

Function & Compilation of Civil Accounts

Introductory

The Accountant General (A&E) is responsible for the accuracy of all transactions which are brought to the account in accounts kept by him as contained in the relevant provisions of the Comptroller & Auditor General's (Duties, Power and Condition of Service) Act, 1971.

Compilation of Accounts:-

The initial accounts are received and distributed by the section called Central Treasury section. The compilation of accounts are first received by the D.A.E. Section where the preparation of classified and consolidated abstracts are dealt within on the departmental basis.

The Central Treasury Section is responsible for the checking the entries in the List of Payment and Cash Account along with various schedules of receipts and payments and to examine the supporting schedules and other documents which should invariably accompany the accounts and have been received in complete shape. It is also the duty of the Central Treasury Section to check that all schedules and documents have been received and if found that any of the schedule is missing then it is their duty to immediately intimate to the concerned treasuries (State Treasuries) and the proper check of the total of List of Payment and Cash Account should invariably tally with the supporting schedules and other documents in accordance to the rule.

The List of Vouchers which should have accompanied the List of Payment but are not received upto the time of completion of Monthly account should be prepared for inclusion in the ***Objection Memorandum***.

Vouchers and other documents which are received with monthly accounts should be examined thoroughly by the dealing assistant before submission to the AAO/Section Officer. It is the duty of the AAO/Section Officer to scrutinize the documents and vouchers before keeping it the ***Objection Memorandum as the case may be***.

If the monthly accounts are received in substantial percentage than a special enquiry should be a made for the reasons of delay and it should immediately be intimated to the director of Accounts and Treasuries.

If there is a difference in figures incorporated in the treasury list of payments/cash accounts with that of schedules of payment/receipts as also the amounts for which schedules themselves are wanting along with supporting vouchers etc. will be classified under the Suspense head “ ***Treasury Suspense***” [8658-0-102 {***Suspense Account(Civil)***}}].

The schedule of payments and receipts relating to Revenue and Capital Heads along with all the vouchers and challans will be transferred to D.A.E. section and acknowledgement obtained in the LOP/Cash Account.

The Central Treasury Section will also be responsible for checking the Debt, Deposit and Remittance Heads along with the LOP/Cash Account and it will be responsibility of the Central Treasury Section to send it to the section concerned like Deposit, Loans, Account Current etc. The Central Treasury Section will also examine the

LOP/ Cash Account as to the correctness of form, method and entry and verification of Cash Balances. After all the checkings of LOP/ Cash Account along with the schedules and other documents it is put up to the AAO/Section Officer who will check the classification of receipts and expenditure before submitting it to the Branch Officer. After it is passed by the latter, the Cash Account and List of Payments should be posted to the Detail Book in Book Section (Debt Head Section).

Scrutiny of Accounts in Compilation Section:-

The Accountant in the Compilation Section should independently total the schedule as noted by the Treasury Officer and check the correctness and record it in the certificate of schedule of payment over his dated initial. It is also his duty to check the schedule of payment which represents disbursement made on the supporting vouchers works up to the total of the schedule and also check the correctness of the deductions made from the bills. If the vouchers are not received from the treasuries before compilation is over or if the correct classification of a recovery or receipt cannot be ascertained then the amount should be accounted under OB Suspense [8658-0-102(Suspense Account – Civil)] by obtaining orders from the Branch Officer.

It is also the duty of the accountant to see that the vouchers are submitted in the prescribed format and duly receipted by the payees and are in original and a brief abstract is given in the official language. To see that the vouchers are numbered with reference in the schedule docket. To see that the details work upto the totals are in words and figures. To see that they bear a pay order. To see there are no erasures and to see that all vouchers bears a Government stamp whose amount exceeds Rs. 5000/-. It is also his duty to see that the treasury vouchers having been paid and stamped and the amount is credited. To see that the classification is correct.

In cases of lost vouchers, Certificate of payments are received which should be checked in detail. The particulars of Certificate of Payments should be recorded in the register maintained in Form 2.

If an amount is received in the treasury schedule pertaining to another department in the abstract of the original department then it is the duty of the dealing assistant to send an intimation of the transaction on a ***Suspense Slip in Form 3***

The accountant is primarily responsible for maintaining the correctness of the Departmental Classified abstract. The Departmental Classified abstract are put upto the AAO/Section Officer for examination with the following :-

1. Broadsheet of Departmental Adjusting Account Suspense.
2. Register of Suspense Slips received
3. Register of Suspense Slips issued.

Monthly accounts are to be reviewed to find out any :

1. Mis-posting
2. Defects and
3. Discrepancies

From the Consolidated Abstract of DDR Heads and Departmental Consolidated

Abstracts, the Abstract of Major Head Totals is prepared showing the receipt and disbursement by Major Heads during and to the end of the month. For each detailed Ledger head subordinate to the Suspense head "Departmental Adjusting Account", the departmental accountant will maintain a Broadsheet of Debits and Credits in Form 6.

Accounting Checks:-

In case of bills countersigned after the payment, the money is actually drawn in the Abstract Contingent bill and approval of Superior Authority as indicated by its countersignature is subsequently received by the AG (A&E) office.

That the A.C. Bills has been drawn by an officer who has been authorized to draw money on A.C. Bills. All A.C. Bills drawn by the Drawing Officers are to be noted in the Objection Book to watch the D.C. Bills. All A.C. Bills are to be adjusted with the connected D.C. Bills are received. It is also to be seen that the D.C Bills are received in proper form and the classification is correctly recorded there on. All certificates under Government Financial Rules have been provided and recorded. Bills are duly countersigned. Payees receipts and sub vouchers are not required to be forwarded to the AG office along with detailed bills. A scrutiny of the of the vouchers should be conducted to see whether all sub vouchers are required to be submitted along with the contingent bills.

After the Classified abstracts and Detail Books have been posted and audited by the AG(Audit) the vouchers should be filed classwise and periodwise.