

# **MIZORAM TREASURY MANUAL**

**2011**

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Issued by Finance Department, Government of Mizoram

**No.G.25022/1/2007-F.APF**  
GOVERNMENT OF MIZORAM  
FINANCE DEPARTMENT  
(APF BRANCH)

*Dated Aizawl, the 1<sup>st</sup> September, 2011*

**NOTIFICATION**

No. G. 25022/1/2007-F.APF – In the interest of public service and as approved by the Council of Ministers in its meeting held on the 1<sup>st</sup> and 2<sup>nd</sup> December, 2009, the Governor of Mizoram is pleased to notify the Mizoram Treasury Manual, 2011 for implementation of Treasury Payment by Cheque System as Pilot Project in Aizawl North Treasury and Aizawl South Treasury with effect from 1<sup>st</sup> October, 2011. Further, all Bills and forms may be prepared as specified in the Receipt & Payment Rules. Sample Forms are incorporated in the Mizoram Treasury Manual, 2011 which should be used in the preparation of Bills and related documents and records for submission of claims in the Treasury Office.



LALMALSAWMA  
Finance Secretary,  
Government of Mizoram

***Memo No. G.25022/1/2007-F.APF*** : ***Dated Aizawl, the 1<sup>st</sup> September, 2011***

Copy to :

1. Secretary to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S. to Speaker/ Dy. Speaker.
4. All P.S. to Ministers/ Ministers of State/ Parliamentary Secretaries.
5. P.P.S. to Chief Secretary, Mizoram, Aizawl.
6. All Administrative Head of Department, Mizoram.
7. All Heads of Department, Mizoram.

8. The Accountant General (Audit), Mizoram, Aizawl.
9. The Sr. Dy. Accountant General (Audit), Mizoram, Aizawl.
10. The Chief Controller of Accounts, Accounts and Treasuries, Aizawl.
11. The Director, Accounts and Treasuries, Aizawl.
12. Treasury Officer, Aizawl South.
13. Treasury Officer, Aizawl North.
14. Regional Manager, RBO, SBI.
15. AGM, SBI Main Branch.
16. Chief Manager, SBI, Dawrpui
17. All Treasury Officers/Joint Director of Accounts/DDA/FAO.
18. Guard File.



( ZOTHANMAWIA )

Under Secretary to the Govt. of Mizoram

Finance Department (APF)

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# MIZORAM TREASURY MANUAL

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## CHAPTER 1

### **BROAD FEATURES OF THE TREASURY PAYMENTS BY CHEQUE SYSTEM AND BANKING ARRANGEMENTS**

#### **1.1 GENERAL**

**1.1.1.** This Manual shall be called The Mizoram Treasury Manual 2011

**1.1.2** They shall come into force with effect from the 1<sup>st</sup> October, 2011

**1.1.3** This Manual shall be applicable in the Treasury Offices in the State of Mizoram in which payment by Cheque System have been introduced.

**1.1.4** Wherever the COMPACT accounting Software is not in use in the Treasury Office in which payment by cheque system have been introduced, the reports and registers required to be maintained under the provision of this Manual shall be maintained by that Treasury Office manually.

**1.1.5** With a view to deliver the processed accounting inputs to the end users and improving the timeliness, accuracy, completeness and other qualitative aspects of financial reporting, the Finance Department, Government of Mizoram has launched major initiatives towards computerisation. A comprehensive payment and accounting software, COMPACT has been developed by the Controller General of Accounts for use in Pay and Accounts Offices. The Government of Mizoram had also approved the same COMPACT accounting software for use in the Treasuries of Mizoram. The 'COMPACT' is capable of processing the bills through different stages of pre-check to the final compilation of monthly accounts, with the provision for a number of reports that can be generated through the package.

**1.1.6** Finance Department shall have the power to revoke or to amend any of the provisions of this Manual and in case of doubt the decision of Finance Department shall be final.

#### **1.2 DETAILED PROCEDURE IN REGARD TO BANKING ARRANGEMENTS FOR TREASURY OFFICES**

**1.2.1** The Treasury Officer will send to the branch with which he is placed in account, the specimen signature of the Officer/ Officers who are authorised to sign cheques. When there is a change in the incumbency of any of the officers authorised to sign the cheques, the branch concerned should be duly informed in writing and the specimen signature of the incumbent officer should be attested and forwarded to the bank in the same manner.

**1.2.2** The Chief Controller of Accounts will obtain supply of cheque books required for use by the Treasury Offices from the Central Stamp Store, ISP, Nasik Road or the accredited bank concerned wherever so authorized by the CGA, and make arrangements for their distribution to the Treasury Offices. The detailed procedure in this regard as prescribed in Government of India, Ministry of Finance (Department of Expenditure) OM No. F.2 (12)/76-sc/1490-1503 dated the 16th August, 1976 wherever applicable, will apply even in cases where cheque books have been authorized to be obtained from the accredited banks directly. Instructions regarding the procedure for indenting, safe custody, issue and accountal of cheque rolls/books given in Appendix 2 should be followed.

**1.2.3** The name of the Treasury, the name of the station, and branch of the bank may be got printed on MICR cheques and the designation of the officer/officers signing cheques, D.D.O. and bank code number etc. may be affixed by means of rubber stamps on the cheque foils. In the case of non-MICR cheques, all the above particulars may be affixed by means of rubber stamps.

**1.2.4** The Treasury officer will intimate to the paying branch of the bank the number of the chequebook and the number of the cheque forms included therein whenever a new chequebook is brought into use. The bank will keep a record of these particulars for verifying the genuineness of the cheques presented.

**1.2.5** In case of a Treasury Officer going on leave, a substitute is to be normally arranged by the CCA/Finance Deptt. The bills passed and cheques issued during the period of absence of Treasury Officer should be reviewed by the regular incumbent after his return or by the full time substitute posted in his place. A certificate in this regard should be sent by the Treasury Officer to the Chief Controller of Accounts/Accountant General that the bills passed/cheques issued during the period of his leave/leave of his predecessor have been checked.

### **1.3 CATEGORIES OF CHEQUES AND THEIR USE**

**1.3.1 NEGOTIABLE** - Also referred to as Category 'A' cheques, these are to be used for payments on account of personal claims to gazetted officers, to contractors and suppliers and to public sector companies, corporations etc. Negotiable cheques will be drawn as payable to or order of the 'Payee'. While writing cheques of this category name of the payee should be followed by his bank account number and name of bank/branch. As a safeguard against fraudulent payment all non-salary cheques in excess of Rs. 500 and salary cheques in excess of Rs. 1000 should be crossed and marked 'Account Payee'. If in exceptional circumstances, a cheque in favour of a private person or a Government servant including pensioners is not crossed in this form at the request of the payee, payment will be made only to the payee or to a person holding letter of authority from the payee, on proper identification. In case of payment demanded through the messenger verification of the signature of the messenger is required to be carried out. For payment to the payee's banker in exceptional cases, this can be done on certifying that the amount has been placed to his credit. It should, however, be ensured that no payee makes it a practice to get uncrossed cheques in his favour as a matter of course.

**1.3.2 NON-TRANSFERABLE-** Also referred to as Category 'B' cheques, these are meant for payment to the payee who is a Government officer for disbursement of salaries etc. and payments pertaining to office establishment and office contingencies. These cheques will be drawn in favour of the Payee by his official designation and will contain the superscription 'Not Transferable' on the top and will be drawn as payable to the payee only and not 'to order'. These cheques are not negotiable and payments will be made only to the Payee or to his messenger holding a letter of authority on proper identification (Form MTM-28). The D.D.O. have to sign on the back of the cheques/drafts acknowledging receipt of payment and in addition send an authority letter to the Bank with the specimen signature of the Messenger duly attested. The

practice of issuing authority and attesting the specimen signature on the back of the Cheques/Drafts instead of in a separate letter may also be followed. In such cases of cheques drawn in favour of government officials, the specimen signatures of these officers will be supplied to the Treasury/bank in advance and care will be taken by the Treasury/bank to see that the signature given as discharge on the cheque agrees with the specimen signature on record.

### **1.3.3 NOT NEGOTIABLE AND NOT PAYABLE IN CASH - CREDITABLE TO GOVERNMENT ACCOUNT ONLY**

These cheques also referred to, as Category 'C' cheques contain the superscription 'Government Account'. These are meant for payment of inter-departmental or inter-governmental claims and supply debits referred to in para 8.8 of Chapter 8 of Civil Accounts Manual. This will be irrespective of location of the payer and payee offices, and will be arranged only by issue of cheques of this category and not by demand drafts. Reserve Bank of India, Central Office, Mumbai vide their letter No. 2669/GA 64(12)/79-80 dated the 12th May, 1980 addressed to all the Public Sector Banks transacting Government business, have issued directions for encashment of outstation cheques of this category pertaining to 'Government Account' at par.

## **1.4 BANK DRAFTS**

**1.4.1** Payment by bank drafts to outstation payees by Treasury Offices is permissible in the following types of cases:

- (a) All cases where payment has to be made by bank drafts either under the provisions of any law, or other legal or contractual obligations;
- (b) Payment towards pay and allowances and other personal entitlements of outstation establishments including contingencies etc. In such cases the bank drafts will be issued in favour of drawing and disbursing officer of the concerned outstation office to enable disbursement of pay and allowances and other personal entitlements of staff, office contingencies etc. in cash. The bank draft will be drawn in favour of the D.D.O. by designation (and the word 'ONLY' added after the designation of the 'Payee) and bear the superscription 'not transferable'. Bank drafts for the regular monthly pay and allowances of establishment will also bear the superscription 'Not to be Presented Before.....' (The earliest date on which the payment can be made under Rule 64 of C.G.A (Receipt & Payment) Rule, 1983).
- (c) In case e-payment facility for direct payment to bank account is not available, the Public Sector Undertakings and Corporations (Other than local bodies) set up by Government should open bank accounts at the station where the Treasury Office concerned is located, in order to facilitate payment to them by crossed, negotiable cheques only. Wherever payments cannot be arranged through this mode, the same may be arranged by crossed demand draft(s).
- (d) Payments to semi-Government/private institutions/ private companies/individuals, etc. not covered under (a) to (c) above and located at outstations may be made through crossed bank draft or direct credit to their bank account through the mode of e-payment as per the prescribed procedure.

**1.4.2** For obtaining the bank drafts required for outstation payments, the Treasury Officer will present a requisition in Form SY 288 duly supported by a statement in duplicate showing the particulars of the bank drafts required along with a Cheque of category 'A' for the total amount drawn in favour of the bank as payee. If any special superscription is required to be made in the draft such as 'Account Payee', 'Not Transferable' or 'Not to be Presented Before.....', a specific request to this effect should be sent along with the requisition. A Register of Requisition of Bank Drafts should be maintained as indicated in para 2.3.4. of chapter 2 of this manual.

## **1.5 ISSUE OF FRESH CHEQUES IN LIEU OF LOST CHEQUES**

The procedure prescribed in Rule 48 of C.G.A.(R & P) Rules, 1983 and inserted as para 2.4 of this Manual, shall be followed for the issue of a fresh cheque in lieu of a cheque issued earlier but reported to have been lost.

## **1.6 PAYMENT SCROLLS, RELATED RECONCILIATION AND ACCOUNTING PROCEDURE**

**1.6.1** The payment scroll will be prepared by the paying branch of the bank separately for each account holder, in quadruplicate and in the Form prescribed vide Annexure 1 to Appendix 1. As and when cheques are passed for payment, the cheques will be entered in the scroll with each day's scroll given a running serial number for the accounting year 1st April to 31st March. The serial numbers on the payment scrolls will bear the prefix DMA (E) and the scrolls will be totalled at the end of each day. For the detailed procedure to be followed by the banks, Appendix 1 to this Chapter may be referred to.

**1.6.2** After the books of the branch have been balanced with reference to the total of the day's scrolls, two copies of the scrolls along with their paid vouchers will be sent by them to the designated 'Focal Point' branch (and not to Treasury Officer) with a forwarding Memo on a day-to-day basis. One copy of the scroll will be sent directly by them to the D.D.O. concerned. The fourth copy of the scrolls will be retained by the branches for their records. The Focal point branch on receiving the two copies of scrolls from the dealing branches along with paid cheques attached to the original scroll will consolidate the transactions of the various dealing branches including its own and prepare a Main scroll in triplicate, for Treasury. Two copies of the Main Scroll along with the original copy of the scroll and related instruments received from various dealing branches will be forwarded to the concerned Treasury Officer on day-to-day basis. While furnishing the daily memo in Annexure 5 to the Link Cell, the Focal point branch should furnish a certificate to the effect that necessary scrolls/paid cheques/etc. have already been submitted to concerned Govt. Officials. On receipt of the copies of Main scroll and supporting documents the Treasury Officer will carry out verification from his records, and then certify and return the duplicate of the scroll within 24 hours to the 'Focal Point' branch. The following checks will be conducted by the Treasury Officer in this regard:

- (i) That the particular cheque is the same that was issued by that Treasury Office;
- (ii) That the payment recorded in the scroll tallies with the amount shown on the paid cheque;
- (iii) That the payment shown in the scroll and on the cheque tallies with the amount passed for payment on the related voucher and the entry in the Register of Cheques

Delivered (Form MTM-11). The entry in the Register of Cheques Delivered will be simultaneously ticked off and the date of encashment noted in it.

**Note:** - The checks at (i) and (ii) above are to be exercised scrupulously under the TO's personal supervision.

**1.6.3** Any discrepancy noticed by Treasury Officer must be promptly taken up with the Focal Point branch for rectification by means of an "Error Scroll".

## **1.7 RECEIPT SCROLLS AND THE RELATED RECONCILIATION AND ACCOUNTING PROCEDURES**

**1.7.1** Receipts of Departments may be received in the form of cheques on local banks or demand drafts, drawn in favour of the Treasury Officer or cheque drawing D.D.O. as the case may be. Receipts in cash will, however, be accepted by cheque drawing D.D.Os. or other departmental officers subject to the provisions of Rule 18 of Central Government Account - R & P Rules, 1983. Apart from above, both tax and non-tax receipts can also be effected through electronic credit to Government account by means of credit/debit card, internet banking etc. wherever so authorized and as per the procedures laid down for the purpose by the CGA, in consultation with the C&AG.

**1.7.2** The receipts through instruments/cash will be remitted into Government account held by the Treasury in the relevant branch of the bank accredited to the Treasury concerned. It will be done through the prescribed Challan forms indicating the particulars of cash / cheque/ demand draft deposited and the account head classification. In case of the cheque drawing D.D.O. the challan will be prepared in triplicate. The receiving bank will prepare daily Receipt scrolls (Annexure-2) in quadruplicate. The serial numbers on the receipt scroll will bear prefix DMA (R). The serial number of the entry in the scroll will be recorded on the corresponding challans for the purpose of identification. After the day's accounts are balanced, two copies of the receipt scrolls along with their challans will be sent to the designated Focal point branch with a forwarding memo (Annexure 3) on a day-to-day basis. One copy of the scroll will be sent by them directly to the concerned D.D.O while the Fourth copy of the scroll will be retained by the receiving branch. Based on the challans received by him the departmental officer will prepare a weekly statement of receipts giving the number and date of the challan, name of the depositor and the amount deposited. He will also check the entries in the copy of the scrolls with entries in the statement of receipts and reconcile with the bank if any discrepancy is detected, under advice to the Treasury Officer. He will also send to his Treasury Officer, a monthly bank reconciliation statement in Form MTM-18. The Focal Point branches will consolidate the transactions of the various dealing branches including its own, and prepare a main scroll in triplicate (Annexure 4). Two copies of the Main scroll along with the original copy of the scroll and the related instruments received from various dealing branches will be forwarded to the concerned Treasury Officer for verification as in the case of payment scrolls.

**1.7.3** On receipt of the bank scrolls The Treasury Office will check the entries in the scrolls with the challans attached to it and after proper linking, shall pass them on to the compilation section for posting. Compilation Section will post the total receipts as per scrolls in the register of Public /Other Nominated (Private Sector) Bank suspense or Reserve Bank Deposits as the case may be, in form MTM.-17, and compile the challans to the concerned receipt heads. He will also watch receipt of reconciliation statement

from the cheque drawing DDOs to ensure that all the amounts credited by them have been correctly entered in the scrolls received by him. He will also watch whether credit is given in bank scrolls for all the cheques/bank drafts sent to the bank by him for credit into Government account, and take appropriate action in respect of those outstanding, in consultation with the bank. If any outstanding bank drafts pertains to one that was received from a Departmental Officer (without cheque drawing powers) located outstation, he would have to keep the latter informed and/or take appropriate course of action through the Departmental officer with the party concerned.

**1.7.4** Departmental Officers shall remit the collections received in cash or local cheque/demand draft into the bank in which the Treasury Office holds an account, duly supported by challans. He will also send a weekly list of remittances into the bank to the Treasury Office to enable the Treasury Officer to watch receipt of corresponding credits in the bank scrolls received by him. In case any such cheque(s)/bank draft(s) remains outstanding at the end of the month subsequent to that in which the Departmental officer had reported it as remitted to the Bank or is dishonoured, the Treasury Office shall intimate the details of such instrument/s to the Departmental Officer for further action. If under the provisions of any Rule/Act, the receipts of a department are required to be remitted by the public by means of demand draft drawn in favour of departmental officer and such an officer happens to be a noncheque drawing officer, he should endorse it in favour of the Treasury Officer with whom he is attached for crediting it into the Government account held by the latter

**Note:-** Receipts relating to Direct Taxes (Income tax, Corporation tax) and Indirect Taxes (customs and excise duties etc.) administered by Central Board of Direct Taxes/Central Board of Excise and Customs will, however, be credited/remitted into the Reserve Bank of India and other nominated branches of Public/Private Sector Banks using challan forms specifically prescribed under the relevant provisions of the schemes of revenue collections of Central Board of Direct Taxes/Central Board of Excise and Customs.

## **1.8 REGISTER OF VALUABLES**

Bank drafts or cheques received in the Treasury Office should be entered in the Register of Valuables (Form MTM-16) immediately on receipt and then sent to the Bank for credit to Government account on the next working day, along with a credit slip. In order to reduce clerical work in cases of heavy receipt of valuables from outstation/ non-cheque drawing D.D.Os, the covering list of valuables received from them may be pasted in the register after checking each entry in the list with the valuables enclosed with it. The register should be closed every fortnight and bank drafts/cheques for which the corresponding credits in the bank scrolls are not forthcoming should be investigated.

## **1.9 EXPENDITURE CONTROL**

**1.9.1** One of the important duties of each Treasury Office, as a prelude to the introduction of Exchequer Control that requires a law to be enacted under Article 149 of the Constitution is to see that, no payment is made in excess of budget allotment unless it is covered by an advance from the Contingency Fund.

**1.9.2** Copies of all sanctions and orders signed in manuscript to be acted upon by the Treasury Office shall be either addressed to him or endorsed to him by the authority competent to accord sanction, indicating, inter-alia, the head of account under which the payment is to be classified and also quoting reference to the U.O. No. under which sanction of the Finance Department was taken wherever necessary.

## **APPENDIX - 1**

### **Memorandum of instructions on banking and accounting arrangements in connection with receipts and payments on Government account by the Banks under the Treasury Payment by Cheque System in Mizoram**

1. While passing Government cheques, apart from the checks and precautions usually exercised by banks, the following points will be observed:-

(i) Signature appearing on the cheques should be carefully scrutinized and compared with the specimen signature of the authorised official record with the bank.

(ii) Different periods of currency are prescribed for different classes of cheques in the Treasury Rules and these are usually printed on the cheques themselves. It should be ensured that a cheque presented is current in accordance with the period applicable to it.

(iii) In order to ensure that fraudulent and unauthorised cheques are not presented, each drawing officer will draw cheques only on one branch of a bank specified in this behalf by the Finance Department.

(iv) As a further safeguard against fraudulent payments and with a view to protecting the interests of Government, any cheque in respect of the salary or pension of any person for an amount of Rs. 1000/- or more and any other cheque in respect of any expenditure other than the salary of an office employee or contingent expenditure for the office if it is in excess of Rs.500/- will be marked "Account Payee".

(v) If a cheque is for an amount which is smaller than the amounts mentioned above and is not crossed in this form, it will be paid only to the payee on identification, or to his banker on a certificate from the banker that the amount has been placed to the payee's credit, or to a person holding a letter of authority from the payee, after the payee's signature on the letter has been certified and the messenger has been duly identified.

(vi) Inter-departmental and inter-governmental adjustment will be made by means of cheques. In all such cases, the cheques will be superscribed with the words "Account Government". Where a cheque is superscribed with the words "Account Government", the amount of the cheque should not be paid in cash and the drawee bank should ensure that the proceeds are paid to the credit of the Ministry, department or office of the Government concerned, either with itself or with another bank in the public sector conducting business on behalf of that Ministry, department or office as the case may be.

(vii) When amounts are required by officers of the Government to enable them to make disbursements of pay and allowances of non-gazetted staff and contingent or other expenditure in cash on behalf of Government, the cheque will be superscribed with the words "not transferable". Where a cheque is superscribed with the words "not

transferable”, the proceeds may be paid in cash, care being taken to ensure that payment is made either to the payee himself on identification or to his authorised agent being a person holding a letter of authority from him or to the payee’s banker. It should be borne in mind that payment can be made to a person holding a letter of authority from the payee only if the latter’s signature is known to the bank or he can be identified to the paying bank and also that payment can be made to the payee’s banker, only on his furnishing a certificate that the amount has been placed to the payee’s credit. A transfer of the cheque by endorsement in such cases should not be allowed under any circumstances.

(viii) The amount assigned should not be exceeded at any time by reason of the payment of any cheque. As Government cheques are issued in favour of individuals, private firms, joint stock companies and quasi-public bodies, it is essential that the staff attending to the payments should be fully conversant with the nature of endorsements to be made on the cheques by each class of payees. Unless it is proved that payment is made in due course i.e. in good faith and without negligence, the bank cannot secure the protection afforded by Sections 85 and 85A of the Negotiable Instruments Act.

**2.** In the case of cheques drawn in favour of Government Officials, the specimen signatures of the latter should be supplied to the bank in advance and care should be taken by the bank to ensure that the signature given as discharge on cheques agrees with the specimen on record. The specimen signatures of the payee officials will not be recorded along with those of the drawing officials. They will be kept in separate files, alphabetically arranged according to departments to facilitate the verification of endorsements on cheques or signatures on other documents, if any, as and when this may be required.

**3.** One or more counter clerks conversant with endorsement and the signatures of the Government officials concerned, depending upon the volume of work involved, will be posted to receive cheques drawn on Government account and tendered over the counter for payment in cash. The counter clerk will examine the cheque and, if he finds it prima facie in order and properly endorsed, add his initials on the left hand bottom corner of the cheque and issue a token to the tenderer after recording its number on the cheque. He will then pass on the cheque to the ledger clerk. The ledger clerk will examine the cheque with reference to the various points detailed in paragraph 1 above and if it is found to be in order, will post the cheque in the relative account in the ledger as also in the payment scroll. After entry in the scroll, the cheque will be branded with the pay cash stamp and the serial number of the entry in the scroll recorded on it above the stamp. The ledger and scroll with the relative cheques will be put up to the authorized passing official and the passed cheque will be sent to the cash payment counter for the payment of cash against the surrender of the tokens issued.

**4.** (i) Cheques on Government account may be tendered with pay-in-slips or challans, for credit of some other account maintained at the branch, in which case the transactions will be only a transfer transactions. Cheques on Government account may also be received through clearing. In all these cases, the cheques will be examined with reference to the various points detailed in paragraph-1 above, posted in the ledger accounts and payment scroll and duly passed by the passing official.

(ii) Payment scrolls will be prepared in quadruplicate in the form set in Annexure 1.

**5. Receipts on behalf of Government departments will be dealt with as under:-**

(a). The depositor will deposit the amount of dues payable to any department with the branch of the bank, with which the concerned Treasury is banking. The deposit will be accepted in cash or by means of a cheque or draft, along with the appropriate challans in duplicate or triplicate or quadruplicate as required.

(b). Before a deposit on Government account is accepted, the accompanying challans will be carefully scrutinised to see that they are properly filled in. The scrutiny of the challans will be attended to by the counter clerk in the case of those accompanied by cheques or drafts and by the receiving teller in the case of those tendered with cash. The scrutiny will be conducted with special reference to the following points:-

i. that the proper challan form in duplicate, triplicate or quadruplicate as required has been used.

ii. that all the columns which are required to be completed by the tenderer have been filled in and that the remitter's signature with his full address and the date of the remittance are furnished thereon. (The amount to be deposited is recorded in both words and figures by the tenderer in the challans.)

iii. that the correct head of account to which the amount should be credited in Government account is clearly written on the challan, either by the remitter or the departmental officer on whose account the amount is deposited.

iv. that where the challans are accompanied by cheques or drafts, the latter are drawn or are endorsed in favour of the concerned branch,

v. that the particulars of the cash or cheques or drafts are entered on the reverse of the challans in the space provided thereon and

vi. that the amounts creditable to different heads of accounts are not entered in the same challan.

(c). After scrutinising the challan and satisfying himself that the amount of cash, cheque or draft as tendered agrees with the amount shown on the challan, the receiving counter clerk or teller will issue a paper token to the depositor to facilitate delivery of the receipted challan to him. In the case of challans accompanied by cheques or drafts, the counter clerk will indicate on the token the date on which the receipted challan will be available for delivery to the depositors. Paper tokens of different colours, serially numbered, may be used for tenderers of cheques or drafts or cash as the case may be. The token number will be recorded at the time of its issue on the receipt portion/copy of the challan to facilitate delivery of receipted challans to depositor.

(d). All receipts on account of Government will be entered in a receipt scroll in quadruplicate in the form set out in Annexure 2, with separate column for cash, transfer and clearing. Challans with cheques or drafts will be entered in the clearing column of the scroll as on the date on which the proceeds of the cheques or drafts are expected to be realised. A separate scroll will be prepared for each department and for each major head of account, if required by the department. The serial number of each entry in the scroll will be recorded on the corresponding cheque for the purpose of identification. Each day's scroll will also be given a running serial number for the accounting year from 1st April to 31st March, separate serial numbers being given to scrolls of each account to facilitate detection of any omission in submitting the daily scrolls. All copies of the challans will be branded with a suitable receipt stamp containing the name of the bank, branch and centre and in the copy/copies of challans meant for the tenderer the amount

should be written in words and figures and that challan(s) should be signed in full. However, the bank official may only initial against the amount already indicated in the body of other copies of challan(s). As regards Government Departments, the initials and Cash Received stamp of the bank affixed on the challan should be adequate in view of the additional check available in the receipted scrolls. The receipted challans will thereafter be handed over to the counter clerk for delivery to the depositors against surrender of the paper token issued earlier. The scroll will be totaled after the close of business every day by the receiving branch concerned and the books of the branch balanced for the day with reference to the totals of the day's scrolls and the other transactions of branch. Every depositor will be submitting in the normal course a copy of the challan to the concerned departmental officer. On the basis of these challans, the departmental officer will prepare a weekly statement of receipts giving the number and date of the challan, name of the depositor and the amount deposited and forward the same to the designated Treasury Officer. The departmental officer will also check the entries in the copy of the scroll received by him with the entries in the statement of receipts and reconcile any discrepancy detected with the bank under advice to the Treasury Officer.

**6.** With the introduction of Treasury payment by cheque system, the revised scheme of reporting, accounting and reconciliation of expenditure accounts as introduced from 1-5-1989 in the Departmentalised Accounting System of the Central Government shall be followed in the Treasury transactions of the Government of Mizoram. The Treasury Officers shall continue to be in account with the same dealing branch as hithertofore. The dealing branches are however, now linked to the newly designated 'Focal Point' branch of the accredited bank for the purpose of reporting. The Focal Point branch would invariably be a branch designated as such by the accredited bank at a centre where the Treasury is situated. The Focal Point branch should preferably be situated nearer to the place of office of the Treasury Office so that unnecessary correspondence may be avoided and better rapport established. The revised procedure is outlined in the following paragraphs:-

(I) DEALING BRANCHES.

The dealing branch will continue to maintain the accounts of the Treasury and prepare daily payment and receipt scrolls (Annexure-1 and 2 ) in quadruplicate. Each day's scroll will be given a running serial number for the accounting year from 1st April to 31<sup>st</sup> March, separate serial numbers being given to scrolls of each account. These serial numbers on the scrolls shall bear prefix DMA (E) for payments and DMA (R) for receipts. The serial numbers of the entry in the scroll will be recorded on the corresponding cheques/challans for the purpose of identification. After the books of the branch are balanced with reference to the total of day's scrolls, two copies of scrolls along with relative challans/paid cheques will be sent by them to the Focal Point branch with a forwarding memorandum (Annexure -3) on a day-to-day basis. One copy of the scroll will be sent direct by the dealing branch to the concerned DDO. The fourth copy of the scroll will be retained by the branch for its own record. The dealing branch will not report/furnish any documents direct to the Treasury Officer. No Datewise Monthly Statement will be prepared by the dealing branch.

## (II) FOCAL POINT BRANCH.

(a) The Focal Point branch, in addition to acting as a dealing branch, will also be responsible for prompt and accurate accounting of the transactions reported to it daily by all the dealing branches linked to it.

(b) The Focal Point branch will receive from dealing branches linked to it, two copies of scrolls along with challans/paid cheques attached to the original scroll. It will separate the original and duplicate copies of scrolls and subject them to careful scrutiny for accuracy. It will consolidate the transactions of the various dealing branches including its own and prepare a Main Scroll in triplicate (Annexure-4) giving the totals of all accounts separately for which scrolls have been received from each branch. Two copies of the Main scroll alongwith the original copy of the scroll with relative instruments received from various dealing branches will be forwarded to the concerned Treasury Officer on day-to-day basis. The duplicate copy of the scrolls without instruments, received from the dealing branches will be stitched and retained by the Focal Point branch for its record.

(c) Since the challans/paid cheques are important documents evidencing payments into/withdrawal from Government account, utmost care has to be exercised by the dealing branch/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, a certificate as per Para 5.1.2 should be prepared by the Focal Point branch in lieu of lost challans/paid cheques in consultation with the dealing branch and attach it to the copies of relevant scrolls. The certificates should be serially numbered, separately for challans and paid cheques and number indicated against the entry in the relevant scrolls. A record thereof should be maintained by the Focal Point branch. If the lost/misplaced challan/paid cheque is recovered subsequently, it should also be forwarded to the concerned departmental officer separately citing a reference to the relative certificate. (It should be ensured that reimbursement are claimed by focal point branches only after the relative documents are submitted to the government accounting authorities.)

(d) The Treasury Officer, on receipt of copies of Main Scroll and supporting documents, will certify and return the duplicate copy of the scroll within 24 hours to the Focal Point branch after verification. The Focal Point branch should keep a watch on the prompt receipt of the certified copy of the scroll from the Treasury Officer.

(e) The Focal Point branch should ensure that:-

- i. the mistakes/discrepancies pointed out by Treasury Officer are rectified after proper verification through error scroll, where necessary, as per the procedure,
- ii. the missing challans/paid cheques are submitted to Treasury Officer directly,
- iii. the copies of Main Scrolls duly verified by Treasury Officer are kept on its record,
- iv. the mistakes/discrepancies in scroll, resulting from erroneous entry of credit or debit, 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 adjustment by the banks.

(f) Methodology to be followed for adjustments of wrong debits/credits:-

- i. the original transaction, which was booked wrongly may be shown as minus figure under the relevant column in the Error scroll and then the correct transaction may be entered. The total figures as appearing in the Error scroll under Receipt and Payment

Columns, i.e. minus or plus, may be incorporated in the relevant scroll of the department for the day. Suitable remarks may also be made in the office copy of the original scroll against the relevant entry for which adjustment has been carried out. The aggregate Receipts and Payments figures of the scroll, minus or plus as the case may be, after adjustment of the error, may be reported to the Focal Point branch. The Focal Point branch will incorporate the receipt and payment figures of the dealing branch, as they appear on the branch scroll viz. Either minus or plus in the Main Scroll and the aggregate Receipt and payment figures, either minus or plus, arrived at in the Main Scroll should be reported to their concerned authority.

ii. For the purpose of inter bank settlement the minus receipts may be treated as 'Payment' and the minus payment as 'Receipt' and the branch account may be credited and debited accordingly.

iii. When the totals of receipt and payment transactions arrived at in the Main Scroll reveal a minus figure, it/they should be reported as such. However, for purpose of inter branch adjustments/settlement the minus receipt and minus payments may be taken as payment and receipts respectively. An illustration of the minus adjustments is furnished below:-

**ILLUSTRATION:**

A branch of the bank had effected receipt transactions of Rs. 1,54,000 and payment transactions of Rs. 2,60,000 on 5th March in respect of Treasury Officer 'B'. These transactions had been wrongly reported as Rs.5,14,000 (R) and Rs. 6,20,000 (P). Corrections were carried out by bank on 9th March. The receipt & payments transactions of Treasury Officer 'B' at that branch on that date were Rs. 48,00,000 (R) and Rs. 78,00,000(P). Adjustment entries would appear in the scroll as under:-

**Particulars in error scroll**

	Receipts	Payments
Correct transaction of 5 <sup>th</sup> March	154000	260000
Withdrawal of wrong figures reported On 5th March	(-)5,14,000	(-)6,20,000
<b>Total</b>	<b>(-)3,60,000</b>	<b>(-)3,60,000</b>

These minus figures will be adjusted in the Day's Scrolls (Receipt or Payment as the case may be) on 9<sup>th</sup> March as under:-

	Receipts	Payments
Total transactions of the day (as shown In the respective Scrolls)	48,00,000	78,00,000
Adjustment of error as shown in Error Scroll.	(-) 3,60,000	(-) 3,60,000
<b>Total</b>	<b>(+)44,40,000</b>	<b>(+)74,40,000</b>

g) The Focal Point branch will also prepare in quintuplicate, the Datewise Monthly Statements (DMS) (Annexure -6) and submit four copies thereof to concerned Treasury Officer for verification latest by the 3rd of the following month, retaining the fifth copy as office copy. Two copies of the monthly statement will be returned by the Treasury Officer duly verified to the Focal Point branch within 3 days of receipt thereof. Out of the two certified copies so received by the Focal Point branch, one copy will be retained by the Focal Point branch and the other will be forwarded to its concerned authority by 10th of every succeeding month (Annexure 5).

(h) The Focal Point branch will be responsible for reconciliation of accounts with the respective Treasury Officer and settle any discrepancy pointed out by him. The adjustments on account of discrepancies/errors pointed out by the Treasury Officer will be incorporated in a separate error scroll and reported to Treasury Officer/link cell /SBI, GAD, Mumbai through Regional head office Guwahati as the case may be, for accounting.

**Note:** Out of the two copies, original copy of DMS will be retained by the Treasury Officer for his record and the duplicate duly verified sent to the Accountant General latest by 8th of the following month.

i) Reconciliation

(a) Efforts should be made to verify the scrolls promptly, if any discrepancy is detected, the same should be got settled by personal contact. If the scrolls are verified correctly, the DMS would become only a copy of verified figures and would not pose any problem subsequently.

(b) the reconciliation work will be done in two parts:-

First part will be reconciliation between the accounts rendered by the dealing branches to focal Point branch. This will be the responsibility of the concerned Focal Point Branch. Second part will be reconciliation from the level of Focal Point Branch onwards right up to the stage of transactions put through. This will be the responsibility of Treasury Officer and Focal Point branch concerned.

**NOTES TO ANNEXURES :** - For the purposes of COMPACT and E-Lekha accounting software and other necessary classification, The Controller General of Accounts, Ministry of Finance, Government of India have allotted PAO Code No. to all the PAOs under Departmentalised Accounting System of the Central Government. Consequent upon the introduction of COMPACT and E-Lekha in the Treasury under the Government of Mizoram, the CGA also allotted PAO Code No. for the Treasury in Mizoram, which will serve different purpose from the DDO Code in respect of Treasury allotted by Finance Department, Government of Mizoram. Therefore, some report forms in the Annexures contain column for "Name of PAO/Treasury.... ", "PAO/Treasury Code No." In such cases, the PAO Code No. allotted by CGA for Treasury should be shown.

**Annexure 1**  
*Statement – 1*

**Payment Scroll**

Name of Bank.....

Code No.	Dealing Branch	Code No.

No.

Sr.

Date

Head of Account (Treasury/P.A.O. ) Code No.....

Name of Drawer (i.e. Treasury ).....

Sr. No.	Cheque		Amount			Progressive Total		Initials
	No.	Date	Cash Rs.	Clearing Rs.	Transfer Rs.	Rs.	P	

**Annexure 2**  
*Statement 2*

**Receipt Scroll**

**Sr.No**

**Date**

Name of Bank.....

Code No.....

Dealing Branch.....

Code No.....

Head of Account (P.A.O./Treasury)Code No.....

Name of Treasury .....

Sr. No.	Name of Depositor	Challan No.	Amount			Progressive Total		Initials
			Cash Rs.	Clearing Rs.	Transfer Rs.	Rs.	P	

**Annexure 3**  
**Statement 3**

Daily Advice of Transaction (To be submitted by dealing branches to Focal Point Branch) in respect of Government Transactions – (Expenditure Accounts)

Name of the PAO/Treasury: .....

CodeNo.....

To.

The Branch Manager

.....

.....

Date :

Sr.No.

Name of Dealing Branch :

Code No. ....

**Receipts (Rs.)**

**Disbursements (Rs.)**

Branch Manager

The Receipt/Payment Scrolls alongwith receipted challans, paid cheques etc. must be attached to this advice.

**Annexure 4**  
**Statement 4**

**MAIN SCROLL -- EXPENDITURE ACCOUNTS**

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

Name of PAO/Treasury : .....Code No.....Running Sr. No.....

Date: .....

Sr. No.	Name of Dealing Branch	Date of Transaction at Dealing Branch	Receipts Rs.	Payments Rs.	Remarks
	Transaction 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 Treasury Officer on a day-to-day basis.
3. Duplicate copy duly verified by Treasury Officer, 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/SBI, GAD Mumbai on a day-to-day basis.

Branch Seal

Branch Manager

**ANNEXURE – 5**

*Statement – 5*

**Daily Memo  
TRANSACTIONS ON BEHALF OF RBI  
(Government transactions)**

Sr. No.....

Date : .....

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

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

Receipt	Code No.	On a/c of	Code No.	Disbursement
Total Receipts		Total	Total Disbursements	
		Net Receipts/Disbursement		
		Check Total		

Telegraphed

Not Telegraphed

Branch Manager

Receipts

Disbursements

**(In Quintuplicate)**




.....20.....

Branch Manager

Instructions for compilation of the form :

(i) To be prepared in Quintuplicate.

(ii) Four copies to be sent to Treasury Officer concerned and fifth copy to be retained at the Branch.

(iii) Two copies will be received back from Treasury Officer duly certified. One certified copy should be forwarded by the Branch to SBI, GAD Mumbai or in case of PSB to Link Cell, Nagpur so as to reach them on or before 10th of the following month. The other verified copy be filed.

**Note** : To be compiled and handed over to Treasury Officer for verification latest by the 3rd of the following month.

## APPENDIX 2

### **INSTRUCTIONS REGARDING THE PROCEDURE FOR INDENTING SAFE-CUSTODY, ISSUE AND ACCOUNTAL OF CHEQUE BOOKS.**

1. The following procedure will be followed in regard to indenting, safe-custody, issue and accountal of cheques/cheque books in the Treasuries in which payments by cheque system has been introduced.
2. Treasury cheques will be written by means of cheque perforating machines which will use indelible chemical ribbon, to give adequate safeguards against fraudulent alteration in the cheques. The cheque forms for this purpose will have to be obtained, not in the form of bound books but in the form of rolls. The indent for such rolls should be made separately from that for bound cheque books used by Cheque Drawing D.D.O. and separate account of such cheques should be maintained.
3. Whenever cheques in book form are used, the details of the payee, the amount and date should be filled in the counterfoil.

#### **4. ANNUAL INDENT**

The supply of cheque-rolls/books of different varieties required for making payments by the Treasury Officers and cheque drawing departmental officers will be made by the Controller of Stamps, Nasik Road. For this purpose all the Treasury Offices should intimate their requirements of cheque rolls including cheque books as per requirements of cheque-drawing officers in their jurisdiction, for the next financial year to the Chief Controller of Accounts before the 15th January every year.

#### **5. ASSESSING THE REQUIREMENTS**

The annual requirements should be based on the average of the actual consumption of cheque forms during the preceding calendar year i.e. from January to December of the previous year. Additional provision may be made while preparing the indent for extra requirements which can be anticipated during the next financial year. The stock in hand as well as the requirement of cheque rolls/books for the remaining three months of the current financial year, should also be taken into account. To the requirements so worked out, a reserve stock of cheque rolls/books equal to approximately three months' requirement, should be added, to meet unforeseen requirements and to safeguard against delay in printing, transmission etc.

#### **6. PREPARATION AND SENDING OF CONSOLIDATED INDENT BY CHIEF CONTROLLER OF ACCOUNTS**

Based on requirements intimated by all the Treasury Officers, a consolidated annual indent will be prepared by the Chief Controller of Accounts indicating the requirements of different varieties of cheque rolls/books and sent to the Controller of Stamps, Nasik Road by the end of January every year. Specimen signatures of an Officer in the Treasury Office will be sent to the Controller of Stamps, Nasik Road by the Chief Controller of Accounts, if necessary. The total requirements of cheques of each Treasury will be sent by the Press to the Chief Controller of Accounts who will in turn have to despatch the requisite number of cheques to different Treasury Officers. The name of the Treasury Officer and also the name of the branch of the bank will have to be stamped by means of a rubber stamp, on the cheques before issue.

## **7. ACCOUNTING VERIFICATION OF SERIAL NUMBER ETC.**

The cheque rolls/books received from the Controller of Stamps, Nasik Road will contain machinenumbers cheque forms. On receipt of the bulk supply of cheque rolls/books, they should be carefully scrutinised under the supervision of the officer-in-charge to see that each book contains the number of cheque forms specified therein, and that serial numbers printed thereon are in consecutive order. The actual counting of the cheques and the checking of their serial numbers may be done by the Assistant Auditor of the Sections who will sign each book in full in token of having conducted the check. The cheque-cashier and the officer-in-charge, will test check 10 per cent and 5 per cent respectively, of the cheque rolls/books checked by the Assistant Auditor and should sign in the books so test checked by them. There is no objection if the Chief Controller of Accounts immediately on receipt of the cheque rolls/books, supplies these cheque rolls/books in the same sealed packets as received from the Security Press, to the different Treasury Officers under its control as per their indents processed and consolidated by the Chief Controller of Accounts. It shall then be the responsibility of the receiving Treasury Officer to open the packets and verify the correctness of cheque-leaves/cheque books as per instant orders and take the cheque rolls/books on stock. In case any discrepancy is noticed by the Treasury Officer on receipt of the packets the Treasury Officer should bring it to the notice of the Chief Controller of Accounts immediately, who shall take up the matter with the India Security Press from whom the cheque rolls/books are received. The cheque rolls/books received in excess of the annual requirements of the Treasury Officers would, however, continue to be retained in the Chief Controller of Accounts who shall verify the correctness of the cheque rolls/books/cheque leaves and take them on stock.

## **8. CUSTODY AND STORAGE.**

The cheque rolls/books will remain in joint custody of the cheque-cashier and the officer in charge. The stock of blank cheque rolls/books should be stored in a steel almirah with double lock of which one key should be kept by the Officer in Charge and other by the Cheque-Cashier. The duplicate set of keys will be kept in an envelope duly sealed by the Officer in Charge and the Cheque Cashier, in the custody of the Head of the Office/ Chief Controller of Accounts . In the case of Treasury Office the stock of blank cheque rolls/books should be stored in a steel almirah with double lock of which one key should be kept by the Treasury Accountant in Charge and other by the Cheque-Cashier, the duplicate set of keys duly sealed in a cover, may be kept in the strong room of the Chief Controller of Accounts. In the case of outstation Treasury Office, the duplicate set of keys duly sealed in a cover, may be kept in the bank branch concerned.

**Note** :- If the double lock system for custody of cheque rolls/books is not feasible in any office owing to the smallness of the establishment or lack of facilities, the cheque rolls/books should be in the custody of the Head of the Office under lock and key. The Head of the Office will be responsible for their safe custody and issue, to the Cashier as and when required, of the required number of cheques.

## **9. STOCK REGISTER OF CHEQUE-BOOKS**

A Stock Register of Cheque rolls /Forms should be maintained to keep an account of the receipts, issues and balance of cheque rolls /forms (Form MTM 1). Each morning, the Cheque-Cashier should take such cheques from the Officer in Charge, as are likely to be used during the course of the day and should remain responsible for their use and

return of the balance at the close of the day. Another register should be maintained by the cashier for showing the cheque forms received by him each day and those returned by him. The entry should be made by the Cashier with his dated initials in this register.

#### **10. ISSUE OF CHEQUE BOOKS TO CHEQUE DRAWING AND DISBURSING OFFICERS**

The Drawing and Disbursing Officers vested with cheque drawing powers, will requisition their requirement of cheque books from the concerned Treasury Office. The latter will supply to the DDO the minimum number of cheque books, sufficient for his requirement for three months. Issue of such books will also be entered in the stock Register of Cheque books. In cases where the power of drawal of funds by cheque(s) is withdrawn from any cheque drawing DDO, all the unused forms from partly used cheque books with that officer shall be defaced by writing the word 'cancelled' promptly across each cheque form and its counter-foil (but without the signature of the Drawing Officer ) and returned to the Treasury Officer concerned who shall destroy them after keeping a note in the relevant records. All unused cheque books with such an officer shall , however, be returned by him to the Treasury Officer without any cancellation. Such cheque books shall be taken into stock in the Stock Register of cheque books held by the Treasury Officer and shall be re-issued to any other Cheque Drawing DDO under his account control. If and when a Treasury Office is wound up, all partly used/wholly unused cheque books in the custody of that office shall be returned along with a complete accountal of cheque books so remaining as per the Stock Register, to the Chief Controller of Accounts , which shall in turn take action on the same lines as indicated in the above sub-para.

#### **11. DAILY ACCOUNT OF CHEQUE FORMS USED**

An account of cheque forms used daily should be maintained by the Cashier in (Form MTM 2) and submitted to the Officer in Charge at the time of closing of the accounts daily. In this register the cheque numbers used during the day should also be noted.

#### **12. STOCK TAKING AT THE CHANGE OF THE OFFICER IN CHARGE**

Every six months, in April and October, stock taking of the cheque rolls should be done by an officer other than the officer-in-charge (cheques) and a certificate of physical count recorded by him in the stock register. This stock taking should also be done whenever there is a change of the officer in charge (cheques) and the relieving officer should initial the entry in respect of each of the cheque rolls noted in the Form MTM 2 and sign a certificate in the Stock Register in the following form :-

"Received the current cheque rolls as indicated by my initials in the register of account of cheque forms and the unused cheque rolls from ..... to ..... as entered in the Stock Register"

#### **13. INTIMATION TO BANK REGARDING USE OF CHEQUE BOOKS**

Before the cheque rolls are actually brought into use, during a particular period, the officer in charge (cheques) shall send intimation in Form MTM 3 to the bank upon which he draws the cheque, notifying the serial numbers of the cheque rolls and the number of cheques contained therein.

(Vide Ministry of Finance, Department of Expenditure, Special Cell OM NO.F.2(27)/76-SC dated 14.5.1976, D.O. letter No.F.2(12)/76-Spl.Cell 1490-1503 dated 16.8.1976 and CGA's OM No.S.11019/App.4/78/TA/4652 dated 28.7.1979).

## CHAPTER 2

### PRE-CHECK PAYMENT PROCEDURE IN THE TREASURY OFFICES

#### 2.1 General

The following procedures will be observed in the presentation, processing and passing of claims against Government presented to Treasury Offices for payment.

**2.1.1** The payment procedures will be subject to provisions contained in the Central Government Account ( Receipts & Payments Rules) 1983, particularly Rules 29 to 36 that lay down the general procedures relating to presentation of claims for withdrawal from Government account. The bills should only be in the form of claims and not acknowledgements. The bills may be submitted by the claimants either in person or through a messenger, or through a bank or other authorised agent, or by post. Subject to the instructions contained in paras 1.5.1 to 1.5.3 of Chapter I, every bill should bear an endorsement showing:

- a. The party, person, bank or the authorised agent in whose favour the cheque or demand draft is to be drawn;
- b. Whether the cheque/demand draft required is crossed or open. (In case of open cheques they will not be sent by post).

**2.1.2** Note (a) under Rule 64 of C.G.A.- R & P Rules, 1983, provides that monthly salary bills should reach Treasury Offices by the 20th of the month to which they relate. During the last week of the month bills other than monthly salary bills should not be submitted to Treasury Offices except those that are unavoidable and urgent.

#### 2.2 TOKENS

**2.2.1** The 'counter clerk' is authorised to receive the bills in the Treasury Office. Except in the case of bills received by post, a number bearing metal token/slip is to be given by him against each bill, to the person who presents it. If the bills are processed through COMPACT (accounting software package), the token numbers will be given through a slip and will be system generated. He has to note the token number on the bill before sending it to the concerned pre-check payment section through a Bill Diary (MTM 4). After the bill is passed, the token number recorded on each bill will also be noted on the counterfoil of the cheque prepared for payment. The 'Counter clerk' will hand over the cheque to the person who presents the metal token/slip after verifying the details of the amount and the payee of the bill. If any bill is required to be returned on account of observations, the token/slip will be taken back from the messenger while handing over the bill. A Register of Tokens (MTM 5) is to be used to record the receipt and issue of tokens/slips. The counter clerk should verify the tokens/slips that are yet to be redeemed after taking into account the stock of tokens in-hand, on a daily basis. This verification enables a numerical check of the bills that exist in the office that should be equal to the number of tokens that are NOT in-hand. A certificate of such verification should be recorded and put up to the Treasury Accountants in the Register of Tokens.

**2.2.2** The Treasury Accountant should verify on a daily basis that all the corresponding tokens/slips for the bills paid during the day by cheques as well as bills returned are

received back, and record a certificate to this effect in Form MTM 6, for submitting to the Treasury Officer.

**2.2.3** On the 20th of each month, the bill receiving clerk shall undertake a detailed verification/count of all tokens in hand in Form MTM 7 after making necessary enquiries from the Payment Section, in Form MTM 8, and report the result to the Treasury Officer.

**2.2.4** In the cases where the metal token/slip issued to the presenter of a bill is lost, the procedure that is to be followed for updating the stock position of tokens and issue of cheques will be as follows:

(a) A note of the loss of token(s)/acknowledgement slip should be recorded in the Token Register showing the Number of the token/slip that has been lost, under the attestation of the Treasury Officer.

(b) The cost of metal token to be recovered may be decided upon by the Chief Controller of Accounts and the number of tokens lost should be deducted from the total number of tokens in stock.

(c) The following precautions should be taken while handing over cheques in cases where the token is not produced:-

(i) Where the payment is due to a DDO by cheques "Not Transferable" or "Creditable to Government Account only", the request for issue of the cheque(s) should come from the DDO concerned in writing and his signature should be verified before delivering the cheque(s) to the DDO or his messenger.

(ii) Where 'Negotiable' cheques are to be issued on account of personal claims or claims of contractors/ suppliers etc., the same should be crossed and marked 'Account Payee'. Open cheque should not be issued under this category if the token has been lost. In all cases of lost tokens, the written request from the DDO for the issue of cheque(s) should clearly indicate the fact of loss of token(s) and the cheque(s) should be delivered only after verification of the signature of the DDO or his messenger.

## **2.3 SCRUTINY AND PAYMENT PROCEDURES**

**2.3.1** Bills should be passed for payment and cheques issued as early as possible. The checks that are to be exercised on the bills by the payment section have been indicated in Chapter 3 dealing exclusively with this aspect.

**2.3.2** The Treasury Officer should obtain the specimen signatures of the officers drawing pay, contingent, grants-in-aid bills etc. He should paste it on the pages of the payment register set apart for the purpose, duly attested in ink. The Treasury Accountant concerned with reference to the relevant specimen signature should verify the signature on each bill.

**2.3.3** After duly examining the bills on all aspects and recording pay order for the payment in words and figures on each bill, the Assistant Treasury Accountant should submit them to the Treasury Officer through Treasury Accountant for his scrutiny. This should be done along with the concerned 'DDO wise Bill Passing-cum-Expenditure Control Register' in Form MTM 9. The Treasury Officer will examine the bills, compare the signature of the drawing officer with his specimen signature and satisfy himself of the correctness of the charges. Thereafter, he will tick off the relevant entry, affix his initials in the ECR and approve the pay orders over his full dated signature. After this, the bills so passed will be made over immediately to the cheque section.

**2.3.4** Payments in respect of outstation establishments may be done through bank drafts, or through direct credit to the account of the payee (approval of Finance Department is necessary for opening of bank account). The provisions of paras 1.4.1 to 1.4.2 of Chapter 1 are relevant for the purpose of payments through bank drafts. The required bank drafts should be obtained from the relevant branch of the bank with which the Treasury Office is in account, by sending a requisition in Form SY 288 available with the bank. Requisition for cancellation of the bank drafts obtained earlier or issue of fresh drafts in lieu of the cancelled one should be sent separately to the banks and should not be included in the requisition Statement of fresh demand drafts. Every requisition sent to the bank shall be entered in the Register of Bank Drafts (Form MTM 12) and the Treasury Officer should watch their receipt from the bank and dispatch to the payees concerned through this Register. The bank will return one copy of the requisition Statement to the Treasury Officer while issuing bank drafts. The bank draft should be dispatched with a forwarding letter in Form MTM 13 to the party concerned by Registered Post, and the receipt of acknowledgement should be watched. The details of cancellation or corrections in Demand Draft will be noted against the original entry in MTM 12.

**2.3.5** The cheque writer shall prepare a cheque for the net amount. When two or more bills are payable to the same person, a single cheque can be issued for the total amount and the particulars of each bill entered separately in the register of cheques delivered. The cheque writer will note the number of the cheque prominently on the bill, enter its details in the Register of the Cheques Drawn (Form MTM 10) and submit the cheque along with the bill to the Treasury Officer (and also to the second officer authorized, if any, to sign the cheque for payments of Rs. one lakh and below), through the Treasury Accountant. The Treasury Officer signing the cheque will tick the cheque number, see that the amount of cheque agrees with the amount passed for payment and then sign the cheque after cancelling the pay order given earlier. The passed bill together with the cheque will be returned to the Cheque Section. At the time of its delivery the cheque section will affix the date on the cheque. If the acknowledgement is received by the time of delivery/dispatch of the cheque, the Cheque Section will immediately attach the payee's acknowledgement to the bill, stamp it as paid and write the Voucher Number on the upper right hand corner of the bill. The details of payments for each day should be entered in the Register of Cheques Delivered (Form MTM 11) on a separate page for each day. The register may be prepared with second and third perforated copies for each page for making two carbon copies required as "Daily Memorandum of Pre-check Payments by the Treasury Officer". The acknowledgement receipt should be watched in every case and should be in the following form.

"Received by cheque Rs.....from the .....in payment of Bill No.....dated.....under Token No.....Dt.....on account of ....."

Duplicate (carbon) copy of the acknowledgement receipt should be kept in guard file for reference. If the crossed cheque/demand draft is required to be sent by post, the Cheque Section will dispatch the instrument/valuable by Registered Post along with the covering memo (Form MTM 13) and a copy of the 'printed acknowledgement'. The acknowledgement form is to be returned by the payee to the Treasury Officer on

receiving the payment, and the Treasury Officer is required to keep a watch on the same.

## **2.4 PROCEDURE FOR ISSUE OF A FRESH CHEQUE IN LIEU OF A LOST ONE**

**2.4.1** If the Treasury Officer is approached with the request for a fresh cheque in lieu of the one issued by him earlier on the grounds that it has been lost, the Treasury Officer shall proceed with such request in the manner stated below :

(i) The Treasury Office should send an intimation regarding the reported loss of cheque to the bank/branch on which the cheque was drawn by registered post (Acknowledgement Due), and advise it to 'stop payment' if it is presented thereafter. If the currency of such a cheque has not expired in terms of Rule 45 of the C.G.A. ( R &P ) Rules, 1983, at the time of sending of intimation, the bank shall acknowledge in writing that it has kept a note of the 'Stop Payment Order', in the following form -

"We acknowledge receipt of your letter No.....dated.....and advise having noted to stop payment of cheque No..... dated..... for Rs..... favouring..... In this connection, it is certified that cheque No..... dated.....for Rs.....reported by the drawing officer to have been drawn by him on this bank in favour of .....will not be paid, if presented thereafter".

In case the currency of the cheque reported to have been lost has expired at the time of intimation to the bank, the acknowledgement of the 'Stop Payment Order' from the bank may not be insisted. The postal acknowledgement in such cases may be treated as sufficient for the record of the Treasury Office.

(ii) The Treasury Officer should satisfy himself that the payment of the cheque in question has not been made from the records maintained in his office viz. the payment / error scrolls received from the paying bank, Register of Cheques Delivered, etc. If the currency of the lost cheque expires on Saturday, the Treasury officer shall also verify the payment scroll for the subsequent working day of the bank.

(iii) The party requesting for the issue of fresh cheque in place of the lost one should execute an indemnity bond in the Form 'GAR 12'. The execution of such an indemnity bond is not necessary in the case of a Government department/Public Undertaking wholly owned by Government or the bank. In these cases a fresh cheque can be issued on receipt of a certificate that the cheque alleged to have been lost was not received by them or it was lost after receiving and that it will be returned to the Treasury Office, if found afterwards.

(iv) The Treasury Officer may issue a fresh cheque in lieu of the lost one under intimation to the DDO and /or payee on completion of the requirements in clauses (i) to (iii) above. He should also keep a suitable note regarding the issue of a fresh cheque in lieu of the lost one on the spare leaf provided in M.I.C.R. cheque book, and on the counterfoil where MICR cheques have not so far been introduced, as well as on the paid vouchers and against the relevant entries in the register of cheques delivered.

**2.4.2** If it is found afterwards that the original cheque has been paid, the Treasury Officer will telegraphically/by fax take up the matter with the paying branch and place the paid amount under the head "8658-Suspense Accounts-102-Suspense Account(Civil)- Cheques cancelled but paid", till the matter is investigated and the amount either recovered or written off. The paid cheque till that time will be removed from the payment scroll and kept in the personal custody of the Treasury Officer In

case D.D.O. notices such fact of payment, he will immediately report the matter by telegram/fax to the paying branch and inform the Treasury Officer for further action.

## **2.5 Procedure for issue of fresh cheque in lieu of cancelled/ time barred cheque**

**2.5.1** Revalidation of time-barréd cheque by Treasury Officer is not permissible irrespective of the date of its drawing, and fresh cheques will be issued in all such cases. The time barred cheque received back by the Treasury Officer should be cancelled under his signature and not destroyed. The cancelled cheque should be treated as a voucher/ sub-voucher for issuing fresh cheque in lieu thereof and the fact of issuing fresh cheque should be noted on it. The amount of the time barred cheque (i.e. voucher) should be classified as (-) credit below the head "8670-Cheques & Bills-104-Treasury Cheques" in terms of para 5.1.1 ( i ) of C.A.M. Entries regarding cancellation of old cheque with voucher number of the fresh cheque etc. should also be noted on the counterfoil/ record slip of the old cheque book.

## **2.6 PROCEDURE FOR RETURNING BILLS UNPASSED**

**2.6.1** If for any reason it becomes necessary to return a bill without passing, it should be returned to the bill counter with a Half Margin Memorandum (Form MTM 14) stating the reasons for return of the bill. The drawer of the bill will be separately informed to collect the bill from the Bill Counter after surrendering the token. In the case of bills received through post, the same should be returned by registered post along with the half margin memorandum.

**2.6.2** The bill will be passed for the admissible amount with the amounts considered inadmissible being disallowed, in case minor omissions/inaccuracies are noticed. Simultaneously the drawer of the bill should be intimated regarding the amount disallowed and the reasons for the disallowance.

## **2.7 CLOSING OF THE DAY'S /YEAR'S TRANSACTIONS**

**2.7.1** The Treasury Officer, at the end of the day should take up the register of cheques drawn along with the chequebook and verify that the number of the cheques is serially entered in the register and that cheques other than those accounted for in the register have not been removed. He should also initial the spare leaf of the cheque book/counterfoil of the next unused cheque (the first to be used on the next day). Turning back to the last initial will enable him to ascertain the number of cheque forms that have been actually used during the day. At the end of the financial year he should also intimate the Chief Controller of Accounts regarding the total number of cheques issued on the last day, total amount thereof and the number and amount of the last cheque, under each category. This intimation should reach telegraphically/by fax from outstation Treasury Officers to the Chief Controller of Accounts by the 1st working day of the next financial year.

**2.7.2** The entries in the register of cheques delivered should be added up at the end of each day and the vouchers transmitted to the Compilation Section for detailed compilation, along with the second and third perforated carbon copies of the relevant day's page of the register.

**2.7.3** On receipt of payment scrolls from the Bank regarding the cheques encashed, the corresponding cheque numbers should be ticked off in the Register of Cheques Delivered. A list of outstanding cheques should also be prepared in the Treasury Office

every month from the un-ticked entries in the register of cheques delivered. The total amount of such outstanding cheques at the end of the month should be reconciled with the balance outstanding under the suspense head "Treasury Officer Cheques".

**Note:-** If any cheque appears to be outstanding for an unduly long period, necessary enquiries should be made regarding its non-encashment. If the same cannot be traced, the payment should be stopped and the charge representing it cancelled and revised suitably the entries in the accounts against it.

**2.7.4** The following particulars of the cheques outstanding/remaining un-encashed for more than three months should be noted in a separate register and pursued at once for tracing it.

1. Cheque number and date;
2. Voucher number and date;
3. Drawee's name;
4. To whom delivered / dispatched;
5. Date of delivery / number and date of forwarding letter;
6. Particulars of payment (HBA, GPF, Contingency, salary etc.); and
7. Remarks, if any.

The cheques pending shall be referred to the concerned authority/ person etc. for finding out whether the cheque has been got encashed and if so, they shall be asked to furnish the date of encashment along with other requisite particulars.

(i) In cases, where the party / person concerned intimates non-receipt / loss of cheque the Treasury Officer shall issue duplicate cheque after following the procedure laid down in para 2.4.

(ii) In case efforts of the Treasury Officer to trace the cheque after one year has failed, it shall be reported to the Chief Controller of Accounts as well as the Accountant General with full facts and the amount shall be written back in the accounts.

(iii) In case, where the cheque was issued to another Accounts Officer in inter-departmental settlement for clearance of the balance under 'Treasury Officer Suspense' etc. the matter shall be investigated to ascertain whether it would lead to missing credit/debits of GPF, HBA etc. In such cases, the matter shall be pursued with the concerned Accounts Officer at a higher level to find out the whereabouts of the cheque. In case, the efforts taken in this regard do not work out, the amount shall be written off to the MH-8680-Misc. Govt. Accounts after following the procedure laid down in Rule 38 of Govt. Accounting Rules, 1990, with the approval of the competent authority. (Authority- No.1(2)/94/TA/110 dated 10-4-95.)

**2.7.5** The "Accounts Officer's Check Register" (Form MTM 15) will be maintained personally by the Treasury Officer, showing the total daily issue and encashment of cheques and the balance of unpaid cheques at the end of each month. This should be compared with the total of the cheques outstanding as per the list of outstanding cheques, and the balance at the end of each month independently tallied with the amount outstanding under the suspense head "Treasury Officer-Cheques".

**Annexure A**

*Para 2.3.5*

**ACKNOWLEDGEMENT**

Received cheque No. .... Dated ..... amounting to Rs. .... (Rupees .....) only from the .....In payment of ..... Office Bills as shown below:

Sl No.	Bill No & Date	Token No & Date	On account of	Amount Rs	Remarks
TOTAL					

Name & Designation

Signature

Dated .....

## CHAPTER 3

### PRINCIPLES AND PROCEDURES OF PRE CHECK AND POST CHECK TO BE CONDUCTED BY TREASURY OFFICES

#### 3.1 INTRODUCTORY

**3.1.1** Bills presented to Treasury Offices are required to be passed for payment after precheck.

**3.1.2** It is the duty of the Treasury Officer to see that the incurring of expenditure from the Consolidated Fund of India is governed by the following essential conditions:-

- (i) that there is provision of funds authorised by the competent authority fixing the limits within which expenditure can be incurred;
- (ii) that the expenditure incurred conforms to the relevant provisions of the Act, Constitution and of the laws made thereunder and should also be in accordance with the financial rules and regulations framed by the competent authority; and
- (iii) that there exists sanction, either special or general, accorded by the competent authority authorising expenditure.

#### 3.2 BUDGET PROVISIONS AND CHECK AGAINST PROVISION OF FUNDS

**3.2.1** The pre-check to be applied to all payments by the Treasury Offices includes a check against provision of funds also. It is an important part of the functions of the Treasury Office to see that no payment is made in excess of the budget allotment. In order to exercise an effective check in this regard, a separate register D.D.O-wise Bill Passing cum Expenditure Control Register in Form MTM-9, should be maintained in the Treasury Office for each drawing officer and by sub-heads and units of appropriation so as to ensure at the time of passing each bill that the amount of the bill under check is covered by budget allotment. If the amount of any bill leads to excess over the budget allotment or is not covered by an advance from the Contingency Fund, the Treasury Officer should decline payment under advice to the authority controlling the grant so that the latter could arrange for additional funds.

**3.2.2** In respect of Departments having FAO/Dy. Director of Accounts/Jt. Director of Accounts, the hard copy pages of the LOC statement/sheet should be authenticated by them even if the forwarding letter is issued under the signature of the Budget Controlling Officer/Head of Department.

#### 3.3 SCRUTINY OF DISTRIBUTION OF GRANTS APPROPRIATION, CHECK OF REAPPROPRIATION ORDERS, AND SCRUTINY WITH REFERENCE TO THE GUIDELINES ON "NEW SERVICE"/"NEW INSTRUMENT OF SERVICE"

**3.3.1** While scrutinizing orders relating to allotment and reappropriation of funds, provisions of Rules contained in Rule No. 50 and 51 of the General Financial Rules, 2005 and Rules 7 to 10 of the compilation of Delegation of Financial Powers Rules 1978, as amended from time to time, may be kept in view. It may also be checked whether relevant orders are issued by the competent authority and that the total of the allotments among various controlling and disbursing officers does not exceed the funds duly provided under the relevant head and further that reappropriation orders are free from arithmetical inaccuracies etc. and contain full reasons for the reappropriations.

### **3.4 CHECK OF SANCTIONS FOR EXPENDITURE**

**3.4.1** The sanction of the Governor, given directly or by authorities to whom the necessary powers have been delegated, is necessary before expenditure can be incurred from the Fund. The extent and conditions of delegation of financial powers to different authorities are contained in the Delegation of Financial Powers Rules, as amended from time to time.

**3.4.2** The responsibilities of the Treasury Office in regard to check of sanctions is to see that:

(a) The sanction conforms to the relevant provisions of the Constitution and of the Laws and Rules made there under and is also in accordance with the financial rules, regulations and orders issued by a competent authority either in pursuance of any provisions of the Constitution or of the Laws and Rules made there under or by virtue of powers formally delegated to it by a higher authority.

**Note:-** The rules, regulations and orders against which check is conducted, mainly fall under the following categories-

(i) rules and orders regulating the powers to incur and sanction expenditure from the Consolidated Fund of the State and the Contingency Fund of the State

(ii) rules and orders dealing with the mode of presentation of claims against Government, withdrawing moneys from the Consolidated Fund, Contingency Fund and Public Account of the State, and in general the financial rules prescribing the detailed procedure to be followed by Government servants in dealing with Government transaction and

(iii) rules and orders regulating the conditions of service and pay and allowances and pensions of Government servants.

(b) the authority sanctioning the expenditure is competent to do so by virtue of the powers vested in it by the provisions of the Constitution, laws, rules or orders there under or by rules of Delegation of Financial Powers made by a competent authority; and  
(c) the sanction is definite and needs no reference either to the sanctioning authority or to any higher authority.

(d) sanction accorded under the financial power of the Head of Department have been vetted by FAO/Dy. Director of Accounts/Jt. Director of Accounts wherever such post is available in the Department.

(e) Where sanction of Head of Department is presented in the form of endorsement, endorsement by the DDO concerned should be avoided. As far as possible, endorsement should be signed by the FAO/Dy. Director of Accounts/Jt. Director of Accounts.

**3.4.3** In the check of sanctions from the point of view of competence of the sanctioning authority, the following guiding principles should be observed: -

(a) If the sanctioning authority is vested with full powers in respect of certain classes of expenditure the sanction accorded under such powers should not be questioned except on grounds of propriety. When objection is raised against a sanction on grounds of propriety, the Treasury Office should explain to the sanctioning authority why the

sanction is considered open to objection. Ordinarily, the occasion for raising objections on grounds of propriety should arise only rarely as it is primarily the responsibility of the sanctioning authority to satisfy itself on the propriety of the sanction. It is only in cases of blatant or gross violation of accepted principles of financial propriety that objections can be legitimately taken by the Treasury Office. Even in such cases the Treasury Office should not stop the payment but should report the matter to the Finance Department through the Chief Controller of Accounts for such action as the Finance Department may consider necessary. In the case of sanctions issued by the Government Department with the concurrence of the Finance Department, it is not open to the Treasury Office to raise objections on grounds of propriety.

(b) The Treasury Officer should bring to the notice of the competent authority any expenditure which does not seem to be covered by the terms of the Article, Section, rule or order quoted as justifying it, and which has been incurred by placing upon the Article, Section, rule or order an interpretation which may seem to it not to be a natural, plain, or reasonable interpretation. In the case of regulations framed by a department of Government, the Treasury Office will accept what the department considers to be the correct interpretation of its own regulations, provided that such interpretation is not opposed to the ruling of any superior authority, or contrary to any established financial principle or rule. Such discretionary power of interpretation does not, however, give a department a free hand to interpret its rules to suit particular cases in other than a natural or reasonable manner. So long as a rule or regulation remains unamended, the department is bound by it and the rules should be carefully adhered to. The Treasury Office should bring to the notice of the Finance Department through the Chief Controller of Accounts, the cases where rules and regulations are found to have been observed merely in the letter but not in spirit. For example, sanctions and orders for the grant of special pay or other allowances or concessions which are in conflict with the broad spirit or main principles of the relevant service rules.

(c) If the sanctioning authority is vested with powers, which may be exercised subject to the fulfillment of certain conditions, the sanction can be accepted on the certification of the sanctioning authority that the prescribed conditions have been fulfilled. Similarly, where the sanctioning authority is vested with powers which can be exercised provided due regard is paid to certain criteria, sanctions accorded under such powers cannot be challenged unless the disregard of the criteria is considered so serious as to make the sanction perverse. In such cases it is the duty of the Accounts Officer to report the matter to the Finance Department through the Chief Controller of Accounts for final decision.

(d) For the purpose of financial sanctions a group of works which forms one project shall be considered as one work and the necessity for obtaining the sanction of a higher authority to a project is not avoided on the ground that the cost of each particular work in the project does not require such sanction.

**3.4.4** Sanctions with a long period of currency for example delegation of financial powers as well as sanctions of a permanent nature should be scrutinized carefully and reviewed periodically. If there is any reason to think that the sanctioning authority concerned should be invited to review the sanction, such action may be taken.

### **3.5 CHECK OF CLASSIFICATION IN ACCOUNTS**

**3.5.1** The transactions dealt with in the Treasury Office should be classified in accounts strictly under the Major and Minor Heads shown in the List of Major and Minor Heads of Account as corrected from time to time. The detailed classifications below the Minor Heads will be as shown in the Detailed Demands for Grants.

### **3.6 GENERAL CHECKS TO BE EXERCISED IN RESPECT OF BILLS SUBMITTED FOR PRE-CHECK.**

**3.6.1** The following checks will be exercised on all classes of bills:

(a) that bills are prepared in the prescribed form, signatures are genuine and that the bills are in original; that a brief abstract is given in the official language authorised for the purpose under the signature of the drawing officer on all vouchers prepared in any other language; that signatures, if not in the authorised script, are transliterated and that sub-vouchers contain notes of dates of payment;

(b) that the details work up to the totals and that the totals are in words as well as in figures,

(c) that they bear a 'pass order' signed by the drawing and disbursing officer;

(d) that there are no erasures, and that any alterations in the total are attested by the officer concerned as many times as they are made;

(e) that no payment is made on a bill or order signed by a subordinate instead of head of the office himself or on a voucher or order signed with a stamp, and that copies of sanctions are certified by the sanctioning officer or by an authorised gazetted Government servant;

(f) in all cases in which it is prescribed that tallying should be carried out between the different documents, that the fact of the matching should be noted on both the documents and the note initialed by Accountant who does the tallying;

(g) see that Fund and Income-tax deductions etc have been correctly made;

**Note:** In respect of the pay bills of his own establishment and pension bills paid by him after precheck the Treasury Officer acts as the officer responsible for recovering income-tax on the income chargeable under the head 'salaries' and is, therefore, under a statutory obligation to deduct, at the time of payment, income-tax on the amount payable at the rate applicable to the estimated income of the assessee under the head "Salaries". In respect of other bills, the Treasury Office is not responsible for checking the correctness of the Income-tax deductions but whenever such bills come under his scrutiny in the course of audit, he should always see that deductions of income-tax are not omitted in cases where such deductions should clearly be made,

(h) that no bills for any pay or allowances not claimed within two years (vide Rule 264 of General Financial Rules) of its becoming due are admitted without the sanction of the competent authority,

(i) see that the stores are purchased through the Printing & Stationery Department when this is required by the orders of the Government,

(j) that in the case of contingent bills sub-vouchers as required under the rules are attached as per Central Govt. Account (Receipt and Payments) Rules, 1983;

(k) that the classification noted in the bill is correct with reference to the nature of the transactions and that an item which should be charged on the Consolidated Fund of India is not classified as Voted and vice versa.

**3.6.2** The following essential checks will be exercised in respect of the various categories of bills. These checks are only illustrative and not exhaustive.

### **3.7.1 CHECK OF ESTABLISHMENT PAY BILLS**

(i) the bills have been signed by Drawing & Disbursing officer and his signature tallies with the signatures in the register of specimen signatures;

(ii) the bills have been prepared with due regard to Rule 33 of Central Govt. Account (Receipt and Payments) Rules, 1983;

(iii) that the arithmetical calculations of the bills are correct;

(iv) that the absentee statement, where required is duly filled-in or a 'no leave' certificate is furnished;

(v) that the enhanced pay of officiating Government servants is in accordance with the rules;

(vi) that in case of any names appearing for the first time in the pay bills last pay certificate is furnished for a Government servant transferred from another establishment or health certificate is furnished in case of a person newly appointed except where such health certificate is not required to be furnished under the rules of Government;

(vii) that the dates of making over and receiving charge are stated and joining time is correct;

(viii) that the increment drawn is supported by an increment certificate;

(ix) that the number of persons for whom pay or leave salary has been drawn does not exceed sanctioned strength of the establishment. For this purpose, the numerical check of draws against sanctioned number of posts should be done. Detailed instructions for doing numerical check has been given in paras 3.7.4 to 3.7.8.;

(x) where arrears are drawn, a certificate is recorded by Drawing and Disbursing officer stating that necessary note has been made in original bills from which the claim is omitted;

(xi) that the remarks showing how the claims have been affected by death, retirement, permanent transfers, first appointment etc. are entered in detail;

(xii) that in the case of establishments under which names of Government servants are not required to be indicated the certificate prescribed in Rule 66 of Central Govt. Accounts (Receipt and Payments) Rules, 1983 is furnished, and

(xiii) the admissibility of special pay, personal pay and various allowances claimed in an establishment bill should be scrutinised with reference to the rules or orders in force. A note of special pay admissible should be kept in the "Fly Leaf of Payment Register" (Form MTM 19) wherever maintained, against the name of the incumbent concerned. In case the changes in pay are not properly explained in the remarks columns of the pay bill, the amount may be kept in objection and the details called for separately. The pay bill need not be returned unpassed on this account.

### **3.7.2 CHECK OF INCREMENT CERTIFICATES**

Increment certificates should be examined to see that the increment claimed is according to rules and supported by facts stated and has actually accrued. This should be examined with reference to the entries in the "Fly Leaf of Payment Register where it is required to be maintained. It should also be seen:-

- (i) that the increment granted is admissible under F.Rs. 22-27 and 29.
- (ii) that the period of suspension is not treated as duty except in the circumstances explained in F.R. 54.
- (iii) that a proper note of the increment is recorded in Fly Leaf of Payment Register wherever it is maintained, over the initials of Treasury Accountant.

### **3.7.3 CHECK OF LAST PAY CERTIFICATES**

(a) The last pay certificates (in form GAR 2) are issued by Drawing and Disbursing officers in the event of transfer of a Government servant to another post or office under the jurisdiction of another drawing officer.

b) In checking these certificates, it should be seen:-

- (i) that the certificate is in the prescribed form and has been properly drawn up;
- (ii) that the extent of joining time availed of and the joining time pay are in conformity with Central Civil Services (Joining Time) Rules 1979 as amended from time to time.
- (iii) that no compensatory allowance is drawn during joining time except as provided in S.R. 7-C; and
- (iv) that pay or leave salary, if due for a period prior to joining time is drawn according to rates noted in the last pay certificate.

#### **Note:**

(1) The term 'undisbursed pay and allowance' includes nothing except pay and allowances drawn and due to an employee, but for some reasons not paid.

(2) Undisbursed pay and allowances may be retained by the Drawing Officer for a period not exceeding 3 months, provided suitable arrangements exist in his office for the safe custody of the money. The undisbursed pay and allowances should be refunded by short drawals from the bills and may be taken in reduction of expenditure under various detailed heads, if these are refunded in the same accounting year. Such recoveries pertaining to previous year shall be recorded under distinct minor head 'Deduct Recoveries of Overpayments' below the concerned major/sub-major head in the Appropriation Accounts.

The refunds against the undisbursed pay and allowances should be noted against the short drawals in the original bills.

**3.7.4** The Treasury Office shall maintain an Establishment Check Register (Form MTM 20) separately for each DDO under his payment and accounting control. All sanctions for creation of posts will be noted in this register in the relevant columns. In view of the issue of Min. of Personnel, Public Grievances & Pension (Dept. of Personnel & Training) O.M. no. 18011/1/86-Estt. (d) Dated 28-3-88 confirmation is made only once in the service of an official which will be in the entry grade subject to the fulfillment of the conditions prescribed and this issue has been de-linked from the availability of vacancies in the permanent posts in the grade. Therefore, the check to be exercised by the Treasury Officer may be limited to watch against the total number of posts sanctioned, the total number of persons in each section of establishment who are (i) drawing duty pay and (ii) are on leave including extra-ordinary leave or under suspension.

**3.7.5** They are indicated in the bills under the letters D(Duty) and L (Leave or Suspension) and the totals under 'D' and 'L' in respect of each section of establishment posted in the relevant sub-columns of the monthly column in the register, broken periods of less than a month being indicated by giving the number of days within brackets.

**3.7.6** The posting in the register will include the number for whom claims have been shown as paid in the monthly bill. This is necessary to ascertain the total number of persons paid salary against the sanctioned posts during a month. When the posting of all bills pertaining to an establishment in the register has been completed, a total should be struck against each section.

**3.7.7** Though it is the primary duty of the D.D.O. to obtain the sanction for extension/continuance of the temporary posts well in time, it is equally the responsibility of the Treasury Officer to ensure that salary claims are not entertained and paid as a matter of course even beyond the date of expiry of the sanctioned post. In cases where the sanction for the continuance of a temporary post otherwise a part of regular establishment and continued from year to year is not forthcoming even after three months from the date when it expired, payments should be made only after obtaining the prior specific approval of the Finance Department. In cases of posts sanctioned for a specific period, payment beyond the specific period should be made only with the approval of the Finance Department, if sanction for continuation of post is not available.

**3.7.8** Treasury shall also maintain, wherever required, a "Fly Leaf of Payment Register" (Form MTM 19 ) wherever necessary, wherein details like the name of the incumbent, his pay, special pay, personal pay etc. shall be noted. The increments drawn or any changes in the pay as indicated in the pay bills should be noted in this register. Similarly all cases of death, retirement, resignation and permanent transfer out of the establishment as also important events like suspension, withholding of increment etc. shall be noted in this register under the attestation of the Treasury Accountant.

### **3.8 CHECK OF OVERTIME ALLOWANCE CLAIMS**

**3.8.1** The grant of overtime allowance will be regulated in accordance with the orders contained in the Min. of Finance, Deptt. of Expenditure O.M. No.15011/2/EII(B)/76 dated 11/8/76 as amended from time to time read with the instructions issued by the Government of Mizoram from time to time. The following checks should be exercised in respect of bills in which overtime allowance is claimed.

(i) that the drawing officer has furnished the requisite certificates as prescribed in this O.M. alongwith the bills duly signed by him.

(ii) that the categories of staff for whom overtime allowance is claimed, are eligible for the same.

(iii) that the claims are made at the prescribed rates.

**Note:** Objection should not be taken to the grant of overtime allowance for a particular item of work which has been ordered by competent authority in public interest.

### **3.9 CHECK OF TRAVELLING ALLOWANCE BILLS**

**3.9.1** In checking the bills of travelling allowance the under mentioned checks may be exercised in order to see:-

- (i) that the journey was actually performed;
  - (ii) that it was necessary, and authorised by general or special orders;
  - (iii) that no bill has been submitted for it before;
  - (iv) that the amount drawn is correct with reference to rates and general conditions.
- In this connection it may be added that it is the duty of the Controlling Officer before signing or countersigning a travelling allowance bill, to scrutinise carefully the distances entered therein, but the amount claimed for the journey performed by railway and air where authorised specially, should be checked by the Treasury Officer with the help of the Railway time table and by the scheduled rates charged by the Indian Air Lines or Air Transport Company;
- (v) that the bills are prepared strictly in accordance with the provisions of Rule 90 of Central Govt. Account (Receipt and Payments) Rules 1983;
  - (vi) that the dates and hours of the commencement as well as end of the journeys (where necessary) and the purpose of journey are clearly stated in the columns provided for the purpose in the travelling allowance bill form;
  - (vii) that the bills are countersigned in all cases except where specifically authorised otherwise (see S.R. 191-193); and that the prescribed certificates have been furnished by the D.D.O.;
  - (viii) that the instructions for preparing travelling allowance bills as printed on the form of the T.A. Bill are duly complied with and irrelevant certificates scored out;
  - (ix) that the claims for the conveyance of motor-cycles, bicycles etc; during tour are supported by special orders of the authority competent to pass such orders, as required under S.R.81(a);
  - (x) that in case of journeys performed by road between places connected by rail, the charge for travelling allowance is supported by an order of the competent authority under S.R 31;
  - (xi) that the claims for travelling allowance for journeys performed to give evidence in a court under S.R. 154 are supported by the necessary certificates (a) of attendance and (b) non-payment of expenses by the court;
  - (xii) that in the case of bills for journeys on transfer, the claims are supported by:-
    - a. the certificates showing the members and relationship of claimant's family and the age of his children vide S.R.116(d);
    - b. the declaration of actual expenses incurred in transportation of personal effects, conveyances etc; vide S.R.116(e);
    - c. the certificate from the Controlling Officer that the charges on account of the personal effects have been scrutinized by him and that he is satisfied that these are reasonable; and
  - (xiii) that the charges have been classified according to the principles laid down in Rule 67 of the Government Accounting Rules, 1990.

## **GENERAL CHECK POINTS**

**3.9.2** The following are some points which will be useful in scrutinizing travelling allowance bills.

### **(A) Road Mileage**

- (i) Is inadmissible in addition to (a) permanent travelling allowance, (b) conveyance allowance and (c) contingent charges claimed towards taxi/scooter hire charges separately for transportation of official records.
- (ii) Short journeys within a radius of 8 kilometers of headquarters should not be added to journeys made on the same day beyond 8 kilometers radius for the purpose of arriving at the distance travelled on that day.
- (iii) Fraction of a kilometer should be omitted in the total of a bill for any journey.

### **(B) Daily Allowance**

- (i) See that the officer reaches a point outside the radius of 8 kilometers from his headquarters.
- (ii) See that the hours of departure from and arrival at headquarters are shown when daily allowance is claimed.
- (iii) is inadmissible in the following cases.
  - a. when joining first appointment
  - b. when on transfer
  - c. when on leave
  - d. in addition to permanent travelling allowance vide A(i) above
  - e. in addition to railway fare or actual expenses
  - f. within a radius of 8 kilometers vide B (i) above .
  - g. for halts at headquarters

### **(C) Conveyance Allowance**

- (i) See that there is sanction of the competent authority
- (ii) See to the specific terms of sanction, if any

### **(D) Railway Journeys**

- (i) Check fare with fare tables and see that they are not charged at a higher rate than admissible.
- (ii) Time of departure on and arrival from a railway journey should be stated on the bill when it is preceded or followed by a halt for which daily allowance is claimed.

### **(E) Travelling allowance is inadmissible**

- a. on proceeding on leave
- b. on rejoining from leave
- c. during leave of any kind
- d. on dismissal from public service; and
- e. in case of transfer at the officer's own request or for misconduct.

**Note:-** While checking the T.A bills, instructions issued by the Government of Mizoram from time to time shall be followed. The cancellation/reservation charges on unused air/rail tickets may be preferred by the claimants in T.A. bill form and should be classified under the head "Travel Expenses".

[Authority: Min. of Fin. Deptt. of Exp. O.M.No.19028/1/78-E-IV(B) dated 18.2.1981]

### **3.9.3 LEAVE TRAVEL CONCESSION TO CENTRAL SERVICE OFFICERS**

The grant of travelling concession to Central Service Officers serving at Mizoram for journeys to and from their homes as also to a place anywhere in India once in a block of four years during leave shall be regulated in accordance with the C.C.S.(Leave Travel Concession) Rules, 1988, as amended from time to time read with Instructions issued by the Govt. of Mizoram from time to time.

### **3.10 MEDICAL REIMBURSEMENT CLAIMS**

The following checks are to be exercised by Treasury Officers in respect of Medical Reimbursement Bills-

1. The bill for medical reimbursement should be prepared in Form GAR – 23.
2. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases, submitted by the Government servant along with essentiality certificates in Form 'A' or 'B'.
3. Treasury Officer is to examine as to whether the fees charged by the Authorised Medical Attendant is in accordance with the prescribed rates.
4. He is to examine that all the sub-vouchers tests etc. are duly countersigned by the Medical Officer and by the competent authority accepting the claim of medical reimbursement.
5. In respect of referred cases outside Mizoram, the claim is supported by necessary permission from H&ME Department.
6. Accommodation charges is restricted as per entitlement even if admission beyond entitlement is made on the advice of the attending Doctor (O.M. No. A.17014/5/91-HFW Dt. 22.7.97).

### **3.11 CLASSES OF CONTINGENCIES**

**3.11.1** The actual classification of contingent charges is determined by the orders of the Government. It will be found, however, on consideration of the dominant conditions governing the particular expenditure that all contingencies will fall into one or other of the following five classes-

- (a) Contingent charges met from a lump sum grant placed at the disposal of a disbursing officer for expenditure at his discretion, on certain specified objects. Such charges are known as Contract Contingencies and generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.
- (b) Contingent charges in respect of which scales have been laid down by competent authority. Such charges may be designated Scale Regulated Contingencies.
- (c) Contingent charges whether recurring or non-recurring which cannot be incurred without special sanction in each case of superior authority. These may be termed Special Contingencies.
- (d) Contingent charges, which though they may be incurred without special sanction, require the approval and countersignature of superior authority before they can be admitted as legitimate expenditure against the Consolidated Fund. Countersignature is ordinarily obtained after the bills are paid, but in rare cases it is necessary before payment. Such charges are known as Countersigned Contingencies.
- (e) Contingent charges which require neither special sanction nor countersignature, but may be incurred by the disbursing officer on his own authority, subject to the necessity

of accounting for them. Such contingencies may be termed Fully Vouched Contingencies.

**3.11.2** In checking contingent bills, it will be seen that

(i) each class of expenditure:

a. is a proper charge against the grant or appropriation concerned and is covered by provision of funds

b. has received such sanction as is necessary

c. has been incurred by a Government servant competent to incur it.

(ii) such vouchers as are required to be enclosed have been submitted keeping in view provisions of Rule 111(3) of Central Govt. Account (Receipt and Payments) Rules, 1983.

(iii) the certificates required under the General Financial Rules have been recorded

(iv) the rates are apparently not extravagant and the expenditure is not prima facie more than the occasion demands

(v) that the bills are in proper form and that the classification is correctly recorded therein

### **3.12.1 CHECK OF SPECIAL CONTINGENCIES**

(a) In respect of special contingencies, the principal duty of the Treasury Officer is to watch the expenditure against the necessary sanction of superior authority. For this purpose a register should be maintained (Form MTM 21) in which every order sanctioning special expenditure, should be entered as soon as it is received and, as each charge comes up for check a note of the bill in which it is included, and of the fact that it has been checked, should be made in the final columns. Where expenditure against a lump sum sanction is incurred in instalments, the progressive outlay must be watched against the sanctioned total. When an order of sanction contains no indication of the amount or limit of expenditure sanctioned, enquiry should be made from the authority which issued it, and charges should not be admitted until complete sanction is received.

(b) In preparing the register of Special Charges the following instructions should be followed:-

1. Separate pages should be set apart for different classes of expenditure and for different officers incurring expenditure.

2. When opening a new register orders which are still in force should be carried forward into it from the old register along with progressive expenditure so far incurred there against.

**Note 1.** - The sanctions entered in the Register of Special Charges will not be confined to sanctions of contingent charges proper. Special sanctions of refunds, advances and the like also will be recorded in this register and the charge admitted according to the method prescribed in this paragraph.

**Note 2.** - The entries of payments made in the Register of Special Charges should be attested by the Treasury Officer as he passes each bill for payment.

### **3.13 CHECK OF COUNTERSIGNED CONTINGENCIES.**

#### ***A-Bills countersigned after payment-***

**3.13.1** In the case of bills countersigned after payment, the money is actually drawn on an abstract bill, and the Treasury Officer as indicated by its countersignature, subsequently receive the approval of the superior authority on the monthly detailed

countersigned bill. Both the abstract bill and the detailed monthly bill require scrutiny in the Treasury Office.

**3.13.2** While checking abstract contingent bills, it should be seen whether the officers drawing abstract bills are, in all cases, authorised to do so. Assistant Treasury Accountant/Treasury Accountant should ensure that the amount drawn on an abstract contingent bill is placed under objection. Objections regarding want of detailed bills, vouchers, subvouchers etc; should be pursued vigorously. Cases in which detailed bills are not furnished within the normal period prescribed in Rule 118 of Central Government Account (Receipt and Payments) Rules, 1983 should be reported to the Controlling Officer by name and thereafter, if necessary, the matter should be reported first to the Head of the Department by name and that failing to produce the desired result, the matter should be reported to the Accountant General

**3.13.3** Adequate cautions should be exercised in passing detailed bills which are supported by invoices which are found to be old compared to the date of drawal of the abstract bill.

**3.13.4** On receipt of detailed adjustment bills, they should be carefully checked on the points indicated in paragraph 4.17.2. In addition it should be seen:-

1. that the bill is duly countersigned wherever so required;
2. that the charges included in it cover the amounts drawn in lump sum and are classified as in the abstract bills; differences or disallowances should be noted for recovery and adjustment should be made, if necessary on account of misclassification.

**3.13.5** Except on points covered above the Treasury Officers should not disallow any items included in a countersigned bill which are within the powers of sanction of the countersigning officer. He should however, draw the attention of the latter to any expenditure which seems questionable or in comparison with like charges elsewhere, excessive in respect of rate, price or amount and may, if he deems it advisable, specially address the Department on the subject.

**3.13.6** When the Accountant has completed his check and has ticked off each item supported by a voucher in token of his having seen and passed the bill, he should record his enfacement passing the bill or objecting to it, upon the bill itself. He should then make the corresponding or partial adjustment both in the register and the Objection Book (Form MTM 22) taking steps to remove any objection still outstanding.

#### ***B-Bills countersigned before payment***

**3.14.1** Where countersignature is required before payment, there will be no abstract bill but payment will be made on a detailed bill. In that case, the detailed bill may be entered in and submitted along with the 'Special Charges Register'. Accountant will, of course, make no entry in the 'Objection Book' unless some item in the detailed bill itself is objectionable.

### **3.15 CHECK OF FULLY-VOUCHED CONTINGENCIES**

**3.15.1** Payment of fully-vouched contingencies will be made on detailed bills. No registers need be maintained for the record of these bills except in cases where the Treasury Officer is requested by the Government to check the charges of individual disbursing officers against a lump sum appropriation placed for the purpose at the disposal of a single higher authority. The actual check should be conducted as in the case of bills countersigned before payment.

### **3.16 PERIODICAL CHARGES REGISTER (FORM MTM 23)**

**3.16.1** Sanctions to recurring contingent charges are noted in the Register of Periodical Charges, each payment as it is checked being posted with the necessary reference in the appropriate monthly columns. Ordinarily the register should be used only in cases in which sanctions other than those of the disbursing or countersigning authorities are involved.

**Note 1.-** The pay of the contingency paid staff need not be entered in the Register of Periodical Charges.

**Note 2.-** Periodical charges such as water, conservancy taxes etc, do not require the sanction of a higher authority when they are assessed by competent authority and the assessment is certified by a Public Works Divisional Officer or the departmental officer concerned according as the buildings are or not borne on the books of the Public Works Department. Such charges should not, therefore, be entered in this register.

### **3.17 CONTINGENT CHARGES FOR WAGES OF MAZDOORS AND PAY AND ALLOWANCES OF STAFF PAID FROM CONTINGENCIES**

**3.17.1** Contingent charges on account of wages of Mazdoors engaged on manual labour and paid at daily or monthly rates should be admitted in Treasury Office on the authority of a certificate signed by the disbursing officer to the effect that the mazdoors were actually entertained and paid. Contingent charges on account of pay and allowances of all other staff paid from contingencies should be admitted in the Treasury Office on the authority of the certificate regarding entertainment, disbursement etc, prescribed in Central Government Account (Receipt and Payments Rules, 1983).

### **3.18 CALL CHARGES**

**3.18.1** Offices/Officers having telephones with ISD/STD facilities are responsible for all calls that may be made from their telephones. Even if some of the items in bills received from the Department of Telecommunications, pertain to unavoidable private calls of officials and they have to be paid in full by the concerned official who availed of the facility. Simultaneously, arrangements should be made for suitable recovery from the official (s) for the private calls (s), and the amounts duly accounted for.

**3.18.2** Treasury Officer should check that bills for phone calls are restricted within the ceiling limit laid down by General Administration Department from time to time.

**3.18.3** Recoveries made from Government officials on account of private calls may be adjusted in reduction of expenditure and not credited as revenue receipts in Government accounts. (Authority : C.G.A's File No. S. 14011/1/79/TA)

### **3.19 FEE FOR ENGAGEMENT OF LAWYERS**

The following points may be borne in mind while passing such bills:-

**3.19.1** Annexure to Schedule V of the Delegation of Financial Powers Rules 1993 issued by Finance Department and as amended from time to time indicates the extent to which various authorities have been delegated powers to incur expenditure on payment of legal charges either on account of fees to barristers, pleaders etc, or the institutions of law suits or prosecution cases etc, as well as in connection with arbitration

cases. It should be seen that the sanctions to the expenditure on legal charges etc, conform to the limits prescribed therein.

### **3.20 GRANTS-IN-AID BILLS**

**3.20.1** In checking the sanctions for grants-in-aid it should be ensured that:-

(a) sanctions have been accorded by a competent authority in terms of the relevant Delegation of Financial Powers Rules, 1978;

(b) sanctions are so worded that there is a specific direction for the payment of the specified amount, instead of merely conveying an approval for the sanction of the grants-in-aid;

(c) they indicate invariably, whether the grants-in-aid are recurring or non-recurring.

**3.20.2** A 'Register of Payment of Grants-in-aid' shall be maintained in Form MTM 24. All sanctions should be noted in this register under proper attestation and the bills received against such sanctions should also be submitted after exercising necessary checks, along with the register and the fact of passing of the bill noted therein.

**3.20.3** In the case of grants-in-aid bill, it should be seen that the prescribed certificates have been recorded thereon where the power of sanctioning the grants-in-aid is delegated to the subordinate authority subject to the previous fulfillment by the grantees of certain conditions. For example, grants may be made to educational institutions which satisfy specified standards in respect of number of scholars, methods of instruction and the like. In such cases, if the orders sanctioning the grant quote the relevant rules, such bill should ordinarily be accepted on the expressed or implied certificate of the sanctioning authority that the prescribed conditions have been fulfilled.

**3.20.4** It should be watched that grants are not, except in special circumstances, paid in excess of actual requirements of the grantee for the financial year or say, for the period of one year from the date of issue of the letter sanctioning the grant and that any general or special orders for releasing a particular grant in instalments are complied with. The extent of the check of the expenditure from a grants-in-aid by the grantee depends on whether the grant is conditional or unconditional. Where no condition is attached to a grant, no enquiry need be made as to the manner in which the grant is utilised by the grantee. Wherever conditions are attached to the utilisation of a grant (in the shape of specification of the particular objects on or the time within which the money must be spent) the receipt of formal utilisation certificate from the sanctioning authority should be watched through the said register.

### **3.21 SCHOLARSHIP BILLS**

**3.21.1** In the case of those stipends and scholarships which are considered to be important in view of their value or governing conditions or other similar considerations, the check should be conducted by numbers only.

**3.21.2** Check by numbers will consist in seeing that:-

(i) the sanctioned scale is not exceeded,

(ii) there is no excess over the total amount sanctioned for the scholarship, and

(iii) the scholarships are drawn only for the period for which they are sanctioned.

**3.21.3** The bills for educational scholarships, stipends etc., should be checked with a view to see that they have been drawn in accordance with the procedure laid down in the relevant Treasury Rules etc., and that necessary certificates showing that the prescribed conditions have been fulfilled, are furnished along with the bill or separately, as may be necessary.

**3.21.4** Scholarship bills should be posted in the register in Form MTM-28 in the same manner as Register of Grants-in-aid except for the column meant for watching receipt of Utilisation Certificates.

### **3.22 LOANS AND ADVANCES BILLS**

**3.22.1** In respect of loans and advances to public sector undertakings, autonomous bodies etc., the sanctions should be examined and the reasons for any unusual conditions included therein, if any e.g., remission of interest in an individual case, should be enquired. It has to be seen that the conditions of repayment of loans and advances are complied with by the debtor and the Treasury Office should exercise a close watch over repayment of principal and realisation of interest wherever necessary. In reviewing the outstanding loans and advances, special attention should be directed to irregularities in payments, acknowledgement of balances and unrealizable and doubtful assets. During the pre-check of a loan or advance bill, it should be seen that:-

(a) the amount claimed is in accordance with the sanction order, and

(b) the conditions to be fulfilled before payment, if any, are actually fulfilled and a certificate to that effect is recorded on the bill.

For watching the recovery of loans, Loan Register(s) are to be maintained in Form MTM 25

**3.22.2** The responsibility for calculation of interest on interest bearing advances, recoverable from the loanee Government servant will be that of the head of office/drawing and disbursing officer both for gazetted and non-gazetted Government servants. The heads of offices would, however, be responsible for obtaining mortgage bonds and agreements and ensuring that necessary insurance, as required under the rules, is effected.

**3.22.3** Treasury Officers will be responsible for (a) checking the correctness of the interest recovered by the drawing and disbursing officer, and (b) confirmation of the correctness of the balances as shown in the recovery schedules and pointing out discrepancy, if any, to the concerned drawing and disbursing officer.

### **3.23 LONG TERM ADVANCES TO GOVERNMENT SERVANTS i.e. ADVANCES RECOVERABLE IN NOT LESS THAN 60 MONTHLY INSTALMENTS**

**3.23.1** Advances drawn must be checked in full. It should be seen:-

(i) that every advance has been sanctioned by competent authority in accordance with the rules governing it;

(ii) that the amount drawn does not exceed the amount sanctioned and permissible under the rules;

(iii) that it is properly recorded;

(iv) that repayments are regularly made as required by rules and are duly accounted for;

(v) that the balance outstanding at the close of each financial year is communicated to and accepted by the Government servant. For this purpose, a statement of outstanding

balances should be furnished to the D.D.O. concerned with the observation that non-receipt of any comments within two months would be treated as acceptance of balance by the D.D.O./Govt. servant concerned;

(vi) that in case the repayment of the advance is neglected and/or irregular the matter is reported to the sanctioning authority; and

(vii) that the certificates regarding availability of funds have been issued by the competent authority before issue of sanction and incorporated therein.

**3.23.2** The recovery of the advances should commence with the first issue of pay, leave salary or subsistence allowance as the case may be after the advance is drawn (Rule 24 of Compendium of Rules on Advances).

**3.23.3** It should be ensured that a certificate signed by the sanctioning authority to the effect that agreement in Form II or Form III of Compendium of Rules on Advances, as the case may be has been signed by the Government servant drawing the advance and that it has been examined and found to be in order, is attached to the bill for drawal of Motor Car Advance.

**3.23.4** The H.B.A. Rules shall govern the grant of House Building Advance.

### **3.24 CHECK OF BILLS FOR SUPPLY OF STORES AGAINST CONTRACTS, PURCHASE ORDERS AND AGREEMENTS ETC.**

**3.24.1** The following checks are prescribed in respect of bills for purchase of stores:-

(i) that there is provision of funds authorised by the competent authority;

(ii) that there exists sanction either special or general accorded by the competent authority authorising expenditure;

(iii) that the purchases are made economically and in accordance with the rules and orders made by competent authority;

(iv) that the purchases have not been split up so as to avoid the necessity of obtaining the sanction of higher authority; and

(v) recommendation of DPAB/SPAB where necessary have been obtained and duly approved by the Government.

(vi) NAC/NOC from P&S Department is obtained wherever necessary.

### **3.25 FINAL POST CHECK OF BILLS PAID AFTER PRE-CHECK**

**3.25.1** The Treasury Officer will ensure that in respect of all payments made after pre-check, a final receipt for the full amount passed has been received and attached to the bill in the prescribed form. This check may be conducted at the end of each month. For this purpose, the Treasury Officer should nominate Asst. Treasury Accountant/Treasury Accountant who should check that the acknowledgement is attached to each bill and record a certificate to this effect in a Register in Form MTM 26 to be opened for this purpose.

## CHAPTER 4

### COMPILATION, CONSOLIDATION OF ACCOUNTS

#### 4.1 COMPILATION OF VOUCHERS IN THE ACCOUNTING SECTION

**4.1.1** The Cheque Section sends the daily memorandum of pre-checked payments in the form of carbon copies of the relevant page of the Register of Cheques Delivered in Form MTM-11 to the Compilation Section, along with the vouchers.

(i) On receiving them, the Compilation Section should verify that (a) all the vouchers mentioned in the Daily Memorandum have been received and (b) that the amount and totals have been correctly entered. For any cheque issued in place of a time-barred cheque, it should be checked that the time barred cheque has been duly cancelled and treated as voucher, and classified as minus credit to the head 8670-Cheques and Bills.

(ii) After these verifications, one copy of the Daily Memorandum shall be returned to the Cheque Section as acknowledgement for the vouchers received. Similar action will be taken on the copy of list of payments along with paid vouchers received from the Cheque Section.

(iii) If any voucher is found missing, the fact should be entered in the relevant memo/list of payments and efforts should be made to trace or obtain it. If it is not traced or obtained before completing of month's posting, the amount of the voucher should be posted against the minor heads 502- Expenditure Awaiting Transfer to Other Heads under the relevant functional major head of the Department.

**4.1.2** The grand total of the amount of cheques delivered during the entire month as derived from the Memos or Lists of payments, should be posted on the credit (receipt) side in the Classified Abstract. The posting will be against the inner column 'Original' under the minor heads 'Treasury Cheques' and 'Departmental Cheques' respectively, under the major head '8670-Cheques and Bills'.

**4.1.3** (i) The vouchers should be compiled by posting in the Compilation Book or Compilation Sheet in Form MTM 27, on the same day on which they are received from the Cheque Section. The gross amount of the vouchers against various units of appropriation including Public Account should be posted against the concerned heads.

(ii) The deductions and recoveries shown in payment vouchers like income-tax, surcharge, education cess, MSGEGIS contributions, licence fee, recovery of house building advance, motor car advance, G.P. Fund contribution etc, will be compiled under each of the relevant head concerned. If a credit is adjustable in the books of another accounts authority finally, the 'Treasury Suspense' head will be initially operated for accounting.

(iii) The recoveries of overpayments effected in the same accounting year whether in cash or by deduction from a bill shall be taken as reduction of expenditure under the concerned detailed head of account. If such recoveries pertain to previous year(s), they shall be recorded under a distinct minor head, "911- Deduct Recoveries of Overpayments" below the concerned major/sub-major head.

(iv) The Treasury Officer should ensure on each day that the total amount of cheques delivered during the day and that appearing under the head 'Treasury Cheques' in the compilation sheet tally. Correctness of posting of each voucher in the compilation sheet should be checked by tallying the total of the debits under various detailed heads with

the total of the credits which represents the deductions/recoveries plus the net amount of the voucher.

**4.1.4** At the end of each month, the grand total of the debits for all the vouchers in the compilation sheet(s) should be tallied with the grand total of the credits therein.

**4.1.5** (i) Where payment of salary for the month of March is made by bank drafts (outstation salary bills), the bank accounts for the payment in its daily scroll on the day of issue of the bank drafts in the month of March itself. In these cases, Treasury Officer will debit the net amount of such bank drafts issued to the suspense head 'Outstation Pay Bills for March' under the minor head 'Suspense Accounts (civil) below the major head '8658 Suspense Accounts' and afford credit against it to the minor head 'Treasury Cheques' below the major head '8670 Cheques and Bills'.

(ii) In March itself on receiving the payment scroll from the bank, the minor head 'Treasury Cheques' would be cleared by minus credit and against it credit afforded to the minor head P.S.B. Suspense'/ Private Bank Suspense below the major head '8658- Suspense Accounts' or to the head '8675 - Deposits with Reserve Bank Central (Civil)', as the case may be. The debit under the suspense head would be cleared by the Treasury Officer in April by debiting the salary head for the gross amount and minus debiting the head 'Outstation pay bills for March' and crediting the relevant receipt/recovery heads of accounts by proposing transfer entries in the first week of April, to ensure prompt clearance of the suspense head.

## **4.2 COMPILATION OF RECEIPTS**

**4.2.1** When scrolls are received from the bank(s) along with the challans, the entries in the scroll should be tallied with the individual challans and the totals checked. If any challan is missing, the same should be specifically noted in the register in Form MTM-17 (i) for obtaining from the bank and

(ii) for exhibiting against the sub head 'Receipts Awaiting Transfer' (RAT) in the accounts, if they are still awaited at the end of the month. On receipt of the challan, the entry under the head Receipt Awaiting Transfer would be cleared by accounting the same under the relevant receipt head of account.

**4.2.2** The receipts under the relevant major, minor and sub/detailed heads of accounts should be compiled in Compilation Sheet(s) by using separate sheet or portion for booking credit against each bank account. At the end of each month, it should be checked that the grand total of the credits in the compilation sheet tallies with the grand total of the amount of all the receipt scrolls posted in the register in Form MTM 17.

**4.2.3** If any separate procedure for compilation has been prescribed by CBDT/CBEC for compilation of accounts for revenues collected under the provisions of their schemes, they would be followed notwithstanding the above instructions.

## **4.3 TRANSFER ENTRIES**

**4.3.1** Transfer Entries are the entries relating to the transfer of an item from one head of account to another, wherever necessary and are prepared. While making transfer entry, there shall be only one major head on one side while debit or credit against it may be given to various heads, and vice-versa. All the particulars explaining the nature of the adjustment and the grounds for the correction must be clearly stated in a transfer entry.

**Note:** The accounting package in **COMPACT** itself takes care to prevent any error in classification, and largely avoids the necessity of transfer entries caused by misclassification. However, for periodical adjustments and clearance of PSB Suspense while accounting the bank scrolls and put through statements, the transfer entries are still required to be prepared to be accounted for in the computer generated accounts.

#### **4.4 CHECKS TO BE EXERCISED BY THE TREASURY OFFICERS**

Each Treasury Officer shall satisfy himself that no voucher/challan has been omitted from posting during compilation.–

(i) This will be done by the scrutiny of Compilation Sheets to see that –

(a) the checks prescribed in para 4.1.4 ante are exercised, and

(b) the total number of vouchers/challans posted each month in compilation sheets is equal to the number of vouchers/challans accompanying the daily memos/lists of payments and receipt scrolls for that month.

(ii) For the figures posted in the classified abstract under the following heads, which are drawn from a source other than the compilation sheets, it has to be seen that -

(a) posting of figures under the major head 8670-Cheques and Bills for both original and responding entries are correct, by counter-checking them with the monthly totals of columns 2 and 3 of the Treasury Officer's check register. This has to be maintained by the Treasury Officer personally in Form MTM-15.

(b) posting of figures against the minor head Public/ Other Nominated (Private Sector) Bank Suspense and/or Deposits with Reserve Bank (Central Civil) Headquarters against the major head 8675 Deposits with Reserve Bank are correct, and drawn from the total in the register in Form MTM- 17.

(c) posting against the minor head Expenditure Awaiting Transfer and Receipt Awaiting Transfer under the functional major head of the Department is correct and supported by necessary details as required to be maintained vide paras 4.1.1. and 4.2.1. (However, no balance under these minor heads should remain outstanding at the end of the year).

(d) For each month, the grand total of Part I of the abstract tallies with the grand total of Part II.

#### **4.5 RENDITION OF MONTHLY ACCOUNTS BY TREASURY OFFICES**

**4.5.1** Each Treasury Office shall send a monthly account to the Accountant General Office, in the format prescribed by, by the 7th of the following month. The account shall show the monthly as well as progressive figures of receipts and payments up to the final level of classification. The expenditure has to be exhibited grant-wise and separately against each primary unit of appropriation showing Plan and Non Plan, Voted and Charged expenditures. At the end of the account, a proof sheet shall be attached showing Grant-wise/Major head-wise totals, separately for Plan and Non-Plan, Voted and Charged Expenditures along with the grand totals, to ensure that the total of receipts match with the total of payments and the account is balanced.

## CHAPTER 5

### BANK RECONCILIATION - EXPENDITURE ACCOUNTS TRANSACTIONS

#### 5.1.1 Revised scheme of Reporting Government Transactions

The procedure of payment and reporting of expenditure transactions of Ministries/Departments introduced at the time of departmentalization of accounts in April, 1976, has undergone a change with the introduction of Focal Point System. This revised scheme of reporting, accounting and reconciliation of expenditure accounts as introduced from 1-5-1989 will also be followed in the Treasury Payments by Cheque System introduced by the Government of Mizoram.

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

- (ii) Payment/receipt scrolls are to be prepared on daily basis in quadruplicate by the dealing branch of the bank in the prescribed form giving the daily scrolls a running serial number for each accounting year from 1st April, to 31st March. These numbers on the scrolls shall bear the 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 dealing bank branch will send two copies of Receipt/Payment scrolls to the designated Focal Point branch of the bank on daily basis, along with the paid cheques/challans. The dealing branch will not send any copy of scroll directly to the Treasury Officer and retain 2 copies themselves;
- (iv) The Focal Point branch may also act as a dealing branch in addition to being the Focal Point branch. As a focal point branch, It will check the accuracy of the scrolls/paid cheques/challans rendered to it by the dealing branches linked to it. The Focal Point branch will prepare Treasury Officer wise Main Scroll in triplicate, as per Annexure 1 in case of State Bank of India and as per Annexure 1A in case of Reserve Bank of India and other Public/Private Sector Banks. It will be prepared separately for each Treasury on a daily basis. The Focal Point branch will send two copies of the Main Scroll along with original copy of the scroll with relative instruments received from various dealing branches, including its own, to the Treasury Officer on a daily basis. The scrolls of dealing branches along with documents attached to the original Main Scroll should be in the same order, in which entries are listed in the Main Scroll. The Focal Point branch will stitch and retain the duplicate copy of scrolls for its record without the instrument, received from dealing branches. After verification, the Treasury Officer will certify and return the second copy of Main Scroll (without documents) to the Focal Point branch, within 24 hours of its receipt.

**Procedure for 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 of evidence for receipt/payments from Government account, dealing/Focal Point Branch should take utmost care to ensure these are not lost or misplaced during the handling of documents. However, in the event of loss or misplacement of documents during transit, the Focal Point branch should obtain certificate from the dealing branch against such challan/paid cheques in Annexure 3 & 4 respectively, and attach it with the scroll. These certificates should also be serially numbered and indicated against the entry in the relevant scroll. Such scrolls of the dealing branch should not be included in the Main scroll unless a certificate as mentioned above supports it.

(b) Similarly, in the event of loss/misplacement of scroll along with the documents during transit, the Focal Point branch should obtain duplicate copy of the scroll along with Certificates in lieu of challans/paid cheques and include them in the 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 giving reference to the corresponding certificates/scrolls. The scroll/documents should be marked "for record and not for accounting" in order to avoid double accounting.

(v) After the close of the month, the Focal Point branches will prepare the Date wise 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 authorized Banks. It will be prepared Treasury Officer wise based on the daily Main Scrolls already sent to Treasury Officer. Four copies of DMS will be sent to Treasury Officer for verification by 3rd of the succeeding month. Two copies of the duly verified statement will be returned by the Treasury Officer to the Focal Point branch within three days of receiving it, while one copy of the duly verified statement will be sent to Accountant General Office by 8th of following month. The fourth copy will be retained by the Treasury Officer for his record.

(vi) The Focal Point branch will be responsible for reconciliation of accounts with the respective Treasury Officers and rectification of discrepancies pointed out by the Treasury Officer. The Focal Point branch will carry this out through a separate 'Error Scroll' and report it to Treasury Officer/Link Cell for necessary action.

**Methodology for adjustment of wrong debit/credit :**

The mistakes and discrepancies caused by erroneous debit/credit entry in the scroll will be rectified by withdrawal of the erroneous debit/credit by minus debit or minus credit, as the case may be. Rectification should not be done by passing of contra credit/debit adjustment by the banks. The methodology for adjustment carried out through error scroll is illustrated below :

a. The Focal Point branch will incorporate the Receipt and Payment figures of the dealing branches from the branch scroll and carry out minus or plus entry as required, in the main scroll. The aggregate receipt and payment figure arrived at in the Main Scroll after carrying out minus or plus entry should be reported to RBI, CAS for settlement.

b. For the purpose of inter-branch settlement, the minus "Receipt" will be treated as "Payment" and minus "Payment as "Receipt", and the branch account will be debited or credited accordingly.

c. If the overall position arrived in the Main Scroll after carrying out all the Receipt and Payment transactions reveals a minus figure, it should be reported as such. However, for the purpose of inter-branch adjustment/settlement, the minus Receipt will imply Payment while minus Payment would mean Receipt.

An illustration of the minus adjustments is furnished below :

**Illustration:** A particular bank branch had effected Receipt transactions of Rs.1,54,000 and Payment transactions of Rs.2,60,000 on 5th March in respect of Treasury Officer “B”. These transactions had been wrongly reported as 5,14,000 & 6,20,000 as receipt and payment respectively. The bank carried out corrections on 9th March, 2007. The Receipt and Payment transactions of Treasury Officer “B” at that branch on that date were Rs. 48,00,000 (R) and Rs. 78,00,000(P).

Adjustment entries would appear in the scroll as under:

#### **PARTICULARS IN THE ERROR SCROLL**

	<b>R</b>	<b>P</b>
Correct transactions of 5th March, 2007	1,54,000	2,60,000
Withdrawal of wrong figures reported earlier	(-)5,14,000	(-)6,20,000
<b>Total</b>	<b>(-)3,60,000</b>	<b>(-)3,60,000</b>

These minus figures will be adjusted in the day’s scrolls (Receipts or Payments as the case may be) on 9th March, 2007 as follows :

	<b>R</b>	<b>P</b>
Total transactions of 9th March,2007 (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
<b>Total</b>	<b>(+)44,40,000</b>	<b>(+)74,40,000</b>

## **5.2 ACTION IN TREASURY OFFICE**

(i) When a cheque is issued by the Treasury Officer the amount is booked by debiting the concerned head of account and crediting the suspense head “8670 - Cheques & Bills”. After the cheque is cleared, daily scroll is sent by the branch of the bank on which the cheque is issued, to the Focal Point branch. The daily scrolls show the details of transactions that have taken place at the bank on that day, reflecting every item of payment by the paid bank supported by the cheques issued by the Treasury Officer. Similarly, the Receipt scroll shows every item of receipt supported by challans for all credits in favour of the Treasury Officer. Treasury Officer receives these scrolls of dealing branches alongwith the Main Scroll from the Focal Point branch, supported by paid cheques/receipted challans.

(ii) On receiving the original copy of Main Scroll, along with other documents, the Treasury Officer should exercise the following checks:

- a. that the paid cheque is genuine and was issued by the Treasury Officer and it was not time barred on the date of payment;
- b. that the amount of paid cheque matches 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 correctly pertains to the Treasury Officer 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 number and date of payment or details of receipt;
- 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 branch Scrolls and Daily Main Scrolls are in consecutive order.

(iii) After carrying out above checks, the Treasury Officer should record a certificate of verification on the Main Scroll and return the duly verified duplicate copy to the Focal Point branch within 24 hours of its receipt.

(iv) If any paid cheques/challans/scrolls not relating to the Treasury Officer has been included in the Main Scroll, it should be returned to Focal Point branch for amendment in the Main Scroll, by personal contact. The Treasury Officer may however, accept the payment/receipt certificate issued by the bank against the missing paid cheque or challan. Any item that is not supported by a paid cheque/challan or the certificate mentioned above should be got deleted from the Main Scroll, but they can be included in the subsequent Main Scroll on getting the relevant challan/paid cheque/certificate of payments/receipts. Any discrepancy observed has to be got immediately rectified by the Treasury Officer from the Focal Point branch, by personal contact.

(v) Every item of receipt including refunds of unspent amount that is accounted as reduction of expenditure, should be adjusted by crediting/minus debiting the challan amount to the relevant receipt/functional expenditure head of account. This will be done by affording contra debit to "PSB Suspense" head below Major Head 8658 Suspense Account. Similarly, total of all the accepted payment items should be adjusted by minus credit to the head "8670 - Cheques and Bills" - Treasury Cheques by contra credit to the head "PSB Suspense". The Treasury Officer shall maintain a register of "Public/Private Sector Bank Suspense" in Form MTM - 17 and post each day's receipts and payments in it, as per the daily Main scrolls of Receipt/Payment received from the Focal Point branch. One page in the register may be used for compiling the aggregate monthly transactions reported by the 'Focal Point' branch. The Treasury Officer 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) Treasury Officer should see that four copies of the Date wise Monthly Statement showing the daily total of payments and receipts are received from the Focal Point branch, by 3rd of the following month. If the DMS is not received by the stipulated time, it should be obtained by the Treasury Officer through personal contact. The figures of

daily totals in the DMS should be checked with the corresponding totals 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 sent earlier to the Treasury Officer;
- b. that in case an item not pertaining to the Treasury Officer 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 Scroll, the Focal Point branch should be contacted to provide the scroll with supporting documents for the 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 amount of the DMS has been worked out correctly.

(vii) After carrying out the above checks, the Treasury Officer should record his certificate of verification on it. Two copies of duly verified DMS should be returned by Treasury Officer to the Focal Point Branch within 3 days of its receipt. Out of two verified copies, one will be sent to Accountant General Office to reach him by 8th of the following month. Original copy of DMS with the recorded verification should be retained by the Treasury Officer.

(viii) The Treasury Officer should prepare a statement of monthly reconciliation between DMS amounts and the amounts booked under "8658 - Suspense Accounts-PSB/Private Sector Banks Suspense" in Form MTM - 29. The statement will also give proper explanation or reasons for any difference with reference to DMS, along with the action taken for the clearance of difference. The Treasury Officer should ensure the submission of monthly reconciliation statement along with the monthly accounts, to the Accountant General Office.

(ix) In order to have age wise analysis of balances under "PSB/Private Sector Bank Suspense", the Treasury Officer should keep a record in the form prescribed for Abstract of objections in Form MTM-26.

**Annexure 1**

**STATE BANK OF INDIA**

**DAILY MAIN SCROLL - EXPENDITURE ACCOUNTS**

**FOCAL POINT** \_\_\_\_\_ **BRANCH ( CODE NO. \_\_\_\_\_ )**  
**NAME & CODE NUMBER OF THE TREASURY** \_\_\_\_\_  
**RUNNING SR. NO.** \_\_\_\_\_ **DATE** \_\_\_\_\_  
**SPECIAL ACCOUNT CODE NO. OF Treasury** \_\_\_\_\_

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		Payments		Remarks
					Rs.	P	Rs.	P	
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 Treasury Officer on day to-day basis.
3. Duplicate copy duly verified by Treasury, 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 5.1.2 (iv)*

**MAIN SCROLL - EXPENDITURE ACCOUNTS**

Name of Focal Point Branch : ..... Code No. ....  
Name of Treasury: ..... Code No.....  
Running Sr. No. ....

Sr. No.	Name of Dealing Branch	Date of Transaction at dealing branch	Receipts Rs.	Payment Rs.	Remarks
	Sub-Total				
	Transactions of Focal Point Branch				
	<b>Grand Total</b>				

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 Treasury Officer on a day-to-day basis.
3. Duplicate copy duly verified by Treasury Officer, 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**

**Annexure 2**  
*Vide Para 5.1.2 (vi)*

CARE : To be compiled and handed over to Treasury Officer by 3rd of each month

**STATE BANK OF INDIA**

.....

.....

(CODE NO.)

(BRANCH NAME)

EXPENDITURE TRANSACTIONS OF \_\_\_\_\_ TREASURY

MONTHLY STATEMENT OF RECEIPTS & DISBURSEMENT FOR THE MONTH OF  
 \_\_\_\_\_ 20 \_\_\_\_\_.

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

DATE	RECEIPTS		DISBURSEMEN TS		INITIAL OF SUPERV. OFFICIAL
	Rs.	P	Rs.	P	
TOTAL					

\_\_\_\_\_ 20 \_\_\_\_\_

BRANCH MANAGER

Instructions for completing the form :

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

**Annexure 2-A**  
*[Vide Para 5.1.2 (vi)]*

**Expenditure Accounts - Monthly Statement of Receipts & Disbursements for the Month of ..... 20.....**

Name of Bank  
 Name of Focal Point Branch  
 Name of Treasury

Code No.  
 Code No.  
 Code No.

DATE	RECEIPTS		DISBURSEMENTS		INITIAL OF SUPERV. OFFICIAL
	Rs.	P	Rs.	P	
<b>TOTAL</b>					

..... 20.....

Branch Manager

**Annexure 3**  
*Ref.Para 5.1.2 (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  
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 4**  
*Ref.Para 5.1.2 (iv)*

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

Certified that a sum of Rs..... (Rupees.....only)  
was paid to.....(Name of the party) on .....by  
debit to drawing account maintained in the name of ..... (Name of  
DDO) on behalf of Treasury Officer, ..... 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

# **MIZORAM TREASURY MANUAL (M.T.M.)**

## **FORMS**

## LIST OF FORMS

No. of Form (MTM Series)	Name of Form	Reference to Para
(1)	(2)	(3)
1	Stock Register of Cheque Books/Forms	Para 9 of App.2
2	Account of Cheque Forms	Para 11, 12 of App.2
3	Intimation to Bank Regarding use of Cheque Book	Para 13 of App.2
4	Bill Diary	2.2.1
5	Token Register	2.2.1
6	Certificate of Tokens	2.2.2
7	Token Census Register	2.2.3
8	Enquiry Regarding Token Numbers of Outstanding Pre-Check Bill	2.2.3
9	DDO wise Bill passing Cum Expenditure Control Register	2.3.3, 3.2.1
10	Register of Cheques drawn	2.3.5
11	Register of Cheques delivered	2.3.5
12	Register of requisition of Bank Drafts	2.3.4
13	Letter forwarding Cheque/Bank drafts	2.3.4
14	Bill Return Memo	2.6.1
15	Treasury Officer's Check Register of Outstanding Pre-Check Cheques	2.7.5
16	Register Valuable	1.8
17	Register of Public/Private Sector Banks Suspense/Reserve Bank Deposit	1.7.3

18	Monthly Reconciliation Statement of Receipts deposited into the Bank by Cheque drawing DDOs	1.7.2
19	Fly Leaf of Payment Register	3.7.1,3.7.2,3.7.8
20	Establishment Check Register	3.7.4
21	Register of Special Charges	3.12.1
22	Objection Book (Other Transaction) and Adjustment	3.13.6
23	Register of Periodical Charges	3.16
24	Register of Grant-in-aid/Scholarships	3.20.2
25	Register of Loans	3.22.1
26	Register of Final Post-Check of Pre-Checked Bills	3.25.1
27	Daily Memo-Compilation Sheet for posting vouchers received with list of payments of DDO	4.1.3
28	Letter of Authority	1.3.2
29	Statement of Monthly Reconciliation	5.2

**FORM MTM-1**  
(Para 9 of Appendix - 2 to Chapter 1)

**STOCK REGISTER OF CHEQUE BOOKS/FORMS**

Name of the Treasury.....

Receipt into Stock				Issue from Stock				Balanc e on receipt or issue	Initial s of GO	No.& Date of acknowledgem ent of book issue	Remar ks		
Dat e	From Who m	Numb er		Sl. No of form s	Dat e	To who m	Numb er					Sl. No of form s	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**FORM MTM-2**  
(Para 11 of Appendix - 2 to Chapter 1)

**ACCOUNT OF CHEQUE FORMS**

Date	Opening balance of cheque forms	No. of cheque forms received from stock	Total No. of cheque forms to be accounted for (Columns 2 + 3)	No. of cheques issued	No. of cheque forms cancelled and destroyed with Sl. Nos. thereof	Total No. of cheque forms accounted for (Columns 5+6)	No. of cheques written but not issued	Closing balance of cheque forms (Columns 4-7)	Initials of Cashier	Initials of Officer in Charge
1	2	3	4	5	6	7	8	9	10	11

**FORM MTM - 3**  
(Para 13 of Appendix – 2 to Chapter - 1)

NAME OF THE TREASURY .....

No. ....  
To  
The Manager,  
.....  
.....  
.....

Dated.....

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 Category 'A' ; No. .... of Category 'B'; and No..... of Category 'C', I will start issuing cheques of the following categories bearing Nos. detailed below :-

Category A (Negotiable)	From No.....
	To .....
Category B (Not-Transferable)	From No, .....
	To .....
Category C ( Account - Government Not payable in Cash)	From No. ....
	To .....

Yours faithfully,  
Treasury Officer

Copy to Chief Controller of Account for information.

**FORM MTM – 4**  
(Para 2.2.1)

(To be maintained by  
Treasury Officer)

**BILL DIARY**

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

**FORM MTM - 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.	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>				24 <sup>th</sup>	25 <sup>th</sup>	26 <sup>th</sup>	27 <sup>th</sup>	28 <sup>th</sup>	29 <sup>th</sup>	30 <sup>th</sup>	31 <sup>st</sup>
1.																
2.																
3.																
4.																
5.																
6.																
etc.																
Opening balance No. of tokens redeemed Total																
.....																
.....																
No. of Issued																
.....																
.....																
.....																
Closing balance in hand																
.....																

Token No.	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>			24 <sup>th</sup>	25 <sup>th</sup>	26 <sup>th</sup>	27 <sup>th</sup>	28 <sup>th</sup>	29 <sup>th</sup>	30 <sup>th</sup>	31 <sup>st</sup>
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 MTM - 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.

Treasury Accountant

Treasury Officer

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

**TOKEN CENSUS REGISTER**

	<b>Month of.....</b>	<b>20.....</b>	
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.

**FORM MTM - 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 with their section at any level.

Assistant Treasury Accountant/  
Treasury Accountant

Dated .....20...

**To**

**ATA/TA (Payment section)**

**FORM MTM- 9**  
( Para 2.3.3, 3.2.1)

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

Sl. No	Token No. or bill Diary No.	Nature of Bill	Amount claimed	Retrenchment if any from bill passed	Amount passed for payment	Initials of Treasury Officer	Expenditure Control Register								Total	Initials of ATA/ TA
							Sub-heads/Units of Appropriation									
							Budget allotment as it stands from time to time can be shown									
							8	9	10	11	12	13	14	15		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
					TOTAL											

**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 MTM - 10**  
(Para 2.3.5)

**REGISTER OF CHEQUES DRAWN**

Date	Cheque No.	Amount	Treasury Officer
		Rs.	

**FORM MTM - 11**  
(Para 2.3.5)

(To be maintained in Treasury Office, Separate sheet for each day)

Date.....

**REGISTER OF CHEQUES DELIVERED**

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

**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 - Treasury Cheques upto end of the month .....
- (d) Analysis of difference, if any, between (b) and (c) .....

**FORM MTM – 12**

*(Para 2.3.4)*

**REGISTER OF REQUISITION OF BANK DRAFTS**

Sl. No Date  (a) (b)	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 G.O.	Date of receipt of acknowledgment of payee

**FORM MTM - 13**  
 (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 :-

Token or Voucher No.	Particulars of bills paid		
	No.	Date	Net Amount
1	2	3	4
TOTAL			

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

*Treasury Officer*

**MEMO OF ACKNOWLEDGEMENT**

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

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

To

Treasury Officer,  
 .....

Receipt of Cheque/Demand Draft No. ....dated  
 ..... for Rs..... in payment of the bills noted on  
 the reverse is hereby acknowledged.

*Signature.....*

*Designation.....*

**FORM MTM - 14**  
(Para 2.6.1)

**BILL RETURN MEMO**

Token No.....

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

Name of The Treasury .....  No. .... No. of enclosures (in words) Dated, the.....20.....	Reply No. Dated, the .....20....
To, The .....	To, The .....
Your bill No..... for Rs..... is returned herewith for the reason(s) stated 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.  Reasons: 1)..... 2) ..... 3) .....  Signature..... Designation.....	

**FORM MTM – 15**

*(Para 2.7.5)*

**TREASURY OFFICER'S CHECK REGISTER OF  
OUTSTANDING PRE-CHECK CHEQUES**

For the Month ending .....

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

SUMMARY FOR THE MONTH ENDING.....

Amount of Cheques outstanding at the end of previous month .....

Add amount of cheques delivered (Total Column 2) .....

TOTAL .....

Deduct Amount of cheques encashed/Cancelled (Total Col.3) .....

Balance - Amount of cheques outstanding .....

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

TREASURY OFFICER

**FORM MTM - 16**

*(Para 1.8)*

**REGISTER OF VALUABLES**

Sl. No	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 TA	Remarks
					AT A	TA				
1	2	3	4	5	6	7	8	9	10	11



**FORM MTM-18**  
(Para 1.7.2)

**MONTHLY RECONCILIATION STATEMENT OF RECEIPTS DEPOSITED INTO THE BANK**  
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 and 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.

**FORM MTM - 19**  
*[Para 3.7.1,3.7.2,3.7.8]*

**FLY LEAF OF PAYMENT REGISTER**

Scale of Pay.....

Sl. No	Name	Date of Increment	Pay	Remarks
1	2	3	4	5

**FORM MTM - 20**  
*( Para 3.7.4)*

**ESTABLISHMENT CHECK REGISTER**

Name of the D.D.O .....

Designation of post	No.& Month of voucher	No. of permanent post	No.of temporary posts	Total posts	Number of incumbent		Remarks
					Substantive/ Officiating	On leave	
1	2	3	4	5	6	7	8

**FORM MTM - 21**

*( Para 3.12.1)*

Grant No.....

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

(Name of the DDO)

ORDER SANCTIONING EXPENDITURE					NOTE BY TREASURY			REMARKS
Issuing authority	Number	Date	Substance of orders	Amount of sanction	Token No.	Date of Payment	Amount	Progressive expenditure
					Bill No			
1	2	3	4	5	6	7	8	9

**FORM MTM - 22**

*( Para 3.13.6)*

**OBJECTION BOOK (OTHER TRANSACTIONS) AND ADJUSTMENTS**

**EFFECTED DURING THE MONTH OF ..... 20 ...**

S l. No	Peri od of Acc ount	No. of vouch er or bill diary No.	Designa tion of the DDO responsi ble for clearanc e of objectio n	Amount kept under Objection					Natur e of item and objec tion	Det ails of Corr espond enc e	Details of Adjustme nt		Remarks
				For wan t of deta iled bill	For wants of sub- voucher s & payees stamped receipt	For wan t of sanctio n	For othe r reas on	Due to insuffici ent or irregula r sanctio n			Month	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Total of the Month's objections									Adjustment during the month 20.....				I certify that I have examined the OB and find it complete in full respects.  TA/TO
Add - Balance from last Month									OB Item No.	Month	Indicate Col.	Amount	
Total													
Deduct - Amount adjusted during....													
Balance carried forward									Total				

@ 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 MTM - 23**  
( Para 3.16)

**REGISTER OF PERIODICAL CHARGES**

GRANT NO.....  
Name of the DDO.....

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

**FORM MTM - 24**  
( Para 3.20.2)

**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 condition, 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 utilization certificate is received	Details of unutilized portion surrendered	Remarks and note of final action	Initials of T.O
						Recurring	Non-recurring		Vr.No & Date/Advise No And Date to RBI	Amount paid	Initials of T.O					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

**Notes :**

1. Separate registers should be maintained for Grants-in-aid and Scholarships.
2. 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
3. Sufficient space may be left for the purpose of entering the periodical payments one below the other against relevant Serial No.

**FORM MTM - 25**  
( Para 3.22.1)

**REGISTER OF LOANS**

Loan of Rs.....sanctioned to .....

In letter No..... Dated .....20.....

Major head of Account.....

Minor head of Account.....

**CONDITIONS OF LOAN**

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

Date & Voucher		Account of Principal of Loan			Calculation of interest on principal			Account of interest demand		Remarks
Date	Voucher	Advance	Repayments	Balance	Period	On advance	On repayment	Amount due	Amount paid & credited to interest	
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.

**FORM MTM 26**  
*Para 3.25.1*

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

Month to which final post-check of prechecked bills relates	Name of the ATA / TA nominated for the purpose	Number of the voucher(s) for which final receipt/acknowledgement still awaited	Remarks/Certificate of the ATA / TA with initials	Initials of the Treasury Officer
1	2	3	4	5

**FORM MTM 27**  
*Para 4.1.3*

Name of Treasury .....

**COMPILATION SHEET FOR POSTING VOUCHERS RECEIVED WITH LIST OF PAYMENTS**

D.D.O.....

Code No. ....

Bill No	Voucher No	Voucher Date	Amount	Short code	Functional head	Object head	Credits Rs	Debits Rs	Category
1	2	3	4	5	6	7	8	9	10

Note : 1. Category at column 10 shows whether the amount is Plan/Non-Plan/CSS and Voted or Charged

2. Whenever posting is done manually (without COMPACT accounting software), Sub-Column for every items of Deductions/Recoveries (e.g. P. Tax, License fee, GIS, GPF, HBA, MCA etc) may be opened under Column 8 (Credits).

**FORM MTM – 28**  
*Para 1.3.2*

**Letter of Authority**

To

The Treasury Officer  
.....

The Manager  
State Bank of India  
.....

Please pay Bill / Cheque No . ..... Dated..... For  
Rs. .... (Rupees ..... ) only  
to ..... of the Office of the .....  
Whose attested specimen signature is given below.

Attested Specimen Signature

Signature of D.D.O. with Seal

D.D.O. Code No. ....

Received Payment by / against cheque No..... Dated .....

Signature Dated..... the .....

**MTM 29**

[ Vide para 5.2]

**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 \_\_\_\_\_**

		<b>Receipts (Dr. P.S.B. Suspense)</b>	<b>Disbursement (Cr. P.S.B. Suspense)</b>
<b>a</b>	Opening Balance		
<b>b</b>	Amount as per D.M.S.		
<b>c</b>	Total		
<b>d</b>	Amount booked under " 8658 - Suspense A/cs - PSB Suspense"		
<b>e</b>	Difference		
<b>f</b>	Explanation/Reasons for difference :		
<b>g</b>	Action taken for clearance of the difference :		