

PREFACE TO THE MANUAL OF ACCOUNT CURRENT SECTIONS

This Manual has been prepared in preference to the existing AC Manual by making several modifications keeping in view the prevailing computerized environment. Certain clauses in chapters 1,2 and 3 of the previous Account Current Manual have been either deleted or modified as a consequence. The manual also explains in detail the manner of functioning in the VLC module. Modified procedures have also been incorporated in the Manual. The Manual is mainly for the guidance of the members of the Account Current section for the efficient discharge of their duties. It symbolizes the procedure to be followed in this Office with regard to adjustment transactions of the Government of Tamil Nadu with other states/departments/ministries and vice versa.

The instructions in the Manual are supplementary to those laid down in the various codes and manuals issued by the Comptroller and Auditor General of India and other competent authorities.

Staffs of the Account Current sections are expected to be thoroughly conversant with the procedure laid down in the Manual and ignorance thereof will not be accepted as an excuse for deviating from the provisions or for omitting to carry out the directions contained therein.

AC1 section is responsible for keeping the Manual up to date. Suggestions either in the nature of amendments to or of rectification of omissions in the Manual is welcome and should be brought to the notice of the Principal Accountant General.

Sd/-.

Principal Accountant General (A&E)

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Chapter I

INTRODUCTION

101. All the transactions recorded in various books of accounts under different heads in the state are consolidated in the form of Finance Accounts by the State Accountants General, duly checked and certified by PAG [G&SSA] and signed by CAG. The transactions are recorded on the basis of double entry system and therefore the accounts are balanced by equalizing the total debits with credits in the form of 'summary of Balance' appearing in the Finance Account.

Government account is maintained in three parts viz. consolidated fund, contingency fund and public account. In the public account only those transactions which results in creation of future liabilities either on the part of the government or towards the government are recorded.

The sector wise classification of transactions in the public account is as follows.

Sector I – Small savings, provident funds etc.

Sector J – Reserve funds

Sector K – Deposits and Advances

Sector L – Suspense and Miscellaneous

Sector M _ Remittances

Sector N – Cash Balances

Sector L – Suspense and miscellaneous and Sector M – Remittances are shown in the Government accounts for the purpose of making adjustments of certain transactions which need to be finally classified in other heads of accounts of other Governments/same Government.

The major head 8658 – Suspense Accounts has been divided into various minor heads needed to be operated in the public account for making various adjustments. There are certain transactions which necessitate the need to be routed through suspense heads

for making adjustments in the final heads of account. These suspense heads are operated every time such transactions take place and need to be cleared later on. This is an ongoing process and balance lying in these heads as on 31st March of a year is cleared in subsequent months. A brief description of these suspense heads operated in the books of accounts maintained by Accountant General is as under.

8658-101 - PAO suspense:

When the State Government incurs some expenditure on behalf of other Governments including Central Government wherever PAO is formed, it cannot give debit to its own expenditure head as the amount is recoverable from the other Governments. i.e. this represents the transactions to be accounted for by the other Government i.e. outward bookings initially accounted for in State Accounts by cash settlement.

For example the State Government has to incur expenditure on maintenance of National Highways, the expenditure being incurred on behalf of the Central Government and hence has to be recovered from the Ministry of Road Transport and Highways. Initially when the expenditure is incurred by the State Government it is accounted as a debit under the head 8658-Suspense Accounts 101-PAO Suspense BN-000-001 Road Transport and Highways. On its subsequent reimbursement by the Ministry at a later date, the balance in Suspense Heads of State Government will be cleared by a minus debit to the same head.

Other items like sharing of pensionary charges between the states, share of reimbursement of election charges, share of reimbursement of providing security forces, pension payments pertaining to Central Civil Government servants, family pension paid to families of Central Government retired personnel, central freedom fighters are also initially booked under 8658-suspense Account – 00- -101- PAO suspense as the case may be and later on settled by the PAOs' of the relevant ministry.

In the case of payments relating to other Governments like Sri Lanka, Burma, Singapore etc. are also initially booked under 8658-suspense Account – 00- -101- PAO suspense and later to be settled by the Union Government. The Union Government later claims the amount from the respective countries under the MOU entered with them. The payments made on behalf of Puducherry Government are also accounted for under 8658-

suspense Account – 00- -101- PAO suspense and later to be settled by the Director of Accounts and Treasuries, Puducherry on the claims raised by this office.

Similarly when the recoveries of GPF, CGEIS etc are effected in respect of Government servants on deputation to the State Government from the Central Government etc, these are required to be passed on to the PAO of the central government for making necessary adjustment in its books as these receipts cannot be accounted for under the state receipt head and therefore booked under suspense heads. When the amount is passed on to the respective PAO by the Accountant General the PAO Suspense will be cleared by minus credit to PAO Suspense. For effecting settlement of these credits, necessary cheque/Demand draft has to be obtained for the sponsoring banks attached to the Pay and Accounts Officer and forwarded to the respective PAO's for settlement.

The PAO Suspense is operated in the above manner in the Books of AG. On March of a year, there are compulsory transactions of such nature and it is obvious that the debit as well as credit will be afforded to the PAO Suspense for clearance in the subsequent month or months. It will definitely show the balance. If it indicates the debit balance on that date, it means that the State Government is to receive the amount from the other Governments. On the other side, if it depicts the Credit balance, it means that the State Government is to issue Cheques/Demand Drafts of that amount in favour of the other Governments to settle the account.

Since Principal Accountant General (A&E) is receiving compiled accounts from the Treasuries, the question of operating Suspense Accounts (Civil) such as Treasury Suspense, Unclassified Suspense and Objection Book suspense does not arise. However, a thorough check is exercised by all the Department Compilation Sections (on verification of the list of payments and the vouchers/challans received from Treasuries) and any vouchers if found missing are taken to Objection Book for watching the receipt of the same.

Cash Settlement suspense Account is not in vogue in the Tamil Nadu State since 1/4/1994.

8658 – 00 - 109. Reserve Bank Suspense – Headquarters

This Head is operated by the Accountant General (in connection with debits and credits appearing in bank scrolls on account of cash settlement) when inward accounts are received on account of inter-Government transactions from PAOs of Central Government. This head is cleared by transferring the amounts to the debit or credit side of the head '8675-Reserve Bank Deposits' by contra (-) debit or (-) credit to the Head of account i.e. '8658 Suspense Accounts-109-RB suspense.....'.

The debit balance appearing in this head (8675) will reflect the cash deposited in the bank whereas the credit balance will indicate the payment made by the bank on behalf of the Government which is yet to be adjusted in the final head of account '8675 Reserve Bank Deposits' representing the account of the Reserve Bank in the books of Accountant General.

8658 – 00 - 110. Reserve Bank Suspense –Central Accounts Office

All loans and grants from the Central Government are received by the State Government through Reserve Bank of India, Central Accounts Office, RBI, Nagpur. The Principal Accounts Office of the Central Ministry issues advice to CAS, RBI, Nagpur, to credit the Account of respective State Government and sends a copy of that advice to the Accountant General concerned along with the sanction orders. RBI, Nagpur issues Clearance Memoranda on daily basis and sends the CM to the Ministry, State Government concerned and AG. The Accountant General on receipt of copy of such advice/CM makes necessary entries in the books as under.

Debit - 8658 Suspense-110 Reserve Bank Suspense –Central Accounts Office

Credit - Loans /Grants-in-aid Account.

The Reserve Bank of India, Nagpur gives credit to the account of State Government on the basis of the advice received from the Principal Pay and Accounts office of the Central Ministry and informs to the relevant Accountants General. The Accountant General clears the debit in the Suspense Head 'Reserve Bank Suspense - Central Accounts Office' on

receipt of intimation from the RBI, Nagpur by affording Minus Debit to the Head and debit to the head '8675 Reserve Bank Deposits' which represent the account of the Reserve Bank of India in the books of Accountant General. The debit in the Suspense Head '8658-Rerve Bank Suspense - Central Accounts Office' will then indicate the amount of loans/grants received from the Central Government but are yet to be credited in the account of the State Government being maintained by the Reserve Bank of India, Nagpur.

The State Accountant General also issues advices to RBI, Nagpur for repayment of Central Loans and interest thereon. A debit is afforded by the State Accountant General to the corresponding Loan/Interest Head in his books by per contra credit to the head 8658-Suspense – 110 Reserve Bank Suspense CAO. RBI, Nagpur on receipt of the debit advice from the State Government decreases the balance of the State Government. Thus the credit balance in the suspense head will be indicative of the amounts yet to be debited by the RBI to the account of the State Government and will also be indicative of the possible increase or decrease in the cash balance of the State Government and will actually be increased or decreased by clearance of debit or credit suspense through a minus debit or minus credit.

8658-00-111: Departmental Adjusting Account:

This Suspense Head is operated by the State Accountant General for provisional adjustment of departmental receipts and payments against different sub accounts by either minus credit or minus debit afforded through the departmental classified abstract in which the transactions are finally booked in the relevant receipt and expenditure heads of accounts. This head is meant only for making internal adjustments in the accounts and balancing them and does not have any bearing on the cash balance of the State Government.

8658-00-112: TDS Suspense:

Income tax is recovered from the salary of state government employees and contractors and is booked as a credit under this head. The Income Tax so deducted is required to be passed on to the Union Government by the state Accountant General as it is the receipt of the Union Government. The credit initially afforded in the books of the state

AG is subsequently cleared by issuance of cheque in favour of the ZAO, CDBT by means of minus credit to the TDS suspense account and credit to the head 8675 –Reserve Bank Deposits.

The credit balance available in this Suspense Head will be indicative of the amount of Income Tax recovered by the state Government which is yet to be passed on to the Central Government. Cash balance of the State Government will show an increased figure to the extent said amount is yet to be passed on to the Central Government.

It is evident from the brief analysis of the various Suspense Heads operated in the books of the state AG that they are used for different types of adjustments required to be carried out in the books of accounts. These heads are continuously operated and cleared throughout the year. In the month of March all transactions need to be adjusted though their operation would involve either debiting or crediting the heads, thereby indicating the huge balance therein. The balances shown as on 31st March will obviously be cleared in the subsequent month or months and therefore the sum total of the suspense heads in the accounts as on 31st March would not give the true and fair view of the accounts unless each and every suspense head is analysed separately in the context of its utility.

The Account Current sections deal with

1. Transactions arising in the Tamil Nadu account circles which are passed on for adjustment to other Account circles through the settlement accounts and vice versa.

2. The periodical adjustments of inter-Governmental transactions through the Central Accounts section of the Reserve Bank of India, Nagpur.

3. Accounts with the Pay and Accounts Officers of the Ministries/Departments wherein separation of Accounts from Audit has been effected and their periodical adjustments by means of Government Drafts/Mail Transfers/CAO, Reserve Bank of India Nagpur.

4. Accounts of the Principal Accounts Officers of the Ministries/Departments of Union Government wherein departmentalization of accounts has been effected and their periodical settlement by means of demand drafts/cheques.

5. The settlement of transaction of Railways, Posts and Telegraphs and Defence through demand drafts/cheques.

6. The settlement of transactions arising in the Tamil Nadu account circle with the Government of Burma, Ceylon and Singapore.

In the forthcoming chapters, the actual working of analyzing various factors and the practical work of dealing with the accounts in the AC Sections of Accountant General Tamil Nadu are detailed with illustrative examples.

CHAPTER II

INTER-GOVERNMENTAL ADJUSTMENTS

(MONETARY SETTLEMENT – INWARD AND OUTWARD)

201. Inter Government adjustments are broadly classified as follows:

(i) Union transactions adjustable through Central Accounts Office, Reserve Bank of India, Nagpur:

(a) Pensions (Burma);

(b) Loans and Advances and interest thereof;

(c) Grants.

(ii) Other miscellaneous transactions arising in the Treasuries and departmental disbursing Officers and adjustable in the books of other Accountants General (Inter State Settlement Transactions).

202. MONETARY SETTLEMENT [OUTWARD]

The procedure for monetary settlement is dealt with as below:

By sending Advices to the Central Accounting Section of the Reserve Bank of India, Nagpur by the Accounts officers concerned to increase/decrease the balances of the Government concerned per contra decrease/increase of the other Government with reference to the vouchers, schedules or other particulars of Inter-Government transactions. These are initially treated generally as "Remittances transactions" by the Accountants General.

AC1 section in the Office of the Principal Accountant General (A&E), Tamil Nadu is dealing the following cases with the above procedure

- (a) Prior to departmentalization of union accounts, union transactions originating in State Treasuries and other adjustments referred to above under SA27B were consolidated in this office in AC1 section and adjustments carried out with the Reserve Bank of India, Central Accounts Office, Nagpur. However, union transactions have been withdrawn from the State treasuries subsequent to departmentalization of union accounts and formation of CPAO from 01/04/1990 onwards.
- (b) Repayment of loans taken by State from the Central Government and of the Payments of interest thereon by the State Government to the Central Government Ministries/Departments.
- (c) Subsequent to conversion of all treasuries into banking treasuries in Tamil Nadu State, (from 01/06/2010, the lone non banking treasury in Tuticorin was converted as banking treasury) the transactions connected with Reserve Bank of

India remittances occurring in Non Banking Treasuries and sub treasuries have been dispensed with as all transactions are accounted for under 8675 – Deposits with Reserve Bank.

- (d) Such other cases as may be specifically prescribed by the President on the advice of the Comptroller and Auditor General of India.

203. Other Inter-Governmental transactions including those relating to “Inter State Suspense Accounts” whether appearing in the Treasury/Departmental or other inward settlement accounts or originating in the books of the Accountant General by transfer entries should usually be advised to the Central Accounting Section, Reserve Bank of India, Nagpur for adjustment once a month as soon as the accounts of a month are closed. The last date for issue of the advice is the 7th of the month second succeeding that to which the transactions relate.

204. Burma pension is now being settled by Central Pension Accounting Office, New Delhi and is dealt with by AC4 section, the above procedure having been revised and current procedure for settlement is similar to that of Outward Accounts under 8658 101 PAO Suspense.

[Authority: C&AG Lr. No. 287-AC.II/35-68(I) dated 20/2/1989]

205. PROCEDURE THROUGH VLC SYSTEM - ISS INWARD

As soon as the clearance memo is received through email on daily basis from RBI, CAS, Nagpur, the same is entered in the screen [p. no. 46 to 51 of Appendix] provided in VLC Module. On receipt of the consolidated report from RBI, CAS Nagpur for the whole month which is required to be received on or before 15th of the succeeding month, the same is duly agreed with the daily sheet received from RBI CAS Nagpur before 18th of succeeding month in order to incorporate it in the monthly civil account. The consolidated figures duly agreed with segregated figure i.e. AC Group (ISS), AC 1 advice (grants in aid), Book 1 & Book 2 (Investments, etc,) DC 6 section (interest on market loans) and LA 3 (treasury bills) and a transfer entry [p.no. 46 to 51 of Appendix] is generated through system as a debit/ credit to

8658-110 RB suspense and credit/debit to 8675 deposits with RBI, as the case may be. The transfer entries are duly signed by Branch officer and Group officer along with abstract and the transfer entries are handed over to the respective sections before 18th of the succeeding month.

METHOD OF ADJUSTMENT - PROCEDURE OF ADJUSTMENT OF ADVICES TO CENTRAL ACCOUNTS SECTION OF THE RESERVE BANK OF INDIA, NAGPUR.

206. All transactions adjustable between the State Government Inter se covered by this procedure (Briefly cited as RBI advice procedure) shall be initially brought to account in the Treasury Account under the head “8793 Inter State Suspense” and “8679 Accounts with other countries: (Pakistan)”.

Currently all Inter Government transactions and adjustments mentioned in Para 202 are dealt with by AC 1 section and described as follows.

PROCEDURE THROUGH VLC SYSTEM – ISS OUTWARD

207. All receipts and payments made at the treasuries on behalf of other states and classified under SA 27B are entered in the system and consolidated in VLC module and adjustments carried out with the Reserve Bank of India, Central Accounts Office, Nagpur. After compilation, a detailed report is generated in the system and sent the same to RBI, Nagpur by fax for necessary incorporation in the Clearance Memo. Simultaneously, ASCII file format developed by RBI Nagpur is also sent through email. The detailed procedure of the working in VLC module is explained in **page nos. 46 to 51 of appendices I**. Copies of advices are sent along with the outward settlement accounts in Form 2

208. All vouchers are checked with the list of payments and a complete classification check is done. Any misclassifications noticed are rectified then and there while posting the data in the system. The consolidated figure in respect of both debit and credit for the month is sent to RBI, CAS Nagpur for necessary credit and debit to the originating State.

Simultaneously, copies of the advice supported by schedules, vouchers in respect of payments pertaining to salaries, wages, contingencies, etc. and other documents such as debit certificates duly signed by the Assistant Accounts Officer for pension payments (the bank scrolls and other vouchers in support of Other Government Pension payments made at treasuries are retained in this Office) is forwarded to the respective Accountants General concerned to enable them to incorporate the transactions in their books.

[Authority: item4 of the Exceptions in para 464 of MSO (Tech.) Vol.I]

209. The Central Accounts Section of the Reserve Bank of India, Nagpur, will carry out the adjustments in the accounts of a month if the necessary advices relating to that month are communicated to it, not later than the 10th of the succeeding month. The advice issued on the date by distant states being sent on 10th of each month (except 10th April) or on the previous working day, if the 10th happens to be a holiday. A memo should invariably be sent to the Central Accounts Section of Reserve Bank of India, Nagpur intimating the number and date of the last advice sent to the Bank for adjustment in the accounts of the previous month.

210. As regards the settlement of Inter-Government transactions originating in the accounts of March special steps should be taken to collect and clear all cash and book transactions that originate towards the close of the year. Care should be taken to see that no items are left outstanding and that orders of the Branch Officer are obtained in any case of difficulty or if any delay is anticipated in such adjustments.

A Circular letter should be issued by the 1st of February to all Treasury Officers and Pay and Accounts Officers requesting them to furnish advance intimation of total transactions for March under 8793-00-101 (inter State Suspense), in time, to reach this office in batches the first by 3rd of March, the second by 12th March and the third batch by 20th March at the latest.

211. The Treasury Officers and the Pay and Accounts Officers are requested to intimate with complete details, all correcting entries affecting these heads of accounts for March, by 20th April, at the latest, and to guard against discrepancies between the figures furnished in the advance intimations and those appearing in the treasury accounts.

INTER-GOVERNMENT ADJUSTMENTS AFTER THE CLOSING OF BANK BOOKS FOR THE YEAR TO WHICH THE TRANSACTION RELATES

212 To ensure an even flow of Inter-Governmental transactions for March account to the Central Accounts section of the Reserve Bank of India, it has been decided by the CAG that the accounts for March should be advised in batches on the 5th, 15th, and 25th of April, or on the previous day if any of these dates is a holiday, for necessary adjustments against the balance of the Government concerned in the accounts of March. An advice of adjustment should invariably be sent to the Central Accounts Office, Reserve Bank of India, Nagpur on each of these dates, a Nil statement being rendered when there are no adjustments to be communicated. The last advice to be issued on the 25th of April should include a certificate of the Accountant General that no other adjustment is intimated to the Bank for inclusion in the Accounts of the Previous Financial year.

[Authority: Article 5.5 of Accountant code for Accountant General].****

213 Since this office receives the compiled accounts from the various district treasuries in time i.e. for the month of March the accounts are received by 25th April and compilation is completed by 10th of May. Hence the figures for March accounts are directly sent to CAS, RBI, Nagpur on the due date through e-mail/fax as soon as the Monthly Civil Accounts are sent to State Govt.

214. In the case of Inter-Government adjustments made after 25th April, in respect of transactions of the previous year, advices will be sent to the Bank in batches:

- (i) Differences noticed between the advance figures obtained as per Art 5.5 of Account Code for the Accountants General and the figures actually appearing in the march accounts should be advised immediately when they come to notice under orders of the Branch officer.
- (ii) as soon as the March Final Accounts are closed.

215. Adjustments made by Book section on account of investment of cash balance and issue of payment of Treasury Bills of Tamil Nadu Government. At present an intimation slip is sent to Book section based on advice received from RBI with regard to the total transactions arising during a month.

216. On receipt of intimation of adjustment (Clearance memoranda) from Reserve Bank of India, Nagpur, (IN THE FORMAT PRESCRIBED BY RBI) the outstanding under the head " Inter-State Suspense Accounts" could be cleared by making deduct entries by per contra credit or debit to the head "8675 Deposits with Reserve Bank - Reserve Bank Central Accounts Office". When a copy of the same intimation is received by the Accountant General concerned, necessary adjustment is made in the state section of the respective accounts under the head 8658 – Suspense 110 – "Central Accounts office-Reserve Bank Suspense" by per contra debit or credit to the head " 8675 Deposits with Reserve Bank – Reserve Bank Central Accounts Office". Suitable sub-heads may be opened under the head "Central Accounts Office, Reserve Bank Suspense" to correspond with the different Accounts Officers operating the Central Accounts Section of the Bank. The same procedure is applicable to Inter-Government transactions between States and Centre.

217. The Central Accounts Section of the Reserve Bank of India at Nagpur sends to each Accountant General by the 15th of each month and 10th May in the case of adjustments in March a statement showing the sum total of adjustments made against the Central balance at his instance together with the statement of closing balances of the state for the respective month.

ADJUSTMENT FOR REPAYMENT OF DEBT BY STATE GOVERNMENT TO UNION GOVERNMENT.

218. The adjustments in respect of repayment of principal and interest by the Tamil Nadu Government on the loans granted by the Union Government are made by the Book II section which will prepares necessary transfer entries, sufficiently in advance and send them to AC I section for the issue of advice to the Reserve Bank.

219. Advices are issued by the Accountant General crediting the head 110 -“Central Accounts Office – Reserve Bank Suspense” under 8658 Suspense Account per contra debit to the relevant Public Debt/Interest Head. The Clearance of the suspense head is made on receipt of the clearance memo from the bank by minus crediting suspense head 8658 – Suspense 110 - “Central Accounts Office – Reserve Bank Suspense”.

Detailed workings in VLC explained in pages 52 to 59 of Appendices

Simultaneously with the despatch of these advices to the Bank, copies of advices should be sent to the Tamil Nadu Government Finance (Ways & Means) Department.

MONETARY SETTLEMENT – INWARD

ARRANGEMENTS FOR PAYMENTS OF LOANS AND GRANTS MADE BY CENTRAL GOVERNMENT TO STATE GOVERNMENT.

220. (i) Ministries/ Departments of the Government of India should endorse copies of the sanctions of the 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 AG of the State Government concerned.

- (ii) On receipt of the sanction, the Principal Accounts officer of the Ministry/department concerned would directly advise the Central Accounts Section of the Reserve Bank of India at Nagpur for increasing the balance of the state Government by debit to the balance of the Central Government. Simultaneously the Principal Accounts officer will pass an entry in his books debiting the appropriate final head of account 3601,7601 etc. and crediting 8658 Suspense – 110 CAO RB Suspense.
- (iii) A Copy of the advice at (i) above should be sent by the Principal Accounts officer of the Ministry/Department to the Accountant General and Finance Department of the State Government concerned. Full particulars i.e. the number and date of the sanction, the scheme for which loan/grant etc., has been sanctioned, amount etc shall be indicated clearly in the advice.
- (iv) On receipt of the advice from the Principal Accounts of the Ministry/Department, the Central Accounts Section of the Reserve Bank of India increases the balance of the concerned state Government and pass on the debit through the Reserve Bank of India Central Account to the Office of the RBI maintaining the accounts of the Ministry/Department giving reference to the number and date of the advice. Copies of the Clearance Memoranda after making the adjustments shall be sent by the Central Accounts section of RBI, Nagpur to the Concerned State Accountant General and to the Principal Accounts officer of the Ministry/Department concerned giving particulars of the advice on the basis of which the adjustment have been carried out. Method of working in VLC module is explained in [pages 52 to 61 of Appendices](#).

[Authority: TM Cell/18-1/76-78/43 dated 18/05/1977]

Details of forms and registers maintained in AC1 are given in pages 99 to 106 in the Appendices.

221 Inward account settlement is being dealt with by AC 3 section. RBI, Nagpur sends the credit/debit through Clearance Memo (CM) by increasing/ decreasing the balance of Tamil Nadu Govt. through email to this office as a book adjustment. On receipt of email, data is entered in the screen available in VLC and shown under '8658 Suspense-00-110 CAO RBI suspense'. On receipt of required documents from the Ministries / Other AG, the balance kept under '8658-00-110' is cleared by proposing the Transfer Entry in the system by AC3 section. If the document is not received from the relevant Ministry/ other AG's towards the adjustments, the item is kept pending under '8658-00-110 CAO RBI Suspense'. The relevant Ministry/AG is addressed to send the documents at the earliest.

Detailed procedure is shown in pages 46 to 51 in the appendices.

222. In respect of ISS transaction, if a debit item not relating to this office received, the same is kept under 8658-00-110 of the concerned state and shown as outstanding against the particular state/states. Reference is issued at Branch officer level and Group Officer level to reconcile the same. If the relevant details received the same is cleared by proposing the necessary Transfer Entry (SS) to concerned section. In case, the other Accountants General inadvertently sent the monetary transaction through Clearance Memo, they were advised to withdraw the same. After receiving the corrected advice through CM, this office proposes Nullifying Transfer Entry [by withdrawing wrong debit and credit now afforded thro' CM] to clear the outstanding debit under 8658-00-110- (concerned state). The same analogy applies for the wrong credit passed on through CM to this office.

MAINTENANCE OF BROADSHEET (ISS INWARD)

223. In respect of ISS state transactions, a separate CM register is being maintained for each and every state by AC 3 section. A consolidated broadsheet (both state and ministry transactions) is also maintained by AC 1 section, in order to watch the amount received through CM and transfer entry proposed. The figures are to be tallied with the monthly report and consolidated monthly report of AC Group submitted to DAG (A/cs) and PAG (A&E) respectively.

CHAPTER III – (OUTWARD)

**INTER GOVERNMENT TRANSACTIONS - CASH SETTLEMENT - OUTWARD
ACCOUNTS**

301. The procedure of cash settlement by exchange of cheques/drafts by the Accounts Officers concerned is adopted in all other cases of Inter Governmental transactions between State/Union Territories on the one hand and Central Government (including Railways, Posts and Telegraphs and Defence on the Other). By actual cash settlement through cheques/demand drafts being exchanged between the Accounts Officers concerned keeping initially the amounts under "Suspense" pending clearance of the same on realization of proceeds of such cheques/drafts. The detailed procedure is explained in respect of outward account as follows.

302. All suspense transactions relating to union and other Governments are booked under SA 27E and suspense and remittance transactions pertaining to Tamil Nadu state are booked under SA 27D. On receipt of treasury accounts from the treasuries, the same is booked by the respective section i.e.AC 3[SA 27E] and LA 6A [SA 27 D]. In order to reconcile the figures under the major head '8658 Suspense accounts' with the figures in Main account booked by the Book Section, both the sections reconcile sub account total with the main account total in respect of all treasuries/PAOs.

303 (a) The PAOs' in respect of which Outward Claims (**DEBIT**) are sent currently are as follows.

1. M/O Finance, D/O Economic Affairs. Claims sent with regard to Sri Lankan Pension and Singapore Pension. Booked under the head 8658-00-101-AW
2. Central Pension Accounting Office. Claims sent with regard to Central Freedom Fighters Pension, Central Civil Pension, Central Family Pension, Burma Pension and All India Service Pension. Booked under the head 8658-00-101-DI
3. Director of Accounts and Treasuries, Puducherry. Claims sent with regard to Puducherry pension. Booked under the head 8658-00-101-DF
4. M/O Road Transport and Highways: Claims sent with regard to expenditure incurred on National Highways. Booked under the head 8658-00-101-BN

5. M/O Home Affairs: Claims sent with regard to Carnatic Stipend. Booked under the head 8658-00-101-DT
6. Controller of Defence Accounts, Allahabad: Claims sent with regard to Defence pension, booked under the head 8658-00-102-AE
7. Any other Ministries

Transactions under the above mentioned heads always appear as a debit as a result of which claims are forwarded to the relevant PAOs' [the claim letter in Form 7] with a request to settle them within seven days of receipt. On settlement the initial debit appearing in the account is cleared by a minus debit. Credits appearing in the above heads are usually recoveries of over payment which is automatically cleared by proposing a nullifying transfer entry when the cheques are received in settlement of claims.

303(b) PAOs' in respect of which outward (**CREDIT**) claims sent are as follows.

1. M/O Legal Affairs: In respect of recoveries towards General Provident Fund from the pay bills of High Court Judges and General Provident Fund payments of the High Court Judges, the GPF Credit Schedules and a copy of paid vouchers should be passed on to Funds 40 section through a voucher transit register. Booked under the head 8658-00-101-AJ for raising outward claim/settlement to the Ministry. However, a dummy account for the High court judges is maintained in GPF 40 section to ascertain the balance in the account.
2. M/O of Petroleum and Natural Gas: Claims with regard to GPF and other recoveries of IAS officers on deputation to Government of TN. Booked under the head 8658-00-101-BM.
3. Andaman and Nicobar Islands, Port Blair: Claims with regard to GPF and other recoveries of State officials on deputation to Government of TN. Booked under the head 8658-00-101-DA.
4. Election Commission: Claims relating to election expenses incurred. Booked under the head 8658-00-101-DH
5. Pay and Accounts Officer, Indian Audit Department: Transactions relating to GPF and other recoveries of Central Government Divisional Accounts Officers on deputation to Government of TN. Booked under the head 8658-00-101-AA

6. Zonal Accounts Officer, Central Board of Direct Taxes: Transactions relating to Income tax deducted at source at treasuries and PAOs'. Booked under the head 8658-00-112-AA.
 7. In addition to the above, transactions occasionally occur in respect of Pay Commission arrears paid to IAS Officers who are on deputation to various ministries but subsequently repatriated. In such cases the expenditure incurred when the Officers were on deputation have to be borne by the relevant ministry even though they might have been repatriated at a later date. Transactions in such cases are booked under 8658-00-101-DW M/O Home Affairs.
- 7(a) Distribution among State and Centre on account of NCC cadet charges equally is to be added at the final stage.

8. SHARING OF EXPENDITURE INCURRED TOWARDS NCC CAMPS BETWEEN CENTRAL AND STATE GOVERNMENT.

The entire expenditure of conducting NCC camps in the State/UTA are initially met by the State/UTA concerned and 50% of the expenditure for conducting such camps are reimbursed to State Govt./UTA concerned by the Central Government in accordance with Government of India, Ministry of Defence letter no. 1751/59/NCC/COORD(B)/966/-45/59(GS-111) dated 7th May 1959.

In the State of Tamil Nadu, NCC Directorate (TNP&AN) Fort. St. George, Chennai, requests Principal Accountant General(A&E) to raise necessary debit towards 50% reimbursement of the camp expenditure incurred by State Government along with the audit certificates issued by O/o The Principal Accountant General(G&SSA) Chennai and statement of expenditure incurred. This expenditure is initially booked in Sub Account 15C by DC6A section and subsequently transferred to SA27E by way of a transfer entry. After the expenditure is reflected in the Accounts of SA27E, ACIV section generates a claim and forwards it to Controller of Defence Accounts, Chennai along with audit certificates, for settlement of the claim, requesting him to issue a cheque for the amount of claim raised in favor of the Principal Accountant General (A&E) Chennai. On receipt of the Cheque or D/D from CDA Chennai, the amount is

adjusted against the Accounts of Government of Tamil Nadu by Principal Accountant General (A&E), Tamil Nadu.

9. Any other transactions.

304. Transactions in the above heads always appear as a credit on account of which a transfer cheque is obtained from PAO (North) and forwarded to the relevant PAO in settlement of claims and the initial credit appearing in the accounts is cleared. When it is net credit where the cheques are forwarded for the net amount and the balance amount gets cleared by proposing nullifying Transfer entry (minus credit and minus debit) to clear both the debit and credit items.

In cases where debit transactions also appear due to GPF part final payments made, claim letters/cheques are forwarded depending on the net debit or credit whichever is higher. While the settlement cheque is received from the relevant Ministry for the amount of claim raised, the balance amount outstanding is cleared by proposing nullifying transfer entry (minus debit and minus credit) under the above head of account.

Due dates for transmission

305. The due date for dispatch of the Outward Account is 10th of second succeeding month in respect of all transactions.

- (a) Transactions arising in the month of March should be settled promptly by obtaining advance figures at weekly intervals before 31st March.
- (b) In respect of residuary figures received after 31st March, they should be settled by 25th April.
- (c) as regards the transactions appearing in the State accounts, Public Works and Forest and the original book adjustments of this Office the sections concerned should be requested to take adequate steps by addressing the Departmental Officers to obtain the figures under the three heads mentioned above and send an abstract of the same to the Account Current section without fail.
- (d) Transactions arising in the month of February and March in respect of 8658-00-112 Tax deducted at source are to be settled promptly before the close of the financial

year, by obtaining fortnightly advance figures for the month of February and weekly advance figures for March from all treasuries and PAOs and in respect of residuary balances received after 31st March are to be settled in the first week of April.

306. In respect of Railways, Posts and Telegraphs and Defence the schedule of receipts supported by challans and schedules of payments supported by vouchers are promptly sent to the authorities concerned by the Treasury Officers direct, except for the cases for which debit certificates are to be furnished.

At present in respect of Railways and Posts and Telegraphs no outward claim is sent with effect from 01/01/2007 onwards.

[Authority: Southern Railway/A6/PEN.SUPS/AGTN dated 02/06/2007

307. Outward claims are being sent in respect of Ministry of Defence alone and dealt with in AC4 section but the vouchers in support of claims are sent directly by the treasuries to the Controller of Defence Accounts (Allahabad). A copy of the letter for having forwarded the vouchers to the Controller of Defence Accounts (Allahabad) is forwarded by all treasuries to AC 4 section.

308. The Treasury Officer will also record a certificate to the effect that the schedules/challans and vouchers are sent direct to the authorities concerned in the Reconciliation Memo of the Treasury Account.

Authority: Circular No. AC 1/Genl/17-34 dated 1st April 1970.

PROCEDURE IN VLC SYSTEM

309. All Settlement accounts have been computerized and outward account claims are generated in VLC, the detailed process is explained in Appendices. The supporting vouchers/schedules are forwarded along with the claims together with individual details of payments made such that the claims are settled promptly by the PAOs' in full without any further clarification. Individual details of payments are sent to CPAO, New Delhi and to the Ministry of Finance, Department of Economic Affairs, New Delhi. Individual details of credits received are enclosed in respect of Pay and Accounts Officer, Indian Audit Department. No vouchers need be enclosed in respect of claims raised against the Controller of Defence Accounts (Allahabad) since the vouchers are directly sent by Treasuries to CDA Allahabad.

Check to be exercised during the preparation of Outward Accounts.

310. AC Sections will do the check for treasury transactions. Misclassifications noticed during the check should be rectified. The Treasury Officer should also be simultaneously informed.

As soon as monthly booking is completed in respect sub account 27E by AC 3 section, all the Treasury accounts are to be handed over to AC 4 section to enable them to compare the accounts with the vouchers received from all treasuries [cent percent] and ensure that the vouchers sent by the treasuries in respect of various payments made by them like central freedom fighters pension, All India Service Pension, Sri Lankan pension, etc. tally with amount shown in the monthly account. When the accountant comes across any misclassification, a transfer entry is immediately proposed which would be reflected in the subsequent month. Vouchers not received are immediately called for by addressing the relevant treasury officer with a copy marked to the Commissioner of Treasuries and Accounts. The amount for which vouchers were not received is kept pending and noted in the Register of Wanting Documents (page 8 of Appendix1/AC4registers). The amount is also deducted from the total amount to be claimed. When the vouchers are received at a later date, separate claim would be made. The items in the wanting documents register would be also cleared.

The accountant who prepares the Outward Account should ensure that the items are correctly adjustable by the other party and that all essential particulars find a place in the account.

311. CLAIM REGISTER: On completion of monthly accounts, outward claims are being generated in respect of transactions relating to each and every PAO's and forwarded for necessary settlement. The details of all outward claims generated every month together with the amounts kept pending are detailed separately in the claim register. On settlement of claims, the details such as cheque/DD no., date, amount of settlement are being noted against each claim. Unsettled balances, if any, are taken up with the PAO/Ministry concerned.

312. No item is kept under Unclassified Suspense as any error noticed during classification is rectified immediately by proposing Transfer Entries.

Transfer Entry Transactions

313. All the transfer entries affecting Settlement Accounts (Outward) of this office should be scrutinized by the Accountant dealing with the relevant Outward Account and the Assistant Accounts Officer of the relevant AC Section, to see that full details and authority have been furnished and that the TE's are supported by vouchers and schedules. The TE's should be initialed by them in token of this scrutiny, before the transfer entries are accepted by AC3 section for incorporation in the accounts and any TE's with incomplete details are not accepted by AC3 section. This will minimize the objections on the accounts, such as want of authority, details etc., that may be raised by the other Accounts officers. To guard against any double adjustment in the rectification of a misclassification, the accountant dealing with the outward account should at the time of the scrutiny of any transfer entry in rectification of a misclassification relating to a previous month, make a note of the rectification against the relevant item in the office copy of the outward account relating to the month in which the misclassification occurred. For Transfer Entry Register refer 108 of appendices.

AGREEMENT WITH ACCOUNTS

314. In all cases where the figures in the supporting schedules do not agree with those in the accounts, the differences should be clearly explained.

315. Whenever vouchers, schedules or other particulars could not be sent in support of the items appearing in the Outward Settlement Accounts, the items should be entered in the Register of Wanting documents refer pages 111 of appendices maintained for this purpose. The Register should be submitted to the Branch Officer on 15th of every month.

When wanting documents such as missing vouchers or a certificate of payment duly signed by the Treasury Officer is received subsequently, a supplementary claim is generated for the

items kept pending in the claim register and forwarded. The items in the Wanting documents Register are also cleared.

316. The section will prepare monthly extracts of the outstanding items other than those relating to treasuries and send them to the sections concerned through their respective Branch Officers to enable those sections to take immediate action to obtain the documents and transfer them on to the Account Current Section.

317. The following information should also be given clearly in the Register of wanting documents:

(i) In the case of debits, the nature of each charge (i.e. pays, leave salary, pension etc) for which the document is due to be sent in support of the items in the Outward Account.

(ii) The total amount in which the amount of the item, for which the documents are due to be sent, is included in the sub-account by the treasury officer or other relevant accounts and also in the outward account sent by this office.

The above particulars should be furnished to the Account Current Sections concerned by FC, WC, and PC sections, the Pay and Accounts Offices, Chennai etc who are furnishing the documents to be forwarded with the outward account.

318. Concerned AC sections will report to the Commissioner of Treasuries and Accounts particulars of documents and vouchers not received from the treasuries with the monthly accounts. The reports will be sent through DCM Section quarterly on 5th of June, September, December and March.

The Commissioner of Treasuries and Accounts is reminded every month about the non receipt of any vouchers from the relevant treasuries.

319. In cases of credits for which schedules have not been received from the treasuries, the details will be furnished by the accountant concerned from the Treasury Account if given therein. If not, he should call for them immediately from the treasuries concerned.

320. Whenever certificates for payments are sent in lieu of original voucher in support of the debits in the outward accounts, they should be countersigned by the Branch Officer in charge of the respective accounting section in token of verification of the bona fide of the Treasury Officer and the correctness of the classification. A register is maintained to watch the receipt of Certificate of Payment/Receipt.

[Authority: DCM/13.27/7.2.40.17 dated 17/07/1997]

321. The Assistant Accounts Officer concerned should ensure that all the documents have actually been attached to the Outward accounts before they are submitted to the Branch Officer.

OBJECTION STATEMENTS

322. Outward claims are normally settled in full. In such cases, where the entire claim or part of the claim are not settled action should be taken by ascertaining the reasons for non settlement and cleared from suspense accounts.

Note: Claims are generally withheld by the Ministry of Road Transport and Highways on the grounds of want of sanction for certain expenditure. In such cases, the withheld amount may be cleared from suspense heads, based on the Circular issued by Head Quarters in 01/10/2009 in Action Points for follow up of workshop at ICISA, it was stated that the claims withheld by PAO, National Highways on account of inadmissible expenditure and excess expenditure over sanctioned budget may be reversed back to the State Accounts if no reimbursement is received by the end of the financial year.

BROADSHEET: Procedure in VLC

323. When the monthly account bookings are completed in respect of sub account 27E the debit and credit transactions are automatically captured as fresh items in both ledger and broadsheet columns of the broad sheet. When cheque in settlement of claim is received in respect of debit transactions, the broad sheet figure is cleared by entering the details in VLC module, (Details of which are explained in Appendix1/AC4registers.doc page4) and will appear in the clearance column of the broadsheet. The ledger figure gets cleared when the cheque is accounted for in the books of PAO (North) and booked under SA 27E by

AC3 section. In respect of credit transactions, the broadsheet figure gets cleared when cheque requisitioned from PAO (North) in settlement of claims is entered in the relevant columns and cleared in the ledger when it is accounted for in the books of PAO (North) and booked under SA 27E by AC3 section.

Till the amount gets cleared in the ledger, it will be shown as a minus figure in the 'difference' column of the broad sheet. **VLC working can be verified from pages 108 to 111.**

DISCHARGE OF SECURITIES BY THE TREASURIES (BOTH BANKING AND NON BANKING)

324. The Payments will be initially taken in the state books (Department of Economic affairs) by sending an account along with the discharged securities. The Principal accounts Officer will adjust the transactions under final head and forward the securities to the Public Debt Offices concerned.

The above procedure has been discontinued as the Reserve Bank of India introduced a revised procedure from 1st June 2000, approved by the Government of India which laid emphasis for sending the Central Securities directly to RBI and claim reimbursement from the respective RBI Offices instead of from the local treasuries and to eliminate the need for settlement of such claims between the concerned State Government and Central Government at a later date.

[Authority: RBI, PAD, Chennai letter no. PDO/DT/873/10.08.23/2002-03, dated 26-02-2003.

The detailed working of outward claims along with PLI in VLC module can be viewed from pages 62 to 78 of appendices.

The list of registers maintained in AC4 can be viewed in pages 107 to 111 of appendices which includes broadsheets.

POSTAL LIFE INSURANCE TRANSACTIONS

325. Transactions relating to Postal Life Insurance subscription relating to Tamil Nadu State Government employees are processed in AC2 section. The transactions are accounted for by the treasuries under the head 8658-00-102-AG. All schedules received in the section every month are

checked with the abstract, reconciled and the credits are posted individually. Every month, cheque for the total amount booked under the above head is called for from PAO (North) and demand Draft in favour of Director of Postal Life Insurance, Calcutta is obtained from RBI Chennai and forwarded as settlement.

The certified list of Postal Life Insurance Premium recovered from the Police Department is however not processed by this office. The schedules received are forwarded by DC V section to the Postal Department at Chennai directly.

The schedules are posted against individual subscribers and the procedure for detailed posting made in the VLC is **explained in pages 71 to 78 of Appendices.**

The data processed by individual subscribers in respect of all sub accounts[except SA 13 Police]/ all Treasuries; the data processed is shown in the Addressograph and sent every year in soft copy [i.e copied in a CD] to PLI authorities at Chennai every year. The date of submission of Addressograph is fixed as 31st July every year.

CHAPTER IV

INTER GOVERNMENT TRANSACTIONS - CASH SETTLEMENT - INWARD ACCOUNTS

Disposal of the Inward Account.

401. The Inward Accounts should be disposed of promptly

An account will be considered to have been disposed of when--

- (i) Suspense Slips have been issued and acknowledgement obtained in the SSTR and
- (ii) The credit slips are sent to RBI, Chennai for clearance.

The inward accounts in respect of Tamil Nadu Government are settled for both

- (I) Debit and
- (II) Credit transactions as detailed below:

- (1) By drawing the DD/Cheque in favour of Pr AG (A&E) by the PAO, Ministries in respect of credit items and
- (2) By drawing DD/Cheque in favour of PAO/Ministry by Pr AG (A&E) requesting PAO (North) to issue cheque in respect of Debit items.

CASH SETTLEMENT- CREDIT TRANSACTIONS

402. PAO, Ministries draw DD/Cheque in favour of Pr.AG (A&E) towards the credit transactions to be adjusted against Tamil Nadu Government. On receipt, the same has been entered in Valuable Register and sent to AC 3 Section as a credit slip (in triplicate). All data is entered in the system by that section and return the valuable to AC 1 section for onward transmission to RBI, Chennai in order to afford credit to Tamil Nadu state. Now, the credit is taken under '8658 Suspense- 00 – 109' with suitable sub heads for the respective Department/Ministries'. Based on the details captured from the covering letter attached to cheque/DD, AC1/AC 3 section issues suspense slip to the relevant sections to clear the balance under '8658-00-109-AA-000'[Railways], '8658-00-109-AB-000'[Defence] and '8658-00-109- AD-000'[Ministries] as the case may be. Suspense slips are issued from 1st to 18th of every month to other sections in order to adjust the same under final head concerned.

If the schedules furnished by the Department/Ministries are not matched with the amount of cheque received, the same is returned to the PAO, Ministry concerned for necessary correction/issue of fresh cheque.

CASH SETTLEMENT – DEBIT TRANSACTIONS

403.(I) In respect of debit transaction, documents along with the covering letter received from the Ministry, necessary data entry is made in VLC screen. Cheque in favour of The Manager, RBI is called for from PAO (north) for converting into DD and sent to the PAO, Ministry concerned. In the mean time, Suspense slip is raised through Departmental Adjusting Account by operating '8658 Suspense – 00 – 111 – DAA – 000' and sent to the concerned DC section for final adjustments to the head concerned.

(II) In case of March transaction, necessary suspense slips are issued to the section concerned before closure of March (Supplemental) accounts (extended up to June). In case, the transactions relating to the month of April of the following year is received during the period April to June, the suspense slip should be issued only in the next financial year viz. May accounts onwards. Normally there may not be any issue of suspense slips and TEs in April accounts.

(III) During the period from 1st April to August of every year when accounts relating to two different financial years viz. one relating to the year ending 31st March for accommodating adjustments in March (final) March (supplemental) and journal entries, and another relating to the current financial year beginning from 1st April of a year will be in operation simultaneously, suspense slips which are issued during this period should be prominently marked in "Red Ink" in bold letters as pertaining either to the previous financial year or to the current financial year. This will enable the DC sections to adjust the transactions in the current financial year / previous financial year as the case may be as indicated in the suspense slips and sent by AC sections (thereby avoiding outstanding items in DAA B/s in DC section vis-à-vis AC sections).

This stage is to be completed within 7 days of the receipt of the Inward claim along with cheque/DD.

404. Items not relating to this Office are returned immediately without transferring them to unclassified suspense. After computerization, no data will be entered in respect of rejected items. Moreover no unclassified suspense is being maintained at present.

SUSPENSE SLIP REGISER

405. The suspense slip register should be maintained unit wise for all suspense slips issued. Each unit will maintain details regarding Ministry, Inward No., TE No generated through system, amount for each suspense slip generated, nature of transaction for which it is generated and the section to which it relates. After the suspense slips have been approved by the Assistant Accounts Officer they should be entered in the suspense slip register. The Suspense slips are generated automatically by the system as and when the adjustment is made in the VLC module. The suspense slip relating to each Departmental Adjusting Account is numbered automatically by the system in seriatim for each year. The suspense slip should be issued within a week of receipt of accounts.

TRANSFERRING OF SUSPENSE SLIPS

406.(I) The Assistant Accounts Officer of the receiving or the senior most Accountant in the section in absence of the Assistant Accounts Officer(on leave) should personally scrutinize the suspense slips issued by the AC sections to see whether they are prima facie adjustable against DAA noted in the suspense slips and arrange for their acceptance without delay. The Assistant Accounts Officer or senior most Accountant of the receiving section should arrange for giving acknowledgements for the receipt of the suspense slips even if accountant dealing with the subject or the clerk of the section is not available or absent.

(II) If the suspense slips prima facie do not relate to the section to which it is marked or the DAA noted therein is not correct, the Assistant Accounts Officer (or the senior most Accountant of the section in the absence of the Assistant Accounts officer on leave) may return the suspense slips duly assigning the reasons there for and authenticating his remarks with his dated initials.

(iii) If a portion of the amount included in the suspense slip does not relate to the section or pertains to a different DAA the suspense slips should be accepted initially by the receiving section and only that portion of the amount not adjustable against the DAA or by that section be rejected. However, if a particular Department is dealt in more than one section affecting the relevant DAA the section receiving the suspense slip should accept and adjust the suspense slip and transfer the vouchers to the other accounting section for further action.

(iv) While rejecting the suspense slips by the adjusting section, the provisions of Article 5.13 of Account code for Accountants General should be scrupulously observed. (i.e. items in respect of which the department or the major head is clear from the schedule but full particulars or vouchers are not available should be adjusted by the Accounting section concerned, under the DAA or the Head of Account) and the clearance of all such items watched through the objection book of all the said receiving section.

- (v) The dealing Accountant and Assistant Accounts Officer of DC/LA sections, while,

carrying out the adjustments in respect of the suspense slips received from the AC section, should pay particular attention to the period of adjustments indicated in the suspense slip. If a portion of Suspense slip, not relating to any particular section are returned and the same is cancelled by proposing a minus debit/ minus credit as the case may be. A fresh suspense slip is generated to which it relates for the said amount in the same month or in the subsequent months and is sent to the concerned section for final adjustment to the head concerned.

(vi) In case where non budgeted head grants in aid received from the Ministry, Suspense slips are to be issued by raising DAA and handover to respective DC sections and they in turn get the new head of account from the AAD section and should not return the Suspense slip to AC section.

ADJUSTMENT/INCLUSION OF SUSPENSE SLIPS

407. All suspense slips issued up to 18th of every month may be cleared during the month of account which is kept opened for adjustment. Suspense slips issued after 18th may be marked for adjustment in the next month. The suspense slip and intimation slip have to be opened in the system immediately after sending the Monthly Civil Accounts to the State Finance Dept. However, the generation of SS for each and every month is automatically closed on 18th.

408. After computerization, the system will generate chronological number in the adjustment register as well as in the Suspense slip. The same will be handed over to the section concerned and getting the acknowledgement. On feeding the data in the system and in the adjustment register the Accountant should ensure the correctness of the total claim and total SS issued before sending the SS to other sections.

All details containing the serial no, TE No, amount and the section to which it relates are maintained manually in the register by each unit. Closing is done and submitted to AAO by 5th of the following month.

409. After computerization, the closing of DAA now brought to Monthly report to watch the outstanding. In case if the Suspense Slip is returned after the month of the accounts are closed, the same will be kept outstanding under DAA broadsheet balance. This will be cleared in the subsequent month by proposing fresh Suspense slip by cancelling the rejected suspense slip. However, it should be ensured that DAA broadsheet is brought to 'NIL' in March (S) closings.

REVERSAL OF SUSPENSE SLIPS

410. No Adjustment Register is maintained for reversal of suspense slips issued to the sections since, any adjustment is reversed, there is no need to send the reversed SS to the DC section, and the system itself takes care of (+) and (-). The adjustment registers are automatically generated and can be viewed individually sub account wise, claim wise in the VLC module.

411. In computerized set up, no amount is allowed to remain in the 86568-00-109 RB suspense account for want of particulars or on [account of](#) erroneous debit/credit. The same is returned to the PAO, Ministry along with correspondence to furnish [correct](#) details.

SETTLEMENT ACCOUNT ABSTRACT THROUGH VLC SYSTEM - AUTHORIZATION AND POSTINGS

412 After computerisation, no settlement account abstract is prepared. All the transfer entries are entered and suspense slip (through system) issued to various DC sections by the Accountant. In order to have the check, AAO concerned should authorize all the Transfer entries individually and post the same in the system. Once posted, the figure gets

automatically incorporated in the Monthly civil accounts of the Tamil Nadu Government generated by Book Section.

The detailed working in VLC module is given in pages 79 to 90 of appendices.

Source code for all the sub head with reference to inward, outward, ISS and Deposits with RBI is given in PAGES 112 TO 134 OF APPENDICES.

CLAIM REGISTER - INWARD

413. After all the details (Claim reference no., date, month of the claim, month of transaction, amount of debit/credit) received in respect of debit/ credit from the Ministry concerned, the same is entered in VLC module. Cheque No. and other details are also entered in the screen provided for this purpose. Once these procedures are made, claim register has to be generated [**vide p. 1 to 3 of VLC module**]. Claim register along with the claim and credit slip [in case of credit items] is submitted to Branch Officer. In case of Debit claim, a requisition to PAO (North) to issue a Transfer Cheque in favour of The Manager, RBI, Chennai [DD from RBI has to be obtained in favour of the beneficiary and the details of the DD (No. date, etc.) have to be noted in the Claims Register]. Before 25th of the succeeding month, Claim Register should be closed and submitted to Branch Officer and the Claim Register along with inspection Memo should be sent to Group Officer for approval.

The detailed working in VLC module is given in pages 79 to 87 of appendices.

BROADSHEET - INWARD: Procedure in VLC

As regards credit transactions

414 (a). Based on the credit slips issued by AC 1 section, data is entered in the VLC module, and the amount is automatically taken as addition in the Broadsheet column. When the Suspense Slips are issued to the concerned section, the amount will appear in both broad sheet and ledger column in the broadsheet as adjustment figure, thus bringing the balance of broadsheet column alone as NIL. When the credit slip along with cheque/DD is sent to RBI, Chennai for clearance, the figure will appear in SA 27E account of PAO (North). When monthly treasury account is booked by AC 3 section, the figure would appear as addition in the ledger column thus bringing the ledger balance to NIL. Hence ledger figure should always show the minus balance or nil balance.

As regards Debit transactions

414 (b) Based on the debit claim received from other PAOs / Ministries, all data is being entered in the VLC module. When the Suspense slips are issued to the concerned section, the figure will appear as adjustment in both the broad sheet column and ledger column of the broadsheet. When the cheque called for from the PAO (North), the figure will appear as addition of the ledger column thus clearing the minus balance of the ledger column to Nil. The minus balance of broad sheet column would be cleared as and when the cheque/DD sent to the beneficiary and the same is entered in the screen provided in the particular claim in VLC module.

The detailed working in VLC module is given in pages 88 to 90 of appendices.

CHAPTER V

MISCELLANEOUS:

Reports to be furnished in respect of AC sections:

Key Result Areas (KRA)

501. As per the guidelines of Head Quarters ([e-mail dated 5.10.12](#)), a Quarterly report on “KRA13-Self assessed performance report with numerical Grading For Office” designed to be an effective instrument of monitoring, control, and internal accountability, in an hierarchical manner from AAO upwards wherein Quarterly reports have to be furnished up to the end of the second preceding month. for e.g.: Balances outstanding to the end of 31st January **are to be** furnished in the KRA report for the quarter ending 31st March. The report has to be furnished to TM section in the first week of every quarter for entire AC group and RBRD sections. TM section consolidates the report for the entire Accounts Group and forwards it to Head Quarters. The data is collected from the monthly report submitted every month.

[Authority: E mail from Head quarters dated 05/10/2013

Review of Balances: (ROB)

502. A progress report on the analysis of balances under the suspense heads should be sent to Book section during the first week of May and December. The report should

indicate the clearance of items to the end of 31st March of the previous year without including current year additions during the year subsequent to 31st March. These figures should be furnished in statements corresponding to the figures in the broadsheets maintained in respect of each Pay and Accounts Officer. The credit and debit transactions should be exhibited in separate statements. The net total arrived at should tally with the ledger balances maintained in Book section.

Duties of Accountant:

503. They are primarily responsible for seeing -

(a) As regards Outward Accounts

that necessary vouchers in support of debits and schedules in support of credits are attached or their absence is explained and action taken and that the items for which documents have not been attached to the accounts are entered in the register of wanting documents.

That Transfer entries are proposed immediately for any misclassification noticed during classification check and handed over to the relevant sections without delay.

That Missing Vouchers/schedules, if any, are immediately called for from the relevant treasury and the delay in receipt of vouchers/ schedules is brought to the attention of the Commissioner of treasuries and accounts.

That the missing vouchers/schedules are taken to 'wanting documents register' and pursue with the Treasury Officers vigorously and on receipt of such vouchers/schedules the same may be cleared from the 'wanting documents register'. Closings are to be made on 5th of every month and submitted to Branch Officer.

That all Outward claims are generated only for the vouchers received and not for the amount shown in the claim. Since both inward and outward claims are now system generated, an outward claim is automatically generated for the entire amount shown in the Departmental Classified Abstract (DB) irrespective of any misclassification or vouchers not

received as the case may be. Therefore the accountant should generate the outward claim only for that amount for which vouchers have been received by him and the balance by subtracting such amount for which vouchers have not been received which are taken to the adjustment details part (working explained in appendices). The amount is kept pending in the register of wanting documents, watched meticulously and cleared at the earliest.

In respect of debit transactions, that Credit slips received along with cheques/demand drafts from AC1 section in settlement of debit claims are promptly entered in the system and returned to AC1 section without delay.

In respect of credit transactions, cheque in favour of Manager, RBI should be called for from PAO (North) and DD to be obtained from RBI, Chennai and forward immediately to the respective Departments/Ministries on receipt after making necessary entries in the system.

In the case of net credit transactions arising in the books i.e. wherever credit figures are greater than that of debit figures or wherever credit figures are alone accounted for and debit figures are NIL, as in the case of Income Tax and PAO [IAD], settlements have to be made by calling for transfer cheques favoring the relevant PAO from PAO (North) in respect of the amount shown in the Departmental Classified Abstract (DB) against that particular PAO and handed over directly if the PAO is within Chennai. In cases where the PAO is outside Chennai, the transfer cheque obtained in favor of Manager RBI from PAO (North) initially is sent to RBI, Chennai for obtaining a Demand draft favouring the relevant PAO and forwarded.

Broadsheets for all Ministries are generated immediately on completion of monthly booking, closings made and promptly submitted to the Branch Officer for approval before 25th of the second succeeding month. The closings should tally with the closing balance shown in the broadsheet and care should be taken to ensure that the closing balance of the previous month is correctly carried forward as opening balance in the current month.

All details for which an outward claim has been generated are noted in the claim register and details of cheques/drafts received in settlement of claims are duly noted in the register manually.

All cheques/drafts requisitioned and received from PAO (north) and are duly noted in the register of valuables. Credit slips received in settlement of claims are duly noted in the Credit Slip Register and the credit slips are handed over to AC 1 section within three days of receipt. The above registers are to be closed on 5th of every month and submitted to Branch Officer.

Details for various reports like monthly report, ROB, KRA etc. are furnished as and when required. Purport papers are promptly disposed off and disposals noted in the system. Registers maintained are closed regularly on due dates.

(b) As regards inward Accounts:

That the net debit and credit shown in the advice received from RBI / Credit slip in the case of cash settlement tallies with the accounts received from other Accounts offices.

That the debit and credits shown in the account are correctly entered in the adjustment screen.

That suspense slips are generated automatically and the same will be sent to the concerned sections without delay.

That Credit slips received from AC1 section towards GPF, GIS and other recoveries are promptly entered in the system and returned to AC1 section without delay.

Demand drafts to be sent in respect of debit transactions are obtained from PAO (North) and forwarded immediately to the relevant departments on receipt after making necessary entries in the system.

That Broadsheets for all ministries are generated (individually) on completion of monthly booking, closings made and promptly submitted to the Branch Officer for approval before 25th of the second succeeding month) The break-up details should tally with the closing balance shown in the broadsheet and care should be taken to ensure that the closing balance of the previous month is correctly carried forward as opening balance in the current month.

That Details for various reports like monthly report, ROB, KRA etc. are furnished as and when required. Purport papers are promptly disposed off and disposals noted in the system. Registers maintained are closed regularly.

Inward claims registers are generated through system. Working explained in VLC module.

Suspense slip transit registers alone are maintained manually. All accountants should enter in the register details containing the serial number, TE number, amount and section to which the suspense slips relate. The register should be closed and submitted monthly to the Branch Officer for approval.

As regards adjustments with Reserve Bank of India, CAS, Nagpur.

504(i) In regard to Outward Accounts

That advice is prepared duly for all transactions that appear under interstate suspense account. On receipt of the adjustments through Clearance Memo by this office, necessary transfer entry will be proposed to 8675 –deposits with Reserve Bank.

That the repayment advice received from Book section is entered in the system and the advice sent with the covering letter to RBI, Nagpur well in advance as per the due date mentioned in the advice.

That Cheque/DD received from various ministries towards settlement of claims or various deductions (GPF, GIS, HBA, etc) are sent to RBI, Chennai along with credit slips for deposit into Government account. On receipt of DD/Cheque from various ministries concerned, credit slip (triplicate) will be prepared and sent to concerned section (AC3, AC4 and DC 4 sections) for necessary action. DC 4 section who deals with Highways accounts, the receipts on account of agency charges are received through Demand Drafts. On receipt of credit slips from various sections, the same will be forwarded to RBI, Chennai along with Cheque/DD for necessary credit to the Govt account.

(ii) In regard to Inward Accounts

That sanction orders are downloaded from the web site of the concerned ministries

That suspense slips are generated promptly on receipt of Clearance Memoranda from RBI, Nagpur and hand over the same to the concerned sections without delay.

That necessary transfer entry is proposed to 8675 –deposits with Reserve Bank on receipt of the repayment details in through CM by this office.

Duties of Assistant Accounts Officer

505. Besides general supervision the Assistant Accounts Officer is responsible for systematic maintenance of the register of correction to this manual.

Apart from this, he is responsible:

(i) In respect of inward accounts:

Checking the correctness and details of credit slips issued by AC 1 section and returned immediately.

Checking the schedules and vouchers received from various central PAOs' and ensure that suspense slips are generated and handed over to the relevant sections in time.

To ensure the correct and prompt submission of all broadsheets and registers to the branch Officer on due dates.

To ensure prompt submission of monthly report and various other reports to the branch officer on due dates prescribed.

In respect of suspense slip generated through the system, the AAO should sign the suspense slip after verifying the DAA raised to the correct head of account by the Accountant. In addition to that, all manual Transfer entries received from other sections are posted by AC 3 section and as the mark of authenticity AAO/AC 3 should check each and every entry, authorize and post to enable the same to reflect in the Monthly Civil Accounts.

(ii) In respect of outward accounts:

To ensure correct and timely generation of outward claims

To ensure classification check is done correctly

To ensure that TEs' are proposed in respect of any misclassification

To ensure that items kept pending are noted in the register of wanting documents and timely reminders are issued to retrieve them

To ensure that supplementary claim is generated and sent when missing vouchers are received subsequently.

To ensure that credit slips received from AC1 section are entered in the system and returned promptly.

To ensure the correct and prompt submission of all broadsheets and registers to the branch Officer on due dates.

To ensure prompt submission of monthly report and various other reports to the branch officer on due dates.

VALUABLE REGISTER

506. All Cheques received in settlement both inward and outward are entered initially in the valuable register maintained in AC1 Section, credit slips generated and sent to relevant sections (AC3 and AC4) for making necessary adjustments.

Once the credit slip is received along with the credit schedules by AC 1 section, all the relevant data (i.e. TRS No., Valuable No., date of receipt, Letter No., and date, Ministry and its address, Cheque/DD No. with date, amount, to which section it relates and date of transfer, Name of the Bank, Place of bank, remarks, Head of account, etc.) is entered in the screen provided and credit slip generated in triplicate. The same is handed over to concerned [AC3, AC 4 and DC 4] sections and obtain acknowledgement. After receiving the credit slip from AC 3, AC 4 and DC 4 sections, the date of receipt is again entered in the system. The receipt of cheque/DD from Ministries is acknowledged immediately. The credit

slips along with the cheques duly endorsed with the following words 'Received payment by transfer credit to the account of Government of Tamil Nadu' on the reverse side of the cheques and signed by the Branch Officer and are forwarded to RBI, Chennai for affording credit to Tamil Nadu state account. Suitable entries are also made in the columns provided in the Valuable Register.

In case where the validity of the cheque/DD expires, the same is returned to the concerned Ministry for obtaining fresh cheque/DD.

The Valuable Register is closed on 5th and 20th of every month (i.e. receipts up to 15th is to be closed before 20th of every month and receipts up to 30th is to be closed before 5th of following month). In the fortnightly closing, the valuables not received from other sections will be shown as outstanding under Section A and valuables for which intimation of realization not received from the RBI listed in Section B. Valuable register is to be closed and submitted to Group Officer quarterly for approval with a certificate of physical verification of the valuables at the end of June, September, December and March and to PAG once a year on the 5th of April.

[Authority: Para 6.25 of MGP]

The detail working in VLC module is explained in pages 91 to 98 of appendices.

Manner of accounting of credit slips:

507. Demand drafts and cheques received in settlement of various claims have to be deposited to the account of Government of Tamil Nadu. All Cheques/DD are initially received in AC 1 and all relevant details are entered in the system. However they have to be accounted for under the correct head of account for which settlement has been received. For this purpose credit slips are generated in triplicate and handed over to the relevant AC section for making necessary accounting details such as relevant head of account and whether they have to be accounted for as debit, Credit, minus debit and minus credit as the case may be and are again received back in AC1 section. The credit slips are then attached along with the DD/cheque received and forwarded to RBI, Chennai. One copy of the credit

slip is sent to PAO (North) by RBI, Chennai. Based on the details given in the credit slip, PAO (North) makes necessary accounting adjustments in their books. Only when the credit slips are accounted for in the books of PAO (North), the ledger balances in the books of our Office are cleared.

MONTHLY REPORT:

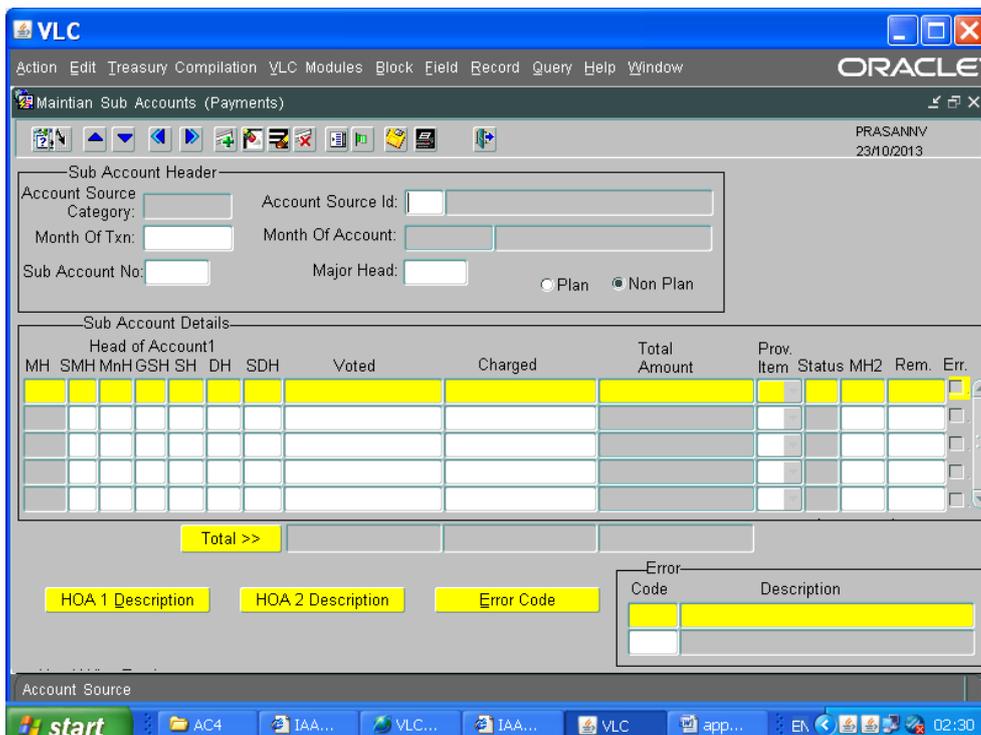
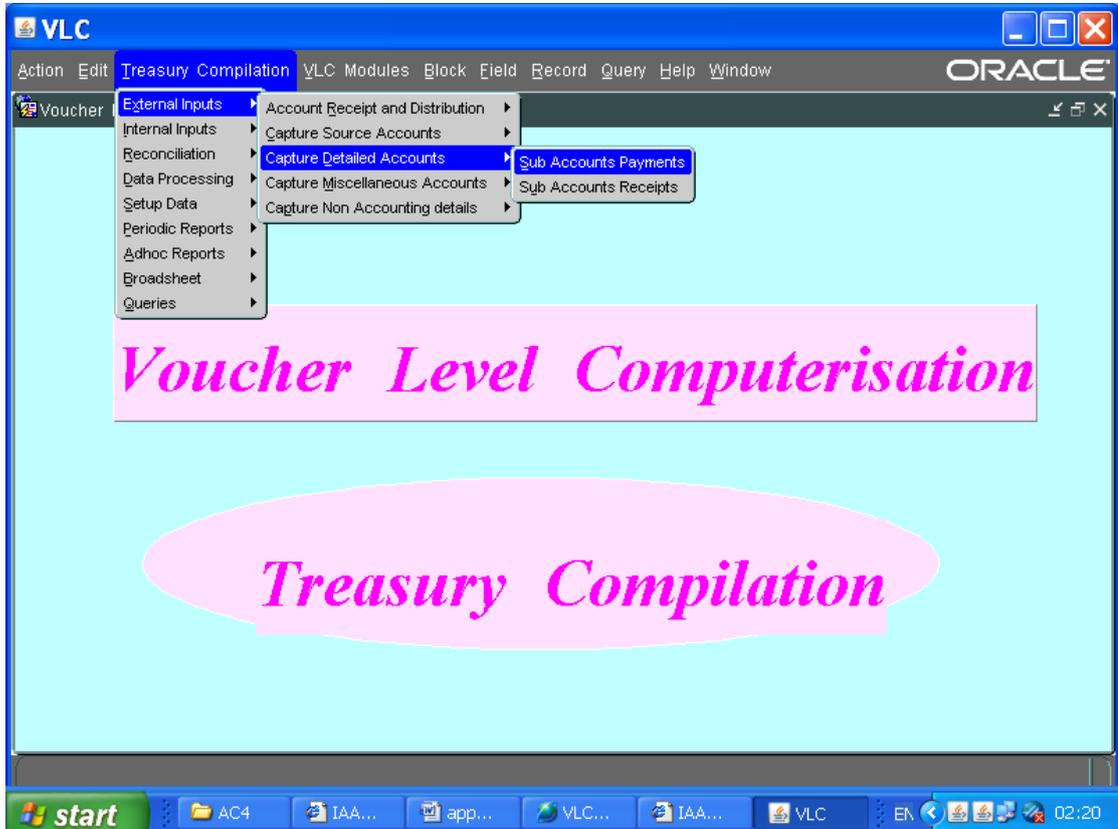
508 A consolidated Monthly Report regarding the state of work in the format prescribed shall be submitted to the Principal Accountant General by the 5th of every month.

APPENDICES

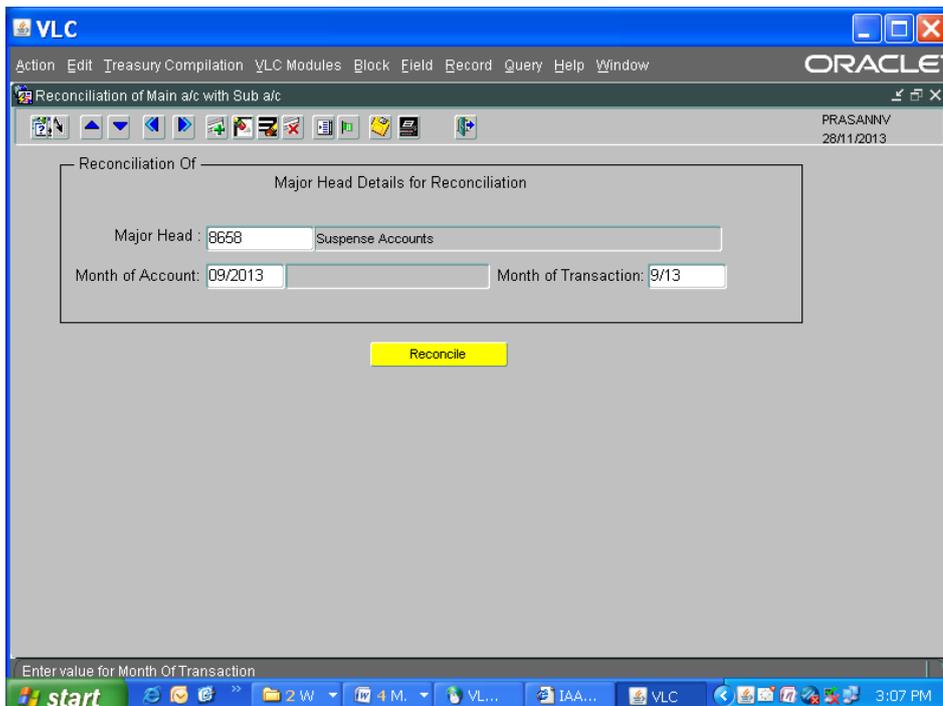
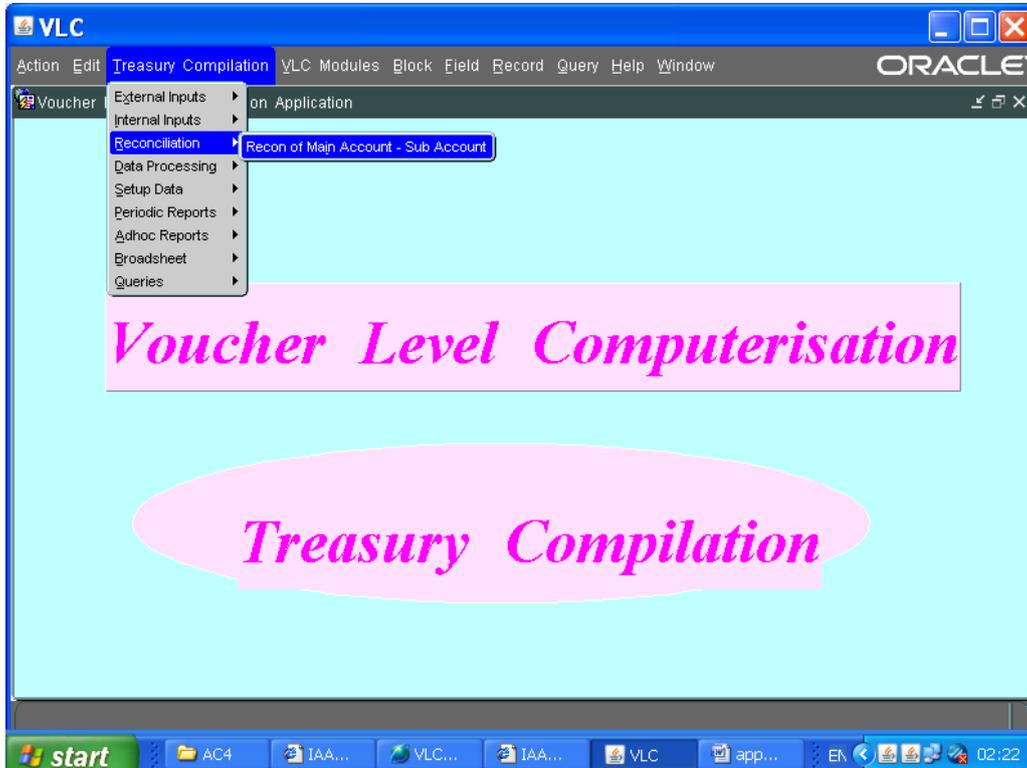
I. Steps to access VLC software for IGS transactions

How to access VLC software? Double click VLC icon available on the desktop.

Enter user name and password. Click the VLC module menu → Select Treasury compilation → external inputs → Select capture detail accounts and select sub accounts payments and sub accounts receipts.



Data received from various treasuries would be entered and made to agree with the main account data entered by book section as given in the screen. Go to treasury compilation, select reconciliation, reconcile main account, sub account.



Reconciliation of Main a/c with Sub a/c

Major Head Details for Reconciliation

Major Head : 8658 Suspense Accounts

Month of Account: 09/2013 Month of Transaction: 09/2013

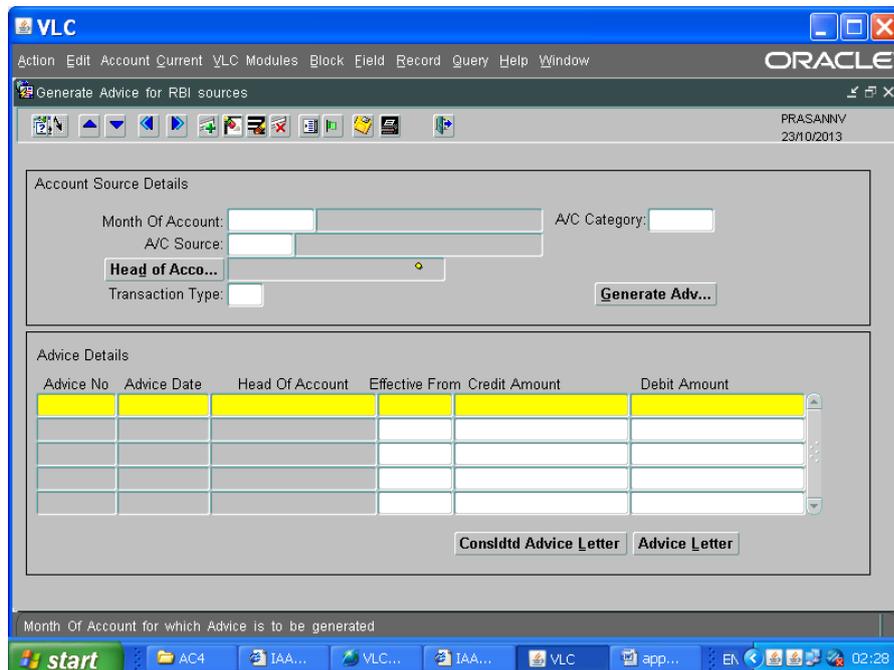
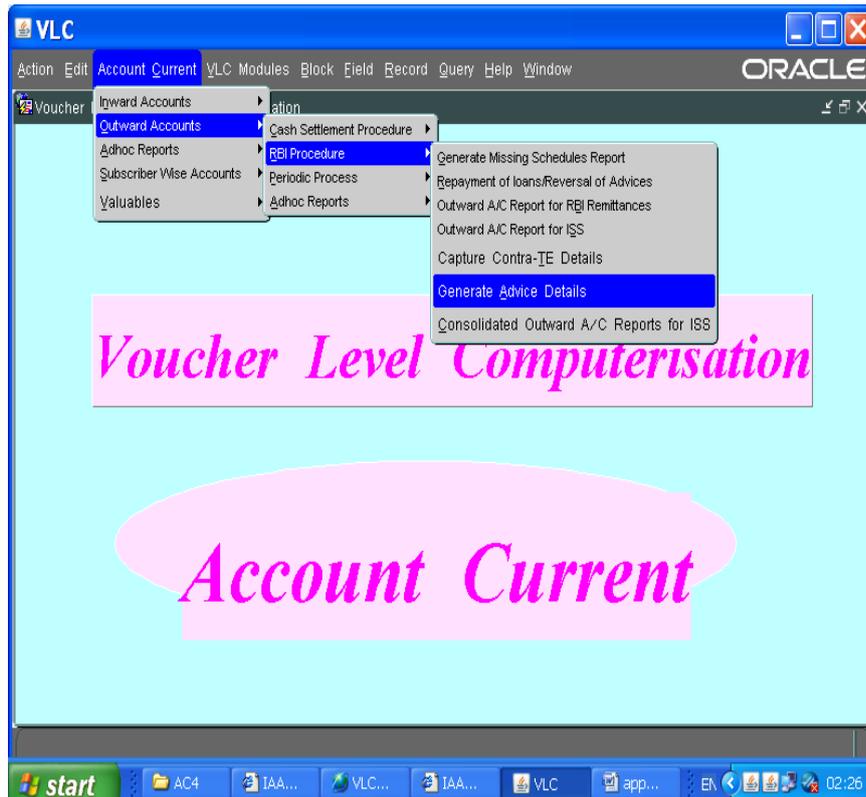
Reconcile

Reconciliation Results

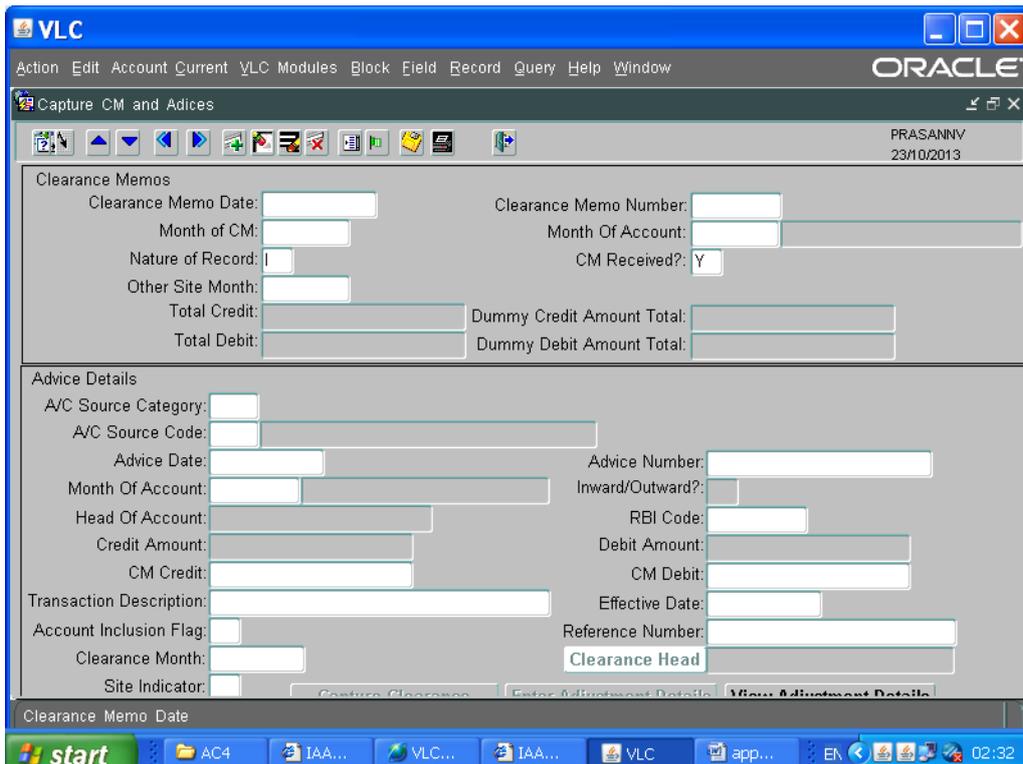
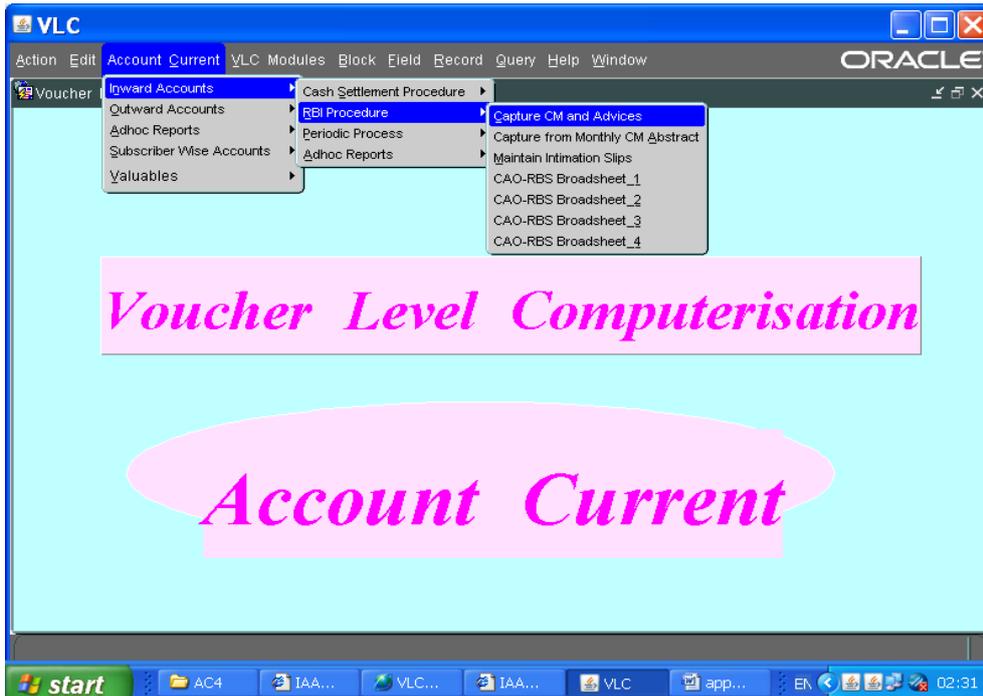
Plan	Main Account		Payments		Difference		R/F	A/C Source
	Plan	Non-Plan	Plan	Sub Account	Plan	Non-Plan		
	.00	3,09,39,843.00			.00	.00	R	ARIYALUR
	.00	18,84,98,635.00			.00	.00	R	CHENGLEPET-KANCHEE
	.00	13,54,28,352.00			.00	.00	R	COIMBATORE
	.00	14,70,15,516.00			.00	.00	R	CUDDALORE
	.00	6,45,92,715.00			.00	.00	R	DHARMAPURI
	.00	7,91,53,094.00			.00	.00	R	DINDIGUL
	.00	3,71,72,35,523.25			.00	.00		Grand Totals

FRM-40105: Unable to resolve reference to item PB CLEARFORM.

On completion of data entry and reconciliation before 10th of the second succeeding month advice to RBI is to be generated as given below. Go to account current, select outward claims, RBI procedure and select generate advice details for sending advice to RBI.



On receipt of adjustment from RBI, through clearance memoranda, AC1 section will enter the data by selecting Account current, inward accounts, RBI procedure, capture CM and advices.



On completion, a manual Transfer Entry is proposed by minus debiting or minus crediting as the case may be to clear the initial debit/credit made in the state treasuries by final adjustments to the head 8675.

In respect of loans and advances/grants in aid to states the following procedure is adopted in VLC.

On receipt of Clearance Memoranda from RBI, Nagpur the data will be entered as given below.

Go to Account current → Select inward account → RBI procedure then capture CM and advice where all details given in the CM is entered and tallied with the total given in the abstract of the CM and data captured day by day. On completion of data entry and receipt of sanction orders from various ministries by means of speed post/fax/e-mail/ downloaded from website of the concerned ministries, necessary suspense slips will be generated and issued to various sections to clear the credit/debit afforded by raising Departmental Adjusting Account. The Departmental Adjusting Account will be cleared when sections propose necessary Transfer Entries for the suspense slips received to the final head of account concerned.

Adjustments will be made as given below. Go to Account Current → inward → RBI procedure → Capture CM/Advice and select enter adjustment details in the advice details screen.

VLC

Action Edit Account Current VLC Modules Block Field Record Query Help Window

ORACLE

Capture CM and Adices

PRASANIV
23/10/2013

Clearance Memos

Clearance Memo Date: 08/08/2013 Clearance Memo Number: 7

Month of CM: 08/2013 Month Of Account: 08/2013

Nature of Record: I CM Received?: Y

Other Site Month:

Total Credit: 20,95,54,48,000.00 Dummy Credit Amount Total: .00

Total Debit: 19,92,05,11,022.00 Dummy Debit Amount Total: .00

Advice Details

A/C Source Category: MIN

A/C Source Code: ADI DEPT. OF WOMEN & CHILD DEVELOPMEI

Advice Date: 08/08/2013 Advice Number: 0021

Month Of Account: 08/2013 Inward/Outward?: I

Head Of Account: 865800110 DI 000001 RBI Code:

Credit Amount: .00 Debit Amount: .00

CM Credit: 89,73,09,000.00 CM Debit:

Transaction Description: Grants - loans & advances - State Govt. Effective Date: 08/08/2013

Account Inclusion Flag: Y Reference Number:

Clearance Month: 08/2013 Clearance Head

Site Indicator: Capture Clearance Enter Adjustment Details View Adjustment Details

Account Source Category

start AC4 TAA... VLC... TAA... VLC app... EN 02:40

VLC ORACLE

Action Edit Account Current VLC Modules Block Field Record Query Help Window

Capture adjustments PRASANNV 23/10/2013

Adjustment Details

Month of Account: 08/2013 Supporting Document No: 4/1/12/CD/11

Supporting Document Date: 30/07/2013 From Head of Account: 865800110 DI 000001

Credit/Debit: CR Clearance Status: A

Month of Transaction: 08/2013 Cash/RBI?: R

Amount: 89,73,09,000.00 To Head Of Account: 865800111 BI 000050

Adjustment Month: Adjusted Amount:

Section Id: AC1 Unit Id: III

A/C Category: A/C Source:

Parent Category: DDO Id:

Parent Source: Remarks2:

No. of Vouchers/Challans: Remarks1:

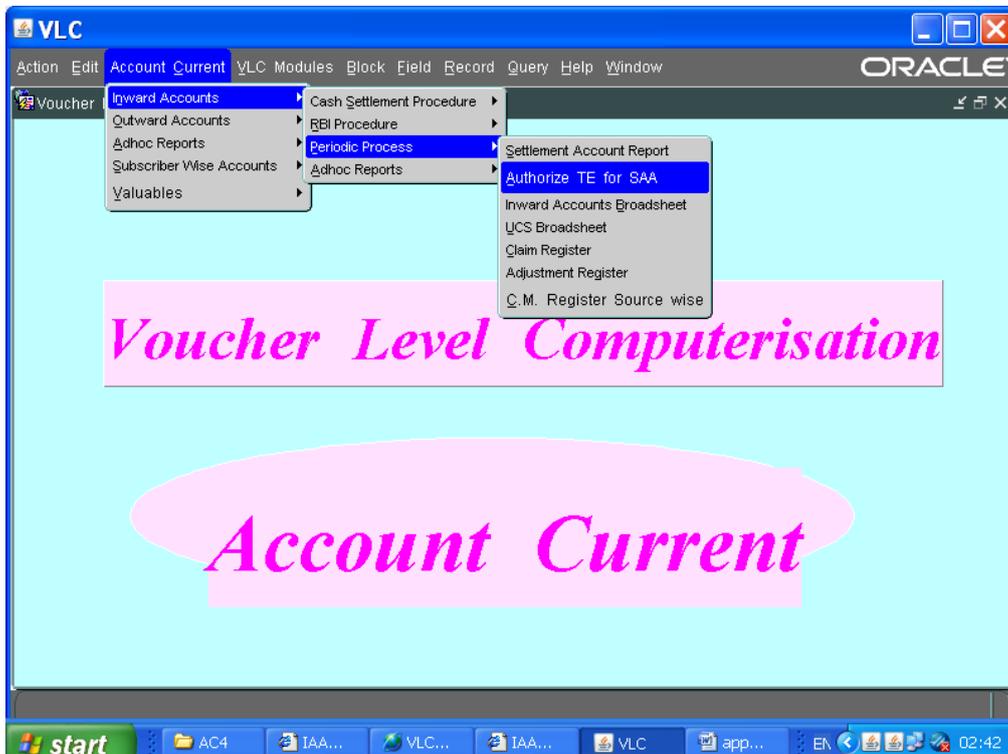
Total: 89,73,09,000.00 CR

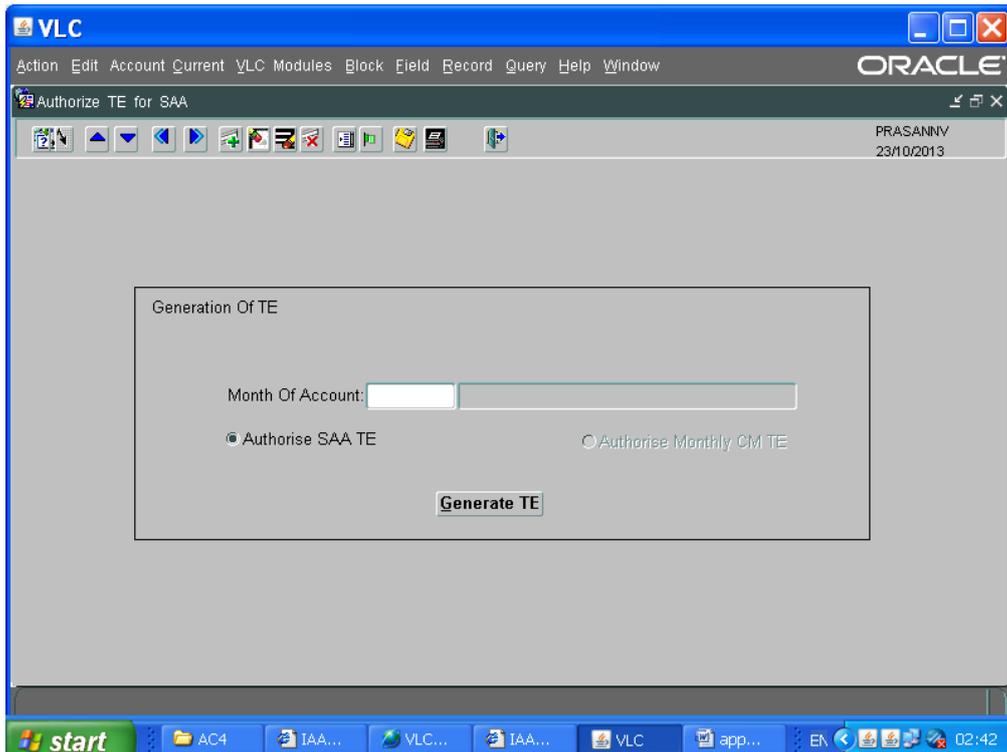
SAA TE Generated Flag: Y

CM Details

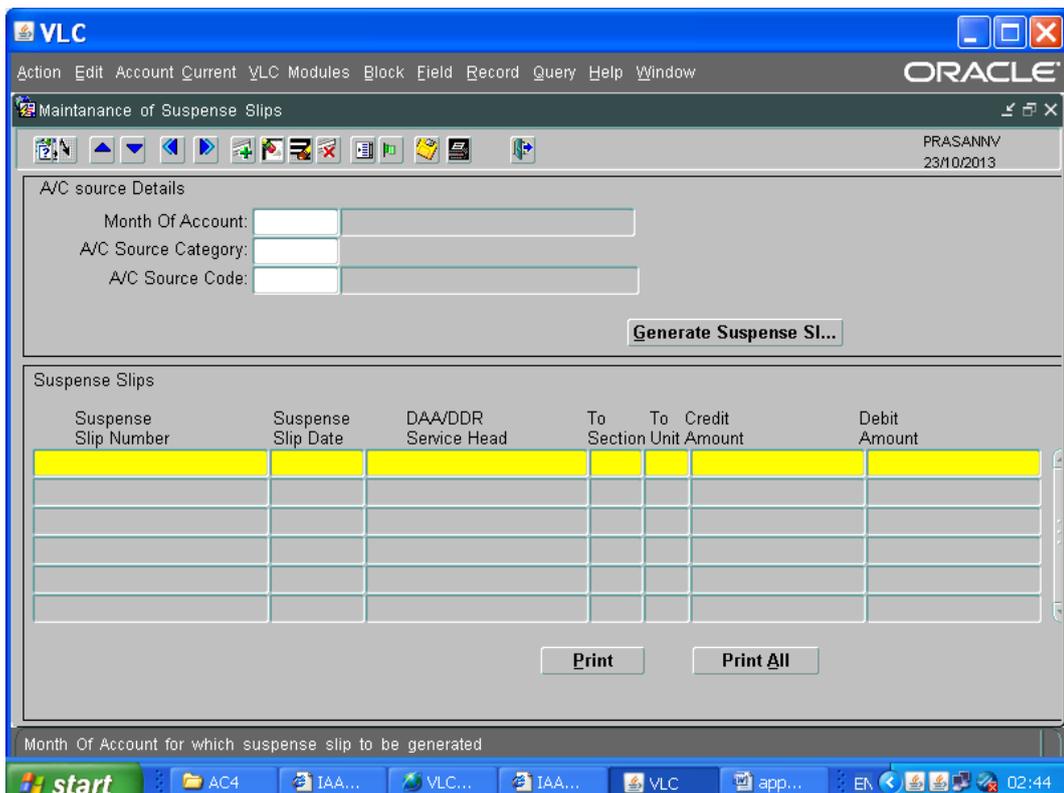
Month Of account

All adjustment data will be duly authorised to generate suspense slip as given below. Go to account current → select inward accounts → periodic process and press authorise TE for Suspense Slip.





On generation of suspense slip by the system, hard copy of the SS is taken as shown. Go to account current → select inward accounts → cash settlement procedure → maintain suspense slip and then enter the account source details to generate individual suspense slip.



Suspense slip will be generated by AC1

In the system, on receipt of repayment advice from book section/proposing transfer entries for non-utilization of funds by state departments the following method is adopted in VLC.

Select account current → outward account → RBI procedure and select repayment of loans/loan reversal of advices to generate consolidated advice letters.

The screenshot displays the VLC Oracle application interface. The window title is 'VLC' and the menu bar includes 'Action', 'Edit', 'Account Current', 'VLC Modules', 'Block', 'Field', 'Record', 'Query', 'Help', and 'Window'. The main window title is 'Capture Monthly Abstract of CMs'. The user is logged in as 'MANIVAC' on '28/11/2013'. The 'Advice Details' section contains the following data:

A/C Source Category:	MIN		
A/C Source Code:	ABP	MINISTRY OF PERSONNEL P.G. AND PEN	
Head Of Acco...	867500106	AC 000001	Month Of Account: 12/2013
CM No:	9999		CM Date: 01/01/2013
Advice No:	7783		Advice Date: 27/11/2013
Advice Effective From:	08/12/2013		RBI Code: ABP708
Credit Amount:			Debit Amount: 74,50,180.00
Reversed CM No:			Reversed CM Date:
Reversed Advice No:			Reversed Advice Date:
Reason For Reversal:			

At the bottom of the form, there are two buttons: 'Consldtd Advice Letter' and 'Advice Letter'. The Windows taskbar at the bottom shows the 'start' button, several application icons, and the system clock showing '3:32 PM'.

Clearance Memos

Clearance Memo Date: 04/10/2013 Clearance Memo Number: 26

Month of CM: 09/2013 Month Of Account: 09/2013

Nature of Record: I CM Received?: Y

Other Site Month:

Total Credit: 2,33,59,781.00 Dummy Credit Amount Total: .00

Total Debit: 12,07,061.00 Dummy Debit Amount Total: .00

Advice Details

A/C Source Category: SAA

A/C Source Code: AAH ANDHRAPRADESH

Advice Date: 04/10/2013 Advice Number: 7710

Month Of Account: 09/2013 Inward/Outward?: O

Head Of Account: 879300101 AY 000001 RBI Code:

Credit Amount: 48,93,938.00 Debit Amount: .00

CM Credit: 48,93,938.00 CM Debit:

Transaction Description: Normal I.G Transactions Effective Date: 04/10/2013

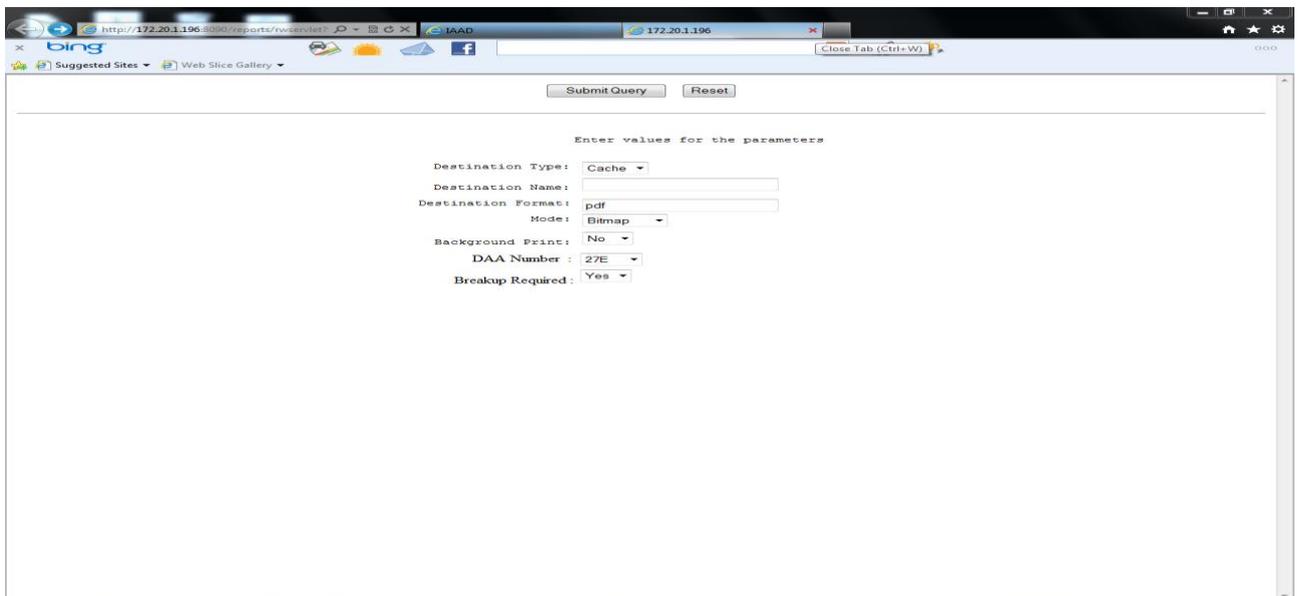
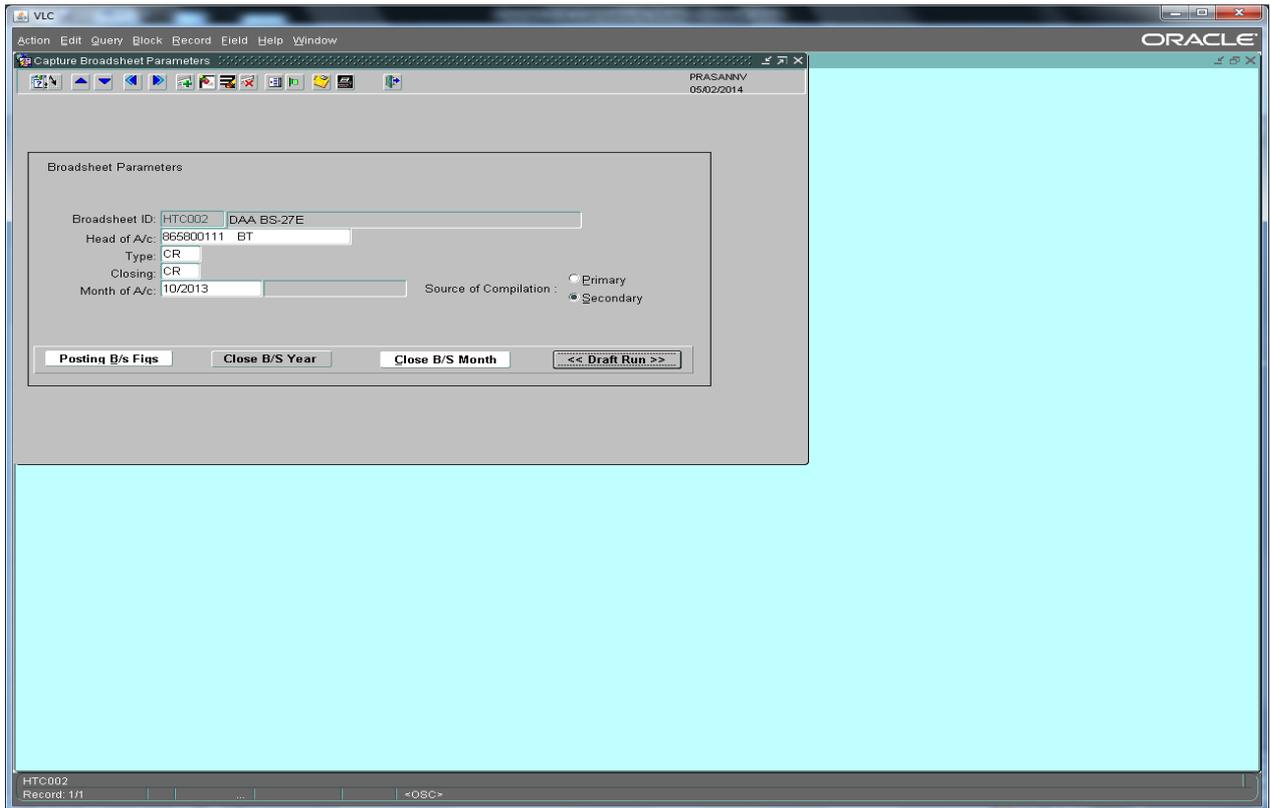
Account Inclusion Flag: Y Reference Number:

Clearance Month: 09/2013 Clearance Head: 879300101 AY 000001

Site Indicator:

On completion and after receiving the CM abstract form RBI, Nagpur a manual Transfer Entry is being proposed by giving minus debit or minus credit as the case may be to clear the initial debit/credit made in the state treasuries to the final head of account viz. 8675.

II. DAA BROADSHEET



REPORT ID: FINAL

PRINTED BY:

PRINTED ON:

Month Of Account : 102013
 Departmental Section : AC3
 DAA Number : 27E

Opening Balance	Additions during the m	Clearance during the	Closing Balance
12357	53,43,526.00	53,55,883.00	0.00

DAA Break Up Statement

Sr.No	Section Id	Section Name	DAA Identification	TE Number	TE Date	Receipts	Deduct From Receipts
1	AC1	AC1	965800111 BT000044	1231511	07/11/2013	2,675.00	2,675.00
2	LA3	LA 3	965800111 BT000045	1230977	23/10/2013	5,158.00	5,158.00
3	LA3	LA 3	965800111 BT000045	1231434	06/11/2013	21,063.00	21,063.00
4	LA3	LA 3	965800111 BT000045	1231594	11/11/2013	3,449.00	3,449.00
5	LA3	LA 3	965800111 BT000045	1232200	14/11/2013	14,000.00	14,000.00
6	LA3	LA 3	965800111 BT000045	1231336	06/11/2013	10,000.00	10,000.00
7	LA3	LA 3	965800111 BT000045	1231337	06/11/2013	67,800.00	67,800.00

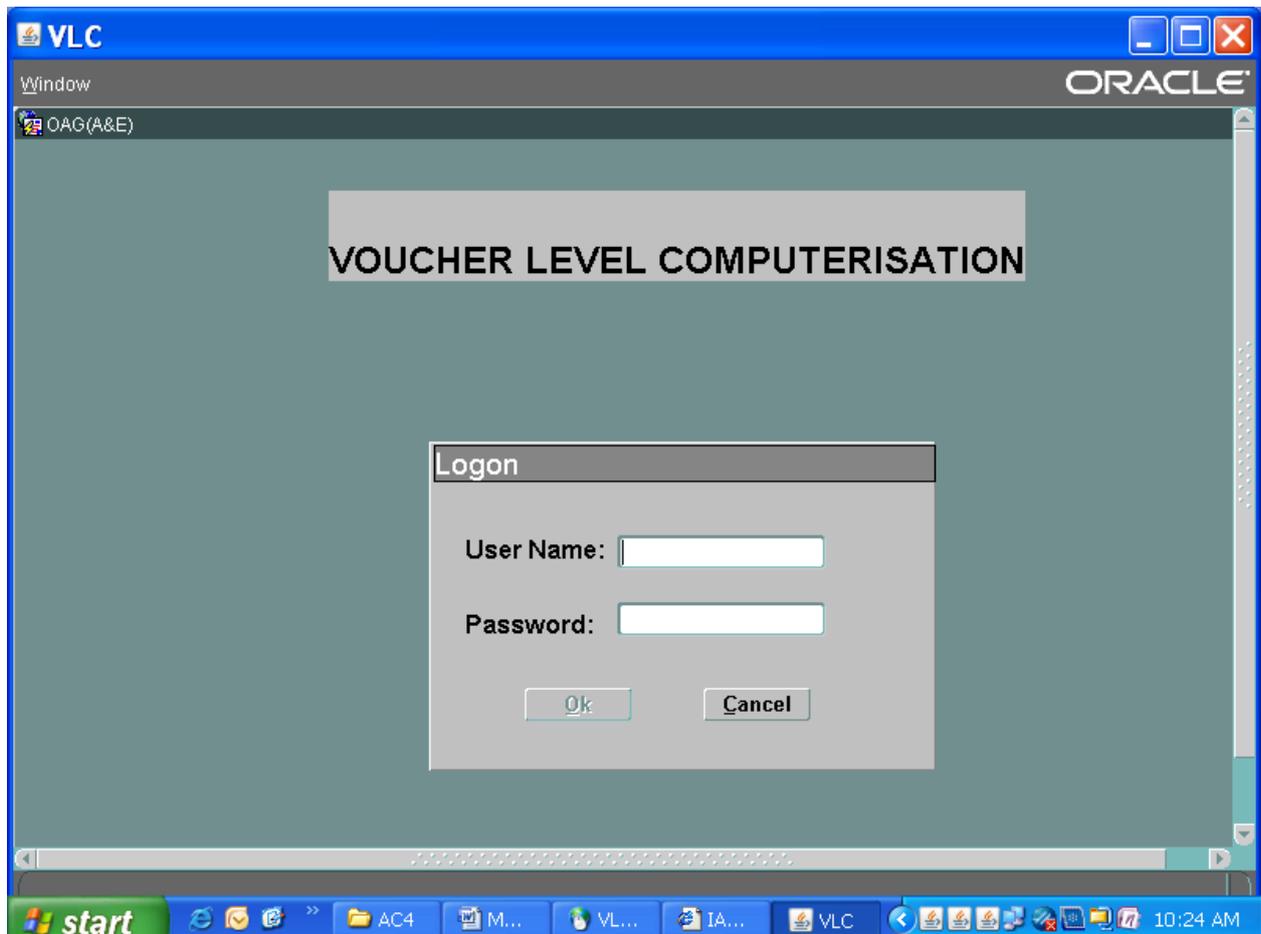
Page : 2

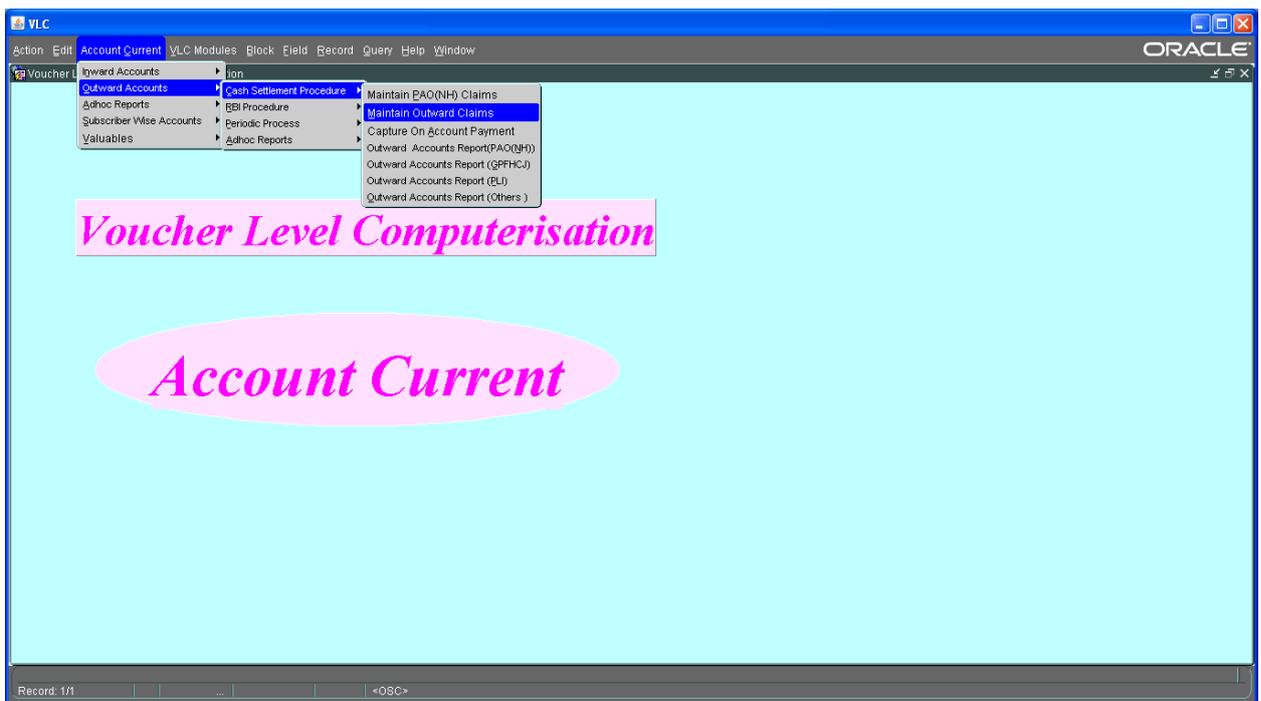
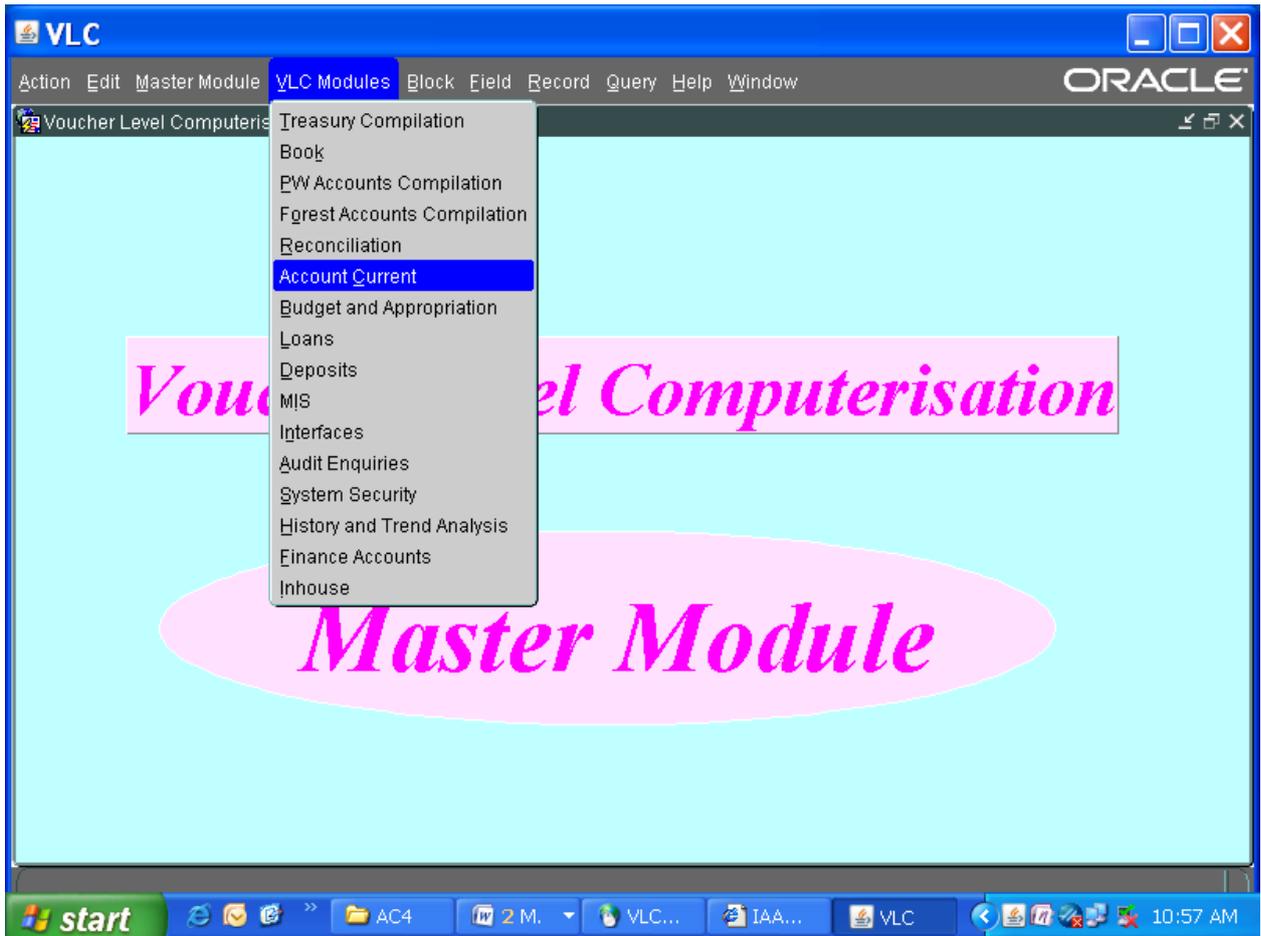
III. OUTWARD CLAIMS

In order to generate claims in VLC module **FOR OUTWARD CLAIMS** proceed as

follows.

Double click on the VLC icon available on the desk top. Enter the user name and password on the screen that appears. In the next screen that opens, select VLC module, click Account Current Menu and select Outward Account, Cash settlement procedure, maintain outward claims. Enter the source code of the PAO for which the claim is to be generated. For example, if claims are to be generated for Ministry of Road Transport and Highways enter 104. The source can be selected from the drop down list by pressing F9 key. Then enter the month of account for which claim is to be generated. At the bottom of the screen four buttons are displayed such as clearance details, cheque details, capture adjustments and claim letters. Click on claim letter key. Run the report in the screen that appears to generate claim letters as shown below.





VLC ORACLE

Action Edit Account Current VLC Modules Block Field Record Query Help Window

Maintain Outward Claims AC2
28/10/2013

General Claim Information

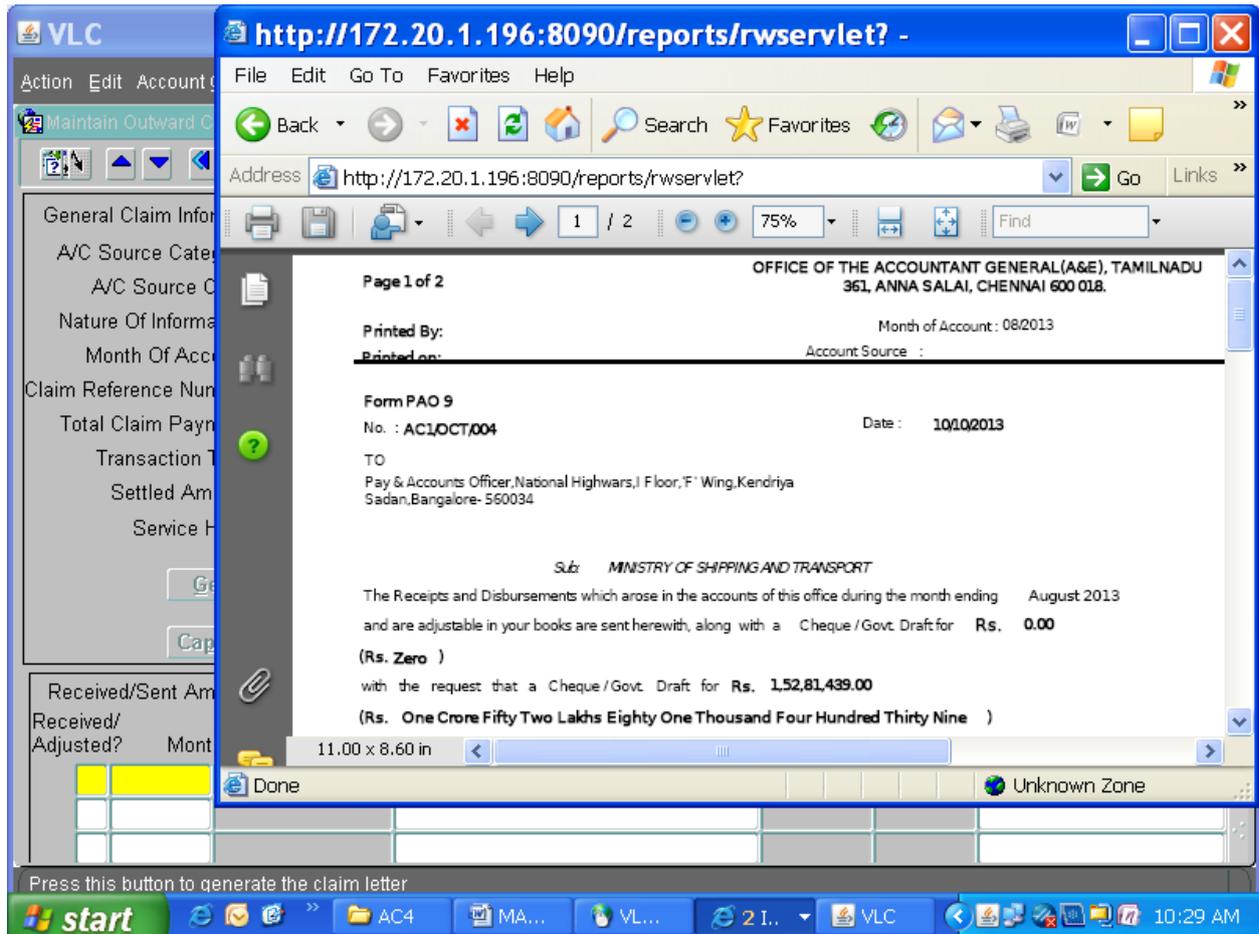
A/C Source Category:
 A/C Source Code: MINISTRY OF SHIPPING AND TRANSP
 Nature Of Information:
 Month Of Account: Month Of Transaction:
 Claim Reference Number: Claim Reference Date:
 Total Claim Payment: Total Claim Receipts:
 Transaction Type: Net Claim Amount:
 Settled Amount:
 Service Head: Remark1:
 Remark2:
 Remark3:

Received/Sent Amounts Information

Received/Adjusted?	Month In Which Settled	Adjusted Claim No	Adjusted Claim Date	Month Of Txn	Amount

Account Category under which the Account source is defined -- List Of values Available

start | AC4 | MA... | VL... | IAA... | VLC | 10:28 AM



For capture of cheque/DD details, proceed as follows.

Double click on the VLC icon available on the desk top. Enter the user name and password on the screen that appears. In the next screen that opens, select VLC module, click Account Current Menu and select Outward Account, Cash settlement procedure, maintain outward claims. Enter the source code of the PAO for which cheque/DD details are to be captured. For example, if DD is received in respect of for Ministry of Road Transport and Highways enter 104. The source can be selected from the drop down list by pressing F9 key. Then enter the month of account for which settlement has been made. At the bottom of the screen four buttons are displayed such as clearance details, cheque details, capture adjustments and claim letters. In the space available below the buttons enter R if cheque/DD is received in settlement of claims or S if Cheque/DD is to be sent in favour of any PAO. Enter the month in which is required to be saved. The month is always to be entered as for which monthly booking is in progress or the succeeding month. Enter the amount as given in the Cheque/DD and click save button. Now, select capture Cheque/DD details. In the screen that appears enter all details as shown and click save button.

VLC ORACLE

Action Edit Account Current VLC Modules Block Field Record Query Help Window

Maintain Outward Claims AC2
28/10/2013

General Claim Information

A/C Source Category:
 A/C Source Code:
 Nature Of Information:
 Month Of Account: Month Of Transaction:
 Claim Reference Number: Claim Reference Date:
 Total Claim Payment: Total Claim Receipts:
 Transaction Type: Net Claim Amount:
 Settled Amount:
 Service Head: Remark1:
 Remark2:
 Remark3:

Received/Sent Amounts Information

Sent/Adjusted?	Month In Which Settled	Adjusted Claim No	Adjusted Claim Date	Month Of Txn	Amount

Account Category under which the Account source is defined -- List Of values Available

start 10:32 AM

The screenshot displays the 'Maintain Outward Claims' window in the VLC Oracle application. The interface is organized into several sections:

- Supporting Information:** This section contains multiple text input fields for recording claim details:
 - Cheque/DD No. and Cheque/DD Date
 - In Favour Of and Amount
 - Payable At and DD Issued From
 - Claim Forwarding Letter No. and Claim Forwarding Letter Date
 - Remarks1 and Remarks2
- Received Cheque:** A sub-section with two input fields:
 - Challan No. and Date
 - Realization No. and Date
- Issuing Cheque:** Another sub-section with two input fields:
 - Requisition No and Date
 - Acknowledgement No and date

A 'Claim Details' button is located at the bottom right of the main form area. The Windows taskbar at the bottom shows the system tray with the time 10:33 AM and several open applications including VLC.

The details in the adjustment screen have to be entered only in such cases where any misclassification has occurred or vouchers have not been received for a particular amount. In such a scenario, the specified amount may be kept pending, by deducting it from the total claim amount using the adjustment screen and claim generated for the balance amount. Double click on the VLC icon available on the desk top. Enter the user name and password on the screen that appears. In the next screen that opens, select VLC module, click Account Current Menu and select Outward Account, Cash settlement procedure, maintain outward claims. Enter the source code of the PAO for which misclassification has occurred or vouchers have not been received. For example, if vouchers were not received in respect of ALL India Service Pension, enter 247. The source can be selected from the drop down list by pressing F9 key. Then enter the month of account for which settlement has been made. At the bottom of the screen four buttons are displayed such as clearance details, cheque details, capture adjustments and claim letters. Select capture adjustment details. Enter the requisite details such as month of account, amount for which vouchers not received,

whether debit or credit etc. The clearance status in the adjustment screen is always to be entered as Rejected (R) in such types. Click save button and again click claim details to generate claim letters. The claim now generated will be reduced by such amount which have been kept pending in the adjustment screen. On receipt of vouchers at a later date, a separate claim may again be generated for the balance amount alone.

The screenshot displays the 'Capture adjustments' window in the VLC Oracle application. The window title is 'Capture adjustments' and it shows the date '28/10/2013'. The form is divided into several sections:

- Adjustment Details:** Includes fields for 'Month of Account', 'Supporting Document Date', 'Credit/Debit', 'Month of Transaction', 'Amount', 'Adjustment Month', and 'Section Id'.
- Supporting Document Information:** Includes 'Supporting Document No.', 'From Head of Account', 'Clearance Status', 'Cash/RBI?', and 'Adjusted Amount'.
- Voucher Information:** Includes 'No. of Vouchers/Challans', 'Remarks1', and 'Remarks2'.
- Summary and Action:** Includes a 'Total' field, a 'SAA TE Generated Flag' checkbox, and a 'Claim Details' button.

The bottom status bar shows the message: 'FRM-40350: Query caused no records to be retrieved.' The Windows taskbar at the bottom indicates the time is 10:34 AM.

IV. WORKING OF PLI MODULE

Double click the PLI icon available in the desk top. Enter User name and password and click OK.

The image shows a screenshot of a web browser window titled "Oracle Fusion Middleware Forms Services". The browser's address bar is empty, and the page content is displayed on a pink background. At the top of the page, the text "WELCOME TO POSTAL LIFE INSURANCE SYSTEM" is centered. Below this text is a white rectangular login form with a pink header bar. The form contains two input fields: "LOGIN NAME" and "PASSWORD". Below the input fields are two buttons: "OK" and "CANC...". The browser's taskbar at the bottom shows the Windows Start button, several application icons, and the system clock displaying "3:14 PM".

Oracle Fusion Middleware Forms Services

Action Edit Query Block Record Field Help Window

ORACLE

WINDOW1

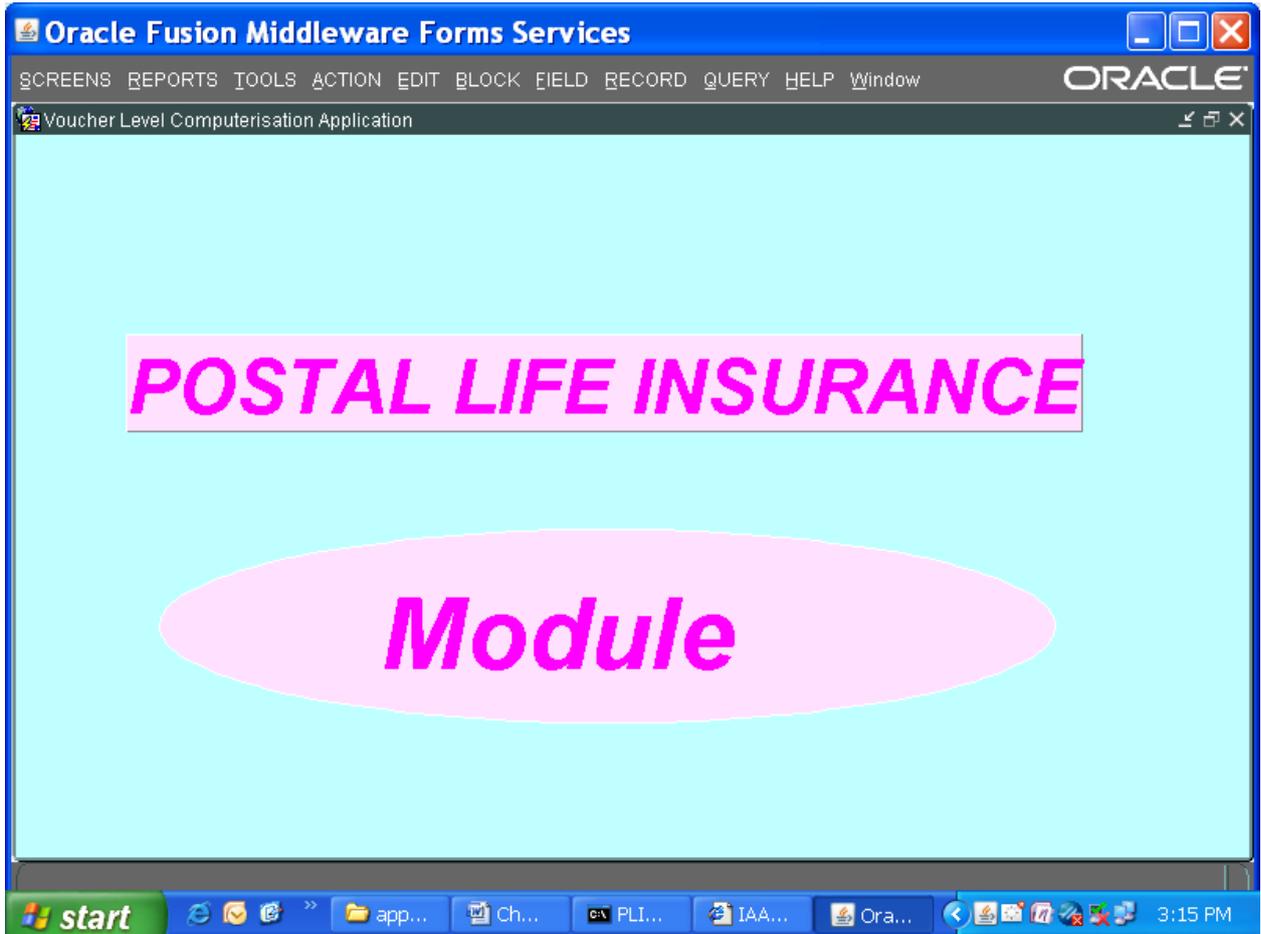
WELCOME TO POSTAL LIFE INSURANCE SYSTEM

LOGIN NAME

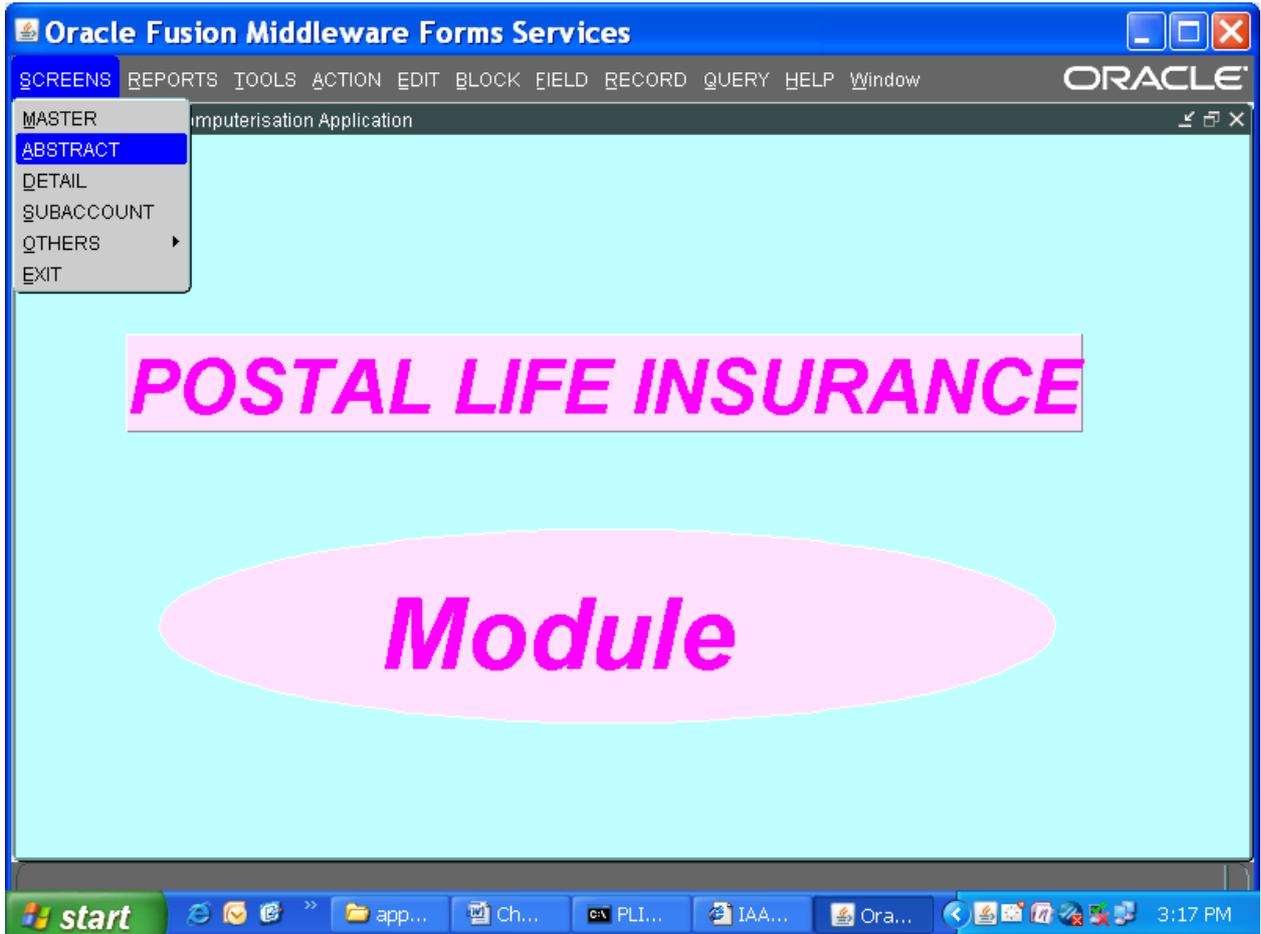
PASSWORD

OK CANC...

start app... Ch... PLI... IAA... Ora... 3:14 PM



In the screen that opens select screens



Oracle Fusion Middleware Forms Services

SCREENS REPORTS TOOLS ACTION EDIT BLOCK FIELD RECORD QUERY HELP Window ORACLE

WINDOW1

POSTAL LIFE INSURANCE SYSTEM

ABSTRACT DATA ENTRY SCREEN PWD FRD

MASTER

MONTH OF ACCOUNT MONTH OF TRANSACTION

SUB ACCOUNT SERVICE HEAD

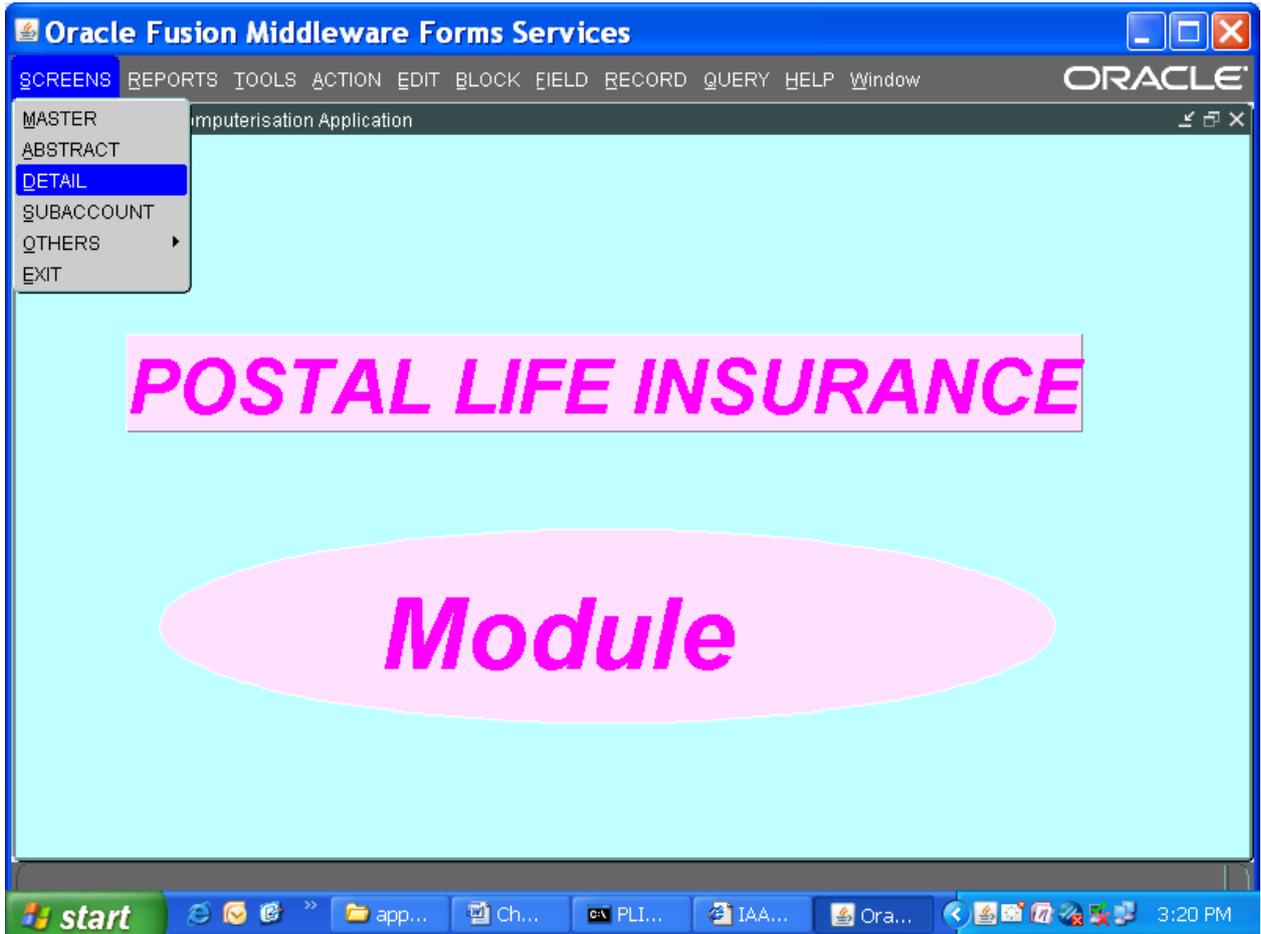
TREASURY

DETAIL

Ddo Id	Vr No	Vr Abstrct Amt	STRT	Remarks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ABSTRACT TOTAL		<input type="text"/>	DB TOTAL	<input type="text"/>

start | app... | Ch... | PLI... | IAA... | Ora... | 3:17 PM

Fill in all required details in the abstract screen above, sub account wise. Then go to details screen.



Oracle Fusion Middleware Forms Services

SCREENS REPORTS TOOLS ACTION EDIT BLOCK FIELD RECORD QUERY HELP Window ORACLE

WINDOW1

POSTAL LIFE INSURANCE SYSTEM
DATA ENTRY SCREEN FOR SCHEDULE RECOVERY

ABSTRACT

TRY STRY SUBACCOUNT SERVICE HEAD

MOA MOT

DDO ID VR NO

ABSTRACT **POSTED** **UNPOSTED** **DBFIGURE**

ATOT

VR TOTAL AMT

Plcy No	Plcy Hldr Name	REM	Rcvry Amt
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>

ENTER MONTH TO COPY FROM **Previous Month's Recovery**

start app... Ch... PLI... IAA... Ora... 3:39 PM

In the detail screen access the abstract already entered by using query mode. In the bottom screen start posting the credit particulars given in the PLI Credit schedules, individually, item by item. The posted figures should tally with that of the particular schedule and finally, after posting of all the credit schedules are completed, the final/total figure should be made in agreement with that of the Detailed Book figure. In case of Misclassification, incorrect total or non-availability of credit schedules, the same has to be shown as ZZZ wanting etc. and the wanting/required schedules should be called for from the Treasuries/PAOs concerned. In case of Misclassification & if the relevant schedule is found available with the accounts, necessary TE has to be proposed to set right the accounts. In the cases of LIC (non-governmental) premium funds it way into the PLI a/c, then the particulars should be posted under the particular sub-a/c and the Director of PLI/Postal services HQ @ O/o Chief Postmaster General, Tamil Nadu Circle, Chennai 2 should be informed about the same who in turn would arrange to refund the amount to the subscriber. Thus the compilation/postings of PLI Premia credits are posted and at the end of the year i.e normally during JULY end, the final report called as 'ADDRESSOGRAPH' is being presented to the Director of PLI, Chennai in Soft Copy as 'pdf' file comprising the annual accounts in sub account wise, district wise, month wise and alphabet wise.

In the case of subscribers whose numbers do not find a place in the PLI masters details of such subscribers have to be added to the master. Again go to screens and select and click master menu. In the screen that opens fill in the details such as sub account, name of treasury, policy number, name of the subscriber and amount of subscription and save them.

Oracle Fusion Middleware Forms Services

SCREENS REPORTS TOOLS ACTION EDIT BLOCK FIELD RECORD QUERY HELP Window ORACLE

MASTER
 ABSTRACT
 DETAIL
 SUBACCOUNT
 OTHERS
 EXIT

POSTAL LIFE INSURANCE SYSTEM
 DATA ENTRY SCREEN FOR SCHEDULE RECOVERY

ABSTRACT

TRY STRY SUBACCOUNT SERVICE HEAD

MOA MOT

DDO ID VR NO

ABSTRACT POSTED UNPOSTED DBFIGURE
 ATOT

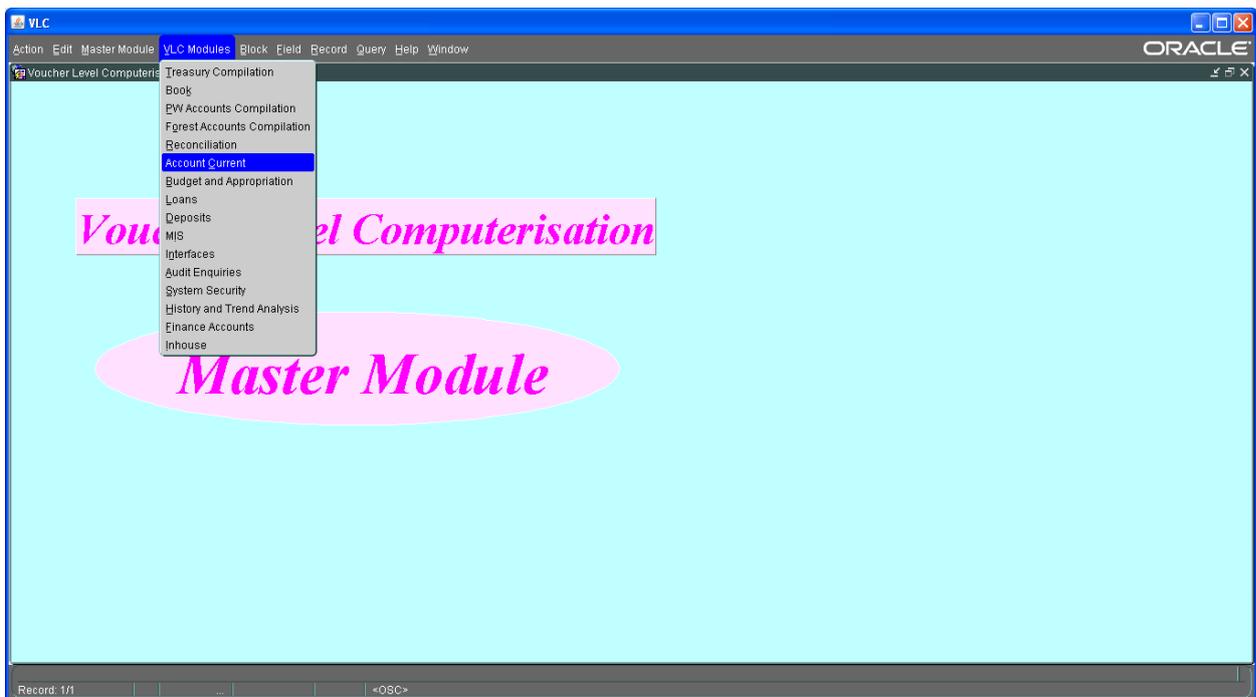
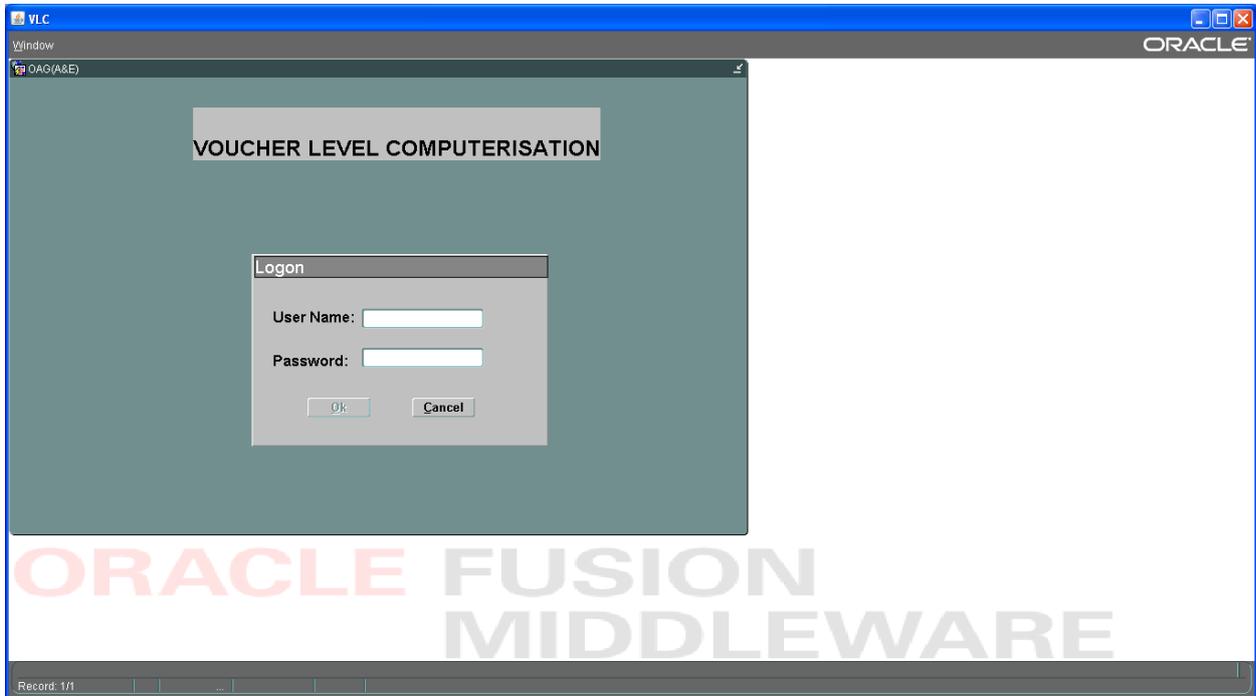
VR TOTAL AMT

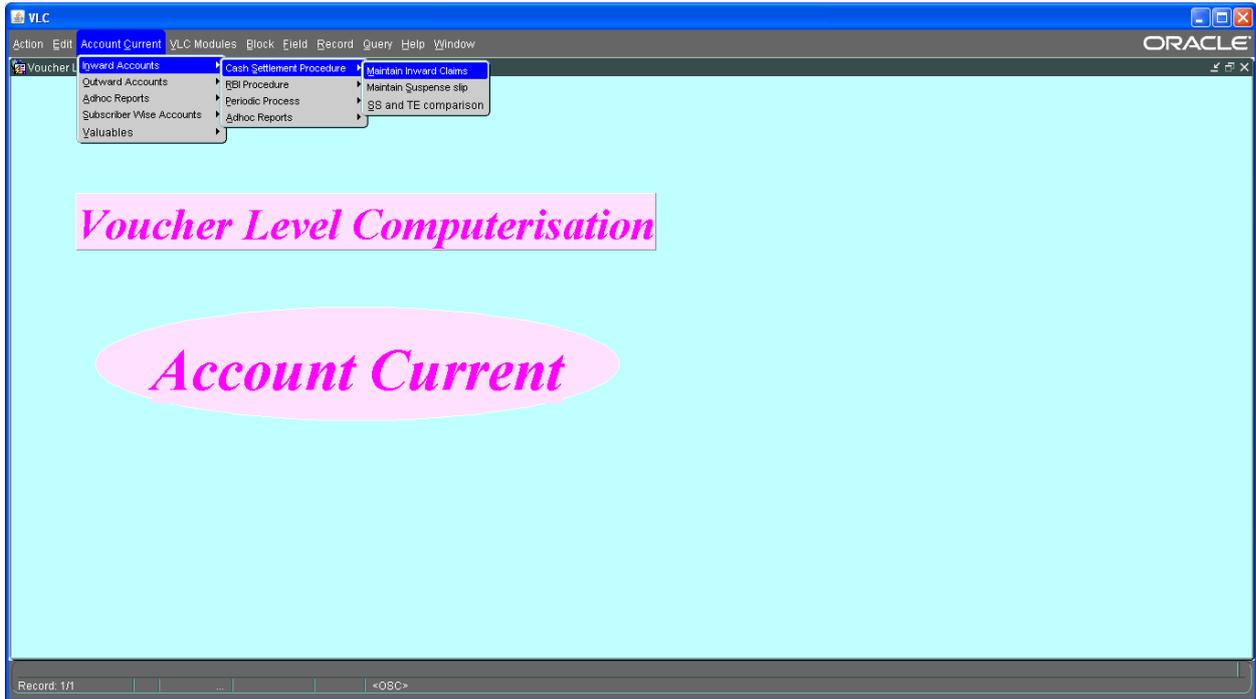
Plcy No	Plcy Hldr Name	REM	Rcvry Amt
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>

ENTER MONTH TO COPY FROM **Previous Month's Recovery**

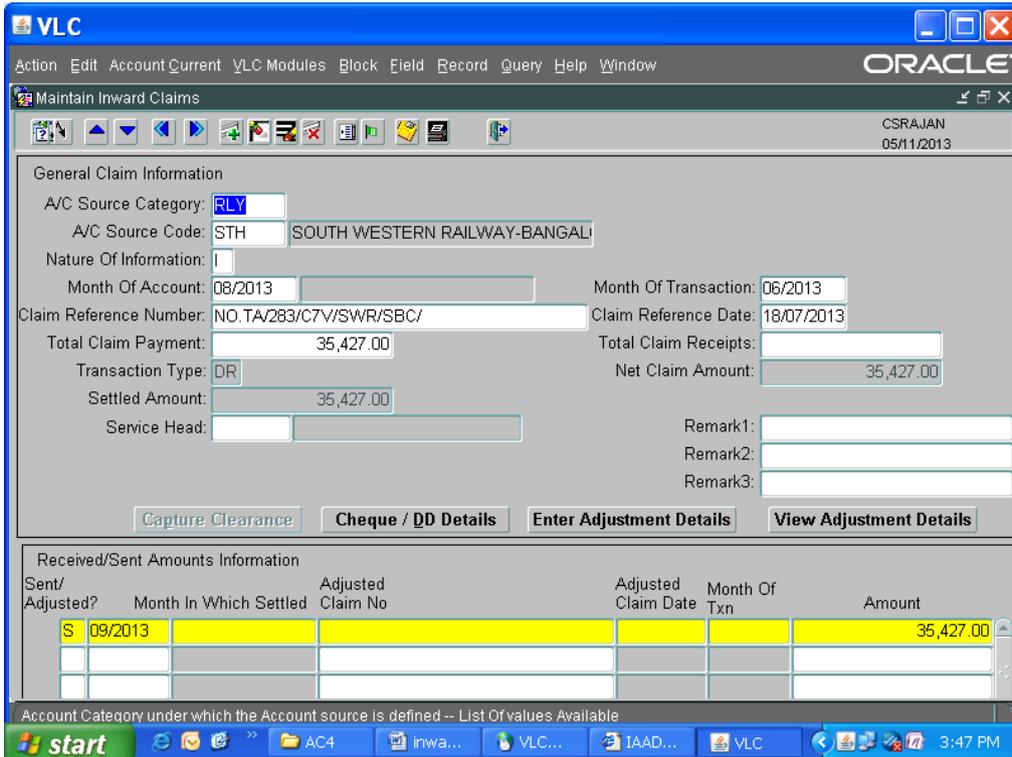
start | app... | Ch... | PLI... | IAA... | Ora... | 3:42 PM

Double click on the VLC icon available on the desktop. Enter user name and password on the screen that appears. Then select the VLC modules menu. Select and click Account Current from the drop down list. In the screen that appears again select account current, inward account and maintain inward claims.

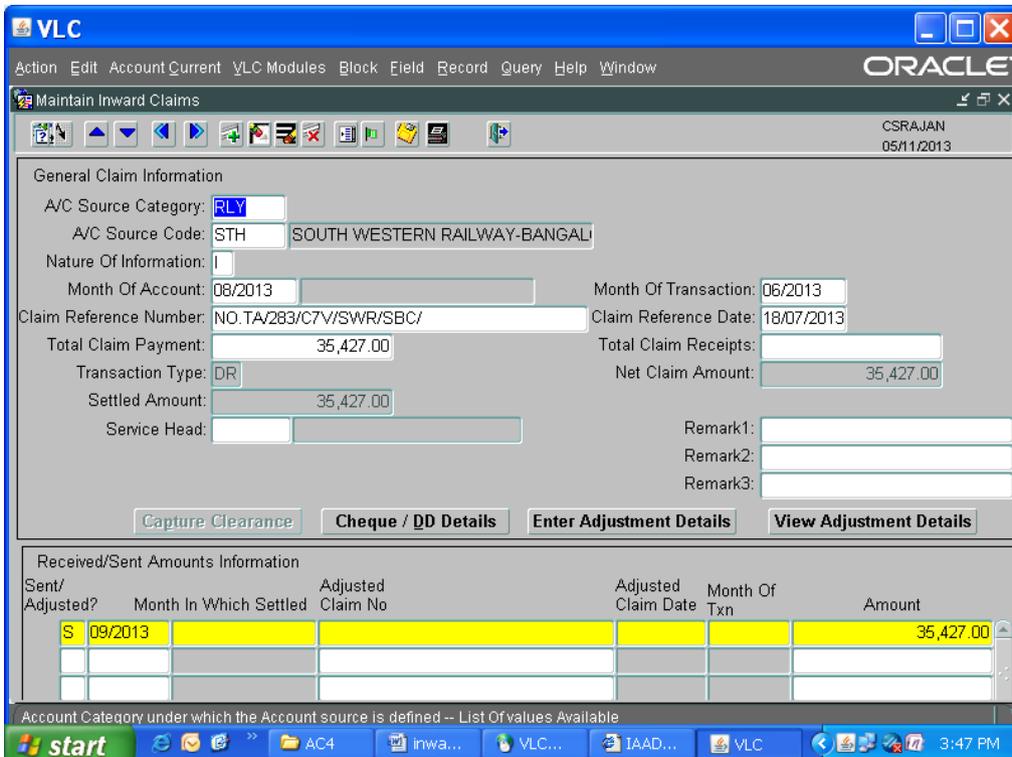




All the details furnished by the Ministries/Dept have to be filled in properly in the aforesaid screen and click the Cheque/DD details button to fill the cheque/dd received from Min/Dept. in case of credit/debit.



press enter adjustment details button in order to pass on the debit/credit to the final head of account through DAA as given below



Necessarily the sent/adjusted column must be entered so that the amount in the broadsheet column will be cleared automatically and bringing the balance to NIL.

The screenshot shows the 'Capture adjustments' window in the VLC Oracle software. The window title is 'VLC' and the menu bar includes 'Action', 'Edit', 'Account Current', 'VLC Modules', 'Block', 'Field', 'Record', 'Query', 'Help', and 'Window'. The user is identified as 'CSRAJAN' on '05/11/2013'. The window contains the following fields and values:

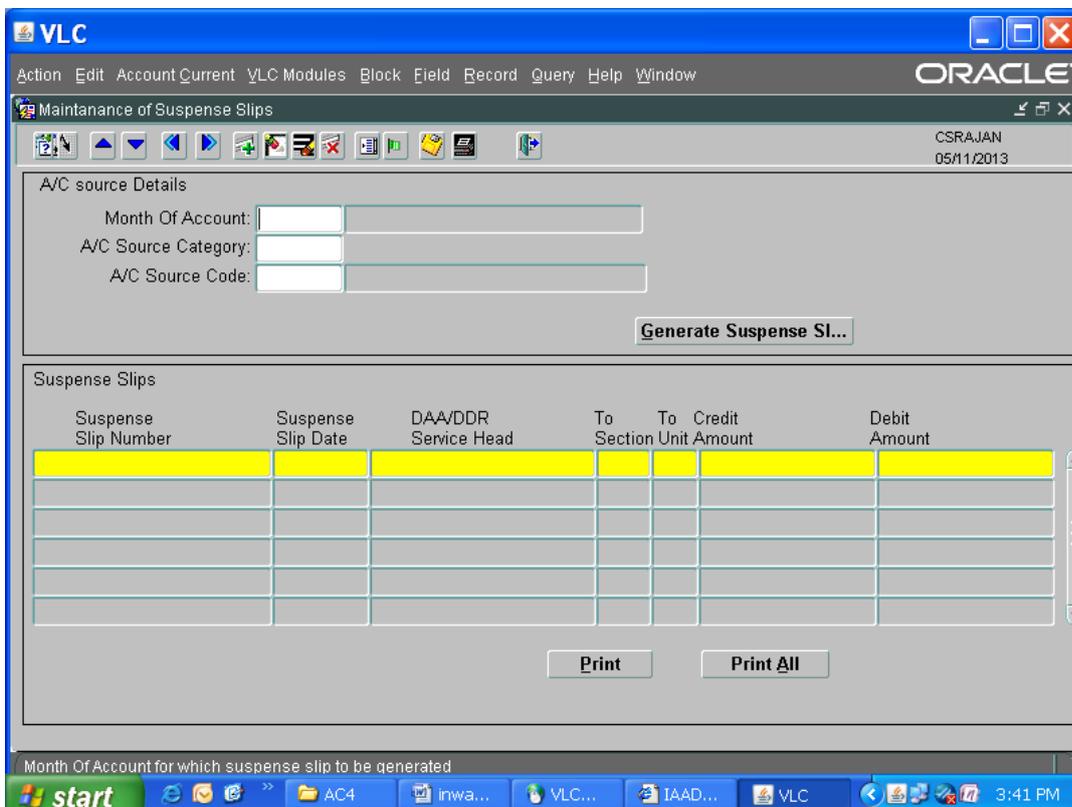
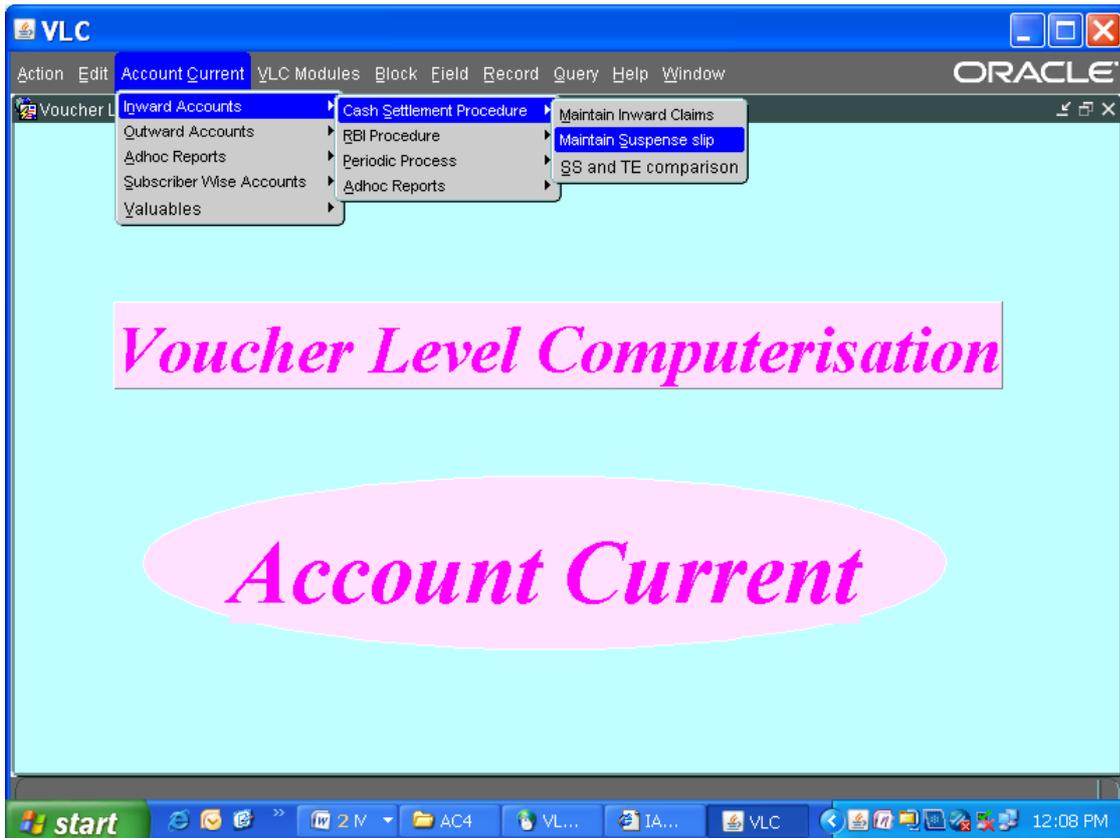
Adjustment Details	
Month of Account:	06/2013
Supporting Document No.:	2/1
Supporting Document Date:	18/07/2013
From Head of Account:	865800109 AA 000028
Credit/Debit:	DR
Clearance Status:	A
Month of Transaction:	06/2013
Cash/RBI?:	C
Amount:	23,436.00
To Head Of Account:	865800111 AK 000051
Adjusted Amount:	
Adjustment Month:	
Unit Id:	
Section Id:	AC1
No. of Vouchers/Challans:	
Remarks1:	SA13/BILL32TO34/31VRS
Remarks2:	
Total:	35,427.00 DR
SAA TE Generated Flag:	Y

At the bottom right of the window, there is a 'Claim Details' button. The Windows taskbar at the bottom shows the start button, several open applications (AC4, inwa..., VLC..., TAAD..., VLC), and the system clock showing 3:48 PM.

Generation of Suspense Slip

Go to Account current Menu in VLC module.

Select Inward Accounts, Cash settlement procedure and click maintain suspense slip.



REPORT ID:
PRINTED BY:
PRINTED ON:

Month of Account : 01/08/2013
Account Source : SOUTH WESTERN RAILWAY - BANGALORE

No. : AC1SEP038 TE No: 1228208
Date: 10/09/2013 TE Date: 02/09/2013

To
The AAO/Supervisor
DC5 Section.

The following items have been **DEBITED** under 8658-00-111- - AK-000-051
Departmental Adjustment Account against STH.SOUTH WESTERN RAILWAY - BANGALORE
Department for Aug 2013

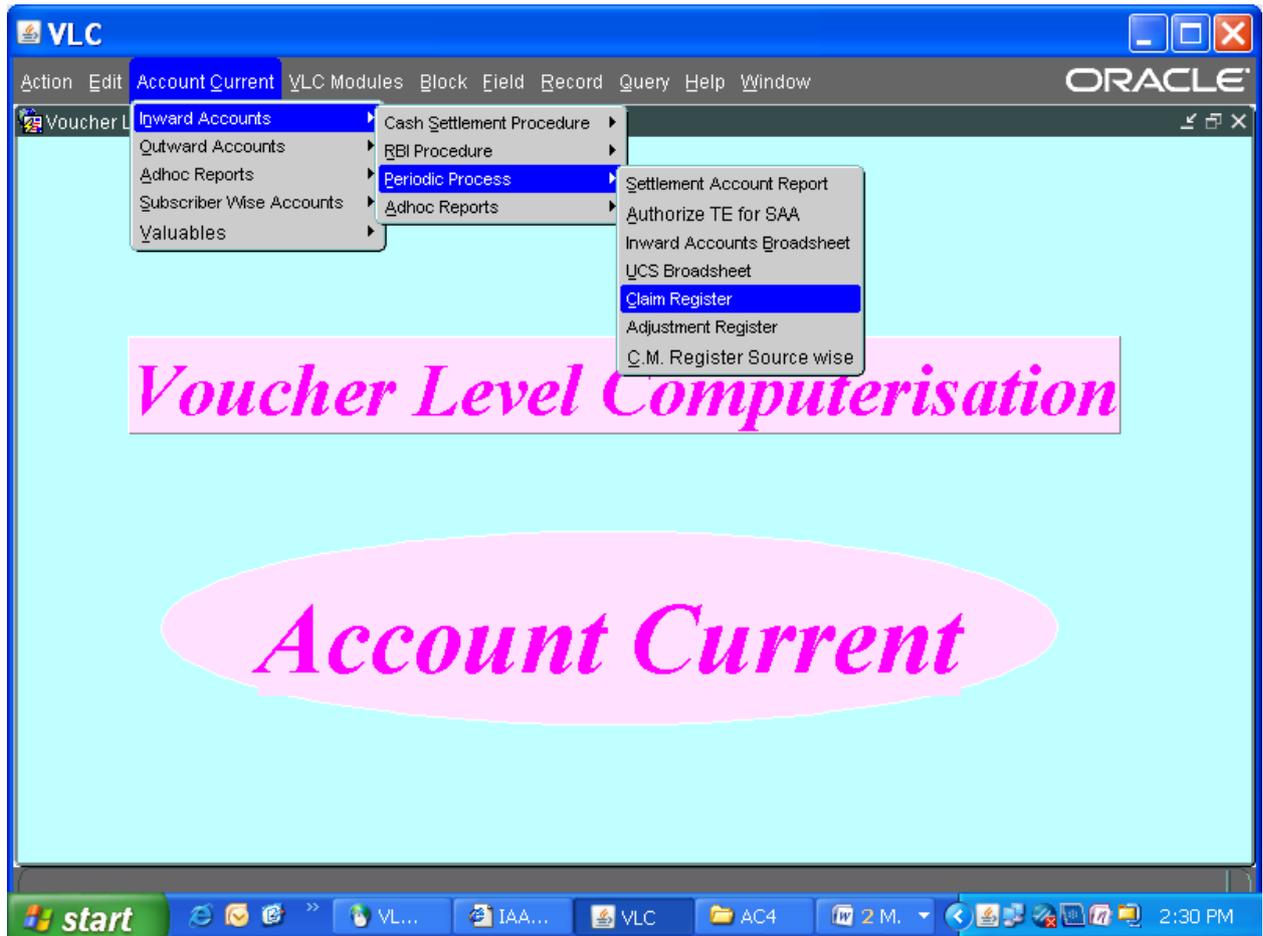
Amount	Debited	₹
23,436.00		

(AAO/Supervisor)
AC1

S.No.	Claim Ref. No.	Claim Ref. Date	Month of Txn	Supporting Doc. No. and Date	₹	Debit Remarks
1	NO.TA/283C 7V/SWR/SBC	18/07/2013	01/06/2013	2/1 18/07/2013		23,436.00 SA19B/ILL3ZTO3492VRS
Total:						23,436.00

Generation of inward claims register

Go to Account Current Menu. Select Inward Accounts, Periodic process, select and claim register. A screen as shown below appears.



Inward Claim Register / Outward Claim Register
Enter Values For The Parameters

Destination Type :

Destination Name :

No. of Copies:

Mode :

Month of Account :

Inward / Outward Flag :

A/c Source Category :

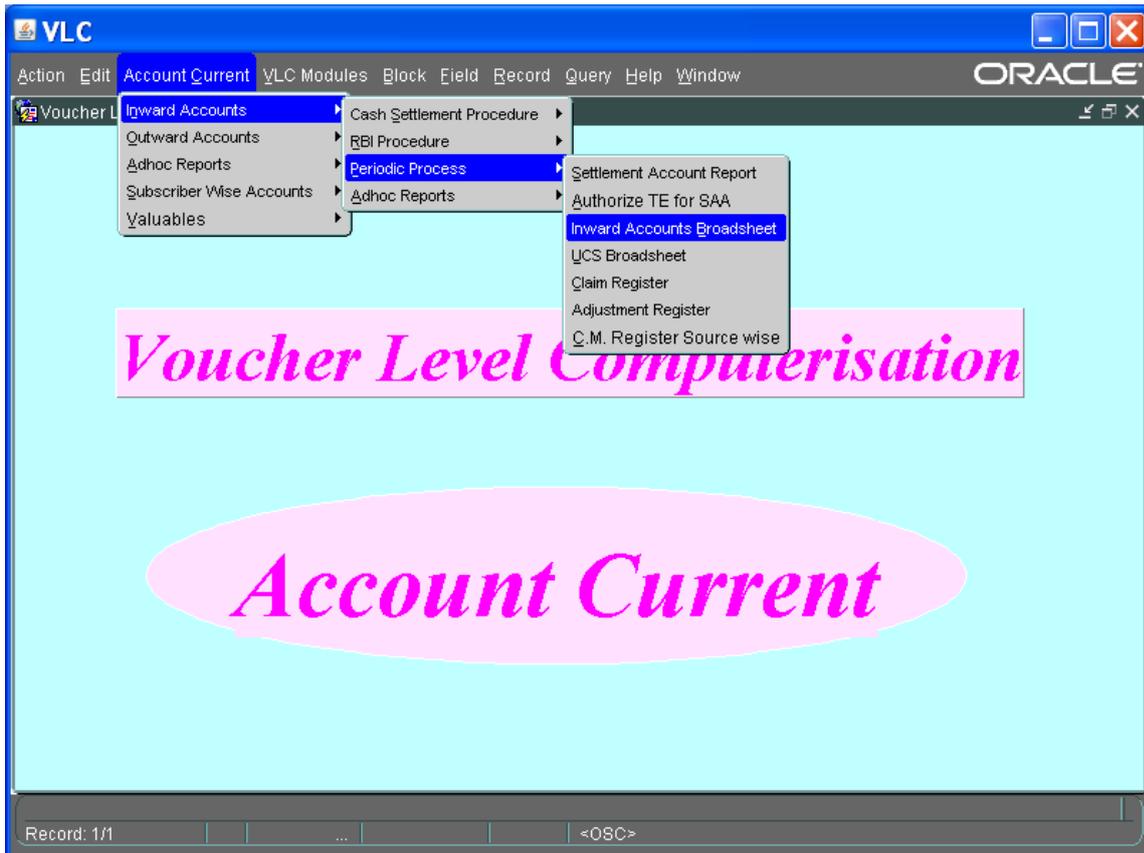
A/c Source :

Do you want closing :

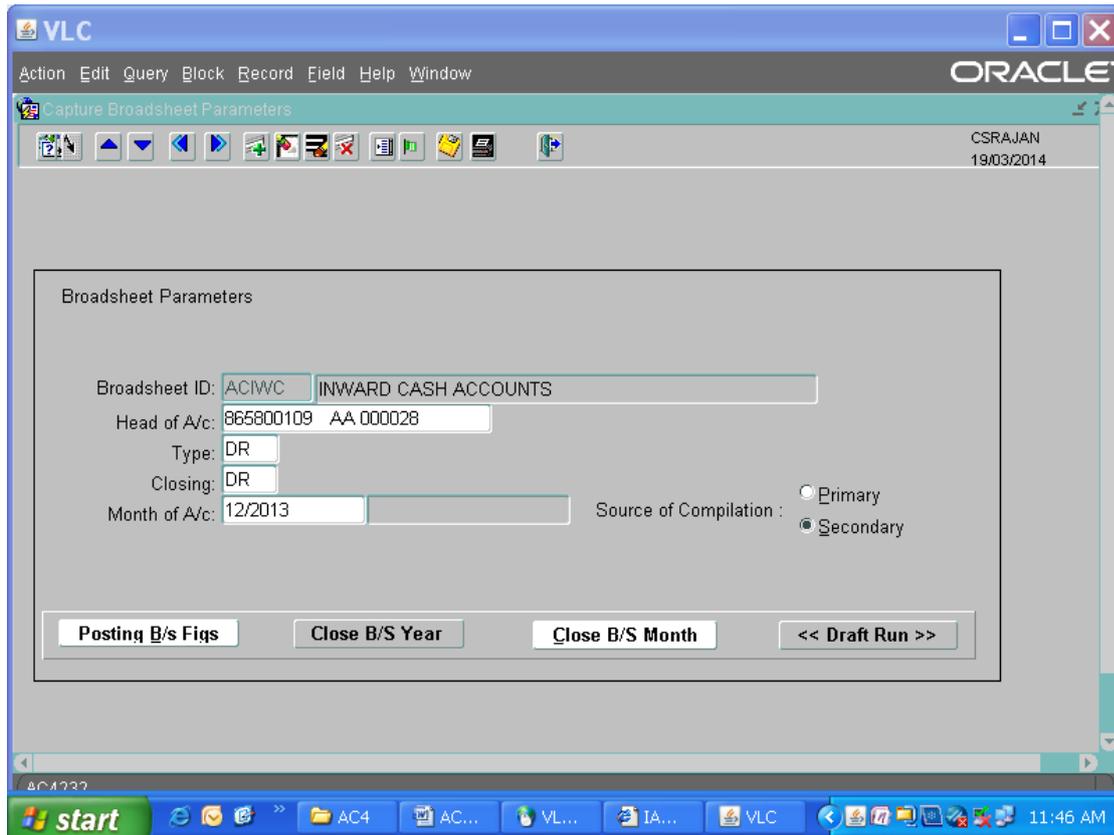
Enter the appropriate month details and run and print the report.

GENERATION OF INWARD BROAD SHEET IN VLC MODULE

Go to Inward account select Periodica Process and Inward accounts Broadsheet



Enter Debit or Credit as required and month of transaction to run the broad sheet



Select draft run to generate broadsheet as shown below

REPORT ID: 102931
 NAME: 10102010
 PRINTED ON: 04/03/09

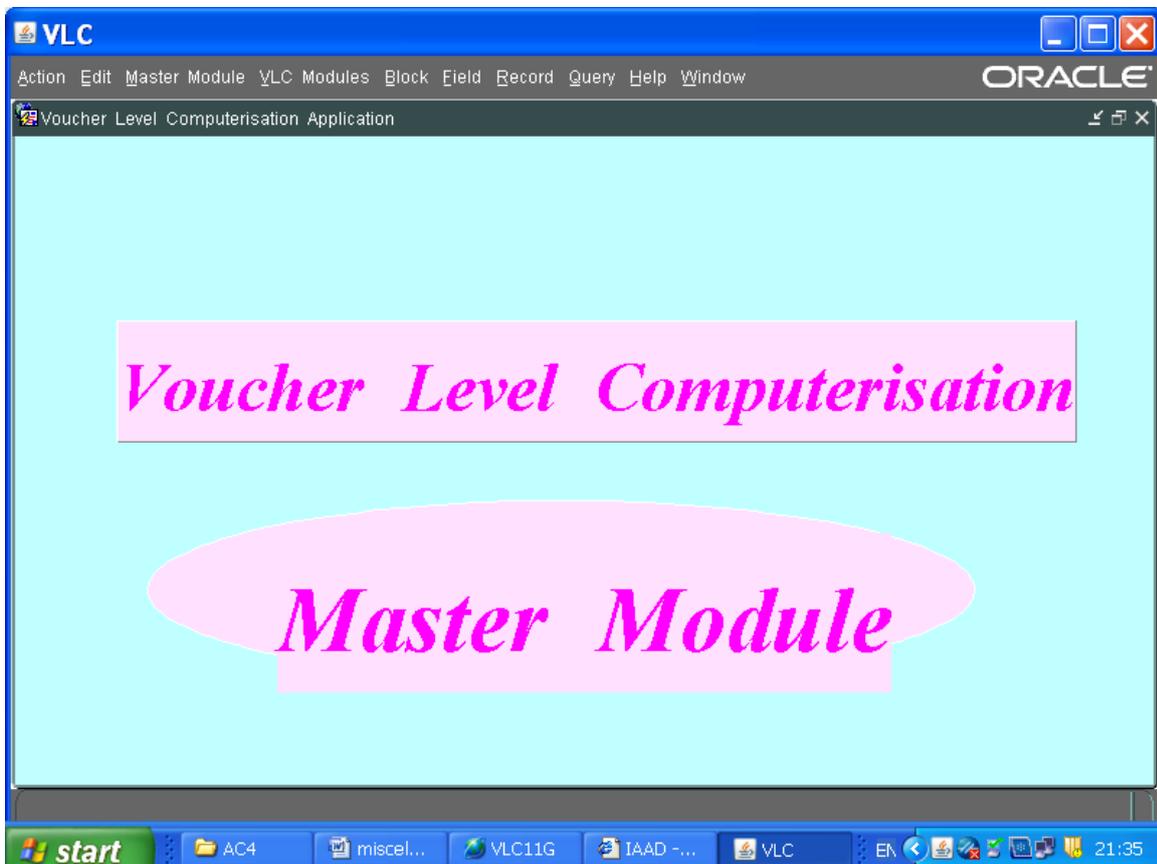
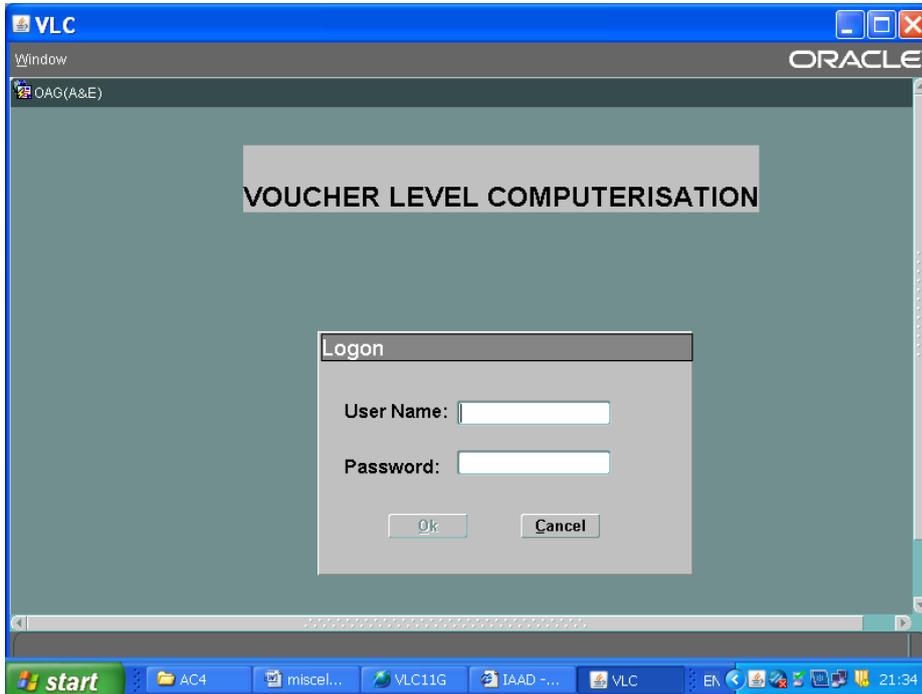
For The Month Of: 03/09
 Fiscal Year: 09-10
 Dept: 10102010
 Balance

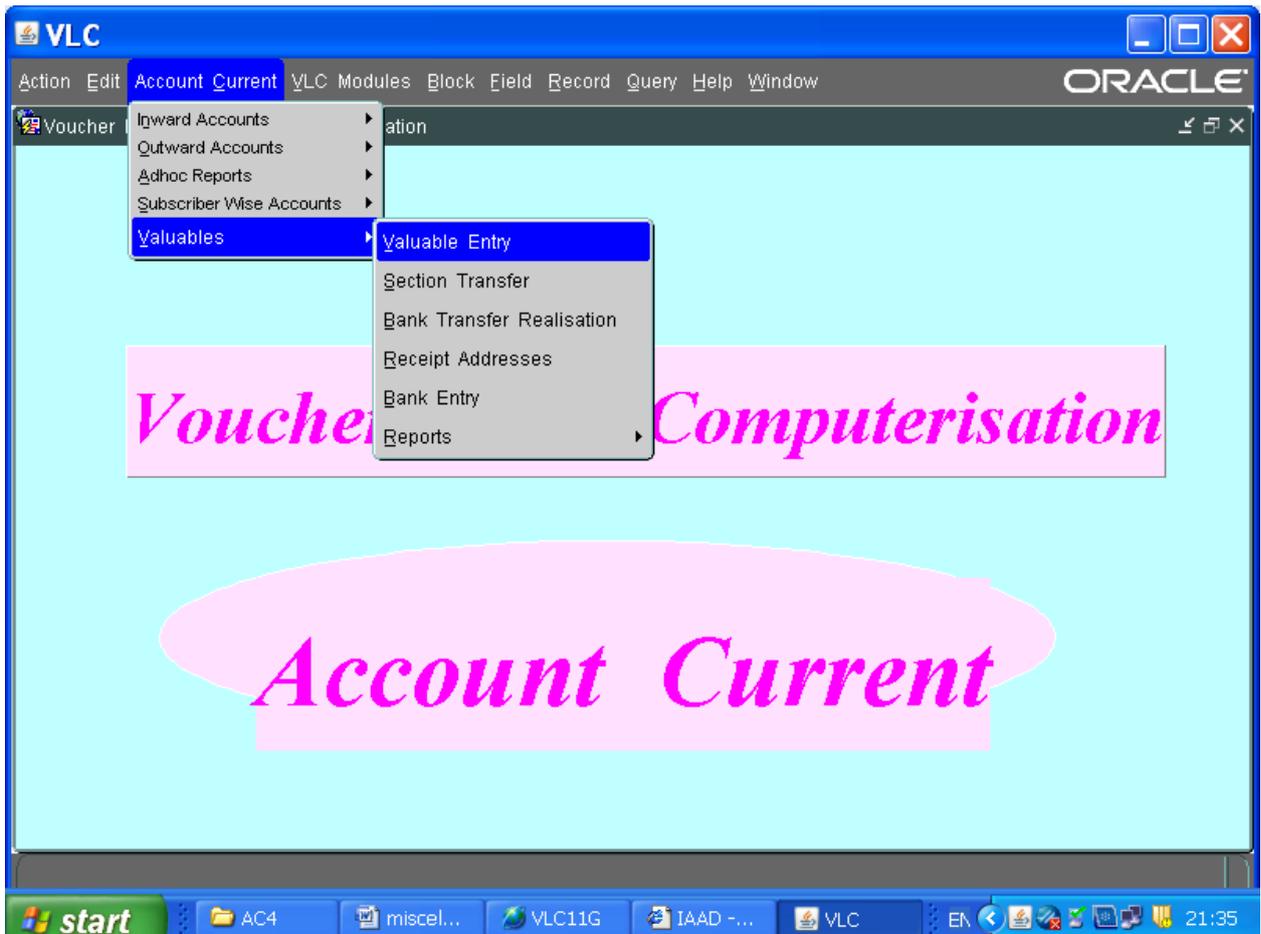
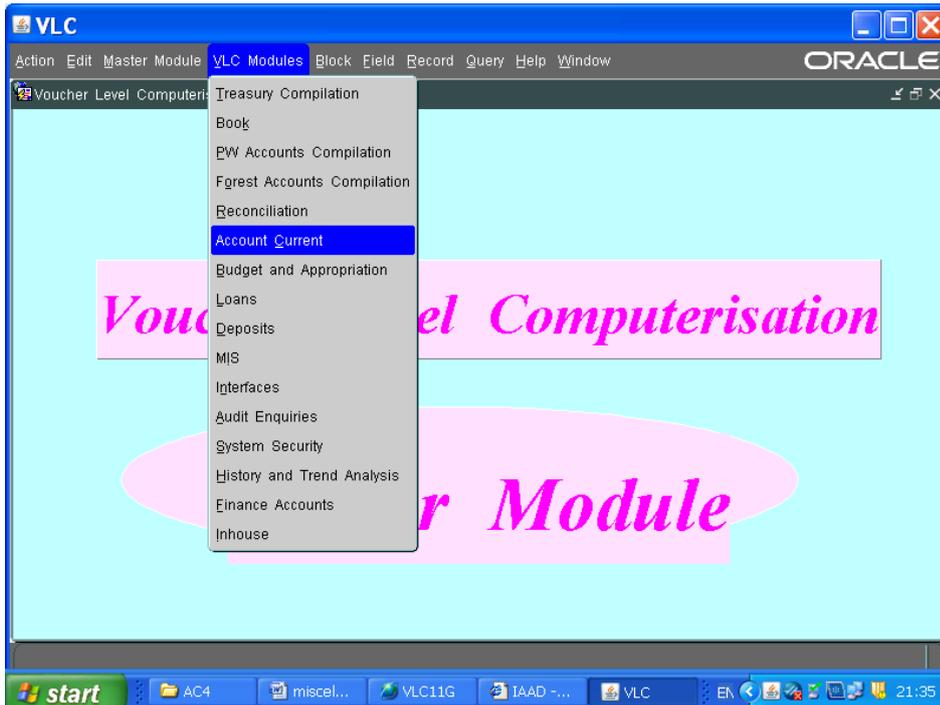
	DEBIT		CREDIT	
	Ledger Pages	Grand Total Pages	Ledger Pages	Grand Total Pages
Opening Balance	22,017.00	0.00	22,017.00	0.00
Transfers	42,800.00	28,760.00	16,760.00	0.00
Total	12,803.00	28,760.00	16,760.00	0.00
Adjustments	28,760.00	0.00	0.00	0.00
Closing Balance	14,226.00	0.00	16,760.00	0.00

----- END OF THE REPORT -----

AC4232
 Record: 1/1

VI. STEPS TO ACCESS VLC SOFTWARE FOR CREDIT SLIPS AND VALUABLE REGISTER





Data entry screen in the valuable register

VLC ORACLE

Action Edit Query Block Record Field Help Window

WINDOW1

Valuable Register

TRs No: 2144 Valuable No: 1 Date: 08/04/2013 Fin year: 01/04/2013

Covering Lr.No: CPAO/AIS/CHENNAI/2012-13/P-89 DT 22/03/2013

Lr. Date: 05/04/2013

Address: ASSISTANT ACCOUNTS OFFICER (AIS)

Address: MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE

Address: CENTRAL PENSION ACCOUNTING OFFICE, TRIKOOT-II

Address: BHIKAJI CAMA PLACE, NEW DELHI-66, PIN CODE: 110 066

CHQ/DD Flg: C CHQ/DD No: 686843 CHQ/DD Date: 11/03/2013 CHQ/DD Amount: 30606275

Bank Drawn On: PUNJAB NATIONAL BANK Place of the Bank: NEW DELHI

Transfer Section: AC4 Date of Transfer: 08/04/2013 Retn from Section: 09/04/2013

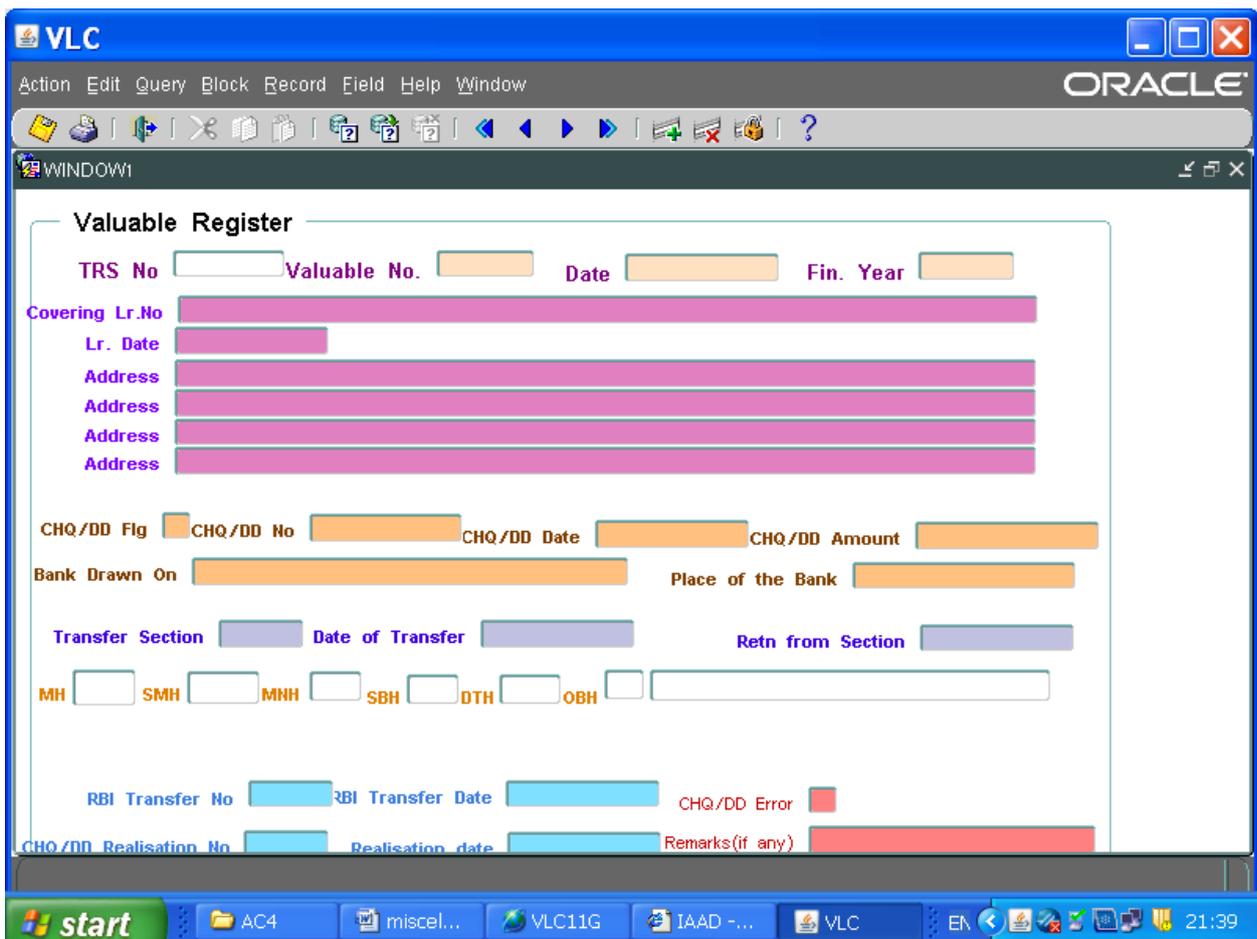
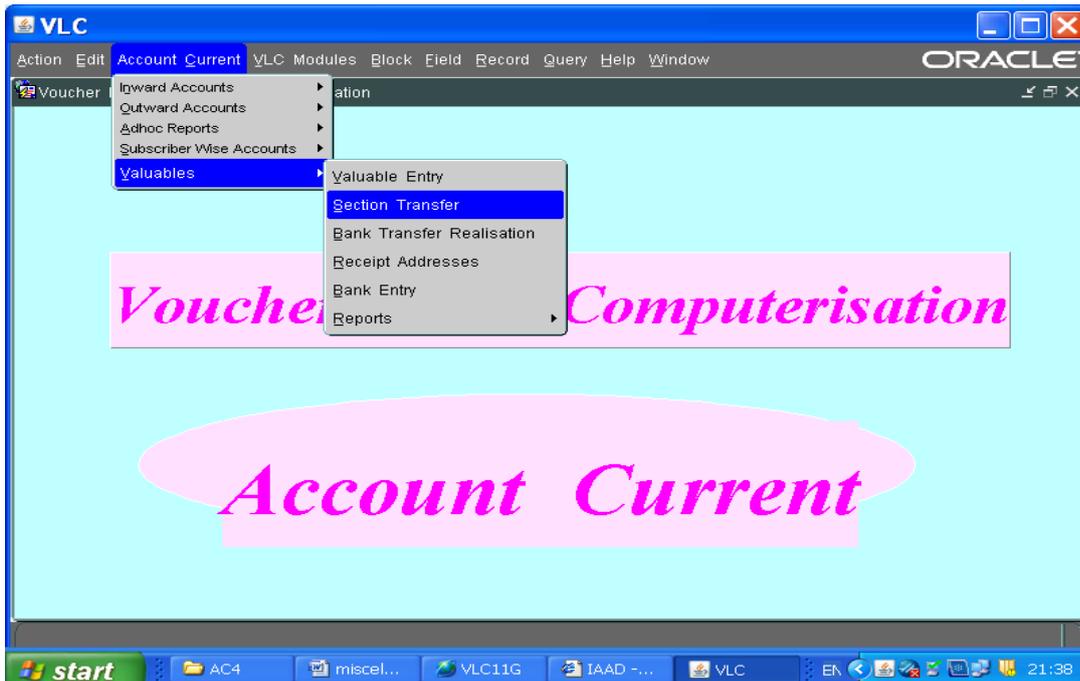
MH: 8658 SMH: 00 MNH: 101 SBH: DI DTH: 008 OBH: 00C Central Freedom Fighters Pensi

RBI Transfer No: RBI Transfer Date: 16/04/2013 CHQ/DD Error: N

CHQ/DD Realisation No: Realisation date: 02/05/2013 Remarks(if any): RE-IMBURSEMENT OF

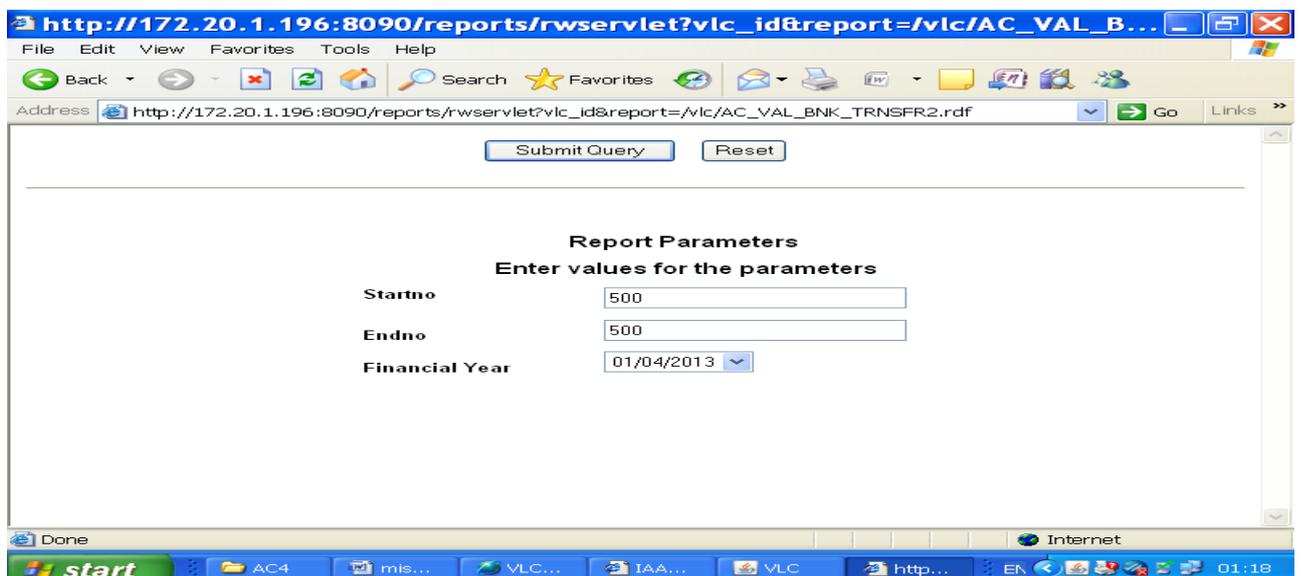
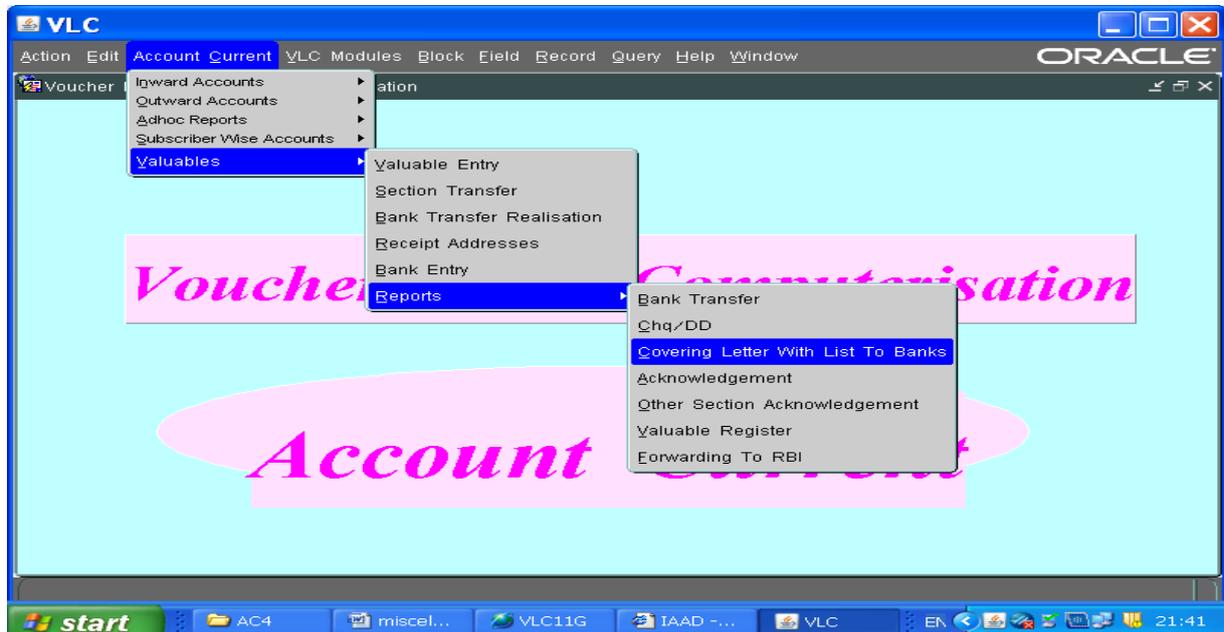
start AC4 miscell... VLC11G IAAD - ... VLC EN 03:30

In the above screen enter the financial year for which details are required in query mode. The details are automatically generated. Then again select valuables and section transfer screen



In the above screen, select head of account from list of values and exit.

Now go to valuables, reports and select covering letter with list to banks. In the screen that appears as shown below enter the valuable number and generate credit slip.



http://172.20.1.196:8090/reports/rwservlet? - Microsoft Internet Explorer

File Edit Go To Favorites Help

Back Forward Stop Home Search Favorites Refresh Print Mail New Tab

Address http://172.20.1.196:8090/reports/rwservlet? Go Links

1 / 1 78.2% Find

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (P.A.), TAMIL NADU, CHENNAI

No. AC IRBS/20 -20 -val 500 Dated : 28-11-13

To THE ASSISTANT GENERAL MANAGER, P.A.D. Phone : 24324512
Reserve Bank of India
Fort Clacis, Chennai 600001

Sir,

The Demand Draft/Cheque detailed below are forwarded herewith for being credited to the Government of Tarnil Nadu under the Head of Account noted :-

Sl.No.	Drawee	DD /Cheque Number & date Bank on which Drawn	Amount in Rs.	Head of Account
1	DRAWING AND DISBURSING OFFICER MINISTRY OF MINORITY AFFAIRS 11 TH FLOOR, ' B ' WING, PARYAVARAN BHAVAN	C 001214 0609/2013 STATE BANK OF PATIALA NEW DELHI	26,600.00	8658 00 109 AD 000 099

C G O COMPLEX, LODI ROAD,
NEW DELHI-3, PIN CODE: 110 002

Done Unknown Zone

start AC4 mis... VLC... IAA... VLC http... EN 01:17

VALUABLE REGISTER

VALUABLE REGISTER - AC SECTION FROM 1/11/13 TO 30/1/13

Valuable No.	CheqDD	CheqDD No.	CheqDD Dt.	CheqDD Amount	Transfd to	Transfd Dt.	
01/1/2013	352	C	001241	23/02/2013	26,000.00	AC3	01/01/2013
114104	DRAWING AND DISBURSING OFFICER MINISTRY OF MINORITY AFFAIRS, 11 TH FLOOR, 'B' WING, PARYAVARAN BHAVAI LODI ROAD, NEW DELHI-3. PIN CODE: 110 003 G-26027A@2006-CBMA DT 14/02/2013		STATE BANK OF PATIALA NEW DELHI	23/02/2013	Transferred on 12/01/2013 in Realised on DHERRAJ KUMAR HBA		
01/1/2013	353	C	001239	23/02/2013	6,000.00	AC3	01/01/2013
114114	DRAWING AND DISBURSING OFFICER MINISTRY OF MINORITY AFFAIRS, 11 TH FLOOR, 'B' WING, PARYAVARAN BHAVAI LODI ROAD, NEW DELHI-3. PIN CODE: 110 003 G-26027A@2006-CBMA DT 14/02/2013		STATE BANK OF PATIALA NEW DELHI	23/02/2013	Transferred on 12/01/2013 in Realised on DHERRAJ KUMAR (GP)		
01/1/2013	354	C	001240	23/02/2013	120.00	AC3	01/01/2013
114118	DRAWING AND DISBURSING OFFICER MINISTRY OF MINORITY AFFAIRS, 11 TH FLOOR, 'B' WING, PARYAVARAN BHAVAI LODI ROAD, NEW DELHI-3. PIN CODE: 110 003 G-26027A@2006-CBMA DT 14/02/2013		STATE BANK OF PATIALA NEW DELHI	23/02/2013	Transferred on 12/01/2013 in Realised on DHERRAJ KUMAR GS		
01/1/2013	355	C	122749	02/05/2013	24,139.00	AC3	01/01/2013
	PAY AND ACCOUNTS OFFICER MINISTRY OF FINANCE, DEPARTMENT OF FV&M		STATE BANK OF INDIA		Transferred on 12/01/2013 in		

FORMS

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), TAMILNADU
361 ANNASALAI, CHENNAI 600 018
Ph.: 044-24324512 Fax: 044-24320562

AC1/UNIT V/ISS OUT/2013-14/

Dated: 21/10/2013

OUTWARD SETTLEMENT ACCOUNT

State of Tamilnadu Outward Settlement Account between AG (A&E), Tamilnadu and **MEGHALAYA** for the month of 8/2013

Reference to advices sent to Central Accounts Section of the Reserve Bank	DEBIT		CREDIT		NET DEBIT/CREDIT
	Rs.	P.	Rs.	P.	
PrAG (A&E)/AC1/RB/STATE/025 DATED 4/10/2013	2,04,389	00			DC and Advice copy enclosed
PrAG (A&E)/AC1/RB/STATE/025 DATED 4/10/2013					27 vouchers enclosed
PrAG (A&E)/AC1/RB/STATE/026 DATED 4/10/2013	4,18,947	00			1 challan enclosed
			8,050	00	
TOTAL	6,23,336	00	8,050	00	

Forwarded to Office of the Accountant General (A&E),
With ___1___ schedules and ___27___ vouchers.

Signature _____
Sr. Accounts Officer/ AC

Office of the Accountant General (A&E)
Account Current Section,
MEGHALAYA @ SHILLONG
PIN CODE 793 001

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A & E)
TAMILNADU, CHENNAI-18.

ADVICE OF INTER GOVERNMENT ADJUSTMENT

FORM A.C.4
(See article 5.3 5.6 5.9 Account Code for Accountant General)

No. Pr.AG(A&E)/AC1/RB/STATE/025**DATED: 04/10/2013**

To

The General Manager,
Reserve Bank Of India,
Central Accounts Section,
Additional Office Building,
East High Court Road,
NAGPUR-440 001.

Sir,

Please CREDIT Rs. 2,04,389.00 (Rupees TWO LAKH FOUR THOUSAND THREE HUNDRED AND EIGHTY NINE ONLY) against the balance of the Government of Tamilnadu by per CONTRA DEBIT against the balance of the Government noted below. Intimation of adjustments should be sent to the Accounts Officer noted in column 2 quoting the number of this Advice.

The transaction relates to inter state suspense accounts of Tamilnadu Government for the Month of 08/2013.

Monetary settlement has to be effected on 09/2013.

Sd/-

**ASSISTANT ACCOUNTANT GENERAL
SENIOR ACCOUNTS OFFICER**

AC1/RB/STATE/

Name of the Government	Name of the Accounts officer to whom adjustments should be intimated	Total Amount in ₹ DEBIT
GOVERNMENT OF MEGHALAYA	A.G. MEGHALAYA	
TOTAL DEBIT		Rs. 2,04,389.00

i.e. CREDIT to Tamilnadu Government.

(RUPEES TWO LAKH FOUR THOUSAND THREE HUNDRED AND EIGHTY NINE ONLY)

ASSISTANT ACCOUNTS OFFICER

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A & E)
TAMILNADU, CHENNAI-18.

ADVICE OF INTER GOVERNMENT ADJUSTMENT

FORM A.C.4

(See article 5.3 5.6 5.9 Account Code for Accountant General)

No. Pr.AG(A&E)/AC1/RB/STATE/026

DATED:04/10/2013

To

The General Manager,

Reserve Bank Of India,
Central Accounts Section,
Additional Office Building,
East High Court Road,
NAGPUR-440 001.

Sir,

Please DEBIT Rs.8,050.00 (Rupees EIGHT THOUSAND AND FIFTY ONLY) against the balance of the Government of Tamilnadu by per CONTRA CREDIT against the balance of the Government noted below. Intimation of adjustments should be sent to the Accounts Officer noted in column 2 quoting the number of this Advice.

The transaction relates to inter state suspense accounts of Tamilnadu Government for the Month of 08/2013.

Monetary settlement has to be effected on 09/2013.

Sd/-
**ASSISTANT ACCOUNTANT GENERAL
SENIOR ACCOUNTS OFFICER**

AC1/RB/STATE/

Name of the Government	Name of the Accounts officer to whom adjustments should be intimated	Total Amount in ₹ CREDIT
GOVERNMENT OF MEGHALAYA (MISC)	A.G. MEGHALAYA (MISC)	
TOTAL CREDIT		₹ 8,050.00

i.e. DEBIT to Tamilnadu Government.
(RUPEES EIGHT THOUSAND AND FIFTY ONLY)

ASSISTANT ACCOUNTS OFFICER

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A & E)
361, ANNA SALAI, CHENNAI-18

NO.AC1/Comp/
Date:09/10/2013

ANNEXURE 'A'

CERTIFICATE OF STATEMENT OF DEBIT

Certified that the expenditure during the month of AUGUST 2013 on account of payment of pension on behalf of the Government of **MEGHALAYA** amounted to Rs. 2,04,389.00 (Rupees TWO LAKH FOUR THOUSAND THREE HUNDRED AND EIGHTY NINE Only).

Certified further that, it has been verified that these payments pertain to the state of MEGHALAYA and the connected payment vouchers have been retained in this office.

ASSISTANT ACCOUNTS OFFICER.

LIST OF REGISTERS MAINTAINED IN AC 1 SECTION

1. Claim register (individual railway wise to watch the debit / credit raised and subsequent clearance)

http://172.20.1.196:8090/reports/rwservlet? -

File Edit Go To Favorites Help

Address http://172.20.1.196:8090/reports/rwservlet?

Inward PRINTED O

Month Of Account : 08/2013

Account Source ID	Account Source Description	Reference to Initial Record	Receipts	Payment	Net amount of the Claim to be preferred	Net amount due to the other party	No. and Date of the letter forwarding the Claim
SR	SOUTHERN RAILWAY	NOS04C- 11/ AG/TN/110 29/08/2013	0.00	29,91,299.00	29,91,299.00		
		C504C- 11/CN/AG/TN/9 29/08/2013	0.00	26,69,506.00	26,69,506.00		

XXXXXXXXXX END OF THE REPORT XXXXXXXXXXXX

11.19 x 8.50 in

Done Unknown Zone

start AC4 RE... VL... 2 I.. VLC 3:02 PM

http://172.20.1.196:8090/reports/rwservlet? -

File Edit Go To Favorites Help

Address http://172.20.1.196:8090/reports/rwservlet?

Inward PRINTED O

Closed to the end of 01/08/2013

	Receipts	Payments
Opening Balance :	0	4107076
Additions :	0	5660803
Total :	0	9767881
Clearance :	0	0
Closing Balance :	0	9767881

A.A.G/Sr.A.O

11.19 x 8.50 in

Done Unknown Zone

start AC4 RE... VL... 2 I.. VLC 3:02 PM

- Broad sheets (individual railway wise to watch the settlement of claim)

Broadsheet consists of two parts viz., debit and credit which are further divided into three parts viz., Ledger column, broadsheet column and difference column. As far as inward is concerned, ledger column should always show Minus balance or Nil balance and the Broad sheet column should always show plus balance or Nil balance. The difference column should always show the difference between broad and ledger and as a result it should be a minus balance or NIL.

In respect of credit side of the broadsheet, when the claim is raised, the amount will appear as a fresh item (broad sheet column) and on issue of suspense slip, the amount will appear in the adjustment column of both broad sheet column and ledger column. The broadsheet balance will thus become nil. When the item is accounted for in the books of PAO (North) the figure will appear as a fresh item in the ledger column of the broad sheet and thus bringing the balance to NIL

In respect of debit, when the claim is raised, the amount will appear as fresh item in the broad sheet column of the broad sheet and on issue of suspense slip, the amount will appear in the adjustment column of the ledger. On obtaining the cheque from PAO (north), the figure will appear as fresh item in the ledger column of the broad sheet thus bringing the balance to Nil. As and when the cheque gets converted into demand draft (in case of settlement outside Tamilnadu) and sent to the ministry concerned, an yellow column of the claim register should be filled (In VLC module), so that the figure will appear in the broad sheet column of the broad sheet as an adjustment and hence bringing the balance to NIL

3. Objection book register (claims for which vouchers/schedules not received will be kept in this register till they are received)

OBJECTION BOOK REGISTER

MONTH OF ACCOUNT	NAME OF TREASURY	AMOUNT	REMARKS	INITIALS OF AAO	INITIALS OF SR. AO
------------------	------------------	--------	---------	-----------------	--------------------

OPENING BALANCE :
 ADDTION :
 TOTAL :
 CLEARANCE :
 CLOSING BALANCE :

4. Six monthly register (vouchers/schedules pending in objection book register for more than six months will be carried over to this register)

OPENING BALANCE :
 ADDTION :
 TOTAL :
 CLEARANCE :
 CLOSING BALANCE :

5. Suspense slip register (as and when suspense slip generated and sent to various section for the claim raised will be entered)

OPENING BALANCE :
 ADDTION :
 TOTAL :
 CLEARANCE :
 CLOSING BALANCE :

6. Clearance Memo register (details of all CM received from RBI, Nagpur along with the consolidated clearance memo is available.

OPENING BALANCE :
 ADDTION :
 TOTAL :

CLEARANCE :

CLOSING BALANCE :

Form 1**LIST OF REGISTERS MAINTAINED IN AC 4 SECTION**

1. Credit Slip Register: All credit slips received from AC1 section is noted in the register with all details along with date of receipt and date of returning the credit slips to AC1.

Sl. No.	Date of receipt	Cheque/DD No and date	Received from	Sent to	Remarks

Form 2

2. Valuables register: In addition to valuable register maintained in AC1, the same register is also maintained in AC4 also. All cheques and Demand Drafts requisitioned by the section in the case of net credits appearing in the treasury accounts are entered in this register.

Sl. No.	Date of receipt	Cheque/DD No and date	Received from	Sent to	Remarks

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Form 3

3. Transfer Entry Register: This register is maintained to make entries in respect of Transfer entry slips issued to various sections either by way of misclassification or nullifying transfer entries.

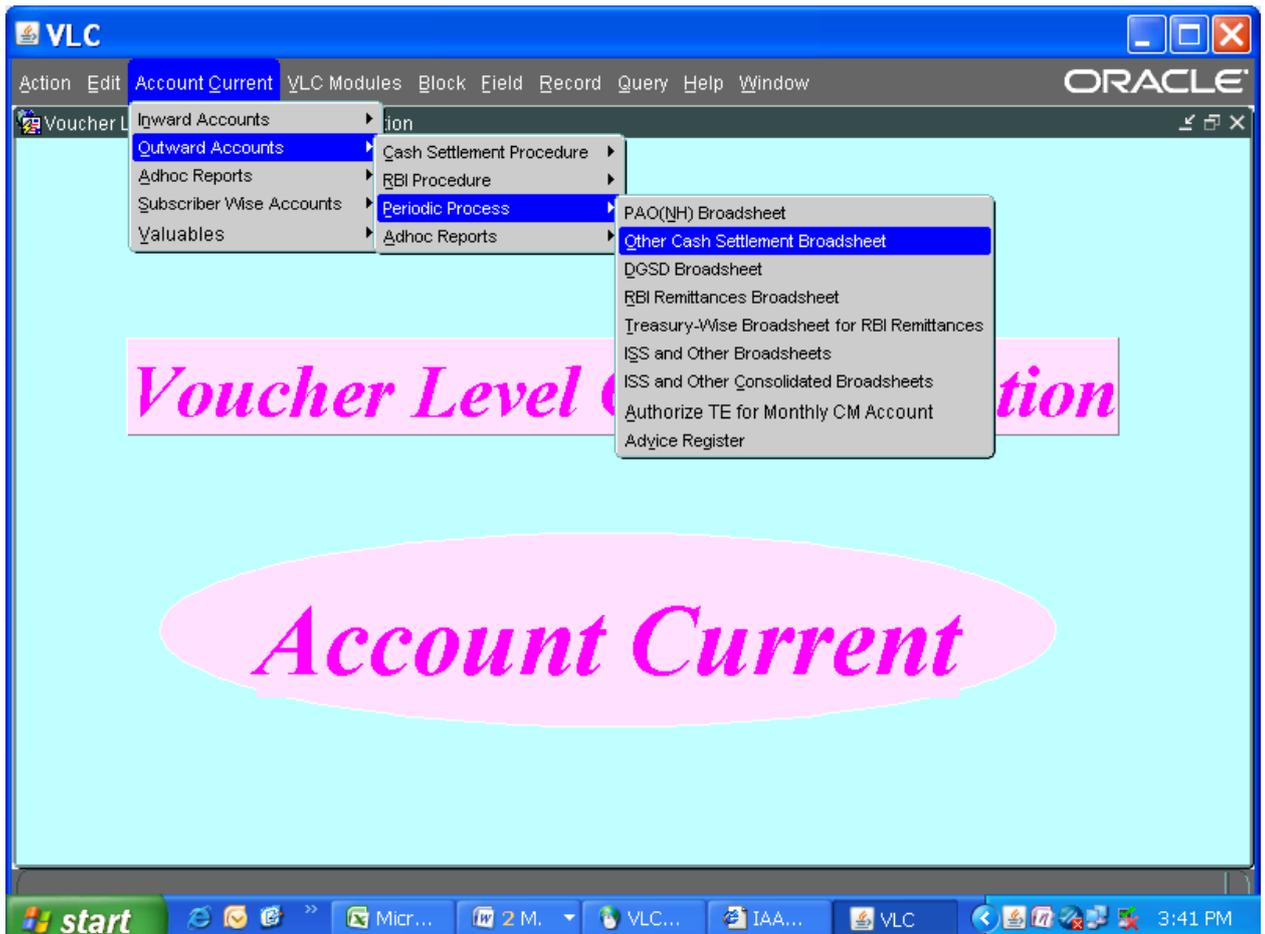
Sl. No.	Debit		Credit		Reasons for TE	Initials of receiving section	Remarks
	Head of account	Amount	Head of account	Amount			

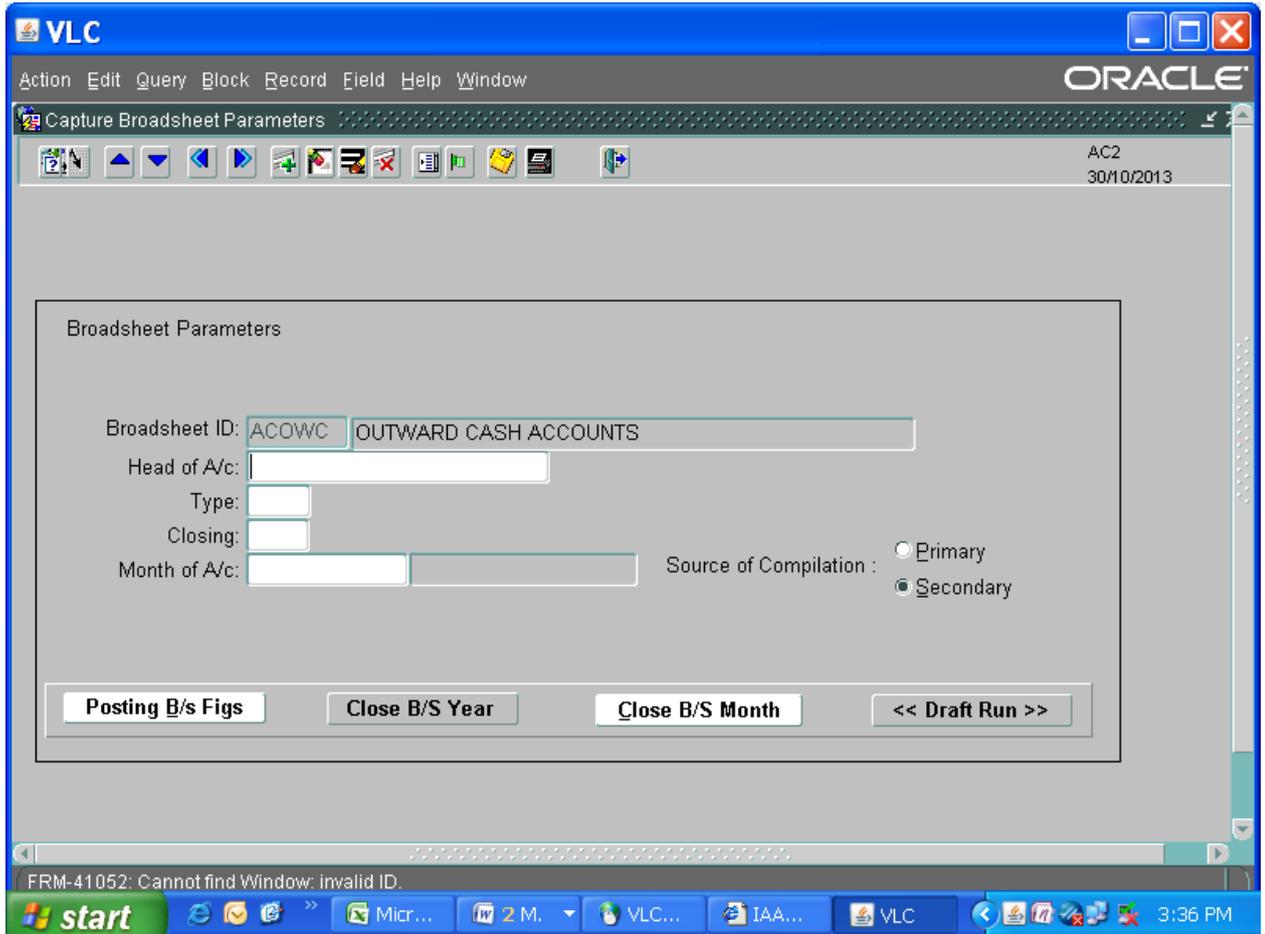
Form 4

4. Broadsheets: A separate broadsheet register is maintained for each and every ministry. The broadsheet consists of two parts viz. debit side and credit side which are further divided into three divisions viz. ledger figure, broad sheet figure and difference.

The procedure to generate broad sheet in VLC module is explained below. Click the VLC icon available on the desktop and enter user name and password. Select Account current, select outward claims periodic process, other cash settlement broadsheet. In the screen that opens enter head of account for which is to be generated and debit or credit as the case may be in the type and closing columns. Debit and credit have to be generated for all broadsheets whether transactions occur or not. Further, in the month of account column, initially enter the month for

which broadsheet has already been generated and click close broadsheet icon and run the report. Close the report and again come back to the original screen. Now enter the current month for which broadsheet is actually to be generated and click draft run to again run the report and generate broadsheet for the current month.





The broadsheet is displayed as follows.

REPORT ID: OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E),
361, ANNA SALAI, CHENNAI 600 018. PRINTED BY:

Month: 01/08/2013 CARNATIC STIPEND PRINTED ON: 31/02/2013

For The Month Of 08/2013
Head Of Account : Major Head 8658 Suspense,
Minor Head : 00-101- - DT

	DEBIT		(Figures in Rupees)		CR
	Ledger Figure	Broad Sheet Figure	Difference	Ledger Figure	
Opening Balance	36,944.25	27,608.00	-9,336.25	0.00	0.00
Fresh Items	6,540.25	6,540.25	0.00	0.00	0.00
Total	43,484.50	34,148.25	-9,336.25	0.00	0.00
Adjustments	9,336.00	6,740.00	-2,596.00	0.00	0.00
Closing Balance	34,148.50	27,408.25	-6,740.25	0.00	0.00

----- END OF THE REPORT-----

Form 5

5. Wanting Documents Register: The details of vouchers not received for total claims raised during a month is entered in this register and cleared when the vouchers or a certificate of payment is received from the respective treasuries. The vouchers or certificate is sent to the relevant ministry as a supplement claim and watched separately.

MONTH OF ACCOUNT	NAME OF TREASURY	AMOUNT	REMARKS

RLY 101 MINISTRY OF EXTERNAL AFFAIRS 000001	865800101	AA
RLY 102 Ministry of External Affairs - 27E (new sub head refer 214) 000002	865800101	AA
RLY 103 MINISTRY OF ECONOMIC AFFAIRS-REVENUE 040000	865800101	AA
RLY 201 PAO-IAD CHENNAI GIS 100000	865800101	AA
RLY 202 PAO-IAD CHENNAI GPF 110000	865800101	AA
RLY 203 PAO-IAD CHENNAI HBA 120000	865800101	AA
RLY 204 PAO-IAD CHENNAI MCA 130000	865800101	AA
RLY 205 PAO-IAD CHENNAI AUDIT FEES 140000	865800101	AA
RLY 206 PAO-IAD CHENNAI CGHS 150000	865800101	AA
RLY 207 PAO-IAD CHENNAI FESTIVAL ADVANCE 160000	865800101	AA
RLY 208 PAO-IAD CHENNAI INT ON HBA 190000	865800101	AA
RLY 209 PAO-IAD CHENNAI INT ON MCA 200000	865800101	AA
RLY 220 PAO IAD Flood Advance 220000	865800101	AA

RLY 141 MINISTRY OF INDUSTRIES AND CIVIL SUPPLIES 000001	865800101	AB
RLY 147 CIVIL SUPPLIES AND COOPERATION 000001	865800101	AD
RLY 142 MINISTRY OF TOURISM AND CIVIL AVIATION 000001	865800101	AE
RLY 118 MINISTRY OF STATISTICS 000001	865800101	AH
RLY 137 MINISTRY OF LABOUR 000001	865800101	AI
RLY 109 MINISTRY OF LEGAL AFFAIRS 000001	865800101	AJ
RLY 133 M/O LAW & JUSTICE / COMPANY AFFAIRS 000000	865800101	AM
RLY 108 MINISTRY OF HOME AFFAIRS 000001	865800101	AN
RLY 166 M/O PLANNING 000001	865800101	AO
RLY 143 SUPPLY & REHABILITATION 000001	865800101	AP
RLY 149 MINISTRY OF REHABILITATION 000001	865800101	AQ
RLY 129 CENTRAL BOARD OF EXCISE & CUSTOMS 000001	865800101	AT
RLY 126 LOK SABHA 000001	865800101	AU

RLY 122 MINISTRY OF CHEMICAL AND FERTILISERS 000001	865800101	AV
RLY 192 INTEREST ON CENTRAL GOVT. SECURITIES / G P NOTES ETC. 000002	865800101	AW
RLY 193 DISCHARGE OF CENTRAL GOVT. SECURITIES 000003	865800101	AW
RLY 194 PAY ROLL SAVING SCHEME 000005	865800101	AW
RLY 195 SINGAPORE PENSION 000009	865800101	AW
RLY 196 SRILANKA PENSION 000010	865800101	AW
RLY 222 Dept. of Economic Affairs - Transfer Tour Allowance 000016	865800101	AW
RLY 245 MINISTRY OF ECONOMIC AFFAIRS-FINANCE DEPARTMENT 000017	865800101	AW
RLY 119 MINISTRY OF COAL 000001	865800101	BA
RLY 121 MINISTRY OF STEEL 000001	865800101	BB
RLY 120 MINISTRY OF MINING 000001	865800101	BC
RLY 177 MINISTRY OF SOCIAL WELFARE 000001	865800101	BD
RLY 116 MINISTRY OF CULTURE 000001	865800101	BE

RLY 135 REVENUE & BANKING 000001	865800101	BF
RLY 168 DEPT. OF EXPENDITURE 000001	865800101	BG
RLY 221 DEPT. OF NATIONAL SAVINGS ORGANISATION 000002	865800101	BG
RLY 106 MINISTRY OF COMMERCE AND TEXTILES 000001	865800101	BH
RLY 115 MINISTRY OF HEALTH AND FAMILY WELFARE 000001	865800101	BI
RLY 169 DEPT. OF ELECTRONICS 000001	865800101	BJ
RLY 151 ENVIRONMENT & FOREST 000001	865800101	BK
RLY 110 MINISTRY OF ATOMIC ENERGY 000001	865800101	BL
RLY 117 MINISTRY OF PETROLEUM 000001	865800101	BM
RLY 104 MINISTRY OF SHIPPING AND TRANSPORT 000001	865800101	BN
RLY 146 CABINET AFFAIRS 000001	865800101	BO
RLY 128 PRESIDENTS SECTT 000001	865800101	BP
RLY 134 M/O TELECOMMUNICATIONS 000001	865800101	BQ

RLY 145 MINISTRY OF POWER 000001	865800101	BR
RLY 105 MINISTRY OF HUMAN RESOURCE - DEPT. OF EDUCATION 000001	865800101	BS
RLY 127 MINISTRY OF SPACE 000001	865800101	BT
RLY 112 MINISTRY OF UPSC 000001	865800101	BU
RLY 113 MINISTRY OF SCIENCE AND TECHNOLOGY 000001	865800101	CA
RLY 132 P & AR & CONNECTED RECORD 000001	865800101	CB
RLY 111 MINISTRY OF WORKS AND HOUSING 000001	865800101	CC
RLY 139 MINISTRY OF AGRICULTURE & FOOD 000001	865800101	CD
RLY 148 MINISTRY OF RURAL DEVELOPMENT 000001	865800101	CE
RLY 170 DEPT. FRO FOOD 000001	865800101	CF
RLY 140 MINISTRY OF IRRIGATION 000001	865800101	CG
RLY 125 UNION TERRITORY - DELHI ADMN. 000001	865800101	CH
RLY 124 RAJYA SABHA 000001	865800101	CI

RLY 144 AG HIMACHAL RADESH & CHANDIGARH 000001	865800101	CJ
RLY 136 MINISTRY OF DEFENCE 000001	865800101	CK
RLY 172 PAO(IAD) MADRAS 000001	865800101	CL
RLY 152 DIR OF ACCOUNTS -GOA 000001	865800101	CQ
RLY 171 CABINET SECTT 000001	865800101	CR
RLY 173 PAO(IAD) ANDAMAN & NICOBAR ISLANDS 000001	865800101	DA
RLY 174 CAO TELECOMMUNICATIONS 000001	865800101	DD
RLY 215 PAO - Dandakaranya Project 000001	865800101	DE
RLY 153 PAO PONDICHERRY 000001	865800101	DF
RLY 130 ELECTION COMMISSION OF INDIA 000001	865800101	DH
RLY 131 CENTRAL PENSION ACCOUNTING OFFICE 001001	865800101	DI
RLY 216 CENTRAL PENSION ACCOUNTING OFFICE 001002	865800101	DI
RLY 183 CENTRAL FREEDOM FIGHTERS PENSION 002000	865800101	DI

RLY 189 BURMA PENSION 003000	865800101	DI
RLY 187 RAJA PENSION 004000	865800101	DI
RLY 186 GOI A/Cs WITH OTHER GOVERNMENT 005000	865800101	DI
RLY 188 HIGH COURT JUDGES PENSION 006000	865800101	DI
RLY 185 POLITICAL PENSION 007000	865800101	DI
RLY 247 ALL INDIA SERVICE OFFICERS PENSION 008000	865800101	DI
RLY 184 CPAO SUSPENSE 000001	865800101	DK
RLY 197 MINISTRY OF FOOD PROCESSING INDUSTRIES 000001	865800101	DR
RLY 176 URBAN DEVELOPMENT 000001	865800101	DS
RLY 210 MINISTRY OF HOME AFFAIRS - CARNATIC STIPEND 000001	865800101	DT
RLY 175 UNION TERRITORY CHANDIGARH 000001	865800101	DT
RLY 165 DAA P&T MADRAS 000001	865800101	DT
RLY 167 M/O HUMAN RESOURCES -DEPT OF YOUTH AFFAIRS AND SPORTS 000001	865800101	DT

RLY 164 DAA P&T TAMIL NADU POSTAL CIRCLE MADRAS 000001	865800101	DT
RLY 163 DAA P&T HYDERABAD 000001	865800101	DT
RLY 162 DAA P&T TRIVANDRUM 000001	865800101	DT
RLY 161 DAA P&T NAGPUR 000001	865800101	DT
RLY 160 DAA P&T DELHI 000001	865800101	DT
RLY 156 POSTAL LIFE INSURANCE 000001	865800101	DT
RLY 155 PLI CLEARANCE 000001	865800101	DT
RLY 154 OTHER MISC RECEIPTS 000001	865800101	DT
RLY 107 MINISTRY OF INFORMATION & BROADCASTING 000001	865800101	DT
RLY 211 MINISTRY OF HOME AFFAIRS - CARNATIC STIPEND(CLEARANCE) 000002	865800101	DT
RLY 212 MINISTRY OF HOME AFFAIRS - SECRETARIAT 000001	865800101	DU
RLY 213 MINISTRY OF HOME AFFAIRS - CBI 000001	865800101	DW
RLY 218 MINISTRY OF SURFACE TRANSPORT -TSUNAMI WORKS 000001	865800101	DX

RLY 214 Ministry of External Affairs - 27E 000001	865800101	DY
RLY 224 D/O WOMEN & CHILD DEVELOPMENT 000001	865800101	EA
MIN MMA MINISTRY OF MINORITY AFFAIRS 000001	865800101	EB
RLY 246 MINISTRY OF MINORITY AFFAIRS 000002	865800101	EB
RLY 227 JAMMU AND KASHMIR PENSION 000001	865800101	EC
RLY 226 MINISTRY OF CORPORATE AFFAIRS 000001	865800101	ED
RLY 249 MIISTRY OF TRIBAL AFFAIRS 000001	865800101	EE

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RLY NR NORTHERN RAILWAY	865800102	AD 000001
RLY SR SOUTHERN RAILWAY	865800102	AD 000002
RLY ER EASTERN RAILWAYS	865800102	AD 000003
RLY CR CENTRAL RAILWAYS	865800102	AD 000004
RLY WR WESTERN RAILWAYS	865800102	AD 000005
RLY SER SOUTH EASTERN RAILWAY	865800102	AD 000006
RLY SCR SOUTH CENTRAL RAILWAYS	865800102	AD 000007

RLY ICF INTEGRAL COACH FACTORY	865800102	AD 000008
RLY CLW CHITTARANJAN LOCO WORKS	865800102	AD 000010
RLY NER NORTH EASTERN RAILWAYS	865800102	AD 000011
RLY NEF NORTH EASTERN FRONTIER	865800102	AD 000012
RLY NWR NORTH WESTERN RAILWAY	865800102	AD 000025
RLY ECR EAST CENTRAL RAILWAY	865800102	AD 000026
RLY EST EAST COAST RAILWAY	865800102	AD 000027
RLY STH SOUTH WESTERN RAILWAY-BANGALORE	865800102	AD 000028
RLY WCR WEST CENTRAL RAILWAY	865800102	AD 000029
RLY NCR NORTH CENTRAL RAILWAY	865800102	AD 000030
RLY SEC SOUTH EAST CENTRAL RAILWAY	865800102	AD 000031
RLY RCT Railway Claims Tribunal	865800102	AD 000032
RLY NFR NORTH FRONTIER RAILWAYS	865800102	AD 000033
RLY SRC SOUTHERN RAILWAYS-CREDIT	865800102	AD 001001
RLY 178 CDA ALLAHABAD (PENSION)	865800102	AE 000001
RLY 179 CDA FUNDS (MEERUT)	865800102	AE 000002
RLY 180 CDA WESTERN COMMAND MEERUT	865800102	AE 000005
RLY 225 Pr Controller of Defence Accts (Navy) Mumbai	865800102	AE 000008
RLY 181 CDA (SC) MADRAS	865800102	AE 000012
RLY 217 CDA BANGALORE	865800102	AE 000015
RLY 223 Pr. CDA NEW DELHI	865800102	AE 000016
RLY 248 FA TO ASO, NAVAL DOCKYARD, VISHAKAPATNAM	865800102	AE 000017
RLY 158 POST & TELEGRAPH	865800102	AF 000001

RLY 157 AG JAMMU & KASHMIR 865800102 AH 000001

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RLY NR NORTHERN RAILWAY 865800109 AA 000001

RLY SRC SOUTHERN RAILWAYS-CREDIT 865800109 AA 000002

RLY SR SOUTHERN RAILWAY 865800109 AA 000002

RLY ER EASTERN RAILWAYS 865800109 AA 000003

RLY CR CENTRAL RAILWAYS 865800109 AA 000004

RLY WR WESTERN RAILWAYS 865800109 AA 000005

RLY NER NORTH EASTERN RAILWAYS 865800109 AA 000006

RLY SCR SOUTH CENTRAL RAILWAYS 865800109 AA 000007

RLY ICF INTEGRAL COACH FACTORY 865800109 AA 000008

RLY RLB RAILWAY BOARD 865800109 AA 000009

RLY CLW CHITTARANJAN LOCO WORKS 865800109 AA 000010

RLY SER SOUTH EASTERN RAILWAY 865800109 AA 000011

RLY NEF NORTH EASTERN FRONTIER 865800109 AA 000012

RLY NWR NORTH WESTERN RAILWAY 865800109 AA 000025

RLY ECR EAST CENTRAL RAILWAY 865800109 AA 000026

RLY EST EAST COAST RAILWAY 865800109 AA 000027

RLY STH SOUTH WESTERN RAILWAY-BANGALORE 865800109 AA 000028

RLY WCR WEST CENTRAL RAILWAY 865800109 AA 000029

RLY NCR NORTH CENTRAL RAILWAY	865800109	AA 000030
RLY SEC SOUTH EAST CENTRAL RAILWAY	865800109	AA 000031
RLY RCT Railway Claims Tribunal	865800109	AA 000032
RLY NFR NORTH FRONTIER RAILWAYS	865800109	AA 000033
RLY 182 CDA ALLAHABAD	865800109	AB 000001
RLY 181 CDA (SC) MADRAS	865800109	AB 000013
RLY 217 CDA BANGALORE	865800109	AB 000014
RLY 223 Pr. CDA NEW DELHI	865800109	AB 000015
RLY 158 POST & TELEGRAPH	865800109	AC 000001
RLY 160 DAA P&T DELHI	865800109	AC 000002
RLY 161 DAA P&T NAGPUR	865800109	AC 000003
RLY 162 DAA P&T TRIVANDRUM	865800109	AC 000004
RLY 163 DAA P&T HYDERABAD	865800109	AC 000005
RLY 164 DAA P&T TAMIL NADU POSTAL CIRCLE MADRAS	865800109	AC 000006
RLY 165 DAA P&T MADRAS	865800109	AC 000007
RLY 102 Ministry of External Affairs - 27E (new sub head refer 214)	865800109	AD 000001
RLY 101 MINISTRY OF EXTERNAL AFFAIRS	865800109	AD 000001
RLY 215 PAO - Dandakaranya Project	865800109	AD 000001
RLY 214 Ministry of External Affairs - 27E	865800109	AD 000001
RLY 141 MINISTRY OF INDUSTRIES AND CIVIL SUPPLIES	865800109	AD 000002
RLY 200 M/O LAW & JUSTICE / SUPREME COURT	865800109	AD 000003
RLY 122 MINISTRY OF CHEMICAL AND FERTILISERS	865800109	AD 000004
RLY 134 M/O TELECOMMUNICATIONS	865800109	AD 000008

RLY 137 MINISTRY OF LABOUR	865800109	AD 000009
RLY 142 MINISTRY OF TOURISM AND CIVIL AVIATION	865800109	AD 000010
RLY 109 MINISTRY OF LEGAL AFFAIRS	865800109	AD 000011
RLY 133 M/O LAW & JUSTICE / COMPANY AFFAIRS	865800109	AD 000012
RLY 108 MINISTRY OF HOME AFFAIRS	865800109	AD 000013
RLY 213 MINISTRY OF HOME AFFAIRS - CBI	865800109	AD 000013
RLY 211 MINISTRY OF HOME AFFAIRS - CARNATIC STIPEND(CLEARANCE)	865800109	AD 000013
RLY 210 MINISTRY OF HOME AFFAIRS - CARNATIC STIPEND	865800109	AD 000013
RLY 212 MINISTRY OF HOME AFFAIRS - SECRETARIAT	865800109	AD 000013
RLY 118 MINISTRY OF STATISTICS	865800109	AD 000014
RLY 166 M/O PLANNING	865800109	AD 000015
RLY 199 C B D T (CONTRACTORS - PWC & FC)	865800109	AD 000016
RLY 198 C B D T (SALARIES - PWC)	865800109	AD 000016
RLY 138 C B D T (TDS)	865800109	AD 000016
RLY 107 MINISTRY OF INFORMATION & BROADCASTING	865800109	AD 000017
RLY 129 CENTRAL BOARD OF EXCISE & CUSTOMS	865800109	AD 000018
RLY 126 LOK SABHA	865800109	AD 000019
RLY 145 MINISTRY OF POWER	865800109	AD 000020
RLY 119 MINISTRY OF COAL	865800109	AD 000021
RLY 103 MINISTRY OF ECONOMIC AFFAIRS-REVENUE	865800109	AD 000022
RLY 121 MINISTRY OF STEEL	865800109	AD 000023
RLY 120 MINISTRY OF MINING	865800109	AD 000024

RLY 167 M/O HUMAN RESOURCES -DEPT OF YOUTH AFFAIRS AND SPORTS 000025	865800109	AD
RLY 105 MINISTRY OF HUMAN RESOURCE - DEPT. OF EDUCATION	865800109	AD 000026
RLY 224 D/O WOMEN & CHILD DEVELOPMENT	865800109	AD 000027
RLY 168 DEPT. OF EXPENDITURE	865800109	AD 000028
RLY 169 DEPT. OF ELECTRONICS	865800109	AD 000029
RLY 115 MINISTRY OF HEALTH AND FAMILY WELFARE	865800109	AD 000030
RLY 113 MINISTRY OF SCIENCE AND TECHNOLOGY	865800109	AD 000031
RLY 127 MINISTRY OF SPACE	865800109	AD 000032
RLY 110 MINISTRY OF ATOMIC ENERGY	865800109	AD 000033
RLY 117 MINISTRY OF PETROLEUM	865800109	AD 000034
RLY 104 MINISTRY OF SHIPPING AND TRANSPORT	865800109	AD 000035
RLY 128 PRESIDENTS SECTT	865800109	AD 000036
RLY 112 MINISTRY OF UPSC	865800109	AD 000037
RLY 111 MINISTRY OF WORKS AND HOUSING	865800109	AD 000038
RLY 139 MINISTRY OF AGRICULTURE & FOOD	865800109	AD 000040
RLY 140 MINISTRY OF IRRIGATION	865800109	AD 000041
RLY 125 UNION TERRITORY - DELHI ADMN.	865800109	AD 000042
RLY 124 RAJYA SABHA	865800109	AD 000043
RLY 144 AG HIMACHAL RADESH & CHANDIGARH	865800109	AD 000044
RLY 136 MINISTRY OF DEFENCE	865800109	AD 000045
RLY 151 ENVIRONMENT & FOREST	865800109	AD 000046
RLY 170 DEPT. FRO FOOD	865800109	AD 000047

RLY 147 CIVIL SUPPLIES AND COOPERATION	865800109	AD 000048
RLY 152 DIR OF ACCOUNTS -GOA	865800109	AD 000050
RLY 146 CABINET AFFAIRS	865800109	AD 000052
RLY 171 CABINET SECTT	865800109	AD 000053
RLY 143 SUPPLY & REHABILATION	865800109	AD 000054
RLY 106 MINISTRY OF COMMERCE AND TEXTILES	865800109	AD 000055
RLY 116 MINISTRY OF CULTURE	865800109	AD 000056
RLY 132 P & AR & CONNECTED RECORD	865800109	AD 000058
RLY 153 PAO PONDICHERRY	865800109	AD 000059
RLY 148 MINISTRY OF RURAL DEVELOPMENT	865800109	AD 000060
RLY 201 PAO-IAD CHENNAI GIS	865800109	AD 000061
RLY 202 PAO-IAD CHENNAI GPF	865800109	AD 000061
RLY 203 PAO-IAD CHENNAI HBA	865800109	AD 000061
RLY 204 PAO-IAD CHENNAI MCA	865800109	AD 000061
RLY 205 PAO-IAD CHENNAI AUDIT FEES	865800109	AD 000061
RLY 206 PAO-IAD CHENNAI CGHS	865800109	AD 000061
RLY 207 PAO-IAD CHENNAI FESTIVAL ADVANCE	865800109	AD 000061
RLY 208 PAO-IAD CHENNAI INT ON HBA	865800109	AD 000061
RLY 209 PAO-IAD CHENNAI INT ON MCA	865800109	AD 000061
RLY 172 PAO(IAD) MADRAS	865800109	AD 000061
RLY 173 PAO(IAD) ANDAMAN & NICOBAR ISLANDS	865800109	AD 000066
RLY 197 MINISTRY OF FOOD PROCESSING INDUSTRIES	865800109	AD 000069
RLY 174 CAO TELECOMMUNICATIONS	865800109	AD 000078

RLY 175 UNION TERRITORY CHANDIGARH	865800109	AD 000084
RLY 177 MINISTRY OF SOCIAL WELFARE	865800109	AD 000086
RLY 130 ELECTION COMMISSION OF INDIA	865800109	AD 000091
RLY 218 MINISTRY OF SURFACE TRANSPORT -TSUNAMI WORKS	865800109	AD 000092
RLY 220 PAO IAD Flood Advance	865800109	AD 000093
RLY 221 DEPT. OF NATIONAL SAVINGS ORGANISATION	865800109	AD 000094
RLY 222 Dept. of Economic Affairs - Transfer Tour Allowance	865800109	AD 000095
RLY 245 MINISTRY OF ECONOMIC AFFAIRS-FINANCE DEPARTMENT	865800109	AD 000096
RLY 225 Pr Controller of Defence Accts (Navy) Mumbai	865800109	AD 000097
RLY 226 MINISTRY OF CORPORATE AFFAIRS	865800109	AD 000098
RLY 246 MINISTRY OF MINORITY AFFAIRS	865800109	AD 000099
RLY 248 FA TO ASO, NAVAL DOCKYARD, VISHAKAPATNAM	865800109	AD 000100
RLY 249 MIISTRY OF TRIBAL AFFAIRS	865800109	AD 000101
RLY 176 URBAN DEVELOPMENT	865800109	AD 000830
RLY 135 REVENUE & BANKING	865800109	AE 000001
RLY 216 CENTRAL PENSION ACCOUNTING OFFICE	865800109	AE 000001
RLY 131 CENTRAL PENSION ACCOUNTING OFFICE	865800109	AE 000001
RLY 157 AG JAMMU & KASHMIR	865800109	AF 000001
RLY 156 POSTAL LIFE INSURANCE	865800109	AF 000001
RLY 155 PLI CLEARANCE	865800109	AF 000001
RLY 154 OTHER MISC RECEIPTS	865800109	AF 000001
RLY RLB RAILWAY BOARD	865800109	AF 000001
RLY 200 M/O LAW & JUSTICE / SUPREME COURT	865800109	AF 000001

RLY 196 SRILANKA PENSION	865800109	AF 000001
RLY 195 SINGAPORE PENSION	865800109	AF 000001
RLY 194 PAY ROLL SAVING SCHEME	865800109	AF 000001
RLY 193 DISCHARGE OF CENTRAL GOVT. SECURITIES	865800109	AF 000001
RLY 192 INTEREST ON CENTRAL GOVT. SECURITIES / G P NOTES ETC.	865800109	AF 000001
RLY 189 BURMA PENSION	865800109	AF 000001
RLY 188 HIGH COURT JUDGES PENSION	865800109	AF 000001
RLY 187 RAJA PENSION	865800109	AF 000001
RLY 186 GOI A/Cs WITH OTHER GOVERNMENT	865800109	AF 000001
RLY 185 POLITICAL PENSION	865800109	AF 000001
RLY 184 CPAO SUSPENSE	865800109	AF 000001
RLY 183 CENTRAL FREEDOM FIGHTERS PENSION	865800109	AF 000001
RLY 149 MINISTRY OF REHABILITATION	865800109	AF 000001
RLY 182 CDA ALLAHABAD	865800109	AF 000001
RLY 178 CDA ALLAHABAD (PENSION)	865800109	AF 000001
RLY 179 CDA FUNDS (MEERUT)	865800109	AF 000001
RLY 180 CDA WESTERN COMMAND MEERUT	865800109	AF 000001
RLY 227 JAMMU AND KASHMIR PENSION	865800109	AF 000002
RLY 247 ALL INDIA SERVICE OFFICERS PENSION	865800109	AG 000001

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SAA AAR WEST BENGAL	865800110 AB 000001
SAA ABR WEST BENGAL	865800110 AB 000001
SAA AAC UTTAR PRADESH	865800110 AC 000001
SAA UPM UTTAR PRADESH MISC	865800110 AC 000002
SAA AAD MADHYA PRADESH	865800110 AD 000001
SAA AAE BIHAR	865800110 AE 000001
SAA AAF KARNATAKA	865800110 AF 000001
SAA ABF KARNATAKA	865800110 AF 000001
SAA ABG KERALA	865800110 AG 000001
SAA AAG KERALA	865800110 AG 000001
SAA AAH ANDHRAPRADESH	865800110 AH 000001
SAA AAI RAJASTHAN	865800110 AI 000001
SAA ABI RAJASTHAN MISC.	865800110 AI 000002
SAA AAJ ASSAM	865800110 AJ 000001
SAA ABK ORISSA	865800110 AK 000001
SAA AAK ORISSA	865800110 AK 000001
SAA AAL PUNJAB	865800110 AL 000001
SAA AAM MAHARASHTRA	865800110 AM 000001
SAA AMM MAHARASTRA MISCELLANEOUS	865800110 AM 001000
SAA AAN GUJARAT	865800110 AN 000001
SAA AAO TAMILNADU	865800110 AO 000001
MIN AAQ PAO SUPPLY, MADRAS	865800110 AQ 000001
MIN MPS PAO SUPPLIES, BOMBAY	865800110 AR 000001

SAA AAS HARYANA	865800110 AS 000001
SAA AAT HIMACHALPRADESH	865800110 AT 000001
SAA AAU JAMMU AND KASHMIR	865800110 AU 000000
SAA AAV NAGALAND	865800110 AV 000001
SAA AAW MEGHALAYA	865800110 AW 000001
SAA MPP MEGALAYA MISCELLANOUES PAYMENTS	865800110 AW 000002
MIN AAX MINISTRY OF URBAN DEVELOPMENT	865800110 AX 000001
MIN AAY PAO SUPPLY NEWDELHI	865800110 AY 000001
MIN AAZ PAO SUPPLY-CALCUTTA	865800110 AZ 000000
MIN ABA LABOUR	865800110 BA 000001
MIN ABB PLANNING COMMISSION	865800110 BB 000001
MIN ABC NON-CONVENTIONAL SOURCES OF ENERGY	865800110 BC 000001
MIN ABD WATER RESOURCES	865800110 BD 000000
MIN ABE FINANCE - DEPARTMENT OF EXPENDITURE	865800110 BE 000000
MIN MEA FINANCE-DEPARTMENT OF ECONOMIC AFFAIRS	865800110 BF 000001
MIN MSJ MINISTRY OF SOCIAL JUSTICE&EMPOWERMENT/ /MINISTRY OF WELFARE	865800110 BG 000001
MIN ABH DEPARTMENT OF SOCIAL WELFARE	865800110 BH 000001
MIN MHF MINISTRY OF HEALTH AND FAMILY WELFARE	865800110 BI 000001
MIN ABJ MINISTRY OF SHIPPING	865800110 BJ 000001
MIN MOA MINISTRY OF AGRICULTURE	865800110 BK 000001
MIN ABL DEPARTMENT OF FOOD AND CIVIL SUPPLIES	865800110 BL 000001
MIN ABM DEPARTMENT OF RURAL DEVELOPMENT	865800110 BM 000001

MIN ABN ENERGY-POWER	865800110	BN 000001
MIN ABO MINISTRY OF HOME AFFAIRS	865800110	BO 000001
MIN ABP MINISTRY OF PERSONNEL P.G. AND PENSIONS	865800110	BP 000001
MIN ABU MINISTRY OF ENVIRONMENT	865800110	BU 000001
MIN ABV MINISTRY OF HUMAN RESOURCES DEVELOPMENT	865800110	BV 000001
MIN ABW DEPARTMENT OF TEXTILES	865800110	BW 000000
MIN ABX DEPARTMENT OF INDUSTRIES	865800110	BX 000001
MIN ABY DEPARTMENT OF IRRIGATION	865800110	BY 000001
MIN ABZ DEPARTMENT OF COMMERCE	865800110	BZ 000001
MIN ACB DEPARTMENT OF STATISTICS	865800110	CB 000000
MIN ACC DEPARTMENT OF CONSUMER AFFAIRS	865800110	CC 000001
MIN ACD MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	865800110	CD 000001
SAA ACF R.B.I NEWDELHI	865800110	CF 000001
MIN ACT DEPARTMENT OF LEGAL AFFAIRS	865800110	CT 000001
SAA ACU UTTARAKHAND	865800110	CU 000001
SAA ACV CHATTISGARH	865800110	CV 000001
SAA ATP TRIPURA	865800110	CW 000001
SAA AAB ARUNACHAL PRADESH	865800110	CX 000001
MIN ACY MINISTRY OF EXTERNAL AFFAIRS	865800110	CY 000001
SAA ACZ JHARKHAND	865800110	CZ 000001
SAA ADZ JHARKHAND	865800110	CZ 000002
SAA CHA CHATTISGARH GOVT. MISC	865800110	DA 000001
MIN MPR MINISTRY OF PANCHAYATHI RAJ	865800110	DB 001000

MIN MDR DEPARTMENT OF REVENUE	865800110 DC 000001
MIN MMA MINISTRY OF MINORITY AFFAIRS	865800110 DD 000001
MIN ADE MINISTRY OF CIVIL AVIATION AND TOURISM	865800110 DE 000001
MIN ADF MINISTRY OF TRIBAL AFFAIRS	865800110 DF 000001
sAA ADG PUDUCHERRY	865800110 DG 000001
MIN ADH DEPARTMENT OF CORPORATE AFFAIRS	865800110 DH 000001
MIN ADI DEPT. OF WOMEN & CHILD DEVELOPMENT	865800110 DI 000001
SAA AMZ MIZORAM	865800110 DJ 000001
SAA AMP MANIPUR	865800110 DK 000001

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RLY 138 C B D T (TDS)	865800112 AA 000001
RLY 198 C B D T (SALARIES - PWC)	865800112 AA 010000
RLY 199 C B D T (CONTRACTORS - PWC & FC)	865800112 AA 020000

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MIN MPR MINISTRY OF PANCHAYATHI RAJ	867500106 AA 001001
MIN ABH DEPARTMENT OF SOCIAL WELFARE	867500106 AC 000001
MIN ABN ENERGY-POWER	867500106 AC 000001

MIN ABO MINISTRY OF HOME AFFAIRS	867500106	AC 000001
MIN ABP MINISTRY OF PERSONNEL P.G. AND PENSIONS	867500106	AC 000001
MIN ABU MINISTRY OF ENVIRONMENT	867500106	AC 000001
MIN ABV MINISTRY OF HUMAN RESOURCES DEVELOPMENT	867500106	AC 000001
MIN ABW DEPARTMENT OF TEXTILES	867500106	AC 000001
MIN ABX DEPARTMENT OF INDUSTRIES	867500106	AC 000001
MIN ABY DEPARTMENT OF IRRIGATION	867500106	AC 000001
MIN ABZ DEPARTMENT OF COMMERCE	867500106	AC 000001
MIN ACB DEPARTMENT OF STATISTICS	867500106	AC 000001
MIN ACC DEPARTMENT OF CONSUMER AFFAIRS	867500106	AC 000001
MIN ACD MINISTRY OF ROAD TRANSPORT AND HIGHWAYS	867500106	AC 000001
MIN ACT DEPARTMENT OF LEGAL AFFAIRS	867500106	AC 000001
MIN ACY MINISTRY OF EXTERNAL AFFAIRS	867500106	AC 000001
MIN MDR DEPARTMENT OF REVENUE	867500106	AC 000001
SAA ACF R.B.I NEWDELHI	867500106	AC 000001
SAA AGO GOA	867500106	AC 000001
SAA AAO TAMILNADU	867500106	AC 000001
MIN MEA FINANCE-DEPARTMENT OF ECONOMIC AFFAIRS	867500106	AC 000001
MIN MHF MINISTRY OF HEALTH AND FAMILY WELFARE	867500106	AC 000001
MIN MOA MINISTRY OF AGRICULTURE	867500106	AC 000001
MIN MPS PAO SUPPLIES, BOMBAY	867500106	AC 000001
MIN MSJ MINISTRY OF SOCIAL JUSTICE&EMPOWERMENT/MINISTRY OF WELFARE	867500106	AC 000001

MIN AAQ PAO SUPPLY, MADRAS	867500106	AC 000001
MIN AAX MINISTRY OF URBAN DEVELOPMENT	867500106	AC 000001
MIN AAY PAO SUPPLY NEWDELHI	867500106	AC 000001
MIN AAZ PAO SUPPLY-CALCUTTA	867500106	AC 000001
MIN ABA LABOUR	867500106	AC 000001
MIN ABB PLANNING COMMISSION	867500106	AC 000001
MIN ABC NON-CONVENTIONAL SOURCES OF ENERGY	867500106	AC 000001
MIN ABD WATER RESOURCES	867500106	AC 000001
MIN ABE FINANCE - DEPARTMENT OF EXPENDITURE	867500106	AC 000001
MIN ABL DEPARTMENT OF FOOD AND CIVIL SUPPLIES	867500106	AC 000001
MIN ABM DEPARTMENT OF RURAL DEVELOPMENT	867500106	AC 000001
MIN ABJ MINISTRY OF SHIPPING	867500106	AC 000007
MIN ADE MINISTRY OF CIVIL AVIATION AND TOURISM	867500106	AC 000008
MIN ADF MINISTRY OF TRIBAL AFFAIRS	867500106	AC 000009
SAA ADG PUDUCHERRY	867500106	AC 000010
MIN ADH DEPARTMENT OF CORPORATE AFFAIRS	867500106	AC 000011
MIN ADI DEPT. OF WOMEN & CHILD DEVELOPMENT	867500106	AC 000012

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SAA AAM MAHARASHTRA	879300101	AA 000001
SAA AMM MAHARASTRA MISCELLANEOUS	879300101	AB 000001

SAA AAN GUJARAT	879300101 AC 000001
SAA AAR WEST BENGAL	879300101 AG 000001
SAA ABR WEST BENGAL	879300101 AH 000001
SAA AAC UTTAR PRADESH	879300101 AI 000001
SAA UPM UTTAR PRADESH MISC	879300101 AJ 000001
SAA AAL PUNJAB	879300101 AK 000001
SAA AAS HARYANA	879300101 AM 000001
SAA AAE BIHAR	879300101 AO 000001
SAA AAD MADHYA PRADESH	879300101 AQ 000001
SAA AAJ ASSAM	879300101 AS 000001
SAA AAV NAGALAND	879300101 AU 000001
SAA AAK ORISSA	879300101 AW 000001
SAA ABK ORISSA	879300101 AX 000001
SAA AAH ANDHRAPRADESH	879300101 AY 000001
SAA AAF KARNATAKA	879300101 BA 000001
SAA ABF KARNATAKA	879300101 BB 000001
SAA AAG KERALA	879300101 BC 000001
SAA ABG KERALA	879300101 BD 000001
SAA AAW MEGHALAYA	879300101 BE 000001
SAA MPP MEGALAYA MISCELLANOUES PAYMENTS	879300101 BF 000001
SAA AAI RAJASTHAN	879300101 BG 000001
SAA ABI RAJASTHAN MISC.	879300101 BH 000001
SAA AAT HIMACHALPRADESH	879300101 BI 000001

SAA ATP TRIPURA	879300101 BK 000001
SAA AAU JAMMU AND KASHMIR	879300101 BM 000001
SAA AAB ARUNACHAL PRADESH	879300101 BO 000001
SAA AGO GOA	879300101 BQ 000001
SAA AMZ MIZORAM	879300101 BR 000001
SAA AMP MANIPUR	879300101 BS 000001
SAA ACV CHATTISGARH	879300101 BT 000000
SAA ACU UTTARAKHAND	879300101 BV 000000
SAA ACZ JHARKHAND	879300101 BX 000000
SAA ADZ JHARKHAND	879300101 BY 000000
SAA CHA CHATTISGARH GOVT. MISC	879300101 BZ 000001