



# सिविल लेखा नियम पुस्तिका Civil Accounts Manual

(संशोधित प्रथम संस्करण 2002)  
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वित्त मंत्रालय, व्यय विभाग, महालेखा नियंत्रक,  
नई दिल्ली द्वारा जारी किया गया

ISSUED BY THE MINISTRY OF FINANCE,  
DEPARTMENT OF EXPENDITURE,  
CONTROLLER GENERAL OF ACCOUNTS, NEW DELHI



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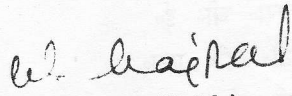
## PREFACE

The Civil Accounts Manual contains detailed instructions and procedures relating to payments made by Pay and Accounts Officers and by cheque drawing DDOs of Civil Ministries/Departments of the Central Government and accounting, compilation, consolidation of annual accounts and inter-departmental, inter-governmental adjustments and ancillary matters which are required to be followed by Accounts Offices. These instructions cover most of the facets thereof and include standardised forms of various accounts registers/records/returns to be maintained and or submitted by such offices. Due to passage of time, a number of changes have arisen necessitating their inclusion in the provisions of the Manual to cope with the needs of time. This revised edition incorporates all correction slips and related Office Memoranda issued so far.

2. Three new chapters relating to Bank Reconciliation – Expenditure Account Transactions and Revenue Accounts of CBEC and CBDT have been introduced and these will help in the understanding of the reconciliation process of Expenditure and Receipts Accounts of CBEC and CBDT with Public Sector Banks and Reserve Bank of India.

3. This manual is brought out in diglot form as envisaged under Article 343 of the Constitution of India. While every effort has been made to make the Hindi translation correspond to its English text as closely as possible, the English text may be referred to where the meaning is not clear from the translation. Any errors or inaccuracies coming to the light may kindly be brought to our notice, so that these are corrected in the next edition.

Dated : 11<sup>th</sup> January, 2002  
New Delhi

  
(USHA SAHAJPAL)  
Controller General of Accounts



THE ABBREVIATIONS USED IN THE MANUAL MAY BE READ AS FOLLOWS :

A.A.	....	....	Appropriation Accounts
A.G.	....	....	Accountant General
A.O.	....	....	Accounts Officer
C.A.	....	....	Controller of Accounts
C.A.A.	....	....	Chief Accounting Authority
C.C.A.	....	....	Chief Controller of Accounts
C.C.S.	....	....	Central Civil Services
C.&A.G.	....	....	Comptroller & Auditor General of India
C.D.A.	....	....	Controller of Defence Accounts
C.B.D.T.	....	....	Central Board of Direct Taxes
C.B.E.C.	....	....	Central Board of Excise & Customs
C.G.A.	....	....	Controller General of Accounts
C.T.Rs.	....	....	Compilation of Central Treasury Rules
D.C.R.G.	....	....	Death cum Retirement Gratuity
D.A.	....	....	Director of Audit
D.D.O.	....	....	Drawing and Disbursing Officer
D.D.S.&R.	....	....	Debt, Deposit, Suspense and Remittances
D.E.A.	....	....	Department of Economic Affairs
F.A.	....	....	Financial Adviser
F.A. & C.A.O.	....	....	Financial Adviser and Chief Accounts Officer
J.A.O./Jr.A.O.	....	....	Junior Accounts Officer
Jr. Acctt.	....	....	Junior Accountant
J.E.	....	....	Journal Entry
L.M.M.H.	....	....	List of Major and Minor Heads of Account
O.B.	....	....	Objection Book
P.A.C.	....	....	Public Accounts Committee
P.A.O.	....	....	Pay & Accounts Office/ Officer
Pr.A.O.	....	....	Principal Accounts Office/ Officer
P.S.B.	....	....	Public Sector Bank
R.B.I.	....	....	Reserve Bank of India
S.C.T.	....	....	Statement of Central Transactions
S.P.E.	....	....	Special Police Establishment
T.D.S.	....	....	Tax deducted at source
T.E.	....	....	Transfer Entry
T.O.	....	....	Treasury Officer
U.Cs.	....	....	Utilisation Certificates

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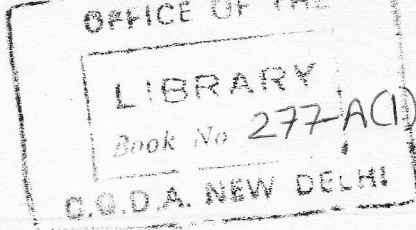
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## **CHAPTER 11**

### **APPROPRIATION ACCOUNTS (CENTRAL CIVIL)**

#### **11.1 CONCEPT AND SCOPE**

**11.1.1** Appropriation Accounts means the accounts which indicate the expenditure (both Voted and Charged) of the Government for each financial year compared with the amounts of voted grants and charged appropriations for different purposes, as specified in the Schedules appended to the Appropriation Act passed by Parliament. These Accounts are submitted to Parliament under Article 151 of the Constitution and are intended to disclose:-

- (a) that the moneys indicated therein as having been disbursed, were legally available for and applicable to the service or purpose to which they had been applied or charged;
- (b) that the expenditure conforms to the authority which governs it (exceptions being listed out in the Appendix, referred to in the certificate mentioned in para 11.3.4(a) below);
- (c) the effects of reappropriations ordered by the Ministry/Department.

**11.1.2** If any money has been spent during a financial year in excess of the amounts of voted grants/charged appropriations (separately under the revenue and capital sections), the circumstances leading to such an excess will be disclosed through these accounts enabling Parliament to regularise it or otherwise. Such regularisation of excess will be made by Additional Grants submitted to Parliament under Article 115 of the Constitution of India after receipt of recommendations of the Public Accounts Committee in respect of the expenditure incurred in excess of the voted grants/charged appropriations for that year in Parliament and Budget Division.

**Note 1:** As per recommendations of the Public Accounts Committee (Third Lok Sabha 1965-66) contained in paragraph 4.26 of their 45th Report, an excess of expenditure over the grant in a year which is exclusively due to an omission to account for such expenditure in an earlier year (when the grant/appropriation actually remained unutilised in that year) does not require regularisation by Parliament under Article 115 of the Constitution of India.

**Note 2:** Cases of "New Service/New Instrument of Service" can be regularised only in the ensuing year after the original Demands for Grants are presented in February preceding and not after that ensuing year through the Supplementary Demands for Grants (For determination of cases of New Service/New Instrument of Service - Annexure "A" to Chapter 4, Ministry of Finance O.M.No.F.7(15)-B(RA)/82 dt.13-4-82 may be referred to). Regularisation of cases relating to New Service/New Instrument of Service may be submitted as applicable to the cases of explanatory notes for excess.



**11.1.3** Schedule to the Appropriation Act containing the Charged and Voted sums (Gross) for Revenue and Capital expenditure is based on the Part I (Main) of the Demands for Grants presented to Parliament under Article 113(3) of the Constitution. Part I is built up from the details embodied in Part II i.e. grantwise and major headwise details of the same Demands for Grants and Detailed Demands for Grants presented subsequently to Parliament for discussion on the Budget. Since the Union Govt. Appropriation Accounts (Civil) are a supplement to the Union Government Finance Accounts prepared on a net basis (viz. Gross expenditure minus recoveries), the relationship between the two is arranged by below the line recoveries indicated in the form of Note below Part II *ibid* at the time of reconciliation (Expenditure Budget Volume II indicating net expenditure and minor headwise details of Major Heads/grants and/or appropriations in Part II of Demands for Grants).

## **11.2 CHIEF ACCOUNTING AUTHORITY WHO IS TO FINALLY APPROVE AND SIGN THE HEADWISE APPROPRIATION ACCOUNTS**

**11.2.1** Under the departmentalised system of accounting, the Secretary of each Ministry/Department acts as the Chief Accounting Authority and is finally responsible to approve and sign the Headwise Appropriation Accounts of grants/appropriations administered by his Ministry/Department. He is assisted by the Financial Adviser/Pr. Chief Controller/Chief Controller/Controller/Dy. Controller of Accounts in the preparation of these accounts. However, in the cases of ministries having independent Secretary for different Departments, each Secretary will function as Chief Accounting Authority for the respective Department e.g. in the Ministry of Industry, Secretary in the (i) Department of Industrial Development and (ii) Department of Industrial Policy and Promotion and in the Ministry of Law and Justice, Secretary in (i) Department of Legal Affairs and (ii) Legislative Department will function as respective Chief Accounting Authority.

**11.2.2** The following Grants or Appropriations, however, constitute exceptions in this regard:-

	Grants or Appropriations relating to	are prepared by	and signed by
(i)	Chandigarh	Accountant General (A&E), Punjab, Chandigarh.	Accountant General (A&E), Punjab, Chandigarh.
(ii)	Dadra and Nagar Haveli	Accountant General (A&E), Gujarat, Ahmedabad.	Accountant General (A&E), Gujarat, Ahmedabad.
(iii)	Audit	Director General of Audit, Central Revenues, New Delhi.	Dy. Comptroller & Auditor General of India.
(iv)	Staff, Household and Allowances of President	PAO, President's Secretariat.	Secretary to the President.
(v)	Lok Sabha	PAO, Lok Sabha	Secretary General.

(vi)	Rajya Sabha	Secretariat. PAO, Rajya Sabha Secretariat.	Lok Sabha. Secretary General, Rajya Sabha.
(vii)	Secretariat of the Vice-President	Pr.AO, M/o Personnel, Public Grievances & Pensions.	Secretary to the Vice- President.
(viii)	Union Public Service Commission	Pr.AO, M/o Personnel, Public Grievances & Pensions.	Chairman, UPSC.
(ix)	Supreme Court of India	Pr.AO, M/o Law & Justice	Registrar General, Supreme Court of India
(x)	Election Commission of India	PAO, Election Commission	Dy.Election Commissioner
(xi)	Andaman & Nicobar Islands	Director of Budget & Accounts, Andaman & Nicobar Administration.	Chief Secretary, Andaman & Nicobar Administration
(xii)	Daman & Diu	Director of Accounts, Daman & Diu Administration.	Administrator, Daman & Diu Administration.
(xiii)	Lakshadweep	Secretary(Pay & Accounts) UT of Lakshadweep.	Administrator, Lakshadweep Administration.

### 11.3 FORM FOR THE PREPARATION OF HEADWISE APPROPRIATION ACCOUNTS ALONGWITH OTHER ANCILLARY STATEMENTS AND ACCREDITED AUDIT OFFICERS

**11.3.1** Each Principal Accounts Office shall prepare, in the prescribed form (Sample for guidance see Annexure-I), Headwise Appropriation Accounts for each grant/appropriation of the Ministry/Department strictly according to the nomenclature/lettering upto Sub-head level (11 digit codes i.e. Major Head 4 digits, Sub-Major Head 2 digits, Minor Head 3 digits and sub-head 2 digits. If there is no Sub-Major Head, "00" is taken for Sub-Major Head to follow uniformity of coding provisions) based on Detailed Demands for Grants supporting them separately by "Statement of Recoveries adjusted in the accounts in reduction of expenditure"-Annexure-II as per Original Budget Estimates printed in Detailed Demands for Grants and supplementary estimates as shown in supplementary Demands for Grants, if any, in thousands of rupees. Principal Accounts Office would ensure the following:-

1. Major Head totals to be shown in the Headwise Appropriation Accounts as per Detailed Demands for Grants as also provisions of recoveries shown in Annexure-II as reduction of expenditure should strictly be in conformity with the Major Head totals shown in the Gross Budget Estimates and recoveries in Main Demands for Grants presented to Parliament by Min. of Finance. Any discrepancy observed in two sets of documents viz. Main Demands for Grants and Detailed Demands for Grants should invariably be brought to the notice of Administrative Ministry/Deptt. for issuing necessary corrigendum by Budget Division of Min. of Finance.



2. Supplementary Demands for Grants provides provision upto Major Head level only. The distribution upto sub-head level should, therefore, be furnished as received from Administrative Ministries/Departments, to verify the authenticity of supplementary provisions depicted in the Grant Statement/Headwise Appropriation Accounts.

**11.3.2** For expediting Audit scrutiny, these Accounts are prepared in two stages:-

**Stage - I - (Grant Statement) of Headwise Appropriation Accounts indicating:-**

**In Col.1**

- (a) Various sub-heads as per Detailed Demands for Grants; and
- (b) The appropriation/provision in respect of each, namely, Original denoted by letter 'O', Supplementary denoted by letter 'S' and the Surrender or Reappropriations denoted by letter 'R' for charged/voted appropriations/grants (Plan and Non-Plan are shown together).

**In Col.2**

- (a) The figure of total grant/appropriation which is the net effect of 'O', 'S' & 'R'. As surrendered amount(s) is/are accounted for under 'R', the surrendered amount(s) as accepted by Min. of Finance is/are shown by opening the head "surrenders/withdrawals within Grant/Appropriation" to ensure that the actual grant (Original & Supplementary) voted by Parliament is shown under concerned segment/section.
- (b) Explanations for the variation denoted by 'R' should also be included e.g. "Col.1: saving/excess was mainly due to....." as per norms given in para 11.5.1.
- (c) The original budget estimates and supplementary estimates, if any, in columns 1 & 2 of the format of Statement of Recoveries will also be given.

**Note:** The actual recovery should be shown against the correct head from which the amount has actually been reduced while computing the S.C.T. figures. The nomenclature in Annexure II should be in conformity with those shown in the S.C.T. It may be noted that even when a head does not appear in the detailed Demands for Grants, it can still be adopted in Annexure II to depict the actual recovery without obtaining formal approval of the Ministry of Finance (Budget Division).

**Stage-II - Headwise Appropriation Accounts indicating:-**

**In Col.3**

The figures of actual expenditure;



## In Col.4

The variation (+) Excess or (-) Saving, between the figures of Col.2 and Col.3. The reasons for variation in Col.4 will also be given e.g. "Col.4: saving/excess was due to .....". In the Statement of Recoveries etc., the actual will be shown side by side with the total estimates and also the variation (+) More or (-) Less.

**11.3.3** Soon after the commencement of the new financial year, each Pr. Accounts Office will complete Stage I of the Headwise Appropriation Accounts with the help of Main Demands for Grants and Detailed Demands for Grants and supplementary Demands for Grants for the year, Re-appropriation Orders issued by the Ministry/Department controlling the grant/appropriation and/or surrender orders, if any, issued by them and as accepted by Ministry of Finance. The Grant Statement (Stage I) will be verified by the Budget Wing of the Ministry/Department concerned before being issued under the signatures of Pr.CCA/CCA/CA/Dy.CA etc. As per the time table issued by the Controller General of Accounts (CGA) each year, the Principal Accounts Office will furnish one copy of this Grant Statement to the Principal Audit Officer i.e. Office of the Director General of Audit, Central Revenues, New Delhi (DGACR) and three copies to the accredited Audit Officer and two copies to CGA:-

In case of grants/appropriations relating to	the accredited Audit Officer
(i) Ministry of Defence	Director General of Audit, Defence Services, New Delhi.
(ii) Ministries of Agriculture, Chemicals & Fertilizers, Civil Aviation, Commerce, Coal, Food, Food Processing Ind. & Civil Supplies, Consumer Affairs & Public Distribution, Industry, Petroleum & Natural Gas, Mines, Power, Steel, Surface Transport, Rural Areas & Employment, Textiles, Tourism, Urban Affairs & Employment, Water Resources.	Pr.Director of Audit, Economic and Service Ministries, New Delhi.
(iii) Departments of Atomic Energy, Electronics, Space, Ocean Development and Ministries of Environment & Forests, Non-Conventional Energy Sources, and Science & Technology.	Pr.Director of Audit, Scientific Departments, New Delhi.
(iv) U.T. of Lakshadweep.	A.G.(Audit), Kerala.
(v) Andaman & Nicobar Islands	Pr.Director of Audit, Central, Calcutta.
(vi) Daman and Diu	Pr.Director of Audit, Central, Mumbai.

(vii) Other than above all cases

Director General of Audit, Central  
Revenues, New Delhi (DGACR).

This Grant Statement should be accompanied by following documents:-

- (i) Statement indicating the No. and date of the various Reappropriation/Surrender Orders taken into account while preparing the Grant Statement, with a certificate to the effect that:-
  - (a) the statement is complete and contains all the Reappropriation/Surrender Orders issued in respect of the particular grant/appropriation during the financial year.
  - (b) all Surrender Orders have been accepted by the Ministry of Finance vide its Audit Order No(s)..... dated .....
- (ii) attested copies of all Reappropriation and Surrender Orders issued during the financial year and taken into account for preparing the Grant Statement.
- (iii) Statement of funds reappropriated to and from the different sub-heads (vide form in Appendix 'A').
- (iv) Statement of Recoveries adjusted in reduction of expenditure.
- (v) Statement showing distribution upto sub-head level of supplementary Demands for Grants both for Gross and Deduct recoveries-furnished by the Administrative Ministries/Depts.
- (vi) Certificate to the effect that "there is no case which attracts the provisions of 'New Service/New Instrument of Service' in terms of Appendix 'A' to Chapter 4 referred to in para 4.3.2 of Min. of Finance, DEA No.F.7(15)-B(RA)/82 dt.13-4-82".
- (vii) Certificate to the effect that "Increasing of budget provision by Rs.1.00 crore and more under a sub-head has been made with the approval of Secretary (Expenditure)".
- (viii) Certificate to the effect that "All savings/excess included in the Appropriation Accounts are covered by the valid re-appropriation/surrender orders issued by competent authority under delegated power and no re-appropriations are made subsequently to cover the actual expenditure".

**Note:** A few Demands would encompass provisions for more than one Department under a Ministry. In such a case, the provisions would be made department-wise within the Revenue Section and Capital Section and thereafter the grand total struck under each section. A separate sheet showing major headwise-combined provision of all the departments be attached after both Revenue and Capital Sections.



**11.3.4** After complying with all the observations made by the accredited Audit Officer, Pr. Audit Officer and CGA on the Grant Statement (Stage I), the Pr. Accounts Office will initiate action for Stage II of the Headwise Appropriation Accounts due for rendition to Audit/CGA as per Time Table issued by Controller General of Accounts each year.

Each account will also be accompanied by the following certificates and statements:-

- (a) "Certified to the best of my knowledge and belief, that all expenditure included in the Headwise Appropriation Accounts: Union Government (Civil): for the year ..... has been sanctioned by the competent authority (except for the cases mentioned in the Appendix).

(This certificate will be recorded at the end of the body of the Account itself).

- (b) Statement showing Reconciliation of figures of expenditure included in the Headwise Appropriation Accounts and the Statement of Central Transactions (Annexure III) duly certified as under:-

- (i) Certified that Rs.....(ths.) shown above agree with the expenditure figures shown in the Statement of Central Transactions for the year ..... furnished to Controller General of Accounts.

- (ii) Certified that the figures of expenditure included in the Headwise Appropriation Accounts stand reconciled and accepted by the concerned Heads of Departments/Controlling Authorities.

**Note:-** In the case of composite grants, sub-headwise details of expenditure will be furnished monthly and annually by the various accounting agencies viz. PAOs, Accountant General etc. to the Pr. Chief/Chief/Controllers of Accounts responsible for preparing the Headwise Appropriation Accounts of these grants.

- (c) Statement showing Reconciliation of figures sub-headwise included in the Headwise Appropriation Accounts (including Statement of Recoveries adjusted in accounts in reduction of expenditure) and upto Minor Headwise shown in the Statement of Central Transactions (Annexure IV).

- (d) Statement showing the "Amounts met from Advances out of Contingency Fund of India" (Annexure VI) but remaining unrecouped at the end of the year (if no such advance remained unrecouped, a Nil statement may be furnished).

- (e) Account(s) of earmarked Fund(s) containing brief description of the Fund Account(s), its accounting operation, the year's receipts and payments with opening and closing balances.



A certificate in the following form must also be given on a separate sheet to be enclosed with the Headwise Appropriation Accounts:-

- (i) "Certified that the earmarked funds included in the Union Government (Civil) Appropriation Accounts for the year ..... are eligible for inclusion and have the prior concurrence of the C&AG of India".
- (ii) "Certified that there is/are no fund(s) which is/are eligible for inclusion in the Union Govt. Appropriation Accounts(Civil) for the year ..... " (Delete which is not applicable).
- (f) If in any segment viz. Revenue-Voted; Revenue-Charged; Capital-Voted; Capital-Charged of the grant/appropriation; the expenditure has exceeded the sanctioned provision/appropriation, a certificate to the effect that the expenditure has not exceeded due to misclassification/erroneous adjustment in the accounts, showing also the actual figures of excess amount in units.
- (g) Certified that all the expenditure incurred during ..... relevant to grant/appropriation No..... has been included in the Appropriation Account for the year..... and no amount/amounts pertaining to it has/have been left unadjusted under any suspense/remittance heads for want of paid vouchers etc..
- (h) Reasons for variations between figures of total grant/appropriation – Col. I (Original + Supplementary, if any) and actual expenditure (Col.3) under the various sub-heads qualifying for comments keeping in view working principles given in para 11.5.1 will be obtained by the Pr. Accounts Office from the Budget Wing etc. of the Ministry/Department and incorporated in the Headwise Appropriation Accounts. The Accounts will be sent for audit scrutiny to the concerned accredited Audit Officer and Pr. Audit Officer (DGACR) duly signed by the Pr. Accounts Officer. Copies of the Appropriation Accounts will be sent to various authorities at this stage as indicated below:-
  - (a) Accredited Audit Officer 2 copies
  - (b) Pr. Audit Officer (DGACR) 2 copies
  - (c) Controller General of Accounts 2 copies

**Note:** Pr. Accounts Office would not only prepare Appropriation Accounts of the expenditure incurred by the Pay & Accounts Offices under its control but would also include figures of expenditure reported by the Agent Departments who have incurred expenditure on behalf of the Functional Department on the basis of the sanctioned issued by the latter (in terms of this Office Memorandum No.1(8)(7)/86/TA/1099 dt.30-10-1986).

**11.3.5** If any important features are disclosed in the Headwise Appropriation Accounts, the Principal Accounts Officer through Financial Adviser may bring them to the notice of the Chief Accounting Authority.

#### **11.4 STAGE-III HEADWISE APPROPRIATION ACCOUNTS DULY AUDITED AND APPROVED BY CHIEF ACCOUNTING AUTHORITY ON FILE.**

**11.4.1** After the Account of each grant/appropriation pertaining to the Ministry/Department is audited and "No Comments" certificate is issued by the Audit Officer, the finalised Account would be put up to the Secretary for approval on the file through the Financial Adviser, inter-alia, bringing to their notice any important variations or other points or features arising out of the audit scrutiny.

**Note:** The Audited Headwise Appropriation Accounts should be submitted within one week of the receipt of Audit's 'No Comments' Certificates. In the case where 'No Comments' Certificate is subject to some Audit Observations, the accounts must be finalised at the earliest after complying with the Audit observations without awaiting clear 'No Comments' Certificate from Audit.

**11.4.2** The copies of the finalised Account will be furnished for condensation at this stage as under:-

- (a) To the Accredited Audit Officer 2 copies
- (b) To the Pr.Audit Officer (DGACR) 2 copies
- (c) To the Controller General of Accounts 2 copies

**11.4.3** The fact that the Accounts have been approved by the Chief Accounting Authority on file will also be indicated in the forwarding letters with which the copies are sent.

#### **11.5 NORMS FOR RECORDING REASONS FOR VARIATIONS AND THEIR PRESENTATION**

**11.5.1** The following working principles have been laid down for selecting sub-heads in respect of which reasons for variations, both savings and excesses, are required to be included in the Headwise Appropriation Accounts:-

(a) If the variation in a sub-head exceeds Rs.100.00 lakhs:

All variations both savings and excesses, irrespective of the percentage which the variation bears to the sanctioned provision (Original or Supplementary, or both taken together).

(b) If the variation in a sub-head does not exceed Rs.100.00 lakhs:-

- (i) Where variation is an excess - All cases in which the excess exceeds 10% of the total sanctioned provision or Rs.50.00 lakhs whichever is higher. The total sanctioned provision in this clause means the Original provision (If there is no supplementary provision); Supplementary provision (If there is no Original provision) and Original and Supplementary provision taken together, if both exist.



(ii) Where the variation is a saving - All cases in which the saving exceeds 10% of the original provision or Rs.50.00 lakhs, whichever is higher, if in that sub-head there is no supplementary provision if, however, there is a supplementary provision in a sub-head, either with or without any original provision all cases in which the saving exceeds 10% of the supplementary provision or Rs.5.00 lakhs whichever is higher will be included.

(c) If the Grant/Appropriation as a whole has been exceeded (i.e. where excess has occurred in any of the four segments viz. Revenue-Voted, Capital-Voted, Revenue- Charged and Capital-Charged).

Only such sub-heads as involve an excess of over Rs.1.00 lakh each, may be picked up. If, however, there is no individual sub-head involving an excess of over Rs.1.00 lakh, sub-heads which mainly account for the overall excess may be included. Of course, the criteria laid down in (a) and (b)(i) will also be followed.

**Note (1):**Notwithstanding the working principles mentioned in the preceding para, if it is considered necessary at any stage of processing of the Appropriation Accounts, either during Audit, or after the completion of Audit of the Headwise Accounts, or even at the stage of condensation to include any additional sub-heads for the purpose of explaining the variations, explanations for variations in those sub-heads shall also be included in the Headwise Appropriation Accounts before they are got signed by the Secretary of the Ministry/Deptt. as the Chief Accounting Authority.

**Note (2):**For the purpose of this para, variations means the variation under column 1 (reappropriation including surrender element only) and the variation in column 4 taken together.

**11.5.2** The reasons for variations should be brief, lucid and analytical. The reasons should be mentioned according to their importance. Vague observations like 'due to over estimates', 'based on actual expenditure', 'due to less (or more) expenditure', 'due to less (or more) demands' etc. should be avoided and Ministry/Deptt. should be requested to elucidate the correct and specific reasons.

**11.5.3** The Public Accounts Committee (10th Lok Sabha, 1990-91) in its 60th Report at paras 1.22 and 1.24 had observed that savings of Rs.100.00 crores or above are indicative of defective budgeting as well as shortfall in performance in a Grant or Appropriation. Public Accounts Committee has, therefore, decided that detailed note in respect of savings of Rs.100 crores or above for each year are to be furnished to the Committee by the respective Ministry/Department.

**Note:** Explanatory Note for saving of Rs.100.00 crores or more and for all excess may be submitted by concerned ministries/departments to the CGA alongwith Headwise Appropriation Accounts (Final Stage) to enable CGA to send the same alongwith the condensed accounts. This will facilitate not only in checking the facts and figures of the Notes but also prevent the delay in submission of the detailed explanatory notes to PAC.



## **11.6 CORRIGENDUM TO THE HEADWISE APPROPRIATION ACCOUNTS**

**11.6.1** Corrections necessitated in the Headwise Appropriation Accounts after submission to Audit/CGA whether due to reconciliation of expenditure with departmental authorities or otherwise and carried out in the Statement of Central Transactions through Journal Entries may be communicated to Audit/CGA in the format given in Annexure V.

## **11.7 CONDENSATION OF HEADWISE APPROPRIATION ACCOUNTS IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE**

**11.7.1** The audited Headwise Appropriation Accounts of various grants/appropriations will be condensed by the organisation of the Controller General of Accounts in the form in which these are required to be printed and presented to Parliament in accordance with the recommendations of the Public Accounts Committee on the subject and changes advised by the C&AG of India from time to time. Latest norms and guidelines for preparation of Condensed Appropriation Accounts approved by Public Accounts Committee and laid in Parliament are given in Appendix 'B'. Two copies of the condensed accounts will be signed by Controller General of Accounts and the balance three copies would be authenticated by the Jt. CGA/Dy. CGA/Asstt. CGA and furnished to Principal Audit Officer (DGACR, New Delhi) for obtaining final Audit clearance from the Comptroller & Auditor General of India before these are sent for printing. In case the Controller General of Accounts is not in office, due to being on tour or leave, two copies of Condensed Accounts would be signed by the Addl. Controller General of Accounts. Ex-post-facto approval of the CGA would be obtained in all such cases. Ten (diglot) signatory copies (all bound in Rexine with Title embossed in Gold) will be signed in manuscript by the Controller General of Accounts and countersigned by the Secretary to the Govt. of India, Min. of Finance, Deptt. of Expenditure (On behalf of the Government). Seven of the signatory (diglot) copies (a certificate by the Asstt. Director (OL) to the effect that the Hindi version is the true translation of the English version being appended thereto) will be furnished to DGACR, New Delhi for obtaining the signatures of the Comptroller & Auditor General of India on the Audit Certificate before their submission by the latter to the President through Finance Secretary to the Govt. of India. Simultaneously the allotted Government of India Press is asked to go ahead with the printing of the balance ordinary copies. A certificate to the effect that the reconciliation of Grantwise/Major Headwise figures for the purpose of Union Govt. Appropriation Accounts (Civil) has been completed with the Major and Minor Headwise figures of the Union Govt. Finance Accounts will be recorded in the forwarding letter addressed to DGACR. As soon as the C&AG of India furnishes three signatory (diglot) copies of the Union Govt. Appropriation Accounts (Civil) to the President, 10 (diglot) copies will be supplied by CGA's Organisation to the Budget Division of Min. of Finance for advance action towards presentation of the Accounts (under Article 151 of the Constitution) to Parliament on receipt of approval from the President. On receipt of intimation regarding presentation of the Accounts on a particular date on the Table of both the Houses of Parliament, 550 diglot copies will be supplied to Lok Sabha Secretariat and 250 such copies to the Rajya Sabha Secretariat on the specified date.

When an intimation is received by the CGA that the Accounts have been laid on the Tables of Parliament the following number of diglot copies of the Union Govt. Appropriation Accounts(Civil) will be supplied to the following authorities:-

(i) Press Information Bureau	50
(ii) Public Accounts Committee	40
(iii) C&AG of India	60
	4 (bound in rexine with Title embossed in Gold)
(iv) Director General of Audit, Central Revenues	88
	4 (bound in rexine with Title embossed in Gold)
(v) Pr. Director of Audit, Economic & Service Ministries	10
	2 (bound in rexine with Title embossed in Gold)
(vi) Pr. Director of Audit, Scientific Departments	5
	2 (bound in rexine with Title embossed in Gold)
(vii) Director General of Audit, Defence Services	5
	2 (bound in rexine with Title embossed in Gold)

An intimation will simultaneously be given to Controller of Publications, Civil Lines, Delhi by CGA's Organisation to release the remaining copies of the Union Govt. Appropriation Accounts (Civil) to concerned Ministries/Deptt./Offices according to the free mailing list already sent to him for the purpose.

## 11.8 STAGE - IV - HEADWISE APPROPRIATION ACCOUNTS

**11.8.1** Principal Chief Controllers/Chief Controllers/Controllers of Accounts etc. on receipt of intimation from CGA about any additions or alterations etc. made in the Audited Headwise Appropriation Accounts (based on the Audit Comments) included in the Condensed Appropriation Accounts before their final printing and presentation will carry out such corrections etc. in the Audited Headwise Appropriation Accounts. After carrying out such corrections, three copies of the Headwise Appropriation Accounts will be got signed by the Chief Accounting Authority (including the Statement of Recoveries adjusted in accounts in reduction of expenditure). The enclosures will be signed by the Pr.CCA/CCA/CA/Dy.CA who function as the Head of the Organisation. The final version of the Detailed Appropriation Accounts will be furnished as follows.



(a) Pr. Audit Officer (DGACR)

5 copies (including one copy signed by Chief Accounting Authority and the rest Attested by the Pr.CCA/CCA/CA/Dy. CA )

(b) Controller General of Accounts

1 copy (signed by Chief Accounting Authority)



**ANNEXURE - I**  
(Refer to Para 11.3.1)

**HEADWISE APPROPRIATION ACCOUNTS FOR .....**

**GRANT No.10 - DEPARTMENT OF SUPPLY**

Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
1.	2.	3.	4.

(In thousands of rupees)

Revenue Section:  
Major Head '2052'  
Secretariat General Services:  
00.090-Secretariat:  
16-Department of Supply

O.	7,00,00				
S.	74,00				
R.	- 2,00				
		7,72,00	7,69,19	- 2,81	

Major Head '2057'  
Supplies and Disposals:  
00.101-Purchase

<i>Charged</i>		70,00	14,19	- 55,81	
----------------	--	-------	-------	---------	--

Col.4 - Saving was due to .....  
(being more than 10% of sanctioned provision and Rs.50.00  
lakhs)

Voted

O.	12,41,58				
S.	1,51,00				
R.	- 8.52				
		13,84,06	13,76,23	- 7,83	

Col.1 & 4 - Saving was mainly due to .....  
(being underutilisation of Supplementary Grant by more  
than 10% of Supplementary Grant and Rs.5.00 lakhs Col.1  
& Col.4 taken together.)

00.102-Inspection

O.	8,13,69				
S.	79,00				
R.	- 3,44				
		8,89,25	8,77,02	- 12,23	

1.	2.	3.	4.
----	----	----	----

Col.1 & 4 - Saving was mainly due to  
 .....  
 (being underutilisation of Supplementary Grant by more  
 than 10% of Supplementary Grant and Rs.5.00 lakhs Col.1  
 & Col.4 taken together.)

00.103-Disposals

O.	4,73	}	3.69	3,28	- 41
R.	- 1,04				

Total Major Head '2057'

*Charged* 70,00 14,19 - 55,81

Voted

O.	20,60,00	}	22,77,00	22,56,53	- 20,47
S.	2,30,00				
R.	- 13,00				

Major Head '3425'

Other Scientific Research:

60-Others:

101-National Test House

O.	6,29,00	}	6,17,00	5,75,16	- 41,84
S.	81,00				
R.	- 93,00				

Col.1 & 4 - Saving was due to .....  
 (being more than 10% of sanctioned provision as well as  
 Rs.100.00 lakhs)

*Surrenders or withdrawals  
 within appropriation*

R. .. .. .

*Surrenders withdrawals  
 within grant*

R. 1,08,00 1,08,00 .. - 1,08,00

Total Revenue Section

*Charged* 70,00 14,19 - 55,81



33,89,00	}	37,74,00	36,00,88	- 1,73,12
3,85,00				

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Certified to the best of my knowledge and belief that all expenditure included in the Headwise Appropriation Accounts: Union Government (Civil) for the year \_\_\_\_\_ has been sanctioned by the Competent Authority. (except for cases mentioned in Appendix)

Secretary

**Annexure - II**  
(Refer to Para 11.3.1)

Grant No.6 – DEPARTMENT OF FERTILIZERS FOR 20.....

Details of recoveries adjusted in accounts in reduction of expenditure

Sub-head		Total estimates	Actuals	Actuals compared with total estimates More (+)    Less (-)	
(In thousands of rupees)					
Revenue Section:					
Major Head "2401"					
Import of Fertilizers					
O.	700,00,00	1050,00,00	1051,01,45	(+) 1,01,45	
S.	350,00,00				
Major Head "2852"					
Implementation of					
Voluntary Retirement					
Scheme in Public					
Sector Undertakings					
Grants to FCI for					
implementation of					
Voluntary Retirement					
Scheme					
		25,00,00	..	(-) 25,00,00	
Total Revenue Section					
O.	725,00,00	1075,00,00	1051,01,45	(+) 24,98,55	
S.	350,00,00				

\*Chief  
Controller of Accounts  
\*Dy.

\*Secretary  
Ministry/Deptt.of.....



@Total estimates means the original estimates (if there is no supplementary estimates), supplementary estimates, (if there is no original estimates) and Original and Supplementary estimates taken together if both exists.

**Annexure – III**  
(Refer to Para 11.3.4)

Statement showing Reconciliation of Appropriation Accounts figures with the Statement of Central Transactions - (Finance Accounts) figures for the year .....

Total Revenue Charged      Voted	Total Capital Charged      Voted
-------------------------------------	-------------------------------------

(In thousands of rupees)

1. Amount of actual expenditure shown  
in the Headwise Appropriation Accounts  
of Grant or Appropriation (vide Annexure I)
  
2. Deduct-Amount of recoveries adjusted  
in accounts in reduction of expenditure  
(vide Annexure II)
  
3. Deduct-Amount adjusted in the  
Statements of Central Transactions  
of other Accounting Circles but included  
in the Headwise Appropriation Accounts  
(as per details appended indicating name  
of the accounting organisations, the amount,  
sub-heads affected etc., and reasons for  
inclusion)
  
4. Add-Amounts adjusted in the Statements  
of Central Transactions as agent Ministry/  
Deptt. for inclusion in the Headwise  
Appropriation Accounts of functional  
Ministries/Deptts. (as per detailed appended  
indicating the number and name of Grant  
of functional Ministries/Deptts. in which  
the amounts will be included, sub-heads  
affected and authorisation issued by the  
latter).
  
5. Net expenditure (1-(2+3)+4)  
(SCT figures)



## Certificates

1. Certified that Rs..... ths. shown in Sl.No.5 above agrees with the expenditure figures shown in Statement of Central Transactions of this Grant for the year furnished to Controller General of Accounts separately.
2. Certified that the figures of expenditure included in the Appropriation Accounts stand reconciled and accepted by the Head of Department/Ministry.

\*Pr.Chief  
\*Chief  
\*Controller of  
Accounts  
\*Dy.

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\*Strike off whichever is not applicable.

This takes effect from the year 1995-96

**Annexure IV**  
(Refer to Para 11.3.4)

**MINOR (SUB) HEADWISE RECONCILIATION STATEMENT**

Head	Figures as per		Difference	Remarks*
	Headwise	SCT		
	App.A/cs			
(In thousands of rupees)				
Major Head "2401"				
Crop Husbandry				
01 – Direction and Administration				
104 – Plant Protection	36,02	56,02	20,00	will appear in Gr. No. 1
108 – Commercial Crops	75,46	1,02,64	27,18	will appear in Gr. No. 1
Total Major Head "2401"	1,11,48	1,58,66	47,18	
Major Head "2403"				
Animal Husbandry				
103 – Poultry Development	67,82	60,00	7,82	will appear in SCT of
.....				
800 – Other Expenditure	16,27	16,00	27	will appear in SCT of
.....				
Total Major Head "2403"	84,09	76,00	8,09	

\* Under Remarks column it should be stated that

“will appear in Headwise Appropriation Accounts of Grant No. ....”

or

“will appear in SCT of Ministry/Deptt. of ....”



**Annexure V**  
(Refer to Para 11.6)

(Refer to Para 11.6)

## STATEMENT SHOWING PARTICULARS OF CORRECTIONS TO THE HEADWISE APPROPRIATION ACCOUNTS

Grant No.	Sub-heads of the Amount shown to be shown in col.3	Amount of correction shown in col.3	Amount of correction shown in col.4	Revised explanation of correction proposed on the basis of which
	Account	col.3	More + Less -	col.4
			More + Less -	

4

2i.

5.

4

2

9

7

8

284

Read

Signature .....  
 Chief Controller/  
 Controller of Accounts/Financial Adviser  
 Ministry .....  
 Department .....

Chief Controller/

Controller of Accounts/Financial Adviser

Ministry .....

Department .....

Note:- The Corrigendum will be signed by the officer who has signed the Headwise Appropriation Accounts to corrected.

Note:- (i) The figures to be shown against head/sub-head would be the same as shown against the head-sub-head in the Appropriation Accounts signed by the Secretary.

- (ii) The figures to be shown against Read against affected head/sub-head would be revised figures after incorporation of the proposed correction.
- (iii) The amounts shown in cols.4 and 6 are to be the same.
- (iv) Any change/addition or alteration in the notes and comments/explanations should be indicated in col.7 against the relevant sub-head of the Appropriation Accounts.
- (v) If the correction affects the Total (Revenue or Capital or both) of the Appropriation Accounts of a particular grant, the same should be shown in the end as follows:-

Total Revenue	Charged Voted
Total Capital	Charged Voted
Total Revenue	Charged Voted
Total Capital	Charged Voted

For

Read



**Annexure - VI**  
(Refer to Para 11.3.4)

**Contingency Fund Statement**

1. The Statement to be appended to the Headwise Appropriation Accounts should be prepared in the proforma indicated below:-

Sl. No.	Head of Account	Amount	Month of sanction/ withdrawal	Amount recouped	Month in which recouped	Balance if, any
(In thousands of rupees)						
1.	'2052'-Secretariat General Service	50.00	<u>October, 97</u> 50.00	50.00	March, 98	Nil

2. In case where there has been no withdrawal/recoupment from the Contingency Fund during the year, a NIL statement should be given.

(Refer to Para 11.3.3)

No. and/or name of the Grant/Appropriation

(i) Difference of amounts shown in columns 4 and 5 =

(ii) Amount surrendered, if any as accepted by Finance Ministry vide letter No. dated

Foot-notes:-

1. The statement should be prepared separately for:-
- (a) Revenue – Charged
  - (b) Revenue – Voted
  - (c) Capital – Charged
  - (d) Capital – Voted

### Sections/portions of the Accounts

2. The amount of difference between the amounts shown in columns 4 and 5 should tally with the amount surrendered.
3. The number of reappropriation orders mentioned in column 2 should be verified with the list of such orders obtained from the Budget Section of the Ministry/Department so as to ensure that all these orders issued during the year have actually been taken into account for preparing the Statement/Account.



**Broadly the form and manner of the Condensed Appropriation Accounts is as follows:-**

1. Nomenclature and number of Grant/Appropriation is given strictly as per the Main Demands for Grants presented to Parliament by the Ministry of Finance.
2. Summary i.e. voted grant (O+S), expenditure, saving/excess (- +) of each portion i.e. Revenue (voted and charged) Capital (voted and charged) is shown at the start simultaneously showing the surrender in each case. Next the notes and comments and therein first Revenue Section is dealt with by highlighting the following:-
  - (i) The overall picture of the Grant/Appropriation and also its percentage with reference to the supplementary grant/appropriation and the total sanctioned provisions including supplementary, if any, under each section separately and cases where overall saving in a grant/appropriation exceeded the supplementary grant/appropriation.
  - (ii) Cases where the amount surrendered exceeded the overall savings in the Grant/Appropriation.
3. Thereafter the position with reference to the savings/excess is explained Major Headwise. The guiding principle of explanation is that if in any head below Major Heads in the Headwise (detailed) Appropriation Accounts there are heads under which more than 10 percent of supplementary grant or Rs.5.00 lakhs, whichever is higher, remained unutilised or there is a saving/excess of more than Rs.100.00 lakhs only then that Major Head is to be depicted in the Condensed Appropriation Account even though the total saving/excess taken together of all the heads thereunder is less than the required limit of Rs.100.00 lakhs. Similarly where there is no such head in the Headwise (detailed) Appropriation Accounts where excess/savings is not exceeding Rs.100.00 lakhs then that Major Head will not be depicted even though the excess/saving in the Major Head is more than Rs.100.00 lakhs. The sequence will be as under:-
  - (i) Specific heads of accounts under which the entire provision remained unutilised.
  - (ii) Specific heads of accounts under which the entire supplementary grant remained unutilised.
  - (iii) Specific heads of accounts under which more than 10 percent of supplementary grant or Rs.5.00 lakhs, whichever is higher, remained unutilised.

- (iv) Specific heads of accounts under which the "variation" (savings or excesses) exceeded Rs.100.00 lakhs, irrespective of the percentage which the variation bears to the sanctioned provision.
  - (v) Specific heads of accounts in which savings/excesses exceeded Rs.50.00 lakhs or 10 percent of the sanctioned provision, whichever is higher, but did not exceed Rs.100.00 lakhs are clubbed in a single para indicating the number of such heads, the aggregate variation and minimum and maximum percentage of the variations.
4. In cases where the expenditure under individual "Segments" of the grant i.e. Revenue (Charged), Revenue (Voted), Capital(Charged) and Capital (Voted) exceeded the sanctioned provisions/appropriations then the excess in the condensed Appropriation Accounts will be explained first followed by savings. If the excess occurred is less than Rs.100.00 lakhs then all heads of accounts, which mainly contributed to the overall excess under the individual "segment" are to be explained.

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- (i) Study of accounting procedures prescribed for the department with a view to ensuring that they are correct, adequate and free from any defects or lacunae;
- (ii) Watch over the implementation of the prescribed procedures and the orders issued from time to time;
- (iii) Scrutiny and check of payments and accounting work of the accounting units;
- (iv) Investigation of important arrears in accounting and other connected records;
- (v) Coordination with other Ministries and C.G.A. regarding internal audit procedures;
- (vi) Periodical review of all accounts records;
- (vii) Pursuance/settlement of objections taken in test audit notes issued by statutory audit offices and other matters relating to statutory audit;
- (viii) To examine and report on points or irregularities brought to its notice by the Principal Accounts Office/P.A.O.s and
- (ix) Preparation and submission of Annual Review on performance of internal Audit Wing to the Controller General of Accounts.

## **12.4 PROCEDURE FOR CONDUCTING INTERNAL AUDIT**

**12.4.1.** The work relating to internal audit should normally be conducted by locally inspecting various units and offices and by "on the-spot" verification of accounts records. The work of the local inspection parties may be coordinated by a headquarters cell, depending upon the nature, number and size of the internal audit parties.

## **12.5 QUANTUM OF AUDIT**

**12.5.1.** An internal audit party should conduct a general review of all the accounts records maintained by an office since the last inspection or incase of new units, since the formation of the office. Apart from the general review, it should also conduct a detailed check of accounts records of one month in a year to be selected by the Controller/Deputy Controller incharge of internal audit. The percentage of bills/vouchers/cases etc. other than those pertaining to the accounts records of the selected month to be checked in detail by internal audit as part of the general review of the accounts of an office, will be left to the discretion of the Head of the internal audit unit. The extent and nature of checks will include the following:-

- (a) Detailed scrutiny of accounts records required to be maintained in Pay and Accounts Offices/in the offices of DDOs;
- (b) Verification of payment and accounting procedures in the departmentalised system of accounts including procedures to be followed by cheque drawing DDOs, to see in particular that the scope and extent of pre-check and post-check by PAOs are adequate and that the procedures for maintenance of provident fund accounts, finalisation of pension cases etc. are being duly observed.
- (c) Verification of the extent and frequency of control and checks exercised by the head of office, in order to locate any lacunae in procedures whereby frauds or defalcations may be possible either individually or in collusion. Where necessary, steps to remove such lacunae will be suggested;
- (d) Scrutiny of sanctioning and purchase procedures in the office inspected, so as to ensure that they are free from any defect or lacunae;
- (e) Checking of procedures in regard to disposal of assets to ensure that there exist adequate scrapping/condemning procedures;
- (f) Scrutiny of general office management procedures adopted by the heads of offices locally where these have financial and accounting implications so as to suggest tightening up administrative and financial control, savings in expenditure or streamlining of accounting.

## **12.6 NATURE OF CHECKS TO BE EXERCISED**

**12.6.1** Internal audit parties will inter-alia exercise the following checks during inspection of accounts records of various offices:-

- (A) Pay and Accounts Offices :
- (a) All accounts records required to be maintained are maintained in the prescribed forms, and the accounts are compiled accurately and in correct manner;
- (b) Payments are made in accordance with the rules and orders governing them and the arithmetical calculations are correct;
- (c) Last claims of government servants are correctly paid and over payments if any, brought to the notice of concerned DDO for appropriate action;
- (d) Recoveries/deductions made from the bills are in order;
- (e) Pay fixations are correct;
- (f) All payments and receipts are duly accounted for;



## CHAPTER 12

### **GUIDELINES FOR INTERNAL AUDIT OF THE DEPARTMENTAL ACCOUNTS ORGANISATIONS**

#### **12.1 INTRODUCTORY**

**12.1.1.** The scheme of departmentalisation of Union Government accounts provides for setting up of an efficient internal audit organisation to ensure both accuracy in accounts and efficiency in the operation of the accounts set up. Accordingly, Internal Audit organisations have been set up in most of the Ministries/Departments. The scope and function of the internal audit organisation will depend on the nature of work, the number of subordinate offices, the strength of establishment, nature and quantum of expenditure etc. Each Ministry/Department will, therefore, draw up a Manual of Internal Audit, specifying the duties and functions of the organisation with particular reference to the conditions prevailing in the Ministry/Department. The guidelines contained in the ensuing paragraphs will regulate the working of these organisations, but these are of a very broad nature and have to be supplemented by detailed instructions to be issued by each Ministry/Department.

#### **12.2 SCOPE OF INTERNAL AUDIT**

**12.2.1** The Internal Audit Unit will work directly under the Pr.CCA/CCAs/CAs, with overall responsibility for internal audit remaining with the Financial Adviser of the Ministry/Department concerned. The Principal Accounts Office, the Pay and Accounts Offices as well as the offices of the D.D.Os in Ministries/Departments, Indian Missions and other Govt. of India offices abroad, shall be within the jurisdiction of internal audit. Internal Audit shall also check initial accounts maintained in the executive offices to ascertain how far the rules and regulations, system and procedures in accounting and financial matters are being followed. The scrutiny would inter-alia cover checking of all accounts records including those relating to fund accounts, loans and advances, disposal of confiscated stores (CBEC), review of the installation and operating efficiency of expensive equipment and machinery and examination of records of physical verification of stores, equipments, tools and plant. Examination of the accounts of autonomous bodies substantially financed by Government, but which are not subject to Statutory audit, (viz. institutions which get less than Rs.25 lakhs by way of grant but, which, at present do not come within the purview of audit by Statutory Audit) fall within the ambit of Internal Audit.

**Note:** In selecting the Ministries and other Government of India Offices abroad as well as autonomous institutions, the Internal Audit should draw up programmes in consultation with the administrative sections of the Ministries concerned.

#### **12.3 DUTIES OF INTERNAL AUDIT**

**12.3.1.** The duties of the internal audit organisation will inter-alia include the following :-

- (g) All transactions are accounted for under the correct heads of account and the classification is checked by the JAO/AAO/AO/Sr.AO to the extent prescribed. No unauthorised head of account is operated in the Classified Abstract/Consolidated Abstract;
- (h) Various Broadsheets, Objection Books and Calendar of Returns are maintained properly; the Broadsheets are closed regularly every month, and the differences between Broadsheets and Ledger figures analysed and steps taken to clear them expeditiously;
- (i) The balances outstanding under various Debt, Deposit, Suspense and Remittance heads are reviewed at periodical intervals and steps taken to clear the same as expeditiously as possible;
- (j) Interest wherever required has been correctly calculated and accounted for;
- (k) GPF/CPF accounts are maintained properly and agreed by maintaining the prescribed broadsheets; no missing debits/credits and unposted items are kept outstanding for unduly long periods and the annual accounts are closed and statement of accounts issued by the due dates;
- (l) Foreign service contributions, wherever necessary are recovered correctly;
- (m) Loans and advances and grants-in-aid are correctly paid and over payments, if any, brought to the notice of concerned DDO for appropriate action;
- (n) Receipt scrolls/payment scrolls with challans and paid cheques are received in time from the bank branches, checked properly as per instructions and the discrepancies, if any, pointed out promptly;
- (o) In the case of payments made by cheque-drawing DDOs, the lists of payments accompanied by paid vouchers are received every week by the prescribed dates from them, checked and properly accounted for;
- (p) The weekly accounts of receipts realised and remitted by the departmental officers with duplicate copies of challans, are received from them and checked properly with the bank scrolls;
- (q) The instructions regarding reconciliation of figures under the heads Public Sector Bank Suspense and RB Deposits are duly followed;
- (r) The instructions regarding reconciliation of expenditure and revenue receipt figures are followed
- (s) In order to see that there is no undue delay in the finalisation of pension cases, Internal Audit Party will test-check these cases with reference to the pension papers received from the Heads of Office.

- (B) Cheque drawing/non-cheque drawing DDOs
- (a) All accounts records required to be maintained are maintained in the prescribed forms;
  - (b) Payments made by the cheque drawing DDOs are in accordance with the rules and orders governing them, their arithmetical calculations are correct and the recoveries/deductions made from bills are in order; the lists of payments accompanied by paid vouchers are sent every week by them as per instructions to the concerned PAO by the prescribed dates;
  - (c) The instructions for the maintenance of Cash Book, Contingent Register, Stock and Stores Accounts, Log Books and other accounts records are duly observed;
  - (d) 'Account Payee' cheques (in favour of government servants and third parties being payable only to the concerned payees) issued by PAOs after pre-check of relevant bills, to DDOs are not being entered in the cash book maintained by them and that the delivery and acknowledgement of such cheques is being watched through a separate register required to be maintained for the purpose (CAM-12).
  - (e) Pay fixations are correct;
  - (f) The weekly accounts of receipts with duplicate copies of challans are being sent to the concerned PAO;
  - (g) Purchases are made as per rules and orders governing them where lowest quotations are not accepted, the reasons therefor are recorded;
  - (h) All sub-vouchers pertaining to contingent charges not sent to the PAO along with contingent bills are available in office, are otherwise in order and have been properly cancelled;
  - (i) GPF/CPF accounts of Group 'D' employees are maintained properly;
  - (j) The instructions for processing/submission of pension cases to the concerned PAO are observed.
  - (k) Verify by referring to the vouchers etc. through which the advances were drawn that payment entries are made properly in the Pay Bill Register and that recoveries are being effected regularly from the Government servant concerned, and check the correctness of the entries in the monthly abstracts of recoveries, especially entries relating to 'transfers in' and 'transfers out' cases.
  - (l) Every P.D. Account (Personal Deposit Account) in the Ministry/Department is alive and in operation.



The Internal Audit Party will also take an extract from the Register of P.P.Os maintained in the Principal Accounts Office in respect of the P.P.Os routed through it as well as those sent directly by the P.A.O. A test check of these cases as well as those where pension is being paid by the originating Pay & Accounts Office itself should be conducted in the Pay & Accounts Office, with reference to the pension papers received from the concerned Head of Office.

## **12.7 CHECKING OF RECEIPTS**

**12.7.1.** While the Departmental authorities are primarily responsible to see that all revenue or other debts due to Government are correctly and properly assessed, realised and credited to Government account, it would be necessary for Internal Audit to see that adequate regulations and procedures have been prescribed in a Department to secure an effective check on collection and account of all revenue receipts and refunds and that such regulations and procedures are being followed correctly. It would also be necessary to ascertain the nature of checks exercised by the Departmental authorities to ensure prompt detection and investigation of irregularities, leakage of loss of revenue due to doubtful refunds, refunds with reference to fraudulent and forged vouchers/challans or other types of omissions or commissions in the process of levy/collection of taxes or in ordering refunds.

**12.7.2.** In the Internal Audit of revenue receipts the Internal Audit Party should inter alia ensure the following by such test checks as may be considered necessary:-

- (a) that the demands are raised promptly in the manner required by the Law or Act of Parliament and that no amount due to Government is left outstanding in its books without sufficient reasons;
- (b) that the collections and refunds are accounted for regularly and properly under the appropriate heads of accounts and that no sums are credited to Government by debit to a suspense head; credit must follow and not precede actual realisation;
- (c) that proper safeguards exist to ensure that there is no willful omission or negligence to levy or collect taxes or to arrange for refunds, wherever due;
- (d) that double refunds, fraudulent or forged refund orders or other losses of revenue through fraud, default or mistake are promptly brought to light and investigated; and
- (e) that all revenue receipts collected by departmental officers are promptly remitted to the bank or the PAO as the case may be, and that the receipts as per their records are reconciled with those booked in Government accounts on the basis of receipted challans, in accordance with the procedure laid down in Chapter 1 of this Manual.

## **12.8 PROGRAMME FOR INTERNAL INSPECTION**

**12.8.1** The programme for internal inspection for each of the parties will be chalked out by the internal audit organisation and got approved by the Controller/Deputy Controller incharge of the Internal Audit. Timely intimation of the proposed visit of the inspection party will be sent to all the officers concerned. A copy of the programme will also be forwarded to the PAO concerned.

## **12.9 RECORDS, DOCUMENTS TO BE MADE AVAILABLE TO THE INTERNAL AUDIT PARTIES**

**12.9.1** The Head of the Office to be inspected will be advised of the dates of inspection well in advance. A list of records to be examined during internal audit shall also be prepared and sent to him, alongwith the notice of inspection so that these are kept ready by him before the arrival of the party.

**12.9.2** The accounts records maintained by the offices visited will be made available promptly to the internal audit parties.

**Note 1 :** The payments made by a cheque drawing DDO during the selected month(s) will be verified by the internal audit party with reference to the counterfoils of cheques, copies of the bank scrolls, Pay Bill Register or office copies of the paid vouchers available with the DDO. It will, therefore, not be necessary for the party to obtain original paid vouchers etc., from the PAO. However, in the case of payments of long-term loans/advances etc. for which the bills are presented by him to the PAO for pre-check and payment, the Internal Audit Party shall obtain from the PAO, a list of all such payments made by him during month(s) selected for audit for the purpose of checking that the cheques/bank drafts marked 'Account Payee' had been made over to the correct payees and their acknowledgements obtained; and that the cheques/bank drafts issued in favour of the cheque-drawing DDO for arranging payment in cash had been entered in the cash book maintained by him.

**Note 2:** In the case of DDOs without cheque-drawing powers, the original paid vouchers for the month(s) selected for local audit would be required by the Internal Audit Parties.

These should, therefore, be obtained by them from the PAOs. However, the lists of payments and cheques issued by the PAOs/cheque-drawing DDOs in the case of payments pertaining to such DDOs will not be required by Internal Audit Parties and these need not be called for from the PAOs.

**Note 3:** The lists of payments and paid vouchers will be furnished by the PAO to the parties promptly on receipt of necessary requisitions. A list showing particulars of discrepancies/defects or other irregularities, if any, noticed during the course of scrutiny of bank scrolls with reference to the related paid vouchers and cheques, remaining unsettled or any other important point requiring investigation may also be furnished by the PAOs to the Internal audit parties for 'on the spot' examination and report.

**Note 4:** In the case of Divisional Offices working on the Public Works system, the paid vouchers and other original records pertaining to the month(s) selected for audit shall similarly be sent by the PAO to the Internal Audit Party. A record of paid vouchers furnished to/received back from internal audit will be maintained by the PAO in a register in the form in the Annexure 'A'. This register will be reviewed monthly and necessary action taken where the paid vouchers have not been received back. It will be the Inspecting Officer's responsibility to return the vouchers immediately after internal audit of the concerned office is completed.

**Note 5:** The above instructions will also be followed *mutatis mutandis* in the case of audit of DDOs' offices to be conducted by Statutory Audit Parties.

## **12.10 FREQUENCY OF INTERNAL AUDIT**

**12.10.1** The frequency of internal audit will obviously depend upon the staff strength sanctioned for Internal Audit Organisation as well as the number of units falling under its purview. The number of days for inspection, as also the frequency would depend upon the nature of transactions, amount of expenditure incurred, state of arrears, and the general health of accounts of each unit. It would, however, be desirable to aim for internal audit of all important offices once a year.

## **12.11 DRAFTING AND PROCEDURE FOR SUBMISSION OF INSPECTION REPORTS**

**12.11.1** The inspection report should be couched in polite language. Offensive or strong words, sarcastic language etc. should on no account figure in the report. No suppositions, assumptions or allegations should be included in the report. Only facts should be mentioned and inevitable conclusions drawn. There should be no reference to responsibility being fixed for any irregularity; it is for the administrative authorities to take action in the matter. The inspection report should be in two parts, Part-I Introductory and Part-II irregularities noticed during the current audit.

Internal Audit Party should take up all the outstanding paras pertaining to an office during next audit and settle them on the spot. Where settlement is not possible, outstanding paras with their latest position should be incorporated in the new report and old report(s) should be considered as settled.

**12.11.2** Routine errors of omissions or commissions noticed during the course of inspection may be got rectified on the spot. Inspection reports should invariably be discussed with the heads of offices inspected and their comments, if any, suitably incorporated in the report. Inspection reports should be issued after being vetted at the headquarters. One copy of the inspection report will be issued to the head of office inspected and one copy will be sent to the Principal Accounts Officer i.e. Chief Controller/Controller of Accounts. Important points should also be brought to the notice of FA/CAA by the head of the Internal Audit Organisation. The progress of settlement of the points raised in the inspection reports of Internal Audit as well as points raised by CGA's Inspection should be watched by the Controller of Accounts/Deputy Controller of Accounts incharge of Internal Audit Organisation and



all points outstanding should be reviewed at the time of the next inspection by the Internal Audit Party.

## **12.12 PURSUANCE OF TEST AUDIT NOTES ISSUED BY STATUTORY AUDIT**

**12.12.1** In order to keep a watch over the settlement of audit objections included in the Test Audit Notes issued by the Statutory Audit Offices, the Internal Audit Organisation will maintain a register in the form in Annexure 'B', setting apart separate folios for each DDO. The progress made towards the settlement of outstanding objections should be reviewed quarterly and appropriate further action taken to ensure their speedy settlement. The compliance with the objections reported to have been made by DDOs should be verified during next internal audit of the concerned office. The register will be produced to Statutory Audit Parties, whenever asked for, for verification of settlement of the objections raised.

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# ANNEXURE A TO CHAPTER 12

[Referred to in Note 4 below para 12.9.2]

## REGISTER SHOWING PARTICULARS OF PAID VOUCHERS FURNISHED TO INTERNAL/STATUTORY AUDIT PARTIES

Sl. No.	Particulars of office to be audited	No. & date of requisition	No. & date of letter with which sent	Particulars of inspecting officer to whom sent	Month(s) to which the vouchers required pertain	No. of vouchers furnished	No. & date of letters with which vouchers received back	No. of vouchers received back	No. & date of reminders, if any, issued	Remarks
1		3	4	5	6	7	8	9	10	11

Note – Separate register will be maintained for recording particulars of vouchers supplied to the internal and statutory audit parties.

# ANNEXURE -B TO CHAPTER 12

[referred to in para 12.12]

Name of the office .....

Particulars of Audit Office .....

Sl. No.	Letter No. & Date with which Test Audit Note received	Period of accounts covered by Audit	No. of objections raised	No. of objections settled (quote S.No. of paras settled)	Paras outstanding	Action taken	Remarks
1	2	3	4	5	6	7	8



## CHAPTER 13

### **BANK RECONCILIATION – EXPENDITURE ACCOUNTS TRANSACTIONS**

**13.1** With the departmentalization of accounts of Ministries/Departments of Government of India from 1<sup>st</sup> April, 1976, all the monetary transactions of the various Central Government offices take place at the branches of the R.B.I. and Public Sector Banks instead of at the treasuries. The various receipt and expenditure transactions including the revenue transactions of CBEC/CBDT finally get accounted for in the accounts of the Government of India through accounting channels and at the same time the effect of these transactions on the cash balance of the Government of India is reflected through banking channels at the Reserve Bank of India, Central Accounts Section (CAS), Nagpur. The reconciliation of the cash balance of the Government of India, as worked out from the accounting information by the Controller General of Accounts with the cash balance of Government, as worked out by the RBI with reference to the information received from the various banks including its own branches, is necessary for various reasons like: -

- (i) The reconciliation will bring out any mistake committed whether by the accounting authorities or by the banks in working out the cash balance;
- (ii) It has to be ensured that any payment by the R.B.I. and Public Sector Bank on account of Government of India, is an authorised payment and the amount paid is correct (i.e. agrees with the amount for which a cheque was issued);
- (iii) Similarly every item of receipt accounted for by the branches of the R.B.I. and Public Sector Bank actually pertains to the Government and the amount credited by the bank is correct with reference to the amount shown in the challans and
- (iv) The monthly settlement effected by the Public Sector Banks with the R.B.I. is for the correct amount and includes only the actual transactions of Government (both payments and receipts) actually arising at Public Sector banks and that there is no double/excess or less adjustment of the same transaction.

**13.2** The transactions which pass through the banking channels and are reported to the accounts organisation of Ministries/Departments of Government of India can be broadly divided into the following two categories:-

- (i) Expenditure transactions including the departmental receipts other than those relating to Direct and Indirect Taxes; and
- (ii) Revenue Account transactions pertaining to collection and account of tax receipts and refunds therefrom administered by CBEC and CBDT.

**13.3** The procedure of payment and reporting of expenditure transactions of Ministries/Departments introduced at the time of departmentalisation of accounts in April, 1976, has undergone a change. In CBEC, the procedure of reporting of expenditure transactions under the revised system of "One Focal Point Branch -one Pay & Accounts Officer" was introduced from 1<sup>st</sup> November, 1987 while in other Ministries/Departments (including Union Territories, whose accounts have been departmentalised) the revised system was introduced w.e.f. 1<sup>st</sup> May, 1989. The system of collection and reporting of revenue transactions of CBEC (i.e. Indirect Taxes – Excise and Customs, etc.) has been revised w.e.f. 1<sup>st</sup> April, 1986 introducing the "One Bank – One Commissionerate" pattern.

In CBDT, however, the system of collection and reporting of Revenue receipts has been revised from 1<sup>st</sup> October, 1988 – introducing Nodal Bank Branches. The functions of Nodal Bank Branches are same as that a Focal Point Branch at ZAO Centers.

**13.4 REVISED SCHEME OF REPORTING, ACCOUNTING AND RECONCILIATION OF EXPENDITURE ACCOUNTS AS INTRODUCED FROM 1-5-1989.**

- (i) All PAOs/Cheque Drawing DDOs continue to be in account with the branches of bank(s) accredited to the Ministry/Department;
- (ii) Payment/receipt scrolls will be prepared on daily basis in quadruplicate, by the dealing branch of the bank separately for each Ministry/Department in the existing form (separately for each Account holder – PAO or cheque drawing DDO etc.), giving running serial number to daily scrolls for each accounting year from 1<sup>st</sup> April, to 31<sup>st</sup> March. These numbers on the scrolls will bear prefix DMA(E) for 'Payments' and DMA(R) for 'Receipts'. The serial number of each entry in the respective scrolls will be recorded on the corresponding cheque/challan for the purpose of identification;
- (iii) The bank branch i.e. dealing branch will send the Receipt and Payment scrolls daily (in duplicate) alongwith paid cheques/challans to the designated Focal Point branch of the bank appointed for. The scroll (without paid cheques/challans) will be sent to cheque drawing DDO and fourth copy retained by the branch for its own record;
- (iv) The Focal Point branch may be acting as a dealing branch in addition to its being Focal Point branch. It will check the accuracy of the scrolls/paid cheques/challans rendered to it by the dealing branches linked to it. This Focal Point branch will prepare (in triplicate) the Main Scroll (PAO wise) as per Annexure 4 in case of State Bank of India and as per Annexure 1A in case of Reserve Bank of India branches and other Public Sector Banks, separately for each Ministry/Department on a day to day basis. Two copies of the Main Scroll alongwith original copy of the scroll with relative instruments received from various dealing branches, including its own, will be sent by the Focal

Point branch to the PAO on a day to day basis. The scrolls of dealing branches with documents to be attached to the original Main Scroll should be in the same order in which entries are listed in the Main Scroll. The duplicate copy of the scrolls without instrument received from dealing branches will be stitched and retained by the Focal Point branch for its record. The PAO after verification will certify and return the second copy of the Main Scroll (without documents) to the Focal Point branch within 24 hours of its receipt.

Submission of certificates in lieu of challans/paid cheques or duplicate copy of scrolls lost/misplaced in transit-

- (a) Since the challans/paid cheques are important documents evidencing payments into/withdrawal from Govt. account, utmost care has to be exercised by dealing/Focal Point Branch to ensure that no challans/paid cheques are lost/misplaced while handling the documents. However in the event of loss/misplacement of documents during transit, the Focal Point branch should obtain the certificate in lieu of challan/paid cheques (in Annexures 8 & 9 respectively) from dealing branch and attach with scroll. The certificates should be serially numbered and the number indicated against the entry in the relevant scroll. The scroll of the dealing branch should not be included in the main scroll unless it is supported by such certificate.
- (b) Similarly in the event of loss/misplacement of scroll alongwith documents during transit, the Focal Point branch should obtain duplicate copy of the scroll alongwith Certificates in lieu of challans/paid cheques and include them in Main Scrolls.
- (c) If the lost/misplaced challans/paid cheques/scrolls are recovered subsequently they should be sent to the Accounting Authority through a covering letter citing reference to the corresponding certificates/scrolls. The scroll/documents should be marked "for record and not for accounting" so as to avoid double accounting.
- (v) In the case of State Bank of India, the Focal Point branches will report the total of transactions as per daily Main Scroll to Govt. Accounts Department (GAD), Mumbai for monetary settlement with R.B.I., CAS, Nagpur for adjustment in the accounts of the Ministry/Department concerned. The Focal Point branches of other Public Sector Banks will report to their Link Cells at Nagpur for monetary settlement with RBI, CAS Nagpur. While reporting transactions the Focal Point branches will furnish a certificate to GAD/Link Cells that necessary scrolls/paid cheques/challans etc. have already been submitted to the concerned Pay & Accounts Office. Similar certificate will be given by GAD/Link Cells while settling transactions with RBI, CAS, Nagpur.



- (vi) The Focal Point branches after the close of the month, will prepare the Datewise Monthly Statement (DMS) in quintuplicate as per Annexure 2 in case of SBI and as per Annexure 2A in respect of Reserve Bank of India and other Public Sector Banks, PAO-wise of each Ministry/Department on the basis of the daily Main Scrolls already sent to PAO. Four copies of DMS will be submitted to PAO for verification by 3<sup>rd</sup> of the succeeding month. Two copies of the monthly statement will be returned by the PAO duly verified to the Focal Point branch within three days of receipt thereof and one copy of the statement duly verified sent to his Principal Accounts Office so as to reach that office by 8<sup>th</sup> of following month. Fourth copy will be retained by PAO for his records.
- (vii) The Focal Point branch will be responsible for reconciliation of accounts with the respective PAOs and rectification of discrepancies pointed out by the PAO will be carried out by the Focal Point branch in a separate 'Error Scroll' and reported to PAO/Link Cell for necessary action.

Methodology to be followed for adjustment of wrong debit/credit :- The mistakes/discrepancies in scroll, resulting from erroneous entry of debit/credit will be rectified by withdrawal of erroneous credit or debit by minus credit or minus debit, as the case may be, and not by passing contra debit/credit adjustments by the banks. The methodology for adjustment to be carried out through error scroll is illustrated here under :-

- (i) The Focal Point branch will incorporate the Receipts and Payments figures of the dealing branches, as they appear on the branch scroll viz., either minus or plus, in the main scroll and the aggregate receipts and payments figure, either minus or plus, arrived at in the main scroll should be reported to RBI, CAS for settlement.
- (ii) For the purpose of inter-branch settlement, the minus "Receipt" may be treated as "Payment" and minus "Payment as "Receipt" and the branch account may be debited and credited respectively.
- (iii) When the overall Receipt and Payment transactions arrived at in the Main Scroll reveal a minus figure, it/they should be reported as such. However, for the purpose of inter-branch adjustment/settlement, the minus Receipt and minus Payment may be taken as Payment and Receipts respectively. An illustration of the minus adjustments is furnished below :

**Illustration :-** A branch of a bank had effected Receipt transactions of Rs.1,54,000 and Payment transactions of Rs.2,60,000 on 5<sup>th</sup> March in respect of PAO "B". These transactions had been wrongly reported as 5,14,000@ & 6,20,000. Corrections were carried out by the bank on 9<sup>th</sup> March. The Receipt and Payment transactions of PAO "B" at that branch on that date were Rs.48,00,000@ and Rs.78,00,000(P).

Adjustment entries would appear in the scroll as under :

PARTICULARS IN THE ERROR SCROLL

	R	P
Correct transactions of 5 <sup>th</sup> March	1,54,000	2,60,000
Withdrawal of wrong figures reported earlier	(-)5,14,000	(-)6,20,000
Total	(-)3,60,000	(-)3,60,000

These minus figures will be adjusted in the day's scrolls (Receipts or Payments as the case may be) on 9<sup>th</sup> March as follow :

	R	P
Total transactions of day (as shown in the respective Scrolls)	48,00,000	78,00,000
Adjustment of errors as shown in error scrolls (-) 3,60,000		(-)3,60,000
Total	(+)44,40,000	(+)74,40,000

- (viii) GAD, Mumbai in case of SBI, will prepare four copies of the Monthly Settlement Statement as per Annexure 3 and forward three copies thereof to RBI, CAS, Nagpur for verification before 5<sup>th</sup> of the succeeding month. [R.B.I. after verification would forward one copy alongwith the Monthly Closing Balance Statement (CAS-122) to the Principal Accounts Office of Ministry/Department by 15<sup>th</sup> of the following month];
- (ix) GAD, Mumbai in the case of SBI would also prepare four copies of Monthly Settlement Statement – PAO wise showing dates of settlement and dates of transactions, as per Annexure 4 and forward original copy to Principal Accounts Office and the second and third copies to PAO and Focal Point branch concerned respectively. The fourth copy will be retained by the GAD, SBI, Mumbai for their record;
- (x) GAD, SBI Mumbai would also prepare in duplicate another Monthly Settlement Statement as per Annexure 5 and forward one copy to Principal Accounts Office of the Ministry/Department concerned; and

In case of bank other than SBI, the RBI (CAS) Nagpur will generate (four copies) PAO-wise and Date-wise monthly settlement (DMA-I) as per Annexure-6. Three copies of the statement will be sent to Link Cell of Public Sector Bank, out of which one copy each will be sent by the latter to the Pr. AO and the PAO concerned by 5<sup>th</sup> of the following month. RBI (CAS) Nagpur will also generate in triplicate Ministry-wise statement (PAO-wise) as per Annexure -7 (DMA-2) of which one copy will be sent to Link Cell and second copy to Pr. Accounts Office.



**13.5** In some cases the RBI offices, handle the transactions of Ministries/Departments accredited to them either exclusively or concurrently with SBI in the usual way. The RBI offices follow the procedure applicable to the dealing branches and 'Focal Point' branches as the offices will function both as 'dealing branch' and Focal Point branch in respect of those Ministries/Departments for which they are acting as bankers. Each office of the Bank acts independently and render accounts to Pay and Accounts Officer. The transactions effected by them in respect of the accredited Ministries/Departments are accounted for by them in their books and the balances in Departmentalised Ministries Accounts, are reported to CAS, Nagpur through Daily position telegram/telex. The offices render daily scrolls etc. to the Pay and Accounts Officer/Drawing and Disbursing Officer, submit Date-wise Monthly Statements to Pay and Accounts Officer for verification/certification and also attend to reconciliation work thereof. RBI offices telex the PAO-wise monthly receipts and payments of each Ministry/Department to CAS, Nagpur immediately after the month-end transfer of balances followed by detailed statement.

### **13.6 PAY AND ACCOUNTS OFFICE**

- (i) As soon as a cheque is issued the PAO/CDDO books the amount by debit to the head of account concerned and credit to the suspense head "8670 – Cheques & Bills". When the cheque is encashed, the bank branch on which the cheque is issued, sends the daily scrolls to Focal Point branch showing details of the transactions which have taken place at the bank on that day. The daily payment scroll of dealing branch shows every item of payment by the bank and is supported by the cheques issued by the PAO/cheque drawing DDO. Similarly the Receipt scroll also shows every item of receipt credited by various persons in favour of the PAO and is supported by receipted Challans. These scrolls of dealing branches are received alongwith the Main Scroll from the Focal Point bank by the PAO supported by paid cheques/receipted challans;
- (ii) On receipt of the original copy of Main Scroll accompanied by original copies of branch bank scrolls/paid cheques/challans and duplicate copy of the Main Scroll without documents, the PAO should exercise the following checks:-
  - (a) that the paid cheque is genuine and was issued by the PAO/cheque drawing DDO and was not time barred on the date of payment;
  - (b) that the amount of the paid cheque agrees with the amount entered in the dealing branch scroll;
  - (c) that the totals of the payment/receipt scrolls of dealing branches are correct;
  - (d) that the amount in the receipt scroll of dealing branch correctly pertains to the PAO or the cheques drawing DDO rendering account to the PAO as per copy of challan attached to the scroll;
  - (e) that the amount shown in the challan agrees with the amount shown in the scroll;
  - (f) that for every item of payment/receipt, not supported by the paid cheque/challan, there is a prescribed payment/receipt certificate for the correct



- amount in the scroll of dealing branch showing details of cheque No. and date for payment and details of receipts;
- (g) that the total of the main scroll is correct with reference to the accompanying documents and
  - (h) that the running serial numbers of the Daily Main Scrolls are in consecutive order.
- (iii) After carrying out the above checks, the PAO should record a certificate of verification on the Main Scroll and return the duplicate copy thereof duly verified to the Focal Point branch within 24 hours of its receipt.
- (iv) The paid cheques/challans/scrolls not relating to the PAO, if any, included in the Main Scroll shall be returned to Focal Point branch and the Main Scroll will be got amended by personal contact. The PAO may accept the payment/receipt certificate issued by the bank in lieu of missing paid cheque/challans. An item, not supported by a paid cheque/challan or the certificate in lieu thereof, should be got deleted from the Main Scroll. Such an item could be included in the subsequent Main Scroll accompanied by the relevant challan/paid cheque/certificate of payments/receipts. For any discrepancy, PAO will get it rectified from Focal Point branch immediately by personal contact.
- (v) Every item of receipt including refunds of unspent amounts which are to be accounted for as reduction from expenditure should be adjusted by crediting/minus debiting the amount shown in the challan to the relevant receipt/functional expenditure head of account by contra debit to the head "PSB. Suspense" below Major Head 8658 suspense Accounts. Similarly total of all the payment items which have been accepted, should be adjusted by minus credit to the head "8670 - Cheques and Bills" - PAO Cheques/Departmental cheques as the case may be, by contra credit to the head "PSB Suspense". In the case of transactions handled by the RBI office as the dealing branch, the head '8675 - Deposits with Reserve Bank-Central Civil (HQ)' in place of "PSB Suspense" will be operated by the PAO.

The PAO shall maintain a register of "Public Sector Bank Suspense" in form CAM - 17 and post therein each day's receipts and payments, as per the daily Main scrolls of Receipt/Payment received from the Focal Point branch. In this Register separate folios may be opened for entering scrolls pertaining to the PAO and each cheque drawing DDO etc. and one page may be used for compiling the aggregate of monthly transactions reported by the 'Focal Point' branch. The PAO should tally the monthly gross receipts/payments worked out in this Register with the gross amount shown in the Date wise Monthly Statement of receipts/payments (DMS) sent by the Focal Point branch and record a certificate in the Register.

- (vi) PAO should see that four copies of the Datewise monthly statements showing the daily total of payments made and amounts received, in respect of his office/cheque drawing DDO are received from the Focal Point branch by 3<sup>rd</sup> of the following month. If the DMS is not received, the PAO should obtain the same by personal contact. The figures of daily totals shown therein, should be

checked with the corresponding totals shown in the daily Main Scrolls to ensure:-

- (a) that the amount shown by the bank against a particular date agrees with the amount shown in Daily Main Scroll earlier sent to the PAO;
  - (b) that in case an item not pertaining to the PAO is included in the monthly statement, the same is got deleted from it by personal contact with Focal Point branch. In case an amount appearing in DMS was not included in the Main Scrolls, the Focal Point branch should be contacted to provide the scroll with supporting documents for that transaction, otherwise, the item may be got deleted;
  - (c) that any item appearing in the Main Scroll but omitted from DMS, should be got included by personal contact, and
  - (d) that the total of the DMS has been worked out correctly.
- (vii) After carrying out the above checks, the PAO should record verification on it. Two copies of DMS duly verified, should be returned by PAO to the Focal Point Branch within 3 days of its receipt. Out of two certified copies, one copy will be sent to Principal Accounts Office so as to reach him by 8<sup>th</sup> of the following month. Original copy of DMS (with verification recorded thereon) should be retained by the PAO.
- (viii) The PAO should see that monthly Put through Statements in prescribed form (as per Annexure 4 in case of SBI and as per Annexure 6 in case of other Public Sector Banks) is received by the end of the first week of the following month from SBI (GAD), Mumbai/Link Cell of Public Sector Bank as the case may be. These statements show the dates of transactions, dates of put through of receipts and disbursements with RBI, CAS, Nagpur. On receipt of this statement from the SBI, GAD, Mumbai/Link Cell at Nagpur, the PAO should link the Put through items shown in this statement with the items shown in the DMS reconciled by him earlier with the daily Main Scrolls received from the Focal Point branch. The discrepancies noticed by the PAO will fall into the following categories:-
- (a) Amount shown in the DMS on a particular date or dates, has/have not been put through by the Bank as per Put through Statement (Annexure 4 or 6)
  - (b) Amount put through by the Bank, as per Put through Statements (Annexure 4 or 6) does not appear in the DMS.
  - (c) The amount of a transaction as shown in Put through Statement differs from that shown in the DMS.
  - (d) Minus disbursements/receipts appearing against some dates of transactions in the 'Put through' Statements denote reversal of erroneous amounts put through earlier. The dates of erroneous settlement will be indicated in the 'Put through Statements' to link the same.
- (ix) After verifying the 'Put through' figures with the DMS as stated against (viii) above, the PAO will take up reconciliation work. The PAO should prepare a "Monthly Reconciliation Analysis" in the form CAM 68. The PAO is responsible for reconciliation of any difference appearing in part 'A' of the



Analysis. For discrepant item appearing in part C(vi)(b) of the Analysis and transactions other than those pertaining to last few days of a month appearing in part C(vi)(a) of Analysis, the PAO should immediately contact the Focal Point branch and ensure that rectification are carried out and items put through by the Focal Point branch through GAD/Link cell in the second month positively.

The grand total of the columns C(vi) (a) and (b) should be tallied with the closing balance shown against column C(v) of the Analysis.

- (x) The PAO should maintain a register – “Register of Amounts Put through – Part I” in form CAM 69 (separately for Receipts and Payments). Amounts ‘Put through’ relevant to the revised procedure will be entered in this Register. Normally, all the amounts except those relating to the last 3-4 days of the month, will be ‘Put through’ in the same month. The transactions of last 3-4 days of the month are expected to the ‘Put through’ in the first few days of the subsequent month. In case the PAO finds some of these items outstanding while closing the Register for the subsequent month, he should immediately contact the ‘Focal Point’ branch for remedial action without further delay.
- (xi) After preparation of part I of the “Register of amounts put through” (CAM 69) the PAO should prepare part II of the Register of Amounts put through showing progressive position every month in the form CAM 70 (the opening balance on the introduction of the revised procedure from 1.5.1989 is to be taken as NIL to keep the previous balance separate for clearance)
- (xii) The PAO should prepare a statement of monthly Reconciliation between the amounts as per DMS and the amounts booked under “8658 – Suspense Accounts-PSB Suspense” in the form CAM 71. Proper explanation/reasons for the difference with reference to DMS shall be given in the statement. Action taken for the clearance of the difference should also be given therein. This monthly reconciliation statement should be submitted positively alongwith the monthly account format by the PAO to the Principal Account Office.
- (xiii) The PAO should also maintain a Broadsheet of “PSB Suspense” in the form CAM 72 [separately for Receipts (Debit) and Payments (Credit)], opening balance under the Revised System being taken as ‘NIL’. Balance relating to the period prior to introduction of Revised System (i.e. 1-5-1989 and in case of CBEC 1-11-1987) may be kept separate for clearance. The clearance of the head ‘PSB Suspense’ will be made by the Principal Accounts Office on the basis of DMA-2 statement or on the basis of Monthly Balance Statement (CAS – 122) in terms of para 7(ii) received from the RBI, CAS, Nagpur. The figures for the column “Amount of clearance of PSB Suspense in the month” shall be intimated to the PAO by the Principal Accounts Office every month. The PAO should keep a strict watch over the clearance of the balance under this head.



**Note :-** (i) In case a PAO deals with two different banks 'PSB Suspense' figures of each shall be kept separate. Accordingly broadsheet folios will also be kept separate.

(xiv) In order to have age-wise analysis of balance under "PSB Suspense" the PAO should keep a record in a form prescribed for Abstract of objections (Form CAM-26).

(xv) Verification of the amounts "Put through" (DMA-I statement) with reference to the Date-wise Monthly Statement (DMA) and preparation of "Monthly Reconciliation Analysis" will throw light on the amounts of excess/double reimbursements, if any, obtained by the bank. For such excess/double reimbursements of over Rs.10 lakhs and above interest is to be claimed from the bank. PAO should prepare the following reports :

(i) A monthly statement ( CAM 73) of cases (Rs.10 lakhs and above) in which levy of interest on Excess/Double Reimbursement claimed by bank is to be decided.

(ii) A Quarterly (15<sup>th</sup> April/July/October/January report (CAM 74) of Excess/Double Reimbursement cases (attracting penal interest).

(iii) A quarterly (15<sup>th</sup>, April, July, Oct. & Jan) report ( CAM 75) of Excess/Double Reimbursement (not attracting penal interest).

While in the case of (i) above, PAO should initiate action with FPB for recovery of penal interest, the statements mentioned at (ii) & (iii) above should be sent by PAO to Pr. AO for consolidation and onward transmission to Controller General of Accounts Office.

(xvi) **Sub-agency arrangements :** At centres where the accredited bank does not have its own branch, the work of Ministry/Deptt. is undertaken by some other bank as sub-agent of the accredited bank. The accredited bank will enter into sub-agency arrangement with such bank at that centre. The role of the sub-agent bank in regard to the reporting and accounting of the transactions of the Min./Deptt. does not differ from the role of the accredited bank branch and as such, the sub-agent bank branch will follow the same procedure as applicable to the dealing branch of the accredited bank. The sub-agent bank branch will forward scrolls/documents to the designated focal point branch of the accredited bank. The transactions of the sub-agent bank branch will be accounted for by the Focal Point Branch in its main scroll in the same manner as the transactions of the dealing branches of the accredited bank. The transactions of all the dealing branches (including sub-agent bank branch) and the Focal Point branch will be reported to the Pay & Accounts Office/Link Cell (GAD in case of State Bank of India) in the usual Manner. The Focal Point Branch will also arrange to settle/reimburse the claims of the sub-agent bank, through a branch of the sub-agent bank at the centre where the Focal Point branch is located, on the same day the transactions are accounted for in the books of the Focal Point Branch.

### 13.7 PRINCIPAL ACCOUNTS OFFICE

- (i) The Principal Accounts Office receives monthly statements of put through in form as per Annexure 4 & 5 in case of SBI and Annexure 6 & 7 (DMA-1 & DMA-2 Statement) in case of other Public Sector Banks. The Principal Accounts Office should check these statements to ensure:-
- (a) that the total of each Annexure 4 agrees with the total amount settled by SBI as shown against respective PAO in Annexure 5.
  - (b) That the total of Annexure 5 agrees with the total amount settled as shown in Annexure 3.
  - (c) That the total of each Annexure 6 agree with the total amount shown in Annexure 7, in the case of other Public Sector Banks.
- (ii) On the basis of 'put through' statement in DMA-2 or on the basis of Monthly Closing Balance statement (supported by amounts put through) in form CAS-122 whichever is received earlier the Principal Accounts Office should carry out adjustment clearing the head 'PSB Suspense' by minus credit/debit and affording credit/debit under the head "8675-Deposits with Reserve Bank-101-Central Civil-Reserve Bank (PSB)". In case adjustment is carried out on the basis of DMA-2 the correctness of amounts adjusted may be got confirmed on the basis of CAS-122. Details of adjustments so carried out, should be intimated to the PAO concerned for preparation of Broadsheet of "PSB Suspense" every month. In monthly accounts also effect of the Reserve Bank Deposits should be taken separately for credit & debit figures under this head.
- (iii) The Principal Accounts Office should maintain a Monthwise and PAO wise "Register of Amounts put through" in part I (separately for 'Receipts' and 'Disbursements') in form CAM 69 except that the column "Month" should be substituted by "Name of PAOs". Similarly part II of the Register (separately for 'Receipts' and 'Disbursements') should be maintained PAO wise in form CAM 70 except that column "Names of PAOs" should be added in the beginning.
- (iv) Principal Accounts Office should also maintain PAO wise (separately for Debits and Credits) Broadsheet of PSB Suspense" in form CAM 72 except that the first column "Month" should be substituted by "Names of PAO's". The Principal Accounts Office will also work out age wise analysis of outstanding balances under 'PSB Suspense' in the form prescribed for Abstract in CAM-26.
- (v) The Principal Accounts Office should prepare "Monthly Reconciliation Analysis" in form CAM 68 in respect of all the PAOs and take immediate action for getting older items put through by Focal Point Branches through GAD/Link Cell in the second month positively.



- (vi) The Principal Accounts Office should keep strict watch on receipt of statement of Monthly Reconciliation in form CAM 71 from the PAOs to enable it to analyse the outstanding balance under 'PSB Suspense' and watch clearance thereof.
- (vii) The Controller General of Accounts will closely monitor clearance of balances under PSB Suspense.

### **13.8 RESIDUAL TRANSACTIONS FOR THE MONTH OF MARCH**

The transactions pertaining to a financial year are required to be adjusted to the extent possible, in the accounts of that year itself. As such, the transactions effected during the month of March should be expeditiously advised by the dealing branches to the Focal Point branches to enable the latter to report the same to RBI, CAS, Nagpur through Link Cell/GAD Mumbai in case of SBI. In particular, the transactions taking place from the 15<sup>th</sup> of March till the end of the month should be reported by the Focal Point branch to Link Cell/GAD Mumbai in case of SBI by telex/telegram. As regards residual March transactions which could not be reported to RBI, during the concerned financial year, the 'Focal Point' branch should, segregate, from 1<sup>st</sup> April all transactions pertaining to the previous year and prepare separate Main Scrolls for :

- (a) the residual transactions effected at the dealing branches in March or earlier (i.e. during the earlier financial year),
- (b) current transactions i.e. those effected from 1<sup>st</sup> April onwards. The Main Scroll for March transactions prepared from 1<sup>st</sup> April to 25<sup>th</sup> April should be distinctly marked as March Residual-1, March Residual 2..... and so on upto March Residual 25. The Focal Point Branch should report these transactions to Link Cell/GAD Mumbai in case of SBI in separate Daily Memo for adjustment with RBI, CAS, Nagpur i.e. one for March and other for April transactions. The Focal Point branches should furnish two separate monthly statements-one pertaining to 'March Residual Account' clearly marked as such, covering transactions relating to the period upto 31<sup>st</sup> March but reported during 1<sup>st</sup> to 25<sup>th</sup> April and the other covering the April transactions (which may include the transactions of the previous month(s) reported after 25<sup>th</sup> April) as usual. The monthly statement of 'March Residual Account' should be sent to the concerned PAO latest by the 30<sup>th</sup> April. The statement relating to the month of April should be sent latest by the 3<sup>rd</sup> of the following month in the normal course.

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# Annexure 1

[Vide Para 13.4(iv)]

STATE BANK OF INDIA  
DAILY MAIN SCROLL - UMEA EXPENDITURE ACCOUNTS  
FOCAL POINT \_\_\_\_\_ BRANCH (CODE NO. \_\_\_\_\_)

NAME & CODE NUMBER OF THE MINISTRY \_\_\_\_\_ RUNNING SR. NO. \_\_\_\_\_  
DATE \_\_\_\_\_  
SPECIAL ACCOUNT CODE NO. OF PAO \_\_\_\_\_

Sr. No.	Name of receiving branch	Branch Code No.	Date of transactions at receiving branch	A/c Code No. at receiving Branch (DDO NO.)	Receipts		Payment		Remarks
					Rs.	P.	Rs.	P.	
SUB-TOTAL									
TRANSACTIONS OF LOCAL POINT BRANCH									
GRAND TOTAL									

1. To be prepared in triplicate.
2. Two copies - original with scrolls and paid cheques receipted challans and duplicate without documents to be submitted to PAO on day to-day basis.
3. Duplicate copy duly verified by PAO, to be obtained from him on a day-to-day basis.
4. Third copy to be retained as office copy.
5. Scrolls of Receiving Branches with documents to be attached to Original Main Scroll should be in the same order in which entries are listed in this Main Scroll.
6. The Grand Total of receipts and payments should be reported to GAD in the form/10(a) against

Special Code No. : \_\_\_\_\_  
Branch Seal

Branch Manager

**Annexure 1-A**  
Vide Para 13.4.(iv)

**MAIN SCROLL - UNION MINISTRIES' EXPENDITURE ACCOUNTS**

Name of Focal Point Branch : ..... Code No. ....  
Name of PAO : ..... Code No. .... Running Sr. No. ....  
Name of Ministry/Dept. .... Code No. .... date : .....

Sr. No.	Name of Dealing Branch	Date of Transaction Receipts at dealing branch	Rs.	Payment Rs.	Remarks
------------	------------------------	---	-----	----------------	---------

---

Sub-Total

---

Transactions of Focal Point Branch

---

Grand Total

---

1. To be prepared in triplicate.
2. Two copies - original with scrolls and paid cheques/receipted challans and duplicate without documents to be submitted to PAO on a day-to-day basis.
3. Duplicate copy duly verified by PAO, to be obtained by the Focal point branch on a day-to-day basis.
4. Third copy to be retained as office copy.
5. Scrolls of Dealing Branches with documents to be attached to original Main Scrolls should be in the same order in which entries are listed in this Main Scroll.
6. The Grand Total of receipts and payments should be reported to Link Cell. Nagpur on a day-to-day basis.

Branch Seal

Branch Manager

[vide para 13.4(VI)]

**CARE :** To be compiled and handed over to PAO by 3<sup>rd</sup> of each month

STATE BANK OF INDIA

(BRANCH NAME)

(CODE NO.)

EXPENDITURE TRANSACTIONS OF MINISTRY / DEPTT. OF \_\_\_\_\_  
MONTHLY STATEMENT OF RECEIPTS & DISBURSEMENT FOR THE MONTH OF \_\_\_\_\_  
20\_\_\_\_\_.

SPECIAL ACCOUNTS CODE NO. \_\_\_\_\_

[illegible]

20

BRANCH MANAGER

Instructions for completing the form :

- (i) To be prepared in Quintuplicate
- (ii) Four copies to be sent to pay & Accounts Office concerned and fifth copy to be retained at the Branch.
- (iii) 2 Copies will be received back from PAO duly certified . One copy should be forwarded to GAD, Bombay the other copy be filed.



## Annexure 2-A

[Vide Para 13.4(vi)]

### Union Ministries Expenditure Accounts - Monthly Statement of Receipts & Disbursements for the Month of ..... 20.....

Name of Bank ..... Code No. ....

Name of Focal Point Branch ..... Code No. ....

Name of PAO ..... Code No. ....

Name of Ministry/Deptt. .... Code No. ....

Date	Receipts Rs.	Disbursements Rs.	Initial of Supv. Official
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			
26.			
27.			
28.			
29.			
30.			
31.			
Total			

Branch Manager

[Vide Para 13.4.(vii)]

the month of \_\_\_\_\_

[illegible]



**Annexure 4**  
[Vide Para 13.4.(ix)]

Settlements made by State Bank of India on account of Expenditure Account transactions PAO-wise, datewise for the month of \_\_\_\_\_.

Name of the Ministry /Deptt. \_\_\_\_\_ Code No. \_\_\_\_\_

PAO Code No. \_\_\_\_\_

Name of the Focal Point Branch \_\_\_\_\_ Br. Code No. \_\_\_\_\_

[illegible]



## Annexure 5

[ (Vide Para 13.4.(X))]

MONTHLY SETTLEMENT MADE BY STATE BANK OF INDIA PAO - WISE FOR THE MONTH OF \_\_\_\_\_

NAME OF THE MINISTRY / DEPTT.

CODE NO. \_\_\_\_\_

[illegible]

**Annexure 6**  
[ Vide Para 13.4(XI)]

Settlements made by ..... on account of

(Name of Bank)

Union Ministries' Expenditure Account transactions

PAO-wise, date-wise for the month of .....

Name of Ministry /Dept : ..... Code No. :     Name of Focal

Name of P.A.O. : ..... Code No. :     Branch : .....

Code No.

Date of transactions	Date of settlement with RBI, CAS, Nagpur	Receipts	Amount settled	
			Payments Rs.	Rs. .

**Annexure 7**  
**[Vide Para 13.4(XI)]**

Statement showing monthly settlements made by

.....

(Name of Bank)

PAO-wise, of he Ministry of ..... Deptt. of .....

for the month of .....

PAO	Code No.	Name of Focal Point Branch	Code No.	Amount Settled	
				Receipts Rs.	Payments Rs.



**ANNEXURE - 8**

[Ref. Para 13.4 (iv)]

**CERTIFICATE IN LIEU OF LOST/MISPLACED CHALLAN**

Certified that a sum of Rs.....  
(Rupees.....only) was received from  
.....

(Name of the Party)

On account of .....for credit to  
Central Government account under the head..... by  
.....branch. The amount has been  
included in the scroll dated .....at Sr. No.....

Agent / Authorised Officer

Date

Bank

Focal Point Branch

**ANNEXURE - 9**  
**[Ref. Para 13.4(iv)]**

**CERTIFICATE IN LIEU OF LOST/MISPLACED PAID CHEQUES**

Certified that a sum of Rs.....  
(Rupees.....only) was paid to  
.....on .....by debit to  
(Name of the party)  
drawing account maintained in the name of .....  
(Name of DDO)  
on behalf of Ministry of ..... as per  
Cheque No.....dated.....at.....branch.  
The amount has been included in the scroll dated .....at Sr.  
No.....

Agent / Authorised Officer

Date

Bank

Focal Point Branch

## CHAPTER - 14

### BANK RECONCILIATION - REVENUE ACCOUNTS OF C.B.E.C.

**14.1** The system of collection of revenue receipts/refunds under the Major Heads relating to CBEC (other than customs revenue and other dues at the Major Customs Houses) introduced on 1<sup>st</sup> April, 1977, after departmentalisation of revenue accounts of CBEC, was revised w.e.f. 1<sup>st</sup> April, 1986. The revised system was recommended by the "Working Group on Govt. Accounts" of R.B.I. Under the revised system only one bank having an extensive net-work of branches has been nominated in each Collectorate to collect the revenues of CBEC. This nominated bank in each Collectorate, has been made responsible to credit the collection to the account of CBEC with the RBI, Central Accounts Section at Nagpur and also to render accounts to the PAO of the Collectorate.

**14.2** Deposits are made in the branches of the nominated bank in the Collectorate in cash or by means of cheque or draft alongwith a challan in form GAR-7 (old TR-6) (in quadruplicate), separately for each Major Head of Account. The cheques/drafts are drawn in favour of the Pay and Accounts Officer. In the case of Central Excise duties on matches required to be paid in the shape of match excise-bandrolls, the assesseees should prepare the challan in quintuplicate. As a result of introduction of computerisation for accounting of Central Excise revenue, the assesseees are required to pre-print the challans with all the codes prescribed by CBEC.

Different colour of challans have been prescribed to facilitate proper segregation :

- 0037 - Customs - Buff
- 0038 - Union Central Excise - White
- 0044 - Service Tax - Yellow
- 0045 - Other Taxes and Duties - Pink
- 0047 - Other Fiscal Service - Green
- 0875 - Other Industries- Blue

**14.3** After carrying out necessary prescribed checks and returning duplicate and triplicate copies of receipted challans to the assesseees, receipt scrolls are prepared (separately for each Major Head of account) in triplicate, in the form Annexure 1. Each day's scroll is given a running serial number prefixed by a numeral denoting the Major Head of account, for the financial year from 1<sup>st</sup> April to 31<sup>st</sup> March to facilitate detection of any omission.

**14.4** At the beginning of the next working day, the receiving branches forward to its Focal Point branch the following documents with a forwarding letter in the form 1-A. The Focal Point branch, the Collectorate and the PAO are normally located at the same station.

- (a) original copies of the scrolls with original copies of challans (arranged Major Headwise) and in the same order as they are entered in the scrolls;



- (b) duplicate copies of the scrolls (without challans) arranged Major Headwise; and
- (c) quadruplicate copies of challans stitched in order in which they are entered in scrolls and arranged Major Headwise.

The receiving branches also transfer amounts as per scrolls, to their Focal Point branch, through usual inter-branch accounting procedure of the concerned bank.

**14.5** The Focal Point branch will also be working as a receiving branch. The Focal Point branch would take following action on the documents received from the receiving branches :-

- (i) check that all challans have been attached and their amount agree with entries in scrolls and the remittance received through inter branch account;
- (ii) check that scrolls as received are in serial order and take action for missing scrolls;
- (iii) Consolidate by stitching the duplicate copies of scrolls of receiving branches Major Head-wise and retain it for its record;
- (iv) Consolidate and stitch Major Head wise, the original copies of scrolls and challans received from all receiving branches; consolidate Major Head-wise the quadruplicate copies of challans;
- (v) Stamp two copies of challans with legend "Credited to Government Account" with its date stamp;
- (vi) Prepare daily Main Scrolls (in the form Annexure 1-B, 1-C and 1-D) in triplicate, Major Head-wise and send the original and duplicate copies of the main scrolls to PAO of the Collectorate on a day to day basis alongwith the original scrolls and challans received from all receiving branches. Likewise the quadruplicate copies of challan, Major Head-wise and Range-wise would be sent to the nominated Range Officer or the Supdt. Customs as the case may be, at the Centre with a covering memo indicating total number of challans and their total amount and
- (vii) Rectify any mistake/discrepancy pointed out by the PAO after proper verification through error scrolls, as per prescribed procedure.
- (viii) Furnish a certificate of reconciliation on the last day of the following month to the concerned PAO that no amount of Central Excise and Customs collection made in the previous month is lying either in arrears with the collecting branch under its control or in the pipeline between FPB and the collecting branch.

**14.6** At the Departmental treasuries existing in Central Excise Collectorate at Mumbai, Calcutta and Delhi, revenue receipts will be consolidated and deposited with

Focal Point branch alongwith challans in triplicate (separate for cash and cheque/drafts) for each Major Head. The consolidated challan for cheques/drafts shall be accompanied by a statement in triplicate drawee bank-wise. After verifying the correctness of the statement, the Focal Point branch will return the triplicate copies duly signed to the treasury. After collecting the proceeds of cheques/drafts, the duplicate copies of the receipted challans and statement duly verified for having collected the proceeds of cheques/drafts will be returned by the Focal Point branch to the treasury. In case any cheque is dishonoured, necessary remarks will be made in the statement against the entry and the total amount in the relative challan corrected and dishonoured cheque returned to the departmental treasury against acknowledgement. The remaining procedure by the Focal Point branch shall be the same as in the case of other receipts.

#### **14.7 REFUND OF REVENUE**

One branch of the nominated bank located at each of the divisional headquarters of the Collectorate is selected for making payments of refunds/rebates/draw backs on cheques issued by the Divisional officers. Such cheques are marked "Revenue Refunds and Rebates" with rubber stamp. Separate payment scrolls Major Head-wise are prepared in the form Annexure 1-C in quadruplicate, giving running serial numbers for each financial year. Two copies of the daily scroll alongwith paid cheques are sent to Focal Point branch daily and amounts of payments transferred to Focal Point branch through inter-branch account. Triplicate copy of each scroll is sent to the Divisional officer who checks them and reconciles discrepancies, if any, with the paying branch under advice to the PAO.

**14.8** On receipt of the payment scrolls, the Focal Point branch prepares a daily Main Payment Scroll in triplicate-Major Head-wise (in the form Annexure 1-D), after carrying out necessary checks. Two copies of Main Scroll with original copy of paying branch scroll and the paid cheques are sent to PAO.

**14.9** The Focal Point branch enters totals of Main Scrolls (receipts and payments) in a register in prescribed form. On the basis of these entries Focal Point branch prepares a Daily Memo in prescribed form, and sends it to the Link Cell at Nagpur for settlement with RBI, CAS, Nagpur. The Link Cell may deal with more than one Focal Point branch. The Link Cell maintains a Day Book (in prescribed form) containing Major Head-wise Summary of the daily amounts put through by the Link Cell to RBI, CAS, Nagpur.

**14.10** The Focal Point branch renders to PAO by 4<sup>th</sup> of the following month, monthly statements (3 copies) commonly known as DMS - showing date-wise receipts and payments reported to PAO (as per Daily Main Scrolls) and settled with RBI, CAS, Nagpur (in forms as per Annexure II & III). The original copy is sent to Link Cell. The mistakes/discrepancies pointed out by the PAO are rectified by the Focal Point branch through the monthly statement (DMS) of the subsequent month and implications, if any, are reported to Link Cell for settlement with RBI, CAS, Nagpur.



**14.11** On the basis of the Day Book, the Link Cell at Nagpur prepares PAO wise put through statements (in forms as per Annexure IV and V) (in quadruplicate) by 15<sup>th</sup> of the following month of receipts and payments separately in respect of amounts put through to RBI, CAS, Nagpur during the previous month. The Link Cells dealing with more than one Focal Point branch, also prepare (in quadruplicate) a monthly summary of the aggregate amounts put through in respect of all such PAOs (Collectorates) in forms as per Annexure VI and VII for receipts and payments separately for submission to Pr. CCA, CBEC. The monthly Put Through statements are got verified by the RBI, CAS, Nagpur. One copy of the statement is sent by the Link Cell to the Focal Point branch for checking and settlement of discrepancies and another copy is sent to PAO direct for verification at his end and settlement of discrepancies by the Focal Point branch. One copy of the monthly statement of the Link Cell and summary (where applicable) as verified by the RBI, CAS, Nagpur is sent by the RBI to the Pr.CCA, CBEC clears the head "PSB Suspense-Bank-X by transfer to the head "8675-Deposits with Reserve Bank".

#### **14.12 CUSTOM HOUSES AT MAJOR PORTS**

The Custom House at the major ports at Mumbai, Calcutta, Chennai, Cochin, Visakhapatnam, Kandla and Goa have departmental treasuries which act as 'receiving' treasuries. The departmental treasuries existing at these major ports collect Customs revenue receipts relating to Major Heads "0037-Customs" and "0045-Other Taxes and Duties on Commodities and Services-Foreign Travel Tax" and "0047-Other Fiscal Services-Other Receipts-Receipts Under Gold Control Act 1968". The Public Sector Banks at these centers are not permitted to accept customs revenue relating to these Customs Houses. These departmental treasuries follow further procedure as given in para 14.6.

The RBI Offices at Mumbai, Calcutta and Chennai function as Focal Point branches for Customs Houses there. The branches of SBI already nominated as Focal Point branches under the previous arrangements, continue to act as Focal Point branches for Customs House treasuries at Cochin, Kandla, Visakhapatnam and Goa.

**Note :** The Gold Control Act has since been abolished.

**14.13** The revenue of the undertakings at Ghazipur and Neemuch, through the sale proceeds of the opium is accounted for under 0875-Othe Industries. 90% of the value of the opium is realised on shipment through Letter of Credit opened by the foreign buyers in scheduled banks while balance payment is made on receipt of the report of test as to the morphine content. The amounts realised are deposited with RBI, New Delhi which settles with PAO concerned through drafts. The sale proceeds may also be deposited in branches of SBI who settles with PAO concerned. The recovery of the cost of alkaloids and medicinal opium supplied to pharmacists is deposited in one of the branches of SBI at the place of the factory concerned. The sale proceeds of opium to States, are recovered by the factories from the States by cheques or DDs.

**14.14** SBI has been allocated the work of handling the revenue accounts of the Collectorates of Central Excise and Customs at Goa, Guntur, Kanpur, Madurai,



Nagpur, Patna, Aurangabad, Shillong and Calcutta II. One branch of SBI at the Headquarter of these Collectorates acts as Focal Point branch for that Collectorate. These Focal Point branches report transactions to SBI, GAD, Mumbai for consolidation and settlement with RBI, CAS, Nagpur directly on a day-to-day basis.

#### **14.15 ACTION IN PAY AND ACCOUNTS OFFICE**

On receipt of the Main Scrolls and supporting documents from the Focal Point branch, the PAO of the Collectorate, gets them checked by applying usual checks and one copy of the scroll (duplicate copy) duly verified is returned to the Focal Point branch, the same day or the following day. In case there is any discrepancy such as totaling mistake, or some challans not received, the PAO gets in touch with the Focal Point branch either on telephone or by making a personal visit, and points out the mistakes or obtains the missing challans. If there is only an arithmetical error and the Focal Point branch admits the same, the scroll is corrected by the PAO under his initials and the scroll is returned to the Focal Point branch after recording verification thereon. Other mistakes/discrepancies pointed out by the PAO are rectified by the Focal Point branch after proper verification through error scrolls. In case a challan is missing, the main scroll is not rejected. The scroll is admitted and accounted for fully, keeping the amount of the missing challan under the head Receipts awaiting transfers to other minor heads under 0038-union Excise Duties-60 Other Receipts until the challan is received or the item is rectified otherwise. Normally the discrepancy is settled in the same month or in the following month. In other words no discrepancy or missing challans is allowed to be carried over for a longer period.

**14.16** The Focal Point branch renders by the 4<sup>th</sup> of the following month, monthly statements (in quintuplicate) indicating date-wise, Major Head-wise receipts and payments during the month, in Annexure II and III. These are commonly known as DMS and are verified with reference to the daily Main Scrolls which already stand verified by the PAO. In case the daily Main Scrolls are verified correctly, on a day to day basis there is no difficulty in verification of the DMS and there should not be a single case of discrepancy between the figures of the Focal Point branch and the PAO, at the close of the month. The discrepancy, if any, is settled with Focal Point branch. The process of verification including rectification of any error in consultation with the Focal Point branch, does not take more than 4-5 days. One copy each of the DMS, after recording verification thereon is sent by the PAO to the Focal Point branch and the Pr.CCA, CBEC by the 10<sup>th</sup> of the following month.

**14.17** After the scrutiny of the Main Scroll as provided for in para 14.15 above, the challans and refunds and drawbacks are classified to final heads of accounts. The amount of Main Scrolls is simultaneously posted in separate register of Public Sector Bank Suspense. The PAO tallies the monthly gross receipts/payments worked out in this Register with the gross amounts shown in the DMS of receipts/payments sent by the Focal Point branch and records a certificate in the Register. Thereafter the PAO takes the figures of receipts and payments for each month to the account head 8658-Suspense Accounts PSB Suspense-Bank-X (name of the bank) on the appropriate side of the compiled monthly account i.e. debit/credit respectively.

**14.18.1** As stated in para 14.11, the PAO gets one copy of the put through statements from Link Cell of the nominated bank (duly verified by RBI, CAS, Nagpur) normally by the 15<sup>th</sup> of the following month. The PAO has to ensure that the discrepancies, if any, are settled by the Focal Point branch immediately. The statement received from the Link Cell, shows the date of put through, date of transaction under each major head separately. The PAO compares the figures and ensures that the amounts have been correctly put through as per the verified DMS. This comparison of the two statements reveals either of the following defects :-

**(a) LESS/EXCESS CREDITS :**

Less/excess credits appear (i) because of the fact that the telegrams, telephone or telex messages are not correctly deciphered by Link Cells and (ii) because of mistakes committed by the Focal Point branch, etc. These mistakes coming to the notice of the PAO are brought to the notice of the Focal Point branch immediately to take up the matter with its Link Cell for adjustment of the excess/less credit in the 'put through' statement of the following month.

**(b) CORRESPONDING ERROR :**

The case of corresponding error is not referred back to the bank for rectification, as the total revenue of Government is not affected. The PAOs can correct these errors and inform the Focal Point branch accordingly who in turn informs the Link Cell. The Link Cell shows these corrections under the relevant columns by a single entry by putting the minus or plus entry sign as the case may be in their monthly statements. In support of this single entry, the Link Cell is to attach an explanatory memo. of these corrections as per Annexure VIII.

**(c) AMOUNTS NOT PUT THROUGH**

The transactions of last 2-3 days of DMS are normally put through in the first few days of the next month due to communication delays. The transactions found to have not been put through for a large number of days are taken up with Focal Point branch on personal basis by PAO.

**(d) DELAYED REMITANCES**

All the challans should be scrutinised to detect cases of delays in the remittance beyond maximum period of 5 days in case of local branches and 9 days in case of outstation branches. These delays should be investigated to ascertain whether these have occurred at the receiving branch or the Nodal Branch of the Bank. A record of all such cases of delayed remittance should be kept in the Pay and Accounts Office in a register in the prescribed form. Matter should be taken up with the Bank for suitable remedial action to prevent such delays in future. Further, the penal interest is chargeable on (i) all transactions not remitted to the Government account within a period of month and (ii) the transactions of Rs. 10 lacs and above not remitted to the Government account within a period of 15 days. The period for the above purpose will be counted from the date of receipt of the collections at the receiving branch till the date prior to settlement with RBI, CAS, Nagpur for credit to Government



Account through the bank's link cell at Nagpur. PAOs will identify such cases and impose the penal interest on Banks at their level itself and make efforts to recover penal interest. Monthly reports, as may be prescribed by the Pr. Accounts Office, will be sent by the PAO to the Pr. Accounts Office by prescribed date for further monitoring and taking up the matter with the higher authorities of the banks wherever necessary. However, the cases of Rs. One crore and above delayed beyond 15 days will be processed by the Pr. Accounts Office and taken up with the banks for recovery of penal interest. PAOs should report all such cases to Pr. Accounts Office. While detecting delayed remittance cases and imposing penal interest the instructions contained in CGA's circular letter No.S-11012/3/84/RBD/1144-1193 dated 21.12.84 as amended from time to time will have to be kept in view. The Pr. CCA, CBEC will submit a consolidated quarterly report of delayed remittances to CGA in CAM-89.

**14.18.2** In case of SBI, there is at present no system of verification of put through statements individually for each PAO by the RBI as is being done in the case of other Public Sector Banks. This is done by them jointly. The computer print outs sent by SBI, GAD, Mumbai to each PAO is to be taken as the verified statement for the purpose of reconciliation. The consolidated verification and accuracy of the print outs is to be watched by the office of the Pr.CCA, CBEC.

**14.19** Apart from verification of DMS, the PAO is required to conduct reconciliation of amounts indicated in DMS and the amounts verified by him in the form in CAM - 78. In addition, the PAO will also conduct the reconciliation between the amounts of DMS and amount put through by Link Cell/SBI, GAD, Mumbai in the form CAM - 77. The PAO will send a copy of each of these reconciliation statement to the Pr. AO by 1<sup>st</sup> week of 2<sup>nd</sup> following month.

**14.20** The PAO prepares a statement of monthly reconciliation as per DMS and the amounts as booked under PSB Suspense in the form CAM - 76. Proper explanation/reasons for the difference with reference to DMS is to be given in the statement. Action taken for clearance is also indicated therein. This monthly reconciliation statement is submitted by PAO alongwith monthly account booklet to the Pr. AO.

#### **14.21 THE PRINCIPAL ACCOUNTS OFFICE**

The copy of the monthly statement of put through by Link Cell and summaries (where applicable) as verified by RBI, CAS, Nagpur are sent by the latter to the Pr. CCA, CBEC, by 15<sup>th</sup> of the month following the month of account (i.e. month to which the statement pertains). On receipt of this statement the Pr.CCA, CBEC, clears the head PSB-Suspense Bank-X (booked by the PAOs) by transfer to the head 8675-Deposits with Reserve Bank.

**14.22** The Pr. AO gets one copy of the DMS, duly verified from the PAO (para 15.16 refers). The difference between the amounts shown in the verified DMS and the corresponding amounts Put Through by the Link Cell of the Banks, are analysed in the proforma CAM - 77. The difference between the figures shown by the Focal Point branch in the DMS and the figures accepted and certified by the PAO on DMS is analysed in the proforma CAM - 78 for watching subsequent clearance.



**14.23** The amounts put through by Link Cell every month in respect of each PAO are noted in the Broadsheet of amounts Put Through by Link Cell Part I in the form CAM - 79. The aggregate amounts of Datewise Monthly Statements and corresponding amounts put through, form CAM - 79 are taken to the Part II of this Broadsheet in the form CAM - 80. In this form it is consolidated PAO/Bank-wise for CBEC as a whole.

**14.24** The Pr. AO maintains a Broadsheet of PSB Suspense in the form CAM - 81 separately for Receipts (Debit) and Payments (Credit). In order to have age-wise analysis of the balance under "PSB Suspense" record shall be kept in the form CAM - 82.

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**ANNEXURE I**  
(Ref. Para 14.3)

Name of the Bank \_\_\_\_\_ Code No. \_\_\_\_\_ Station: \_\_\_\_\_ Serial No. \_\_\_\_\_ / \_\_\_\_\_  
 Branch: \_\_\_\_\_ Code No. \_\_\_\_\_ Date: \_\_\_\_\_  
 Receipt Scroll : Central Excise & Customs Major Head of Account \_\_\_\_\_  
 PAO \_\_\_\_\_ Collectorate \_\_\_\_\_ PAO Code No. \_\_\_\_\_

Sr. No.	Name of the assessee	Cash		Clearing		Transfer		Total		Initials	Remarks
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		

330

**ANNEXURE 1-A**

(Ref. Para 14.4)

Date.....

By Registered Post  
To

The Manager

.....  
(Focal Point Branch)  
(Accounting Cell)  
.....

D/Sir,

We forward herewith ..... scrolls and the supporting  
challans /paid cheques in respect of the transactions of the .....  
Collectorate, for credit/debit of a sum of Rs.....(net) to the a/c of CBEC as  
detailed below :

Major Head of A/c.	Receipts		Payments		Net	
	Rs.	P.	Rs.	P.	Rs.	P.
0037						
0038						
0044						
0045						
0047						

TOTAL

Please acknowledge receipt by returning the perforated slip attached.

Yours faithfully,

Encls. ... Scrolls  
... Challans  
... Cheques

Manager

**ACKNOWLEDGEMENT**

(To be returned to the receiving branch)

Received the documents mentioned in letter dated..... for the net  
amount of Rs..... for credit /debit to the CBEC account.

To  
The Manager

Stamp of the  
focal point branch

.....  
(receiving branch)



**ANNEXURE I-B**  
[Ref. Para 14.5(vi)]

Name of the Bank \_\_\_\_\_ Code No. \_\_\_\_\_ Station: \_\_\_\_\_ / \_\_\_\_\_ Serial No. \_\_\_\_\_

Focal Point Branch: \_\_\_\_\_ Code No. \_\_\_\_\_ Date: \_\_\_\_\_

Receipt Scroll (Main): CBEC \_\_\_\_\_ Collectorate \_\_\_\_\_ Major Head of Account \_\_\_\_\_

PAO \_\_\_\_\_ Code No. \_\_\_\_\_

Sr. No.	Name of the Receiving Branch	Code No.	Date of Receiving branch scroll	Amount Rs. P.	Initials	Remarks
	A					
	B					
	C					
	..					
	..					
	Focal Point Branch's (own collection)					
	TOTAL					

**ANNEXURE I-C**  
[Ref. Para 14.5(vi)]

Name of the Bank \_\_\_\_\_ Code No. \_\_\_\_\_ Station: \_\_\_\_\_ / \_\_\_\_\_ Serial No. \_\_\_\_\_

Focal Point Branch: \_\_\_\_\_ Code No. \_\_\_\_\_ Date: \_\_\_\_\_

Payment Scroll (Main): CBEC \_\_\_\_\_ Collectorate \_\_\_\_\_ Major Head of Account \_\_\_\_\_

PAO \_\_\_\_\_ Code No. \_\_\_\_\_

Sr. No.	Name of the Paying Branch	Code No.	Date of Paying branch scroll	Amount		Initials	Remarks
				Rs.	P.		
	A						
	B						
	C						
	..						
	..						
	Focal Point Branch's						
	(own Payment)						
	<b>TOTAL</b>						

**ANNEXURE I-D**  
[Ref. Para 14.5(vi)]

Name of the Bank \_\_\_\_\_ Code No. \_\_\_\_\_ Station: Code No. \_\_\_\_\_ Serial No. \_\_\_\_\_ / \_\_\_\_\_  
Date: \_\_\_\_\_

Branch: \_\_\_\_\_

Major Head of Account.

Receipt Scroll: Central Excise & Customs

PAO : Code No. \_\_\_\_\_

Sr. No.	Cheque No.	Name of assessee	Cash		Clearing		Transfer		Total		Initials	Remarks
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		



**ANNEXURE II**  
**(Vide Para 14.10)**

**Name of Branch** .....

**Code No.** .....

**ANALYSIS OF THE TRANSACTIONS RELATING TO THE  
CENTRAL BOARD OF EXCISE AND CUSTOMS FOR THE MONTH  
OF .....**

**PAO** .....

.....**Collectorate**

**RECEIPTS**

**PAO Code No.** .....

<b>Major Heads of Account</b>						
<b>Date</b>	<b>0037 Customs</b>	<b>0038 Union Excise Duties</b>	<b>0045 Other Taxes and Duties on Commodities &amp; Services - Foreign Travel Tax</b>	<b>0047 Other Fiscal Services</b>	<b>0875 Other Industries -Sale Proceeds of opium, alkaloids &amp; other miscellaneous charges</b>	<b>Total</b>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
..						
..						
<b>Total</b>						

- Note: 1. A statement in this form should be prepared in quintuplicate  
2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

**Date** .....

**BRANCH MANAGER**

**ANNEXURE III**  
(Vide Para 14.10)

Name of Branch

Code No.....

<b>ANALYSIS OF THE TRANSACTIONS RELATING TO THE CENTRAL BOARD OF EXCISE AND CUSTOMS FOR THE MONTH OF .....</b>						
PAO .....						Collectorate
<b>PAYMENTS</b>						
PAO Code No.....						
<b>Major Heads of Account</b>						
Date	0037 Customs	0038 Union Excise Duties	0045 Other Taxes and Duties on Commodities & Services - Foreign Travel Tax	0047 Other Fiscal Services	0875 Other Industries - Sale Proceeds of opium, alkaloids & other miscellaneous charges	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
..						
..						
<b>Total</b>						

- Note: 1. A statement in this form should be prepared in quintuplicate  
 2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

Date .....

BRANCH MANAGER



**ANNEXURE IV**  
(Vide Para 14.11)

Name of Bank \_\_\_\_\_

Bank Code No.....

**ANALYSIS OF THE TRANSACTIONS RELATING TO THE  
CENTRAL BOARD OF EXCISE AND CUSTOMS REPORTED  
DURING THE MONTH OF .....**

PAO.....

.....Collectorate

PAO Code No.....

**RECEIPTS**

**Major Heads of Account**

Date	0037 Customs	0038 Union Excise Duties	0045 Other Taxes and Duties on Commodities & Services - Foreign Travel Tax	0047 Other Fiscal Services	0875 Other Industries -	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
..						
..						
<b>Total</b>						

Note: 1. A statement in this form should be prepared in quintuplicate.

2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

Date \_\_\_\_\_

**BRANCH MANAGER**



ANNEXURE V  
(Vide Para 14.11)

Name of Bank

Bank Code No.....

ANALYSIS OF THE TRANSACTIONS RELATING TO THE  
CENTRAL BOARD OF EXCISE AND CUSTOMS REPORTED  
DURING THE MONTH OF .....

PAO .....

.....Collectorate

PAO Code No.....

PAYMENTS

Major Heads of Account

Date	0037 Customs	0038 Union Excise Duties	0045 Other Taxes and Duties on Commoditi es & Services - Foreign Travel Tax	0047 Other Fiscal Services	0875 Other Industries -	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
..						
..						
Total						

Note: 1. A statement in this form should be prepared in quintuplicate.

2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

Date .....

BRANCH MANAGER

ANNEXURE VI  
(Vide Para 14.11)

MONTHLY SUMMARY OF RECEIPTS PUT THROUGH BY THE LINK CELL OF P.S. BANK..... DURING THE MONTH OF ..... WITH RESERVE BANK OF INDIA , C.A.S., NAGPUR						
Major Heads of Account						
Collectorate	0037	0038	0045	0047	0875	Total
AHMEDABAD						
BARODA						
.....						
.....						
.....						
TOTAL						



MONTHLY SUMMARY OF PAYMENTS PUT THROUGH BY  
THE LINK CELL OF P.S. BANK ..... DURING  
THE MONTH OF ..... WITH RESERVE BANK OF INDIA,  
C.A.S., NAGPUR

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ANNEXURE VIII  
[Vide Para 14.18.1(b)]

Name of the Bank.....

Explanatory Memorandum to the adjustments made during .....								
Actual date of transaction	Particulars	0037	0038	Total	0037	0038	Total	
4.5.98	Receipt of Rs.1,00,371/- taken as Rs.10,371/- under 0038		90,000	90,000				
6.7.98	Amount wrongly advised under 0038 instead of under 0037	10,000	(-) 10,000					
7.7.98	Refunds under 0038 adjusted wrongly in reduction		32,240	32,240		32,240	32,240	
7.7.98	Excess credited Rs.101 instead of Rs.100 under 0037	(-) 1		(-) 1				
	Total adjustment	9,999	1,12,240	1,22,239		32,240	32,240	
								32,240

## CHAPTER 15

### BANK RECONCILIATION- REVENUE TRANSACTIONS OF CBDT.

15.1 The departmentalisation of the accounts of the revenue transactions of the CBDT came into effect from 1<sup>st</sup> April, 1977. The operation of the scheme for collection and accountal of Direct Taxes introduced from 1<sup>st</sup> April, 1977 revealed certain shortcomings viz. (i) considerable delay on part of the banks in transferring direct tax collection to Govt. account at RBI, CAS, Nagpur, (ii) delay in transmission of scrolls/challans etc. to Z.A.Os. and Income Tax Department and (iii) delay in reconciliation of direct tax collections made at the Banks with the figures accounted for by the ZAOs and in the final reconciliation between the figures of the CCA, CBDT and those reported by the RBI, CAS, Nagpur. The procedure of collection and accountal of direct taxes was, therefore, reviewed and a revised scheme introduced from 1<sup>st</sup> October, 1988.

15.2 The basic feature of the revised scheme introduced w.e.f. 1.10.88 is that with a view to expedite transmission of documents to ZAO & I.T. Deptt. and remittance of collecting to Govt. account, several intermediary stages between the Receiving branch and the RBI, CAS, Nagpur namely link branch, Focal Point branch, SBI, UMALO, New Delhi and RBI New Delhi existing before 1.10.88 have been eliminated. Now each of the authorised public sector bank will have a Nodal branch at the ZAO centre which will function as a Focal Point branch for all the authorised receiving branches of that bank at that centre. Nodal branch in addition to acting as a pooling point may also function as a receiving branch. In the zones where a bank has less than 5 branches, no Nodal branch of that bank needs to be set up at ZAO Centre. In such cases the branches will function as sub-agent to SBI for reporting, remittance and reconciliation of direct taxes. The receiving branches of a bank in a particular zone will report the transactions as well as submit the sets of documents (scrolls/challans) meant for ZAO and the Designated Officer in-charge of the Computer Centre/CTU of Income Tax Department direct to their respective Nodal branch at the concerned ZAO centre. The branches functioning as sub-agent to SBI will report the transactions to the Nodal branch of SBI in that Zone. Existing Annexure 1 & 2 Have been deducted to avoid numerous correction slips in connection with frequent addition/deletion/change of CITs/nominated banks. Therefore, Annexure-3 have been renumbered as Annexure 1 and so on.

15.3 The branch exercises the prescribed checks while accepting the receipts with the prescribed challans. The receiving branch prepares on daily basis the scrolls in quadruplicate, in the prescribed form (Annexure 1), separately for each major head of account, giving them running serial numbers extending over the financial year i.e. 1<sup>st</sup> April to 31<sup>st</sup> March with a prefix like I.T. for Income Tax, C.T. for Corporation Tax, etc. The receiving branch also prepares a summary of receipts in the prescribed form (Annexure 3). Thereafter, the scrolls/challans and summary are made into sets as under:-



- (i) One set contains the original of the receipts scrolls, accompanied by the relative challans arranged in the serial order in which they are entered in the scrolls. This set is meant for the Designated Officer of the I.T Department.
- (ii) A second set similarly made containing the duplicate copies is intended for the Zonal Accounts Officer.
- (iii) A third set contains the triplicate copies of the scrolls (without challans), and the summary, for the record of the Nodal branch.

**15.4** At the commencement of each working day, the receiving branches forward to their Nodal branches all the three sets (mentioned above), pertaining to the receipts of the previous working day. The branches acting as sub-agents of the SBI send the three sets of documents, along with a Bank draft (payable at SBI's Nodal branch at ZAO centre concerned) for the total amount of tax collected as reflected in the scrolls, to the Nodal branches of SBI on day to day basis.

**15.5** The branches of the banks which are authorised to make refunds, prepare refund scroll, Major head wise, in the prescribed form (Annexure 2). As in the case of receipts, a summary in prescribed form (Annexure 3) is also prepared. Three sets of documents are prepared as in the case of receipts. The set meant for the Designated Officer will contain (i) scroll of paying branch; (ii) Advice Notes (for refunds of Rs. 1000/ and above) and (iii) paid Income Tax Refund Orders (upto Rs. 999/-). The set meant for ZAO will contain (i) scroll of paying branch, (ii) paid Income tax Refund Orders (in both cases viz., for refunds upto Rs. 999/- and for Rs. 1000/= and above). One copy of the Advice Note will be retained by the paying branch. All the three sets of documents are sent to the Nodal branch on day to day basis.

**15.6** The Nodal branch follows the same procedure as indicated in Para 15.4 and 15.5 above for tax collections and refunds made at its own counter. These scrolls are, however, prepared in triplicate only as no additional copy is required for its record.

**15.7** On receipt of the three sets of documents, the Nodal branch will take following action on day to day basis:-

- (i) Check the amount of remittances received by it through the inter-bank account and ascertain that it tallies with the deposits made by the assesseees as per challans.
- (ii) check the scrolls and supporting documents i.e. challans/ITROS/Advice Notes etc. to see that their amounts tally with each other;
- (iii) check that the scrolls are in serial order by referring to the number of the previous scroll received;



- (iv) consolidate and stitch, Designated Officer-wise and major head-wise two copies of scrolls/challans (including its own) separately for Receipts and Refunds.
- (v) Consolidate the copies of the scrolls (without supporting documents) including its own, Designated Officer-wise/major head-wise, separately for Receipts and Refunds and retain the set for its record.

**15.8** The Nodal Branch will prepare daily the Main Scroll in triplicate, Designated Officer-wise and major head-wise in the prescribed forms, separately for receipts and refunds (Annexure 4 and 5) respectively giving a running serial number extending over a financial year. One set of the consolidated scrolls, including a copy of the Main Scroll, together with challans/refund documents, as mentioned in Para-15.5, will be sent to the ZAO concerned on a day to day basis. Another set containing the challans marked 'original' and intended for the Income Tax Department will be sent to the concerned Designated Officer bi-weekly i.e. on Mondays and Thursdays and if they happen to be holidays, on the succeeding working day. In the case of local Designated Officers, it is however, to be sent on day to day basis.

**15.9** The Nodal Branch will record a certificate on the Main Scrolls (sent to the ZAO/DO) to the effect that necessary advice has been sent to the Link Cell of the (same) Bank at Nagpur/SBI, GAD Mumbai (in the case of SBI's Nodal branch) on (date) for crediting the amount to the account of the CBDT.

**Note:** If the Designated Officer is not locally situated (in case where two or more Dos/Computer Centers are there in a Zone) all the above documents should invariably be sent by Registered Posts.

**15.10** During first 25 days in April every year, the Nodal Branches will prepare two separate sets of scroll one pertaining to the March transactions which means cheques/drafts/ITROs tendered and cleared up to 31<sup>st</sup> March by receiving branches and scrolls of the same sent to the Nodal Branch subsequent to 31<sup>st</sup> March but before 25<sup>th</sup> April will be scrolled by Nodal Branch as "March Residual Account" and intimate link Cell at Nagpur for inclusion in March transactions and another for April transactions prominently indicating the month of Account, to enable the ZAO to adjust the March residual transactions in March (Sy) accounts and April transactions in the next financial year. Any cheque/draft tendered on or before 31<sup>st</sup> March and realised on or after 1<sup>st</sup> April, by bank will be treated as transaction for the next financial year.

**15.11** The Nodal branch shall maintain a register to record the daily receipts and refunds reported to it by the receiving branches under the various major heads of accounts. The register shall be posted from the daily Main Scrolls and will be in the form given in Annexure 6. This register is maintained in perforated form and two copies thereof shall be furnished by the Nodal branch to the concerned ZAO, along with other documents such as scrolls, challans, main scroll, etc., after ensuring their correctness.

**15.12** For the purpose of monthly reconciliation, the Nodal branches of the Public Sector Banks prepare in the first week of the following month, ZAO-wise, Tax head wise monthly statements (commonly known as Datewise Monthly Statement i.e. DMS) in quadruplicate (separately for receipts and refunds) in the form given in Annexure 7 and 8 respectively indicating date-wise position reported to ZAOs through daily Main Scrolls. Three copies of it are sent to the ZAOs.

**15.13** On the basis of the entries appearing in the register maintained as per Annexure 6 the Nodal branch will prepare a daily memo and send it on a daily basis to its Link Cell at Nagpur, which will make daily settlement with the RBI, C.A.S., Nagpur. If the net amount is Rupees one lakh and above the advise is to be sent by Telex/Telegram. In the case of wrong reporting on any day, the Nodal branch will send an Amendment statement in the prescribed form (Annexure 9) to the Link Cell, for reporting to the CAS, Nagpur.

**Note:** In case of the SBI, the reports will be sent to the SBI, GAD, Mumbai, which will consolidate them and carry out monetary settlement with the RBI, C.A.S., Nagpur.

**15.14** The Nodal Branch will furnish a monthly certificate latest by the last day of the following month to the concerned ZAO certifying that no amount of tax collection made in (name of the month) is lying either in arrears with the receiving branches under its control or in the pipeline somewhere between it and the receiving branch. This would ensure the reconciliation of figures with the ZAO on current/perpetual basis and avoid accumulation of reconciliation arrears. In rare cases, if Nodal bank fails in furnishing the monthly certificate to the ZAO the Nodal bank will make concerted efforts to reconcile the figures at the earliest possible and to submit a certificate of reconciliation to the ZAO.

**15.15** All 14 the RBI offices will continue to attend to the work relating to receipts/refunds of direct taxes and will also act as Nodal branch for their own transactions. In Bombay, the RBI, Fort branch will act as the Nodal branch for its own transactions as well as for those of Byculla Office.

**15.16** Under the Income Tax Rules, Personal Deposit Accounts are maintained with the specified branches of the SBI or the RBI offices, for depositing money seized from persons suspected to have evaded tax. Tax amount in the P.D. Account is transferred to the RBI, CAS, Nagpur on day-to-day basis for credit to the Government Account and the balance in this accounts is only a notional balance. The delay in transferring the amounts under the Personal Deposit Account to the Government account will attract penal interest at the same rate as in case of delayed remittance of direct tax collections to Govt. account. Repayments are also made from this account by the P.D. Account holder by issuing cheques which are supplied by the ZAO. Separate receipt and payment scrolls are prepared and sent to the ZAO (along with paid cheques/challans). Copies of the scrolls are sent to the account holder. The bank maintaining the P.D. Account, prepares, at the end of every month, a monthly statement showing (i) Opening balance; (ii) total receipts; (iii) total payments; and (iv) closing balance. Three copies of the statements are sent to the ZAO and one copy is sent to the Account holder by the 5<sup>th</sup> of the following month. (No copy of the



scroll/statement is sent to the Designated Officers). The ZAO verifies the statement with reference to the receipts and payments scrolls and returns one copy to the Bank (after recording the certificate of verification thereon over his signature). The receipts and payments as per scrolls are booked by the ZAO under the head '8443-Civil Deposits-Personal Deposits' by contra debit/credit to the head '8658 Suspense Accounts-Public Sector Bank Suspense'. In the case of transactions arising at RBI Offices the contra adjustments are made under the head '8675-Deposits with Reserve Bank'. The head PSB Suspense is cleared on receipt of the monthly account from the RBI, CAS, Nagpur, by the office of the C.C.A., by per contra adjustment under the major head '8675-Deposits with Reserve Bank'. However, only the net effect under '8675-Deposits with Reserve Bank' will be posted as debit/minus debit in the Revenue Account (depending upon whether the net receipts are more or less than the refunds).

**15.17** In the case of any errors/discrepancies in respect of receipts/refunds of direct taxes, the concerned receiving branches will rectify them through Error Scrolls.

## **15.18 DESIGNATED OFFICER**

**15.18.1** After the necessary checks are exercised, the Daily Main Scrolls received from the Nodal branches are entered in Registers in the Form given in CAM 83. These are opened Nodal branch wise separately for Receipts and Refunds. Thereafter a monthly total is struck major-head wise. The totals are cross-tallied. Besides this, a monthly summary is prepared in a Register in the form given in CAM 84. In this Register the monthly figures of Receipts and Refunds of all Nodal branches are noted major-headwise, and the final total is struck. This gives the Designated Officer, the figures of Receipts/Refunds major-headwise, for compilation of monthly headwise account.

**15.18.2** The Designate Officer gets Monthly Statement i. e. perforated copies of the Register (CAM 86), in the first week of the following month from the ZAO. The Designated Officer verifies the Statement with reference to the entries made in the Register (CAM 83). He points out the differences, if any, to the ZAO through a letter in the prescribed form as given in CAM 85 within 5 days of the receipt of the Statement. The scrolls, challans/refund order or Refund advice Notes, which are included in the Main Scroll, but are not received, are obtained by the Designated Officer from the Nodal branch under intimation to the ZAO. The total amount of such items is kept under Suspense Account. The amount under suspense shall be cleared on receipt of the Scrolls, etc., from the Nodal branch.

## **15.19 ZONAL ACCOUNTS OFFICE**

**15.19.1** The Daily Main Scrolls are entered Designated Office-wise in a Register being opened for each Nodal branch, separately for receipts and refunds (in the form given in CAM 86). Every month, separate folios are allotted to each Designated Officer and posting is done major head-wise. One page is allotted each month for recording date-wise and major head-wise figures consolidated for all the Designated



Officers who are linked to the ZAO. This page is called the 'Monthly Abstract Page'. The entries in the Abstract page should tally with the major head-wise totals of the Daily Summary of Receipts/Refunds (Annexure 6) received along with the Daily Main Scrolls from the Nodal branch. This register has one fixed page and one perforated page alternately. The posting in the register is done by using carbon paper so that carbon entry appears on the perforated page. At the end of the month the totals thereof are struck and cross tallied with the totals of the Monthly Abstract page, by the 3<sup>rd</sup> working day of the following month. The perforated pages are thereafter detached from the register and sent to the Designated Officer concerned, for necessary verification. In response, the Designated Officer sends to the ZAO a letter of observations in the prescribed form as given in CAM 85. The ZAO keeps a watch on the receipt of this letter from the Designated Officer.

**15.19.2** After the totals of various pages of the register in CAM 86 are struck and cross tallied with the totals of the Monthly Abstract page, a Designated Officer-wise monthly summary is prepared in a separate register in the form given in CAM 87. In this monthly summary, the monthly major head-wise figures of receipts and refunds of the various Nodal branches for each Designated Officer (available in the Register in CAM 85) are clubbed to enable the ZAO to arrive at the amounts major head-wise for which detailed accounts are to be furnished by each Designated Officer.

**15.19.3** The consolidated monthly figures available in Register (CAM 86), Nodal branch wise, are taken to the Classified Abstract, for preparation of the major head wise account. The amounts are initially booked under the minor head 'Receipts Awaiting Transfer to other minor head etc.' (RAT) under the relevant revenue major head by contra debit to the head 'PSB Suspense', when they relate to Nodal branches of the PS Banks including SBI and to '8675- Deposits with Reserve Bank ' Central Civil- Reserve Bank (H.Q) when they relate to RBI's Nodal branch. This PSB Suspense head is cleared by adjustment under the head '8675 Deposits with Reserve Bank' on receipt of Monthly Closing Balance Statement (CAS 121 and 122) or Monthly Settlement Statement (DMA II) from the RBI, CAS, Nagpur in CCAs Office. The head 'RAT' is cleared by the ZAO by minus credit to the extent of Detailed Account is received, from the Designated Officer and by credit to the relevant minor/sub-heads etc. The ZAO keeps a close watch over the receipt of these Detailed Accounts from the Designated Officers.

**15.19.4** The daily main scrolls and the daily summary of receipts and payments, received from the Nodal branch should be checked on day to day basis before they are posted in the Register (CAM 86).

This checking should be done to see that:

- (a) the serial numbers of the main scrolls and those of the receiving branches are in consecutive order for the financial year;
- (b) the entries in the scrolls tally with the amounts of the challans/refund orders of the prescribed certificate (s) of the Bank, and no challan/refund order or prescribed certificate of the nodal branch is missing;

- (c) the totals of the daily scrolls of all the receiving branches attached to the daily main scrolls are correct;
- (d) the total of the daily scrolls of the receiving branch, has been correctly carried over to the daily main scroll prepared Designated Officer-wise by the Nodal branch;
- (e) the total of the daily main scrolls is correct;
- (f) the total of the daily main scrolls is correctly carried over to the daily summary of receipts and payments; and
- (g) the total of the daily summary of receipts and payments is correct.

**15.19.5** Whenever error/omission/discrepancy is noticed, it should be taken up with the Nodal branches through personal contacts, on day to day basis, for necessary rectification. Whenever the requisite rectification is not done, or is not found to be feasible for some unavoidable reasons (which should be rare), the matter could be taken up through correspondence and followed up with the Nodal branch.

**15.19.6** On receipt of three copies of the Analysis of the Transactions relating to CBDT, separately for 'Receipts and 'Refunds' commonly known as Date wise Monthly Statement of DMS- from the Nodal branches (as mentioned earlier in Para 15.12), the ZAO takes action as under:-

- (a) Compares the figures appearing in the DMS with the figures compiled in the Monthly Abstract page of the Register (CAM 86).
- (b) In case no discrepancy is noticed, the ZAO verifies the DMS over his signatures recording the total of the DMS in words and figures and indicates, against each entry the month of adjustment in the account. One copy of the DMS, duly verified, is returned to the Nodal branch within two weeks of its receipt. The second copy is deposited with the JAO/AAO (Receipts) for safe custody, and the third copy is utilised as working office copy.
- (c) In the case of any discrepancy noticed in the DMS, the ZAO takes up the matter with the Nodal branch, by personal contact, within two weeks of its receipt. In the rare event of the discrepancy not being settled by personal contact, the matter is taken up through correspondence and meetings.

**15.19.7** If the discrepancy is not settled within 2 months of the receipts of the DMS in question, it is returned to the Nodal branch concerned immediately on the expiry of two months, in the following manner:-

- (a) In the DMS for refunds the figures which are not acceptable to the ZAO are encircled and correct acceptable figures are written over them in red ink. The revised totals of the DMS are worked out and shown in red, and verification recorded for the correct acceptable amount. The DMS is thereafter dealt with as stated above in (b) 15.19 (6).



- (b) In the case of DMS relating to 'Receipts' if the amount as per Main scrolls is more than the one shown in the DMS, it will be dealt with in the manner indicated at (a) above in DMS for Refunds.
- (c) In case the amount as per DMS is more than the total compiled by the ZAO from the Main Scrolls, the DMS is dealt with as stated in (b) above and the difference is adjusted/credited under '8658-Suspense Accounts-Suspense Account (Civil) ' Challans/Vouchers Suspense' by contra debit under the head 'PSB Suspense', if the DMS pertains to a Public Sector bank including SBI Nodal branch and under the head '8675-Deposit with Reserve Bank ' Central Civil - Reserve Bank (HQ), if the DMS pertains to RBI's Nodal branch. The matter is pursued with the Nodal branch for the receipt scrolls, until it is finalised as under:-
  - (i) If the scroll dully supported by challans, is furnished by the bank, the head 'Challans/Voucher Suspense' is cleared by a minus entry and by credit under "RAT" under the relevant major head, pending transfer to the relevant minor head on receipt of the detailed account from the Designated Officer.
  - (ii) If the difference does not relate to CBDT and is withdrawn by the Bank, the amounts already credited/debited to the heads 'Challans/Vouchers Suspense' and 'PSB Suspense' or Reserve Bank Deposits are reversed.

**Note (1)** The DMS should be verified and returned within two weeks of its receipt. In case of discrepancies however, two months is the maximum period within which the DMS should be verified and returned as stated above.

**Note (2)** The ZAO should take into account the observation of the Designated Officer, sent in the prescribed letter form (CAM 85) ( Refer Para 15.17.2 above).

**Note (3)** In case the Nodal branch does not send the DMS in the first week of the following month, the matter should be taken up with Bank through personal contacts. In case personal contacts do not yield the desired results, the matter should be taken up through correspondence and meetings. If the DMS is not received by the end of the month following the month to which it pertains, the matter should be taken up at a higher level.

**15.19.8** The Z.A.O. gets a computerised 'put through' statement Nodal branch-wise, major head of account wise, and transaction date wise (Statement No. 1 in the form given in Annexure 10) from the RBI, CAS, Nagpur for the purpose of reconciliation of the transactions settled in respect of each Nodal branch. The ZAO compares the items in this statement with the copy of the verified DMS of the nodal branch available in his office. Discrepancies, if any, in the remittances etc., are settled by the ZAO with the Nodal branch through personal contacts. In case the personal contacts



do not prove fruitful, the matter should be taken up through correspondence and meetings with the Banks. In case of any difficulty, the matter may be reported to Dy. Controller of Accounts Incharge for taking up the case at a higher level of the bank concerned. If still success is not achieved within a reasonable time, the matter may be reported to Headquarters (Principal CCA's Office) for taking up the matter with the Head Office of the Bank.

**15.19.9** ZAO should prepare a monthly Bank Reconciliation Report immediately on receipt of a copy of RBI's statement No. 2 (Annexure 11) from Principal Accounts Office, showing therein the nodal branch-wise figures as per RBI's Statement No. 2 and those accounted for by the ZAO in the accounts and difference (for the month and the progressive difference) in the form as per CAM 88. Bank wise and date wise break-up of the progressive difference should be given in this report indicating also the action taken to settle this difference. This Reconciliation Report is to be prepared separately for receipts and refunds and sent to the Principal Accounts Office within 3 days of the receipt of the copy of RBI's Statement No. 2.

**15.19.10** All challans should be scrutinised to detect cases of delays in the remittance beyond maximum period of 5 days in case of local branches and 9 days in case of outstation branches. These delays should be investigated to ascertain whether these have occurred at the receiving branch or the Nodal Branch of the Bank. A record of all such cases of delayed remittance should be kept in the Zonal Accounts Office in a register in the prescribed form. Matter should be taken up with the Bank for suitable remedial action to prevent such delays in future. Further, the penal interest is chargeable on (i) all transactions not remitted to the Government account within a period of month and (ii) the transactions of Rs. 10 lacs and above not remitted to the Government account within a period of 15 days. The period for the above purpose will be counted from the date of receipt of the collections at the receiving branch till the date prior to settlement with RBI, CAS, Nagpur for credit to Government Account through the bank's link cell at Nagpur. ZAOs will identify such cases and impose the penal interest on Banks at their level itself and make efforts to recover penal interest. Monthly reports, as may be prescribed by the Pr. Accounts Office, will be sent by the ZAO to the Pr. Accounts Office by prescribed date for further monitoring and taking up the matter with the higher authorities of the banks wherever necessary. However, the cases of Rs. One crore and above delayed beyond 15 days will be processed by the Pr. Accounts Office and taken up with the banks for recovery of penal interest. ZAOs should report all such cases to Pr. Accounts Office. While detecting delayed remittance cases and imposing penal interest the instructions contained in CGA's circular letter No. S-11012/3/84/RBD/1144-1193 dated 21.12.84 as amended from time to time will have to be kept in view

**15.19.11** The head 'PSB Suspense' will continue to be cleared in the CCA's office, on the basis of monthly computerised 'put through statement' received from RBI, CAS, Nagpur. A copy/extract of the put through statement (ZAO wise, head of account wise) received from CAS, Nagpur is sent to the ZAO by the CCA's office, for checking/verification and settling discrepancies, if any, with the Nodal branch.

**15.19.12** The ZAO should maintain the Broadsheet of 'PSB Suspense' showing therein the amount booked as per the accounts. The amount as per copy of the

'Monthly Put Through Statement' received from CCA's office, is shown as clearance, and the closing balance/balance outstanding is worked out. Prompt action should be taken by the ZAO for getting the old outstanding amounts settled by the Nodal branch. Transactions which remained outstanding under the 'PSB Suspense' for more than two months may be considered as old outstanding items. The ZAO will also maintain age-wise analysis of balance outstanding under 'PSB Suspense' in the form prescribed for Abstract in form CAM 26.

## **15.20 PRINCIPAL ACCOUNTS OFFICE**

**15.20.1** The RBI, CAS, Nagpur sends every month the following four computerised 'put through statements' to the C.C.A. C.B.D.T. :

- (a) Statement No. 2 Major headwise summary of transactions (Receipts, Refunds net for the month separately for each ZAO (2 copies) in the form given in Annexure 11).
- (b) Statement No. 3 Nodal branchwise, Head of account wise (with sub-totals at Nodal branch level) and grand total for the ZAO separately for each Z.A.O. one copy in the form as per Annexure 12).
- (c) Statement NO. 4 Bankwise and Head of Account wise with grand total for CBBDT (one copy) in the form as per Annexure 13.
- (d) Statement No. 5 Head of Account-wise summary of transactions for CBBDT as a whole (one copy) in the form as per Annexure 14.

**15.20.2** The grand total of statement No. 5 is tallied with the grand total of the Bank-wise Statement No. 4. The grand total of Statement No. 3 of all the ZAO is worked out and tallied with the total of Statement No. 4. Totals of Statement No. 2 are tallied with those of Statement No. 3.

**15.20.3** The total receipt is adjusted as minus debit to the head PSB Suspense and total refunds as minus credit to 'PSB Suspense' and the net total is adjusted as debit/credit to '8675 Deposits with Reserve Bank ' Central Civil Reserve Bank (PSB). This TE is included in the Monthly account of the ZAO New Delhi.

**15.20.4** After carrying out adjustment under 'PSB Suspense' etc. one copy of the Statement No. 2 is sent to the concerned Z.A.O. for further verification and preparation of the Broadsheet of 'PSB Suspense'.

**15.20.5** The Pr. CCA,CBBDT will submit a consolidated quarterly report of delayed remittances to C.G.A. The rate of penal interest on delayed remittance will vary from quarter to quarter and will be based on the average of the cut- off rates for 91 days auction treasury bills during the previous quarter. The rate will be communicated by RBI every quarter to the CGA who will communicate the same to all Ministries/Departments

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## RECEIPT SCROLL, INCOME &amp; OTHER DIRECT TAXES

Code No.

--	--	--	--	--

Date

ZAO \_\_\_\_\_ ZAO Code No. \_\_\_\_\_ D.O. \_\_\_\_\_

\_\_\_\_\_ D.O. Code No. \_\_\_\_\_

Sr. No.	Name of the assessee	Cash Rs. P.	Clg. Rs. P.	Transfer Rs. p.	Total Rs. P	Initials	Remark
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## PAYMENT SCROLL - INCOME AND DIRECT TAXES

CODE No	STATION

SERIAL No.

BRANCH

CODE No. 

--	--	--	--	--

 DATE: \_\_\_\_\_

DATE:

80

DO CODE No.

ZAO ZAO CODE No.

MAJOR HEAD OF ACCOUNT

Total

SCROLL TO BE PREPARED BY EACH PAYING BRANCH

**ANNEXURE 3**  
**(Vide para 15.3)**

**DAILY SUMMARY**

Name of the Zonal Accounts Officer .....

Code No 

--	--	--	--	--

Name of the Designated Officer.....

Code No 

--	--	--	--	--

Date :

Major Head of Account	Receipt Rs.	Payment Rs.
0020		
0021		
0024		
0028		
0031		
0032		
0033		
Total		

Note: i) To be prepared by paying branch separately for each Designated Officer  
ii) If there is no payment under any head of account 'NIL' may be recorded against that item..

**ANNEXURE 4**  
(Vide Para 15.8)

**RECEIPT SCROLL (MAIN)**

Name of the Bank      Code No.      Station      Serial No.

Date

Nodal Branch \_\_\_\_\_ Code No.

DO \_\_\_\_\_ DO CODE No.       Major Head of Account

ZAO \_\_\_\_\_ ZAOCODE No.

Sr. No.	Name of Receiving Branch	Code No.	Date of Receiving Branch Scroll	Amount Rs. P.	Initials	Remarks
	A					
	B					
	C					
	..					
	..					
	Nodal Branch's Own Collections					
<hr/>						
	Total					
<hr/>						



**ANNEXURE 5**  
(Vide Para 15.8)

**PAYMENT SCROLL (MAIN)**

Name of the Bank      Code No.      Station      Serial No.

Date

Nodal Branch \_\_\_\_\_ Code No.

DO \_\_\_\_\_ DO CODE No.  Major Head of Account

ZAO \_\_\_\_\_ ZAOCODE No.

Sr. No.	Name of Receiving Branch	Code No.	Date Paying Branch Scroll	of	Amount Rs. P.	Initials	Remarks
	A						
	B						
	C						
	..						
	..						
	Nodal Branch's Own Payments						
<hr/>							
	Total						
<hr/>							

**ANNEXURE 6**  
(Vide Para 15.11 & 15.13)

**DAILY SUMMARY OF RECEIPTS AND PAYMENTS ADJUSTED BY THE NODAL BRANCH IN GOVERNMENT ACCOUNT**

ZAO .....

ZAO Code No. 

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Major Heads of Accounts																								
Name of D.Os	0020			0021			0024			0028			0031			0032			0033			Total		
	Re cel pls	Pay me nts	Net	Re cel pls	Pay me nts	Net	Re cel pls	Pay me nts	Net	Re cel pls	Pay me nts	Net	Re cel pls	Pay me nts	Net	Re cel pls	Pay me nts	Net	Re cel pls	Pay me nts	Net			
1.		2.			3.			4.			5.			6.			7.			8.		9.		
1																								
2																								
3																								
4																								
5																								
6																								
Total																								

Note : The register will be maintained in perforate form.  
Two copies of the Daily Summary Sheets to be furnished to ZAO

Branch                      Manager

**ANNEXURE 7**  
**(Vide Para 15.12)**

**ANALYSIS OF THE TRANSACTIONS RELATING TO THE CENTRAL BOARD  
OF DIRECT TAXES FOR THE MONTH OF \_\_\_\_\_**

Name of Nodal Branch \_\_\_\_\_

Code No. \_\_\_\_\_

--	--	--	--	--	--

ZAO \_\_\_\_\_

Code No. \_\_\_\_\_

--	--	--	--	--	--

**RECEIPTS**

Major Heads of Accounts								
Date	0020 Corpn. Tax	0021 Taxes on Income Other than Corpn Tax	0024 Interest Tax	0028 Other Taxes on Income and Expend iture	0031 Estate Duty	0032 Taxes on Wealth	0033 Gift Tax	Total
1								
2								
3								
4								
5								
6								
..								
..								
31								
Total								

Note: 1. A statement in this form should be prepared in four copies.

2. Three copies should be furnished to the Zonal Accounts Officer, Central Board of Direct Taxes and the fourth copy retained as office copy.

Date: \_\_\_\_\_

BRANCH MANAGER



**ANNEXURE 8**  
(Vide Para 15.12)

**ANALYSIS OF THE TRANSACTIONS RELATING TO THE CENTRAL BOARD  
OF DIRECT TAXES FOR THE MONTH OF \_\_\_\_\_**

Name of Nodal Branch \_\_\_\_\_

Code No. 

--	--	--	--	--	--

ZAO \_\_\_\_\_

Code No. 

--	--	--	--	--	--

**REFUNDS**

Major Heads of Accounts								
Date	0020 Corpn Tax	0021 Taxes on Income Other than Corpn Tax	0024 Interest Tax	0028 Other Taxes on Income and Expend iture	0031 Estate Duty	0032 Taxes on Wealth	0033 Gift Tax	Total
1								
2								
3								
4								
5								
6								
..								
31								
Total								

- Note: 1. A statement in this form should be prepared in four copies.  
2. Three copies should be furnished to the Zonal Accounts Officer, Central Board of Direct Taxes and the fourth copy retained as office copy.

Date: \_\_\_\_\_

BRANCH MANAGER

TRANSACTIONS ON ACCOUNT OF CBDT  
AMENDMENT STATEMENT  
RECEIPTS(O)/DISBURSEMENTS(1)

STMT No. 

--	--

 STAMMENT 

--	--	--	--	--

 BANK CODE 

--	--

D D M M Y Y

**Please amend the entries as under:**

[illegible]

**Note : Separate statements should be used for Receipt and Disbursements.**

\* Applicable for residual March transaction only.

Signature \_\_\_\_\_

- 1) Nodal Branch Manager
- 2) Officer-in-Charge of Link Cell

RESERVE BANK OF INDIA  
CENTRAL ACCOUNTS SECTION

C.B.D.T. - MONTHLY CLOSING STATEMENT FOR THE MONTH OF

Z.A.O.	Account (Name of Tax)	Bank	
Transaction Date	Receipt	Refund	Net Dr/Cr
Total			
Bank Total			
Z.A.O. Total			

Note : 1. Separate statements for each Major Head of Account.  
2. Separate statements for each Nodal Branch.



# ANNEXURE 11

[Vide Para 15.19.9 and 15.20.1(a)]

RESERVE BANK OF INDIA, CENTRAL ACCOUNTS SECTION, NAGPUR

C.B.D.T. STATEMENT No.2

SUMMARY OF TRANSACTIONS FOR THE MONTH OF \_\_\_\_\_

ZAO \_\_\_\_\_

Account	Receipt	Refund	Net Dr/Cr
Corporation Tax			
Income Tax excl. Corpn. Tax			
Estate Duty			
Taxes on Wealth			
Gift Tax			
Total			

ANNEXURE 12  
[Vide Para 15.20.1(b)]

RESERVE BANK OF INDIA, CENTRAL ACCOUNTS SECTION, NAGPUR

C.B.D.T. STATEMENT No.3

SUMMARY OF TRANSACTIONS FOR THE MONTH OF \_\_\_\_\_

ZAO

Bank Name	Account Name	Receipt	Refund	Net Dr/Cr
Allahabad Bank	Corporation Tax Income Tax Taxes on Wealth Gift Tax			
Bank Total				
Punjab National Bank	Corporation Tax Income Tax ...			
Bank Total				
State Bank of India	Corporation Tax Income Tax ....			
Bank Total				
ZAO TOTAL				

**ANNEXURE 13**  
[Vide Para 15.20.1(c)]

RESERVE BANK OF INDIA, CENTRAL ACCOUNTS SECTION, NAGPUR

C.B.D.T. STATEMENT No.4

Bank-wise Summary of transactions for the month of \_\_\_\_\_

Bank Name	Account Name	Receipt	Refund	Net Dr/Cr
Allahabad Bank	Corporation Tax Income Tax Taxes on Wealth Gift Tax			
Bank Total				
Bank of Baroda	Corporation Tax Income Tax ...			
Bank Total				
Bank of India	Corporation Tax Income Tax ....			
Bank Total				
Bank of Maharashtra	Corporation Tax ..			
GRAND TOTAL				



# ANNEXURE 14

[Vide Para 15.20 (i) (d)]

RESERVE BANK OF INDIA, CENTRAL ACCOUNTS SECTION, NAGPUR

C.B.D.T. STATEMENT No.5

Summary of transaction for the month of \_\_\_\_\_

Account Detail	Receipt	Refund	Net Dr/Cr
0020-Corporation Tax			
0021-Income Tax (Excl. Corpn. Tax)			
0024-Interest Tax			
0028-Other Taxes on I&E			
0031-Estate Duty			
0032-Taxes on Wealth			
0033-Gift Tax			
Grand Total			

## CHAPTER 16

### MISCELLANEOUS

#### 16.1 FINANCE ACCOUNTS OF UNION GOVERNMENT

**16.1.1** The Finance Accounts of the Central Government comprises the accounts of the Central Government as a whole including transactions of Civil Ministries/Departments, Defence Services, Posts & Telecommunication Departments and the Railways. It presents the accounts of receipts and outgoings of the Central Government for the year together with the financial results disclosed by different accounts and other data coming under examinations, namely Revenue and Capital Account, account of Public Debt and of other liabilities and assets as worked out from the balances recorded in the accounts. It is supplemented by the accounts separately presented in the form of Appropriation Accounts for grants and charged Appropriations. The Finance Accounts submitted to Government is an Auditor's presentation of the general accounts of Government to Parliament.

**16.1.2** The Finance Accounts are divided into two parts, namely, Part I and Part II. Part I comprises the summarised statements in respect of Revenue, Capital, Debt, Deposit, Suspense and Remittances transactions and Contingency Fund. Part II comprises the detailed statements in respect of these transactions and other related statements.

Part II is further sub-divided into two sections 'A' & 'B' Section 'A' comprises detailed accounts and other statements relating to Receipts and Expenditure on Revenue and Capital accounts and Section 'B' comprises detailed accounts etc. relating to Debt, Deposit, Suspense & Remittances transactions and Contingency Fund.

**16.1.3** The preparation of detailed review of balances has been discontinued from the Finance Accounts for the year 1960-61 onwards. Statement No. 5 of Finance Accounts indicates, in brief, the state of reconciliation of closing balances and acceptance of balances based on information received from various accounts Offices which are required to render material for the Finance Accounts. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under Receipts and Expenditure heads (Revenue and Capital Account) and under the major heads '7810 Inter-State Settlement', '7999- Appropriation to the Contingency Fund' and '8680 Miscellaneous Government Account' are closed to a single head termed 'Government Account'. The balance under this head represents the cumulative result of all such transactions and is such that after adding it to the balance under Debt, Deposit, Suspense and Remittance heads and under Contingency Fund, the closing cash balance at the end of the year could be worked out and proved.

**16.1.4** Necessary certificate is recorded by the Controller General of Accounts on the Finance Accounts which is countersigned by the Secretary to the Government of



India, Ministry of Finance. Thereafter, the Comptroller and Auditor General of India also records a suitable certificate thereon.

Material based on which Finance Accounts are prepared and the authorities who are to furnish it to the C.G.A. are indicated below:

CONTENTS	FROM WHOM RECEIVED
Certificate of the C.G.A.	Drafted by C.G.A and countersigned by Secretary, Ministry of Finance.
Certificate of the C & A.G.	Drafted by the C & A.G. of India.
Introductory	Drafted by C.G.A.
Statements of Finance Accounts	(a) Statement of Central Transactions and other material from PrAOs relating to all Ministries / Departments and Accountants General and Separated Accounts Organisations of Union Territory Administrations/Governments  (b) S.C.T.s and other material from Dy. Director General (Postal Accounts).  (c) S.C.T.s and other material from Dy. Director General (Telecommunications).  (d) S.C.T.s and other material from the C.G.D.A.  (e) S.C.T.s and other material from Railway Board pertaining to Indian Railways.

The circulars prescribing the time schedule for the closing of the accounts of Union Government for the year and detailed guidelines for the preparation of SCT and material for Finance Accounts are issued by the Finance Accounts Section of the Organisation of C.G.A. every year by the end of March.

**16.1.6** The basic material for the preparation of Finance Accounts is the Statement of Central Transactions received from various Pr. Accounts Officers(including those of Delhi Administration, A & N Islands Administration). Accountants General, Director of Accounts, Goa, Director of Accounts, Daman and Diu, Daman and Dy. Director



General (Telecommunication), P.A.O. Pondicherry, C.G.D.A., Dy. D.G(PA) and Railway Board.

**16.1.7** The following instructions should be followed for the preparation and submission of the Statement of Central Transactions to the Controller General of Accounts.

**16.1.8** The uptodate copy of the Statement of Central Transactions, duly reconciled with the figures of detailed Appropriation Accounts is required to be submitted to the Controller General of Accounts. The form of the Statement of Central Transactions shall be as prescribed by the Controller General of Accounts. In cases where expenditure has been booked under a minor head prescribed in the List of Major and Minor Heads of Accounts for which a corresponding/equivalent sub-head does not appear in Part II or Part III of a Demand for Grants passed by Parliament, approval of the Ministry of Finance (Budget Division) should be obtained specifically for opening the head alongwith specific lettering, name and nomenclature to be adopted in the Appropriation Accounts.

**16.1.9** The Figures to be entered in the Statement of Central Transactions should include the progressive figures upto March (Supplementary) accounts and correcting entries made thereafter till the date of its submission to the Controller General of Accounts. If any correction to the Statement of Central Transactions becomes necessary after its submission to the C.G.A., it will be carried out by proposing a Journal Entry and after obtaining approval of the C.G.A. therefor. The proposal for Journal Entries should be sent to the C.G.A. up to the time limit specified in the yearly circular of Time Schedule and Annual closing of Accounts providing justifications for the corrections. These proposals should be supported by a Journal Entries proper in form C.A.M.-34 (TE Form) duly signed by the Head of accounting organisation viz. C.C.A./C.A/Dy.CA/A.G as the case may be and a detailed list of correction to the Statement of Central Transactions, seeking approval of the C.G.A. for its inclusion in the Accounts. Finally an abstract in form CAM 36 incorporating the effect of all Journal Entries accepted for incorporation should also be sent to the C.G.A. The figures have to be shown in the Statement of Central Transaction in thousands of rupees from the Financial Year 1987-88.

**16.1.10** Material for Statement NO.13 (which is an important Statement) comprises Figures of receipts/disbursement during the year and opening/closing balances under various Debt heads under the Consolidated Fund and under Reserve Funds, Deposits and Advance, Suspense and Remittance heads under the Public Account and is to be furnished in the following proforma:-





It should, therefore, be ensured that normally there should be no outstanding balance under any of these minor heads at the end of a year except the balance under the sub-head 'Outstation Pay Bills for March' below Suspense Account (Civil) representing payments of outstation pay bills for March by bank draft, which should be cleared in the Accounts of April vide note below Para 5.1.4.

- (iv) If there are debit balances under heads against which there should normally be credit balances or vice versa, the reasons for the adverse balances should be fully explained in footnotes. The action taken to liquidate the adverse balances should also be indicated.
- (v) There should normally be no minus figures under columns relating to receipts/disbursements for the year. If there are any, full reasons therefor are to be indicated.
- (vi) The opening balances under Debt, Deposit, Suspense and Remittance heads should agree with the respective closing balances shown in the preceding year's statement.

The rectification of misclassification relating to earlier years in the case of these heads of accounts, detected as a result of reconciliation of balances or otherwise, is required to be carried out through regular account in the manner prescribed in para 5.3.4 of this Manual. Corrections to balances without any actual accounting adjustment which used to be carried out proforma prior to 1982-83 are now made through Prior Period Adjustments as envisaged in para 5.14.3 *ibid*. It should be ensured that wherever a footnote was proposed during an earlier year in the Statement of Finance Accounts promising further actions/probe/remedial steps, such action is actually taken in the subsequent year and, if not, the reasons thereof are to be indicated.

- (vii) The total of each sector/sub-sector/major head etc. should be struck at all stages. Thereafter grand total should be struck at the end.

#### **16.1.12 SUPPLY OF FINANCE ACCOUNTS**

- (a) The distribution list of the publication is kept up to date in the C.G.A.s organisation by including there in the changes ordered from time to time.
- (b) Copies of the publication could be supplied to the Ministry of Finance (Budget Division) and to the Parliament Secretariat in advance of their presentation to the Lok Sabha and Rajya Sabha (after obtaining approval of the President), with the clear stipulation that they are to be treated as 'Secret' until their presentation to the House of Parliament.
- (c) Immediately after the publication is laid on the Tables of Parliament, it should be released for sale. Necessary intimation to the Press for despatching the copies to the Manager, Publication Branch is issued by the Ministry of Finance (C.G.A.).



## **16.2 PROCEDURE FOR PAYMENT OF ARREAR CLAIMS**

**16.2.1** The Pay and Accounts Offices under the departmentalised accounting system will not issue any authorisation on other Accounts Offices to make payment on their behalf or vice-versa. When a Government servant, Gazatted or Non-gazatted is transferred from the payment control of the Pay and Accounts Office to another Accounts Office/Accounts Circle, it will be necessary that his claims for Pay and Allowances should be drawn up to the date of relief in cases where the joining time pay and allowances are not debitable to the department under the accounts control of the Pay and Accounts Officer and in other cases (i.e. attracted by the provisions of Rule 66(2) of Government Accounting Rules, 1990 and Notes 1 & 2 thereunder) covering joining time pay and allowances for the admissible joining time period or up to the date of joining the new office elsewhere, whichever is earlier. Last Pay Certificate should be issued by the Head of the office only after payment is made as above.

In the latter type of cases, however, if for any reason, LPC is issued before payment of joining time pay and allowances, the payment thereof shall be arranged by the same Central Civil D.D.O. by drawing it from his accredited Pay and Accounts Office, and routing the crossed cheque/bank draft drawn in favour of the Officer concerned through the D.D.O of the new office, and in the case of a State Government Gazatted Officer ( who is permitted to draw his personal entitlement directly from the State treasury etc.) directly to the Officer. Simultaneously, a revised L.P.C. marked "Final" shall also be issued to the new D.D.O. or the Accountant General as the case may be, stating that the last Pay Certificate issued earlier was a provisional one.

**16.2.2** In respect of claims arising after LPC has been issued, the drawing and disbursing officer of the office in which the Government servant is currently working may prepare a "Due and Drawn Statement" in respect of arrears of pay and allowances of such a Government servant and send it to his earlier office (s)/parent office, as the case may be, for verification of the claim. The latter office may check these statements, make entries in their records (i.e. in the relevant Pay Bill Register and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant Pay Bill register. On receipt of the 'Due and drawn Statement' duly vetted by the earlier/parent office, the drawing and disbursing officer may prepare the arrear bills of the Government servant in the proper forms, record the necessary certificate as required in Rule 89 of CGA(R&P) Rules, 1983 and draw the bills from the P.A.O. and disburse the arrears to him on proper acquittance. The expenditure in this behalf may be debited to the budget provisions of his own office.

**16.2.3** In the case of Government servants working in Defence, Railways, Post & Telecommunications (Government Commercial Department/ Departmental Undertakings) and other Governments transferred to civil and vice-versa, the procedure referred to above is further modified to the extent that while accepting the "Due and Drawn Statement" of arrear claims, the concerned office should also accept the debit thereof, record the classification and return it to the drawing and disbursing

Officer of the office in which the Government servant is currently working for drawal of arrears and payment to him.

**16.2.4** The arrears due to a Central Government servant arising after his/her transfer on foreign service to a public sector undertaking or Government autonomous body shall be drawn by the parent office and paid to the Government servant by cheque/demand draft.

**16.2.5** The above procedure is applicable only for the drawal of arrears of pay and allowances involving preparation of due/drawn statement. In respect of other claims like T.A., O.T.A. etc., requiring counter signature by the controlling officer, the earlier/parent office shall pass the bill, obtain a cheque/demand draft in favour of the official from its P.A.O. and despatch the same to the D.D.O. under whose payment control the official is serving for disbursement to him and also watch the receipt of acknowledgement.

### **16.3 PROCEDURE FOR RECEIPT, REPAYMENT AND ACCOUNTAL OF DEPOSITS UNDER THE DEPARTMENTALISED ACCOUNTING SYSTEM**

**16.3.1** Under the departmentalised accounting system, the responsibility for keeping the detailed accounts of deposit transactions will be that of the Pay and Accounts Office except in respect of deposits for which the departmental officers have been made responsible for maintaining detailed accounts (e.g. court deposits, deposits with Public Works or Forest Divisions etc.). The following instructions may be followed in regard to accountal of and repayment of deposits for which the P.A.O. is responsible for keeping detailed accounts.

**16.3.2** The detailed accounts of such class of deposits should be kept in separate Registers of Deposits (Form CAM 63). Separate folios may be allotted for each departmental officer under whose authority or on whose behalf the deposit has been received. Entries will be made from the challans accompanying the receipt scrolls received from the receiving branches of the bank. In cases where the amounts have been remitted into the bank in lump-sum by the departmental officer who received the deposit, the detailed posting will be done from the particulars given in the statement received from the departmental officer and reconciled with the lump-sum credits in bank scrolls.

**16.3.3** The bill for the repayment of deposits will be drawn by the departmental officer from whom or on whose behalf the original deposit was received and sent to P.A.O for pre-check and payment. On the bill the departmental officer will certify that the conditions subject to which repayment is to be made have been fulfilled and that a note has been kept in his initial records to prevent a second claim. The PAO will check the availability of balance from the Deposit Register, make an entry in the repayment portion of the register; give cross reference against the relevant entry; make entries in the cage of the month in which the repayment is made, and make payment subject to other usual checks. Posting in the cage of month of repayment



will enable the P.A.O to attempt a reconciliation between the figure of repayment as noted in the Register of Deposits, with the ledger figure.

**16.3.4** In the case of refund of deposits which were originally received prior to the date of departmentalisation, the departmental officer will first send the refund bill to the concerned Treasury Officer who was maintaining the detailed accounts of the deposits for certifying on the bill the availability of balance in the deposit account and record of the note of the refund in the treasury records. This procedure will continue until action to transfer the balance in deposit accounts with details to the PAO is completed. The bill will be presented to the PAO with the T.O's certificate mentioned above. The PAO will make payment on the basis of T.O's certificate after making an entry in the repayment side of the register.

**16.3.5** Except to the extent modified in these instructions the rules contained in Central Government Account (Receipt & Payments), Rules, 1983 regarding deposits of various categories, should continue to be followed. Deposits which lapse to Government in terms of rule 189 of Central Government Account (Receipt & Payments) Rules, 1983 are to be entered in a register in form C.A.M. 63 A giving therein a cross reference to their Serial Nos. in the Register of deposits (However, deposits which could not be claimed/refunded due to litigation/arbitration cannot normally be treated as unclaimed and hence not be creditable to Government. To segregate such items, the PAO shall ascertain from the Departmental Officer whether any legal proceedings/arbitration are pending against the relevant contracts/supply orders. On receipt of an affirmative reply, a note to that effect shall be kept in the remarks column of Form CAM.63. Depending on the outcome of such proceedings, the relevant items of deposit shall be refunded, or forfeited and adjusted as the case may be.) For effecting credit to Govt. a transfer entry should be incorporated in the accounts debiting the major and minor head etc. under which the original deposit was credited, with per contra credit to the major head 0075- Miscellaneous General Services-101-Unclaimed Deposits. Before authorising refund of such a lapsed deposit, the PAO will (i) verify that the Departmental Officer counter-signing the application for the refund has certified about the claimant's identity and title for the refund, and (ii) ascertain from the register (form CAM 63 or 63A ) that the deposit item was really received and is traceable and that it was transferred to the revenue head of Government as lapsed deposit and was not paid previously. Necessary entries about payment will thereafter be made in the relevant columns of the register. Such lapsed deposits when refunded, shall be accounted for under the sub-head "Deduct-Refund" below the major etc. head '0075-Miscellaneous General Services-101-Unclaimed Deposits.'

**16.3.6** The PAO should also obtain from the T.Os concerned complete lists of lapsed deposits credited to revenue in the three years prior to the dates of departmentalisation. The PAO will exercise the aforesaid checks with reference to these lists. Till the relevant records are transferred from the Treasury and also in doubtful cases even otherwise the claim will be sent by the PAO to the T.O. who will verify it with reference to basic records and return it to the PAO for arranging payment.



### **16.3.7 LAPSING AND REFUND OF DEPOSITS, THE DETAILED ACCOUNTS OF WHICH ARE MAINTAINED BY DEPARTMENTAL OFFICERS.**

Lists of items lapsing to Government in terms of rule 139 of CGA (R&P) Rules, 1983 (indicating distinctly along with relevant particular deposits which pertain to contracts/supply orders that are under litigation/arbitration) will be submitted by departmental officers with full particulars (vide column 1 to 4 of form CAM 63A) to their Pay and Accounts Office.

If the items are numerous, these lists may be used in original to form the folios of the register after opening additional columns No. 5 to 8, if not then these may be entered in the register. Effect of the lapsing should also be reflected in accounts by the PAO through a transfer entry in the same manner as stated in para 16.3.5. Bills for refund of lapsed deposits of this type will also require to be submitted to the PAO for payment after scrutiny etc. in the same manner. (For discharging these duties in respect of deposits that lapsed during the three years preceding the date of departmentalisation, departmental officers were required to send full lists thereof to the PAO.)

16.3.8 The PAO will also be responsible for reconciliation of the balances as per the Register(s) of Deposits with the corresponding ledger balances as per accounts by maintaining broadsheets.

( Authority;- Ministry of Finance ( Deptt. of Exp.) special Cell M.NO. F2(27)/76-Spl. Cell (Pt II) dt. 15.12.76.)

### **16.4 PROCEDURE FOR TRANSFER OF BALANCES BETWEEN PAY AND ACCOUNTS OFFICES OF THE SAME ORGANISATION OF A MINISTRY/ DEPARTMENT AND BETWEEN PRINCIPAL ACCOUNTS OFFICES.**

16.4.1 When a Government servant is transferred from one office to another office either within the same Ministry/ Department or from another Ministry/Department the balances outstanding against that Government servant under various Debt, Deposit and Remittance Heads pertaining to long term loans/ advances to Government servants and Provident Funds shall be cleared through monetary settlement. The transferor PAO shall transfer the balance in the credit of the subscriber by issue of cheque of the 'C' category (i.e. to be paid by Accounts - not payable in Cash) drawn in favour of the Accounts Officer in whose circle the Government servant stands transferred.

16.4.2 At the time of transferring the long term loans and Advances under H.B.A./M.C.A. etc., the transferor PAO shall transfer the claim against the transferee P.A.O. by debiting the minor head (i.e. the item adjustable between the name of P.A.O. in whose circle of account the Government servant has been transferred, by per contra credit to Major head (i.e. 16.2 - Loans to Govt. servants - H.B.A./M.C.A.) as the case may be. The balances outstanding under H.B.A./M.C.A. in the books of the transferor PAO shall be

On receipt of the claim, transferee P.A.O. shall arrange to issue cheque of the 'C' category "Government Account-not payable in cash" in favour of the Accounts Officer from whose circle the Government servant had been transferred. Transferee P.A.O. shall classify and book the paid amounts as MINUS credit and not debit to Major /Minor Heads "7610 - Loans to Government servants- HBA/MCA per contra credit to Major/Minor Head "8670 - Cheques & Bills-P.A.O. cheques".

**16.4.3** Some time entire departments/offices of Government of India are also ordered to be transferred as a whole from one Ministry/Department to another Ministry/Department. The following drill will be followed for communication of balances from one Principal Accounts Office to another:-

**16.4.4** The ledger balances to be transferred as on the date of transfer in respect of various debt, deposit, suspense and remittance heads of account shall be worked out in triplicate in the format given in clause (D) below by the Principal Accounts Office of the transferring (Originating) Ministry separately for each major head. These balances are to be exhibited with a break up indicating those as on 31st of March of the preceding financial year, and the cumulative effect of transactions that had arisen from 1st April to the end of the month preceding the month in which the transfer is effected. The balance as on 31st March will be obtained from the ledger of balances (Form CAM-40) maintained by the relevant Pay and Accounts Office and the figures for the remaining period shall be based on the progressive figures of transactions appearing in the affected month's consolidated abstract. Before transferring the balances, it is to be ensured that in respect of major heads like 8009, 8342 etc. which involve calculation of interest, the interest on the balances (as at the end of the preceding financial year only) is worked out and added to the major/minor head totals through March (Supplementary) Accounts of the originating Department so as to ensure that the interest so calculated is also accounted for in his circle of Accounts and the balances transferred as on 31st of March of the preceding financial year takes into account all such calculations.

**(A) TRANSFER OF WORK INVOLVING TRANSFER OF A PART OF THE WORK HANDLED BY A PAY AND ACCOUNTS OFFICE.**

- (i) Balances under major heads 8658-Suspense Accounts, (except as specified in the note given below) 8670-Cheque and Bills, 8675-Deposits with Reserve Bank, 8676-Adjusting Accounts between Central and State Governments are not to be transferred to the new Accounts Office, but the circle in which the balances arose under these heads shall be responsible for clearing the outstandings based on the payment scrolls to be received from the Bank and response from the Accounts Officer against whom debits or credits had been raised through outward claims.

**Note:** In respect of the amounts held against the minor head "Suspense Account (Civil)" under the subheads "Unclassified Suspense", "Challans/Vouchers suspense" and "Outstation pay-bills for March" below the major head '8658-



Suspense Accounts', the originating PAO shall be responsible for obtaining the details from the departmental officer/bank concerned for the former two and pass on the vouchers/challans alongwith the details and the balances under these Suspense sub-heads to the PAO to whom the Department is transferred, to enable the latter to book the expenditure under the final heads in the accounts in hand after clearing the suspense heads.

- (ii) In respect of all the major heads for which individual wise detailed accounts are maintained by the PAO, e. g. 7610- Loans to Government servants-HBA/MCA, and other loan heads, 2009 GP Fund etc. the original ledger folios and relevant broad sheets shall continue to be held in the custody of the originating Accounts Office. It should however, send a statement, individual-wise indicating balances as on 31st of March of the preceding financial year, subscriptions/recoveries effected during the current financial year (when the transfer is during middle of the year), month-wise, and should also furnish details of the drawal of original advances, like amount sanctioned, number and date of drawal of advances, certificate regarding agreement/mortgage deed having been executed by the Government servant in favour of the President of comprehensive insurance taken by him etc. to enable the successor Accounts Officer to make necessary entries in his broad sheets. (see paras 6.6.2 and 10.7.2 also.)
  - (iii) In respect of major heads appearing under the Sector F-Loans and Advances, an extract from the relevant loan register should also be furnished.
  - (iv) In respect of major heads appearing under the Sector F-Deposits and Advances, apart from furnishing a list of the deposits as per the relevant register (Form-CAM-63), list of deposits already lapsed to Government extracted from register in Form CAM-63-A in terms of provisions of Rule 189 of Central Government Accounts (Receipts and payments) Rules, 1983 should also be sent to the successor Accounts office.
- (B) **TRANSFER OF WORK INVOLVING TRANSFER OF AN ENTIRE PAY AND ACCOUNTS OFFICE DEALING WITH THE DEPARTMENT'S WORK.**

In cases where the transfer of a Department involves transfer of its accredited Pay and Accounts Office in toto, (as in the case of Pay and Accounts Office attached to the Department of Civil Supplies), the balances outstanding under all the debt, deposit, suspense and remittance heads held in the books of the PAO shall be transferred without any exception to the Principal Accounts Office to which the PAO stands transferred. It will carry with it all its accounts records. The question of bifurcation of the balances under various heads as allocable and non allocable, would not arise and the PAO shall continue to be responsible for the final clearance of all transactions booked under the various suspense and remittance heads as for watching and repayment and proper accountal of loans given, deposits made and subscriptions recovered etc.



**(C) MANNER AND FORMAT FOR EFFECTING "PROFORMA" TRANSFER OF BALANCES.**

Two copies of the format given below, duly filled in and accompanied by necessary details such as analysis of difference between ledger and broad sheet, duly supported by extracts of details as mentioned in (B) or (C) above shall be sent by the originating ( i.e. transferor) Principal Accounts Office to the Principal Accounts Office (responding or transferee) of the Ministry to which the Department stands transferred. The responding Principal Accounts Office would adopt the ledger balance indicated in the format on 'Proforma basis' in the books and return one copy of the same to the originating Principal Accounts Office with a certificate that the ledger balances shown therein have been adopted on "Proforma basis" in his books. The originating Principal Accounts Office shall drop such balances from its books on receipt of a copy of the format from the responding Principal Accounts Office.

**FORM**

(To be prepared in triplicate)

Principal Accounts Office , Ministry of.....Statement showing balances under various D.D.R. heads relating to the Office/Deptt. of..... transferred to Principal Accounts Officer, Department of..... Ministry of.....Government of India as on.....

(Separate for each Major Head)

Major/Sub Major heads of account.....

Minor Head	Sub Heads	Brief nature of transactions	Ledger balance	Broad sheet balance	Difference	Remarks
------------	-----------	------------------------------	----------------	---------------------	------------	---------

Total for Major head.

Encl: Supporting documents/details.

Signature

(Accounts Officer)  
(Originating Principal Accounts Office)

Certificate of the responding Principal Accounts Officer

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

Signature

(Accounts Officer)  
( Responding Principal Accounts Office)

Ministry of.....

Along with the material to be sent to the Controller General of Accounts for preparation of Statements No. 7 and 15 of the Central Government Finance Accounts, a copy of the folio, relating to each affected major head of account, maintained in Form CAM-40 may be furnished to the CGA's organisation, indicating against entries in column 6 or 7 thereof, the Principal Accounts Office to which ( or from which) the proforma transfer of balance was effected and the amount involved, if balance under a minor head was transferred to ( or received from) more than one Pr. Accounts Office.

This would enable the organisation of the Controller General of Accounts to verify that the data regarding Proforma transfer/adoption of balances furnished by the originating and responding Principal Accounts Offices is consistent and that there are no discrepancies in the balances dropped or adopted on 'Proforma' basis by them.

16.4.5 Apart from the transfer of balances under the D.D.R. heads as above, the originating Principal Accounts Officer shall also send complete details of the investments etc. made by the Government as appearing in his books under the capital major heads to the responding Principal Accounts Officer to enable the latter to prepare Statement No. 13 of the Finance Accounts which shows investments of Union Government in statutory corporations, government companies etc. Similarly figures relating to statement No. 12 (i.e. progressive expenditure on Capital Account) should be sent.

[Authority : Min. of Finance (CGA) O..M..No. S-11018/11/78/TA-1407 dt. 27-6-78 and O.M.No.S-11018/11/78/TA - 2365 dt. 30-9-78].

**16.5 BUDGETARY AND ACCOUNTING ARRANGEMENT CONSEQUENT UPON REORGANISATION OF MINISTRIES**

16.5.1 An amendment to the Government of India (Allocation of Business) Rules, 1961, made by the President and involving transfer of some items of work and offices/departments dealing with them from one Ministry/Department of the Government of India to another, might require special arrangements in regard to provision of funds therefor and operation of some sub-heads under a Demand for



Grants pertaining to former (referred to hereafter as transferor) Ministry/Deptt. by the latter (Transferee) Ministry/Deptt.. In such cases Ministry of Finance (Department of Economic Affairs) would issue necessary sanction permitting the transferee Ministry/Department to operate on the provisions under the relevant sub-head in the Demand for grants of transferor Ministry/Department - this type of case being referred to hereafter as Type 'A'. Alternatively, the transferee Ministry/Department will take action to obtain supplementary funds under its own Demand for Grants wherever possible and the transferor Ministry/Department will surrender the same - this type being referred to as Type 'B' hereafter.

**16.5.2** Instructions pertaining to payment and accounting procedure to be followed in such cases are prescribed below:-

General (applicable to types 'A' and 'B')

- (a) To avoid dislocation of work that might otherwise be caused to sudden switch over, the transfer of payment and accounting work consequent on reorganisation of Ministries/Deptts. will be commenced in the office of the PAO (Transferee), from the 1<sup>st</sup> of the month following the date of Presidential Notification and on receipt of the sanction of the Ministry of Finance (DEA) referred to in para 16.5.1 above.
- (b) The 'Transferor' PAO will furnish to the 'Transferee PAO' a statement indicating -
  - (i) The provisions against relevant sub-heads existing in the Demand for Grants, plus supplementary grant, if any, obtained for the purpose, and break up thereof, if any, among various DDOs as authorised by the Grant Controlling Authority;
  - (ii) The expenditure booked by him against the respective head upto the end of the month for which accounts are compiled plus the amounts for the subsequent month posted in his Expenditure Control Register;
  - (iii) He will subsequently indicate the actual figure booked by him upto the month for which he was responsible for payment and accounting, as soon as compilation for the last month is finished; and
  - (iv) If any debits pertaining to the 'Transferred' DDOs are received later, they will be duly forwarded by him to the 'Transferee' PAO for necessary action under intimation to the accounts authorities from whom the debits originated.
- (c) The 'Transferee' PAO will enter the details referred to above in his relevant books (e.g. DDO-wise Bill passing cum expenditure Control Register etc.) and proceed with payment and accounting work relating to the new offices/departments, transferred to his circle in the usual manner.

Action at the end of the year and preparation of Appropriation Accounts



(d) Type 'A' - In cases where supplementary grant is not obtained by the 'Transferee' Ministry/Department, as soon as the accounts for the relevant financial year are closed, the 'Transferee' PAO will forward to the 'Transferor' PAO the following material.

(i) The figures of expenditure booked by 'Transferor' PAO and intimated to him as per (b) (iii) above;

(ii) The expenditure incurred and booked in his books against the relevant primary units after he started the payment and accounting work relating thereto;

(iii) Total actual expenditure during the entire year vis-a-vis the provisions under each of the primary units in the original Demand for Grant, Supplementary Grants and re-appropriations (Orders, sanctioning re-appropriations in such cases would be issued by the 'Transferor' Ministry/Department) if any, and

(iv) The Pr.A.O. of the 'Transferor' Ministry/departments will be responsible for including the figures intimated by the 'Transferee' PAO (vide (iii) above) for the purpose of preparation of the Appropriation Accounts for the Demand for Grant as a whole.

(e) Type 'B' - If the 'Transferee' Ministry/Department obtains supplementary funds to cover the relevant expenditure in its own demands for Grants, the Pr A.O. of the 'Transferee' Ministry/Department would be responsible for the preparation of the Appropriation Accounts after including these heads, as usual.

Applicable to types 'A' and 'B'

**16.5.3** In either case, soon after the accounts for the relevant month are closed, further action would have to be taken by the 'Transferor' PrAO/PAO to effect the transfer of balances under various D.D.R heads to the 'Transferee' Pr A.O./PAO, keeping in view the provisions of paras 16.4.3. to 16.4.5.

(Authority: S.14014/AL/83/TA)

## **16.6 OPENING OF LETTERS OF CREDIT BY PUBLIC SECTOR BANKS IN FAVOUR OF FOREIGN SUPPLIERS IN CONNECTION WITH THE IMPORT OF EQUIPMENTS AND COMPONENTS BY CENTRAL GOVERNMENT MINISTRIES/DEPARTMENTS**

**16.6.1** Certain Ministries/Departments are having powers to import equipments and components directly from abroad without the intervention of the Department of Supply. Consequently they would have to open letters of credit in favour of foreign suppliers in that connection. The procedure which was followed prior to the departmentalisation of accounts was, to draw the funds required for opening the letter of credit from Government account and deposit them with the State Bank of India for opening an irrevocable letter of credit in favour of the foreign supplier. The State

Bank of India used to charge the Department usual Commission for the services rendered and incidentally derived the benefit of retention of the funds though temporarily free of interest.

**16.6.2** After departmentalisation of accounts, Ministries/Depts. have the facility of opening an irrevocable letter of credit with their accredited public sector banks without depositing funds with them in advance but by paying them the following charges:-

- (a) Usual commission for the services rendered;
- (b) Interest at normal bank rates for the period between the date of payment to the foreign supplier at the rates laid down by the Foreign Exchange Dealers Association and the actual receipts of reimbursement from the Department concerned by debiting their scrolls.

**16.6.3** Terms for payment of charges as indicated above have been formulated in consultation with the Reserve Bank of India who have clarified in their letter No. 1775/TA.64(12)-79/80 dated the 18th January, 1980 that the Reserve Bank of India are not statutorily required to issue letters of credit on behalf of either the Central or State Governments and hence the charges for the purpose have to be paid separately to the accredited Banks as the turn over commission at 9.25 paise per Rs.100 of turnover being paid by the Reserve Bank to banks handling Government business in terms of para 26 of the Memorandum of banking instructions issued by them, is not meant to cover the charges for the work of opening irrevocable letters of credit on behalf of Government.

**16.6.4** With effect from 1-9-1980 the Ministry/Department which places a supply order or order in regard to acceptance of tender (other than those placed on private firms or individuals in the U.S.A.) shall be responsible for arranging for payments against such contracts. For this purpose, the procedure prescribed below which is stated to have far lower financial implications than the establishment of letter of credit may be followed after mutual agreement with the foreign suppliers (i.e. as in January, 1981, charges levied by Banks at London for a sight draft with a prescribed payment schedule clause attached was usually around \$ 45 (maximum) no matter what the amount of the transactions, inclusive of charges for telegraphic bank transfer of funds from India which are normally \$ 5 approximately.)

On receipt of the completed invoice and all relevant documents, as required by the terms of the contract, by the nominated officer in the Ministry/Department or by the bank nominated by the Ministry in India from the foreign supplier, payment would be made by telegraphic bank transfer from India directly into the payee's pre-specified bank account(s) abroad.

**Note:-** In cases where the foreign supplier insists on opening of a letter of credit the Department concerned may insert a suitable provision to that effect in the contract with the supplier and arrange to have the letter of credit opened keeping in view the orders on the subject.

( Authority : File No. 1(13) (1)/86/TA )



16.6.5 Department of supply have prescribed a special procedure for payment against contracts placed by them on foreign suppliers in U.S.A./U.K./Europe. This procedure authorises payments through State Bank of India at New York/London based on authority to be issued to them by the Chief Controller of Accounts, Deptt. of Supply either through letter of credit or otherwise depending upon the terms of the contract. The debits to be received from the branch of the S.B.I. abroad will be cleared by the usual procedure of initially booking under suspense or remittance head as the case may be and obtaining reimbursement from the Accounts Officer of the supplied Central Civil Deptt. or by issuing advice on R.B.I, under the settlement account procedure in other cases as per the procedure prescribed separately for this purpose.

(Authority : Department of Supply letter No. P.III-1(2)/84 dated 30th April, 1984  
Issued from file No. 1(14)/84/TA)

## **16.7 PERSONAL DEPOSIT ACCOUNT**

16.7.1 Personal Deposit Account is a device intended to facilitate the Administrator thereof to credit receipts into and effect withdrawals directly from the account subject to an overall check being exercised by the bank in which the account is authorised to be opened, to ensure (with the help of a Personal Ledger Account to be maintained by the bank for the purpose), that no withdrawal will result in a minus balance therein. The administrators thereof shall be only Government Officers acting in their official or any other capacity.

16.7.2 Personal Deposit Account may be authorised to be opened only with the special permission of the Ministry/Department of the Government concerned who shall satisfy themselves about the need for opening such an account, that arrangements are made for the proper maintenance of the initial accounts of the money to be held in the Personal Deposit Account and for audit thereof. The Principal Accounts Officer shall be consulted for the purpose. The Controller General of Accounts shall also be consulted for opening the necessary head of account and finalisation of the accounting procedure.

16.7.3 Where Personal Deposit Account is required to be created by a law or rule having the force of law and certain liabilities by way of bridging any deficit or shortfall in the account devolve on the Government out of the special enactments which are discharged by transferring funds to it from the Consolidated Fund of India, the credit balance in the Personal Deposit Accounts at the end of each financial year would lapse to Government. For the purpose, the account may be closed by affording minus debit to that extent to the relevant service head(s) in the Consolidated Fund. The Personal Deposit Account may be revised in the subsequent year again, if necessary, in the usual manner.

16.7.4 Where payment etc. work relating to a P.D. Account is entrusted to an Administrator (i.e. Personal Deposit Account holder) the Chief Accounting Authority of the Ministry/Deptt., may determine with reference to the status, expertise etc. of the organisation functioning under the former whether or not the initial accounts,

vouchers etc. shall be subject to post check by the Pay and Accounts Office concerned. Where the P.A.O. is required to exercise post check, the detailed monthly account with vouchers in support of the lump withdrawals/deposits made during each month shall be furnished to the Pay and Accounts Office concerned by the Deposit Accounts holder in the same manner as required to be furnished by a cheque drawing DDO as per provisions contained in Chapter 3 of this Manual. Where the post check is not required to be exercised, the Pay and Accounts Office will confine its check to transactions of withdrawals therefrom viz. that proper paid cheques are received alongwith bank scrolls and that the withdrawals do not exceed the balance at the credit of the account concerned. In such cases, the vouchers shall remain in the custody of the P.D. Account holder. The personal Deposit Account holder shall be responsible for the regularity of all the payments out of the P.D. Account in all respects and specially with reference to the relevant rules relating to the creation and operation of the Personal Deposit Account.

**16.7.5** In the case of every Personal Deposit Account, the Pay and Accounts Office shall invariably conduct a monthly reconciliation of the receipts and payments out of the PD Account as revealed in the bank scrolls received by him with the statement of receipts and expenditure to be submitted by the PD Account holder monthly to him wherein, inter alia, the latter should indicate the cheques issued by him but not encashed till the end of month. For this purpose, an "Abstract of the Register of Receipts and Payments" pertaining to the Personal Deposit Account (Annexure A) shall be submitted by the PD Account holder to the concerned Pay and Accounts Office.

**16.7.6** In some cases payment etc. work relating to a PD Account is entrusted to the Pay and Accounts Office itself on behalf of the officer appointed to administer the account. In such cases, it shall be the responsibility of the P.D Account administrator to examine the correctness of the receipts to be credited into the PD Account and to ensure remittance of funds creditable thereto by the parties concerned to the Pay and Accounts Office or directly into the account in the bank for final account in the PD Account. Similarly, all claims out of the PD Account shall, if necessary, after scrutiny by the officer appointed to administer it be sent to the Pay and Account Office for effecting payments. In such cases the Pay and Accounts Office shall maintain a register known as PD Account Register as described below.

**16.7.7** All receipts accruing to the PD Account shall be recorded on the receipt side briefly indicating the nature, date of the bank scrolls and amount credited into the Deposit Account and on the payment side(right hand side) shall be recorded all payments out of the fund with necessary details. Progressive total of receipts and expenditure shall be struck as and when an entry is made on the receipt or expenditure side so as to watch that at no time does a payment lead to minus balance in the account. The pay and Accounts Office shall discharge all its general functions prescribed in this manual in such cases. In the first week of every month, he shall furnish to the officer administering the account, a monthly account showing the opening balance, receipts, payments and closing balance of the transactions at the end of the previous month. At the close of each financial year, the closing balance in the PD Account shall be reconciled with that appearing in the figures under the relevant



head in the March (Supplementary) accounts of the Pay and Accounts Office and a certificate, to this effect shall be recorded in the PD Account Register. The PAO will also be responsible for the preparation of budget estimates and revised estimates in regard to the receipts and payments under the PD Account in consultation with the Officer appointed to administer the account and furnish the same in November of each year to the Budget Division in the Ministry of Finance (DEA).

**16.7.8** Every PD Account shall be subjected to scrutiny by the internal check organisation functioning under the respective Ministry/Department.

**16.8 INVESTIGATION OF CASES BY SPECIAL POLICE ESTABLISHMENT-FACILITIES/ CO-OPERATION TO BE EXTENDED BY ADMINISTRATIVE AUTHORITIES-PROCEDURE FOR OBTAINING ORIGINAL DOCUMENTS RELATING TO ACCOUNTS- REGARDING.**

**16.8.1** The following procedure shall be followed for the production of original documents relating to accounts which are in the possession of departmentalised accounts organisation to the Special Police Establishment required by them for investigation:-

- (i) The requisition(s) shall be sent by the SPE at the level of not less than a Superintendent of Police alongwith a certificate to the effect that copies of the required documents or photostat copies would not serve the purpose of the investigating officer.
- (ii) On receipt of requisition as above, the Pay and Accounts Officer shall obtain the orders of the CCA/CA expeditiously who shall obtain the orders of the F.A. wherever necessary, before handing over the documents in original to the SPE.

The Pay and Accounts Officer shall comply with the request of CBI, subject to procedure prescribed in sub-para (ii) above, without causing undue delay and inconvenience in CBI investigation.

- (iii) It shall be ensured that a note of the record so handed over is kept by the Pay and Accounts officer concerned to watch prompt return of the documents. Photostat copies of the original documents shall also be retained in proper safe custody before releasing original documents in all cases except where the F.A./Head of accounts organisation specifically directs otherwise.
- (iv) In cases where the original documents are requisitioned by a court of law, the PAO concerned shall, after obtaining orders of the head of the accounts organisation, produce the documents before the court of law after retaining the photostat copies in advance in proper custody. A note of such documents produced before the court should also be kept and return of the original watched carefully.

16.8.2 The provisions of the procedure at (ii) of para 16.8.1 above mutatis mutandis: and of (iii) & (iv) thereof, shall also be followed for release of original documents to Departmental Enquiry Officers.

(Authority: D.P.A.R's U.O.No. 371/7/79-AVD.III dt.2-2-1981 in File No. S.14024/1/79/TA)

## **16.9 ADJUSTMENT OF PAYMENT AND ACCOUNTING CHARGES IN THE PROFORMA ACCOUNT OF DEPARTMENTAL COMMERCIAL UNDERTAKINGS OF THE GOVERNMENT OF INDIA**

16.9.1 The following procedure shall be uniformly adopted for calculation of payment and accounting charges debitable to the 'Proforma Account' of departmental commercial undertakings:

- (a) Full cost of clerk/typist and Sr. Accountant/Accountant exclusively deployed for the work.
- (b) When a clerk/typist and Sr. Accountant/Accountant is not exclusively deployed for the work concerned, proportionate cost of the estimated time spent by them on that work.
- (c) The cost of Jr. A.O. in proportion of the cost of clerk/typist and Sr. Accountant/Accountant deployed on the work to the total staff in the section.
- (d) The cost of PAO in proportion of the cost of the Jr. A.O. (item '(c)' above) dealing with the work to the total number of Jr. A.Os under him.
- (e) The cost of Group 'D' staff in proportion of the clerk/typist and Sr./Jr. Acctt. deployed on the work to the total staff served by them.

16.9.2 The cost may be worked out by adding items (a) to (e) above and to this 10 percent (ten percent) may be added to cover the expenditure of Principal Accounts Office, Internal Audit Parties, Pensionary charges and other contingent expenditure.

(Authority: C.G.A.'S letter No. S 11064/1/78/TA/4044-45 dt.12-11-1980)

## **16.10 ACCOUNTING AND RECONCILIATION OF TRANSACTIONS FALLING UNDER P.W.REMITTANCES, FOREST REMITTANCES ETC. UNDER THE DEPARTMENTALISED ACCOUNTING SYSTEM.**

16.10.1 Under the then existing procedure (i.e. prior to departmentalisation of accounts) remittances made by and cheques drawn by officers rendering accounts on the Public Works pattern as well as transactions originating on the civil side of A.G.'s books adjustable in the divisional accounts are treated as remittance transactions between Public Works and Civil and are accounted for in the divisional accounts under 'I-Remittances into Treasuries', 'II-Public Works Cheques', or 'III-Other Remittances' as the case be, under the minor head 'P.W. Remittances', subordinate to



the major head "8782-Cash Remittances" etc. between officers rendering accounts to the same Accountant General/Accounts Officer. The contra entries (namely) on receipt of the P.W. Remittances, encashment of Public works Cheques etc, appear in the treasury accounts or in the books of the Accountant General under the same head. For the purpose of reconciliation of the divisional figures with treasury figures in respect of cheques drawn, pass books duly completed are obtained by P.W. Divisional officers from T.O. with the certificates of total issues and their agreement with the cash book of the Division is effected in part II of form 51 Schedule of Monthly Settlement with the Treasuries, giving details in respect of the differences, if any. For remittances into treasuries a consolidated receipt is obtained from the treasury by P.W. Divisional Officers and reconciled with the divisional cash book and differences explained in the schedule of monthly settlement rendered by P.W. Divisional Officers.

**16.10.2** This system of accounting through these remittance heads viz. 'I-Remittances into Treasuries' and 'II-P.W. Cheques' will continue for the present even after introduction of departmentalised accounting system, though strictly speaking the drawals from banks and remittances into banks made by officers rendering accounts under P.W. system should not be regarded as remittance transactions with treasuries. The monthly divisional accounts will continue to be supported by a "Schedule of Reconciliation of Cheques and Remittances" ( which will be in the same form as the existing Schedule of Settlement with treasuries with suitable modifications), except that the reconciliation will be done with the copies of receipt and payment scroll received from the bank with which the Divisional officer is in account showing the receipts and payments accounted for by that bank in the scroll sent by the bank to the PAO. This schedule should explain the differences between the cheques issued and remittances made by the Divisional Officer on the one hand and the cheques encashed and remittances accounted for by that bank. A list of cheques issued but not encashed and remittances made but not accounted for during the month as well as cheques issued and remittances made during the previous months accounted for in the bank scrolls during the month on hand should also be furnished.

**16.10.3** In the Pay and Accounts Office the 'Schedule of Reconciliation of Cheques and Remittances' will be carefully examined with reference to the divisional accounts and the bank scroll for the month and it should be seen that:-

**(i) FOR CHEQUES**

- (a) The total of the cheques encashed as shown in the Schedule agrees with the total cheques encashed as per the bank scrolls for the same period, (the paid cheques shall also be individually checked with the scroll as well as with the relevant paid vouchers received with the accounts).
- (b) The difference between the cheques issued by the Divisional Officer during the month and the cheques encashed has been explained fully and reconciled taking into account the effect of the cheques issued but not encashed during the month and cheques issued during the previous months and paid during the month on hand.

- (c) The closing difference as at the end of the month is equal to the total of the cheques remaining uncashed as on that date.

(ii) FOR REMITTANCES

- (a) The total of the remittances shown as accounted for by the bank in the Schedule agrees with the total as per receipt scrolls received direct from the bank.
- (b) That the difference between the total remittances accounted for by the Divisional Officer and that acknowledged by the bank is duly explained taking into account the remittances not accounted for by the bank during the month and the remittances of the previous months accounted for during the month on hand.
- (c) That the progressive difference at the end of the month is on account of remittances actually in transit. The P.A.O will also maintain separate broad sheets in respect of 'I-Remittances' and 'II-Cheques' for reconciliation of the figures shown in the schedule with the ledger figures.

**16.10.4** The P.A.O. will continue to follow the existing procedure for accountal of transfers between his books and divisional books through "P.W. Remittances III-Other Remittances" only for the transactions advised by the P.A.Os of the Department of Supply. In other cases the Divisions should resort to direct settlement by cheques/drafts. Accordingly, the Departments rendering supplies or services to the Divisions should prepare a bill for the claims recoverable from the Divisions and send them directly to the concerned Divisional Officers for payment by cheque or draft as the case may be. This expenditure also will be accounted for by the Divisional Officers in their accounts just like any other transaction arising in their books.

**16.10.5** The foregoing instructions will also apply mutatis mutandis to officers rendering accounts under the Forest System of accounts (e.g. in the Ministry of Environment and Forests). [Authority:-Ministry of Finance, Department of Expenditure-Special Cell O.M.No. F-2(85)/76-SC dated 11-10-76]

**16.11 SAFE CUSTODY OF DUPLICATE KEYS OF THE DEPARTMENTAL TREASURY CHESTS, PROMISSORY NOTES, SAVINGS CERTIFICATES ETC. RECEIVED AS SECURITIES.**

**16.11.1** The Reserve Bank of India have intimated that the public sector banks have agreed to extend, free of charge, the safe custody facilities for keeping duplicate keys of the concerned Ministries/Departments dealing with them, subject to the availability of adequate strong room facilities at the branch concerned and observation by the banks of the usual banking procedure. Similar safe keeping facility has also been extended free of charge for Promissory Notes/Savings Certificates etc. received as security and held by Ministries/Departments of the Government of India. (Authority:- CGA's O.M.No.s.14013/1/78/TA/Vol.III/3246 DT. 29-8-1980).



## **16.12 RAISING AND PURSUANCE OF OBJECTIONS**

**16.12.1** It is an important duty for every Pay and Accounts Officer to see that objections raised and irregularities noticed as a result of various pre and post checks exercised by his office are reported to the proper authorities so that suitable remedial action is taken by them and recurrence thereof prevented.

**16.12.2** Ordinarily when a transaction requires the authorisation of a higher authority, the PAO must insist that such authorisation be obtained. Similarly where a sum of money is recoverable, the PAO must insist on recovery save where authority to waive recovery has been delegated to him or the competent authority has directed that the recovery should be foregone.

**16.12.3** All communications conveying objections must be couched in courteous and impersonal language and must be clear and intelligible and issued promptly to the departmental authority concerned. Majority of the objections would be such as would require to be conveyed through half margin forms to the D.D.O concerned. Return of these should be watched carefully.

**16.12.4** These objections should be recorded in detail in the Objection Book (Form CAM-26) in the Pay and Accounts Office. Individual cases of serious irregularity should be reported to the Controlling Authority concerned under intimation the Pr. Accounts office.

**16.12.5** Money value should be recorded in respect of objections of the type enumerated below or similar thereto:-

- (1) Want of vouchers (if not received when the relevant accounts are under check).
- (2) Want of sanction to advances, losses etc.
- (3) Want of sanction to special charges.
- (4) Want of any other specific sanction required by rule.
- (5) Over payments and short recoveries.
- (6) Delays in the recovery of sums due to Government, if not recovered within a reasonable period usually in respect of each class of debt or other dues.
- (7) Want of allotment of funds.
- (8) Excess over allotment.
- (9) Excess over sanctioned limit of reserve stock.

**16.12.6** In respect of objections of the following types, money value need not be indicated in the records:

- (1) Simple directions to concerned offices for further guidance or calling for a document or information the absence of which is not likely to affect the amount admissible.
- (2) Stamp not affixed on a voucher which is otherwise complete.
- (3) Habitual delays in the submission of account returns, vouchers etc.
- (4) Doubtful adjustments and possible manipulations in accounts which do not involve actual losses.
- (5) Deviations from the rules which are indicative of disregard or evasion of rule(s), but which do not represent charges incurred without proper sanction.
- (6) Errors in accounts etc, which do not indicate any deficit or surplus.
- (7) Instructions and other remarks regarding the form of accounts or errors in procedures adopted.
- (8) Enquiries seeking clarifications on points of doubt.

**16.12.7** A record of insufficient or irregular sanctions accorded by any authority superior to the disbursing officer shall also be kept in the objection book in column 9.

#### **16.12.8 CLOSING OF THE OBJECTION BOOK**

After despatch of half margins relating to the month, the money column in the adjustment portion of the O.B. should be totaled and balance struck. Objection book should be totaled, the balance of the last month under the corresponding column be added, the totals of adjustments made during the month entered in the adjustment portion of the Objection Book and the balances struck. Objection book shall be closed by the 20th of the succeeding month over the signature of the Jr. Accounts Officer/Asstt. Accounts Officer. This shall be put up to the Accounts Officer/Sr. Accounts Officer once each quarter e.g. in July, October, January, and April.

#### **16.12.9 DELEGATION OF POWERS TO WAIVE OBJECTIONS OR FOREGO RECOVERY OF IRREGULAR EXPENDITURE.**

In order to avoid time and labour being spent on pursuit of objections of simple and unimportant nature and thus reduce administrative costs, powers are conferred on officers working in Departmentalised Accounts Organisations functioning under Central Government (Civil) as indicated below:-

- (a) Powers to waive objections against irregular expenditure not exceeding the amount specified against each, in any individual case are shown below:-



Pr. Chief Controller of Accounts/ Chief Controller of Accounts	: Rs. 250
Controller of Accounts	: Rs. 100
Dy. Controller of Accounts/P.A.Os/A.Os	: Rs. 75

**Note:** If the irregularity is such that it is likely to recur, the Government servant responsible should be told that the expenditure was irregular even if no recovery is made.

- (b) Some items are placed under objection not because the whole or any portion of the expenditure is unjustifiable in itself but because it is not exactly covered by rule; or the authority for it is insufficient or foolproof such as is afforded by sub-vouchers that it has been incurred has not been produced. In such cases, powers to forego recovery upto the limit specified against each, in any individual case and subject to fulfilment of conditions (i) to (iii) are as shown below:-

Pr. Chief Controller of Accounts Chief Controller of Accounts	: Rs. 500
Controller of Accounts	: Rs. 200
Dy. Controller of Accounts/P.A.Os/ A.Os	: Rs. 100

- (i) The expenditure must not be of a recurring nature.
- (ii) Where the objection is based on insufficiency of sanction, the concerned officer must be satisfied that the authority empowered to sanction the expenditure would accord sanction if requested to do so.
- (iii) Where the objection is based on insufficiency of proof of payment, concerned officer must be satisfied that undue trouble would be caused by insistence on submission of full proof and must see no reason to doubt that the charge has actually been paid.

#### **16.12.10 TREATMENT OF ERRONEOUS PAYMENT ADMITTED BY THE PAY AND ACCOUNTS OFFICE.**

When erroneous payments have been admitted in pre/post check for a considerable time, owing either to a wrong interpretation of financial rules or due to oversight, the following course should be observed:-

- (a) When a wrong interpretation of a financial rule has been followed, the new interpretation should in the absence of special instructions to the contrary, take effect from the date of issue by competent authority, of the orders stating the correct interpretation.

- (b) When erroneous payments have been left unchallenged through oversight, the Pay and Accounts Officer should not of his own volition undertake a re-audit of bills paid more than one year before. He should report the facts of the case for orders to the Government and a re-audit should not be made unless Government so desires.

**Note:** The Pay and Accounts Officer has to rely largely upon certificates and it is often possible and desirable to check such certificates by examination of original documents during internal inspection. Such examination is not a re-check for the purpose of this clause.

#### **16.12.11      REPORTS OF DEFALCATIONS AND OTHER LOSSES**

- (a) The department concerned should report defalcations and losses to the Pay and Accounts Officer and to the Statutory Audit Officer simultaneously.
- (b) On receipt of a report on defalcation or loss of public money or property, the Pay and Accounts Officer should call for such further information as he may require on the subject, and carefully examine the case and ascertain whether the defalcation or loss was rendered possible by any defect in the rules, or whether it was due to neglect of rules or want of supervision on the part of the authorities. He should report the result of such examination to the authority competent to sanction the write off of the loss. He should also report important cases to the Pr. Accounts Office.

#### **16.13 REVIEW OF BALANCES**

**16.13.1** At the close of a financial year, the Pay and Accounts Officer shall review and verify the balances under various Debt, Deposit and Remittance heads and ascertain wherever necessary whether the person or persons by whom the balance is owned or to whom it is due, admit its correctness and in cases of balances due to Govt. how far they are really recoverable.

Occasionally there could be a case in which broadsheet balance under a loan, debt, deposit, remittance or suspense head may be higher than the ledger balance, and full details would also be available in the broadsheet. In such a case to rectify the book keeping error, the ledger balance has to be increased so as to agree with the broadsheet figure involving write-up of the balance. This shall be done by a per contra entry under '8680- Misc. Government Account' after obtaining sanction in terms of article 53 of Account Code Vol. I. If however, no details are available in the broadsheet the difference between broadsheet & ledger figures shall be dropped without any account adjustment by a mere correction in the broadsheet.  
(Authority: C & A.G's Circular No. 844-Comp/18-72 dt. 14.9.72.)

**16.13.2** He should take steps to clear the outstanding balances and to settle any discrepancies noticed in them and obtain acceptance of correctness of balances from the person or persons by whom they are owned or from whom they are due wherever it is required. All Pay and Accounts Officers should furnish annually by 15th



September each year, a detailed statement indicating against the various heads, the amount of unreconciled differences between broad sheet and ledger and number of cases where acceptances of balances are awaited from the persons concerned to the Pr. Accounts Office for the period ending 31st March of the preceding year. A consolidated report for the Ministry/Department as a whole, shall be furnished by the Pr. Accounts Office to the Finance Accounts Section of the C.G.A. by the 15th of October.

**16.13.3** The following paragraphs provide guidelines regarding the review expected in respect of certain types of balances:-

- (a) Deposits of provident Fund:- The balances in the Provident Fund accounts as worked out in the ledger cards should be communicated to the subscribers by 31<sup>st</sup> July each year.
  - (b) Deposits:- Receipt of each deposit as well as repayment there against will be maintained in a suitable register by the P.A.O vide para 16.3.2 of this Manual. The P.A.O should take step:
    - (i) to verify the balances at the close of the year with the ledger balance of the class of deposit concerned:
    - (ii) to obtain, where necessary, the acceptance of the parties concerned of the balances left outstanding in the Personal Deposit Account at the close of each year, and
    - (iii) to credit to the Govt. any unclaimed amounts which are to be treated as lapsed under the Rule 189 of Central Government Account (Receipt & Payments) Rules 1983.
  - (c) Permanent Advance:- As and when a permanent advance is paid to a head of office based on the sanction issued by the competent authority, a note of the advance paid shall be kept in the Register of Permanent advance (Form CAM 61). At the end of each financial year an acknowledgement shall be obtained from the officer holding the permanent advance and verified with that outstanding in the register of permanent advance.
- The aggregate of all the outstandings there under shall be worked out from this register and tallied with the ledger balance at the end of each year.
- (d) Loans and Advances:- The outstanding balance of principal of loans in the loan register as on 31st March should be tallied with the ledger balance as on that date for each year. It should also be seen whether the conditions of each loan have been fulfilled and whether the balance due at the end of each year has been communicated to and not disputed by the debtor. The result of the verification should also be reported to the Deptt./Ministry vide para 164 of the G.F.Rs.

In case of House Building Advance, Motor Car and Motor Conveyance Advances for which detailed accounts are maintained by the Pay and Accounts

Office, only acknowledgement should be obtained from the Govt. servants concerned of the balance outstanding against him at the close of each financial year through the D.D.O/ Head of Office.

#### **16.14 ADJUSTMENT OF GAIN OR LOSS BY EXCHANGE**

**16.14.1** The question of adjustment of Loss/Gain by exchange has been considered in detail in consultation with Budget Division of the Ministry of Finance, Controller of Accounts, Ministry of External Affairs and the Comptroller and Auditor General of India against the background indicated below:-

- (i) Disbursements made against agreements for loans/grants after 1st April, 1976 by foreign banks etc. under the direct payment procedure, are credited as External Debt/External Grant Assistance at daily rate of exchange by contra debit to the minor head "Suspense Account for purchases etc. abroad" under the Major Head "-8658-Suspense Accounts". The deposits made by Importers at the Composite rate of Exchange (fixed by the Controller of Aid Accounts and Audit) and interest under the minor head "Deposits for purchases etc. abroad" below the major Head "8443-Civil Deposits" are cleared by (a) transferring amounts to the above noted Suspense head thereby clearing it ; (b) adjusting the difference between daily rate and composite rate of exchange under "0075-Miscellaneous General Services-Gain by Exchange" and (c) adjusting the element of interest recovery under the head "0049-Interest Receipts".
- (ii) In respect of loan/grant transactions appearing in the accounts of C.A.O., H.C.I., London and C.A.O., I.S.M., Washington, conversion is made at the composite rate of exchange, whereas the same are booked in the accounts by the C.A.A. & A. at the daily rate of exchange, the difference being adjusted under '0075-Miscellaneous General Services-Gain by exchange' or "2075-Miscellaneous General Services -Loss by Exchange" as the case may be.
- (iii) When loans are fully repaid, the balances lying under the head "Exchange variation" under the major head "6002-External Debt" is cleared by adjusting the same under Major etc. head "0075" or "2075" according as the balance left represents a credit or debit.
- (iv) Transactions of periodical remittances by way of transfer of heavy amounts of cash from India to High Commission of India, London and E.I. Washington and accounts received from HCI London and E.I. Washington except payments towards personal claims arising in HCI London and Chancery payments in E.I. Washington shall be accounted for at the composite rates. Capital transactions relating to acquisition of property by missions abroad and all payments to international bodies towards India's contribution shall be converted at composite rates of exchange wherever such rates are prescribed for the relevant foreign currencies by the Deptt. of Economic Affairs, but in cases where composite rates are not prescribed, these transactions shall be accounted for at official rates of exchange prescribed by the Ministry of External Affairs.



Loss or gain arising on the above account shall be adjusted under the major etc. heads "2075" or "0075" as the case may be.

The remittances to Missions other than H.C.I. London and E.I. Washington and expenditure relating to personal claims appearing in the accounts of H.C.I., London and chancery payments in E.I. Washington will be accounted for at official rates of exchange prescribed by Ministry of External Affairs. The gain or loss arising on that account shall also be adjusted under the major etc. heads "0075" or "2075" as the case may be.

**16.14.2** While each category of transactions that give rise to an element of loss or gain by exchange during the course of a year shall be adjusted under the Major etc. head "2075"/ "0075" as the case may be but before the accounts of that year are finally closed and the Appropriation Accounts are prepared, the net effect of the transactions booked under these two major heads should be worked out and got reflected against a single head i.e. '0075- Miscellaneous General Services-Gain by Exchange' in case of overall gain, or against "2075-Miscellaneous General Services-Loss by Exchange" in the case of overall loss during the year. In other words, net annual effect should be exhibited against either "0075" or "2075" as the case may be.

**16.14.3** "Loss by exchange" under the major head '2075' is budgeted for centrally in the Demands for Grants "Other Expenditure of the Ministry of Finance". Accordingly, the Controller of Accounts, Ministry of Finance is responsible for the maintenance of the Appropriation Audit Register and preparation of Appropriation Accounts for this grant and accounts for the expenditure arising against this major head and the minor head "Loss by Exchange" thereunder. The figures of expenditure received every month by him from various Accounts Officers will be entered in the Appropriation Audit Register for necessary action. Further, the Controller of Accounts, Ministry of External Affairs, Controller of Aid Accounts and Audit and other Accounts Officers (other than of Railways) will continue to operate on these two major heads in the course of the year in their books and soon after the closure of the March (Supplementary) Accounts and as soon as the Statement of Central Transactions is prepared by them, they will intimate the figures of Receipt and Expenditure booked separately under the major heads "0075-gain by Exchange" and "2075"-Loss by Exchange" to the Principal Accounts Officer, Ministry of Finance.

**16.14.4** The Principal Accounts Office, Ministry of Finance shall prepare a journal entry transferring the amount through a T.E. so that either of these two heads is brought to 'nil' by a deduct entry under the head thereby arriving at the net figure to be exhibited under "0075- Gain by Exchange"/"2075 Loss by Exchange" as the case may be. The correctness of the figures so consolidated in respect of Central Civil shall also be got checked by him by obtaining the figures from the Computer cell of this Ministry (CGA's Organisation). The figures so arrived at shall be used as material for the preparation of the Appropriation Accounts for the grant "Other Expenditure of the Ministry of Finance" and shall be used for any explanation for any saving or excess etc. under this Major head. A detailed Statement leading to the netting of the figures shall also be furnished by him to the Appropriation Accounts/Finance Accounts

Section of this Ministry (CGA's Organisation) indicating sources from which the gross figures under "0075" and "2075" were obtained by him so as to enable this Ministry (C.G.A's organisation) to check the correctness of the figures intimated by the Controller of Accounts, Department of Economic Affairs in his Appropriation Accounts and in the statement for the Finance Accounts. This procedure shall be adopted for the financial year 1981-82 & onwards.

**16.14.5** The existing system of various Principal Accounts Offices intimating each month the monthly figures and progressive figures booked under the head "2075-Miscellaneous General Services-Loss by Exchange" to the Ministry of Finance, Department of Economic Affairs shall, however, continue.

**16.14.6** They shall also furnish similarly a Statement each month for the receipts booked during the month under the head "0075"-Miscellaneous General Services-Gain by Exchange", as well as progressive figures.  
(Authority C.G.A's O.M.NO. S.11011/1/81/T.A./2266 dt. 11-8-81).

#### **16.15 ACQUISITION OF STORES ON DEFERRED PAYMENT TERMS.**

Under agreements/contracts entered into by the Government of India with foreign Governments/Suppliers abroad, equipment, stores, etc. are sometimes procured on deferred payment basis. According to the terms of such agreements/contracts specified sums are payable to the foreign Governments/Suppliers from time to time alongwith interest, if any, in terms of the conditions of the relative agreement/contracts. It has been held that the purchase of goods on credit while constituting a commitment to pay does not ipso facto constitute a loan or borrowing. Accordingly, the full value of the equipment/stores procured on deferred payment terms or on supplier's credit should be brought to account forthwith i.e., immediately on receipt of the plant and equipment or stores in question by debit to the relevant service major head of account concerned, contra credit being afforded to a suitable suspense head within the same service major head itself as in the case of Public Works Department. The credit under the 'Suspense head will be relieved as and when actual payments are subsequently made to the suppliers/ foreign Government.

Interest payable on the deferred payment purchase has the effect of increasing the value of the goods purchased and may, therefore as and when paid, be debited to the same head to which the full value of the equipment, stores etc. was initially debited.

The above procedure should be followed by all Ministries/ Departments, with the exception of Defence, even if the purchases on deferred payment terms/ supplier's credit are covered by issue of promissory notes or loans agreements, since the said imports constitute a commitment to pay the supplier over a period of time and the account adjustments prescribed as above are unaltered by the mode of such commitment.



In order to enable Pay and Accounts Offices to carry out the required adjustments, Ministries/Departments concerned should send advices (other than in the case of departments in which the P.W. system of accounts is followed and the initial and subsidiary accounts are compiled departmentally and rendered to the Pay and Accounts Offices), to the Pay and Accounts Office to carry out the adjustment in question as soon as the equipment, stores, etc. are received. In cases where accounts are compiled departmentally and rendered to a Pay and Accounts Office, the value of the equipment etc. obtained on deferred terms/supplier's credit should be reflected in the compiled accounts rendered to the latter.

( Based on Ministry of Finance (DEA) O.M.No.F.1(69)-B/74 dt. 22nd October, 1974 and O.M. of even No. dated 8th May, 1975).

#### 16.16 PERIOD OF PRESERVATION OF RECORDS MAINTAINED BY THE DEPARTMENTALISED PAY AND ACCOUNTS OFFICES.

The table below indicates the retention period of various accounts records to be maintained by the Pay and Accounts Offices, irrespective of the period of preservation so prescribed, these records shall be preserved till completion of audit (statutory and internal) for the relevant period and objections settled. Further, the accounts records relevant to Appropriation Accounts and Finance Accounts will be preserved for the periods specified against each or till these documents are presented to Parliament, whichever is later. The provisions of Appendix 13 to G.F.Rs shall be applicable for the retention of records referred to therein.

**Note:** Life indicated in Col. (c) is to be reckoned from the date of close of the financial year to which the voucher/register relates, unless otherwise specified.

Sl. No.	Nature of Record	Retention period (Years)
(a)	(b)	(c)
<b>I-VOUCHERS</b>		
1.	Contingent Bills	3
2.	Provident Fund vouchers other than final payment	3
3.	Refund vouchers	3
4.	Suspense vouchers	3
5.	Pay Bills	3
6.	TA/LTC Bills	1

(a)	(b)	(c)
7.	Provident Fund vouchers through which final payments are made to persons other than subscribers:	
	(a) To minors	30
	(b) To other than minors not in accordance with declaration of subscribers	30
	(c) To other than minors in accordance with declaration of subscribers	6
8.	Provident Fund vouchers of final payments other than those mentioned in 7(a) to (c)	10
9.	Vouchers pertaining to non-refundable withdrawals from Provident Fund	6 years from the date of sanction of withdrawal
10.	House Building Advance vouchers	6
11.	Medical Bills	3
12.	Deposits payment vouchers other than personal deposits	7
13.	Pension vouchers	3
14.	Vouchers relating to Government employees Insurance Schemes (Vouchers of payment from Savings Fund, Insurance Fund or of Insurance cover)	10
15.	D.C.R.G. vouchers	
16.	Commuted value of pension paid by the PAO	10

## II-OTHER RECORDS

1.	Bill Diary	2
2.	Register of files/vouchers/registers	
	(a) transferred to Departmental Recording Wing (i.e., Old record room of the Department Office)	25
	(b) transferred to National Archives	Permanent
3.	File Index Register	10



(a)	(b)	(c)
4.	Register of valuables	5
5.	Expenditure Control Register (now Bill Passing cum E.C.R.)	3 years or till the Appropriation Accounts are discussed by the P.A.C. of Parliament, whichever is later.
6.	Register of final post-check of pre-checked bills	1
7.	Inward Claims Register and supporting documents received with Inward Claims	3 years or till the settlement of all items in corresponding Broadsheet and of audit for the relevant period and settlement of audit objections, whichever is later.
8.	Outward Claims Register	
9.	Schedule of Debits/Credits	
10.	T.E. Register	1
11.	Appropriation Audit Register	1
12.	Summary of Transfer Entries	2
13.	Office copies of J.Es.	1
14.	Ledger and Trial Balance	5
15.	(i) Bank Scrolls with paid cheques/challans	5
	(ii) Pension payment scrolls received from various public sector banks	2
16.	Counterfoils of cheque books	5
17.	Paid cheques	5
18.	Review of Balances and papers connected therewith	5
19.	Scheduled of Deposits (including any subsidiary accounts) for the month of March in which any item(s) has(have) credited to Government as lapsed deposits.	30

(a)	(b)	(c)
20.	Misc. correspondence regarding inter-Government and Reserve Bank adjustments	3
21.	List of payments to be furnished by the D.D.Os.	5
22.	Account of receipts to be furnished by the D.D.Os.	3
23.	Bank reconciliation statement	
24.	Register of R.B.D. H.Qrs./P.S.B. Suspense	
25.	Compilation Book (Daily Posting Register)	
26.	Departmental Classified Abstract	
27.	P.W. Classified Abstracts	
28.	Departmental Consolidated Abstract	
29.	Office copies of Monthly Accounts prepared by PAOs/Pr.A.Os. for submission to Pr.A.Os./C.G.A.	One year or till the annual accounts have been prepared, whichever is later.
30.	Monthly account rendered by P.A.Os.	
30A.	Monthly accounts of Public Works Disbursing officers with supporting schedules (except the schedules of Deposits), Schedules dockets, lists of payments and vouchers for payments other than those for land acquisition.	10 complete accounts years
30B.	Schedule of Deposits (including any subsidiary account) for the month of March & Supplementary	30 complete Accounts year
30C.	Vouchers for payment on account of acquisition of land	Permanent Record
31.	Broadsheet of PAO Suspense (Receipts and Payments)	3
32.	Register of Govt. servants lent on Foreign Service	10 years subject to condition that necessary information regarding recovery of contributions is recorded in Service Book.



(a)	(b)	(c)
33.	Stock Register of Cheque Books	3
34.	Account of Cheque Forms	3
35.	Office copies of information to bank regarding the cheque (Forms) brought to use	3
36.	Register of requisition of Bank Drafts	1
37.	Office copies of letter forwarding cheque/Bank Draft	1
38.	PAO's check register of outstanding pre-check cheques	5
39.	Register of Cheques drawn	15
40.	Register of Cheques delivered	15
41.	Establishment check register	3
42.	Fly Leaf of Payment Register	3
43.	Register of Special Charges	3 years subject to the condition that all sanctions still current are noted in new Register with progressive exp. Under proper attestation.
44.	Register of Periodical Charges	-Do-
45.	Register of Grants-in-aid & Scholarships	3 years after all the utilisation certificates have been received.
46.	Objection Book	} 3 years subject to the condition that all outstanding items are transferred to next OB with full details.
47.	Abstract of Objections	
48.	Office copy of letter forwarding Schedules of receipts /disbursements for adjustment in books of other accounting units.	1

(a)	(b)	(c)
49.	Office copy of letter sending cheque/Bank Drafts in settlement of accounts (inward)	1
50.	Register of Broadsheet of Advances for HB/MC/and Interest thereon.	2 years after recoveries have been fully effected and reconciliation with ledger figures effected.
51.	Register of Sanctions to Contracts.	3
52.	Advices to the R.B.I. (CAS) Nagpur by the Principal Accounts Offices and Clearance memos from CAS Nagpur	5
53.	Assignment/Letter of Credit in favour of cheque drawing DDOs and correspondence relating thereto	2
54.	Monthly branch bank statements and correspondence thereon.	5
55.	Monthly put-through statements-Reconciliation memoranda and correspondence thereon.	5
56.	Broadsheets/Registers maintained for reconciling differences between Central Government balance as shown in the books of R.B.I. and as worked out in accounts (including P.S.B. Suspense, Reserve Bank Suspense and Reserve Bank Deposits)	5 years subject to the condition that the reconciliation with banks is completed.
57.	Reserve Bank Statement of monthly transactions for the Department/Ministry	5
58.	IRLA Ledger	10 years from the date of final settlement of accounts of the officers concerned after retirement etc. from Government Service.



(a)	(b)	(c)
59.	File containing report and authorisation (including Form 7 of C.C.S. Pension Rules) for all types of pensions Viz.; Superannuation, invalid, family pension etc.	35 years from the date of retirement/death or after the last instalment of family pension has been paid, whichever is later.
60.	Register of P.P.Os. maintained in the office of the P&AO issuing the P.P.O.	35 years from the date of last entry made in the register.
61.	Register of P.P.Os. maintained in the Principal Accounts Office in which P.P.Os./authorities routed through that office for being countersigned by the authorised officer and embossed with his special seal before being sent to the concerned Accounts Officer for arranging payment, are noted.	10 years from the date of last entry made in the register.
62.	Files relating to Commutation of pension if the same is not dealt with in the file referred to at (1) above.	35 years from the date on which commutation becomes final.
63.	Final withdrawal Register	10
64.	Register of Temporary withdrawals	5
65.	Register of Policies assigned to the President	35
66.	Index Register of Provident Fund	35
67.	Provident Fund Ledgers & Registers and P.F. Extracts supplied by Accountants General at the time of departmentalisation of accounts in support of transferred G.P. Fund balances	35
68.	Provident Fund Broadsheet.	2 Years after reconciliation is effected with Ledger and all outstanding unposted items alongwith the debits appearing in the Broad Sheets have been duly carried forward to the subsequent year's Broad Sheet.

(a)	(b)	(c)
69.	G.P. Fund Schedules	3 years subject to non-existence of unposted items for the period of the schedules and completion of agreement of Broad Sheet with Ledger for that period.
70.	Statement of Central Transactions	30
71.	Files containing correspondence regarding S.C.T.	10
72.	Files containing Union Govt. Finance Accounts and related correspondence	10
73.	Printed Union Government Finance Accounts	Permanent (two copies)
74.	Files containing Appropriation Accounts and related correspondence.	20
75.	Printed Union Government Appropriation Accounts (Civil)	Permanent (two copies)
76.	Printed Demand for Grants	5
77.	Files containing P.F. Final payment cases	Preservation should be five years from the date of last authorisation.
78.	Files containing correspondence regarding Provident Fund allotment of GPF numbers, Transfer in and out of GPF balances etc.	5
79.	Printed reports of C.&A.G. of India	One year after the settlement of all the audit observations reported therein.



## 16.17 PROCEDURE FOR SENDING RECORDS TO OLD RECORD ROOM

Files, Registers, vouchers bundles etc. shall be properly bound immediately after their closure. The outer cover shall conspicuously indicate, under the dated signature of the Accounts Officer, the proposed year of destruction of that record. They shall be kept serially arranged in the Sections concerned for not more than 3 calendar years and transferred to the Departmental Record Room thereafter.

Files/Vouchers/Registers etc. to be transferred to the Departmental Record Room will be accompanied by a list (in duplicate) with particulars as shown below:-

Department.....Section.....

Sl. No.	File No. or Details of Vr. Bundle or type of register	Classification & year of review	Date of actual destruction	Record Room Index No.
1	2	3	4	5

The Departmental Record Room will, after verification of the entries in it, retain one copy of the List and return the other duly signed to the Section concerned, after indicating Record Room Index Number. In the Departmental Record Room these lists will be kept section-wise in separate file covers. The concerned section shall also preserve the duplicate copies by pasting them in a Register.

No recorded file etc. may be issued from the Record Room except against a signed requisition which should indicate Record Room Index Number. The requisition slip will be kept in the place of the file issued. On return the requisitioned file will be restored in its place and requisition slip returned to the section/ official concerned. In case of non-receipt of the Record back within a period of one month of issue, the Record keeper shall remind the section concerned at an appropriate level to get back the file/ record expeditiously.

The Record Keeper shall be responsible for conducting an annual review to locate files to be destroyed as per the proposed preservation period indicated on the outer cover. These files/ voucher bundles etc. will be referred to the Accounts Officer concerned for instructions regarding their destruction/ further preservation along with a list in duplicate prepared in the form indicated below:-

Sl. No.	File No. or Details of Vr. Bundle or type of register	Record Room Index No.	Instructions of reviewing authority (To destroy or to preserve, upto the year .....)
1	2	3	4

The instructions of the Accounts Officer for weeding out of the file/voucher bundle etc, or for its further retention as indicated in this form shall be observed by the Departmental Record Room for destruction/preservation. In case of further preservation, the new date of destruction as indicated by the Accounts Officer shall also be conspicuously indicated on the outer cover. The duplicate copy of the latter list received back by the Departmental Record room shall be returned to the Section concerned by it.

Authority:- No. 1(14)/84/TA)

#### **16.18 DELEGATION OF POWERS TO JUNIOR ACCOUNTS OFFICERS AAOs IN THE DEPARTMENTALISED ACCOUNTING ORGANISATION,**

The following powers are delegated to Junior Accounts Officers/Asstt. Accounts Officers :-

- (i) Check of classification of vouchers of value up to Rs. 2,500 and rectification of any misclassification noticed therein by proposing Transfer entries.
- (ii). Closing of Broad sheets with 'nil' balance and of broad sheets in which there is no difference between broad sheet and ledger figures.
- (iii) Attestation of opening and closing balances in Provident Fund ledger cards except those relating to the staff of the PAO's own office which should be attested by the P.A.O.
- (iv) Allotment of account numbers and attestation of entries in the ledger and General Index Register in the Provident Fund Section. However, entries regarding acceptance of nomination and closing of accounts shall be made over the signatures of the Accounts Officer.
- (v) Issue of annual statements of accounts to subscribers to General /Contributory Provident Fund.
- (vi) Signing or routine acknowledgements of receipts and reminders to Half-margin memos issued to D.D.Os.
- (vii) calling for acknowledgement of balance in the case of loans and advances. However, in the case of non-receipt of reply, reminders shall be issued at the level of Accounts Officer.
- (viii) Attestation of entries in the objection book.



# **ANNEXURE 'A' TO CHAPTER 16**

(Referred to in Para 16.7.5)

Abstract of Register of Receipts and Payments Relating to Personal Deposit Account for the month of .....

Opening balance	Receipts for the month		Total	Payments for the month		Closing balance	Note : Details of cheques issued but not encashed as per bank scroll during the month are to be given in detail
	Date of bank scroll	Amount		Cheque No. and date	Amount		

## LIST OF FORMS

No. of Form (CAM Series)	Name of Form	Reference to Para	Page No.
1.	Stock Register of Cheque Books/Forms	Para 7 of Appx. '3'	411
2.	Account of Cheque Forms	Para 9 of Appx. '3'	412
3.	Intimation to bank regarding use of Cheque Book	Para 12 of Appx. '3'	413
4.	Bill Diary	2.2.1	414
5.	Token Register	2.2.1	415
6.	Certificate of Tokens	2.2.2	416
7.	Token Census Register	2.2.3	417
8.	Enquiry regarding token numbers of outstanding pre-check bills	2.2.3	418
9.	D.D.O-wise Bill Passing Cum Expenditure Control Register	2.3.3	419
10.	Register of Cheques Drawn	2.3.5	420
11.	Register of Cheques Delivered	2.3.5	421
12.	Register of Requisition of Bank Drafts	2.3.4	422
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59.	Broadsheet of Loans to State Govts. etc.	10.5.2	502
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61.	Register of Permanent Advances	10.12.2	504
62.	Grant/Appropriation Audit Register	4.2.4	505
63.	Register of Deposits	16.3.2	506
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78.	Analysis : Focal Point Bank/Amount verified by the PAO	14.19 & 14.22	526
79.	Broad Sheet of amount put through by Link Cell – Part I	14.23	527
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81.	Broad Sheet of Public Sector Bank Suspense	14.24	529
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83.	Register of Daily Main Scrolls received from Nodal Branch	15.18.1	531
84.	Monthly Summary	15.18.1	532
85.	Reconciliation of the monthly statement of Receipts/Refunds	15.18.2	533
86.	Designated Officer-wise register of Main Scrolls received by Nodal Branch	15.18.2	534
87.	Designated Officer-wise Monthly Summary	15.19.2	535
88.	Bank Reconciliation report	15.19.9	536
89.	Statement for ascertaining period of delay	15.19.10	537

# FORM CAM-1

(Para 7 of Appendix - 3 to Chapter I)

## STOCK REGISTER OF CHEQUE BOOKS/FORMS

Name of the Ministry / Deptt .....

Receipt into Stock						Issue from Stock									
Date	From Whom	Number		Sl.No. of forms	Date	To Whom	Number		Sl. No. of forms	Balance on receipt or issue	Initials of G.O.	No. & Date of acknowledgement of books issued	Remarks		
		Books	Forms				Books	Forms							
1	2	3	4	5	6	7	8	9	10	11	12	13	14		



# FORMS CAM - 3

Part II of Appendix - 3 to Chapter II

MIN. SRO. ....  
DEPARTMENT .....

Pay and Accounts Officer  
Cheque drawing D.D.O.

No. ....

Dated.....

To

The Manager,

.....

.....

.....

Subject: :- Intimation regarding cheque forms to be brought into use

Sir,

In continuation of this Office letter No..... dated.....  
I have to state that on completion of cheques upto No..... of Variety-I,  
No. .... of Variety - II and No..... of Variety - III, I will start  
issuing cheques of the following varieties bearing Nos. detailed below :-

Variety No.I (Negotiable)

From No.....

To .....

Variety No.II (Not-Transferable)

From No, .....

To .....

Variety No.III ( Account - Government  
Not payable in Cash)

From No. ....

To .....

Yours faithfully,

PAY & ACCOUNTS OFFICER/  
CHEQUE DRAWING D.D.O.

Copy to Pay & Accounts Officer, Ministry/Deptt. of ..... For  
information.

Cheque Drawing D.D.O.

(To be maintained by  
Pay & Accounts officers)

Sl.No.	Date of receipt of Bill/Token No.	From whom received	Nature of claim	Amount of Bill	Initials of Accounts clerk	No. and Date		Remarks
						of DV	No. & Date of half margin returning Bill	
1.	2.	3.	4.	5.	6.	7.	8.	



# **FORM CAM - 5** (Para 2.2.1)

The form will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the clerk using it.

## **TOKEN REGISTER** .....20

Token No.	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st
1																															
2																															
3																															
4																															
5																															
6																															
etc																															
Opening balance																															
No. of tokens redeemed																															
Total ...																															
No. of tokens issued ....																															
Closing balance in hand ...																															
No. of tokens not in hand ..																															
Total No. of Tokens in stock																															
Cashier*																															
Initials of ....																															
Bill receiver																															
G.O.																															

\* In token of verification of the closing balance by actual counting and of agreement of the total number of unredeemed tokens with the total number of bills outstanding in the office.

EXPLANATION -- Against the number of the token issued, enter in the column of the 'Date' on which it is issued the first letter of the payment Section to which the bill has been sent and the number of the major head of charge. Against all tokens received back enter the letter ("R") (i.e. Redeemed) the column of the "Date" on which they were redeemed.

FORM CAM - 6  
(Para 2.2.2)

CERTIFICATE OF TOKENS

I certify that .....(Nos.) tokens were redeemed on ..... and that the number of these tokens agree with those entered on the bills paid. I have personally satisfied myself that this number agrees with the total number of redeemed tokens shown in the Cheques Delivery Registers, the Register of Cheques Drawn and the Bill Diary on the same date.

Junior Accounts Officer



**FORM CAM - 7**  
(Para 2.2.3)

**TOKEN CENSUS REGISTER**

	Month of	19	
1.	26.	51.	76.
2.	27.	52.	77.
3.	28.	53.	78.
4.	29.	54.	79.
5.	30.	55.	80.
6.	31.	56.	81.
7.	32.	57.	82.
8.	33.	58.	83.
9.	34.	59.	84.
10.	35.	60.	85.
11.	36.	61.	86.
12.	37.	62.	87.
13.	38.	63.	88.
14.	39.	64.	89.
15.	40.	65.	90.
16.	41.	66.	91.
17.	42.	67.	92.
18.	43.	68.	93.
19.	44.	69.	94.
20.	45.	70.	95.
21.	46.	71.	96.
22.	47.	72.	97.
23.	48.	73.	98.
24.	49.	74.	99.
25.	50.	75.	100.

NOTE:- The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column to indicate the numbers of tokens above 100 onwards.

FORM CAM - 8  
(Para 2.2.3)

ENQUIRY REGARDING TOKEN NUMBERS OF OUTSTANDING  
PRE-CHECK BILLS

For the month of .....20....

Will you please note on the reverse the token numbers of all bills received at the counter of this office, which may be outstanding in your Section on the afternoon of the ..... instant and return this memo *without fail* by the ..... morning? It is particularly requested that Accounts clerks will include in this list all bills which have not been actually sent to the cash branch, such as those which may be pending either with the G.O. in charge or with the Junior Accounts Officer.

Junior Accounts Officer

Dated .....20...

To

Superintendent,

..... Section



D.D.O. - WISE BILL PASSING CUM EXPENDITURE CONTROL REGISTER

NOTES :- (i) Separate register will be maintained for each DDO. (ii) First few pages may be use for pasting the specimen signature of the DDO, allotment of funds to the DDO (iii) Allotment of funds may be noted at the top in red ink in Col. 8 to 15 (iv) Progressive expenditure on passing each bill may also be noted in cols. 8 to 15 in red ink as a by-entry (v) Monthly total of expenditure may also be struck (apart from page-wise total) for reconciliation with Compilation Book (vi) Vouchers received from cheque drawing DDOs need not be posted in detail in the register; only the sub-head-wise totals may be entered in this register every week, from the compilation sheet (Daily posting Register) (vii) Debits received through inward account and adjusted, should also be noted in the relevant columns to watch progress of expenditure.

FORM CAM - 10  
(Para 2.3.5)

## REGISTER OF CHEQUES DRAWN

[illegible]



FORM CAM - 11  
(Para 2.3.5)

(To be maintained in  
Pay & Accounts Office)  
(Separate sheet for each day)

Date.....

## REGISTER OF CHEQUES DELIVERED

Sl. No.	Cheque Number	To whom issued	Voucher No.	Token No./Bill Diary Number	Amount	
					Rs.	P.

ABSTRACT AS AT THE END OF EACH MONTH

- (a) Sl.Nos./ dates of cheques not cashed upto end of the month.....
- (b) Total amount thereof.....
- (c) Total amount outstanding under the head 8670 – Cheques and Bills + PAO Cheques upto end of the month .....
- (d) Analysis of difference, if any, between (b) and (c) .....

**FORM CAM - 12**  
(Para 2.3.4)

**REGISTER OF REQUISITION OF BANK DRAFTS**

Sl No	Date	Bill No. & Date	Date of requisition	Cheque No. & Date	Name/ Designation of the payee	Branch of Bank on which the draft is requisitioned	Amount of D.D.	Initials of G.O.	Number and Date of the Bank Draft	Date of despatch of Bank draft	Initials of the G.O.	Date of receipt of acknowledgement of payee
(a)	(b)											
1.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.



(Para 2.3.4)

**URGENT**

To

.....

.....

.....

.....

## MEMO

No. .... Dated ..... 20 .....

A Cheque/Demand Draft No. ....  
dated ..... for Rs. .... is  
sent herewith in payment of the bills noted below :-

[illegible]

Particulars of retrenchment made from bills marked(X) are given in the attached slips.

For Pay and Accounts Officer  
(P.T.O)

(Reverse)

## MEMO OF ACKNOWLEDGEMENT

(To be immediately returned by all outstation Drawing and Disbursing Officers)

No.

, Date

20

To

The Pay and Accounts Officer,  
Ministry of .....  
Department of .....  
.....

Receipt of Cheque/Demand Draft No. ....

dated ..... for Rs. ....

in payment of the bills noted on the reverse is hereby acknowledged.

Signature

Designation.....



**FORM CAM - 14**  
**(Para 2.5.1)**

**BILL RETURN MEMO**

Token No.....

(To be returned in original with reply noted in the right hand column)

<p align="center">Ministry Pay &amp; Accounts Office _____ of Deptt.</p> <p>No. .... Dated, the .....20....</p> <p>No. of enclosures (in words)</p>	<p>Reply No.</p> <p>Dated, the .....20....</p>
<p>To the</p> <p>Your bill No..... for Rs..... is returned herewith for the reason(s) stated in No..... below with the request that you will kindly remedy the defect pointed out before resubmission and instruct your office to avoid similar errors or omissions in future.</p> <p>Signature.....</p> <p>Designation.....</p> <p><i>General</i></p> <ol style="list-style-type: none"> <li>1. Not drawn in proper printed form.</li> <li>2. Not properly filled up the ..... being <u>blank</u> Wrong</li> <li>3. Contains erasure(s). A fresh bill should be submitted.</li> <li>4. Contains unattested alterations at the places marked in red ink.</li> <li>5. The net amount of the bill <u>in figures</u> Should be <u>Does not agree with that written in words</u> Rs. .... and not Rs. ....</li> <li>6. Not signed by Drawing Officer.</li> </ol> <p><i>Establishment</i></p> <ol style="list-style-type: none"> <li>7. Not supported by a certificate of disbursement of amount drawn on previous bills.</li> <li>8. The nature of vacancy in which has been appointed should be stated.</li> <li>9. Not supported by an absentee statement.</li> </ol>	<p>To the</p>

Remarks	Officer's Reply
<p>10. For want of a certificate that all fees &amp; other receipts of all kinds belonging to Govt. have been duly paid into Govt. Account.</p> <p>11. A Certificate is required that the Govt. servants for whom grain allowance has been claimed are whole time Govt. servants, that they were not on leave or under suspension and their emoluments did not exceed Rs..... each per mensem during the period of claim.</p> <p>12. A certificate is required that all Group 'D' Govt. servants, Head-Constables and Constables, for whom increments have been claimed in the bill have rendered the required period of approved service entitling them to the increased pay drawn in the bill.</p> <p>13. A certificate is required that the officiating appointments involve the assumption of duties or responsibilities of greater importance entitling the Govt. servants appointed to officiate therein, to the enhanced pay drawn in the bill.</p> <p><i>Contingencies</i></p> <p>14. A certificate is required that charges on account of electric current consumed in the residence or residential quarters of Govt. servants have been paid for separately by the residents concerned and that no portion of such charges beyond what has been specially allowed by Govt. has been debited.</p> <p>15. A certificate is required that the telegram was sent on Govt. service and that cash payment was unavoidable.</p> <p>16. A certificate is required that no portion of the building for which municipal taxes have been debited is occupied as residential quarters.</p> <p>17. A certificate is required that the conveyance charges drawn in that bill were incurred strictly in accordance with the rules.</p> <p><i>Travelling Allowance</i></p> <p>18. The hour of arrival at, and departure from halting place should be shown in the bill.</p> <p>19. The No. of miles travelled by ..... on each day, viz ..... should be shown separately.,</p>	
Remarks	Officer's Reply



<p>20. A certificate is required that the Govt. servant travelled beyond the limit of his ordinary jurisdiction.</p> <p>21. Purpose of journey not stated.</p> <p>22. Information wanted as to whether Govt. servant appeared to give evidence in his public capacity.</p> <p>23. Headquarter not stated.</p> <p>24. A certificate is required that the non-gazetted Govt. servants for whom mileage for road journey has been claimed in the bill travelled by hired conveyance under the orders of the head of his office.</p> <p>25. A certificate is required that the cost of transporting personal effects has been charged for at goods rate and that the actual expenses incurred were not less than the sum claimed in the bill.</p> <p>26. A certificate is required that the members of the family accompanying the Govt. servants are actually residing with and wholly dependent upon the Govt. servant.</p>	
---	--

*Signature*

*Designation*

## PAY AND ACCOPUNTS OFFICER'S CHECK REGISTER OF OUTSTANDING PRE-CHECK CHEQUES

Date	Amount of cheque delivered		Amount of cheques encashed (as per daily scroll from the Bank)	
	Rs.	P.	Rs.	P.
1	2		3	
TOTAL				

Certified that the above balance has been tallied with the list of cheques outstanding and found to be correct.

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**FORM CAM - 16**  
(Para 1.11)

**REGISTER OF VALUABLES**

Sl.N o.	Date of receipt	From whom received	Nature of valuables (e.g. whether cheque/Demand Draft) No. & Date & name of Bank on which drawn	Amount	Initials of		How disposed of with particulars (e.g. credit to Bank; return to Party/DDO)	Date of Bank scroll in which credit traced	Initials of Acctt/Sr. Acctt.	Remarks
					Acctt/Sr.Acctt	J.A.O.				
1	2	3	4	5	6	7	8	9	10	11

**FORM CAM - 17**  
(Para 1.9.8)

**REGISTER OF PUBLIC SECTOR BANK SUSPENSE/RESERVE BANK DEPOSITS**

Description of PAO

Code No. allotted to PAO .....

Code No. allotted to Cheque Drawing DDO .....

Date (1)	Payments as per PSB's Daily Scroll (2)	Receipts as per PSB's Daily Scroll (3)	Remarks (4) (Discrepant items if any to be indicated)	Initials (5)
-------------	---	---	--	-----------------

Totals for  
the Month

FORM CAM - 17A

(See Paras 1.12.3 & 1.12.4)

Effect on R.B.D. etc. based on clearance memos received against settlement throughout R.B.I. (CAS) Nagpur  
Principal Accounts Office, Ministry/Department of ..... Month of ..... 19 .....

Sl.No. (to be contin- ous for a financial year)	R.B.I. clearance memo No. & date		Indicate against entries in col.3 whether particulars were received & T.Es prepared (See para 1.18.3)	Amounts where the memos afford receipts						Amounts where memos represent disbursements		Remarks
	Against advice issued by Pr.A.o.	Against advice issued by AG on Railway s etc. in terms of paras 8.20.2, 8.10.3 & 8.15.1		Total (to be reckone d as debit under R.B.D.)	Heads bearing contra effect					Total (to be recknone d as credit under R.B.D.)	Head bearing contra effect	
1.	2.	3.	4.	5. Rs.	6. Rs.	7. Rs.	8. Rs.	9. Rs.	10. Rs.	11. Rs.	12.	13.



**FORM CAM - 18**

(Para 3.3.2)

(To be maintained by the cheque drawing D.D.Os)

## REGISTER OF BILLS RECEIVED

Sl. No.	Date	Designation of D.D.O.	Particulars of the bill	Net amount	Date of passing bill & issue of Cheques	Cheque No.	Amount	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.

FORM CAM - 19

(Para 3.3.2)

(To be maintained by the  
cheque drawing D.D.Os)

REGISTER OF CHEQUES ISSUED

Sl. No	Date	Ref. to Sl.No. of Bill Register	Particu lars of the Bill	To whom issued	Cheque No.	Amount	Initials of D.D.O.	Remark	Date of encash ment	Initials of D.D.O.	Amount of assignm ent	Balance in assignment account
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

# FORM CAM - 20

(Para 3.4.2)

BANK RECONCILIATION STATEMENT OF DISBURSEMENTS RELATING TO THE MONTH OF ..... 20.....

Ministry/ Department/ Office of .....

Total payments as per bank scrolls	Total payments as per the Register of Cheques issued	Amount of Cheques issues in ealier month(s) but encashed during the month	Amount of Cheques issued during the month but not encashed	Items in bank scrolls not relating to DDO and other errors in scrolls	2+3 - 4+5 (should be equal to the figures under col.1)
1.	2.	3.	4.	5.	6.



# FORM CAM - 21

(Para 3.4.3)

(For cheque drawing D.D.Os)

## LIST OF PAYMENTS

Ministry/Department/Office of .....

List of Payments for the week ending .....

Designation of the D.D.O. (Cheque drawing) .....

Credit (assignment) advised for  
the quarter ending \_\_\_\_\_

Authority

Amount

*Abstract*

Balance in the quarterly assignment  
at the close of last week \_\_\_\_\_

Total payments during the week \_\_\_\_\_

Balance in the quarterly assignment at  
the end of the current week \_\_\_\_\_

Sl. No.	Date	Particulars of the bill	Sl.No. given in Bill Register	To whom paid	Cheque No.	Amount
1.	2.	3.	4.	5.	6.	7.

Total Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_ only)

Certified that the total payments during the week ending .....  
Indicated above agrees with the payments shown in the Register of Cheques  
issued and the progressive total of assignment worked out in the latter has  
been reconciled with the progressive total indicated in the Bank's payment  
scroll.

The \* reconciliation statements of receipts/payments for the month  
of ..... are also attached.

Signature  
Designation of D.D.O.

\* To be submitted monthly, with the last week's list

# FORM CAM-22

(To be maintained by Cheque Drawing D.D.Os)

## MONTHLY RECONCILIATION STATEMENT OF RECEIPTS DEPOSITED INTO THE BANK BY CHEQUE DRAWING D.D.Os

Month/Year .....									
Total of remittances sent to Bank through Challans by Cheque drawing DDO during the month	Total of receipts as per Bank Scrolls	Total of remittances pertaining to earlier period shown in the scroll for the month	Total of remittances made but not appearing in the Bank Scroll for the month	Items in Bank Scroll not relating to the D.D.O.			Total (1+3 - 4+7) This should tally with the amount under Col.2	Remarks	
				Date	Item	Amount			
1.	2.	3.	4.	5.	6.	7.	8.	9.	

NOTE: Normally the figure in Col.3 of current month's statement will represent figure of Col.4 of the statement of the previous month. In case of difference only, the details may be given.

[Para 4.11.1 & 4.11.2]

## Scale of Pay.....

[illegible]



## ESTABLISHMENT CHECK REGISTER

[illegible]

FORM CAM - 25  
( Para 4.18.1)

Grant No.....

REGISTER OF SPECIAL CHARGES of the ..... for the year 20.....20.....

(Name of the DDO)

[illegible]

OBJECTION BOOK (OTHER TRANSACTIONS) AND ADJUSTMENTS  
EFFECTED DURING THE MONTH OF ..... 20

@ Col. No.5 to 9



# ABSTRACT OF OBJECTIONS FOR THE YEAR 20.....20.....

Month of objection	Objected to		Adjusted in April 20..		Adjusted in May 20..		Similar cols. from June to March		Total adjusted		Balance outstanding	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Balance of 20 -- 20 . Balance												
Balance of 20 -- 20 . Balance												
Balance of 20 -- 20 . Balance												
Balance of 20 -- 20 . Balance												
Balance of 20 -- 20 . Balance												
April 20 ..... Balance												
May 20 ..... Balance												
And so on upto March												
Balance												
Total												

**FORM CAM - 27**  
(Para 4.21.1)  
**REGISTER OF PERIODICAL CHARGES**

Orders of Government or other Competent Authority		Nature of Charge		Sanctioned amount and the period of sanction			
				Name of the DDO.....			
				GRANT NO.....			
Year and Month	Voucher No.	Amount	Remarks	Year and Month	Voucher No.	Amount	Remarks
20				20			
April .				April .			
May .				May .			
June .				June .			
July .				July .			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March				March			
20				20			
April .				April .			
May .				May .			
June .				June .			
July .				July .			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March				March			



**FORM CAM - 28**  
(Para 4.27.2)  
**REGISTER OF GRANTS-IN-AID/SCHOLARSHIPS**

Grant No. ....

Charged/Voted .....

Sl. No.	Designation of authority issuing sanction	Letter No. & Date	Name of Grantee/Scholarship holder	Purpose of Grant/Scholarship	Special conditions, if any	Amount in Rs.		Period of the sanction	NOTE OF PAYMENT			Reference furnishing information regarding fulfillment of conditions attached to the Grant	Letter No. & Date with which utilisation certificate is received	Details of unutilised portion surrendered	Remarks and note of final action	Initials of JAO
						Recurring	Non-recurring		Vr. No. & Date/Advice No. & Date to RBI	Amount Paid	Initials of PAO					
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.

Notes :

- Separate registers should be maintained for Grants-in-aid and Scholarships.
- In case payment is in instalments during a year, the periodicity of instalment viz. Quarterly/Half yearly will be indicated (e.g. Quarterly/1998-99) under Col. No. 8 and
- Sufficient space may be left for the purpose of entering the periodical payments one below the other against relevant Serial No.



# REGISTER OF LOANS

Major head of Account.....

Minor head of Account.....

## CONDITIONS OF LOAN

Rate of interest .....	per cent.	Due date(s) of repayment of Principal .....
------------------------	-----------	---

[illegible]

**HOUSE BUILDING**  
**REGISTER AND BROADSHEET OF ADVANCES FOR MOTOR CAR AND OF INTEREST THEREON FOR THE YEAR 20.....20.....**  
**OTHER CONVEYANCES**

Name of Government Servant	No. & Date and substance of order and the amount sanctioned	Rate of interest/Monthly rate of recovery	Amount drawn with Voucher No. / Balance of Principal brought forward/Total interest due or brought forward	AMOUNT RECOVERED													Total Recoveries during the year	Balance of Principal interest at the end of the year carried forward	Remarks
				April	May	June	July	August	September	October	November	December	January	February	March	March final			
2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	

Entries in this register should be grouped by months, the name of the month being written in red ink across the first 5 columns. Advances drawn in the same month will be noted in column 5 against the entries for sanctions. Those drawn in subsequent months will be noted in column 5 under the month in which payment is made, and cross reference recorded in columns 5 and 1-4 against the entries made as above for sanctions and payments respectively. A line being drawn in the remaining columns against the entries for sanctions. If an advance drawn in more than one instalment the entries for second and subsequent instalments will, with proper cross reference, be made in column 5 under the months of payment and plus entries will also be made against first instalment. Recoveries of total advances will thus be watched against the first entry of payment. Sufficient space should invariably be left after the entries for each month, to effect the necessary reconciliation, with the Detail Book.

Monthly recovery of an advance should be entered in black ink in the column for the month in which the salary is finally accounted for. As repayment of an instalment from the salary pertaining to a month is to be deemed as effected on the 1<sup>st</sup> of the subsequent month for purpose of interest (Vide G.I. decision No.1 below rule 198 of the Government servant concerned has accepted the balance should be cited in the remarks column. The red ink entries in the monthly columns should be totalled and entered, also in red ink, in column 19 below the black ink figure of total recoveries during the year. A progressive total of the red ink entries entered in columns 19 (i.e., sum of red ink figures in column 19 + previous year's column 20) pertaining to the employee should be entered in red ink below the line, in column 20. After the advance is completely repaid, total amount of interest recoverable will have to be calculated on the progressive total (red ink entry in the preceding column 20), adopting the monthly rate of interest applicable to the advance.

Salaries of the original Mortgage Bond and of the Insurance cover notes should be noted in the remarks cols. whenever necessary, in order to watch the dates of first insurance and of subsequent renewals.

It is to be noted that the Government servant concerned has accepted the balance should be cited in the remarks column.

For number need be noted in Col.5 only while noting the amount drawn. It need not be repeated while noting the balance of Principal interest brought forward.

It may be inserted to cover a period of 5 Years.

**FORM CAM - 31**  
(Para 4.31.5)

**REGISTER OF SANCTIONS TO CONTRACTS**

Item No.	Ref. To Sanction	Name of Contractor	Name of work/ nature of supply	Substance of sanction/ quantities/ rates and other conditions	Stipulated date of completion of contract	Payments												Remarks
						April	May	June	July	August	September	October	November	December	January	February	March	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.



**FORM CAM - 32**

( Para 4.36.1)

## REGISTER OF FINAL POST-CHECK OF PRE-CHECKED BILLS

Month to which final post-check of pre-checked bills relates	Name of the J.A.O/Sr. Accountant nominated for the purpose	Number of the voucher(s) for which final receipt/acknowledgement still awaited	Remarks/Certificate of the JAO/Sr. Acctt. with initials	Initials of the PAO
1.	2.	3.	4.	5.

DAILY MEMO  
COMPILATION SHEET FOR POSTING VOUCHERS RECEIVED WITH LIST OF PAYMENTS OF DDO.

[illegible]

**FORM CAM - 34**

( Para 5.3.1)

**TRANSFER ENTRY IN THE ACCOUNTS**  
**OF..... 20..... 20.....**

Serial No.  
(running serially for a year)

Date.....

	Dr.....	
	.....	
	.....	
	.....	
	.....	
	To.....	
	.....	
	.....	
	.....	
	.....	
	.....	
	.....	
	.....	
	..... Cr.	

Reasons for the T.E. :-

Jr. Accounts Officer

Accounts Officer

N.B. :- The T.E. shall be signed by the Head of the Accounting Organisation Viz. CCA/ CA/ Dy.CA/ AG as the case maybe, if it is a Journal Entry.



( Para 5.3.5 & 5.3.6)

[illegible]

( Para 5.3.5)

## Pay &amp; Accounts Office, Ministry/Deptt. of .....

Year

451

**FORM CAM - 37**

( Para 5.4.1)

**CLASSIFIED ABSTRACT PART - I**

RECEIPTS  
MONTH & YEAR .....

Computer Code No. etc.	Head of Account	PAO	DDO	DDO	DDO	Summary of Transfer Entries	Total for the Month
1.	2.	3.	4.	5.	6.	7.	8.
I. Consolidated Fund	0021 - Taxes on Income etc.						
	Income-tax on Union emoluments including Pensions						
	Income-tax on other than Union emoluments including Pensions						
	Surcharge						
	Total '0021'						
	0049 - Interest Receipts						
	(A) Interest from State Govts.						
	(i) Interest on loans for State Plan Schemes.						
	(ii)						
	(iii)						
	TOTAL (A)						
	(B) Interest from U.T. Govts.						
	(i) Interest on loans for .....						
	TOTAL (B)						



1.	2.	3.	4.	5.	6.	7.	8.
III. Public Account	(C) Other interest receipts of Central Govt.						
	(i) Interest from Departmental commercial undertakings.						
	(ii) Interest from Public Sector & Other undertakings.						
	(iii) Other receipts - Interest on loans to Govt. Servants.						
	Deduct - Refunds						
	TOTAL (C)						
	TOTAL 0049 (A+B+C)						
	8005 - State Provident Funds						
	.....						
	.....						
	Total '8005'						
	8658 - Suspense Accounts						
	(a) Pay & Accounts office Suspense						
	Transactions adjustable by other PAOs/AGs						
	Original credit						
	Rs.....						
	Responding minus credit						
	Rs.....						
	Net Rs.....						
	(b) Public Sector Bank Suspense						
	(c) CAO RBS						
	Original credit						
	Responding minus Credit.....						
	Net Rs .....						

1.	2.	3.	4.	5.	6.	7.	8.
	(d) Suspense Account (Civil) Challans/Vouchers Suspense						
	Original .....						
	Responding (minus)						
	Net Rs.....						
	Total '8658'						
	8670 - Cheques & Bills						
	i. PAO Cheques						
	Original...						
	Responding(minus).....						
	Net Rs.....						
	ii. Departmental Cheques						
	Original.....						
	Responding(minus).....						
	Net Rs.....						
	TOTAL '8670'						

# FORM CAM - 38

( Para 5.4.1)

## CLASSIFIED ABSTRACT PART - II

DISBURSEMENT  
MONTH & YEAR .....

Computer Code No. etc.	Head of Account	PAO	DDO	DDO	DDO	Summary of Transfer Entries	Total for the Month
9.	10.	11.	12.	13.	14.	15.	16.
I. Consolidated Fund	2047 - Other Fiscal Services - Interest on ADA						
	Total '2047'						
	2049 - Interest Payments (Charged)						
	(i) Interest on GPF (Others+Group D)						
	(ii) Incentive Bonus (Others+Group D)						
	Total ' 2049' (Charged)						
	3451 - Secretarial Economic Services						
	A.I. Secretariat						
	A.I. (I) Salaries Plan						
	Non Plan						
	A.I(2)Wages Plan						
	Non Plan						
	Total A.I. Secretariat						
	A.2 Other Offices						
	A.2(I)....						
	Total '3451'						
	Plan .....						
	Non Plan.....						



9.	10.	11.	12.	13.	14.	15.	16.
Grant No.....          III. Public Account	7610 - Loans to Govt. Servants						
	House Building Advance....						
	Advances for purchase of Motor Conveyances.....						
	Advances for other conveyances						
	Other Advances						
	Total ' 7610'						
	8005 - State Provident Fund						
	A- Civil G.P.F.						
	(i) Others						
	(ii) Group 'D'						
	Total '8005'						
	8658 - Suspense Accounts						
	(a) Pay & Accounts Office Suspense						
	(i) Outstation Pay Bills for March						
	Original Debit Rs....						
	Responding minus Debit Rs...						
	Net Rs.						
	(ii) Transactions adjustable by other PAOs/ AGs						
	Original debit Rs....						
	Responding minus debit Rs.....						
	Net Rs.....						

9.	10.	11.	12.	13.	14.	15.	16.
	(iii) Other Transactions						
	Original debit Rs.						
	Responding minus Debit Rs. ....						
	Net Rs. ....						
	Total 'PAO Suspense'						
	(b) Public Sector Bank Suspense						
	(c) CAO R.B.S.						
	Original debit Rs.						
	Responding minus Debit Rs. ....						
	Net Rs. ....						
	(d) P.F. Suspense						
	Original debit Rs.						
	Responding minus debit Rs. ....						
	Net Rs.						
	(e) Suspense Account(Civil)						
	Challans/vouchers. suspense						
	Original debit Rs.						
	Responding minus debit Rs. ....						
	Net Rs. ....						
	Total '8658'						



**FORM CAM - 39**  
(Para 5.6.1)

Part - I RECEIPTS

Part - II DISBURSEMENTS

Year.....

**CONSOLIDATED ABSTRACT**

Pay & Accounts Office, Ministry/Deptt. of .....

Computer Code No. etc.	Heads of Account	April	May	Upto end of May	June	Upto end of June	July	Upto end of July				March	Upto end of March	March (Sy.)	J.E.s.
I. Consolidated Fund															
III. Public Fund															
TOTAL															



# FORM CAM - 40

(Para 5.10.2)

Major/Minor (Detailed) Headwise Ledger of balances for and upto the year ending 31.3.20.... under the DDR Heads (Closed to Balance) in the books of Pr. A.O./ P.A.O./

Major Head & Minor/Sub/Detailed Heads here under	Opening balance as on 1.4.20.... including the amount transferred by Accountants General		Total Progressive figures for the first six months of the Financial year i.e. from April to Sept. 20.....		Closing Balance as on 30.9.20.... after taking the net effect of Columns 4 & 5 and 2 & 3		Quarterly figures for the Qr. Oct. to Dec. 20.....		Closing Balance as on 31.12.20.... after taking the net effect of Columns 8 & 9 and 6 & 7	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.

Quarterly figures for the Qr. Jan. to March 20.... Including March (Supplementary) and J.E.s.	Plus/Minus amounts adopted/ transferred on Proforma basis during the year		Closing Balance as on 31.3.20.... after taking net effect of columns 12-13 & 14-15 and 10-11	
12.	13.	14.	15.	16.
Dr.	Cr.	Dr.	Cr.	Dr.

Note :- (1) Detailed headwise ledger is to be kept only by PAOs;  
(2) Separate Folio be opened for different major heads

**FORM CAM - 41**  
( Para 5.10.2 )

**SECTORWISE ABSTRACT (LEDGER) OF BALANCES AS ON 31.3.1980 UNDER DDR HEADS (CLOSED TO BALANCE) IN THE BOOKS OF A Pr. A.O.**

Sector of Account	Opening balance as on 1.4.79 including amount transferred earlier by A.G.s		Total Progressive figures during the year (including JEs)		Plus/Minus amount adopted/transferred on proforma basis during the year		Net effect of columns 4 to 7		Closing balance as on 31.3.80 ( This is to be transferred to the summary of balances )	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1	2	3	4	5	6	7	8	9	10	11
E - Public Debt	...	23,063	13,496	18,408	...	...	...	4,912	...	27,980
F - Loans/Advances	17,920	...	4,155	2,288	80	...	1,867	...	19,787+80	...
I - Small Savings, PF etc	...	7,699	1,837	3,267	...	21	...	1,430	...	9,129+21
J - Reserve Funds	...	1,027	505	606	...	...	...	101	...	1,128
K - Deposits & Advances	...	1,743	2,222	2,335	...	7	...	113	...	1,856+7
L - Suspense & Misc. other than Major heads 8675 & 8680.	405	...	694	423	5	...	271	...	676+5	...
M - Remittances .	28	...	162	64	...	...	98	...	126	...



**FORM CAM – 42**

( Para 5.11.1)

**COMPUTATION OF GOVERNMENT ACCOUNT AS ON 31.3.1980 IN THE BOOKS OF  
THE Pr.A.O.**

Sector		Dr.	Cr.
	Opening balance as on 1.4.79	15,184	...
A+B	Receipts ( Revenue )	...	13,843
A+B+C+D	Expenditure (Revenue)	13,414	...
A+B+C+D	Expenditure (Capital)	2,243	...
G (Major Head 8679) H (Major Head 7999 & Major Head 8675 RBD & Major Head 8680 -Misc. Govt. A/c)	DDR Heads ( Closed to govt.)	2,506	...
	Net effect of balances adopted/ transferred on "proforma" basis, reversing its side i.e., credit to debit and vice-versa.	...	57
	Net effect of Prior Period Adjustment Account	...	...
	Total	33,347	13,843+57
	Closing balance transferred to Summary of balances	1,950-57	...



# FORM CAM - 43

( Para 5.12.1)

## SUMMARY OF BALANCES

As on 31.3.1980

(Pr. A.O.'s Books)

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
19,504 - 57		<b>CONSOLIDATED FUND</b>	
---	E	Govt. Account (Closing balance including Major Heads 8675 & 8680)	---
19787+80	F	Public Debt	27,980
		Loans & Advances	---
---	I	<b>PUBLIC ACCOUNT</b>	9129+21
---	J	Small Savings, Provident Funds etc	1,128
---	K	Reserve Funds	1,856+7
676+5	L	Deposits & Advances	---
126	M	Suspense & Miscellaneous (except Major Heads 8675 & 8680)	---
		Remittances	---
40,093+28		<b>TOTAL</b>	40,093+28

NOTE : This is prepared based on the closing balances in forms CAM 41 & 42.

**FORM CAM - 43(contd.)**  
( Para 5.12.1)  
( Corresponds to Statement No. 5 of Finance Accounts)  
**SUMMARY OF BALANCES**  
**As on 31.3.1980**  
**( In CGA's Books)**

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
		<b>CONSOLIDATED FUND</b>	
1,814		Govt. Account (including Major Heads 8675 & 8680)	-----
—	E	Public Debt	27,980
19,787	F	Loans & Advances	-----
		<b>CONTINGENCY FUND</b>	50
		<b>PUBLIC ACCOUNT</b>	
---	I	Small Savings, Provident Funds etc	9,129
---	J	Reserve Funds	1,128
---	K	Deposits & Advances	1,856
676	L	Suspense & Miscellaneous (except Major Heads 8675 & 8680)	-----
126	M	Remittances	-----
17,740	N	* Cash Balance(closing)	-----
40,143		<b>TOTAL</b>	40,143

\* Worked out as shown below in CGA's Books :-

	<b>Debit</b>
<b>Opening Balance</b>	15,234
Progressive balance accrued during the year	2,506
	<hr/>
Closing Balance	17,740

O.N. Equal and opposite effect of transfer of balances on 'proforma' basis between two different Pr.A.Os. will get cancelled in CGA's books in which consolidated summary for Central Govt. as a whole is prepared.



**FORM CAM - 44**  
( Para 6.7.5)

**GENERAL INDEX REGISTER**

Account No.	Ledger folio	Name & Designation of subscriber	Nomination when received	Attestation of receipt of nomination by Branch Officer	Date of and reason for closure of account	Actual date of closure	Remarks (indicate letter No, date with which the balance was transferred to another AO in case of transfer out)

FORM CAM - 45 & 46 (DELETED)



FORM CAM 47

(Para 6.7.1)

## PROVIDENT FUND LEDGER FOLIO

Official Designation

Distt.  
Deptt.

Name: Shri /Smt. / Kurnari

Number

Date of joining in service.....  
Date of Superannuation.....

Admitted PAO Pay on 31 <sup>st</sup> March of preceding year 20 ..... 20....	Optional / Compulsory Subscription in whole rupees	Nomination received vide Letter No. .... Dated ..... And accepted	Discontinued..... Times	Remarks	SI.No.	Policy No. date of Maturity		Amount of premium	Due date		Date of last payment	JAO Examiner	Remarks
						Pay on 31 <sup>st</sup> March of preceding year 20 20	Date of release transfer		Refund of withdrawals	Total			
April May June August September October November December January February March March(Final) March(Supply.) Total Rs.				Balance from 20 20 ..... Deposit and Refunds..... Interest for 20 - 20 ..... Add Bonus..... Total Rs..... Deduct - withdrawals..... Balance on 31 <sup>st</sup> March 20..... Posted by .... Checked by ... Examined by.....									Balance from 20 20 ..... Deposit and Refunds..... Interest for 20 - 20 ..... Add Bonus..... Total Rs..... Deduct - withdrawals..... Balance on 31 <sup>st</sup> March 20..... Posted by .... Checked by ... Examined by.....
April May June August September October November December January February March March(Final) March(Supply.) Total Rs.				Balance from 20 20 ..... Deposit and Refunds..... Interest for 20 - 20 ..... Add Bonus..... Total Rs..... Deduct - withdrawals..... Balance on 31 <sup>st</sup> March 20..... Posted by .... Checked by ... Examined by.....									Balance from 20 20 ..... Deposit and Refunds..... Interest for 20 - 20 ..... Add Bonus..... Total Rs..... Deduct - withdrawals..... Balance on 31 <sup>st</sup> March 20..... Posted by .... Checked by ... Examined by.....

**FORM CAM - 48**  
( Para 6.8.1)

BROADSHEET OF THE ..... PROVIDENT FUND FOR THE YEAR.....

No. of Account	Ledger Folio	Balance at commencement of year	Receipts in the month of Twelve money columns for the twelve months and two money columns for March Final and Supplementary	Government contribution	Interest of the year	Total of receipts & opening balance	Withdrawals in the month of Twelve money columns for the twelve months and two money columns of March Final and Supplementary	Closing balance	Total of withdrawal and closing Balance	Remarks

Total as per Broadsheet  
Total as per Detail Book  
Initials of J.A.O  
Difference  
Initials of P.A.O.



( Para 6.9.2)

(Obverse)

Year of Account.....

Rate of Interest.....

\*This also includes Rs..... recovered in earlier years detailed below, but brought on to the account of the subscriber in this year.

\$ For missing credits/debits please see below.

Notes :-

1. If the subscriber desires to make any alteration in the nomination already made, a revised nomination may be sent forthwith in accordance with the rules of the Fund.
2. In case the subscriber, owing to his/her having no family then, had nominated a person/persons other than a member/members of his family and has subsequently acquired a family, he /she should submit a nomination in favour of a member/members of his/her family.
3. The subscriber is requested to satisfy himself/herself as to the correctness of the statement and to bring errors, if any, to the notice of the Accounts Officer within\*\*..... month(s) from the date of receipt.

**\*\* To be filled in according to the rules of the Fund concerned.**



(REVERSE)

MISSING CREDITS/DEBITS

Details of missing credits/debits are given below. In case these subscriptions/ withdrawals/ refunds of withdrawals were actually made, the subscriber may give the particulars of the bills from which the deductions were made/amounts were withdrawn, indicating the No. of each voucher, date of its encashment, name of the P.A.O., head of account and the net amount of the voucher.

Subscription		Refunds of Withdrawals		Advances/Withdrawals		
Year	Month of Salary	Amount	Year	Month of Salary	Year	Amount
1	2	3	4	5	6	7

Signature.....

Designation.....

Date.....

ACKNOWLEDGEMENT SLIP

(Important :Kindly return this slip to the ..... immediately after the receipt of the Account Statement).

I hereby acknowledge the receipt of the Annual Statement of my Provident Fund Account for the year 20.....20.....

I certify that to the best of my knowledge and information the balance shown therein is correct.

I am to state that I do not accept the balance shown therein as correct for the reasons given over-leaf.

Signature.....

Name(In Block Letters).....

Fund Account No. ....

FOR USE IN ACCOUNTS OFFICE

Noted in the Ledger Card/Folio

Accountant/Sr.Accountant

Jr.Accounts Officer/

Asstt. Accounts Officer

# REGISTRE OF MISSING G.P. FUND CREDITS/DEBITS

469

**FORM CAM - 51**  
( Para 6.5.3)

**REGISTER OF FINAL PAYMENT CASES**

Sl.No.	No. & Date forwarding the application	Name & Designation	Account No.	Date of Death/retirement/quitting service	Date of authorising payment		Details of actual payment	Date of receipt of disbursement certificate		Remarks
					*Available balance	Residual Balance		*AB	RB	
							*AB RB (indicate voucher No. & Date)			

\* Note (1) : When a single payment is made for the final settlement, the column "A.B." would *not* be used.

\*\* Note (2) : Reminders issued for receipt of disbursement certificates are to be noted in Remarks column.



**FORM CAM - 52**

(Para 7.3.2)

(Rubber stamp of the Office issuing the Pension Payment order)

**PENSION PAYMENT ORDER**

(Pensioner's Portion)

P.P.O. No. \_\_\_\_\_ Date \_\_\_\_\_  
Debitable to \_\_\_\_\_ Government.

Head of Account  
Major Head  
Minor Head  
Voted /Charged

Sir,

UNTIL FURTHER NOTICE, and on the expiration of every month be pleased to pay Shri/Smt. \_\_\_\_\_ the pension as set out in Part II of this order /Family Pension as set out in Part III of this order \*  
Plus the amount of dearness relief as admissible from time to time thereon after due identification of the pensioner/family pensioner. The Payment should commence from \_\_\_\_\_. The income tax, where deductible, should be deducted at source.

2. Arrears of pension/family pension at Rs. \_\_\_\_\_ P.M. (Rupees \_\_\_\_\_ per month) from \_\_\_\_\_ to \_\_\_\_\_ plus the admissible dearness relief thereon may also be paid to Shri/Smt. \_\_\_\_\_.

Signature  
Designation

(Special Seal of the Pension Payment Order issuing Authority)

To

(Pension Disbursing Authority where pension is to be paid)

\* In applicable clause to be deleted.

**Part I : - Particulars of service of the pensioner/deceased servant.**

**Government**

1. Name of the Government .
2. Post /Grade/Rank/Scale of pay last held by the Government servant and the name of the Ministry/Deptt. office from which he/she retired under the Government of India.
3. Date of Birth
4. Date of entry into Government service.
5. Date of ending service (Last day of Service).
6. Details of weightage in service allowed, if any.
7. Period of service not qualifying for pension.

From	To	Period			Reasons
		Y	M	D	

8. Total length of qualifying Service.      Years      Months      Days  
[ Col. (5-4) + 6-7]

9. EMOLUMENTS DRAWN DURING 10 MONTH PERIOD AND THOSE RECKONED FOR CALCULATION OF AVERAGE EMOLUMENTS

From	To	Emoluments drawn		Emoluments reckoned for Average emoluments			Remarks
		Pay	Other items with details viz. Personal Pay, Spl. Pay, Deputation Allowance, DA, etc.	Total	Pay	Other items reckoned with details	Total
1.	2.	3.	4.	5.	6.	7.	8.
							9.

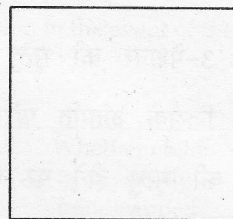
10.	Average Emoluments for pension	Rs.
11.	Emoluments for family pension.	Rs.
12.	Emoluments for Retirement Gratuity/Death Gratuity.	Rs.
13.	Amount of Retirement Gratuity/Death Gratuity allowed	Rs.
		473



Part II  
(Applicable on Retirement)

Section I - particulars of Pensioners

1. Joint photograph with the spouse.
2. Name of the retiring Govt. Servant.
3. Permanent Address.
4. Personal marks of identification.
5. Signatures or the left hand Thumb impression of the pensioner (To be obtained at the time of first payment of pension).



Section 2 - Details of pension.

1. Amount of monthly pension before commutation.
2. Class of Pension
3. Rules under which sanctioned
4. Date of commencement of pension
5. Fraction/amount of pension commuted, if any
6. Commuted value and the date of its payment
7. Reduced monthly pension after commutation
8. Date of commencement of reduced pension.
9. Date ( in words) from which commuted portion shall stand restored (subject to pensioner being alive on that date).
10. Whether the pensioner/Family Pensioner is in receipt of any other pension. If so, its particulars and source from which being drawn.

Section 3 - Details of family pension payable on the death of the pensioner.

1. Rules under which family pension is admissible
2. Details of family members eligible for family pension in the event of the death of pensioner.

Sl. No.	Name	Relationship with the Govt. servant	Date of Birth (for children)	Present Address	Whether child is physically handicapped/ mentally retarded
---------	------	-------------------------------------	------------------------------	-----------------	--

Note : - Above particulars may be given in the order of eligibility of the family members.

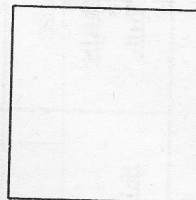
3. Amount of family pension.

	Amount Rs	From	To
(i)	At Enhanced Rate		
(ii)	At Normal Rate		

Part III  
(Applicable on death while in service)

Section I - Particulars of family pensioner

1. Photograph of the Family Pensioner



2. Name of the recipient of family pension
3. Relationship with the deceased Govt. Servant.
4. Permanent Address.
5. Personal marks of identification
6. Signature or the left hand Thumb impression of the family pensioner  
(To be obtained at the time of first payment of family pension)
7. Whether the pensioner/Family Pensioner is in receipt of any other pension. If so, its particulars and source from which being drawn.

Section 2

1. Rules under which Family pension is sanctioned.
2. Amount of family pension.

	Amount Rs	From	To
i. At Enhanced Rate			
ii. At Normal Rate			



**PART -IV**

(Post sanction revision of pension/Family Pension /Dearness Relief)

Amount of Pension at the time of Retirement Rs. \_\_\_\_\_.

Amount of Dearness Relief at the time of retirement \_\_\_\_\_.

Letter No. & Date	Date of effect	Amount of Revised Pension Rs	Reasons Revision	Amount of Revised Dearness Relief Rs.	Total Monthly Pension Plus Dearness Relief payable Rs.	Remarks	Initials of designated officer

## PART V

Record of transfer of PPO from one Pension Disbursing Authority to another, if any.

Sl.No.	Full particulars of PDA at which pension is drawn before transfer	Date upto which pension has been paid.	Full particulars of PDA to which PPO is transferred	Date signature of authorised officer of transferring PDA

## PART VI

Periodical identification of pensioner

(To be done twice a year if payment is by postal money order, otherwise annually)

Date	Initials of designate d Officer	Date	Initials of designate d Officer	Date	Initial of Designate d Officer

**PART VII**  
(Record of Disbursement)

Month for which pension is due	Amount			Date of Payment	Disbursing officers initials	Remarks
	Pension Rs.	Dearness Relief Rs.	Total Rs.			
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						

Note : Dearness relief is payable with reference to the amount of pension before commutation.

(Rubber stamp of the Office issuing the Pension Payment order)



PENSION PAYMENT ORDER

(Disburser's Portion)

P.P.O. No. \_\_\_\_\_ Date \_\_\_\_\_  
Debitable to \_\_\_\_\_ Government.

Head of Account  
Major Head  
Minor Head  
Voted / Charged

Sir,

UNTIL FURTHER NOTICE, and on the expiration of every month be pleased to pay Shri/Smt. \_\_\_\_\_ the pension as set out in Part II of this order / Family Pension as set out in Part III of this order \* Plus the amount of dearness relief as admissible from time to time thereon after due identification of the pensioner/family pensioner. The Payment should commence from \_\_\_\_\_. The income tax, where deductible, should be deducted at source.

2. Arrears of pension/family pension at Rs. \_\_\_\_\_ P.M. (Rupees \_\_\_\_\_ per month) from \_\_\_\_\_ to \_\_\_\_\_ plus the admissible dearness relief thereon may also be paid to Shri/Smt. \_\_\_\_\_.

Signature  
Designation

(Special Seal of the Pension Payment Order issuing Authority)

To

(Pension Disbursing Authority where pension is to be paid)

\* In applicable clause to be deleted.

**Part I : - Particulars of service of the pensioner/deceased servant.**

**Government**

1. Name of the Government.
2. Post /Grade/Rank/Scale of pay last held by the Government servant and the name of the Ministry/Deptt. office from which he/she retired under the Government of India.
3. Date of Birth
4. Date of entry into Government service.
5. Date of ending service (Last day of Service).
6. Details of weightage in service allowed, if any.
7. Period of service not qualifying for pension.

From	To	Period			Reasons
		Y	M	D	

8. Total length of qualifying Service. Years Months Days  
[ Col. (5-4) + 6-7]

9. EMOLUMENTS DRAWN DURING 10 MONTH PERIOD AND THOSE RECKONED FOR CALCULATION OF AVERAGE EMOLUMENTS

From	To	Emoluments drawn			Emoluments reckoned for Average emoluments			Remarks
		Pay	Other items with details viz. Personal Pay, Spl. Pay, Deputation Allowance, DA, etc.	Total	Pay	Other items reckoned with details	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.

10. Average Emoluments for pension Rs.

11. Emoluments for family pension. Rs.

14. Emoluments for Retirement Gratuity/Death Gratuity. Rs.

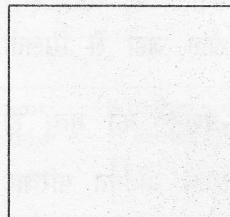
15. Amount of Retirement Gratuity/Death Gratuity allowed Rs.



Part II  
(Applicable on Retirement)

Section I - particulars of Pensioners

1. Joint photograph with the spouse.
2. Name of the retiring Govt. Servant.
3. Permanent Address.
4. Personal marks of identification.
5. Signatures or the left hand Thumb impression of the pensioner (To be obtained at the time of first payment of pension).



Section 2 - Details of pension.

1. Amount of monthly pension before commutation.
2. Class of Pension
3. Rules under which sanctioned
4. Date of commencement of pension
5. Fraction/amount of pension commuted, if any
6. Commuted value and the date of its payment
7. Reduced monthly pension after commutation
8. Date of commencement of reduced pension.
9. Date ( in words) from which commuted portion shall stand restored (subject to pensioner being alive on that date).
10. Whether the pensioner/Family Pensioner is in receipt of any other pension. If so, its particulars and source from which being drawn

Details of family pension payable on the death of the pensioner.

1. Rules under which family pension is admissible
2. Details of family members eligible for family pension in the event of the death of pensioner.

Sl. No.	Name	Relationship with the Govt. servant	Date of Birth (for children)	Present Address	Whether child is physically handicapped/ mentally retarded
---------	------	-------------------------------------	------------------------------	-----------------	--

Note : - Above particulars may be given in the order of eligibility of the family members.

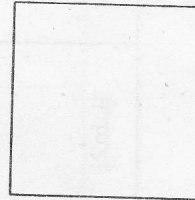
4. Amount of family pension.

	Amount Rs	From	To
(i)	At Enhanced Rate		
(ii)	At Normal Rate		

**Part III**  
(Applicable on death while in service)

**Section I - Particulars of family pensioner**

1. Photograph of the Family Pensioner



2. Name of the recipient of family pension
3. Relationship with the deceased Govt. Servant.
4. Permanent Address.
5. Personal marks of identification
6. Signature or the left hand Thumb impression of the family pensioner  
(To be obtained at the time of first payment of family pension)
7. Whether the pensioner/Family Pensioner is in receipt of any other pension. If so, its particulars and source from which being drawn.

**Section 2**

1. Rules under which Family pension is sanctioned.
2. Amount of family pension.

	Amount Rs	From	To
i. At Enhanced Rate			
ii. At Normal Rate			



# PART -IV

(Post sanction revision of pension/Family Pension /Dearness Relief)

Amount of Pension at the time of Retirement Rs. \_\_\_\_\_.

Amount of Dearness Relief at the time of retirement \_\_\_\_\_.

Letter No. & Date	Date of effect	Amount of Revised Pension Rs	Reasons Revision	Amount of Revised Dearness Relief Rs.	Total Monthly Pension Plus Dearness Relief payable Rs.	Remarks	Initials of designated officer

### PART V

Record of transfer of PPO from one Pension Disbursing Authority to another, if any.

Sl.No.	Full particulars of PDA at which pension is drawn before transfer	Date upto which pension has been paid.	Full particulars of PDA to which PPO is transferred	Date signature of authorised officer of transferring PDA

### PART VI

Periodical identification of pensioner

(To be done twice a year if payment is by postal money order, otherwise annually)

Date	Initials of designate d Officer	Date	Initials of designate d Officer	Date	Initial of Designate d Officer

**PART VII**  
(Record of Disbursement)

Month for which pension is due	Amount			Date of Payment	Disbursing officers initials	Remarks
	Pension Rs.	Dearness Relief Rs.	Total Rs.			
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						

Note : Dearness relief is payable with reference to the amount of pension before commutation.

(Rubber stamp of the Office issuing the Pension Payment order)



**IMPORTANT INSTRUCTIONS**  
(To appear on inside cover of the PPO booklet)

No payment shall be liable to seizure, attachment of sequestration by process of any Court in India in the instance of creditor for any demand against the pensioner (Section II, ACT XXIII of 1871).

Payment under this order is to be made only to the pensioner in person, with the following exceptions.

- (a) To persons specially exempted by Government.
- (b) To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmity.

(Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible officer of Govt. or other well known and trustworthy person).

- (c) To any person sending a Life Certificate signed by some persons exercising the powers of a Magistrate under the Criminal procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 or by any pensioned officer who, before retirement exercised the powers of a Magistrate or by any Gazetted officer, or by a Munsiff or by a police officer not below the rank of Sub-Inspector incharge of a police station or by a Post Master, a Departmental sub-post Master or an Inspector of post offices, or by officers of the Reserve Bank of India and Public sector Bank or by the Head of a village Panchayat, Gaon Panchayat or Gram Panchayat or by the Head of an executive Committee of a village or by a Bank included in the second schedule to the Reserve Bank of India Act 1934, in respect of persons drawing pension through that Bank.
- (d) In all cases referred to in clauses (a), (b) & (c) the Disbursing officer must at least once a year require proof independent of that furnished by the life certificate of the continued existence of the pensioner. The pension shall not be paid on account of a period more than a year after the date of life certificate last received and the disbursing officer must be on the watch for authentic information of the decease of any such pensioner and on receipt thereof, shall promptly stop further payments:

3. In the event of the death of the pensioner governed by the Liberalised pension Rules within a period of five years from the date of retirement the Disbursing officer should take the following action :-

- i. Intimation regarding the benefits of family pension and/of residuary gratuity admissible under of Liberalised pension Rules under certain circumstances should be sent to the person to whom arrears of the pension are paid or are payable under Rule 370 of the Central Treasury Rules Vol. I, and
- ii. Intimation about the death of the pensioner should be sent to the Head of the Office/Deptt. along with statement of pension etc so far paid, in order to able him to take further action regarding grant of family pension and/or residuary gratuity.

**FORM CAM - 52 A**

Register of P.P.Os authorised for payment at \_\_\_\_\_  
(Name of the Bank)

Sl. No	Name of pensioner, Service to which belonged and post last held	Number of P.P.O. and Accounts Office by whom issued	Month for & from which pension authorised to be paid by bank	Amount of basic pension	No. & date of authority letter for subsequent increase or decrease due to revision or commutation of pension & amount thereof	Amount of family pension & name of spouse Name of child(ren)/ guardian	Special conditions if any attached to continued payment of pension/Date, if indicated from which pension will cease to be payable	Allocation of pension	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

- Notes: 1. The facts relating to transfer of P.P.O. or death of pensioner should be noted in the remarks column.  
2. Name of Child(ren)/ guardian to be indicated where both pensioner and his/her spouse are dead and family pension is to be paid to child(ren)/ guardian on the basis of a separate authority.  
3. Entries in Col. 8 should be made in red ink.  
4. Decreased rate of pension as a result of commutation should be shown in Col.6 from the date indicated in the payment authority for commuted value of pension.  
5. The terms basic pension includes ad-hoc relief sanctioned w.e.f. 1.1.73 and temporary/ad-hoc increase, if any, in case of 31.12.72 pensions.

# FORM C.A.M. - 52 B

## Terminal Benefit Register (Part I)

Sl. No.	PARTICULARS								ENTITLEMENTS		
	Name & Designation of retiring Govt. servant	Date of Birth	Date of entry in service	Date of Retirement	Qualifying Service	Pay last drawn	Average emoluments	Whether opted new scales w.e.f.	Pension	DCRG	Family Pension
				Type of Retirement				Or Merger of DA/ADA			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.



PART I

AUTHORISATION					
Nature of Entitlements	Amount (Rs.)	Authority letter No. & Date	PPO No.	Place of payment	Initials of P.A.O.
1.	2.	3.	4.	5.	6.
(a) Provisional Pension (b) Pension (c) DCRG (d) Commuted value of pension (e) Leave encashment (f) Residual amount					

PART II

Nature of Payments	Amount (Rs.)	Vr. No.	*Date of Payment	Remarks
1.	2.	3.	4.	5.
(a) Provisional Pension (b) Pension (c) DCRG (d) Commuted value of pension (e) Leave encashment (f) Residual amount				

\*Date of Revised Pension (after commutation)  
(Authority : File No.1(14)/87/TA & CTR/Pension's U.O. No.23031/2/85/MF-CGA/918 dated 28-2-1987)

**FORM CAM - 53**  
(Para 8.2.1)

**REGISTER OF OUTWARD CLAIMS**

YEAR \_\_\_\_\_

Transactions arising in the account of the ..... which are adjustable by .....

Voucher No./Date Challan No./Date	Recoveries Receipts	Payments	Net amount of claim to be preferred (3-2)	Net amount due to the other party (2-3)	No. & Date of letter forward ing the claim	No. & Date of cheque issued if the amount is due to the other party	Whether figures under Cols. 2 & 3 tally with the ledger figure. If not, reasons for variation	No. & Date of the cheque received	No. of challan received from Bank with receipt scroll for credit of the cheque	Initials of the Accounts officer
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
April										
TOTAL										
May										
TOTAL										

**FORM CAM - 54**

(Para 8.2.1)

**PAY AND ACCOUNTS OFFICE  
MINISTRY/DEPARTMENT OF .....**

To

The .....  
.....  
.....

Subject: Outward Claim No. ....

The schedule(s) (Form ..... ) of receipts and disbursement which arose in the account of this office during the month of .....19... and are adjustable in your books as per summary given hereafter, are sent herewith along with:

- (i) Cheque/Demand Draft No. ....  
Date..... (or)  
(ii) The request that a Cheque/Demand Draft for Rs. ....  
(Rupees ..... ) drawn in favour of  
PAO.....Ministry/Department.....  
..... may be sent to the undersigned by  
name, within seven days of the receipt of this claim.

**Summary of outward claim**

	Rs.	P.
<u>Receipts</u> .....		
Payments.....		
Net   <u>Receipts</u> .....		
Payments.....		

Please return the lower half of this letter, duly signed immediately, in acknowledgement.

**PAY AND ACCOUNTS OFFICER  
MINISTRY/DEPARTMENT .....****Details of enclosures**

- (i) Schedule(s) Debits containing  
Credits  
Details of Schedules sent  
Vouchers  
(ii) Cheque/Demand Draft.



(Portion to be returned by the addressee)

Receipt is hereby acknowledged of the account received with him  
letter alongwith the Cheque/Demand Draft No..... Dated .....  
For Rs..... Steps are being taken to send Cheque/Demand draft in  
settlement of the debit raised.

Signature and Designation.....

Office of the .....

To

The Pay and Accounts Officer,  
Ministry/Department of .....

Issue No.....

Date.....

(Enclosure to Form CAM - 54)

PAY AND ACCOUNTS OFFICE

MINISTRY .....

DEPARTMENT.....

Schedule of Debits adjusted by.....  
Credits

Transactions pertaining to Month of .....20.....

No. of the accompanying vouchers or of Schedules of recoveries etc.	Particulars	Amount		Remarks
1.	2.	Rs.	P.	4.
		TOTAL		

OFFICE OF THE

THE

20....

SIGNATURE  
DESIGNATION

**FORM CAM - 55**

(Para 8.3.4)

**REGISTER OF INWARD CLAIMS**

Transactions arising in the accounts of .....adjustable in the  
accounts of .....Department.

1. Serial No.
2. No. and date of the letter with which the  
Account was received
3. Period of Account
4. Receipts
5. Payments
6. Net amount due from the other party (4-5)
7. Net amount due to the other party (5-4)
8. Particulars of the draft/cheque received  
with Inward account (No. and date)
9. Amount
10. No. and date of letter forwarding the  
draft/Cheque to the other Party
11. Particulars of cheque sent to the other party  
(No. and date)
12. Amount
13. Initials of the Accounts Officer
14. Amount placed under PAO Suspense and  
referred to departmental officer
15. No. and date of the T.E. clearing the  
Suspense Head
16. Date on which the amount appeared in bank  
Scroll (for cheques/drafts received from  
other Party vide Column 8 and sent to  
bank).
17. Initials of Junior/Asst. Accounts Officer.
18. Remarks



**FORM CAM - 56**

(Para 8.3.2)

No. .... Date. The.....

OFFICE OF THE .....

.....  
.....

To

.....  
.....  
.....

As requested in your letter No..... dated.....  
Cheque No..... dated..... for Rs.....  
(Rupees ..... ) is sent herewith  
in settlement of your account for month ending ..... 20 .....  
as per details given below:

Rs. P.

Receipts accepted ... ..

Payments accepted ... ..

Receipts  
Net Payments accepted ... ..

Please return the lower half of this letter duly signed, immediately in  
token of acknowledgement.

Details of enclosures:

Cheque No.

Signature

Designation

OFFICE OF THE .....

.....

Receipt is hereby acknowledged of his letter No.....  
dated ..... alongwith the Cheque No..... dated for  
Rs..... (Rupees ..... ) and  
..... vouchers/schedules returned.

Signature  
Designation

To

The.....  
.....

Issue No..... dated .....

# FORM CAM - 57

[Para 9.4.3(ii)]

(To be returned in original with reply noted in right hand column, immediately after receipt)

<p>Office of the PAO Ministry of ..... Deptt. .... Dated, the ..... 20 .....</p> <p>To .....</p>	<p>Reply No. .... Dated, the ..... 20 .....</p> <p>To .....</p> <p>The PAO Ministry of ..... Deptt. ....</p>
<p>MEMO</p> <p>With reference to ..... No. .... dated ..... from ..... transferri ng services of ..... to the .....</p>	<p>MEMO</p> <p>I am to furnish the following information together with Service Book duly completed as desired:</p>
<p>(Here name of Head of office) You are requested to ascertain and report the following information in the right-hand column, and to forward duly completed in respect of his services under the Govt. i.e. till the last day of his giving over charge of his duties, his Service Book in accordance with subsidiary rule ..... framed by the Government of .....</p> <ol style="list-style-type: none"> <li>1. Date and hour (whether before or afternoon) at which he relieved of his duties under the Government of .....</li> <li>2. Date and hour (whether before or afternoon) at which he assumed charge of his duties under the foreign employer.</li> <li>3. Transit pay sanctioned under FR. 144</li> <li>4.(a) Substantive appointment at the time of transfer to Foreign Service, if any. (b) Officiating appointment at the time of transfer to Foreign Service, if any. (c) Head of Account to which pay was debitale before transfer to Foreign Service.</li> <li>5. Service to which he belongs, i.e. IAS, All India and Class I, Class II Service or Subordinate Service.</li> <li>6. Date of birth.</li> <li>7. Pay in Government Service from time to time for one year before transfer to Foreign Service.</li> <li>8. Pay and allowances, (if any) to be paid by the Foreign employer.</li> <li>9. Date of commencement of service.</li> <li>10. Date of accrual of annual increment in substantive/officiating post under Government.</li> </ol>	<ol style="list-style-type: none"> <li>1. .... 20 Before/After - noon</li> <li>2. .... 20 Before/After - noon</li> <li>3. Rs. ....</li> <li>4.(a) .... (b) .... (c) ....</li> <li>5. ....</li> <li>6. ....</li> <li>7. Rs. ....</li> <li>8. Rs. ....</li> <li>9. ....</li> <li>10. ....</li> </ol>
<p>Signature ..... Designation: Pay &amp; Accounts Officer</p>	<p>Signature ..... Designation .....</p>



**FORM CAM - 58**  
(Para 9.5.1)

**REGISTER OF GOVERNMENT SERVANTS LENT OR TRANSFERRED ON  
FOREIGN SERVICE**

No. ....

Name .....

Date of Birth .....

1. To whom lent	.....
2. Official designation	.....
3. Scale of pay of the post in Government service held by the officer	.....
4. Head of account to which pay was debitable before transfer (Voted/Non-voted)	.....
5. Monthly rate of sanctioned pay in Foreign Service under Fundamental Rules	.....
6. No. and date of order with the name of the Government sanctioning transfer	.....
7. Rate of monthly contributions under Fundamental Rules for :-	.....
(a) Leave Salary	.....
(b) Pension	.....
8. When lent	.....
9. Where to be recovered	.....
10. Number of years of service completed on ..... For the purpose of determining the rate of pension contribution.	.....



# NOTES - LEAVE

Number and date of order	Kind of leave	Period of leave		Details of payment of leave salary to the official/borrowing department
		FROM	TO	

# NOTES PENAL INTEREST

Amount of interest due	No. & date of reference	Date of recovery	Amount recovered		No. & date of reference	Amount recovered		Date of recovery
Rs.	P.		Rs.	P.		Rs.	P.	

# PARTICULARS OF CONTRIBUTIONS ACTUALLY RECOVERED

Year/Period	Pension Contribution	Total	Year/Period		Pension Contribution	Total
			Leave Salary Contribution			

**FORM CAM - 59**  
(Para 10.5.2)

BROADSHEET OF LOANS TO STATE GOVERNMENTS ETC. FOR THE YEAR 20 ..... 20.....  
(To be maintained separately for payments i.e. debits & repayments i.e. credits)

Major Head ..... Minor Head .....

Sl. No	To whom granted - Party which has paid	Page of the loan Register	April	May	June	July	August	September	October	November	December	January	February	March	March Final and Supplementary (Supplementary entries in red ink)	Total for the year
	TOTAL Figures as per Ledger Difference Initials of J.A.O. Initials of A.O.															



**FORM CAM - 60**  
(Para 10.11.1)

**REGISTER OF INVESTMENTS OF THE UNION GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES ETC.**

Sl. No.	Name of the Company/Co-operative Society in which investment made	Number & date of letter of Ministry/Department sanctioning the investment	Amount	Cheque /D.D. No. and date issued	Year of investment	Type of Shares /Debentures	Number of shares/Debentures	Face value of each share/Debenture	No. & Date of Ministry/Department's letters acknowledging share scrips	Total amount invested to date in the company	Percent age of Govt.'s investm ent to the total paid-up capital/ Debent ures issued	Amount of dividend declared and credited to Govt. account	Amount of interest received in regard to debenture s and credited to Govt. account	Particulars of cheque/ D.D. received and referred to in col. 13 or 14	Remarks	Initials of JAO/ AO
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.



PAY AND ACCOUNTS OFFICE  
MINISTRY/DEPARTMENT OF .....

# REGISTER OF PERMANENT ADVANCES

504

## GRANT / APPROPRIATION AUDIT REGISTER FOR THE YEAR .....

Name and No. of Grant/Appropriation:

Major, Minor and Sub-heads & Units of Appropriation	Authority		Original Grant/ Appropriation		Supplementary Grant/Appropriation		Reappropriation		Final Grant/ Appropriation		PROGRESSIVE EXPENDITURE FORWARDED UPTO THE END OF .....												Remarks		
	From Whom	No. & Date	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	April Rs.	May Rs.	June Rs.	July Rs.	August Rs.	September Rs.	October Rs.	November Rs.	December Rs.	January Rs.	February Rs.	March Rs.		March (Sy.) Rs.	
1.	2.		3.		4.		5.		6.		7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	

Against the sub-head Surrenders or withdrawals within Grant/Appropriation in Col.1, the surrenders should be noted in Col.5 'Reappropriations'.

2. Where the progress of expenditure against the grant / appropriation under any sub-head is significantly rapid or slow, necessary warning slips should be issued to the authorities concerned. Particulars of the action taken in such cases should also be indicated in the Remarks Column.
3. Each Grant or Appropriation should be assigned a page or set of pages.
4. Cases where the excesses have already taken place should be underlined in red ink and these should be pointed out to the controlling authorities demi-officially, after investigating circumstances leading to the excess in consultation with the PAO concerned.
5. The progressive expenditure to be indicated in monthly column should be 'gross' expenditure and recoveries, if any, to be taken in reduction of that expenditure and shown in red ink in the consolidated abstract, may be ignored.



(Para 16.3.2)

## REGISTER OF DEPOSITS

Separate Registers are to be maintained for each class of deposits vide Part ix of C.T. Rs.)

In case the number of deposits are not very heavy, a single register may be maintained and the nature of deposits indicated in a separate column to be opened

[illegible]



[illegible][illegible][illegible]

# FORM CAM -64

(Para 8.3.4)

## BROADSHEET OF P.A.O. SUSPENSE

Annual SI.No. of original entries	Original entries arising during the month		Adjusting Entries		Particulars of Adjustment			Month of ..... Month of Adjustment
	Debits	Credits	Minus debit against col. 2(a)	Minus credit against col. 2(b)	Month of adjustmen t	Serial No. of original entry	T.E. No. & Date through which adjustment effected	
1	2(a)	2(b)	3(a)	3(b)	4(a)	4(b)	4(c)	
<b>Monthly closing</b>								
Balance from last month								
Col.2(a) of this month								
Col.2(b) of this month								
Total for adjustment								
<b>Deduct</b>								
Adjustment during the month								
Total of Col.3(a)								
Total of col.3(b)								
Net outstanding								

# **FORM -CAM 65**

(See para 1.12.3)

Register of Advices issued to Reserve Bank of India (C.A.S.) Nagpur.

Principal Accounts Office,

Ministry / Department of .....

Month of .....20.....

SI No. ( to be continuous for a financial year)	Advice No. & Date	Amount	Initials of the authority signing the advice	Serial number of the corresponding clearance memo as entered in CAM - 17 A.	Remarks
1.	2.	3.	4.	5.	6.
		Total :			

Abstract pertaining to the year 20.....20..... after closing of the annual Accounts.

SI No. Total amounts  
Rs

- SI Nos. of advices issued during the year (for even upto the 3<sup>rd</sup> week of following April relating to the year) and not given effect to by R.B.I. in that year's accounts
- Total progressive amount outstanding under 'R.B.S.' (Credit side) in the accounts of March (Sy.), excluding adjustments pertaining to the previous year
- Analysis of difference, if any.



# FORM CAM - 66

(Para 9.9.6)

Statement showing details of deductions and remittances for the year 20..... / period

Name & Designation of the Officer .....

Ministry / Department serving

Name of the parent State / Department

State Govt. of  
/ U.T. Govt. Railway / Defence / P.T.

Designation of the Accounts Officer of the Parent Department	Amount of Deductions			Particulars of Cheque sent			Details of the forwarding letter	Date of encashment of cheque if available or of acknowledgement thereof	Remarks, if any
	Month of Salary	G.P.F.	House Building Advance	M.C. Advance	No.	Date	Amount of Cheque		
	March								
	April								
	May								
	June								
	August								
	September								
	October								
	November								
	December								
	January								
	February								

**FORM CAM 67**

(See para 7.16.2)

Pre-Receipted Bill for payment of award from the compassionate Fund of the Government of India

Sanction No. .... Date ..... Bill No. ....

Quarter ending ..... Head of Account .....

Received the sum of Rs. .... (Rupees .....)  
being the lump-sum \* payment/ payment\* for the quarter ended .....  
from the Compassionate Fund of the Govt. of India sanctioned by ..... (Name of  
the Min/ Deptt.) vide section letter mentioned above.

Dated .....

Signature of the Beneficiary

(Name in Block letters)

\* Delete whichever is not applicable

**For use in Departmental Office**

@ Countersigned for payment of Rs. ....  
(Rupees ..... ) to beneficiary.

Crossed cheque/ demand draft to be issued in favour of beneficiary.

Signature

Date

Designation of D.D.O.

@ Applicable in the case of lumpsum payment made through the D.D.O. under para 7.9.3.  
Delete for payments under paras 7.9.4 & 7.9.5.

**For use in Pay and Accounts Office**

Passed for payment of Rs. .... (Rupees ..... ) by cheque.

Pay & Accounts Officer

Paid by cheque No. ....

Dated. ....

D.V. No.

Pay and Accounts Officer

**CAM - 68**

[Vide Para 13.6(ix) & 13.7(v)]

**Monthly Reconciliation Analysis**

**PAO..... Month.....**

**A - Between F.P. Bank and the PAO**

	<u>RECEIPTS</u>	<u>PAYMENTS</u>
(i) Figures shown by the F.P. Bank in the DMS		
(ii) Figures as per verification of DMS by the PAO		
(iii) Difference		
(iv) Reasons for the difference :		

B - Old items put through ( i.e. pertaining to period prior to introduction of revised procedure)

	<u>RECEIPTS</u>	<u>PAYMENTS</u>
(i) Total amounts put through		
(ii) Less amounts relating to old period included now in current put through statement.		
(iii) Amount put through relating to New Procedure		

**C- Between the DMS and GAD/Link Cell**

	<u>RECEIPTS</u>	<u>PAYMENTS</u>
(i) Opening balance		
(ii) Figures as per DMS for the month		
(iii) Total		
(iv) Amount put through by GAD/Link Cell relating to revised procedure.		
(v) Closing balance		



(vi) Analysis of closing balance

(a) Amounts pertaining to last few days of the month not put through

Date of transaction

Receipts

Disbursements

Total(a)

(b) Other Discrepancies

Date of put

Date of

Receipts

Disbursements

Through transaction

Total(b)

Grand Total (a+b)

Asstt. Accounts Officer

Accounts Officer Dy. C.A.

[Vide Para 13.6(X)]

PART - I

REGISTER OF AMOUNTS PUT THROUGH  
RECEIPTS / PAYMENTS

P.A.O., \_\_\_\_\_

[illegible]

[Vide para 13.6.(XI)]

PART -II

**REGISTER OF AMOUNTS PUT THROUGH  
RECEIPTS/PAYMENTS**

PAO

[illegible]



[illegible]

915

From Pre-page.

CAM 70 (Contd)  
PART -II

AMOUNTS PUT THROUGH					August		Amounts put through	
Other previous months i.e., 4 & 5		June	July	Total	Closing Balance	Figures as per DMS	Progressiv e total upto August	Other previous months i.e., 4,5 & 6
Amount	Month							Amount

Contd.....

CAM 70 (Contd)

From Pre-page

PART - II

July	August	Total	Closing Balance	And so on upto the close of the year



CAM 71

[ Vide para 13.6(XII)]

Statement of Monthly Reconciliation between the figures as per D.M.S and the amount booked under " 8658 - Suspense Accounts - P.S.B. Suspense " for the month of \_\_\_\_\_

	<u>Receipts (Dr. P.S.B. Suspense)</u> <u>Suspense)</u>	<u>Disbursement (Cr. P.S.B.</u>
i. Opening Balance		
ii. Amount as per D.M.S.		
iii. Total		
iv. Amount booked under " 8658 - Suspense A/cs - PSB Suspense"		
v. Difference		
vi. Explanation/Reasons for difference :		
vii. Action taken for clearance of the difference :		

CAM 72  
[Vide Par 13.6(XIII)]

PAO \_\_\_\_\_

**BROADSHEET OF PSB SUSPENSE  
(Dr.) Receipts/Disbursements(Cr.)**

Month	Opening Balance of PSB Suspense	Amount of PSB Suspense Booked in the Month	Progressive Total	Amount of Clearance of PSB Suspense in the month	Closing Balance	Remarks
-------	---------------------------------------	---	----------------------	---	-----------------	---------

4/89

5/89

6/89

7/89

&  
so  
on

# CAM 73

[Vide para 13.6(XV)]

## STATEMENT OF DOUBLE / EXCESS REIMBURSEMENT

Sr. No.	Bank Name	Branch Name	Date of transaction	Amount of transaction	Date of put through	Amount put through	Date of second put through (put through for the Second time)	Amount of Second put through	Amount of excess/ double claim	Date of withdrawal rectification	Period of excess/ double put through	Remarks, if any
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.



[Vide para 13.6 (xv)]

## April/July/October/January

Name of Ministry/Deptt.

(Part - I)

Cases attracting Penal interest relating to :	<u>Opening Balance</u>	<u>Additions</u>	<u>Settled with Bank</u>	<u>Closing Balance</u>	Remarks
	No. of Amount Cases	No. of Amount Cases	No. of Amount Cases	No. of Amount Cases	
(part - I)					

(i) Previous years, if any (Break up year-wise)  
(ii) Current year

Total

(Part - II)

### Public Sector-wise Breakup of closing balances

Sl. No.	Name of Banks	No. of Cases	Amount	Remarks
---------	---------------	--------------	--------	---------

P.A.O./Dy.C.A.

CAM 75

[Vide para 13.6 (xv)]

Repost of Excess/Double Reimbursements

(Not attracting Penal interest)

(Amount in Lakhs)

15<sup>th</sup> April/July/October/January

Ministry/Department

Part - I

Sl No.	Category	<u>Opening Balance</u>		<u>Additions</u>		<u>Closing Balances</u>	
		No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
I	Between Rs. 1 lakh and 5 lakhs						
II	Above Rs. 5 lakhs but less than Rs. 10 lakhs						

Part - II

**PUBLIC SECTOR BANK WISE BREAK UP OF CLOSING BALANCE**

Sl No.	Name of the bank	<u>Category I</u>		<u>Category II</u>	
		No. of Cases	Amount	No. of Cases	Amount

P.A.O./Dy. Controller of Accounts

# C.A.M. - 76

(Vide Para 14.20)

MONTHLY RECONCILIATION STATEMENT BETWEEN THE AMOUNTS AS PER DMS (REVENUE ACCOUNTS) WITH THE AMOUNT BOOKED UNDER '8658 - PSB SUSPENSE' FOR THE MONTH OF .....

	Revenue Receipts (Monthly)	Revenue Refunds (Monthly)	Progressive figure for Revenue Receipts upto	Progressive figures for Revenue Refunds upto
	Rs.	Rs.	Rs.	Rs.

Opening Balance

Total amount as per  
D.M.S.

Revenue Account

Less amount booked  
under '8658 - P.S.B.  
Suspense'

Difference

Explanation/Reasons  
for Difference



**C.A.M. - 77**  
(Vide Para 14.19 & 14.22)

Analysis : Focal Point Bank/Link Cell, Nagpur

P.A.O. \_\_\_\_\_ Month \_\_\_\_\_

**Revenue Receipt**

Opening Balance :

Focal Point Bank :

Total :

Link Cell :

Balance (Difference) :

**Details of Difference:-**

**Revenue Refund**

Opening Balance :

Focal Point Bank :

Total :

Link Cell :

Balance (Difference) :

**Details of Difference:-**

Asst. Accounts Officer/Asst. Controller of Accounts

**C.A.M. - 78**  
(Vide Para 14.19 & 14.22)

Analysis : Focal Point Bank/ Amount verified by the P.A.O.

P.A.O. \_\_\_\_\_ Month \_\_\_\_\_

**Revenue Receipt**

Amount indicated by Focal Point Bank  
In D.M.S. :

Amount verified by the P.A.O. :

Difference :

Reasons :

**Revenue Refund**

Amount indicated by Focal Point Bank  
In D.M.S. :

Amount verified by the P.A.O. :

Difference :

Reasons

Accounts Officer (BR)

(Vide Para 14.23)

BROADSHEET OF AMOUNT PUT THROUGH BY LINK CELL

RECEIPTS/REFUNDS

Month.....

## Part - I

Name of PAO & Bank	Amount as per Focal Point Bank (DMS)	Amount put through 1 <sup>st</sup> Month	Balance	Amount put through 2nd Month	Balance	Amount put through in subsequent Months	Balance
TOTAL							

Note : Separate folio for each month.



BROADSHEET OF AMOUNT PUT THROUGH BY LINK CELL FOR THE MONTH OF \_\_\_\_\_

RECEIPTS/REFUNDS

PART - II

**Note: Separate folio for Receipts and Refunds**

C.A.M. - 81

## BROADSHEET OF PUBLIC SECTOR BANK SUSPENSE RECEIPTS (DEBIT)/DISBURSEMENTS (CREDIT)

Sl. No	Name of P.A.O.	Opening Balance of PSB Suspense (as on 1 <sup>st</sup> of the month)	Amount booked to PSB Suspense in the month	Total Progressive (Col. 3+4)	Amount cleared from PSB Suspense in the month	Closing Balance of PSB Suspense as at the end of the month	Remarks
1.	2.	3.	4.	5.	6.	7.	8.

Note: 1. Separate sheet for each month.

2. Separate sheet for Receipt and Refund.

YEARWISE BREAKUP OF THE CLOSING BALANCE OF PUBLIC SECTOR BANK SUSPENSE SHOWN UNDER COL.7 OF ANNEXURE XIV

Month : As at the end of \_\_\_\_\_

Sl. No.	Name of P.A.O.	Year		1988-89	1989-90	1990-91	Total
		Upto 1986-87	1987-88				

Note : 1. Separate sheet for each month.  
2. Separate sheet for Receipts & Refund.



**C.A.M. - 83**  
**(Vide Para 15.18.1)**

**REGISTER OF DAILY MAIN SCROLLS RECEIVED FROM NODAL BRANCH**

Name of the Bank \_\_\_\_\_ Month of \_\_\_\_\_

**RECEIPTS/REFUNDS**

Date	Major Head 0020	Major Head 0021	Major Head 0024	Major Head 0028	Major Head 0031	Major Head 0032	Major Head 0033	Total
1								
2								
3								
4								
5								
6								
..								
..								
31								
Total								

**C.A.M. - 84**  
(Vide Para 15.18.1)

**MONTHLY SUMMARY**

Name of the Nodal Branch, Bank	MONTH OF											
	Major Head 0020		Major Head 0021		Major Head 0024		Major Head 0028		Major Head 0031		Major Head 0032	
	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd
Bank I												
Bank II												
Bank III												
Total												
Net												

**C.A.M. - 85**  
(Vide Para 15.18.2)

To  
The Zonal Accounts Officer,  
Central Board of Direct Taxes,  
\_\_\_\_\_

Sub: Reconciliation of the monthly statement of Receipts/Refunds\*  
for the month of \_\_\_\_\_

Sir,

The monthly statement of Receipts\*/Refunds\* for the above mentioned month showing total Receipts\*/Refunds\* at Rs. \_\_\_\_\_ has been reconciled with the daily Scrolls and it is certified as correct.

2. The undernoted discrepancies have been noticed in the monthly statement of Receipts\*/Refunds\* for the above mentioned month received from your office.

Sl.N o.	Date of transaction	Major Head	Amount			Remarks
			As per Scrolls	As per monthly statement	Difference	

The above discrepancies may please be reconciled and corrections made in the monthly statement at your end under intimation to this office.

Yours faithfully,

Designated Officer  
CTU/LTU \_\_\_\_\_

\* Strike off the inapplicable.

Note: 1. Separate letters may be written for monthly statement of Receipts and monthly statement of Refunds.

2. Delete para 1 or 2 as the case may be.



**C.A.M. - 86**  
(Vide Para 15.18.2)

DESIGNATED OFFICER -WISE REGISTER OF MAIN SCROLLS RECEIVED BY NODAL BRANCH

Name of Nodal Branch \_\_\_\_\_ Designated Officer \_\_\_\_\_ Month \_\_\_\_\_

Date	RECEIPTS/REFUNDS						Total
	Major Head 0020	Major Head 0021	Major Head 0024	Major Head 0028	Major Head 0031	Major Head 0032	Major Head 0033
1							
2							
3							
4							
5							
6							
..							
..							
31							
Total							

ZONAL ACCOUNTS OFFICER

**C.A.M. - 87**  
(Vide Para 15.19.2)

**DESIGNATED OFFICER-WISE MONTHLY SUMMARY**

Designated Officer \_\_\_\_\_

MONTH OF \_\_\_\_\_

Name of the Bank	Major Head 0020		Major Head 0021		Major Head 0024		Major Head 0028		Major Head 0031		Major Head 0032		Major Head 0033		Total	
	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd	Rcpt	Rfd
Bank 1																
Bank 2																
Bank 3																
"																
"																
"																
Total																
Net																

ZONAL ACCOUNTS OFFICER

**C.A.M. - 88**

(Vide Para 15.19.9)

**BANK RECONCILIATION REPORT FOR THE MONTH OF \_\_\_\_\_**  
(for clearance from PSB Suspense)

ZAO, CBDT \_\_\_\_\_

**RECEIPTS/REFUNDS**

Bank figures as per RBI statement No.2	ZAO's accounts figures booked under PSB Suspense	Difference for the month	Progressive Difference

Note I : Bankwise and Datewise break-up of the progressive difference should be given in the report alongwith the action taken to settle the difference.

Note II : This reconciliation report is to be prepared separately for Receipts and Refunds and sent to Principal Accounts Officer within 3 days of the receipt of the copy of RBI's Statement No.2

Zonal Accounts Officer



# C.A.M. - 89

PART - I (NEW CASES) MONTH \_\_\_\_\_

Date on which the item was included in the scrolls of Receiving Branches/Nodal Branch and the period of delay and the Name of the Bank Branch

Sl. No.	Amount	Date of Credit of challan	Receiving Bank	Date	Nodal Branch	Date	RBI, CAS Nagpur	Date

ZAO/CBDT