will be that of the A.A.D. Section and mistakes noticed as a result of reconciliation will be rectified by CA Section after proper verification. The reconciliation of D.D.R. heads will be the responsibility of the Section maintaining the Broadsheets for the debt head.

(Office Order No.TM/64-C/259 dated 27.10.64 File No. DAXD /F.VI/C.A.II/64-65 and No.D.A.X.A/UD/Recon 64-65/Vol.II and O.O.No.TM/66-C/83 dated 26.3.1966)

4.1.2 With a view to tightening up control by the A.A.D., the C.A.Section would permit reconciliation only if the departmental representative presents a memo from the A.A.D. Section.

4.1.3. It will be the responsibility of the Section Officer/ Asstt.Accounts Officer of the CA.Section to see that the departmental representatives are afforded all possible help by the members of his section in reconciling the departmental figures with those booked in this office. Any record of this office, which the departmental representatives might like to see should be shown personally by the Accountant/Senior Accountant concerned. In no case should the reconciliation work be left to be done by the departmental clerk alongwith the help of records of this office. The Departmental Reconciliation

staff should sit near the dealing assistant and the dealing assistant must not, under any circumstances, leave the seat while reconciliation staff is working and if he has to do so for any urgent business, he should take permission of the Section Officer/Asstt.Accounts Officer and the latter should in that case keep an eye over the work being done by the reconciliation staff. The Section Officer /Asstt.Accounts Officer and the dealing assistant will be held personally responsible for any tampering with the official record by the Reconciliation Staff.

Each Accountant /Sr.Accountant should maintain a register in which the record given by him to the Reconciliation staff should be entered and their signatures obtained and when the record is received back the record should be checked with reference to the register and note made thereon of its receipt back.

The Section in which reconciliation staff work should maintain attendance register and when the memo from A.A.D. is presented, the names of the staff visiting the section for reconciliation should be entered in the Attendance Register. In absence of their attendance in the register they should neither be allowed to start the work nor the section should issue

attendance certificate to A.A.D. This register should be put up to the Branch Officer so that he may have an idea of reconciliation work and whether the work is going on expeditiously and smoothly or not.

The section may also see every day whether the Reconciliation staff have valid passes with them issued by the Receptionist.

On the last day of any spell of reconciliation, the C.A.Section concerned would issue the attendance certificate after the incharge of the reconciliation party has given a memo to the effect that certain discrepancies have been noticed during the month for which reconciliation has been done or there is no discrepancy requiring corrections in the Accounts. These Memos received from the Reconciliation party should be carefully preserved so that there may be a complete record of not only attendance of the Reconciliation staff and the record handled by them but also of the result of the work done by them. Any departure from this procedure will render the Accountant/Sr.Accountant concerned liable to severe disciplinary action.

(Office Order No.TM/79-C/79 dated 11.12.79 read with No.TM/74-C/29 dated 23.3.1974)

4.2. Reconciliation memos and their Disposal

4.2.1 The discrepancies noticed between the departmental and this office figures should be noted in the "Reconciliation Statement", which should be prepared in duplicate, and should contain complete details of the discrepancy as follows:-

- a) The mistakes and omissions on the part of the departmental officers.
- b) The mistakes and omission on the part of this office and.
- c) Remarks, including details of difference.

4.2.2. The reconciliation statement should be prepared treasury-wise signed by the representative of the department and by the Accountant/Sr.Accountant concerned. The statement should be countersigned by the Section Officer/Asstt.Accounts Officer. One copy of the statement should be retained by the departmental representative and the other copy handed over by him to the Section Officer/Asstt.Accounts Officer of the C.A.Section who should get the same registered and watch the disposal. The rectification of mistakes will be carried out by the C.A.Sections concerned and intimations thereof sent to the Controlling Officers.

NOTE:-1. The reconciliation memos should be dated by the departmental representatives and when these memos are received, these

should be dated by the Section Officer/Asstt.Accounts Officer of the section and should be entered in the Register on the same date.

2. Transfer entries should be prepared within 3 days of the receipt of the reconciliation memos.

(Office Order No. TM/84-C/25 dated 30.11.1984).

- 4.2.3. After completion of the reconciliation work the section officers/Asstt.Accounts Officer or CA. Sections will directly receive the discrepancy memos from the representative duly verified and direct him to obtain a certificate of completion of reconciliation work from A.A.D. The discrepancy memos should not be accepted by Section as tentative matter but should be scrutinised in the presence of the departmental representative so as to obviate all chances of entering into any correspondence with the department and holding up the memos for adjustment. The adjustments of discrepancies will be carried out, whenever necessary, by the respective C.A.Sections, who are responsible for checking the classifications on the vouchers at the earliest opportunity and in no case after a fortnight from the date of receipt of discrepancy memos. The advice of adjustment should be issued to the

controlling authorities and copy endorsed to the A.A.D for information.

(Office Order No.TM/63-C/116 dated 8.7.63 -File No.AAD/00/Recon./63-64)

4.2.4. In order that the discrepancies pointed out by the departmental representatives before the closing of the accounts are rectified in the same year, a careful watch should be kept over the clearance of outstanding discrepancy memos.

(Office Order No.TM/65-C/59 dated 10.3.65 - File No. Book/F.13/65-66/Closing of accounts)

4.2.5. Each C.A.Section will maintain a register in the form of **Annexure I** to this chapter in which discrepancy memos given by the departmental representatives will be entered. This register will replace the separate diary maintained in the sections for discrepancy memos. This register will be closed biweekly and put up to the Branch Officer every Wednesday and Friday alongwith a summary indicating discrepancy memos outstanding for less than a month, more than a month and more than 3 months. The Branch Officer will take adequate and immediate steps to ensure that these are settled quickly.

(Office Order No.TM/71-C/53 dated 29.4.1971, TM/84-C/25 dated 30.11.84 and TM/85-C/18 dated 18.7.85).

The Register will be put up to the Accountant General quarterly on 15th January, April, July and October.

(Office Order No.TM/84-C/25 dated 30.11.1984)

4.2.6. The allotment of functions noted in preceding paragraphs to the A.A.D Section does not relieve the CA.Section from all other responsibilities in the matter. The CA.Sections continue to be responsible to rectify the discrepancies after due verification in accounts pointed out from time to time by the departmental representatives or otherwise brought to notice and to render a report to the A.A.D.Section in the proforma (as at **Annexure-II** to this Chapter) by the 10th of each month so as to enable the A.A.D. Section to keep an overall watch over rectification of the various discrepancies pointed out by the departmental representatives. While rectifying the discrepancies pointed out by the departmental representatives, it should be ensured that changes in the accounts on the basis of the suggestions of the departmental authorities, are not carried out as a matter of routine, which can lead to covering the variations in the amounts of expenditure and that of the sanctioned estimates and consequent avoidance of explanation. Any such changes

should be made only after the correctness/justification of the proposals made by them are fully examined.

(Office Order No.TM/64-C/259 dated 27.10.64 -File No.DAXDF.VI/CA.II)

NOTE:- The monthly report rendered to A.A.D Section shall indicate inter-alia the particulars of controlling officer, head of accounts, period of account, date on which discrepancy memos was delivered by the departmental representative and reasons for keeping the memos unattended to (in respect of outstanding, unsettled and unattended memos).

(Office Order TM/71-C/53 dated 29.4.71)

4.2.7 A.G.(A&E) issued detailed instructions to strengthen the process of reconciliation vide No.TM/2001/C/7 dated 9.4.2001. Most of these instructions were repeated in O.O. TM/2006/C/Reconciliation/K-284 dated 8.8.06 appended as **Annexure-III** to this Chapter.

4.3. Reconciliation of D.D.R. heads:

4.3.1. The State Government has decided, in consultation with this office, that wherever the parties of the Department visit Accountant General Office for reconciliation of figures of expenditure, they should also reconcile the figures in respect of

grain advance as well as debt and deposit heads, in the following manner:-

(1) By Controlling authorities stationed outside Jaipur

(a) After the close of each quarter in respect of the expenditure in the first and second quarters of the financial year, i.e. July and October respectively on such dates as may be fixed in consultation with the Accountant General for each Department and (b) Every month thereafter, on the dates fixed for the purpose.

(2) By Controlling authorities stationed at Jaipur :-

Every month on the fixed dates for the purpose. (Government of Rajasthan Finance (B) Department circular No.F 5(27) F (B)/61 dated 25.11.61 and Memo No.F.5(i) FD-A(R)/59 dated 5.11.64).

4.4 Reconciliation of Revenue Receipts

From 1.4.2001, the reconciliation of Revenue Receipts was also started. The guidelines in this regard were issued vide No.TM/2001-C/25 dated 24.8.2001 which stand embodied in **Annexure-IV** to this Chapter.

4.5 Destruction of records without finalisation of reconciliation:

4.5.1 A.A.D Section will furnish to Accountant General (Audit) every year necessary material relating to non-reconciliation of

expenditure etc. for incorporation in the Audit Report After inclusion of the para in the Audit Report on non-completion of reconciliation, further progress, if any, in completion of reconciliation by any controlling officer mentioned in the draft para finalised by the Accountant General (Audit), would be notified by the A.A.D Section to CA/DD Sections concerned so that they may take note of this for purposes of weeding of concerned records.

4.5.2 Report section of Accountant General (Audit) would intimate from time to time to the A.A.D.Section about the Controlling Officers whose examination on the para has been completed by the P.A.C. together with the observations of PAC, if any as a result of examination and AAD would intimate this to sections concerned for compliance.

4.5.3 After audit paras relating to non-reconciliation of expenditure and the Appropriation Accounts have been discussed by the PAC and the period prescribed for preservation of records has expired, the CA and DD Section will take up the matter with the State Govt. seeking their concurrence for the destruction of records, which may be specified in detail.

4.5.4 The following points are thus note-worthy: -

- (a) These instructions imply that till the paras relating to the Appropriation Accounts and non-reconciliation of expenditure appearing in the Audit Report of a particular year discussed in the PAC, the connected records should not be weeded out, even if, the prescribed period of their retention expires. While sending the record to record room, the sections should, therefore, specifically note down the words "Reconciliation not conducted" in red ink on the top of the bundle, in addition to the category of record, date of destruction etc.
- (b) The Incharge record room, while noting the particulars in the Index Register, will also note down these words viz. "Reconciliation not conducted". This will serve as a sort of caution to them that even though the record has become due for destruction, yet since reconciliation has not been conducted, it is not to be weeded out until the CA and DD Sections confirm that reconciliation has since been conducted and concurrence of the State Government for its destruction obtained (even after such confirmation. Vouchers under objection have to be retained). The Incharge, Record Room will watch this fact from the Index Register and also from the lists which are prepared by him from the Index Register and send them to the sections for

obtaining their approval. The CA/DD sections on receipt of the lists from the record Room will ascertain the latest position of reconciliation in writing from AAD Section by personal contact that they either give their concurrence for destruction of record or state that reconciliation has not been done. The Incharge, Record will take action accordingly.

- (c) AAD Section will send necessary details of the records destroyed with concurrence of the State Government without finalisation of reconciliation to the Accountant General (Audit).
- (d) At the time of discussion of the paras relating to non-reconciliation of expenditure, the consequences in regard to the retention of records by Accountant General (A&E) for indefinitely long periods, scarcity of accommodation and extra cost of storage involved etc. will be brought to the notice of the PAC by the Accountant General (Audit).
- (e) Every endeavour should be made by Accountant General (Audit) to persuade the PAC to make specific recommendations as to the indefinite delay in the conduct of reconciliation by the departmental authorities and resultant difficulties experienced by Accounts Officer in preserving the relevant vouchers and documents for indefinitely long period.

- (f) After examination by the PAC and after receipt of concurrence of the Government for the destruction of the record, the fact of destruction should be intimated by the concerned section to the AAD.Section to enable the latter to make a mention about this while sending the information to Accountant General (Audit) Report Section.
- (g) After the destruction of the records with the concurrence of the State Government without finalisation of reconciliation, section concerned may intimate the position to AAD for onward transmission to Report Section to Accountant General (Audit) to enable the latter to prepare a suitable para to be included in the Audit Report indicating the month and year for which records have been destroyed so that the matter again comes to the notice of the PAC and the State Legislature. A.A.D. Section would furnish the information in this regard to Report Section of Principal Accountant General (Civil Audit) for finalising the audit para relating to non-reconciliation of expenditure and Appropriation Accounts.

(CAG's circular letter No.64-TA.I/81/1377/23-81 dated 5.11.1981, Circular No.19-Audit-II/85/753-Audit-II/120 85 dated 25.5.85 and O.O. No. TM/86-C/3 dated 6.2.1986).

ANNEXURE-I

(Referred to in para 4.2.5)

Reconciliation Register for the year _____ month.

S.No.	Date of discrepancy memo	Particular of controlling officer/department.	Grant No. Major Head Sub-head to which discrepancy relates.	Month of A/cs to which discrepancy memo relates.	Period upto which reconciliation completed	Brief particulars of the discrepancy and the correction suggested by deptt. as per discrepancy memo.
1.	.2.	3.	4,	5.	6.	7.
Dated signatures of Departmental representative.		With in which rectified or reasons for non settlement etc.	Certificate of the departmental representative that the discrepancies have been settled or any further remarks etc.		Signature of the Branch Officer in taken of the review of entries in the register.	
8.		9.	10.		11.	
Closing summary particulars of Discrepancies. remaining unsettled for more than 3 months of having been pointed out.					S.No. of the Register.	
12					13	

ANNEXURE-II

(Referred to in para 4.2.6)

Report showing position of reconciliation memos

1. Opening Balance of Memos shown
pending in previous month_____

2. Number of Memos received
during the month_____

3. Total_____

4. Number of Memos acted upon_____

5. Balance outstanding_____

6. Reasons for the outstanding_____

A.O./A.A.O.

(O.O.No.63-C/197 dated 31.10.63)

Annexure-III

(Referred to in para 4.2.7)

कार्यालय महालेखाकार (लेखा एवं हक.) राजस्थान, जयपुर।

क्रमांक:- टी.एम./2006/सी/अंकमिलान/के-284/

दिनांक: 8.8.06

कार्यालय आदेश -3

राज्य के विभिन्न विभागों द्वारा किये जाने वाले व्यय पर वित्तीय नियन्त्रण रखने हेतु सभी नियंत्रक अधिकारियों एवं विभागाध्यक्षों द्वारा नियमित रूप से अंक मिलान के कार्य को करना अत्यन्त आवश्यक है ताकि वित्तीय वर्ष की समाप्ति के पूर्व ही अन्य परिहार्य खर्चों को रोक कर अतिरेक की स्थिति को टाला जा सके।

महालेखाकार महोदया ने केन्द्रीय कार्यालय द्वारा जारी निर्देशानुसार अंक मिलान कार्यों को सुदृढ तथा प्रभावी बनाने हेतु सभी संकलन अनुभागों द्वारा निम्न वर्णित प्रावधानों कडाई से अनुपालन किये जाने के आदेश दिये हैं:-

- (1) अंक मिलान की अनुमति केवल उन्हीं विभागीय प्रतिनिधियों को दी जावे जिनके पास एएडी अनुभाग द्वारा जारी पत्र होंगे।
- (2) लेखा अनुभाग अंक मिलान की पंजिका का संधारण करेगा जिसमें अंक मिलान दल का विवरण, अंक मिलान की अवधि, उनके द्वारा प्रस्तुत मीमो की संख्या तथा उन पर की गई कार्यवाही का विवरण तथा शेष का विवरण रखेंगे।
- (3) अंक मिलान दल का मुखिया लेखाकार/व.लेखाकार स्तर से कम नहीं होना चाहिये तथा अंक मिलान मीमो के प्रत्येक पृष्ठ पर दल के मुखिया के हस्ताक्षर होने चाहिये।
- (4) अंक मिलान दल से प्राप्त मीमो को उनकी उपस्थिति में वाउचरों से सम्बन्धित लेखाकार द्वारा जांच की जायेगी व संबंधित सहायक लेखाधिकारी/अनुभाग अधिकारी प्रमाणित कर हस्ताक्षर करेंगे व अंक मिलान दल को सूचित किया जायेगा।
- (5) अंक मिलान मीमो पर जांच की प्रक्रिया पूर्ण होने पर अंक मिलान दल द्वारा शाखाधिकारी को अंक मिलान मीमो प्रस्तुत करेगा जिसकी अनुमति के पश्चात अनुभाग मीमो को स्वीकार कर स्थानान्तरण प्रविष्टि तैयार कर लेखों में समायोजन करायेगा।
- (6) लेखा अनुभाग अंक मिलान दल द्वारा प्रस्तुत मीमो में मुख्यतः वाउचर की संख्या व दिनांक अंकित करेगा तथा ऐसे प्रकरणों में जहाँ पर अंक मिलान कार्य पूरा हो चुका हो उस समय या उससे पूर्व की स्थानान्तरण प्रविष्टि को स्वीकार नहीं कर वस्तुस्थिति को समूह अधिकारी को अवगत कराकर आवश्यक आदेश प्राप्त कर कार्यवाही करेगा।

(7) लेखा अनुभाग केवल अंक मिलान दल द्वारा प्रस्तावित ऐसी ही स्थानान्तरण प्रविष्टि को स्वीकार करेंगे जिनमें गलती मूलतः इस कार्यालय के कारण हुई है या कोषालय स्तर पर। अन्य समस्त प्रकरणों में स्थानान्तरण प्रविष्टि को वाउचरों के साथ शाखाधिकारी/समूह अधिकारी को प्रस्तुत कर आवश्यक आदेश प्राप्त कर कार्यवाही करेगा।

(8) सी.ए.मैयुअल के पैरा 4.2.6 में वर्णित अनुबन्ध-11 में निर्धारित प्रोफार्मा में प्रत्येक माह की 10 तारीख तक अंक मिलान मीमो के समायोजन की मासिक रिपोर्ट ए. ए.डी.अनुभाग को भेजी जायेगी (परिशिष्ट:1 संलग्न है)

(9) ए.ए.डी.अनुभाग द्वारा जारी अंक मिलान अनुमति पत्र पर प्रायः उसी अनुभाग द्वारा प्रमाणपत्र दिया जाता है जिस अनुभाग में उन शीर्षों के समेकित सारांश तैयार किये जाते हैं। लेकिन कुछ प्रकरणों में वह अनुभाग भी अनुमति पत्र पर हस्ताक्षर करेंगे जहाँ समेकित सारांश तो तैयार नहीं होते बल्कि ऐसे अनुभाग द्वारा बुकिंग की स्ट्रीप द्वारा सम्बन्धित अनुभागों को स्थानान्तरित किया जाता है जैसे डब्ल्यू.ए.सी./फोरेस्ट अनुभाग इत्यादि। ऐसे प्रकरणों में दोनों अनुभाग अपनी अपनी टिप्पणी देंगे व हस्ताक्षर करेंगे।

(10) सभी वरिष्ठ लेखाधिकारी/लेखाधिकारी उनसे सम्बन्धित संकलन अनुभागों द्वारा मार्च लेखे पूर्ण करने से पूर्व यह सुनिश्चित करेंगे कि लेखा वर्ष में प्राप्त सभी अंक मिलान मीमो की स्थानान्तरण प्रविष्टियों का समायोजन कर दिया गया है।

(11) यदि अंक मिलान मीमो/अंतरण प्रविष्टि पर सभी संबंधित विभागों से लिखित में सहमति प्राप्त करेंगे।

सभी शाखाधिकारियों से अपेक्षित है उपरोक्त वर्णित प्रक्रिया को पूर्ण करना सुनिश्चित करे जिससे कि अंक मिलान के कार्य को प्रभावी बनाया जा सके।

उप-महालेखाकार (लेखा)

प्रतिलिपि निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है:-

1. सचिव, महालेखाकार (लेखा एवं हक.)
2. निजी सचिव, वरिष्ठ उप-महालेखाकार (प्रशासन)
3. समस्त वरिष्ठ लेखाधिकारी/लेखाधिकारी
5. समस्त संकलन अनुभाग
6. कार्यालय आदेश पत्रावली

वरिष्ठ लेखाधिकारी/टी.एम.

Annexure-IV
(Referred to in para 4.5)

कार्यालय महालेखाकार (लेखा एवं हक.) राजस्थान, जयपुर।

क्रमांक:- टी.एम./2006-सी/25

दिनांक:24.8.2001

कार्यालय आदेश -25

महालेखाकार (लेखा एवं हक.) के आदेशानुसार माह अप्रैल, 2001 से राजस्व प्राप्तियों का भी अंक मिलान करना निश्चित किया गया है। इसके लिए दिशानिर्देश नीचे दिये जा रहे हैं:-

1. विभागीय प्रतिनिधि को व्यय/राजस्व के अंक मिलान का मेमो सम्बन्धित लेखा अनुभाग व बुक अनुभाग के पक्ष में ए.ए.डी. अनुभाग जारी करेगा।
2. बुक-I अनुभाग द्वारा संकलित अभिलेख Abstract of Major Head Totals जैसे के लिये राजस्व प्राप्तियां व डी.डी.आर. शीर्षों के लिये उनके समेकित सारांश को ही अन्तिम माना जावेगा।
3. सम्बन्धित लेखा अनुभाग, अंक मिलान दल को चालान आदि उपलब्ध करायेगा।
4. ऐसी प्राप्तियों जिनका मूल चालान आदि एक अनुभाग में प्राप्त होता है व उनको अन्य अनुभाग में समेकित सारांश में संकलित किया जाता है के मामले में सम्बन्धित अनुभागों द्वारा अंक मिलान दल को वांछनीय रिकार्ड उपलब्ध कराया जाएगा।
5. लेखों में सुधार के लिये अंक मिलान दल से मेमो सम्बन्धित अनुभाग जिसमें समेकित सारांश तैयार किये जाते हैं द्वारा प्राप्त किये जाएंगे तथा अन्तर के लिये प्रस्तावित मेमो का सत्यापन कर आवश्यक कार्यवाही की जाएगी।
6. अन्त में संबंधित लेखा अनुभाग द्वारा अंक मिलान का प्रमाण -पत्र जारी करेगा। यह महालेखाकार महोदय से अनुमोदित है।

वरिष्ठ उप-महालेखाकार (लेखा)

प्रतिलिपि निम्नलिखित को आवश्यक कार्यवाही हेतु प्रेषित है:-

1. सचिव, महालेखाकार (लेखा एवं हक.)
2. निजी सचिव, वरिष्ठ उप-महालेखाकार (लेखा)/उप-महालेखाकार (प्रशासन)
3. समस्त वरिष्ठ लेखाधिकारी/लेखाधिकारी
5. समस्त संकलन अनुभाग
6. कार्यालय आदेश पत्रावली

एएडी /आर.आर.सैल 2001-02

CHAPTER-5

PROCEDURE RELATING TO TRANSACTIONS UNDER 'CONTINGENCY FUND'

5.1 General

5.1.1 Sanctions for advances out of Contingency Fund will be received and noted by the book-I section in the prescribed Register to watch that advances made out of the Contingency Fund do not exceed the limits of the funds as passed by the State Legislature. Book Section will, after recording a certificate of availability of funds, forward copies of the sanctions to the CA and other sections concerned for necessary action to be then vide provisions of the Manual of Book Section.

5.1.2 As soon as the copy of the sanction is received from Book-I section, CA. section concerned will note the sanction alongwith complete head of account to be operated and the amount of the sanction in the Register of Contingency Fund to be maintained in the form given as **Annexure-I** to this chapter. The CA. sections are also required to check the classification of the vouchers while compiling them. During compilation of the vouchers, CA.Sections will ensure that

the vouchers relating to Contingency Fund are correctly classified. They should ensure that only those payments which are correctly chargeable to –

- Contingency Fund as per sanctions noted in the Register are debited to the head "8000-Contingency Fund" and that no amounts chargeable to "Contingency Fund" are charged to the "Consolidated Fund". As far as possible, sections should keep details of payments against each sanction and recoupment therefore separately.

All C.A. Sections should also reconcile every month the figures of drawals/ expenditure booked in the Classified/Consolidated Abstracts and take immediate action to get the misclassification, if any rectified.

(O.O.No. TM/81-C/18 dated 14.4.81)

5.2 Recoupment to the Fund:

- 5.2.1 As soon as the Supplementary Appropriation Acts, covering either fully or partly the advances taken from the Contingency Fund are passed, the expenditure should be transferred from the Contingency Fund to the Consolidated Fund. Against the amounts recouped, the transfer entry number and the month of adjustment should be recorded in

the register in proof of the fact of recoupment and should be attested by the Section Officer/Asstt. Accounts Officer. The Treasury Officer/Heads of Offices/Drawing Officers should also be addressed by the C.A. Sections to classify further expenditure against the respective head under Consolidated Fund. The Supplementary Estimates should also be examined to see whether all items in respect of which advances have been sanctioned from the Contingency Fund have been included in the supplementary estimates.

5.2.2 The recoupments to the Fund made during the same year are adjusted as minus debit to the Fund and those of the previous year (s) are credited to Fund. Sometimes difficulties are experienced in segregating the figures of original debits to the fund and recoupments as the debits and minus debits are clubbed together and only net figure is shown in the accounts. In order to avoid this difficulty, the original debits and recoupments should be shown separately in the compilation sheets, transfer entries and Classified/ Consolidated Abstracts under the separate heads "Original" and "Recoupment" below the concerned detailed head under "Contingency Fund". The transactions of recoupments will normally appear as minus debits under the fund. However,

the transactions to set right misclassifications under the Contingency Fund should be shown against the relevant head "Original" or "Recoupment" as the case may be with reference to the original item of which misclassification is being set right.

(TM/81-C/18 dated 14.4.81).

5.2.3 As regards sanctions against which no expenditure has been booked and which have been covered by recoupment orders issued by government it should be ensured that no expenditure has actually been incurred and the fact recorded against the sanction indicating also that no question of recoupment arises. If there be any expenditure, necessary adjustment should be made and the fact recorded. The sanction should not be kept blank without any remarks after receipt of recoupment orders from Government.

5.2.4 In case of rectification of misclassification Transfer Entry number and month of adjustment should be specified in the register and attested by the Section Officer/Asstt.Accounts Officer.

5.2.5 Section Officer/Asstt.Accounts Officer should ensure that there are no omission to spot any misclassification viz. erroneous classification of transactions relating to

Contingency Fund under the Consolidated Fund or vice versa and should arrange for the award of treasury irregularity to a treasury which has committed the error more than once.

5.2.6 On receipt of the Appropriation Act,. Book-I Section has to ensure that suitable action has been taken by the C.A. Sections to transfer the relative expenditure to the Consolidated Fund. The responsibility for watching whether all the items for which advances have been sanctioned by Government and governed by the Appropriation Act have been adjusted primarily rests with the Book Section.

5.2.7 The advance taken from the Contingency Fund should always be recouped in time in accordance with the rules framed by the State Government where such rules exist or before the close of the financial year. The Finance Department should be reminded for taking necessary supplementary vote at the earliest occasion in accordance with the Contingency Fund Rules framed by the Government.

(CAG's letter No. 358-AC/335-58 dated 9.3.59-Case 60-3/I/50-63 endorst. No. 274/AAD dated 24.4.59-File No. TM.I/(42)

5.2.8 Constitutionally, the adjustment to transfer the amount from part-II contingency Fund to part-I Consolidated Fund should be carried out as soon as the necessary Appropriation Act. repaying the advance sanctioned from the Contingency Fund is passed i.e. If the Act. is passed by the Legislature on or before the 31st March of any particular financial year, resumption has to be treated as to have been effected during the same financial year As it is obligatory that once such an Appropriation Act has been passed the necessary adjustment should be carried out in the year's account, it would be preferable if such an adjustment is carried out before 31st March. In any case, it should be ensured that necessary adjustment is made in the March (Supplementary) accounts at the latest.

(CAG's letter No. 198-AC/21-61 dated 23.2.61-File TM-I(42)/endst.No.Book/F.I(4)60-61/Gen.TR.90 dated 28.3.61).

5.3 Procedure for adjustment of expenditure incurred in excess of the amounts of advances sanctioned from Contingency Fund

5.3.1 No advance from the Contingency Fund can be made until it has been sanctioned by the Secretary to the Government, Finance Department and the same has been communicated to the Accountant General. This implies that Administrative

Departments of the Govt. cannot incur any expenditure in excess of the amount of advance from the Contingency Fund sanctioned by the Finance Secretary unless the amount of advance is enhanced to cover the excess expenditure. In certain cases, some departments incur expenditure in excess of the sanctioned amounts of such advances.

5.3.2 As this expenditure cannot be booked under "Contingency Fund" until necessary formal sanction for the grant of an advance from the Contingency Fund is issued by the Government, the correct accounting procedure in such cases would be that so much of the expenditure which is in excess of the sanction for the grant of an advance should be debited initially to the Consolidated Fund and transferred to the Contingency Fund only on receipt, during the course of the year, of a valid sanction for the grant of an advance from the Contingency Fund.

(CAG's letter No.1462-AC/328-63 dated 6.11.63-
Ensit.No.TM-I(42)/3143 dated 18/26.11.63-File 1(42))

5.3.3 Book Section is required to prepare a list of cases in which the Government Departments incur expenditure in excess of an amount of advance sanctioned out of the Contingency Fund by the State Government and to forward it to the

Report Section (under an intimation to T.M.) on the 1st September every year with full details so that Report Section may consider the desirability of commenting upon such cases when necessary. To enable the Book-I Section to prepare the list, all Sections shall furnish to the Book-I Section by 16th August each year a list of all such cases relating to the preceding financial year with full details.

(Office ensdst. No.TM.1(41)3143 dated 18.11.63 and O.O.No.TM/64-C/6 dated 10.1.64 File No.Book/F.1-4/63-64 and O.O.No.TM/81-C/18 dated 14.4.81 -File No. Book-I/Cpmt.Fimd/80-81/Vol.II)

5.4 Account of the Contingency Fund for inclusion in the Combined Finance and Revenue Accounts.

5.4.1 Book-I Section has to send to the Headquarters office on the 15th of October of each year, an account of the Contingency Fund for inclusion in the Combined Finance and Revenue Accounts. All C.A. Sections should, therefore, furnish information to Book-I Section in the proforma at **Annexure-II** by 30th September each year.

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

ANNEXURE-I

(Referred to in para 5.1.2)

Register of advances out of Contingency Fund

S.No.	No. and date of sanction issued by Finance(Budget) Department.	Amount of the advance sanctioned	No. and date of the reference of Audit Section Conveying admittance of sanction in audit
(1)	(2)	(3)	(4)

Head of Account	Month of A/c	Drawals/Expenditure		Actual booking in C.A.
		T.V.No.	Amount	
(5)	(6)	(7)	(8)	(9)

Recoupment

Recoupment order No. and date	Transfer Entry No.	Month of adjustment	Amount recouped/ adjusted
(10)	(11)	(12)	(13)

Unrecouped balance	Remarks
(14)	(15)

NOTE:

- i) Monthly totals should be worked out in Col.8 and total figures of the month booked in CA. should be noted in col.9.
- ii) The total amount in col. 8 should tally with the amount in col.9
- iii) Details of misclassifications should be noted in col. 15. Action taken for getting the misclassifications rectified and the particulars of rectifications should also be noted in col.15.
- iv) Separate register will be maintained for each major head under the head "8000-Contingency Fund".
- v) This register is to be put up to the Branch Officer on 15th of each month.

ANNEXURE-II

(Referred to in para 5.4.1)

Name of section _____

Account of the Contingency Fund for the year

S.No.	Head of Account	Amount remaining unrecouped at the end of the previous year.	Advances from the fund during the year			(*)Recoument to the Fund during the year (month-wise)		
			No.and date of sanction	Amount of advance sanctioned	Amount drawn and detailed to contingency Fund(monthwise)	Of advances in col.3	Of advances in col.3	Total recou- pment col. 7+8
1.	2.	3.	4.	5.	6.	7.	8.	9.

<u>Advances remaining unrecouped at the end of the year</u>		
Of advances in col.3 (Col.3-7)	Of advances in col.6 (Col.6-8)	Total amount unrecouped (Col.10+11)
10.	11.	12.

(*)The month of account in which adjustment of recoument is made should be indicated with the amount adjusted.

Certified that there was no case of misclassification of the transactions relating to Contingency Fund

Asstt.Accountant General/Sr. Accounts Officer/Accounts Officer.

CHAPTER-6

MAINTENANCE OF BROADSHEETS

6.1 Broadsheets of Departmental Adjusting Account:

6.1.1 Broadsheets of Departmental Adjusting Account include all receipts and payments relating to a department or major head, whether arising in Treasuries, Departmental Accounts, through the suspense head "Departmental Adjusting Account" under which a separate detailed head is opened for each Major Head. Any transactions erroneously included in the first instance under the head "Departmental Adjusting Account" of a particular Major Head which are correctly adjustable in the account of another Major Head are also passed on the Accounts Section responsible for their correct and final adjustment through this head. On the basis of the treasury schedules and suspense slips (accompanied by vouchers, extracts of bills etc.) the Accounts Sections take the payments and receipts to the final heads of account under the respective major, minor, sub-head/detailed heads by minus debit or minus credit under the suspense head "Departmental Adjusting Account". If all the relevant schedules, suspense slips etc., are received and adjusted by the Accounts Section concerned in the same month, there will ordinarily be no difference under the head

"Departmental Adjusting Account" relating to that Major Head. In actual practice, however, some amounts remain unadjusted under the head for one reasons or the other. It is to watch the clearance of these unadjusted items that a Broadsheet of Departmental Adjusting Account is maintained by All Accounts Sections for each major head in Form-6 separately for receipts and payments.

6.1.2 The following instructions are laid down for the posting and maintenance of the Broadsheets: -

FORM MSO(A&E)-6 PART I

- (A) (i) **Particulars:-** This column should give the name of each treasury for which schedules of receipts and payments are furnished by C.T.S. followed by an entry for suspense slips.
- (ii) **Original credits/debits as per schedules or suspense slips :-**
In this column, should be posted the amount of schedule of receipts of each treasury/grand total of the two schedules of payments of each treasury and the total of suspense slips received from other sections as per 'Register of Suspense Slips received'.
- (iii) **Adjusting minus credits/debits as per Departmental Abstracts:-** The amounts in this column are filled in from the Departmental Classified Abstracts, where these amounts are

posted as minus credits/debits under the head "Departmental Adjusting Account".

- (iv) **Difference for the month** :- This column shows the difference between columns 2 and 3.
- (v) The fifth column is intended for explaining the difference in the grand totals of col. 2 and 3, and not for explaining the differences as per ledger figures, which should be explained in part-II of the Broadsheet.
- (vi) **Grand Total**:-The totals of columns 2,3, and 4 respectively are shown here.
- (vii) Total as per Ledger-In column 2 should be filled in the original credits/debits which will be arrived at by adding the amounts adjusted through the Classified Abstract of the Major Head concerned to the net total of the Detail Book for the month. In column 2, the amounts adjusted through the Classified Abstracts as noted in Detail Book will be filled in by the Book-I Section. The difference between the amounts in column 2 and 3 which will also be the net total under the head shown in the Detailed Book, will be noted against column 4.
- (viii) Ledger figures, more/less-columns 2,3 and 4 will show the difference between the amounts in these columns against

"Grand Total" and "Totals as per Ledger". These figures should be carried forward as such in Part-II of the form.

(Office Order No. TM/70-C/138 dated 28.10.70)

FORM MSO(A&E)-6 PART II

- (B) (i) The 2nd, 3rd and 4th columns in the Form against each month should be filled from the corresponding columns in part-I against ledger figures, more/less. To this will be added the differences upto the end of the previous month to determine the upto date differences under the various columns.
- (ii) The differences in the monthly figures should first be split up into individual items and after taking into account all previous outstanding differences, item-wise details of progressive difference should be worked out and properly explained. The explanation of differences should be full and complete. It should state the month from which the suspense slips or other documents are awaited and the action taken to clear the item. If the space in the explanation column in part-II of the Form is found to be inadequate, the explanation should be given on the opposite blank page.
- (iii) The Section Officer/Asstt.Accounts Officer will then sign the certificate at the foot of the Broadsheet which should be submitted to the Branch Officer not later than the 10th of the

second month following the month to which the Broadsheet relate.

6.1.3 The Branch Officer and the Section Officer/Asstt.Accounts Officer should exercise special care to see:-

- (i) that the adjustment of the credits and debits to the Departmental Adjusting Account is not neglected.
- (ii) that the clearance is effected in the accounts of the month to which the transaction relates.
- (iii) that in any case no difference is allowed to remain unadjusted for more than one month.
- (iv) that analysis of the outstanding balances with reasons for their non-adjustment in the accounts of the month is given, and
- (v) that the Broadsheet is closed every month as soon as the accounts are completed and submitted to the Branch Officer, with the certificate of agreement of figures with Book-I Section.

6.1.4 The Broadsheet should be submitted half yearly to the Group Officer on the 15th of November and May after thorough scrutiny and review.

6.2 Suspense Heads

6.2.1 Other Suspense Heads: This sub-head is meant to be operated upon in the books of Accountant General, to accommodate provisionally differences noticed between figures incorporated in treasury lists of payments/Cash Accounts and the corresponding schedules of payments/Receipts accompanying there to, which could not be rectified at the state of incorporation of the figures of the lists of payments/Cash Account in the Detail Book. Cases where the schedules themselves are wanting alongwith the supporting vouchers etc. may also be adjusted under this sub-head will be cleared and taken to the heads of account concerned when the differences are settled on receipt of necessary clarification/wanting schedules etc. from the Treasury Officers.

6.2.2 Objection Book Suspense: This sub-head will be operated upon by compilation sections of Accountant General's offices when during the course of compilation of vouchers with reference to the schedules of payments received from the Treasuries, vouchers are found wanting, and there by a difference is created between the schedule totals and total of the vouchers compiled. By operating on this head, response by minus debit should be made in the classified abstracts to the full amount of

the debit earlier given to the head "Departmental Adjusting Account" (equal to the totals of the Treasury Schedules). The amounts initially taken under this sub-head, will be cleared on receipt of the wanting vouchers etc. from the treasuries by minus entries under this sub-head by per contra-debit to the head of account concerned.

6.2.3 Even in cases where the schedule or the complete packet from any treasury be missing, manuscript schedule should be prepared by the Central Treasury concerned with the help of cash account list of payment received from the treasury. This manuscript document will provide the Major Head of Account and the total amounts booked by the Treasury Officer concerned. The accounting section concerned will relieve the Head "Departmental Adjusting Account Suspense" and book the entire amount to the "Objection Book Suspense".

6.2.4 The procedure regarding maintenance of Broadsheet, quarterly review etc., will be the same which are applicable to "Departmental Adjusting Account Suspense".

(Office Order No.TM/69-C/150 dated 6.12.69 and No.TM/79-C/23 dated 3.5.1979)

6.3 Accountal of Grants received from outside agencies.

6.3.1 Grants-in-aid received by Government from outside agencies for specific purposes, where the agencies do not retain control over the execution of the scheme/project for which they are intended are taken as "receipt" under the relevant receipt major head and the expenditure on the scheme/project as expenditure under the Major Head. Where the outside agencies make grants-in-aid to the Government for specific schemes or project, retain control over the execution of the schemes/projects, grants-in-aid received from such agencies will be taken direct to a Deposit Account and the expenditure on the schemes/projects will also be debited direct to the Deposit Account.

6.4 Review of Broadsheets of C.A. Sections

In order to complete the review of Broadsheets in time, the A.G.(A&E) issued the following instructions: -

- 1) The concerned Section Officer/Asstt. Accounts Officer will make available the record to the Reviewing officer within a week under intimation to T.M. Section.
- 2) The Branch Officer will himself satisfy that the concerned Section Officer/Asstt. Accounts Officer has handed over the

record to the Reviewing officer within the said period and he will mention this fact in the Review register.

- 3) In case the Reviewing Officer does not get record within the said period, he will bring this fact to the notice of concerned Branch Officer under intimation to T.M. Section.
- 4) The Reviewing Officer will complete the review within 10 days from the date of receipt of record and intimate the T.M. Section in writing.
- 5) Having completed the Review, the Reviewing Officer will submit the Review Register to the Dy. Accountant General (A&E) through the T.M. Section.

(TM/96-C/3 dated 18.4.96)

6.5 Submission of register of post-review of Broadsheets.

6.5.1 The following instructions are laid down for the maintenance of post Review of Broadsheet Registers:-

- (i) Review Registers of about 100 forms (to be obtained from G.D.Section in a bound form) should be kept in each section. A new register should not be brought into use unless the old one is exhausted and while doing so, the outstanding points of the old Review Register should be brought into new Register after due check by the Section Officer/Asstt.Accpimts Officer and

Branch Officer to ensure that none of the pending points in the old register have been omitted from being brought forward to the new register.

- (ii) The Reviewing Officers, Section Officer/Asstt. Accounts Officer should specifically (a) mention the pending points of importance which they like to be pursued, (b) mention the month of allotment of review; the month of account reviewed and the number of group etc., (c) mention the cases where the clearance of old items/differences and pursuance thereof is not considered to be satisfactory, (d) ensure that the routine points taken initially in the review are finally settled before recording therein final remarks on the initial compliance, such points should not be allowed to remain outstanding.
- (iii) The Review Register should be submitted to the Group Officer through T.M. Section. These Registers should neither be sent to T.M.Section through Transit Register to avoid delay nor submitted to the Group Officer without getting them noted in T.M.Section. The Section Officer/Asstt.Accounts Officer (TM) while noting the completion of the Review, would, keeping in view the remarks of the Reviewing Officers/Section Officer/Asstt.Accounts Officers indicate the various pending

points requiring further action/pursuance for final compliance of the Review Reports in the manner detailed in para 6.4.3.

- (iv) In order to keep a proper watch over pending items, each section will note the pending items of post Review of broadsheets separately in the "Register of pending items in post and Broadsheet Review".
- (v) The Register of "Pending items in post Review of Broadsheet" will be submitted to the Branch Officers concerned on the 15th of each month.

(Office Order No.TM/63-C/212 dated 16.11.63, File No.Book/F.15(1) Report/CAG/1963-64)

6.5.2 The post review of Broadsheets is to be treated on Top Priority Basis and should be completed at all stages without any delay. The drill as indicated in **Annexure-I** to this chapter should rigidly be followed.

The prior approval of the Group Officer should be obtained in case any delay is anticipated.

[O.O.No.TM/64-C/13 dated 24.1.64, File No.TM.V(3)]

6.5.3 (i) The object of review is to see that the Broadsheets are maintained in the prescribed form, that they have been posted correctly from the relevant schedules vouchers and plus and

minus memos etc. and that the postings are agreed with the ledger balances monthly and differences are analysed item-wise and month-wise and are recorded as such in the Broadsheet. Another essential part of the review is to see whether adequate and timely action has been taken by the Sections towards the clearance of differences. The reviewing Section Officer/Asstt.Accounts Officer should ascertain reasons for internal differences in the Broadsheets (i.e. differences which can be cleared by collecting information available in the office itself) and suggest the steps to be taken to locate and minimise the internal differences.

(O.O.No.TM/80-C/56 dated 31.10.80).

(ii) A test check of a month's vouchers would also be made by the Reviewing Section Officer/Asstt.Accounts Officer to see whether the classifications are correct.

(iii) The review of Broadsheets will be allotted to some Section Officer/Asstt.Accounts Officers every month by the Group Officer for this purpose, T.M.Section will maintain a Review Register wherein a list of broadsheets maintained, with twelve monthly columns against each, should be noted. This register will be put up to the Group Officer on the 5th of each

month to mark the Broadsheets to be reviewed. The selection of the Broadsheets shall be so arranged that the various Broadsheets being maintained in a section are reviewed in two lots during a year and that each Broadsheet is reviewed once in a year.

(iv) A report of the results of such review will be submitted by the Reviewing Section Officer/Asstt.Accounts Officers to the Group Officer through the Branch Officer and Section Officer T.M. within the period indicated in the drill (Annexure-I to this chapter). Any arrears under the head 'Review of Broadsheets', repeated and flagrant omissions or failures to do the prescribed processes of accounts will be brought to the notice of the Accountant General. Section Officer/A.A.O. (TM) while noting the completion of review will keep a note of important omissions/irregularities of general nature pointed out during post review and Review of Broadsheets and indicate on the Review Registers various pending points requiring further action/pursuance for final compliance of the review report. These pending points will be noted by the Sections concerned in the Register of pending points of Broadsheet Review/Post Review prescribed vide para 6.4 and their position will also be reflected in the Monthly Arrear Report under the head

"Position regarding pending points in Post Review/Review of Broadsheets which need further action for final compliance".

(v) The Branch Officers will see that the monthly/quarterly inspections prescribed vide para 20.49 of the M.S.O.(A&E),Vol-I are put up on due dates and that the various Broadsheets have been properly maintained.

(O.O.No.TM/64-C/276 dated 21st November, 64-File No.TM-VII(15)BS/64-65/Vol.II).

6.6 Clearance of balance under suspense heads and differences between Broadsheet and Ledger:-

6.6.1 (i) Suspense heads which are part and parcel of the accounting system and form specific stages in accounting structure, e.g. Reserve Bank Suspense Central Accounts Office, Pay and Accounts Office Suspense: Departmental Adjusting Account, etc., are operated, as and when necessary. In order to have an effective control over the outstandings under such heads, differences should be resolved into items as contemplated in paras 5.25 and 20.49 of the M.S.O.(A&E),Vol.I. The outstanding items should be reviewed after each quarter in the form given vide **Annexure-II** and the review may be submitted to the Group Officer concerned on the 15th of June, September, December and March each year. All items which cannot be

adjusted under the final heads of account during the period of 3 months will be taken up demi-officially by the Group Officer with the Treasury, Department etc.

(ii) The differences between broadsheet and ledger figures under all heads of account should be set out in the form given vide **Annexure-III** and it may be ensured by the Section Officer/Asstt.Accounts Officer and Branch Officer that no Broadsheets are closed unless and until full facts of the discrepant items are either noted in the prescribed form (**Annexure-III**) or suitable action is taken to obtain the wanting information.

NOTE: (1) Approval of the Group concerned should be obtained on individual items for retaining them inevitably under various Suspense heads in March (Supply.)Accounts every years.

(CAG,s letter No.293-Comp.II/4761 dated 13.6.61-File No.Book/F.15(1)/61-62 Vol.VI).

NOTE: (2) In cases, where proper details are not available and where differences are lying due to book-keeping error, proposals for write off to Government Accounts will be made as per instructions contained in para 6.6.

(O.O.No.TM/64-C/32 dated 12.2.1964).

NOTE: (3) A report showing the outstanding balances under Suspense and Remittance heads and differences between Ledger and Broadsheet figures in respect of Debt, Deposit and Remittances heads (State) should also be submitted to the T.M.Section on 10th June and 10th Dec., each year by all the CA.Sections in the proforma as intimated by Book Section from time to time. (Book-I/61(7)Rep.I/80-81 dated 27.3.1982).

6.6.2 The position regarding maintenance of Broadsheets and that of scaling down of differences between Broadsheet and ledger will be exhibited in the Monthly Arrear Report every month in the proforma as at **Annexure-IV**.

6.6.3 The maintenance of the following broadsheets was discontinued after 10/2003: -

- | | | | |
|----|-----------------------|------|------------------------------------|
| 1) | Broadsheet of | 1055 | Road Transaction |
| 2) | -do- | 1056 | Inland Water Transport |
| 3) | -do- | 3056 | -do- |
| 4) | -do- | 5056 | Capital Outlay on Inland Transport |
| 5) | -do- | 3055 | Expenditure on Road Transport |
| 6) | 8658-Suspense Account | | |
| | 102-Civil | | |
| | 007-Other | | |
| | Misc. Suspense | | Jagir Pension |

(TM/Broadsheet/O&M/Study/2003-046/10 dated 16.12.2003)

6.7 Proposals for write off to 'Government Account'.

6.7.1 The following instructions will be followed before any proposals to seek sanction of the C.A.G./C.G.A. (Where the accounts have been departmentalised) to write off the balances from Debt or Deposit head to "L-Suspense and Miscellaneous (e) Miscellaneous. 8680-Miscellaneous Government Account" are submitted to Accountant General: -

- i) The powers of the Comptroller and Auditor General of India may be exercised by the Accountant General in cases where the amounts to be written off do not exceed Rs. 1000/- provided that -
 - a) the amounts written off have thoroughly been examined by the Internal Test Audit Section;
 - b) the Accountant General is personally satisfied that the items have been outstanding for over five years, that a dead-end has been reached in all cases and that a write off is unavoidable; and
 - c) the Accountant General has also satisfied himself that the outstanding is the result of a book-keeping error only.

6.7.2 All the concerned sections will send the report of written off amounts to "Miscellaneous Government Account" on 1st October annually to Book-I Section.

6.7.3 Book-I Section will consolidated the report received from the Sections for sending the report to the C.A.G. of India annually by 10th November alongwith certificates regarding the fulfilment of conditions of sub-paras (a) to (c) as in para 6.6.1(I).

(O.O.No.TM/81-C/27 dated 10.6.81)

ANNEXURE-I

(Referred to in para 6.4.2. and 6.4.3)

Drill for completion of Post Review of Broadsheets.

a) Allotment of Post Review

- | | |
|--------------|------------------------------------------------------------------------------------------|
| (i) by T.M. | 25th of each month in respect of the latest month upto which account has been completed. |
| (ii) by W.M. | 5th of each month in respect of the accounts of the preceding month. |
- b) Allotment of Broadsheets Reviews by TM Section to Section Officer/ Asstt.Accounts Officer each month. 5th of each month (for entire period since last review).
- c) Submission of vouchers, Registers, Broadsheets etc. to the "Reviewing Section Officer/Asstt.Accounts Officer. Within 3 days the intimation by TM/WM to the concerned Section Officer/Asstt. Accounts Officer.

The intimation will be sent to the Reviewing Section/Asstt.Accounts Officer, Section concerned and Branch Officers of the section who will ensure that the Accounts, vouchers, Broadsheets, etc. are submitted in time.

d) Completion of Review by the Section Officer/Asstt.Accounts Officer.

- | | |
|-----------------------------|----------------------------------------------------------------------------|
| i) Broadsheets. | Within 7 days of the submission of Broadsheets etc. |
| ii) Vouchers, Accounts etc. | Within 3 days by the Section/Asstt. Accounts Officer, Internal Test Audit. |

NOTE:- If the section fails to submit the relevant records within 3days, the Reviewing Section Officer/Asstt.Accounts Officer should bring this to the notice of the Branch Officer of the Section/Concerned and arrange to get the documents immediately.

- | | |
|---------------------------------------------------------------------------|--------------------------------|
| e) Replies to the remarks of Reviewing Section Officer/ Accounts Officer. | Within 3 days of its receipts. |
|---------------------------------------------------------------------------|--------------------------------|

NOTE:- The Review Note of the Reviewing Section Officer/Asstt.Accounts Officer should be entered in the diary of urgent documents.

- f) Further remarks of the Reviewing Section Officer/Asstt.Accounts Officer. Within 2 days of the receipt as replies from the Section.
- g) Submission of consolidated. 29th of each month.
Report to Sr.D.A.G.(A/cs) by T.M. regarding the completion of Broadsheet Review.

NOTE:-

- i) In case the Reviewing Section Officer/Asstt.Accounts Officer other than Section Asstt.Accounts Officer/I.T.A.S. to whom review has been allotted proceeds on long leave or on tour, T.M.Section will take immediate action to have this review allotted to some other Section Officer/Asstt.Accounts Officer.
- ii) The Reviewing Section Officer/Asstt.Accounts Officer will however, personally ensure that the vouchers accounts, Broadsheet etc. submitted for post review/Review are not misplaced and are returned to the Section promptly after conducting the Review.
- iii) The Section Officer/Asstt.Accounts Officer/I.T.A.S. will furnish the details of post review conducted by him to T.M.by the 25th of this month so that the defaulting Section may be asked to submit the records/compliance required by the I.T.A.S.

(Office Order No.TM/72-C/12 dated 5.12.1972)

ANNEXURE-II

[Referred to in para 6.5.1(I)]

Analysis of Monthly difference.

Analysis of the Discrepant Items for the month of _____

S.No.	Amount	'Source from which originated' (Treasury/Dn./ O.A.T.E. Ledger etc.).	No.and date of Treasury voucher O.A.T.E., etc.	Nature of payment Receipt(Name and Designation of the Officer in case of personal claims be also given).
1.	2.	3.	4.	5.

Reasons for the difference in brief	Action taken for adjustment.	Month in which finally adjusted	Remarks
5.	6.	7.	8.

N.B. In the case of broadsheets maintained in Works Group, the column No.2 may be bifurcated into two sub-columns, viz. Dr./Cr.

(O.O.No.TM/64-C/117 dated 11.5.64 File No. TM.I(8) Part-II)

ANNEXURE-IV

(Referred to in para 6.5.2)

A: Position regarding Maintenance of Broadsheets

Month	No.of Broadsheets required to be maintained	No.of Broadsheets in the section	No.of Broadsheets whose balances agree with ledger	No.of Broadsheets whose balances do not agree with ledger and differences <u>not been analysed</u>	No.of B/s	Amount	How old is the first item.	Reasons and action proposed
1.	2.	3.	4.	5(a)	5(b)	5(c)	5(d)	

No. of Broadsheet whose balances do not agree with ledger but differences have been analysed.

No. of B/s	Amount	How old is the first item	Reasons and action proposed
6(a)	6(b)	6(c)	6(d)

B: Position regarding Scaling Down of Differences between Broadsheet and Ledger

Head of Accounts	Year	Outstanding Difference			
		Dr. Items	Amt.	Cr. Item	Amount.
1.	2.	3(a)	3(b)	3(c)	3(d)

Additions during the month				Total			
Dr. Items	Amt.	Cr. Item	Amt.	Dr. Item	Amt.	Cr.Item	Amt
4(a)	4(b)	4(c)	4(b)	5(a)	5(b)	5(c)	5(d)

Clearance during the month				Balance				Remarks
Dr. Items	Amt.	Cr. Item	Amt.	Dr. Item	Amt.	Cr.Item	Amt	
6(a)	6(b)	6(c)	6(b)	7(a)	7(b)	7(c)	7(d)	8

Office Order No.TM/63-C/222 dated 29.11.63-File No.TM.VI(7)

CHAPTER-7

PREPARATION OF TRANSFER ENTRIES

7.1 General

7.1.1 Corrections and adjustments within the departmental accounts should be effected by means of transfer entries. Corrections between detailed heads under the same minor head should not, however, be made by formal transfer entries, such corrections being made by plus and minus correction entries against the heads concerned in order to account for the transfer entries in the classified abstract of the Department. Each C.A. Section will maintain its own Transfer Entry Ledger and Abstract in Form A.O.-52. The transfer entries prepared during a month will be posted under respective heads in the Transfer Entry Ledger and Abstract and the total under each detailed head will be carried into the classified abstract against the line provided for transfer entries.

7.1.2 If an item in a transfer entry has to be taken to a head in another Departmental Abstract in the accounts of the same Government, it should be classified in the transfer entry as pertaining to the Departmental Suspense Head concerned. The transfer entry with the necessary suspense slip should then be

sent, for acceptance and return, to the section concerned. When received back with the acceptance, the transfer entry should be incorporated in the accounts of the originating section. The section which retains the suspense slip should deal with it in the same way as if it had been received with the departmental schedules of a treasury.

7.1.3 In order to obviate the possibility of a transfer entry being prepared again for the same correction, a note of the correction effecting the expenditure heads should be kept in the compilation sheets while in the case of receipt heads, similar note may be kept against the original items in the Classified Abstracts. A remark "note made in the compilation sheet/classified abstract" should be recorded in the transfer entry itself.

7.1.4 The transfer entries proposed by sections, which do not maintain a Transfer Entry ledger and Abstracts of their own such as Account Current, D.D. etc. should be got noted by the section concerned and sent to the Book-I Section. The Book-I Section will include the transfer entry in its combined Transfer Ledger and Abstract.

7.2 Adjustments found necessary before the accounts of the month are closed.

7.2.1 Items transferable to a Debt, Deposit and Remittance head:

If a transaction relating to Debt, Deposit or Remittance head is included under revenue, service or capital head in the treasury schedule, such amounts should be collected by the C.A.Sections in the compilation sheet from which posting should be made under the relevant Debt, Deposit or Remittance head in the classified abstract.

7.2.2 Items adjustable in another Departmental Classified Abstract:-

The credits/debits which are to be accounted for in another Departmental Classified Abstract should be classified under the relevant Departmental Suspense head in its abstract by the originating section and the transaction communicated to the C.A.Section concerned by means of Suspense Slips.

7.3 Adjustments found necessary after the accounts of the month are closed.

7.3.1 Items transferable to a Debt, Deposit or Remittance head:-

The correction should be effected by means of a transfer entry. As the classified abstract of each departmental/major head contain separate parts for accommodating such Debt, Deposit

or Remittance transactions, a transfer entry should be incorporated in the combined Transfer Ledger and Abstract of the section itself.

7.3.2 Items finally adjustable in another Departmental Classified

Abstract:-

The transfer of such items should also be effected by means of transfer entries. The amount to be transferred should be classified in the transfer entry under the Departmental Suspense head relating to the Departmental Abstract in which the items are finally adjusted. The receiving section should retain the suspense slip and return the transfer entry with its acceptance. On receipt back, the transfer entry should be entered in the combined Transfer Ledger and Abstract of the originating section for incorporation in the classified abstract.

7.3.3 Items transferable from one head to another within a major head or major heads in the same Departmental Classified

Abstract: -

In these cases also, a transfer entry should be prepared and included in the combined Transfer Ledger and Abstract from which the figures will pass into the Departmental Classified Abstract.

7.4 Adjustment during March (Supplementary) Accounts

7.4.1 No transfer entry will normally be accepted for inclusion in the March (Supplementary) Accounts unless the section preparing the transfer entry explains the reasons for its non-inclusion upto March accounts. All the transfer entries for inclusion in March (Supplementary) Accounts should be put-up to the Accountant General for approval after getting them vetted by Book and A.A.D.Sections.

7.4.2 In the transfer entries proposed for inclusion in March (Supplementary) Accounts, the head 'Departmental Adjusting Account' should not be operated upon except when some outstanding under the above head is to be cleared. When a transfer entry effecting two major heads has to be prepared, the originating section should prepare the transfer entry. The correctness of the classification relating to the final head, not dealt with in the originating section, will be got accepted from the section concerned under the initials of the Section Officer/Asstt.Accounts Officer of that section. Necessary vouchers, etc. will also be handed over personally to the Section Officer/Asstt.Accounts Officer with the transfer entry itself. Transfer entries thus completed and duly approved by the Accountant General should be sent to Book Section by the

dates notified from time to time by Book Section. The transfer entries effecting sub-detailed heads within the same major head other than Debt, Deposit and Remittance heads need not be sent to Book Section. Such transfer entries should be incorporated in the consolidated abstracts of the sections concerned and a certificate to this effect should be given on the transfer entry.

(O.O.No.TM/65-C/59 dated 10.5.65-File No.Book/F.13/65/66 closing of accounts)

7.5 Inter-Governmental Adjustments:

7.5.1 Sanctions involving Inter-Government on or before 31st March of a year, though received in this office after that date, may be accepted, if otherwise in order and adjustments carried out through the Bank in the normal manner upto 25th April next, in the accounts of the preceding financial year.

(C.A.G's letter No.1335-AC/216-63 dated 7.1.65).

7.6 Powers to pass transfer entries

7.6.1 In accordance with the delegation of powers to Section Officers/Asstt.Accounts Officers they are empowered to pass all transfer entries containing adjustments not exceeding Rs.10,000/- under any head of account other than Journal

Entries, Supplementary Entries and the Transfer Entries relating to adjustments proposed by Government and other annual adjustments. The transfer entries containing adjustments exceeding Rs.10,000/- under any head of account will be approved by the Branch Officer.

(C.A.G's letter No.2729-Admn.I/360-60 dated 30.8.60 and No.2963-Admn.I/751-63 dated 4.12.63-File No.TM/(III) Secert/5).

NOTE : The Section Officer/Asstt.Accounts Officer of the concerned section should not sign the certificate printed in the Transfer Entry Form No.A.O-50 unless the entry made in the classified abstract, is verified by him.

7.7 Monthly and Quarterly Reports of transfer entries

7.7.1 A.G.(A&E) observed the following shortcomings in the preparation of TEs: -

- 1) Transfer of expenditure from one Head to another had been effected without preparation and approval of the Transfer Entries.
- 2) Entries incorporated were without approval of the Branch Officer.
- 3) Complete details of misclassification were not found recorded.

- 4) Where details were recorded, the same were not verified with reference to original vouchers.
- 5) Proposal for transfer of expenditure had not been accepted by the department to which debit was proposed to be given.
- 6) The proposal/consent of the department for transfer of expenditure was given by a subordinate authority and not by any competent officer of the department.
- 7) Budget provision for the proposed booking was not verified.

Taking a serious view of the above type of shortcomings, he directed that the Transfer Entries and Journal Entries may be prepared properly with complete details and approved after due verification in future.

(TM/III/A-Code/AI/135/85-98/C-11 dated 30.9.98)

7.7.2 The mistakes in classification made by Accountants/Sr.Accountants will be noted in the 'Register of mistakes and lapses on the part of Accountants/Sr.Accountant's maintained in T.M.Section. At the time of passing the transfer entry, the name of the persons in this office and/or of the office responsible for the mistake should be noted in the transfer entry itself. At the time of transcribing the transfer entry in the Transfer Entry Register(Form A.O-51) this information should

be clearly recorded in col.7 thereof. The transfer entry register should be submitted to the Branch Officer on the 20th of each month. In addition a report of the transfer entries should be sent to T.M.Section on/by the 25th of each month in the following proforma:-

Name of Section Month of account (1)	Total number of Transfer Entries (2)
--------------------------------------------	--------------------------------------------

1. Total No.of T.Es. proposed due to:-

- i) Periodical Adjustments.
- ii) Misclassification of Treasury Officer
- iii) Misclassification of Departmental Officers.
- iv) Misclassification of this office.

2. Names of persons responsible for misclassification done by this office staff indicating the number of T.Es which had to be proposed on that account.

Branch Officer
Section_____

7.7.3 The reports sent to T.M.Section must invariably be accompanied with the explanations of the persons responsible for the mistakes. The Branch Officer should indicate in the report whether or not he is satisfied with the explanation (insertion of clauses viz. "Explanation will follow" should be strictly avoided). If the T.E. was due to mistake of another section, the section preparing the T.E. should obtain the explanation of that section for transmission to T.M.Section

with the monthly report. The report of T.Es incorporated in March (Supplementary) Account should be sent alongwith the report due in September every year.

7.7.4 T.M.Section will compile monthly statement of Transfer Entries proposed due to various reasons from the reports received from different sections and submit the same to the Sr.Dy.Accountant General/Dy.Accountant General on the 1st of each month. A list of persons found responsible for the mistakes committed in this office will be prepared by T.M.Section and after obtaining approval of the Sr.Dy.Accountant General/Dy.Accountant General, note down their names in the "Register of mistakes and lapses on the part of Accountants/Sr.Accountants.

(O.O.No.TM/63-C/207 dated 11.11.63-File No.TM(III)(2) TEs/60-64).

7.7.5 The reports of the mistakes committed by the departmental authorities in giving correct classification on the vouchers, etc. necessitating corrections in Government accounts may be sent demi-officially to the Head of Department (**in Annexure-I**) by the sections concerned on 25th of April, July, October and January each year. Recurring mistakes of serious nature should be specifically brought to the notice of the Head of

Departments/in the forwarding letters indicating inter-alia the particulars of the Drawing and Disbursing Officers responsible for these mistakes. It should, however, be ensured that the facts about misclassification etc. to be intimated to the Departments are absolutely correct.

(O.O.No.TM/64-C/8 dated 18.1.64-File No.TM.III(2) TEs/60-64).

7.8. Rectification of misclassification under capital heads.

7.8.1 In order to ensure that all the proforma corrections made in a year are given effect to in the opening balance as at the beginning of the year, a register should be maintained by all the sections dealing with Capital Major Heads in the proforma at **Annexure-II**. The register should be submitted to the Branch Officer on the 15th of each month. The proforma correction should be made under the orders of the Branch Officer. In case the proforma corrections effect another Capital/Revenue/Service heads, intimation of the corrections should be sent simultaneously to the concerned sections for making a note of the same in the consolidated abstract or the register of proforma corrections, as the case may be. In case such corrections effect only the minor heads under one Capital Major Head, a

corresponding reduction/increase should be exhibited in the register maintained for the purpose.

(O.O.No.TM/66-C/133 dated 16.5.1966).

7.9 Some important instructions regarding preparation of transfer entries

7.9.1 For the transactions transferred to Compilation Account Sections by the Account Current Section through the head 8658-110 RB Suspense-CAO for adjustment in their accounts, they should prepare separate transfer entry for each transaction to avoid any complications as the Broadsheets are proposed to be maintained by computer.

(TM/C-17/2000 dated 8.12.2000)

7.9.2 In order to obviate the possibility of wrong entries being made on the basis of TEs and suspense slips by the user in Treasury and AC Module of VLC System, A.G.(A&E) has issued following instructions: -

- i) All the Compilation Account Sections will prepare a ledger of all the TEs major Head-wise Manually as had been done before and feed a TE of major head-wise Consolidated amount in CTS/AC module. T.E. will be fed by the user by means of a separate password given by the S.S.G.

ii) While feeding the suspense slip, every user will prepare following information major head-wise manually and will send the same to the concerned section to enable it to carry out the adjustment during the same month: -

A) Outgoing suspense slip

- i) Major Head from which booking has been given
- ii) Major Head in which booking has been given
- iii) Amount of suspense slip
- iv) Date of preparation of suspense slip
- v) No. of vouchers

B) Incoming suspense slip

- i) Major Head in which suspense slip is to be adjusted
- ii) Major Head from which suspense slip has been received
- iii) Amount of suspense slip
- iv) Date of preparation of suspense slip
- v) No. of vouchers

(TM/C-2001/3 dated 16.2.2001)

7.9.3 Preparation of transfer entry involving on the basis of adjustment memo involving more than one service head or Debt, Deposit and Remittance head

- i) In case of receipt of TY-142 from the Treasury Officer involving head 8782 on both sides and the transaction relates to Cash Remittances and adjustment-102 P.W. Remittances/103-Forest Remittances between the offices rendering account to the same Accounts Officer, the concerned section, dealing with the head in which the amount is being reduced, will prepare a

transfer entry and send it to C.T.S. Section who, in turn, will transmit it to Book Section after noting it in its T.E. Register.

- ii) In case of receipt of TY-142 from the Treasury Officer involving the head 8782—102 PW Remittances/103-Forest Remittances on one side and a service head on the other side, the T.E. will be prepared by the section maintaining the record or compiling the accounts and sent to C.T.S. Section who, in turn, transmit the same to Book Section after noting it in its T.E. Register.
- iii) Where the adjustment is proposed involving 8658-Suspense on both sides, the T.E. will be prepared by the Account Current Section, keeping the record with it, and send it to C.T.S. Section who, in turn, will transmit the same to the Book Section after noting it in its T.E. Register.

(TM/2004/C-9/ dated 5.7.2004)

ANNEXURE-I
(Referred to in para 7.7.4)

Particulars of the mistakes committed by the Departmental Authorities in given classification on the vouchers.

During the quarter ending_____

S.No.	Name of Designation of the Drawing Officer	Amount misclassified (Rupees)	No.and date of the vouchers.
(1)	(2)	(3)	(4)

Particulars of the misclassification

Head of account to which debited/ credited.	Head of account to which the amount was debitible/creditable
(5)	(6)

Note: Particulars should be recorded separately for each Drawing Officer. These will also be arranged month-wise in each case.

ANNEXURE-II
(Referred to in para 7.8.1)

Register of proforma corrections made under the
Capital head. _____ during the year _____

S.No.	Name of Minor Head.	Closing Balance for the year (Previous year).	Proforma correction made during the year (Current year).			
			Amt.	Authority	Amt.	Authority and so on.
1.	2.	3.	4(a)	4(b)	4(c)	4(d)
Total proforma corrections			Opening balance for the year (Current year).			
5.			6.			

Gross Expenditure
Deduct Recoveries
Net Balance

CHAPTER-8

CLASSIFICATION OF GOVERNMENT ACCOUNTS

8.1 Main parts of the government accounts.

8.1.1 The accounts of the Government are kept in the following three parts:-

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

8.1.2 In part I namely Consolidated Fund, there are two main divisions, viz:-

- 1) Revenue-Consisting of sections for 'Receipt heads (Revenue Account) and 'Expenditure heads (Revenue Accounts);
- 2) Capital, Public Debt, Loans, etc. Consisting of sections for Receipt heads (Capital Accounts), Expenditure heads (Capital Accounts) and Public Debt, Loans and Advances, etc.

8.1.3 The Revenue division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met there from, the net result of which represents the revenue surplus or deficit for the year.

8.1.4 In Capital Division, the section 'Receipt heads (Capital Account) deals with receipts of Capital nature which cannot be applied as a set-off to Capital Expenditure.

8.1.5 The section 'expenditure heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off against expenditure.

8.1.6 The section 'Public Debt, Loans and Advance, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt, and 'Loans and Advances) made (and their recoveries) by Government. This section also includes certain special types of heads for transactions relating to Appropriation to the 'Contingency Fund' and 'Inter State Settlement'.

8.1.7 In part-II, namely Contingency Fund, of the accounts, the transactions connected with the Contingency Fund established under Article 267 of the Constitution of India are recorded.

8.1.8 In part-III, namely Public Account, of the accounts, the transactions relating to 'Debt' (other than those included in part-I), 'Deposit', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposit' and 'Advances' in this part are those in respect of which the Govt. incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposit') and the recoveries of the latter

('Advance'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all merely adjusting heads under which appear such transaction as remittances of cash between treasuries and currency chests, transfers between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

8.2 Sectors and Heads of Accounts:

8.2.1 Within each of the sections in part-I mentioned above, the transactions are grouped into Sectors such as 'Tax Revenue', 'Non-Tax Revenue', and Grants-in-aid and contributions' for the receipt heads (revenue account) and 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and contributions' for expenditure heads. Specific functions or services (such as Education, Sports, Art and Culture, Health and Family Welfare, Water Supply Sanitation, Housing and Urban Development, etc. in respect of Social Services) are grouped in Sectors for expenditure heads. In part-III (Public Account) also, the transactions are grouped into sectors, such as 'Small Savings', 'Provident Fund', 'Reserve Funds', etc. The sectors are sub-divided into major heads of account. In some

cases, the sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

8.2.2 The major heads are divided into sub-major heads in some cases and minor heads with a number of sub-ordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure shown is distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. Apart from the sectoral and sub-sectoral classification the major heads, sub-major heads, Minor Heads, Sub-Heads, Detailed Heads and all these Heads together constitute a six-tier arrangement of the classification structure of the Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants sub-heads and other units of allotments which are adopted by the Governments for demands for grants presented to the Parliament or Legislatures but in general a certain degree of correlation is maintained between the Demands for Grants and Finance Accounts.

8.2.3 The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of

Government, while the minor heads, subordinate to them identify the programmes undertaken to achieve the objectives of the function represented by the major head. The sub-head represents the scheme, the detailed head the sub-scheme and object head the object level of classification.

8.3 Coding Pattern

8.3.1 Major Heads:- From 1st April 1987, a four digit code has been allotted to the major heads, the first digit indicating whether the major heads is a receipt head or Revenue Expenditure head or Capital Expenditure head or a loan head.

The first digit of code for Revenue Receipt head is either '0' or '1'. Adding 2 to the first digit code of the Revenue Receipt head will give the number allotted to corresponding Revenue Expenditure head, adding another 2, the Capital Expenditure head, and another 2, the Loan head of Account. For example, for Crop Husbandry Code 0401 represents the Receipt head, 2401, the revenue expenditure head, 4401, Capital Outlay head and 6401, Loan head.

Such a pattern is, however, not relevant for those departments which are not operating Capital/Loan heads of accounts. e.g. Department of Supply. In a few cases, where receipt and

expenditure are not heavy, certain functions have been combined under a single major head, the functions themselves forming sub-major heads under that Major Head.

8.3.2 Sub-Major Heads: A two digit code has been allotted, the code starting from '01' under each major head. Where no sub-major head exists it is allotted a code '00'. The nomenclature 'General' has been allotted code '80' so that even after further sub-major heads are introduced, the code for 'General' will continue to remain the last one.

8.3.3 Minor Heads: These have been allotted a three digit code starting from '001' under each sub-major/major head (where there is no sub-major head). Codes from '001' to '100' and a few codes '750' to '900' have been reserved for certain standard minor heads. The coding pattern for minor heads has been designed in such a way that in respect of certain minor head having a common nomenclature under any major/sub-major heads, the same three digit code is adopted as far as possible.

8.3.4 Under this scheme of codification, the receipt major heads (revenue account) are assigned the block numbers from 0020 to 1606, expenditure major heads(revenue account) from 2011 to 3606, expenditure major heads (Capital account) from 4046 to 5475, major heads and 'Public Debt' from 6001 to 6004 and

those under 'Loans and Advances' 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 6075 to 7999. The Code Number 4000 has been assigned for capital receipt major head. The only major head 'Contingency Fund' in part-II 'Contingency Fund' has been assigned the code number 8000. The major heads in the Public Account are assigned the code numbers from 8001 to 8999.

8.4 General Rules of Classification.

8.4.1 The rules on classification of receipts and expenditure in accounts are laid down in Chapter 4 of MSO(A&E) Vol.I.

8.4.2 As a general rule, the classification of transactions in Government Accounts shall have closer reference to the function, programme and activity of the Government and object of the revenue or expenditure, rather than the department in which the revenue or expenditure occurs. For example, expenditure incurred by the Public Works Department on the construction of a hospital shall be debited as expenditure under the Major Head "2210-Medical and Public Health" or "4210-Capital Outlay on Medical and Public Health" as the case may be, and not to the major head for public works. This principle is, however, subject to such exceptions as may be authorised specially in any individual case or a class of cases e.g., receipts

representing "Interest" are shown under "0049-Interest Receipts " and expenditure on the maintenance and repairs of non-residential buildings under the administrative control of the P.W.D. are shown under the major head "2059-Public Works" irrespective of the functions to which they relate.

8.5 General principles of allocation of expenditure between capital and revenue.

8.5.1 The guiding principles of allocation of expenditure between capital and revenue are as follows: -

- i) Expenditure of a capital nature shall broadly be defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character.
- ii) It is inherent in the definition of capital expenditure that the assets produced should belong to the authority incurring the expenditure. Expenditure by Government on grant-in-aid to local bodies or institutions for the purpose of creating assets which will belong to these local bodies or institutions cannot legitimately be considered as capital expenditure.
- iii) Expenditure on a temporary asset cannot ordinarily be considered as expenditure of a capital nature.
- iv) Expenditure of a capital nature shall be distinguished from revenue expenditure both in the budget estimates and in

Government accounts, subject to the principles laid down in paragraph 4.7 to 4.9 of MSO(A&E) Vol.I.

- v) Capital should bear all charges for the first constructions and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It should also bear charges for such further additions and improvements as may be sanctioned under rules made by competent authority.
- vi) Subject to item (vii) below, revenue should bear all subsequent charges for maintenance of all working expenses. These embraced all expenditure on the working and upkeep of the project and also on such renewal and replacements and such additions, improvements of extensions as under rules made by Government are debitable to the revenue accounts.
- vii) In the case of works of renewal and replacement which partake both a capital and revenue nature, the allocation of expenditure should be regulated by the broad principle that revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grants and that only the cost of genuine improvements whether determined by prescribed rules or formula or under special orders of Government may be debited to capital.

8.6 Classification of expenditure as between charged Appropriation and voted grants.

8.6.1 Expenditure which under the provisions of the constitution is subject to the vote of the Legislature shall be shown in the accounts separately from expenditure which is 'charged' on the Consolidated Fund of India or State. The expression 'charged' or 'voted' shall be appended to the heads concerned to distinguish the two categories of expenditure.

8.6.2 It has been decided by the Government of India that in cases where payments are made in satisfaction of court decrees or arbitral awards given against State Governments in cases of disputes arising out of the acquisition of buildings and properties by state for the purposes of the Union Government, the liability or the initial payment in satisfaction of the decree or award would devolve upon the states which would be 'Charged' on their Consolidated Fund in accordance with the provisions of Article 202(3)(e) of the Constitution. Subsequent reimbursement by the Central Government would be merely an Inter-Governmental Adjustment to which the provisions of Article 112 (3)(f) of the constitution would not be applicable

since the decree is not enforceable against the Government of India cum-Consolidated Fund of India.

(Govt. of India, Ministry of Finance (DEA) letter No.F.2(43) B/59 dated 12.9.59-File No.TM.(III) Acctg. Pts.).

8.7 Pay and Allowances of Government Servants (other than Travelling Allowance)

8.7.1 Overlapping nature of Duties of Government Servant

Where it is not possible to classify abinitio the pay and allowances of Government Servants under a single sub-head, because of overlapping nature of the duties of such Government Servants which extend to several activities, programmes, functions etc. the charges may be classified initially as part of the scheme or activity, to which the major portion of work of Government Servant relates. A suitable prorata allocation of such expenditure should however, be made in all such cases as far as possible in the accounts of the year to which they relate.

8.7.2 Transit Pay and Allowances in case of first appointment or on transfer.

Transit pay and allowances in case of first appointment or on transfer, either permanently or as a temporary measure or on reversion from one Department to another, should in the

absence of special orders to the contrary be debited to the office to which he is proceeding.

8.7.3 Transit Pay and Allowances in case of transfer to another Government or to Foreign Service.

The transit pay and allowances, both ways of Government Servant transferred from one Government to another or to foreign service will be adjusted in such manner as may be mutually agreed upon by the Governments concerned or as may be laid down in the appropriate service rules.

(TM.F.I(i) A/Codes/74-75/999 dated 14.2.75).

8.8 Incidence of Pay and Allowances.

8.8.1 The pay, leave salary and other allowances of Government Servants are regulated with reference to the rules and regulations made by competent authority governing the conditions of service.

8.9 Cost of local audit or investigation undertaken at the request of the State Government.

8.9.1 When a special audit of the accounts of department(s) is demanded by the State Government in addition to the inspection programme for special reasons e.g., suspected misappropriation. Audit Officer complies with such a request

even though extra cost be involved when such a special Audit is undertaken, it will be in pursuance of the statutory functions of the Comptroller and Auditor General and the cost will be debitable to Central Government.

8.10 Opening of new sub heads/detailed heads of Accounts.

8.10.1 As per the powers delegated by the Central Government to the State Government in respect of any functions under Article 150 of the constitution under the provisions of Article 258 thereof, the State Government can, with effect from 1st January 1982, discharge the functions relating to the opening of sub-heads/Detailed heads of Account under the various Major and Minor heads of Accounts, in their Accounts.

(Notification No.S.11036/1/78/TA/Part.I/3836 dated 26.12.81 and TM.82-C/3 dated 3.3.82).

8.10.2 As a result of the above delegation of powers to the State Government the Comptroller and Auditor General of India, in terms of Section 21 of the C.A.G's (D.P.C.S.) Act, 1971 has delegated the powers to the Accountant General to tender advice to the State Government in the matter of opening sub-heads/detailed heads in their accounts under Article 150 of the Constitution of India, However cases of doubt/dispute if any,

are to be referred to the Central Office, for advice through Book-I Section.

(T.M. O.O. No.82-C/3 dated 3.3.82).

8.10.3 The proposal for opening of new sub/detailed heads of accounts should be taken up by Book-I Section. As such all the correspondence relating to the opening of new sub/detailed heads of accounts with the State Government as well as with Central Office, if necessary, in cases of doubt/dispute and Controller General of Accounts etc. will be done by Book-I Section. The proposals for opening of new sub/detailed heads will be examined in Book-I Section in consultation with the accounting and A.A.D. Section in the manner prescribed in the Manual of Book Section. The comments, if any, relating to the new heads offered by the accounting section and A.A.D. Section will after examination be consolidated in Book-I Section for furnishing them to the State Government. The Book-I Section may ensure that the proposals for opening of heads are processed expeditiously so as to finalise them within ten days of their receipt.

8.10.4 All accounting sections will give top priority to all the proposals for opening of the new sub/detailed heads received by them from the Book-I Section and ensure that their

comments are communicated to that section within a week positively.

8.10.5 Sanctions from Contingency Fund in some cases also involve booking of expenditure under new sub-heads/detailed heads of account. All these sanctions should be examined as soon as these are received by C.A.Sections and comments sent to Book-I Section within a week.

(TM./78-C/5 dated 10.2.1978).

8.10.6 The proposals should not be sent to T.M. and Budget Section.

T.M. Section may, however, be consulted where there may be any difference of opinion.

8.10.7 In some cases where the State Government Indicate that in anticipation of approval for opening of new heads, they were directing the department to incur the expenditure against the proposed heads (including cases where advances were taken from Contingency Fund), we are faced with the problems of accountal under the proper heads when such expenditure comes up for compilation as technically speaking, the heads against which the department had incurred expenditure, would be unauthorised heads until formal approval for their opening is communicated.

8.10.8 It is felt that in such cases there is no alternative but to open the proposed heads in the accounts and go on booking the expenditure provisionally under them while keeping a careful watch over the receipt of final approval for opening of such heads.

8.10.9 In order to keep a consolidated record of the proposed sub-detailed head in the accounts, the Book-I Section will maintain a register. The accounting section will treat all such cases of booking of expenditure as 'Provisional' by writing the word 'Provisional' in red ink against the entries, in their classified/consolidated abstracts. Information regarding provisional booking will be furnished to Book-I Section as soon as their C.A's are completed. On receipt of the approval the number and date of order may be noted against booking under intimation to Book-I Section.

(Authority: O.O.No.TM.78-C/5 dated 10.2.78).

8.11 Reduction in the number of detailed heads of accounts.

8.11.1 C.A.G's Circular letters No.2027-TA-I/(O&M)/334-64 dated 20.7.1964 and 2116-AC/89-79 dated 9.10.1979 enjoin that the Accountant General should ensure that the heads of accounts are not multiplied unnecessarily and really essential. For this purpose, compilation section concerned should conduct a

critical review of the heads shown in the Budget Estimates including Supplementary Budgets of the State Government every year as soon as they become available. The purpose of this review is to take up with the Administrative Department concerned (through Budget Section) the deletion of such heads of accounts which are not considered necessary as well as to ensure that the heads of account shown in the Budget correspond to the prescribed heads of account.

8.11.2 All orders introducing changes in classification including those between "Voted" and "Charged" and those sanctioning new heads of account or including sub detailed heads of account should be communicated to the Appropriation Audit Section.

8.12 Operation of unauthorised Heads of Account:

8.12.1 The following instructions should be followed in this regard:-

- i) No section should operate on any head of account (Major, Minor or detailed head) which has not been authorised. (See para 8.10.8 and 8.10.9 regarding provisional booking of expenditure).
- ii) If any section comes across any case in which the expenditure has been booked by the Department under an unauthorised head, it should immediately take up the matter with the

Department to ascertain the correct classification and to transfer the expenditure to the correct head of account.

- iii) Cases, where expenditure has appeared under a head of account for which there is no provision of funds, should be examined with a view to ascertaining that the expenditure has not appeared due to misclassification.

(O.O.No.TM.65-C/9 dated 14.1.1965).

NOTE: The expenditure should be booked under the correct head of account recorded on the bills and the controlling authority should be apprised about the non-existence of budget provision then and there. In case however, the head of account recorded on the bills is not an authorised one, the action should be taken as provided in sub-para (ii) and (iii). It should also be ensured that the expenditure has not appeared due to misclassification. The adjustments recorded by the controlling authorities through reconciliation memos, should be carried out by the sections with due verification and scrutiny. The sections should ensure that the reconciliation memos are accepted only after the same have been checked carefully and that advices of adjustments are invariably sent to the departments concerned immediately after the adjustments are made.

(Authority: O.O.No.TM/66-C/190 dated 4.8.1966).

8.13 Checking of Classification

8.13.1 In exercising the check over classification of transactions it should be borne in mind that ultimate authority for determining the head of account under which transactions are to be included, rests with Government. This office, is, however, entitled to criticise the validity of classification which is inconsistent with the provisions in the budget to which renders the accounts as incorrect or misleading representation of the facts.

8.13.2 With a view to securing correct classification it should be seen that each voucher bears distinctly full description of the account heads,(major, minor, sub/detailed heads), to which the charge is debitable and that it indicates clearly whether the expenditure is voted/charged; plan/non-plan/centrally sponsored scheme (including central plan schemes). Complete classification of charges should be noted prominently on the top of voucher.

8.13.3 The Accountant/Sr.Accountant is solely responsible for the classification of charges upto Rs.10,000/- under any detailed head of account and the postings in classified abstracts in respect of these items are not required to be checked by the Section Officer/Asstt.Accounts Officer. The Section Officer/

Asstt.Accounts Officer and Branch Officer are required to check the classification over Rs.10,000/- and Rs.50,000/- respectively under any detailed head of account.

NOTE: Misclassification noticed as a result of Audit will be rectified by the C.A. Section on receipt of necessary intimation from the respective Audit Section.

(Office Order No.TM/64-C/229 dated 23.9.64-File No.TM(iii) Secret.).

CHAPTER-9

PROCEDURE FOR PAYMENT OF BILLS AND ACCOUNTING OF RECEIPTS AND EXPENDITURE IN RESPECT OF OFFICES OF THE STATE GOVERNMENT LOCATED AT DELHI/NEW DELHI.

9.1 General

9.1.1 Consequent on the departmentalisation of the accounts of the Central Government and the conversion of treasuries located at Delhi/New Delhi into Pay and Accounts Offices, the question of laying down suitable procedure for payment of the offices of the State Government located at Delhi/New Delhi (as noted below) was under consideration of the State Government. After consultation with the Reserve Bank of India and the Comptroller and Auditor General of India, the State Government in Finance Department issued orders laying down the procedure vide their No.F.3(42)FD/RA&A/79 dated 12.3.82 in respect of the following offices of the State Govt. :-

- 1) Office of the Resident Commissioner, Bikaner House, New Delhi.
- 2) Office of the Manager, Rajasthan House/Jodhpur House, New Delhi and
- 3) Office of the Assistant Director, Information and Publicity, Government of Rajasthan, New Delhi.

Action required to be taken in C.A.Sections for the adjustment of receipts and expenditure is given below

9.2 Action in C.A.Sections.

9.2.1 The above offices(units) have been authorised to draw cheques on the Reserve Bank of India, New Delhi. All payments will be made by them on cheques only. Similarly, all receipts realised will be remitted by them into the Reserve Bank of India, New Delhi duly supported by Challans. The receipts shall not be utilised for expenditure.

9.2.2 The Reserve Bank of India, New Delhi after making payments also after realising receipts will sent the paid cheques and receipted challans alongwith the Bank Scroll to this office. The paid cheques and challans will be received by the respective C.A.Section(s) of this office. Similarly the monthly account showing the receipts and payments (Classified according to the head of account) shall also be received by the respective CA.Section(s) of this office. The accounts shall be supported by the paid vouchers and recovery schedules and are required to be received by the fifth of the following month. The account so received will be considered as similar to that of a treasury account. The monthly account so received shall be scrutinised to ensure the correctness and then incorporated in the classified

abstract(s) of the respective functional major/minor heads of accounts for the month. The recoveries as reflected in the accounts and vouchers shall also be incorporated in the classified abstracts properly. The net amount of the account shall be classified as 'MINUS' under the head "8670-Cheques and Bills, 103-Departmental Cheques (name of the unit offices)" and "8658-Suspense Accounts-102-Suspense Account(Civil)" respectively in the respective classified abstracts.

9.2.3 The accounting sections shall maintain a "Remittance Check Register" and "Broadsheet" in respect of the transactions relating to each of the unit offices dealt with in the section under the above heads. The Remittances Check Registers are required to be maintained for pairing off the cheques and remittances made with the Reserve Bank of India. The details of uncashed cheques and unrealised remittances as worked out in the registers should be in agreement with the closing balances as worked out in the Broadsheets. The Broadsheets and Remittance Check Registers shall be closed on the 10th of the second following month to which the accounts relate.

9.2.4 A Broadsheet for the departmental balances (representing cash in hand at the end of each month with the unit offices) as

reflected in the monthly accounts and booked under the head "8671-Departmental Balances-Civil (name of the unit office) shall also be maintained by the Accounting Sections.

(Office Order No.TM/83-C/10 dated 22.4.1983)

- 9.3** It has now been decided that cheques and receipt challans sent by RBI, new Delhi will be received by Account Current Section instead of concerned C.A. Sections which may prepare the list separately for payment and receipts unit-wise and also after reconciling the figures from the advices sent by CAO, RBI, Nagpur so that unit-wise adjustments may be made by the concerned Sections in the Broadsheets of '8670—Cheques and Bills' and 8658-Suspense Account-Suspense A/c Civil (Name of the unit) maintained by them. In case Bank advices are received and cheques/challans are not received or vice-versa, the amount may be kept under 'R.B. Suspense-CAO' by Account Current Section separately for each unit on receipt of Bank advice/cheques and challans. The difference may be cleared by Account Current Section. Further the concerned C.A. Section will respond net debit instead of gross debit and account for deductions of G.P.F., State Insurance, HBA/MCA etc. in the classified abstracts of Receipts.

Besides, concerned C.A. Sections will maintain the Broadsheets of '8658-Suspense account-Suspense account civil (Name of the unit) and 8670-Cheques and bills' for receipt and payment respectively and '8670-Departmental Centre Balance-Civil (Name of the unit) and also watch the adjustment of transactions. In case of difference, the amount may be analysed with the balances outstanding in the Remittance Check Register maintained in the Section.

(TM/97-C/6 dated 1.4.1997)

CHAPTER-10

COMPILATION AND ACCOUNTS (CENTRAL SECTION) AFTER DEPARTMENTALISATION

10.1 Procedure regarding accounting of receipts and payments relating to Central Government arising in banking and non-banking treasuries after departmentalisation

10.1.1 The scheme of departmentalisation of accounts in Ministries/Departments of Government of India has been introduced with effect from 1st April 1976, 1st July 1976 and 1st October 1976 in stages and with the issue of various Presidential Orders issued under Section 10 of the C.A.G's (Duties, Powers and Conditions of Service) Act, 1971. The Comptroller and Auditor General has been relieved from the responsibility of compiling the accounts of all Ministries/Departments of Government of India except in respect of the accounts relating to the following:-

- a) Ministry of Finance-
 - i) Pension, and
 - ii) The Indian Audit and Accounts Department
- b) Ministry of Home Affairs-
 - i) Such of the Union Territories whose accounts were, compiled by the Comptroller and Auditor General;

- ii) Pension to freedom fighters and pensions in lieu of resumed Jagirs, Lands etc. and
- c) The Department of Revenue and Banking-Taxes, duties and other receipts and deposits realised under any law at that time being in force and administered by the Department of Revenue and Banking including the Central Board of Direct Taxes and Central Board of Excise and Customs.

(Government of India, Ministry of Finance, Department of Economic Affairs No.F.1(15)B(A/cs)/76 dated 8.9.76 and TM.III/51(cc)Sept/76-77/729 dated 22.9.76).

Note: The CAG was, later on, relieved of the responsibility of compiling the accounts of civil pensions and pensions to freedom fighters i.e. Major Heads 2071, 2235 and also the payments relating to pensions in lieu of resumed Jagirs, lands, territories etc. and pension awards in consideration of distinguished services booked under the head 2075. Accordingly he discontinued the compilation and preparation of Central accounts of above heads w.e.f. 1.4.1991.

(TM/92-C/3 dt.9.4.1992)

10.1.2 The President had relieved with effect from 1st April 1977 the Comptroller and Auditor General of India from the responsibility for compiling the accounts relating to taxes, duties and other receipts and deposits realised or refunded under any law at that time in force and administered by the C.B.D.T. and C.B.E.C.

(Government of India, Ministry of Finance, Department of Economic Affairs No.F.1(15)-B(A/cs) 76 dated 15.3.77 and TM.III(Sep)(51-C)76-77/1338 dated 26.3.77)

10.1.3 After departmentalisation following transactions of receipts/payments on account of Central Government would still continue to be routed through Treasury Accounts: -

- i) Pensions including pensions to freedom fighters and pensions in lieu of resumed land, Jagirs, etc.(viz.2071-Pensions and other retirement benefits, 2075-Miscellaneous General Services,2235-Social Security and Welfare so far as the adjustment of their payments made by Treasuries of Rajasthan is concerned, the following action is required to be taken: -.

Action taken in Central Treasury

From 1st April, 1991 onwards, the payments made at the Treasury counters are to be initially debited under the head

8658—Suspense Accounts 101-PAO Suspense transaction adjustable by CPAO on receipt of treasury accounts in respect of such transactions, the amount will be incorporated in the state section of the Account of this office under the head mentioned above. The paid vouchers would be sent direct to CPAO by the Treasury Officer. However, in respect of period 1990-91, the instructions issued by CAG vide No.230-AC.I/200-89 Vol.III dated 13.3.91 are to be observed.

Action taken in Account Current Section

On receipt of Schedule of payments from CTS Sections in support of amount booked under the head 8658 – Suspense Account. 101-PAO Suspense – Transactions adjustable by the Pay and Accounts office – Central Pension Accounting Office, the Debit claims would be sent by Account Current Section I the form of outward claims to Central Pension Accounting office requisitioning cheque/Demand Draft in settlement of the pension paid through treasuries duly supported by an abstract of Schedule of Payments.

The cheques/Demand Draft on its receipt from Central pension Accounting office will be credited to the Government Account. The credits on account of realisation of the proceeds of the

cheque/Demand Draft will be included on the basis of the receipt scroll of the bank in the Treasury Accounts in the following manner:-

Debit	8675 -	Deposits with Reserve Bank- State – Headquarters 106-State Headquarters
Minus Debit	8658 -	Suspense Accounts 101-Pay and Accounts Suspense Transactions adjustable by Pay & Accounts office – Central Pension Accounting office.

All the concerned Sections are, therefore, directed to follow the above procedure from the accounts of April'91 and onwards.

(TM/92-C/3 dated 9.4.1992)

- ii) Expenditure on the following transactions is also to be booked in the State Section of Accounts under descriptive sub-head "Transactions adjustable by Ministry/Department....." under the head '8658-Suspense Accounts-Pay and Accounts Office Suspense or other distinct Suspense heads for eventual clearance by cash settlement: -
- a) Payment of interest on Central Government Securities,
 - b) Repayment of principal on the discharge of securities,

10.1.4 Receipts relating to Central Government other than those transactions which have been authorised to continue (in presidential order dated 8th September, 1976 and modified on 15.3.77) shown below should be incorporated initially in State Section of treasury accounts under Major Head '8658-Suspense P.A.O. Suspense, or other relevant suspense head concerned: -

- (i) Tax deducted at source from the salary/pensions of State Government Employees and/or Contractor's bills.
- (ii) Recoveries of GPF/Loan etc. made from the salary Bills of Central Government Employees on deputation to State Government.
- (iii) Interest payment under AE(CD) Act, 1974 old and new for delay payment.
- (iv) Recovery of G.P.F. of High Court Judges.
- (v) Credits in respect of Premium of insurance policies issued under the various Emergency Risks Insurance Schemes.

No other payments/receipts are permitted to be made by State Treasuries on behalf of Central Government.

(C.G.A.S.11001/9/79/7A/2554 dated 30.4.79).

10.2 Payment of loans and grants by Central Government to State Government

10.2.1 In respect of the payment of loans and grants to the State Government by the Central Government the following procedure has been prescribed: -

- (i) Ministries/Departments of Government of India should endorse copies of the sanctions for payment of loans and grants to the State Government, to the Principal Accounts Officer of the Ministry/Department, Finance Department of the State and the Accountant General.
- (ii) On receipt of the sanction, the Principal Accounts Officer of the Ministry/Department concerned would advise the Central Account Section of the Reserve Bank of India at Nagpur for crediting the balance of State Government by debit to the balance of Central Government. Simultaneously the Principal Accounts Officer will pass on an entry in his books debiting the Appropriate final head of account and crediting '8658-Suspense Accounts Reserve Bank Suspense-Central Accounts Office.
- (iii) Principal Accounts Officer of the Ministry/Department should send a copy of advice to the Accountant General and Finance Department of the State Government and full particulars i.e. the

number and date of sanction, the scheme for which loan/grant etc. has been sanctioned, amount etc. should be indicated clearly in the advice.

- (iv) On receipt of a copy of advice from the Principal Accounts Officer and State Government the Account Current Section should prepare the following transfer entry in the State Section of Accounts

L. Suspense and Miscellaneous-Suspense

8658-Suspense Account-

Reserve Bank Suspense

Central Accounts Office-

To '1601-Grants-in-aid from Central Government 6004-

or

6004-Loans and Advances from the Central Government

(As the case may be)

- (v) On receipt of the clearance memo from the Central Accounts Section Reserve Bank of India, Nagpur "8658-Suspense Accounts Reserve Bank Suspense-Central Accounts Office" will be cleared.

(TM.III/(51)Sep/Vol.II/TR.Spl./48 dated 25.5.77).

After having obtained the approval of Central Office, necessary adjustment will be put up/carried out in Central/State Monthly Accounts in hand in the usual manner by operating 'Adjusting Accounting between Central and State' (and issuing advice to

the Central Accounts Section-Reserve Bank of India, Nagpur through Account Current Section).

10.3.2 The approval given by Central Office should be quoted as an authority in the transfer entry and in the form of a Foot Note in the relevant Monthly Civil Account(sent to the Controller General of Accounts New Delhi by Book-II Section) in which such rectification has been effected.

(C.A.G's letter No.1358-AC/21/Sep/79/XVII dated 27.10.88).

CHAPTER-11

COMPLETION OF CENTRAL AUDIT BY CENTRAL AUDIT PARTIES IN THE OFFICE OF THE ACCOUNTANT GENERAL (ACCOUNTS & ENTITLEMENT)

11.1 General

11.1.1 After restructuring of offices of Indian Audit and Accounts Department with effect from 1st March, 1984, the Central Audit of the vouchers is to be conducted in the office of the Accountant General (A&E) by the Central Audit Parties (CAPs) of the Principal Accountant General (Civil Audit) vide para 2.1 of the Manual of Instructions for Central Audit (MICA) No vouchers are required to be transmitted to the office of the Principal Accountant General (Civil Audit) for the purpose of Central Office vide letter No.1343-TA.I/199-83 KW dated 20.10.84 that transmission of vouchers from one office to another is likely to result in their loss or misplacement, and hence central audit is to be conducted in the office of the Accountant General (A&E) as per provisions of para 2.1 of MICA.

11.1.2 The Central Office has emphasised the importance of close coordination and mutual cooperation between the office of P.A.G.(Civil Audit) and Accountant General (A&E) in completing the central audit of various vouchers/documents

etc. It was observed by Central Office that due to improper seating arrangements/non-availability of vouchers/records etc., the work of CAPs was not running smoothly. Some instructions have been issued by that office in this regard.

11.2 Seating arrangements

11.2.1 G.D.Section will ensure that proper seating arrangement are made for the CAPs for conducting central audit in a smooth way.

11.3 Availability of vouchers/records for central audit.

11.3.1 All the accounting sections will inform the concerned CASS Sections of the P.A.G.(Civil Audit) on 5th and 20th of each month about the availability of vouchers/records etc. for central audit.

11.4 Completion of Central Audit.

11.4.1 After the completion of central audit, the sections concerned shall obtain a certificate regarding completion of audit from the CAP concerned in the following form:-

"Certified that the audit of the vouchers for the month _____X_____ pertaining to _____ @ _____ has been completed on _____ 19 _____".

(X) Particulars of the month

(@) Nature of transactions such as GPF/Loan/Works

11.4.2 The position as on 20th of the last month regarding the availability of vouchers/records etc. and the audit certificates obtained be invariably indicated in the monthly and quarterly arrear reports in the proforma given in **Annexure-I** to this chapter. The cases where audit has been completed but certificates are awaited, may also be indicated.

11.4.3 The position in respect of completion of central audit and extent of arrears in making available the vouchers to CAPs may also be clearly mentioned in the quarterly arrear report.

(O.O.No.TM/85-C/12 dated 30.5.85).

11.4.4 In order to have a proper monitoring in the supply of vouchers to CAPs of P.A.G.(Civil Audit) and to have uniformity in reporting the arrears in this regard the extent of arrears should be assessed for this item of work in concrete terms in mandays for their exhibition in the quarterly arrear report. It has, therefore, been decided that the arrears, if any, on account of non-production of vouchers as requisitioned by CAPs of PAG(Civil Audit) and not supplied should be assessed in terms of mandays and indicated in the proforma at **Annexure-II** to chapter as prescribed by Central Office alongwith a brief appreciation note explaining the reasons for non-

production/non-supply of the vouchers and should be appended with the quarterly arrear report for each quarter.

(O.O.No.TM/89-C/14 dated 22.12.1989).

11.4.5 Compilation sheets may be provided to CAPs for selecting vouchers for the purpose of central audit as and when required by them. These compilation sheets may be taken back as soon as the selection of vouchers has been completed by CAPs.

(O.O.No.TM/86-C/5 dated 19.2.1986).

11.5 Shortage of space in the sections for keeping vouchers etc.

11.5.1 It has been noticed that the various C.A.Sections do not accept vouchers returned by the CAPs of the office of the Accountant General (Audit) on account of shortage of space in those sections for keeping the vouchers. Similarly, fresh vouchers are not accepted by these sections from CTS. In order to overcome these difficulties it has been decided to get the vouchers sorted and stitched and consigned to record room by creating squads from time to time.

11.5.2 The vouchers received in the compilation sections may be segregated in two categories viz. (i) Contingency vouchers including A.C. Bills and grant-in-aid bills and (ii) other categories viz. Salary, T.A., Medical, etc. before the vouchers

are got stitched either for consignment to Record Room or otherwise for use by CASS parties of Audit Office. The segregation is essential primarily because of different periods of preservation of different categories of vouchers and also to meet the requirement of CASS Audit Parties as contemplated in Central Office general circular letter No. 2249-Accounts-II/109-85 dated 5.12.85.

(Group Order No.TM/Supply of vouchers/K-339/88-90/17 dated 23.5.1990).

11.5.3 The squads will be kept at the disposal of T.M.Section for watching their progress.

11.5.4 The CAPs of the office of the Principal Accountant General (Civil Audit) will requisition the vouchers from the record room directly and will return the bundles to the record room in the shape as they has been issued. Where feasible, there will be no objection to the audit of records itself after securing the relevant information from this office but this will be done only in case documents can easily be supplied to Audit Office without detriment to this office.

(O.O.No.TM/85-C/19 dated 26.8.1985) read with Group Order No.TM/Supply of vouchers/K-339/88-90/17 dated 23.5.1990)

11.6 The XVIII conference of the Accountants General had recommended in para 3 on ‘strengthening of Accounts and using it as an aid to Management’ that ‘As extension of the year-end check and certification of the Finance and the Appropriation Accounts by the Principal Accountant General (Civil Audit), C.A.P. or any other staff of his office could be profitably utilised for test-checking the correctness of the compiled accounts from month to month and for watching, clearance of D.A.A. and other suspense heads’.

This recommendation has been carefully considered and has been accepted for implementation with effect from April, 1992 monthly accounts. To provide a meaningful check on monthly accounts and other basic records that go into consolidation of final accounts of the States, the check to be carried out by the respective Principal Accountants General (Civil Audit) are given in **Annexure-III** to this Chapter. These checks are expected to help in timely detection and rectification of errors in compilation and accounting, and also in avoiding large scale corrections at the time of finalisation of Appropriation and Finance Accounts.

(CAG Circular No.2-Audit-II/92 No.87-Audit-II/35-91 dated 24.1.1992)

ANNEXURE-I
(Referred in to para 11.4.2)

Statement showing progress of Central Audit by CAPs of A.G.(Audit)

Major heads for which CA.is compiled by the section.	Month of Account Due.	Month of Account completed and CA.sent-Major headwise as in column(1)	Month of Account and particulars of record for which intimation sent to. CASS for Audit-Major headwise as in column(3)	Month of Account which has been compiled but intimation to CASS not sent.
(1)	(2)	(3)	(4)	(5)

Month of Account-Major headwise as in col.(3) and (4)-for which audit completed by CAPs.	Month of Account for which audit certificate obtained-as detailed in col.(6)	Month of account/ records audited but audit certificate not obtained, with reasons.	Remarks
(6)	(7)	(8)	(9)

Section Officer/Asstt.Accounts Officer
Section_____

ANNEXURE-II

(Referred to in para 11.4.4)

Proforma to be filled in by Accountant General (A&E), in respect of production/non-production of vouchers to Accountant General(Audit)

Month for which vouchers have been called for by P.A.G. (Civil Audit) (major headwise or departmentwise but not submitted).	Date of requisition from P.A.G. (Civil Audit)	<u>Reasons for non-submission</u>		Arrears in mandays	Action taken to clear the arrears.	Remarks
		Due to non-receipt of initial accounts from Try. PW and Forest Divisions	Other reasons to be specified			
(1)	(2)	3(a)	3(b)	(4)	(5)	(6)

ANNEXURE-III

(Referred to in para 11.6)

Checks to be assigned to C.A.P. in respect of Checking of Accounts

a)	<p>Monthly checks Check of classification</p> <ul style="list-style-type: none"> - To see that full classification as per 'Budget' has been recorded/where any amount is provisionally classified under 'Other receipts/Other expenditure' on the basis of insufficient/incomplete classification, proper follow up action has been taken to get the particulars from the D.D.Os. - The classification of 'Loans' should receive special attention to see that all the repayments have been booked properly. 	<p>a) Periodicity b) Section concerned</p> <ul style="list-style-type: none"> - The check will be carried out as per provisions in paras 60 etc. of MSO(T) Vol.I and Para 11 of Secret Memo of instructions; Para 2.4 read with Annexure 2.4.1 of MICA. (*Annexure 23 of MICA) - Departmental Compilation Section * The sentence 'classification checked by the Assistant Audit Officers will not be subject to review by the Audit Officer or any higher Officers' in para B9a) of Annexure 23 (Page 77 of MICA) requires modification and we should prescribe that 20 percent of the vouchers checked by A.A.O. will be reviewed by the Audit Officer. The Group Officer can also undertake test check of classification from time to time at his discretion.
b)	<p>Broadsheet of D.A.A. Suspense</p> <ul style="list-style-type: none"> - To ensure that all the transactions which are required to be accounted for have been accounted for. - Items in respect of vouchers actually received but not compiled are not transferred to 'O.B. Suspense' - All 'Suspense Slips' have been received from various sections and incorporated in the accounts. - All 'Suspense Slips' which were to be issued had actually been issued. 	<ul style="list-style-type: none"> - 33.33 percent of the Broadsheets maintained every month. - Departmental Compilation Section.

c)	Register of O.B. Suspense	
	- To see that in cases of wanting vouchers, proper and timely follow up action had been taken to obtain the wanting documents. - Wanting vouchers subsequently received were duly accounted for.	- 33.33 percent of the registers maintained every month.
d)	Register of loans and Grants from Government of India	
	- To see that loans and grants released from Government of India were promptly adjusted. In cases where Govt. of India sanctions were found wanting, immediate action was taken for obtaining the same.	<u>Monthly</u> - D.D. and Book Section
	Adjustments - To see that all adjustments relating to ways and means advances, shortfalls in cash balances, overdrafts, cash balances investment account and other investment accounts were promptly carried out.	<u>Monthly</u> - Book Section
e)	Inward/Outward claim registers - To see that all outward claims were preferred against the concerned accounting authorities promptly and all inward claims were promptly examined and to the extent the claims were found acceptable necessary action was initiated for adjustment and payment of the claims.	<u>Quarterly</u> - Account Current Section
f)	- To see that the Suspense slips in respect of adjustments affecting Revenue and Service heads were promptly prepared and sent to the concerned Compilation Section for incorporation.	<u>Quarterly</u> - Account Current Section
g)	- To see that adequate action was taken for obtaining wanting particulars/documents from the concerned accounting authority; clearance of items placed under the head was made promptly on receipt of wanting particulars/documents.	<u>Quarterly</u> - Account Current Section
h)	Broadsheets of R.B. Suspense/PAO Suspense - To see that timely and effective action was taken for clearance of balances under these heads. In respect of claims preferred against outside authorities awaiting reimbursement, a proper pursuance was made.	<u>Quarterly</u> - Book Section - Account Current Section

i)	Broadsheets of R.B. Deposits (CAO & Headquarters) - To see that broadsheet had been maintained properly and difference between AG's figures and RBI's figures were properly analysed and suitable action was taken for settlement of differences.	<u>Quarterly</u> - Book Section - Account Current Section
j)	Register of Valuables in A.C. Section - To see that Bank drafts received from outside accounting circles in reimbursement of claims were promptly deposited in the Bank for credit to Govt. Account, and the Bank drafts obtained in reimbursement of inward claims were promptly despatched.	<u>Quarterly</u> - Account Current Section
k)	Classified/Consolidated Abstracts - To check whether these had been maintained properly/timely.	- 3 rd and 4 th quarters to be checked fully - Departmental Compilation Section
l)	Combined Transfer Ledger - See that all the adjustment necessitated due to misclassification or otherwise in previous month(s) had been incorporated and the mode of adjustments adopted was correct.	<u>Annual</u> - All D.C. Sections to be selectively covered in a year. - Departmental Compilation Section and Book Section
m)	Check of action taken on reconciliation statements - See that all the adjustment necessitated due to misclassification or otherwise in previous month(s) had been incorporated and the mode of adjustments adopted was correct.	<u>Annual</u> - All D.C. Sections to be selectively covered in a year. - Departmental Compilation Section and Book Section
n)	Adverse balances - To see that cases of adverse balances noticed on annual closing of accounts were promptly brought to the notice of concerned groups for investigation and initiating rectificatory action.	<u>Annual</u> - To be checked at the time of annual closing of accounts alongwith the other checks already prescribed. - Book Section

CHAPTER-12

MAINTENANCE OF OBJECTION BOOKS AND REGISTER OF GRANTS-IN-AID

12.1 General

12.1.1 All objections of accounting nature (e.g. want of detailed contingent bills, want of vouchers, want of payee's receipts, errors in treasury/divisional accounts) are to be raised and pursued by Accounts and Entitlement office by maintaining objection books under the prescribed rules. Objections of auditorial nature shall be pursued by P.A.G.(Civil Audit). Accounts and Entitlement office will watch receipt of detailed contingent bills.

12.1.2 Watching the receipt of utilisation certificates is also an accounting function and has to be performed by Accounts and Entitlement Office.

(CAG's letter No.561-TA.I/199-83/KW dated 16.5.84 and No.801-TA.I/199-83/KW dated 19.7.84)

12.1.3 The C.A.Sections will maintain the grant-in-aid registers. All the vouchers for payment of grants-in-aid will be received and noted therein by them and receipt of utilisation certificates would also be watched by them.

(Office Order No.TM/84-C/8 dated 12.6.84, TM/84-C/10 dated 11.7.84, TM/84-C/15 dated 2.8.84, Group Order No.TM.II/4-

8/UCs/GIA/OB/77-78/Vol.III/151 dated 17.10.88 and
TM.II/73/Spl/(iv) 142 dated 8.8.1988)

12.2 Maintenance of objection books

12.2.1 The State Government Departments/Offices are authorised as per rules to draw amounts in lump sum on Abstract Contingent Bills (A.C.Bills) to meet their urgent/immediate requirements. Subsequently the departments concerned are required to submit detailed contingent bill (D.C.Bills) for adjustment against each A.C.Bill drawn and the same is sent to this office direct in terms of rule 234 of G.F. & A.Rs with an encasement "Not for payment" recorded on the bills. Amounts drawn on A.C.Bills, booked to final heads of accounts, are, in essence, advances drawn from the treasuries by drawing officers for incurring expenditure on specified items. The amounts drawn on A.C. Bills are admitted in accounts, only when the concerned officers submit detailed accounts of the amounts drawn. The accounts are submitted to the Accountant General directly without the intervention of the Treasury Officers. It is, therefore, the responsibility of the Accountant General (A&E) who is the Accounts Officer of the State Government, to ensure that the concerned officers, who have drawn the money on A.C.Bills, have submitted the D.C.Bills, complete in all respect

in terms of para 5.26.1 & 5.26.2 of MSO(A&E) Vol.I. Watching the receipt of D.C.Bills (as against the audit of these bills) therefore, is an accounting function and is to be discharged by the A.G.(A&E). He has to maintain objection books in Form-95 and has to note therein all amounts drawn on A.C.Bills by the drawing officers. These items should be cleared from these objection books by the A.G.(A&E) on receipt of D.C.Bills supported by relevant documents and sub-vouchers (if required to be submitted) as may be prescribed in the relevant financial rules of the concerned Government.

(CAG's letter No.126-Accounts-II/56-86 dated 12.2.87, Endorsement No.TM.II/73/Rest/1986-87/Vol.II dated 6.4.87 and O.O.No.TM/87-C/18 dated 28.12.87).

12.2.2 All the C.A. Sections are required to furnish the following report to T.M. Section on 5th of every month in respect of objection books and amounts placed therein on account of A.C. bills.

a)	Month of Account
b)	Total amount placed under objection during the month
c)	Amount placed under objection on account of A.C. bills
d)	Amount adjusted during the month on receipt of D.C. bills
e)	Details of Disbursing Officers who have drawn A.C. bills without submitting D.C. bills for amounts drawn during earlier months on A.C. bills

The report should be supplemented by additional details on the
i) age of outstanding advances ii) cases of insufficient sanctions
iii) cases of drawls by unauthorised persons and iv) DDOs
where more than one advance is outstanding
(TM/97-C/7 dated 15.4.97 and TM/97-C/13 dated 9.7.1997)

12.2.3 With the above broad guidelines, the duties to be performed
by the Accountant General (A&E) with regard to the amounts
drawn on A.C.Bills, receipt of D.C.Bills, adjustment of the
amounts drawn on A.C.Bills, etc. have been prescribed and are
indicated in **Annexure-I** to this chapter. These may be
followed meticulously by all concerned.

(CAG's letter No.126-Accounts-II/56-86/dated 12.2.87 and
endorsement No.TM.II/73/Rest/1986-87/Vol.II dated 6.4.87)

12.2.4 The C.A.Sections were ordered to start listing the A.C.Bills
and D.C.Bills received by them in the standard form of
objection books 95, adjustment registers 96 and six monthly
objection books (SY-286).

(O.O.No.TM/85-C/16 dated 26.6.1985).

12.2.5 Each C.A.Section should also open a register in the proforma
given at **Annexure-II** to this chapter and all A.C.Bills should
be entered therein.

(O.O.No.TM/87-C/18 dated 28.12.87).

12.2.6 The following instructions should be observed in connection with the maintenance of the objection books:-

- (i) General:-Only one objection book (Form-95) for each department should be kept in each section except in cases where relaxation has been permitted under certain specific orders in individual cases so that the dealing assistants could be made responsible for:-
- a) Recording the objections in the Objection Book.
 - b) Closing the Objection Book.
 - c) Adjusting the amounts under objection on receipt of D.C.Bills.
 - d) Maintaining the Adjustment Register.
 - e) Pursuing the objections and issuing reminders.
- (ii) Adjustment of objections in the Adjustment Register and Objection Book

An adjustment has to be made in the Objection Book on receipt of the D.C.Bill. Simultaneously the adjustment should also be noted in the Adjustment Register for the month in which the adjustment is made. Each item of adjustment must be initialled by Section Officer/Asstt.Accounts Officer both in the Objection Book and the Adjustment Register.

- (iii) Closing of Objection Book:

The objection books should be closed and submitted to the Branch Officer for its scrutiny on the 25th of each month

following the month of account to which vouchers relate. While closing the Objection Books, the amounts entered in the relevant column should be totalled. After adding the balance from the past month, total amount of items under objection upto the month of the report should be worked out. From this total the amounts adjusted during the month as shown in the Adjustment Register should be deducted and the net total of the items kept under objection. The analysis of the net balance should be prepared showing the amount of objections outstanding in respect of each month separately. Items more than six months old should be totalled separately. A similar analysis of adjustments pertaining to each separate month will be prepared in the Adjustment Register.

- (iv) An abstract of objections should be attached to each Objection Book in Form-100. In this Abstract the amount kept under objection in each month should be shown in the column 'objection to' against the relevant months. Out of the amounts kept under objection in each month, the amounts adjusted in the subsequent months should be shown in the columns for the months in which the adjustment is made and the balance for each month worked out against 'Balances' below the months concerned. The total of the adjustments and balances should be

shown at the foot of Form-100. The total adjustments should agree with the total of adjustments shown in the Adjustment Register and in the Objection Book. Similarly the balance should agree with the balance worked out in the objection book.(Form MSO(A&E)-95).

(v) Transfer of old year's items to new books:-

Outstanding items in the old books are not transferred to the new books until the close of March(Supplementary) Accounts.

(vi) The adjustment as regards these outstandings made in April, May and June of the next year will be noted in the old objection book itself. An entry 'Transferred to the new Book' should be made under the initials of the Section Officer against the uncleared items in the past year's book and the book then laid aside.

(vii) In respect of objection books in which the number of unsettled items is heavy, the outstanding items may remain in the objection book of the year in which they were placed under objection and pursued. This relaxation is, however, permissible as a temporary measure in specific cases under the personal orders of the Accountant General where he feels that such relaxation would be justified. In such cases, the outstanding items may remain in the old objection book which will be

treated as subsidiary to the new objection book. For the purpose of the Abstract of objections (prescribed in paragraph 20.50 of the M.S.O.(A&E), Vol.I) attached to each objection book, the yearwise totals of the outstanding items should be worked out and recorded in the abstract after check by the Section Officer. The outstanding items should, however, be copied in a new objection book once in three years so as to avoid maintenance of more than three Objection Book volumes of any particular Book at any time. The necessity for continuance of this relaxed procedure should be reviewed in April each year in the light of the number of the unsettled items at that time and orders of the Accountant General for continuance or otherwise of the same obtained.

(C.A.G.'s letter No.3935-Admn.I/416-59, dated 31.12.59)

(viii) The maintenance of Objection Books has also been computerised as is evident from the guidelines of VLC provided in Chapter-3 of this Manual.

(ix) Exhibition of arrears in Monthly Arrear Report : -

The position of items remaining outstanding for more than six months should be included in the Monthly Arrear Report in the form as at **Annexure-III**, to this chapter. The period of six months should be calculated from the month in which the

objection is taken, i.e. if the objection is taken in the month of August in respect of July accounts, the item will be outstanding for more than six months in March of the next year.

12.3 Maintenance of Grant-in-aid register.

12.3.1 The following instructions should be followed in connection with the maintenance of Grants-in-aid Registers: -

(a) **Entries in the Register and their attestation:-**

The grant-in-aid register should be in the prescribed form No.89 for watching the receipt of utilisation certificates which are required to be furnished to this office as per Government sanctions, maintained for each department.Immediately on receipt of a sanction to the grant,it should be entered in the relevant portion of the register and the entry should be attested by the Asstt.Accounts Officer/Section Officer/Supervisor. A note regarding entry made in the register should be given on the sanction. On receipt of the relevant voucher, a note of payment should be made in the relevant column of the register and also on the voucher and attested by Asstt.Accounts Officer/Section Officer/Supervisor. The provisions of MSO(A&E) Vol.I (Para 16.11 and 16.13) should invariably be followed in this regard. While attesting the entries, the Asstt.Accounts Officer/Section Officer/Supervisor should

ensure that full details of the grants are entered in the register and that column 1 to 13 and 17 (for due date of utilisation certificate etc.) have been filled in properly according to the particulars given in the sanctions. The entries in regard to issue of references for obtaining utilisation certificates should be made in column 17 and the entries in respect of receipt of utilisation certificates in column 18 and should be attested by the Asstt. Accounts Officer/Section Officer/Supervisor by putting dated initials. In cases where space in any column is found insufficient and difficulty in summarising the facts is felt, the details should be noted separately and a reference to that effect should be made in the relevant column on the analogy of note 5 below para 16.11 of M.S.O.(A&E) Vol.I.

(b) Utilisation Certificates:-

- (i) Under Rule 307 of the General Financial and Accounts Rules, it is primarily the responsibility of the sanctioning authority to satisfy itself from the administrative, technical and financial points of view, that the grant has, as a matter of fact, been applied and utilised for the purpose for which it was intended and a certificate to this effect has to be furnished to the Accountant General. The furnishing of the utilisation certificates by the Administrative authorities to the Accountant

General is necessary and cannot be dispensed with irrespective of any local test-check of the accounts conducted by Audit. This general principle will apply to all the categories of grants detailed in para 16.4 of the M.S.O.(A&E) Vol.I. (CAG's letter No.191-Audit-II/577-59 dated 1.2.1960).

(ii) A utilisation certificate is not required to be furnished in every case of grant-in-aid but only in the circumstances mentioned in Rule 307 of the General Financial and Accounts Rules. It is also not required to be furnished in the following types of cases:-

1. In respect of grants given by the Central Government to the State Government where the expenditure out of the Central Grants is incurred by the State Govt.direct.
2. Where such expenditure is incurred by the State Government through local bodies or other private institutions. For all the practical purposes, it will be treated as a grant to the State Govt.
3. In respect of grants given to institutions where the amounts paid are for carrying on the normal activities of the institutions in accordance with the Budget Estimates approved by Government and where the accounts are audited by the Indian Audit and Accounts Department.

- (iii) Materials and equipments supplied to the grantee by way of aid should be treated on the same footing and accounted for on the same lines, as assets required out of cash grants. The sanctioning authority has to satisfy itself in such cases also that the grant has been applied for the purpose for which it was intended. Utilisation certificates should, therefore, be insisted upon in all cases.
- (iv) For counting the number of utilisation certificates due to be received in this office, instructions, issued vide Office Order No.TM/66-C/217 dated 22.9.66 may be referred to and followed.

Normally the utilisation certificates are due from the sanctioning authorities and in such cases no indication of "the authority from whom utilisation certificate is due" need be made in the grants-in-aid register as column 3 thereof itself would reveal this fact. In case where the authority from whom the utilisation certificates are due, is other than the sanctioning authority, the same should be noted in column 17 alongwith the due date of their receipt.

(c) **Closing of the Register:-**

- (i) The grants-in-aid registers should be closed (indicating the number of utilisation certificates due, received and outstanding)

and submitted to the Branch Officer for review on 25th of month following the month of account to which vouchers relate. An abstract in the following form should be incorporated in the grants-in-aid register while submitting them to the Branch Officer:-

1. Opening Balance.....
2. Number of grants-in-aid sanctioned since the last closing (in which utilisation certificates have to be received).....
3. Total 1 and 2.....
4. Number of utilisation certificates received.....
5. Balance outstanding.....

(ii) The Branch Officers should ensure during their review that effective action has been taken in all cases where the utilisation certificates are due keeping in view the provisions of para 16.14 of M.S.O.(A&E) Vol.I and that the grants-in-aid registers are being maintained properly.

(CAG's letter No.523-Admn.II/412-61 dated 9.4.62).

(iii) The main thing is to see that the number of utilisation certificates required to be furnished to this office as per the sanctions issued by the Government/authorities are actually noted in the register. Each section should review all the sanctions carefully when received and see how many utilisation certificates are required to be sent, note this number in the registers and watch the receipt thereof.

- (iv) The maintenance of grant-in-aid register has also been computerised in VLC Phase-III as is clear from Chapter-3 of this Manual.

12.3.2 Maintenance of nil payment register

The maintenance of 'nil payment register' was dispensed with w.e.f. January 2005 account due to computerisation of monthly accounts. In its place, each C.A. Section will furnish the T.M. Section information regarding entry of nil payment vouchers keeping the following main points in view: -

- 1) The Sr.AO/AO/AAO/SO of the concerned section will ensure before closing the monthly account, the correctness of entry of nil payment vouchers.
- 2) In case the vouchers kept in Objection Book include nil payment vouchers also, then list will be furnished to T.M. Section for its onward transmission to Audit.
- 3) The lists regarding the entry of nil payment vouchers relating to all the heads of accounts will be obtained from the VLC computer box monthly for keeping the same as 'nil payment voucher register'.
- 4) Within 7 days of the closure of monthly account, the information regarding receipt of lists of nil payment and that of

adjustment of such payments in O.B. will be sent to TM Section every month.

(TM-5/Grant net/K-30/2004-05/C/1 dated 5.1.2005)

12.4 Implementation of the recommendations of the Committee of Accountant General for improvement and rationalisation in system of procedure of audit and accounts.

12.4.1 In regard to submission of payee's receipts and sub-vouchers to the Accountant General, the Committee of the Accountants General made the following recommendations: -

- (i) Payee's receipts should be retained by the Drawing and Disbursing Officers and not sent to the Accountant General. If necessary a test check of the payee's receipts may be carried out at the time of local inspection.
- (ii) While D.C.Bills in their present form should continue to be sent to the Accountant General as at present in proof of adjustment of amounts drawn on A.C.Bills, sub-vouchers need not be sent to the A.G. They may be retained by the D.D.Os. At the time of local audit some D.C.Bills can be taken by Audit Party and checked in detail with reference to the sub-vouchers available with the D.D.Os.

12.4.2 The above recommendations were examined in the Headquarters office and accepted for implementation with

immediate effect. It has accordingly been decided that payee's receipts and sub-vouchers accompanying the D.C.Bills need not be sent to A.G.(A&E) in future and may be retained by the D.D.Os themselves. As a matter of fact, payee's receipt is a proof of payment and should be available with the person who had made the payment. D.D.Os will send the D.C.Bills to the office of the Accountant General (A&E) without supporting sub-vouchers and the A.G.(A&E) will adjust the amount drawn on A.C.Bills on that basis. The local Audit Party of the Accountant General (Audit) will conduct a test check of the supporting vouchers at the time of local audit of that office.

(CAG's letter No.805-Accounts-II/53-85 dated 22.5.85-Circular No.22-Accounts-II/1985).

12.4.3 Certain doubts had been raised by some of the Accountants General about the instructions contained in the above circular of the Headquarters office. The points raised and the clarifications given by the Headquarters office vide their circular No.55-Accounts-II/1985 issued vide letter No.1618-Accounts-II/53-85 dated 26.8.1985 are reproduced in **Annexure-IV** to this chapter.

12.4.4 A question had arisen as to how to deal with the old objections for want of payee's receipts/sub-vouchers

outstanding in the books of A.G. offices as on the date of issue of revised instruction by the State Governments. The matter has been considered in Headquarters office and it has been decided that the procedure given below may be followed for the clearance of such outstanding objections:-

- (i) The outstanding objections may be cleared only after verifying and checking payee's stamped receipts/and D.C.Bills in support of A.C.Bills in Audit in accordance with the existing instructions on the subjects.
- (ii) The Accountant General (A&E) would prepare lists of all such objections, head or officewise and hand over the same to P.A.G.(Civil Audit) with a request to get the paye's stamped receipts/D.C.Bills verified locally during the course of local audit of the offices concerned notwithstanding the fact that the regular audit for the relevant periods might have been completed earlier.
- (iii) These lists will be verified by the local audit parties of the P.A.G.(Civil Audit) and returned alongwith their remarks to the A.G.(A&E) in due course for necessary action.
- (iv) The A.G.(A&E) will reconcile the lists with reference to the objection books and adjust the outstanding items on the basis of the remarks of Accountant General (Audit).

(v) In case where payee's stamped receipts are not forthcoming from the departments, the local audit parties should obtain a certificate to the effect that payments were made to the parties concerned as prescribed under Rule 206 of CTRs Vol.I. On the basis of this certificate, A.G.(A&E) may adjust such items from the Objection Book.

(CAG's Circular No.71-AC.II/1985 issued vide letter No.2178-Accounts-II/53-85 dated.November.1985)

ANNEXURE-I

(Referred to in para 12.3.2)

Duties of Accountant General (A&E) in respect of amounts drawn on A.C.Bills and adjustment thereof on receipt of D.C.Bills

1. A.G.(A&E) will ensure that:-
 - (i) The A.C.Bill has been drawn by an officer who has been authorised to draw money on A.C.Bills (Para 270 of MSO(T) Vol.I).
 - (ii) All A.C.Bills drawn by the Drawing Officers are noted in objection books to be maintained for watching receipt of D.C.Bills (Para 20.37 & 5.26.1 of MSO(A&E) Vol.I).
 - (iii) Items noted vide (ii) above are adjusted after exercising the checks mentioned below:-
(S.No. 2 to 6).
2. That D.C.Bills have been received in all cases and further that sub-vouchers (if any) required to be submitted to Audit have been received alongwith D.C.Bills (Para 5.26.1(c) of MSO(A&E). Vol.I).
3. That the bill is in proper form and the classification is correctly recorded thereon (Para 5.26.2(a) of MSO(A&E) Vol.I).
4. That certificates, if any, required under the Financial Rules of the Government concerned have been provided/recorded. (Para 5.26.2(b) MSO(A&E) Vol.I).
5. That the bill is duly countersigned by the appropriate authority as required under relevant rules of State Government (Para 5.26.2(c) of MSO(A&E) Vol.I).
6. That the charges included in the D.C.Bills cover the amounts drawn on A.C.Bills and are classified accordingly. Differences or disallowance should be noted for recovery and adjustments on account of misclassification should be made, if, necessary.
(Para 5.26.2(d) of MSO(A&E) Vol.I).

ANNEXURE-II

(Referred to in para 12.3.4)

Register of A.C.Bills.

S.No.	Name of Treasury	Month of Account	Bill No. and date	Voucher No. and date	Total amount of A.C.Bill
1	2	3	4	5	6

Name of Department/ office.	Reasons for drawal of A.C.Bill	Month of D.C. Bill received	No. and date of D.C.Bill received
7	8	9	10

Reference/letters issued to call D.C.Bill	Signature of Supervisor/S.O./A.A.O.
11	12

ANNEXURE-III

(Referred to in paragraph 12.3.6(vii))

Position of outstanding objections

For want of D.C.Bills

Year	Major Head	Opening Balance		Accumulation during the month	
		Items	Amount	Items	Amount
1	2	3	4	5	6

Total		Clearance during the month		Closing Balance		Action Taken for clearance
Items	Amount	Items	Amount	Items	Amount	
7	8	9	10	11	12	13

ANNEXURE-IV

(Referred to in para 12.4.3)

Clarifications given by Headquarters office on certain points regarding submission of payee's receipts and sub-vouchers with contingent bills

Point raised	Clarifications
<p>(a) It is not clear whether the orders communicated in the circular quoted above(dated 22.5.85) are restricted to payee's receipts and sub-vouchers pertaining to D.C.Bills only or whether intention is to dispense with submission of payee's receipts and sub-vouchers in respect other categories of contingent bills which will mean that payee's receipts and sub-vouchers relating to contingent expenses otherwise than on A.C.Bills should also be retained by DDOs and need not be sent to the Accountant General.</p>	<p>(i) D.C.Bills in adjustment of A.C. Bills will be submitted in the present form as proof of adjustment of amounts drawn on A.C.Bills. However, sub-vouchers need not be sent to A.G.Office. These may be retained by D.D.Os till their preservation period is over.</p> <p>(ii) In other cases, where the sub-vouchers are required to be presented along with the bills for payment at the Treasury/Bank etc. they will be submitted to the A.G.(A&E) along with the lists of payments as at present as per existing rules/ instructions/monetary limits, if any.</p> <p>(iii) Payee's receipts. Payee's receipts are not to be sent to the A.G.(A&E) etc. in all cases. These should be preserved/retained by the DDOs till the period of their preservation is over. It will be necessary to impress upon the DDOs to obtain the payee's stamped receipts separately(not on the bill itself) in all cases including the pre-receipted bills.</p>

(b) Whether payee's receipts and sub-vouchers need not accompany F.V.C. bills also.

F.V.C. bills are to be submitted to the Treasury Officer/Bank at the time of payment and as such these sub-vouchers will be submitted to the A.G. Office along with vouchers as at present. Payee's stamped receipts need not be submitted to the Accountant General.

(c) Whether items kept in opening balances in the past for want of payee's stamped receipts and sub-vouchers in respect of D.C.Bills are to be dealt with by the Principal Accountant General (Civil Audit)/ Local Audit Parties.

All the old objections raised in this regard are to be pursued by Accountant General (A&E) till their finality and are to be settled by him.

CHAPTER-13

LOSSES, MISAPPROPRIATIONS, EMBEZZLEMENTS ETC. AND SUPPLY OF DOCUMENTS TO CBI, COURT AND POLICE.

13.1 General

13.1.1 The Central Office vide letter No.873-Accounts-II/46-85 dated 17.5.85 held that pursuance and settlement of cases of defalcations and losses, misappropriations and embezzlements, etc. are not accounting functions and therefore, should be dealt with in the office of the Principal Accountant General (Civil Audit).

The Accountant General (A&E), will of course, be required to net upon the sanctions of writes off of losses issued by the competent authorities on finalisation of cases. This function can be discharged by him in consultation with Principal Accountant General (Civil Audit) at appropriate time.

13.1.2 The pending cases, if any, are also to be transferred to the office of the Principal Accountant General (Civil Audit) for necessary action.

(O.O.No.TM/85-C/15 dated 13.6.1985).

13.2 Supply of documents to C.B.I. Courts and Police.

13.2.1 The requisition from C.B.I./Courts/Police for any records/vouchers etc. relating to these cases will be received by

the concerned compilation section of this office who shall locate the records immediately and keep them in safe custody of the Branch Officer. T.M.Section on receipt of case from the concerned section will obtain the permission of the Accountant General to supply vouchers/documents to C.B.I./Police/Courts and send back the case file to the concerned section for further necessary action.

13.2.2 All the concerned Branch Officers will maintain register in proforma 'A' given at **Annexure-I** to this chapter and send intimation of handing over/receipt back of vouchers/documents to T.M.Section. T.M.Section will maintain a register in proforma 'B' given at **Annexure-II** to this chapter to watch the supply and return of documents for whole office. This register will be submitted with a suitable summary to Group Officer on 20th of each month and to the Accountant General quarterly on 20th July, 20th October, 20th January and 20th April each year.

13.2.3 To ensure that the register is being maintained properly by the Branch Officers, T.M.Section will check these registers in such a way that registers of all the Branch Officers are checked once in a year. Selection register will be opened by T.M. Section and on 1st of each month one group may be got selected by the Group Officer.

The register maintained by concerned Dy. Accountant General and the Branch Officer would be handed over by him/her to his successor at the time of transfer from the office/branch.

(O.O.No.TM./86-C/2 dated 31.1.1986 & TM/2006-C/1 dated 4.5.2006)

13.3 Procedure for supply/production of documents/vouchers requisitioned by Police/Court etc.

13.3.1 The Central Office vide circular No.17-Audit-II/54-86 issued vide letter No.913-Audit-II/54-86 dated 10.6.86 has laid down the following procedure for the production of documents/vouchers requisitioned by Police/Court etc.:-

- (i) The office of the Accountant General (A&E) being the custodian of vouchers will be responsible for the safe custody of all vouchers relating to misappropriations, losses, embezzlements, etc.
- (ii) As regards handing over such vouchers/documents to investigating Officer and/or production of these vouchers/documents in a court of law, this office may produce them on receipt of valid requisitions/summons from the Investigation Officer/Courts in accordance with the instructions on the subject after obtaining the orders of the Accountant General(A&E). In cases where such requisitions/Summons are

received by the Principal Accountant General (Civil Audit), he may inform the concerned authority that as the concerned vouchers are in the custody of Accountant General (A&E), the requisitions/ summons may be addressed to Accountant General (A&E).

- (iii) In cases where such vouchers are impounded by the Court and in other cases where the investigating officers insist on taking over the original vouchers, Accountant General (A&E) may consult Principal Accountant General (Civil Audit) before deciding whether or not the original vouchers be handed over to the investigating officers.

(O.O.No. TM/ 86/14 dated 1.8/1986)

13 4 Transfer of documents relating to cases before restructuring of the Indian Audit and Accounts Department

13.4.1 In the old cases of losses, misappropriation, the vouchers under the safe custody of Branch officers of D.A Sections and other audit sections etc. which were merged with audit sections etc. which were merged with the office of the Principal Accountant General (Civil Audit) after restructuring, the accountant General (Audit) is required to get the list of such vouchers (Kept prior to restructuring under safe custody of Branch Officers of P.A.G.(Audit) prepared for handing it over

to the concerned Branch Officers of the Accountant General (A&E). A list of all such vouchers showing the details of each voucher viz. (i) Head of Account to which the voucher pertains, (ii) Treasury voucher number and date, (iii) Name of the Branch Officer of A.G (A&E) to whom transferred, (iv) Any other relevant details available in vouchers/ documents etc. may be sent by Controlling sections of the P.A.G (Civil Audit) to T.M Section.

(O.O.No. TM/86-C/14 dated 1.8.1986.)

13.5 Instructions for receipt of requisition summons for production of documents

13.5.1 When an investigation officer feels that his investigation cannot proceed on copies of documents including photostat copies and it is essential for him to have the possession of the original documents in the custody of the office of the Accountant General, he would move the Inspector General, special Police Establishment, Inspector General of Police or Deputy inspector general, Anti corruption Department, who after satisfying himself on the point would personally address the Accountant General to hand over the documents in original

to the investigating officer indicating that photostat copies would not serve the purpose.

(O.O.No.TM/81-C/8 dated 2.3.1981)

Note: The 'Inspector General. Special Police Establishment' or 'Inspector General of police' may be interpreted to include the Additional Inspector General also. All requisitions should, however, be accepted only when they are signed by these officers personally and not by anyone else on their behalf.

(O.O.No. TM/64-c/211 dated 4.9.1964).

13.5.2 The investigating officer will be allowed to inspect the paid vouchers/documents in the presence of a responsible officer nominated by the Accountant General as per instructions contained in CAG's D.O. letter No, 266-A.Ar.G.(P) dated 20/30.d.1951 for which the orders must be obtained in each case as he is the deciding authority whether the particular vouchers be shown or not and to nominate the officer in whose presence these are to be shown.

(O.O.No.TM/66-c/157 dated 16-6-1966).

13.5.3 In the case of the officers holding departmental enquiries, the documents are to be produced only when summons are

processed and served through the District and sessions Judge on the Accountant General (by designation).

(O.O.No. TM/64-C/229 dated 4.10.64 and A.G's orders communicated under endest No. DA(c)iv/3/documents dated 12/14.4.1965)

13.5.4 Under section 131 of the Indian Income Tax Officer, Appellate Assistant Commissioner have the same powers as are vested in a court under code of civil procedure, 1908, when trying a suit in respect of matters enumerated therein. All summons and requests for handing over documents by these authorities should, therefore, be attended to promptly. All such cases should be referred to the Central office for specific Approval before handing over documents to Income Tax authorities.

13.5.5 According to Section 11(2) of Rajasthan Lokayukta and Uplokayukta Act, 1973, the Lokayukta or UpLokayukta has all the powers of a civil court while trying a suit under the code of civil procedure, 1908 in respect of matters which includes discovery and production of any document etc. The documents requisitioned by the aforesaid authority are to be supplied as in case of documents requisitioned by other courts.

(O.O.No.TM/79-c/37 dated 12.6.1979)

13.6 Retention of photostat copies of documents sent to police/court.

13.6.1 In all cases in which original documents are produced to the police/Investigating Authorities/courts, photostat copies thereof duly certified by the Branch officer and the investigating authority are to be retained and kept in the safe custody of the Branch Officer concerned.

(O.O.No. TM/81-c/8 dated 2-3-1981& TM/2006-C/1 dated 4.5.2006)

13.6.2 Under no circumstances the un-connected papers should be taken to courts and if any papers are to be produced, specific approval (mentioning the particulars of concerned documents) of the Accountant General should be obtained and photostat copy kept before production in the court.

(O.O.No. TM/80-c/54 dated 25.10.1980)

13.6.3 All photostat materials requisitioned by police/Courts etc. may be got photostated after obtaining orders of Accountant General through T.M. section. The photostating in such cases is to be done in the photo-copier room in the presence of the Branch Officer concerned.

13.6.4 There may be cases, where in case of fraudulent drawals of money on forged bills etc. the original vouchers may not be sent to this office by the treasury Officers due to the police

authorities insisting upon them for making over the same for investigation. In such cases the treasury officers are required to retain photostat copies of the vouchers before making over the originals to police authorities. The Accounting section should call for the photostat copies of the vouchers from the treasury officers and keep them on record as in case of original vouchers. An entry of these photostat copies of vouchers would also be made in Registers mentioned in para 13.2.2 above in order to watch the receipt of the original vouchers.

(O.O.No.TM/81-c/8 dated 2.3.1981).

13.7 Other important instructions:

13.7.1 The work relating to requisitioned documents should be taken up on priority basis and after photostating etc., the documents supplied as far as possible within one month of the receipt of the request in this office.

(O.O No.TM/73-c/28 dated 24.3.1973).

13.7.2 Vouchers and documents relating to suspected fraud, embezzlement or double payment required to be despatched to the concerned authorities should not be put up with drafts of fair copies, as these are sometimes likely to be misplaced or lost. In order to obviate this eventuality, the Branch Officer

should ensure that such vouchers and documents are kept in his safe custody till they are required to be despatched.

(O.O.No. TM/65-c/103 dated 26-5-1965).

13.7.3 T.M. Section shall maintain an upto date file in respect of orders on the subject in order to give immediate advice whenever need arises.

(O.O. No.TM/65-C/103 dated 26.5.1965)

ANNEXURE-I
(Referred to in para 13.2.2)

PROFORMA 'A'

No. and date of the letter requisitioning the documents	Name of the office-CBI\ Court\police etc.	No. and date of of vouchers\ documents along with major head supplied and No. and date of letter forwarding documents	Name and designation of of the officer of CBI/ Courts/Police etc. to whom vouchers\ documents were handed over	Full signature of of the off taking over the vouchers	In case any of the documents could not be supplied, the reasons therefore
1	2	3	4	5	6

No. and date of letter with which documents received back	Remarks	Group Officer/Accountant General.
7	8	9

ANNEXURE-II

(Referred to in para 13.2.2)

PROFORMA 'B'

Register to be maintained by T.M Section in respect of vouchers/documents supplied to CBI /Courts/police.

No. and date of the letter requisitioning the documents.	Name of the office -CBI/ court/police	No.and date of vouchers/documents alongwith major head and name of the section who supplied and No. and date of letter forwarding the documents	In case any of the documents could not be supplied the reasons therefore	No. and date of letter with which documents received back.	Remarks	Group Officer/ Accountant General
1	2	3	4	5	6	7

CHAPTER-14

ACCOUNTING OF INTEREST AND ADJUSTMENT OF TRANSACTIONS BOOKED UNDER RESERVE BANK SUSPENSE

14.1 Compilation and Audit of accounts:

14.1.1 The compilation of accounts relating to "2049-Interest Payments/0049-Interest Receipts" is done in CA-VI Section and the interest vouchers are audited by Accountant General (Audit). After audit the vouchers connected with the loans floated by the State Government are transmitted to the concerned Public Debt office. Public Debt office, Jaipur manages debt subscribed in Rajasthan.

14.2 Management of Debt

14.2.1 The management of debt is vested in the Public Debt office which is administered by the Reserve Bank of India to whom payment is made on individual orders of Government issued from time to time.

14.3 Advertisement charges and brokerage

14.3.1 The charges for advertising notices and other kinds of advertisements connected with floating of loans are debited to the head "2049-Interest payments etc." The payments are made on individual sanctions of the Government. Similarly the charges for brokerage are also debited to the above head.

14.4 Telegrams. Postal and advertising charges incurred by the Reserve Bank of India.

14.4.1 Charges incurred by the Reserve Bank on telegrams addressed to the State Government under the following heads will be recovered by the Bank:

- (i) Daily position telegrams.
- (ii) Telegraphic correspondence regarding investments.
- (iii) Miscellaneous telegrams and other charges which do not fall under (i) and(ii).

Note: The Bank will not make any charges for ordinary postage or for telegraphic communication relating to State transactions between its offices and the State Bank of India/Nationalised Banks transacting government business.

14.4.2 The charges are debit to "2049-Interest Payments 01-Interest on Internal Debt 305-Management of Debt."

Note: Charges, if any, other than the actual price of securities incurred by the Bank in the investment of balances of specific Government Funds or Govt. managed Funds are chargeable to the Funds concerned and do not fall under any of the categories mentioned in para 14.4.1 above.

14.4.3 The Central Accounts Section of the Reserve Bank of India, Nagpur raises the debit against the State Government under intimation to the Accountant General concerned. This

intimation is received in Account Current Section. On receipt of the intimation, Account Current Section will advise CA-VI Section to raise the debit against the State Government and clear the Reserve Bank Suspense.

Every month paid warrants sent by the various public Debt Offices of the Reserve bank of India to this office are received in CA-VI Section. After tallying the amounts of paid warrants with those of individual memo of Reserve Bank of India given in the advice, the following transfer Entry will be prepared.

Dr. 2049-Interest Payment-Interest on Market Loans.

To

8658-Suspense Accounts

Reserve Bank Suspense-CAO (Deduct from charges)

After entering these transfer entries in the T.E Register, these should be sent to the Account Current Section for information.

14.5 Clearance of transactions booked under 'Reserve Bank Suspense'.

14.5.1 The difficulties coming in the way of adjustment of outstandings under 'Reserve Bank Suspense' were studied in detail by O&M section and the following procedure has been prescribed for streamlining the adjustment of the transactions booked under 'Reserve Bank Suspense'.

14.5.2 Account Current Section will send to the concerned CA.

Section on every Tuesday, a weekly list of transactions booked under 'Reserve Bank Suspense' on the basis of the daily clearance memos received from Reserve Bank of India, Nagpur. The list should be in the following form:

No.	No. and date of clearance memos	No and date of advice	Name of the branch of Reserve Bank	details of the head	debit/ credit
1	2	3	4	5	6

In the lists prepared as above, number of items and totals of the amount should also be exhibited.

14.5.3 At the end of the month, Account Current Section should intimate to the concerned section, the number of items and amount booked under 'Reserve Bank Suspense' so that the concerned Section may know details of amount booked under 'Reserve Bank Suspense' relating to that Section.

14.5.4 CA-VI Section should open a Register of advices of Reserve Bank of India. The register should contain a column to indicate the month of adjustment in addition to the columns No's 1 to 6 shown in the weekly lists sent by Account Current Section as shown above. In the Register separate pages may be set apart for each branch and all items shown in the weekly lists sent by Account Current Section should be carefully noted.

14.5.5 On receipt of the detailed vouchers/warrants and before their adjustment in accounts CA-VI Section should reconcile the amounts shown therein with those noted in the Register of advices and it should be verified that the amounts of vouchers/warrants agree with those intimated by Account Current Section.

14.5.6 It may also be ensured before adjustment of vouchers/warrants, that the amounts shown therein have been booked by Account Current Section and intimated to the concerned section. In case any amount has not been booked and intimated by Account Current Section that amount should be left apart and references should be made immediately to the concerned branch of the Reserve Bank of India in respect of such vouchers/warrants.

14.5.7 At the end of the month, an abstract should be prepared by CA-VI Section in the Register prepared as above, in the following proforma and should be submitted to the Branch Officer on 10th of each month.

Name & the branch of Reserve Bank	Balance of the last month	Amounts intimated during the month	Amount adjusted during the month	Balance at the end of the month	Total of the outstanding items
1	2	3	4	5	6

A Certificate should be recorded below the abstract so prepared that reminders have been issued at appropriate level in respect of outstanding items and that these items tally with those shown in the record of Account Current Section.

14.5.8 If advice numbers etc. are not shown in the accounts received from the Reserve Bank, correspondence should be made immediately with the concerned branches regarding shortcomings/errors so that vouchers/warrants may be received in correct form in future. Cyclostyled proforma should be prepared for this correspondence so that there may be no additional work load on the Accountants/Sr.Accountants.

14.5.9 After compilation, interest warrants should be kept in suitable bundles by CA-VI so that the same could be traced when need arises.

14.5.10 CA-I Section should also open and maintain a register in respect of grants-in-aid received from the Central Government in the same form and manner as prescribed above for CA-VI and submit it to the Branch Officer on 10th of each month.

(O.O.No. TM/89-C/11 dated 20.9.1989).

CHAPTER-15

TREASURY MISCELLANEOUS SECTION

15.1 Work of the section

15.1.1 T.M Section is the Coordinating section in respect of the C.A. Sections. The items of work entrusted to it are given in **Annexure-I**. This section is responsible for taking up correspondence of general nature affecting the C.A. Sections and for preparing circulars and office orders for the guidance of the sections

15.1.2 The Section Officer/Asstt. Accounts Officer shall be responsible for keeping the Manual upto date and to see that all orders necessitating and modifications, additions, etc. are incorporated in the Manual with care and promptitude. The corrections to the Manual, duly approved by the Group Officer shall be posted in the register of correction slips maintained in T.M Section. This register shall be put up to the Sr. Dy. Accountant General (Accounts)/ D.A.G. quarterly on the 5th of April, July, October and January for his perusal and final approval of the corrections. This register is submitted to Accountant General only when there is a correction slip for approval.

(Authority No. GD.I Manual/ 73-78/Vol.III dated 13.8.1978).

15.1.3 Many cases are forwarded to T.M Section for advice by the sections in the office. In order to avoid delay in the disposal of such cases and unnecessary increase in work, only cases of importance, which usually fall within the categories mentioned below, should be sent to T.M section through the Dy. Accountant General incharge. The cases of the sections which are under the direct supervisory charge of the Accountant General which require investigation in T.M section may be routed through the Sr. Dy. Accountant General/Dy. Accountant General (T.M). While sending such cases, the Section concerned should clearly state its own views and the point of doubt on which the advice of T.M. section is required.

- (i) Cases where there is a conflict Practice between two or more sections on the civil side-
- (ii) Cases which involve important Changes in treasury Procedure;
- (iii) Cases where any general orders in the Manual of C.A. Sections are at variance with the orders in any other code, manual, etc.
- (iv) Cases which are to be examined with reference to the important orders of the Rajasthan Government, Government of India or of the Comptroller and Auditor General of India, and
- (v) Cases relating to the interpretation of financial rules, service rules, TA. rules and Treasury rules etc.

15.1.4 The advice given by T.M Section should generally bear the approval of the Sr. Dy. Accountant General and in very

important cases the approval of the Accountant General should also be obtained.

15.2 Inspection of Treasuries and sub-Treasuries.

15.2.1 A Complete and upto date record of banking and non-banking treasuries/sub-treasuries situated within Rajasthan is maintained in T.M Section. The copies of various communications changing certain non-banking sub-treasuries into banking sub-treasuries are not sent to any section of this office except Book-II. The sections desirous of having any information in this regard may consult the consolidated list maintained in T.M. Section.

(Office Order No. TM.'63-C/235 dated 13-12-1963).

15.2.2 The work of inspection of treasuries and sub-treasuries which was previously done by Principal Accountant General (Civil Audit), has now been entrusted to the Accountant General (A&E) from 1st April, 1991. The various instructions in this regard are being incorporated in separate Manual.

15.2.3 In view of the above, all the accounting sections are required to supply the information regarding checking of initial accounts and shortcoming noticed therein to T.M.Section quarterly by 5th of April, July, October and January for consideration and

onward transmission to Principal Accountant General (Civil Audit) for examination of important points during local audit by 15th of the following months. A nil consolidated report need not be sent to Principal Accountant General (Civil Audit).

(CAG's circular No. 1 Audit-II/1986 -circular vide letter No. 23-Audit-II/221-85 dated 7-1-1986 and Office Order NO.TM/86-c/4 dated 7-2-1986).

15.3 Procedure for marking Irregularities against Treasuries.

15.3.1 As soon as an irregularity of the nature listed in the **Annexure II** comes to the notice the case should be entered in a separate register named 'Register of probable Treasury Irregularities' in the following proforma:-

Register of probable Treasury irregularities

S.No.	Name of the Try. and Try. Office	Period to which the T.I. pertains	Full particulars of the irregularity	Amount involved, if any.	Nature of Irregularities (serious or ordinary)
1	2	3	4	5	6
No. & Date of Letter addressed to the Director of Treasuries and A/Cs and State Govt.			Interim/Final replies received from State Government	No & date of the letter through which IT was communicated to the TO	
7			8	9	

This register maintained in each section should be put to the Branch Officer on the 5th of each month.

15.3.2 Such cases should then in the first instance be referred to the Director of Treasuries and Accounts. The Director of Treasuries and Accounts will call for the explanation of the concerned Treasury Officer direct and will send the same to this office with his comments. If the remarks of the Director of Treasuries and accounts are not agreed to by this office such cases will be reported to the Government for orders before taking any further action regarding marking of Treasury Irregularities. In cases where the remarks of Director of Treasuries and Accounts are agreed to necessary action can be taken accordingly.

15.3.3 The full particulars of the case showing the nature of irregularity should on finalisation, be intimated in brief to the TM. Section on every 10th of the month for inclusion in the "Register of Treasury irregularities finally awarded". 'Nil' reports are, however, not required to be furnished to T.M. Section.

Note: Whenever a Treasury Irregularity is marked against a particular Treasury Officer in consultation with the Director of Treasuries and Accounts/Government for a specified irregularity, intimation to that effect should be sent by the sections concerned to the Treasury Officer concerned mentioning the

date of occurrence of the irregularity by designation and not by name. This may be marked confidential. A copy of this communication may simultaneously be sent to the Director of Treasuries and Accounts, Rajasthan, Jaipur for further action. A reference of the communication vide which such intimation is sent to the Treasury Officer concerned should invariably be indicated in the particulars of the cases required to be intimated to T.M Section.

(O.O.No. TM/64/c/273 dated 16.11.1964 and No. TM/67-c/110 dated 11.8.1967).

15.3.4 The cases of irregularities which may be classified as serious or ordinary have been listed in **Annexure-II**.

15.4 Monthly review of Monthly Arrear Report:

15.5.1 The concerned Branch Officers of CA/DD/Account Current/Book/CTS/Forest/TM etc. sections will send the Monthly Arrear Reports of the sections under their charge to T.M. Section for consolidating the position of arrears and submitting of the same to the Accountant General indicating interalia:-

- (i) The comparative position of Internal/External arrears.
- (ii) Items under differences and objections
- (iii) Position of Balances under suspense head.
- (iv) Position of non closing of Broad-sheets.

- (v) Position of old records consigned to the Record Room.
- (vi) Reasons for non-submission or delay in submission of returns, registers, if any, and arrears on that account.
- (vii) Arrears on account of correspondence etc.
- (viii) Position of letters pending over a month old indicating reasons thereof.
- ix) Position of utilisation certificates.
- x) Position of minus balances.
- xi) Other special items of work being done as per orders of Sr. Dy. Accountant General/Accountant General.

15.4.2 If any extra hand has been deployed out of the sanctioned strength by the Comptroller and Auditor General or through internal arrangements, the work done by that extra staff shall also be clearly brought out.

15.4.3 It has been observed that the review of monthly arrear report now being prepared and submitted by T.M. Section gives only a comparative position of arrears of sections in the Accounts Group. It does not contain an appraisal of the situation by the concerned Branch Officer including the efforts made by him for the clearance of arrears. The consolidated report submitted by T.M. to the Accountant General does not enable him to have an appreciation about the performance of each officer separately.

15.4.4 In view of the above, the A.G has ordered that all the Branch Officers of A&E office shall consolidate the position of monthly arrear reports of the sections under their charge and

put up the same to the Accountant General through the respective Group Officers in the performance given at **Annexure-III and IV** to this Chapter, by 10th of each month following the month to which it relates. The review should clearly indicate the reasons for accumulation of arrears, efforts made by the section for the clearance upto the date of submission of report and suggestions or future plan for their clearance.

15.4.5 The existing review note being submitted by T.M Section will continue. The monthly arrear reports of sections of Accounts Group ordered now, be handed over to T.M.Section immediately after preparation of the above review but not later than 12th of the month following the month to which it pertains.

(Office order No.TM/84-c/19 dated 4.9.1984)

15.5 Quarterly Arrear Reports:

15.5.1 A quarterly reports on the state of work in the entire office for the quarter end of March, June, September and December is also submitted to the Comptroller and Auditor General so as to reach his office by the 15th of April, July, October and January each year. This report is prepared by T.M. Section from the reports received from all the Sections through the Co-

ordinating Sections in the office and sent to the Comptroller and Auditor General.

15.5.2 Quarterly Arrear Report is one of the control mechanism to measure the state of work of each section with regard to accumulation, clearance and arrears outstanding (both internal, and external) in terms of mandays. Controlling Sections should maintain a register showing section-wise quarterly details of work done and outstanding arrears both internal and external, in terms of mandays and position at the time when there is a change in the incumbency of Branch Officer/Section Officer/Asstt.Accounts Officer, T.M section will maintain this register for CA.Sections and for remaining sections of Accounts Group.

15.5.3 The register should be maintained in the proforma as given at **Annexure-V** to this chapter and submitted to the Group Officer alongwith Quarterly Arrear Report. The requisite information in the same proforma would be submitted by each section through Quarterly Arrear Report to enable the controlling sections to maintain the register.

(Office Order No. TM/84-c/2 dated 24.1.1984)

15.6 Preparation of Estimates in respect of CA. Sections.

15.6.1 In august each year, Admn. Section undertakes the preparation of revised estimates for the current year and Budget

Estimates for the next year. For this purpose all sections are required to determine their requirements for the continuance of existing posts and creation of new posts, if any. The proposals in respect of the C.A. Sections are prepared in accordance with the standard rates of work prescribed by the Comptroller and Auditor General and sent to T.M section which works out the total estimates in respect of all the CA. Sections and intimates them to Admn. Section.

Note: The standard rates of work prescribed by the Comptroller and Auditor General are given in O.E Manual.

15.7 Fair index of volume of work done.

15.7.1 A statement in the proforma sent by Central Office is required to be furnished to the Comptroller and Auditor General each year within two months from the final closing of the accounts of the financial year after taking into account the bills received with March Supplementary accounts to serve as a fair index of the volume of work done in each Accounts Office The statement is compiled by T.M. Section in respect of all the sections in this office on the basis of the statements to be furnished by all sections.

(CAG's letter No. 67-BRS/16-61/Pt.II dated 8-2-1961).

Note : 1 The statement containing these statistics should be sent so as to reach the Comptroller and Auditor General's office by 30th September of every year. Even if final figures after March closing are not available by this time the latest figures as may be available may be given therein. The statement containing the statistics should provide information in two main columns as shown below: -

Previous year	Latest figures upto
1	2

(CAG's circular letter No. 113-BRS/43-62-vi dated 13.6.63 and No. 3885-BRS/294-77 v dated 15.9.1983).

Note: 2 Final figures for the financial year (i.e. after taking into account the bills received with March Supplementary account will be furnished to T.M section by the 20th August every year positively. If there are variations in figures, reasons therefor should be given. While forwarding statistics, the Section Officer/Asstt, Accounts Officer and Branch Officers should also certify that the figures are correct.

(O.O NO. TM-I/63/c/105 dated 18th June, 1963)

15.8 Material for Finance Accounts:

15.8.1 The material for certain statements of Finance Accounts shown below is to be collected, scrutinised and furnished to the AAD. section by T.M. section on the dates prescribed by AAD. Section through their annual circular for the purpose.

15.8.2 Statement of guarantees given by Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and other Institutions (Statement No. 6)

When guarantees have been involved during the year, specific mention of such cases should be made with audit comments alongwith cases where the state Government was called upon to honour the guarantee but payment for any reasons was not made by it. Amount of arrears of guarantee fee duly reconciled with account figures may be indicated in the statement specifically under a separate column with suitable footnote. It may also be ensured that figures relating to guarantees tally with those mentioned in the Audit Report (Commercial) and a reconciliation statement thereof may be sent alongwith the material.

15.8.3 Details of investments of Govt. in statutory corporation, Govt. Companies, other Joint Stock Companies, Co-operative Banks and societies etc. upto the end of the year (Statement No.14)

It may be ensured that figures relating to investments in respect of Government Companies and Corporations etc. tally with those mentioned in the Audit Report (Commercial) and a reconciliation statement thereof may be sent alongwith the

material. The figures of investments and dividends should be duly reconciled with accounts figures. A reconciliation statement with certificate to the effect that the figures agree with the booked figures may also be enclosed with the statement. T.M Section may, therefore, conduct a special review itself and take steps to collect all working details so that the statement, complete in all respect, is sent to AAD. Section on due date. Instructions contained in endorsement No. TM.F 1 (I) 68 69/144 dated 11.11.1968 may also be followed. The investments in debentures are not to be exhibited in statement No. 14 of the Finance Accounts as per Central Office General circular No. 57-AC/1982 issued vide letter No. 994-AC/2181 dated 5-1-83. This may be kept in view while preparing the statement.

15.8.4 A summary of the investments of Government in Statutory Corporations, Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies, etc. is also to be furnished in the form of a statement. This summary is to be included in the Finance Accounts as Appendix-I, a mention of which is also made in explanatory notes below statement No. 2 of the Finance Accounts.

ANNEXURE - I

(Referred to in para 15.1.1)

Items of work to be dealt with in TM Section

1. All work relating to Accounts procedure (State) affecting CA. Sections Scrutiny of Accounts procedure pertaining to new schemes activities taken by State Government.
2. All work relating to Financial Rules (Central and State) and to the interpretation of Financial Rules.
3. All work relating to amendments and correspondence in connection with codes and Manuals issued by the Comptroller and Auditor General, Government of India and the State Government etc.
4. Examination of rules and regulations made by the Government of Rajasthan.
5. Scrutiny of contributions recovered for services rendered with the object of suggesting increase in the amount of contribution where the cost of service has arisen since the contribution was fixed.
6. Other Miscellaneous work:
 - (i) Work relating to the charge reports of the Accountant General, the senior Dy.Accountant General and of the Branch Officer and Section Officer/Asstt. Accounts Officer under the charge of the Sr. Dy.Accountant General and to watch compliance/settlement of important points included in the Handing over notes

relating to the Sections under the charge of the Sr.Dy.
Accountant General

- (ii) Work relating to the arrangement of training of R.A.S. and R.Ac.S probationers etc.
 - (iii) Compilation of the Quarterly Arrear Report for submission to the Comptroller and Auditor General.
 - (iv) Maintenance of the Manual of CA Sections and the issue of correction slips thereto.
 - (v) Collection of material for the issue of Quarterly Bulletins containing important orders of the Comptroller and Auditor General, the Government of India the State Government, etc.
7. Posting, transfers of staff in D.D C.A Groups and posting of leave reserves.
 8. Calculation of strength in respect of CA. Sections.
 9. Report regarding D.C. Bills, items held under objection.
 10. Work regarding the fair index of the volume of work done in the office.
 11. Compilation and submission of the Quarterly Report to the Government regarding Grants-in-aid and their utilisation.
 12. Maintenance of files indicating the records consigned to Records Section by the CA. Sections.
 13. Collection and consolidation of Quarterly Arrear Reports of CA.Sections.

14. Internal check of various sections etc. on behalf of the Sr. Dy. Accountant General/Dy. Accountant General.
15. Scrutiny and Screening of suggestions made by the members of the staff of the office for submission to the O&M Unit. To arrange meetings of the Screening Committee formed for the purpose.
16. Cases/Consolidation of Reports/Statistics etc. relating to more than one Group of Section.
17. Consolidation of information connected with inspection of treasuries.
18. Specimen signatures of officers authorised to sign payment authorities received from outside offices and to be issued by this office.
19. Specimen signatures received under Rule 46 of the G.F &A. Rules.
20. Collections of T.E. reports and preparation of monthly consolidated report of T.E's and quarterly report of TEs due to mistake of Treasury Officers to the Director of Treasuries and Accounts, Rajasthan, Jaipur.
21. Test check of monthly arrear reports and calendar of returns pertaining to C.As, CTS, A.C. and D.D.Section.
22. Material for Finance Accounts relating to statement NOs. 2,6 and 14 Appendix-I.

23. Preparation of six monthly report in regard to balances under suspense and Remittance Heads on the basis of information received from C.A Sections.
24. Any other miscellaneous work allotted to the section under the orders of the Accountant General/Sr. Dy Accountant General/Dy. Accountant General.

ANNEXURE -II

(Referred to in para 15.3.1)

List of serious Treasury Irregularities

1. Payment of amount in excess of that claimed.
2. Payment in excess of amount authorised by Audit Office.
3. Over payment due to wrong payment order.
4. Payment of pay and allowances of Government servants before the close of the month for which these have been claimed.
5. Payments of bills headed 'Not payable at the Treasury.
6. Delay due to negligence or entering into correspondence with the party in the recovery by the treasury of amounts retrenched by the Audit Officer.
7. Habitual delay in the submission of treasury amounts and returns and in the issue of replies to reference from the office of the Accountant General.
8. Payment of A.C bills under heads not authorised.
9. Unauthorised payment in one district of claims arising in another.
10. Bills paid though not signed by drawing officer.
11. Payment made on cheque not signed by the drawer.
12. Payment made without the pay order being signed by the Treasury Officer.

13. Deficiency found in remittances.
14. Embezzlement at treasuries
15. Permitting withdrawal of funds for payment of labour charges on muster rolls in settlement Department and for payment of temporary labours engaged for land revenue work in Land Revenue Department on F.V.C. bills instead of A.D. Bills in Contravention of provisions of Rule 232 of G.F. & A. Rules.

List of ordinary Treasury Irregularities.

1. Bills requiring preaudit paid without preaudit.
2. Bills requiring countersignature before payment, paid without such signature (treated as serious if no separate sanction is quoted.)
3. Difference in the amount expressed in words from that shown in figures of a bill.
4. Entries in the deposit register not initialled by the Treasury Officer.
5. Full details showing the nature of deposits not given in the register.
6. Name of the person from whom the amount of deposit received not shown in the Deposit Register.
7. Over payment due to mistake in the total of the bills.
8. Payment made on bill not fully signed by the drawing officers.
9. Payments made on cheques not properly endorsed.

10. Vouchers not Stamped 'paid' or paid by Transfer.
11. Errors in classification.
12. Delay in settlement of advances drawn for disbursement of petty civil pensioners.

ANNEXURE-III

(Referred to in para 15.4.4)

Statement showing comparative position of 'Internal Arrears' in terms of mandays as also physical arrears

Particulars of arrears.	Name of Branch Officer _____				Name of section holding charge _____			
	<u>Section (1)</u>		<u>Section (2)</u>		<u>Section (3)</u>		<u>Total</u>	
	Pre- report	This report	Pre- report	This report	Pre- report	This report	Pre report	This report
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.								
2.								
3.								
4.								
5.								
6.								
7.								
<hr/>								
Total :								

Review note :-

Asstt.Accountant General
Sr.Accounts Officer/Accounts Officer

ANNEXURE-IV

(Referred to in para 15.4.4)

Statement showing comparative position of 'External Arrears' in terms of mandays

Particulars of arrears.	Name of Branch Officer _____				Name of section holding charge _____			
	<u>Section (1)</u>		<u>Section (2)</u>		<u>Section (3)</u>		<u>Total</u>	
	Pre- report	This report	Pre- report	This report	Pre- report	This report	Pre report	This report
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.								
2.								
3.								
4.								
5.								
6.								
7.								
<hr/>								
Total :								

Review note :-

Asstt.Accountant General
Sr.Accounts Officer/Accounts Officer

ANNEXURE-V

(Referred to in para 15.5.3)

Quarterly position of arrears in the section in terms of mandays

Section _____

Name of S.O./A.A.O

SNo.	Particulars	'Quarter ending June				'Quarter ending September				
		Arrears at the end of the last quarter.	Accumulation	Total	Clearance	Arrears at the end of this quarter	Arrears at the end of the last quarter.	Accumulation	Total	Clearance
(I)	(II)	(III)				(IV)				
1.	Internal									
2.										
3.										
4.										
	Total									

SNo. Particulars		Quarter ending December				Quarter ending March					
		Arrears at the end of the last quarter.	Accumulation	Total	Clearance	Arrears at the end of this quarter	Arrears at the end of the last quarter.	Accumulation	Total	Clearance	Arrears at the end of this quarter
(I)	(II)	(III)				(IV)					
	1. Internal										
	2.										
	3.										
	4.										
	Total										

CHAPTER-16

MISCELLANEOUS

16.1 Procedure regarding control of expenditure incurred by one Department on behalf of another in respect of supplies and services and adjustment of debits thereof.

16.1.1 To have an effective control over expenditure incurred by one Government/Department on behalf of another, which is adjusted through book transfer and to provide a second line of defence against lapses in proper and efficient control of expenditure, it has been decided by the Comptroller and Auditor General that:-

In the case of purchase of stores, arrangements are also being made with the Central Government that instructions are issued to the paying authorities both in India and abroad that they should send automatically, in every case, an intimation to the indenting officer as soon as a payment is made on his behalf, independently of any action with the Accounts Officer for adjustment of the transactions.

Note: The adjustments should be made as quickly as possible and intimation of adjustments be sent to the departments concerned simultaneously without waiting for the closing of

the accounts of that month and there should be no lapse on this account from our side.

(CAG's letters No. 542-Admn.II/89-85 dated 11-3-58 and No. 959-Admn.II/201-64 dated 11-6-64 and office order No.TM/64-c/174 dated 10-7-1964).

The sections are also required to record a certificate to the effect that all advices had actually been sent to the Controlling Officers and submit the same to the Branch Officer on the 10th of every month. The sections are also required to furnish a certificate to AAD annually on the 15th July.

(Office order No. TM/66-c/88 dated: 29-7-1966 and TM/75-c/39 dated 3-6-1975).

16.2 Adjustment of cost of materials and equipment and other commodities received from foreign countries as aid.

16.2.1 When such aid is transferred by the Central Government to the State Government, the value of aid will be taken either as grant-in-aid or loan received from the Central Government, as the case may be, by contra debit to "3606-Aid Materials and Equipments" in all cases. This initial adjustment in the state section of Accounts will be carried by CA-I section as

was the practice prior to restructuring of the office. After having carried out the initial adjustment, CA-I section will supply copies of sanctions, allocation sheets etc. to respective CA/DD section.

16.2.2 On receipt of sanctions from CA-I, CA/DD. sections will obtain the utilisation certificates of such materials from the concerned Heads of Department etc. and then will make adjustment by a deduct entry under major head "3606-Aid Materials and Equipments" by contra debit to the relevant functional expenditure head.

(Office Order No. TM./85-c/23 dated 4-11-1985).

16.3 System of apprising the Heads of the Departments, the Controlling Offices, Drawing and Disbursing Officers of the deficiencies noticed in the inputs received in this office

16.3.1 The following important deficiencies (illustrative) are generally noticed in the inputs received from the D.D.Os.

- (i) Totalling mistakes and repeated improper classification on vouchers etc.
- (ii) Late receipt of accounts.
- (iii) Missing vouchers etc.
- (iv) Overpayments.
- (v) Sending unauthenticated schedules etc.

16.3.2 The Heads of Departments, the Controlling Officers etc. should be appraised of the deficiencies periodically and they

may be requested to take remedial action for avoiding them in future.

16.3.3 All accounting sections should send suitable appraisals to T.M. section quarterly by the 5th January, April, July and October for consolidated and sending of such deficiencies to Heads of Departments/Government by 20th January, April, July and October for taking remedial action.

(Office Order No. TM/86-c/6 dated 26-2-1986).

16.4 Transmission of vouchers for local audit.

16.4.1 Consequent upon restructuring it has been clarified by Central Office vide circular letter NO. 1343-TA.I/199-83-KW dated 20-11-1984, circular No. 33-TA.I/84 (which was circulated vide endst. No. TM.II/71 Restructuring/84-85/236 dated 28-2-85) that collection of expenditure figures from A.G. (A&E) office for the selection of month for local audit, making the vouchers for the selected month available to local audit parties and return of the vouchers to this office, will be the responsibility of the CAD(Hqrs) of the office of the Principal Accountant General (Civil Audit).

16.4.2 The Central Office has issued further instructions for simplification of procedure for selection of month(s) and transmission of vouchers of selected months to field audit parties vide circular No. 16-Audit-II/86 (issued vide No. 794-Audit-II/284-85 dated 21-5-86) whereby inspection programme should be prepared according to head of account and treasury. All D.D.Os under that head of account should be provided for audit in the next quarter's programme. On receipt of the requisition for vouchers from O.A.D. Section of Office of P.A.G(Civil Audit), All the concerned sections of this office will provide the vouchers according to the head of account and treasury within week from the date of receipt of requisition. Similarly loans and advances section should provide all details of advances to Govt. servants debitible to major head "7610-Loans to Govt. servants on receipt of requisition from OAD Headquarters of P.A.G.(Civil Audit).

16.4.3 A Register will also be maintained by all concerned sections for watching the supply/return of vouchers to/from P.A.G.(Civil Audit) in the proforma at **Annexure-I** to this chapter. The register will be submitted to the Branch Officer on 10th of every month and 15th of each quarter (January, April, July and October) to the Group Officer).

(O.O. No.TM/86-c/16 dated 19-8-1986).

16.5 Quarterly statement showing the position of Civil Suits/Writ petitions/Applications filed by serving/retired State Govt. Employees and other persons not belonging to Indian Audit and Accounts Department against Government wherein CAG/AG/Director of Audit has been impleaded as one of the defendants/respondents

16.5.1 The above statement is required to be sent to Central Office by the 7th of the month following the quarters ending on 31st March, 30th June, 30th September and 31st December every year as desired by the Central Office vide Circular No. 56/NGE/1986 issued vide letter No. 405-LC/71-86 dated 18-7-86.

16.5.2 In order to consolidate the information for all concerned sections of this office as a whole in time, the requisite information may be sent to T.M. section in the proforma given at **Annexure-II** to This chapter by 1st April, 1st July, 1st October and 1st January each year.

16.5.3 If there is no case, a nil report may also be sent.

(O.O.No. TM/86-c/19 dated 25-9-1986).

16.6 Quarterly statement of Civil Suits/Writ Petitions/Applications filed by serving/retired employees of IAAD against Government which are pending in courts/tribunals

16.6.1 The above statement is required to be sent to Central Office in the proforma given at **Annexure-III** to this chapter on the last working day of the week following the quarter to which

the statement relates. Statement 'A' referred to in the proforma should include all cases pending as on 1st January, 1st April, 1st July and 1st October. Statement 'B' should include all new cases added during the quarter ending 31st March, 30th June, 30th September and 31st December. Statement 'C' of the proforma should indicate cases disposed of during the quarter ending 31st March, 30th June, 30th September and 31st December cases disposed of during the quarter and included in statement 'c' above should also clearly indicate whether the cases have been decided in favour of the Govt. or against the Government.

16.6.2 All the sections should send the information in the prescribed proforma as at **Annexure-III** to this chapter To

T.M. Section on the dates mentioned below: -

For the quarter ending on	Due date on which statement is required to be sent to TM.
31st March	1st April
30th June	1st July
30th September	1st October
31st December	1st January.

(O.O.No. TM.II/Courts/K-132/Civil Suits/12 dated 23-9-87 based on Central office letter No. 765-LC 119-87 dated 25-8-87).

16.7. Effective control over office management

16.7.1 The Central Office having observed from various inspection reports of Director of Inspection that there were several common irregularities in the maintenance of basic/control records in field offices due to lack of effective control over the office management, has desired all field offices to pay much great attention to office management and to ensure that prompt rectificatory steps are taken in respect of all deficiencies.

16.7.2 The Accountant General has, therefore, ordered that each Group Officer will take up each month certain sections under his charge for intensive review. Necessary records, documents will be called for from the sections concerned and reviewed by the Group Officer and a review note will be sent to the Branch Officer of the section concerned for compliance within 7 days. T.M. as co-ordinating section will assist the Group Officer in calling for records etc. The records of the sections will be marked in such a manner that the record of each section under the charge of the Group Officer is requisitioned within a period of one year and that no section is left out.

16.7.3 T.M section will put up the register for making the records to be reviewed on every first of the month and the review will have to be completed within a period of two weeks from the date of receipt of the records from the section concerned. The section concerned will be required to furnish the records to T.M. Section by 10th of the month.
(O.O.No. TM/87-c/6 dated 3.8.1987).

16.8 Management Information System on complaints involving grievances and allegations.

16.8.1 According to the instructions contained in office order No. TM/81-c/38 dated 19-9-1981, all sections were required to send a quarterly report on the progress or cases of complaints received through Headquarters to P.F.(R) section.

16.8.2 The Central Office vide their circular No. 17/1988 issued under No. 1251-O&M/ 172-84 dated 23.12.88 has further stressed that complaints involving other grievances or allegations relating to various functions of the department, from any source, employees of our department or outsiders, press or other media, or received in Headquarter and referred to the field offices, out to engage the attention for prompt response and any laxity to timely and positive action could

seriously sully the image of our department. The Comptroller and Auditor General has expressed his concern on the lack of adequate initial response.

16.8.3 With a view to ensuring that the complaints are attended promptly and action taken thereon is monitored immediately and brought to the knowledge of Accountant General, a Management information System needs to be evolved which could be capable of bringing out our analysis of the position monthly. The Central office has prescribed a format (**Annexure-IV** to this chapter) wherein the monthly position of the cases of complaints of various categories has to be reflected with an analysis.

16.8.4 Keeping in view the instructions of the Central Office, it has been decided that all sections will send a monthly report on complaints in the prescribed format (Annexure-IV to this chapter) to P.F.(R) by 5th of each month. P.F.(R) would consolidate the position and submit the same for the information of Accountant General. This position will also be included in the quarterly D.O letter to Comptroller and Auditor General.

(O.O.No.TM/89-C/dated 3:2.1989.)

16.9 Issue of Audit Certificates in respect of World Bank Assisted Projects.

16.9.1 The Comptroller and Auditor General of India vide general circular No. 11-Audit-II/1987 issued vide No. 711-Audit-II/73-86 dt.12.5.87 read with No.201-Audit-II/9-90 dated 18.2.1991, No.17-Audit-II/2-96 dated 21.1.2000 and No.255-Audit-II/II-201 dated 24.4.2001 has prescribed a form of Audit Certificate in respect of World Bank Assisted projects for issue of the certificate for the annual accounts and statements of expenditure will be received in this office from the project authorities for verification and reconciliation of the expenditure within 3 months of the close of the year. Such accounts and statements when received in the relevant sections should be verified promptly and passed on to Accountant General(Audit) in a month's time at the most. Undue delay in receipt of accounts/statements of expenditure from the project authorities may be reported to the state Government and the Ministry of Finance, Department of Economic Affairs, New Delhi for necessary action. It should be ensured that there is no delay in verifying and reconciling the expenditure wherever necessary.

16.9.2 If any delay is anticipated, the matter should be brought to the notice of the Group Officer and immediate remedial action should be taken at Group Officer level. A register recording the individual case of assistance should be maintained in the concerned C.A Section and the receipt of the annual accounts and statement of expenditure should be watched through it. This register should be submitted to the Branch Officer on 5th of every month and to Group Officer every alternate month.

(O.O.No.TM/87-c/7 dated 9.7.1987).

ANNEXURE-I

(Referred to on para 16.4.3)

Supply of vouchers to G.A.D, office of the P.A.G.(Civil Audit) and their receipt back

S.No.	Name of Treasury	Heads of Account of expenditure/	Month of vouchers selected for detailed check	Date of receipt of requisition from O.A.D.
1	2	3	4	5

Date of supply of vouchers	Date of receipt back of vouchers	Signature		Remarks
		Accountant/ Sr. Accountant	Section Officer/ Asstt.Accounts Officer	
6	7	8	9	

ANNEXURE-II

(Referred to in para 16.5.2)

**Statement showing the position of cases filed against Government by persons not belonging to IA&AD where
CAG/AG/Director of Audit has been made a party**

- (1) (A) Old cases Position as on. _____
- (B) ADD new cases added during the quarter _____
- (C) Less cases closed during the quarter _____
- Total number of cases outstanding as on _____

(2) (Details as in the tabular statement)

Name of the employees and designation	Name of the court Adminisstrative Tribunal	Case No.	Brief Subject	Present Position	Remarks (indicate Headquarters reference,if any)
1	2	3	4	5	6

ANNEXURE-III

(Referred to in para 16.6)

**Quarterly statement showing the position of Civil Suits/Writ petitions/Applications
filed by serving employes of AD&AD against Govt.**

Position as on _____

S.No	Name of the employee and designation.	Name of the Court/ Tribunal and suit/ WP/Application No. and year.	C&AG's latest reference	Brief subject	Present position	Remarks
1	2	3	4	5	6	7

STATEMENT-'A'
OLD CASES

STATEMENT 'B'
ADD NEW CASES

STATEMENT 'C'
LESS CASES DISPOSED OF

ANNEXURE-IV

(Referred to in para 16.8)

Monthly report on complaints

	Accounts		Entitlement		Audit		Administration Total			
	G.	A.	G.	A.	G.	A.	G	A	G	A
Complaints pending at the beginning of the month										
Complaints received during the month.										
Disposal during the month										
Complaints pending at the end of month										

(It should also be possible to analyse the complaints source-wise.)

G. Grievance

A. Allegations

(* As appropriate for the office concerned

Appendix-I
[Referred to in Para 1.3.1(ii)]
Calender of Returns
CA-I Section

Sl. No.	Name of Return	To whom due	When due	Authority
SECTION-II>Returns, Registers, etc. of permanent and recurring nature due for submission to officers or other sections of this office.				
YEARLY				
1	List of Annual Periodical Adjustment.	Book-I	10 th April	TM/64-C/93 dt.20.1.94
2	Returns regarding Periodical/Annual adjustment carried in financial year.	-do-	1 st May	TM/75/95 dt.23.3.65
3	Statement of investment item of OB Suspense upto financial year Annual review of working of Treasury.	TM	31 st May	TM-II/5/Gen./60-4/1357 dt.31.1.67
4	For preparing of Annual Review of the working of Treasuries.	TI Cell	30 th June	
5	Staff Proposals for the year 2006-07.	TM	25 th June	TM/70-C/23 dt.5.6.70
6	Information in respect of officials remained absent unauthorisedly and the sanction of leave is pending..	Admn.	30 th June	Admn.II/3 F.1 1-29 Annual Verification
7	Annual Indent Forms	GD	20 th Oct.	GD-II/Forms/70-71/101 dt.4.9.70
8	Annual Targets and achievements and closing of Accounts for the year 2006-07	TM	30 th Oct.	TM/Targets/K-168/98-99/212 dt.5.5.99
9	Register of Books	GD Library	1 st January AO/GD	TM/63 dt.27.3.63
10	Report of record of good and bad work of staff	TM	31 st March	TM/6-56 A-1012/62 70/Gen.-65 dt.15.5.71

HALF YEARLY				
1	Broadsheet of DAA Suspense, OB Suspense, unclassified suspense (These report are sent by concerned Acctt.	DAG(A/cs)	15 th May & 15 th November	AAD/DAG/6-70/Para No.604 of DA/CA Manual
2	Report of balances outstanding and in Suspense and remittance head between Ledger Broadsheet figure	TM	10 th June & 10 th December	Book-I/6 Ref.II/80-81/ dt.27.3.82
3	Six monthly review of summary of classifications.	TM	15 th May & 15 th December	
4	Targets achieved every six month	TM	March & September	TM/
QUARTERLY				
1	Physical verification of Key Registers by other than Incharge of the Head	SO/AAO	1 st . April 1 st July 1 st Oct. 1 st January	TM/64 240 dt.5.10.64 TM.63-C/246 dt.23.12.63
2	Quarterly Arrear report	TM	3 rd April “ July “ Oct. “ January	Manual
3	Quarterly report regarding Progress in Hindi in office work	TM	5 th April 5 th July 5 th Oct. 5 th January	68/69 Vol.II 1388 dt.21.8.69
4	Review of Guard File/Circular File	TM	10 th April “ July “ Oct. “ January	TM/92-C 192 dt.30.12.01
5	Key Register Para 6.3 of GD Manual	B.O.	15 th April “ July “ Oct. “ January	TM-86-C 120 dt.30.11.84
6	Register of reconciliation memo	A.G.	15 th April “ July “ Oct. “ January	TM/86-C/120 dt.30.11.84

7	Broadsheet of DAA Suspense	Book-I	15 th March “ June “ Sept. “ Dec.	TM/146 dt.15.6.64
8	Report regarding disciplinary action	TM	30 th March “ June “ Sept. “ Dec.	TM 188 38 dt.19.9.84
9	Production of vouchers requisitioned by CAP of A.G. Audit	TM	3 rd April “ July “ Oct. “ January	TM/80-C/14 dt.22.11.68
10	Shortcomings noticed in the checking of Accounts	TM/TI Cell	5 th April “ July “ Oct. “ January	TM/86-C/4 dt.7.2.86
11	Register of cases relating to production of documents	A.G.	20 th April “ July “ Oct. “ January	TM/86-C/2 dt.31.3.86
12	Quarterly report on outstanding balances under Suspense and Remittances head and differences between Ledger and Broadsheet figure	AO/Suspense Cell	30 th June “ Sept. “ Dec. “ March	Book-I Suspense Report 93-94
13	Key Register	AO/TM	1 st April “ July “ Oct. “ January	TM/92-C-3 dt.27.2.97
14	Quarterly Review of outstanding balances under Suspense & Remittances head by ITA Section	ITAS	15 th May “ August “ Nov. “ Feb.	ITAS/K 2477/Qtly. Review Suspense dt.22.3.99
15	Impounded Vouchers Register	TM/DA G	10 th July “ Oct. “ Jan. “ April	K-147 TR-I-54 dt.20.6.05

16	For updating of Manual	AO/TM	20 th March “ June “ Sept. “ Dec.	TM/Manual 2005-06 TR-III- 533 dt.27.3.06
17	Reconciliation	A.G.	15 th April “ July “ Oct. “ January	TM/14.4.06
MONTHLY				
1	Register of complaint of old record to Record Room	B.O.	1 st of each month	TM/62-C 152 dt.30.12.67
2	Return of EL more than 30 days	Admn.I	1 st of each month	Staff position GOI 1.9.79
3	Statement showing staff on leave on 1 st each month	TM	1 st of each month	TM Strength
4	Attendance Register	B.O.	5 th of each month	ITAS/17/5859/69 dt.27.9.78
5	Monthly Arrear Report	TM/DA G	5 th of each month	TM/XII(i) 55- 56/4695 dt.24.2.65
6	Register of Irregularities in Treasuries	B.O.	5 th of each month	TM/636 175 dt.1.10.63
7	Indent of Stationery	GD	5 th of each month	TM/164 276 dt.21.11.64
8	Progress Report in connection with ITAS Report	TM	5 th of each month	TM/71 62/19 dt.17.2.71
9	Register of incumbent showing home address of staff (Section)	B.O.	5 th of each month	TM/6-C 274 dt.16.11.64
10	Register of Good & Bad work	B.O.	5 th of each month	F/66/AO 78-79 308 dt.23.1.79
11	Diary Report of work done by the Sorter/Daftaries.	TM	1 to 15 16 to 30	TM/96-C/2 dt. 22.2.96
12	Register of Nil Payment	B.O./TM	5 th of each month	TM/97-C/5 dt.19.3.95
13	Register of Book	B.O.	10 th of each month	TM/63-C/75 dt.1.1.75

14	Register of Periodical Annual Adjustment	B.O.	10 th of each month	Book-II 13(i) 61-63 dt.9.5.68
15	Measure taken to expedite clearance of outstanding amount under Suspense Head	Book-I	10 th of each month	Book-I
16	Register of missing vouchers	B.O.	10 th of each month	TM/64-C 177 dt.3.3.64
17	Register of Reconciliation	DAG	10 th of each month	TM/68-C/10 dt.9.2.68
18	Monthly Report regarding DAA/OB and Decretal Charges	B.O./AG	10 th of each month	Book-I/Spl.TR A-42-43 dt.14.9.82
19	Information of pending U.Cs and detailed bills	TM	10 th of each month	TM/K/93-94/40 dt.28.6.94
20	Accounting check in respect of AC Bill and maintenance of Objection Book	TM	10 th of each month	TM/III/K-239 195-196/210 dt.28.1.97 and TM/7 dt.16.4.97
21	Summary of classification	B.O.	10 th of each month	
22	Information regarding abnormal expenditure	AAD	15 th of each month	TM/97-C/15 dt.22.8.97
23	Register of pending cases	B.O.	15 th of each month	TM/64-C/305 dt.23.12.64
24	Register of advance of Contingencies Fund	B.O.	15 th of each month	TM/81-C/18 dt.15.4.81
25	Register of Classified Abstract	Book-I	15 th of each month	TM/66-C/23 dt.20.3.66

26	Preparation of Consolidated Abstract by dealing	Book-I	3 rd after submission to Book Section	TM/66-C/23 dt.20.3.66
27	Register of TEs	B.O./TM	10 th of each month	TM/65-C dt.27.7.65
28	Submission of Calender of Returns	DAG	3 rd Tuesday each	TM/71-C/103 dt.3.10.77 TM/74-C/10 dt.14.10.77
29	Despatch Register	B.O.	26 th of each month	TM/85-C/35 dt.25.9.65
30	Monthly Report of TEs	TM	10 th of each month	TM/63-C/207 dt.11.11.63
31	Unauthorised Absence after expiring of leave or wilful absence from duty	CC	10 th of each month	Admn. 130/Gen./81-82 dt.23.9.92
32	Register of Regular leave	B.O.	Last day each month	TM/73-C/10 dt.8.3.73
33	Register of Suspense Slip Outward Inward (By S/Clerk)	B.O.	Last day each month	TM/73C/dt.8.3.73
34	Maintenance of Broadsheet in respect of AC/DC Bill and Grant-in-aid Register (By concerned Acctt.)	B.O.	25 th each month	
35	Information regarding personal claims	TM	5 th of each month	TM/64-C 71-C/29 dt.17.2.97
36	Stitching of records-norms and procedures	TM	Two times in a month 1 to 15 & 16 to 30	TM/96-C/2 dt.22.2.96
37	Register of Impounded vouchers	B.O.	5 th of each month	TM/K-147/TR-I-54 dt.20.6.05

38	Information regarding unauthorised absence	Admn.II	5 th of each month	Admn.I Misc. Circular dt.17.11.05
39	Reconciliation	DAG	10 th of each month	-
40	Number of working officials in section	AO/Sr.A O	15 th of each month	TM
WEEKLY				
1	Calender of Returns	B.O.	Each Tuesday	TM/63-C/60 dt.10.4.63
2	Hindi Diary	B.O.	8, 15, 23 & Last day of the month	TM/86-C/11 dt.18.2.86
3	General Diary	B.O.	8, 15, 23 & Last day of the month	TM/86-C/11 dt.18.2.86
4	Internal Diary	B.O.	8, 15, 23 & Last day of the month	TM/86-C/11 dt.18.2.86
5	Register of sanctions	B.O.	8, 15, 23 & Last day of the month	TM/86-C/11 dt.18.2.86
6	Pending Diary	B.O.	8, 15, 23 & Last day of the month	TM/86-C/11 dt.18.2.86
7	Urgent Diary	B.O.	Wednesday & Friday each	TM/86-C/11 dt.18.7.86
8	Register of Reconciliation	B.O.	Wednesday & Friday each	

Appendix-II
[Referred to in Para 1.3.1(ii)]
Calender of Returns
TM Section

Sl. No.	Name of Return	To whom due	When due	Authority
SECTION-I – All returns of permanent and recurring nature due to authorities outside this office.				
ANNUAL				
1	Permanent and Reliable Statistics of Volume of work done A/cs office during the financial year (Fair Index)	C.A.G. of India	30 th Sept.	20/3885 BAS/294-77-V dt.15.9.93
2	Staff Proposals	Admn.I	27 th July 9 th July	CNO/3/BAS/95/ 748-BR/242/95 dt.13.6.95
3	Expenditure statement to CA Cell	A.G. (Audit)	28 th Feb.	A.G. orders
HALF YEARLY				
1	Half Yearly Target achievement report (Appropriation Note on achievement first half year ending September).	C.A.G. of India	20 th April 20 th Oct.	D.O. No.635/ AC/Misc./210/98 dt.25.9.98
QUARTERLY				
1	Central Asstt. To State Plan Schemes for CA Cell and furnishing of Quarterly Arrear Report to Central Office	C.A.G. of India	1 st week of April, July, October, January	Revised letter No.980-TAI 94-84 dt.7.9.84
2	Quarterly report of progress of Hindi	Rajbhasha Cell	5 th April 5 th July 5 th Oct. 5 th Jan.	CAG No.4338-II 336-62/K-4 dt.1.11.61
3	Detail report on pending D.C. Bills (CAG No.150-AC-I/SP-II/ 126-2000 dt.2.3.2001)	A.G. (Audit)	10 th June 10 th Sept.1 0 th Dec. 10 th March	TM/AC-DC/97- 2001/Vol.II/K- 166 dt.23.3.01

4	Compilation/Revision up- dating of Local Manuals	C.A.G. of India	15 th April 15 th July 15 th Oct. 15 th Jan.	No.300/O-M/153 dt.1.1.85
5	Quarterly Arrear Report	C.A.G. of India	15 th April 15 th July 15 th Oct. 15 th Jan.	CAG No.2063/68-84 dt.20.10.89
6	Appraisals regarding deficiencies noticed in the input received in this office.	Finance Deptt., Govt. of Raj.	20 th April 20 th July 20 th Oct. 20 th Jan.	TM/86-C/6 dt.26.2.86
7	Performance Indicator for accounting areas	C.A.G. of India	31/5 31/8 30/11 28/2	TM/2004-05/K- 181/389 C-13 dt.11.11.04
MONTHLY				
1	Accounting check in respect of AC Bills maintenance of O.B.	Director of (A&E) C.A.G. of India	10 th of each month	TM/97-C/7 dt.15.4.97 and 97-C/13 dt.9.7.97
FORTNIGHTLY				
1	Report regarding Compilation/ Rendition of Monthly Civil Accounts to State Govt. to C.A.G. of India and progress of finalisation of Finance A/cs and Appropriation A/cs	C.A.G. of India	Main <u>Report</u> 10 th of each month <u>Follow-up</u> 20 th of each month	D.O. No.272 ac- ii/1096 DT.26.7.90 8878/AC- II/70/90 dt.17.9.90
SECTION-II				
ANNUAL				
1	Maintenance of Record of Good and Bad Work of all sections under the charge of D.A.G.	D.A.G.	10 th of April	F-166/AO 0E/62- 70 Central/165 dt.7.5.71

2	Information regarding unauthorised absence of officials	Admn.II	30 th of June	Admn.II/3-F-1-29-95 dt.23.07.01
3	Establishment of C.A. Cell every year	Admn.	15 th of October	TM/CAC/4-391/ Central Assistance
4	Annual Index of Forms for the year	GD-IV	20 th of October	GD-I/F.7/72-73/1109 dt.13.9.72
5	Register of Books	Library	15 th of January	TM/72-C/29 dt.10.4.72
6	Annual Indent of Forms and Register	GD.IV	5 th of March	GD-IV/81-82 dt.8.12.81
7	Accounting check in respect of AC Bills and maintenance of O.B.	A.G. (Audit)	After close of March Account every year	CAG/235 AC-I/SP-II 9-99 dt.24.4.99 MSO(A&E) K-239
HALF YEARLY				
1	Register of Good and Bad work	DAG (A/cs)	10 th April 10 th Oct.	F-166/AU/ Admn./W 78-79/308 dt.23.1.79
2	Report on Suspense and Remittance etc. Heads (DDR Heads) after closure of March(S) accounts	Book-I	15 th Dec.	Book-I/67-77 Rep.I/8-82 dt.16.4.83
3	Half yearly review of Key Registers	A.G.	1 st July 1 st Jan	TM/97-C/3 dt.27.2.97
QUARTERLY				
1	Register of Disciplinary cases indicated against the employees in the Group	Admn. CC	2 nd April 2 nd July 2 nd Oct. 2 nd Jan.	TM-VII/82-83/76 dt.27.3.82
2	Management information system in complaints involving grievances and allegation	P.F.(R)	2 nd April 2 nd July 2 nd Oct. 2 nd Jan.	TM/86-C/3 dt.3.2.86

3	Quarterly report of the progress of Hindi	Rajbhasha Cell	5 th April 5 th July 5 th Oct. 5 th Jan.	OE-II/62-68/VII/323 dt.
4	Register of Correction Slips (about CA Manual)	DAG(E)/A/cs	5 th April 5 th July 5 th Oct. 5 th Jan.	GD-I/Manual/73-78/Vol.II dt.13.8.76
5	Certificate regarding transaction of old record not constant required through M.A.R.	DAG (A/cs)	5 th April 5 th July 5 th Oct. 5 th Jan.	TM/67-C/211 dt.18.2.67 GD-IV/Rec./234 dt.26.3.67
6	Register of records received from Record Room	DAG (A/cs)	5 th April 5 th July 5 th Oct. 5 th Jan.	GD-III/Re. of Record/K-174/312 dt.10.5.78
7	Printing requirement (Proper planning programme)	G.D.	1 st week of June, Sept., Dec. March	GD-I/AE/488 dt.17.6.99
8	Review of Guard file circular file and despatch Register	B.O.	10 th April 10 th July 10 th Oct. 10 th Jan.	TM/71-C/122 dt.30.12.71
9	Point for discussion with Director of Inspection	ITAS	15 th April 15 th July 15 th Oct. 15 th Jan.	HQ/449 dt.14.3
10	Key Register	B.O.	15 th April 15 th July 15 th Oct. 15 th Jan.	TM/97-C/3 dt.27.2.97
11	Quarterly submission of Key Register's Report	A.G.	From concerned section 15 th April 15 th July 15 th Oct. 15 th Jan.	TM/97-C/3 dt.27.2.97

12	Quarterly complaint cases report due to be sent to Central Office	P.F.(R)	20 th April 20 th July 20 th Oct. 20 th Jan.	TM/81-C/38 dt.19.9.87
MONTHLY				
1	Attendance Register Closing Report	B.O.	1 st of each month	Admn.II/256 dt.20.9.71
2	T.E. Report	DAG (A/cs)	1 st of each month	TM/63-C/207 dt.10.11.63
3	Review of Records of various Sections by Group Officers	DAG (A/cs)	1 st of each month	TM/87-C/6 dt.3.7.87
4	Register of selection for Test Check of M.A.R. and C.O.R.	DAG (A/cs)	1 st of each month	TM/60-C/266 dt.2.12.60
5	Selection Register of cases to mis-appropriation and embezzlement etc.	DAG (A/cs)	1 st of each month	TM/86-C/2 dt.31.1.86
6	Management information system on complaint involving grievances and allegation	P.F.(R)	2 nd of each month	TM/89-C/2 dt.3.2.69
7	Register of records received from Record Room	B.O.	5 th of each month	GD-III/Rep/ of Rak/K-174/312 dt.10.5.78
8	Complaints on delay in the settlement of Personal Claims	ITAS	5 th of each month	TM/72-C/19 dt.7.3.72
9	Monthly Arrear Report	B.O.	5 th of each month	TM/67-C/10 dt.16.2.67
10	Register of noting reference made to Finance	B.O.	5 th of each month	TM-III/Gen./69- 70 dt.25.6.69
11	Allotment of Review of Broadsheet to AAO/SO/Sup.	DAG (A/cs)	5 th of each month	TM/72-C/12 dt.5.2.72
12	Monthly Indent of Stationery and Forms separate for each month in Form Sy 305 in the month 26.6.01	GD-IV	5 th of each month	GD-IV/81-82/61 dt.18.12.81
13	Report of issue of correction slips before sending to press for printing (up to A.G. only when there is correction slip for approval	B.O.	5 th of each month	TM/69-C/11 dt.6.2.69 GD Manual 73- 78-III dt.13.3.78

14	Statement showing the sanctioned/working strength of Group at the end of each month	Admn.I	5 th of each month	Admn.I/Stre./76-77/TR-333 dt.19.2.97
15	Statement of staff position including of leave as on 1 st of each month	Admn.I	5 th of each month	Admn.II/Staff/75-76/ dt.20.7.75
16	Information of monthly meeting (Monthly Report of Hindi)	B.O.	5 th of each month	F-166/AO CC/174 dt.17.11.75
17	Register of Good and Bad work	Rajbhasha Cell	5 th of each month	Admn.II/Hindi/75-76/386 dt.9.4.75
18	Register of Books	B.O.	10 th of each month	TM/63-C/217 dt.19.11.63
19	Register showing position of Arrears shown by B.O. in their Handing Over Note	B.O.	10 th of each month	APO/TM Order dt.9.7.74
20	Register of Important referred cases and discussion thereof	D.A.G. (A/cs)	10 th of each month	TM-VII/54-55 dt.16.3.56
21	Finalisation of Test Audit report (ITA Paras)	A.G.	15 th of each month	TM/71-C/17 dt.17.2.71
22	Register of progress of Handing over Note AAO/SO/Sup.	B.O.	15 th of each month	TM/64-C/105 dt.26.4.64
23	Register of pending cases	B.O.	15 th of each month	TM/64-C/305 dt.23.12.64
24	Review of MAR	A.G.	15 th of each month	TM-IV/MAR/81-82/42 dt.24.9.81
25	Production of documents requisitioned by Police, Court	DAG (A/cs)	20 th of each month	TM-II/60 dt.5.6.71
26	Register of Statistics	B.O.	20 th of each month	TM/64-C/304 dt.21.2.64

27	Calendar of Return	DAG (A/cs)	Third Tuesday of every month	TM/74-C/97 dt.11.11.74
28	Outstanding letters, diary, despatch register	B.O.	26 th of each month	Para 3.62 of G.D. Manual
29	Report of position of compilation of Review of Broadsheet by AAO/SO/Sup.	DAG (A/cs)	29 th of each month	TM/72-C/12 dt.5.2.72
30	Register of Regular Leave to staff (E.L. Register)	B.O.	Last working day of the month	Admn.I/75- 77/410 dt.24.7.76
31	Absent without proper sanction of leave (if Pay withheld) No.Admn.I/STR-D- 63 dt.6.7.2000/O.O.No.144	Admn.II	Pay day or Next day	Revised letter No.Admn.I/Misc./ Circular 2/05 dt.17.11.05
32	Review of Key Registers of Compilation Sections	DAG (A/cs)		TM/97-C/3 dt.27.7.97
33	Monthly Demi-official letter to Principal Secretary, Finance Deptt. Govt. of Rajasthan based on Monthly State Civil A/cs	Book-I	23 rd of each month (after closing of A/c)	Book-I/K- 60/M/DO/05- 06/TR-I/209 dt.13.2.06
FORNIGHTLY				
1	Progress report of work done by squad of Daftaries/Sorters	DAG (A/cs)	5 th & 20 th of each month	TM/Squad/2000/ C/5 dt.24.4.2000
WEEKLY				
1	Calendar of Return	B.O.	Each Tuesday	TM/63-C/66 dt.18.4.63
2	<u>Inward letter Diary</u> A i) D.O. Diary ii) C.A.G. Diary	B.O.	Each Tuesday	

	B i) General Diary ii) Sectional Diary iii) Govt. Diary	B.O.	5,15,23 and last working day of the month	TM/63-C/66 dt.18.4.63
	C i) Hindi Diary ii) Complaint Diary iii) Referred Diary iv) Pending Diary	B.O.	5,15,23 and last working day of the month	

