



Government of India

**OFFICE OF THE ACCOUNTANT GENERAL (A&E) ASSAM  
GUWAHATI – 781 029**

MANUAL OF THE  
TREASURY SECTION

ISSUED BY  
OFFICE OF THE ACCOUNTANT GENERAL (A & E) ASSAM

## **PREFACE TO THE EDITION**

This manual is issued in accordance with para 54 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol-I and is intended for the guidance of the Staff of the Treasury Sections of the Office of the Accountant General (A&E), Assam, Guwahati.

2. This is the first edition of Manual of Treasury Sections after restructuring of Indian Audit and Accounts Department with effect from 1-3-84. The instructions contained in this Manual are supplementary to the General Rules and orders contained in the authorised Codes, Regulations etc. and should not be regarded as superseding or replacing them. This Manual should not be Quoted or referred to as an authority in any correspondence outside this office.

3. Suggestions for the improvement of the Manual are welcome.

**GUWAHATI**

**Sd/-  
( RAJIB SHARMA )  
Accountant General (A&E) Assam**

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## **Manual of Treasury Section.**

### **GENERAL**

1. **Constitution and Control:-** There are two Treasury sections. Each section is under Asstt. Accounts Officer/Section Officer under the immediate charge of an Accounts Officer/Sr. Accounts Officer. The Sections are under the supervisory control of a Group Officer of the rank of Dy. Accountant General/ Sr. Deputy Accountant General. The Section Officer/Asstt. Accounts Officer is responsible for the efficient working of the Section.

As a whole, all important cases should be dealt with by the Section Officer/Asstt. Accounts Officer or must receive his attention.

2. **Duty List:-** The Section Officer of the Section should prepare the detailed particulars of the duties to be performed by each member of the section which should be got approved by the Group Officer. Whenever changes are made in the duties of a particular seat, the changes duly approved should be incorporated in the main list which should be kept up-to-date. A duty register should be maintained in each section in which a separate page should be allotted to each particular seat. The duties attached to that seat should be detailed on that page. The Accountant/Sr. Accountant/CT who is posted in a particular seat should sign in full in the register on that page pertaining to the duties allotted to him. When there is any change in the incumbency of a seat, entries should be made in the register and signed by the Section Officer/ Asstt. Accounts Officer, Branch Officer and the new incumbent. It should be submitted to the Branch Officer on the 1st of every month and to the Group Officer once in a year.

2(i) **Work Conducted in the Sections:**

#### **State Accounts:**

- (a) Detailed examination of the Cash Account and the List of Payments with reference to the Treasury schedules/Vouchers etc.
- (b) Calling of Wanting Schedules/Vouchers from the Treasuries.
- (c) Sending Vouchers/Schedules to Compilation Section, PF, Account Current, Deposit, Pension, Loan and paid cheques to WM and Forest Sections.
- (d) Preparation of Classification Sheet of Debt, Deposit and Remittance heads from the Cash Account and List of Payments with reference to supporting documents.
- (e) Issuing authority for Cost Price/Bottling Charges of Liquor.
- (f) Maintenance of Broadsheets.

3. **Receipt of Treasury Accounts:** The Cash Account and the List of Payments together with the subsidiary schedules, Vouchers, Plus and Minus Memoranda, DMS

(Date-wise Monthly Statement) etc. are received in the Section. The Assistant is responsible to see that the accounts of the treasuries entrusted to his charge are received in a complete shape on the due dates. Immediate action should be taken by him if the accounts are not received on due dates. The dealing assistant should issue a provisional receipt to the Deputt. Assistant of the State Govt. deputed from the concerned Treasury Officer to hand over the accounts to this office.

3(i) Every Treasury submits its monthly accounts in two batches. The first batch, called the "First List of Payment" relates to the transactions for the period from the first to the tenth of the month. The second batch known as "Second List of Payments" relates to the transactions for the period from the 11th to the end of the month.

(ii) The first batch of accounts covering payments made at the treasuries from 1st to the 10th of a month is required to be despatched by the Treasury to this Office from 13th to 17th of that month. It consists of (i) first list of payments and (ii) schedules of payments with supporting vouchers.

(iii) The second batch of accounts covers (a) payments made from 11th to the last day of the month and (b) receipts realised during the whole month which are to be despatched by the Treasuries so as to reach the Accountant General Office by the 10th of the following month.

It consists of :-

- (i) Second List of Payments;
- (ii) Schedules of Payments with Supporting Vouchers;
- (iii) Cash Accounts
- (iv) Schedule of receipts and
- (v) Date-wise Monthly Statement.
- (vi) Plus minus Memorandum of Deposit Accounts
- (vii) Form 48, the Statement of total number of vouchers and schedules.

#### **4. Preliminary Examination of the Treasury Accounts and Schedules.**

Agreement of Schedules with Cash Account/List of Payments - The dealing assistant must, on receipt of the Treasury Accounts, check the total of the schedule of departmental receipts and schedule of departmental payments with the entries in the Cash Account and List of Payments and must mark on the packet as well as corresponding entry in the Cash Account or List of Payments "Agreed" under his dated initial. Similar procedure should be followed in respect of schedules of receipts/ payments relating to Debt, Deposit and Remittance heads before they are passed on to PF, Deposit, Account Current or other Sections concerned.

#### **5. General Scrutiny of Voucher Bundles received with Treasury Accounts.**

(i) The dealing assistant should verify that all the bundles relating to each major head of account as mentioned in the list of payment have been duly received.

(ii) They should locate each bundle from the number marked on it and also by verifying the first and last voucher of the bundle from the list of payment and a few vouchers here and there. They need not check up the intervening vouchers except when the size of the bundle gives an obvious indication of any missing link.

(iii) They should generally examine the bundles to ensure that no block of vouchers relating to some other major head have been placed inside the bundle by the treasury.

(iv) They should enter the number of bundles as received from the treasury and the first and the last vouchers of each bundle in the transit register.

(v) If any documents are missing they should at once be called for. The several schedules lists etc. received in support of the Monthly Account should be examined for verification to see that they are in all respects properly prepared in accordance with rules applicable to each case and that the totals of the schedules agree with the entries in the Cash Account and List of Payment. A certificate of agreement will be recorded in the List of Payments and Cash Account by the Accountant concerned in the treasury section.

(vi) A complete list of vouchers representing first or second list of payments if not received alongwith the accounts should be classified under the Suspense head "Treasury Suspense" under the minor head "102 Suspense Account(Civil)" below the Major Head "8658 Suspense Account" and a marking of the missing amount should be indicated in the total figure shown against the concerned Major head in the List of Payment/or Cash Account. A telegram should at once be sent to the concerned Treasury Officer with the request to send the missing vouchers/schedules. Amounts representing the differences noticed between the figures incorporated in the Treasury Lists of Payment/Cash Accounts and those in the corresponding schedules of payment/receipts as also the amounts for which schedules themselves are wanting alongwith the details wise also be classified under the Suspense head "Treasury Suspense" and the matter should be taken up at once with the concerned Treasury Officer for immediate action.

(vii) If it is found that the monthly accounts or a substantial percentage of vouchers are habitually received late, a special enquiry should be made to ascertain the reasons for the delay and the Director of Accounts and Treasuries, Govt. of Assam should be apprised of the position.

## **6. Scrutiny of Treasury Accounts:-**

The dealing assistant should completely scrutinise the Cash Account and List of Payment to see inter-alia:-

- (i) that all the supporting bundles of schedules and vouchers/ supporting challans have been received.
- (ii) that the totals of the schedules agree with the corresponding figure of the Cash

Account and/or List of Payments.

(iii) that the figures in the closing abstract agree with the corresponding figure of the cash Account and/or List of Payments.

(iv) that the Cash Account and List of Payments are signed by the Treasury officers.

(v) that the amount of Reserve Bank Deposit agrees with that shown in the V.D.M.S.

(Verified Date-wise Monthly Statement) properly signed by the Treasury Officer and countersigned by the concerned Agency Bank.

7. The Treasury Sections in addition to the checking that all the schedules, vouchers/ challans as per List of Payment/Cash Account have been duly received will also examine the List of Payments/Cash Account as to the correctness of form, method of entry and verification of Cash Balances. The necessary notes of classification should be entered in the 'Remark' column of these documents. The List of Payments and Cash Account will then be put up to the AAO/Section Officer who will carefully check the classification of receipts and expenditure before submitting it to the Branch Officer. After the accounts are passed by the Branch Officer, the Cash Account and List of Payments, after recording necessary classification e.g. Debt, Deposit and Remittance heads etc. on the body of both the accounts, are sent to Book Section for detailed posting in Detail Book.

#### **8. Distribution of Accounts :-**

The date of receipt and the date of distribution of vouchers should be noted in the register in proper form. The section should after the agreement is affected, distribute the schedules, vouchers and challans to the concerned section through Transit Slip/ Transit Register. Ordinarily accounts received in the forenoon should be distributed on the same day and accounts received in the afternoon on the following working day. The Section Officer should see that there is no delay in the distribution of Vouchers. The date of distribution should be noted in the relevant register. The dealing assistant should watch receipt of Transit Register from the concerned accounting section and ascertain that the Schedules/Vouchers/ Challans have been duly received under dated initial of the dealing assistants of concerned Sections.

#### **9. Broadsheets:**

The following Broadsheets are maintained in Treasury Sections :

- (i) Broadsheet of Treasury Suspense
- (ii) Broadsheet of Reserve Bank of Deposit  
(State/Central) of Treasury Portion
- (iii) Broadsheet of Group Insurance Scheme
- (iv) Broadsheet of Liaison Officer, Assam House, New Delhi
- (v) Broadsheet of Cost Price/ Bottling charges of Liquor.



**9(i). Treasury Suspense :-**

Amounts representing differences noticed between the figures incorporated in Treasury List of Payment/Cash Accounts and those in the corresponding schedules of payment/receipts as also the amounts for which schedules are wanting alongwith supporting vouchers/schedules/challans etc. will be classified under the suspense head “Treasury Suspense under major head 8658-Suspense Accounts-102-Suspense Account (Civil)-(a) Treasury suspense”. Detailed accounting procedure of Treasury Suspense is given below.

**(a) Objection Book :-** In the first stage, amounts under Treasury Suspense are booked under the Objection Book Register in the proforma given below .

**Form- Objection Book Register of Treasury Suspense.**

Sl. No	Period of Account	Name of Treasury	Advance repayable	Amount kept under Treasury Suspense		Nature of Item & Objection	Delay in Adjustment
				Recpt.	Payment		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total Number of Month's Objection.						Total of column 4 to 6	
Add : Balance from last month							
Total Rupees.							
Adjustment during the month							

**(b) Adjustment Register :-** This Register shows all the adjustments for each item in the Objection Book adjusted during the accounting month. An item of the Objection Book is cleared when wanting documents are received from Treasury Office. This is done through Transfer Entry. The amounts thus transferred by deduct Debit/Credit to 8658-Suspense Account-102-Suspense Account (Civil) (a) Treasury Suspense by contra Debit/Credit to 8658-Suspense Account- D.A.A. Suspense are recorded in the Adjustment Register with Transfer Entry No. and date.

**Form- Adjustment Register of Treasury Suspense**

Objection book Item No	Period of Account	Amount Adjusted under Suspense		How adjusted
		Receipt.	Payment	

(c) **Broadsheet of Treasury Suspense :-** Broadsheet of Treasury Suspense exhibits month wise consolidated figure as well as the progressive balance of the amount under Treasury Suspense, the amounts (Debit/Credit) of Broadsheet are obtained from the difference of total month's objection(current figure) and adjusted amount during the month.

This Broadsheet helps to reconcile the difference between Ledger figure ( i.e., Detail Book figure ) and the amount kept under suspense by Treasury Section.

**Forms of Broadsheet of Treasury Suspense**

Name of Treasury	Opening Balance		April/		Closing Balance		May/		Closing Balance		etc.. .
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
Total											
As per Ledger											
Differences											
Remarks											

**9(ii) Broadsheet of Reserve Bank Deposit(Treasury):-** In order to facilitate reconciliation of Government accounts and to speed up the process of settlement of discrepancies, the following procedure is followed with the approval of Comptroller and Auditor General of India and Ministry of Finance, Government of India.

(a) The date-wise monthly statement should be prepared by the branches of agency banks and countersigned by the concerned Treasury Officer and should be submitted to the O/o A.G. along with the second list of accounts.

(b) The State Bank of India has arranged to get the date-wise monthly statement (DMS) of receipts and disbursements as prepared by each of the branches scrutinised and certified by the treasury or Sub-Treasury Officer concerned before the statement is despatched to their Government Accounts Deptt., Inter-Office Accounts, Worli, Mumbai.

(c) The accounts of sub-treasuries to the extent that they are consolidated and incorporated in the a/cs of the treasuries should be made up to the end of a Calendar month.

(d) The accounts date-wise monthly statements intended for scrutiny by Treasury Officers will be sent to them in quadruplicate by the branches of the agency banks and those intended for scrutiny by the Sub-Treasury Officers will also be sent to them in quadruplicate by the branches concerned. These statements should be submitted in all cases not later than the first working day of the month succeeding that to which they relate.

(e) The date-wise monthly statements as prepared by the branch of the agency bank should be based strictly on the pass books as posted and signed by the Treasury Officer or Sub-Treasury Officer as the case may be.

(f) In the case of Treasury, after the Treasury Officer has scrutinised the date-wise monthly statement prepared by the branch of the agency bank, he should return one out of the four copies to the branch of the agency bank., with a certificate to the effect that it has been checked and found correct and should forward to the Accountant General two copies of the statement with his Certificate. The fourth and last copy will be retained at the Treasury for its record.

(g) The Accountant General after verifying the figures reported by the Central Account Section in their monthly statement and the subsequent adjustments, if any advised by Central Account Section will prepare and forward to Accounts Section, Reserve Bank of India, Guwahati a branch wise list of discrepancies indicating the branch-wise amount total recovered duly supported by the relative monthly statement of the branch concerned, certified by the Treasury/sub-Treasury Officer with a copy of the same to the Central Accounts Section, Reserve Bank of India, Nagpur for information. This has been effective from the date of decentralisation of maintenance of Cash Balance i.e., 01-10-87.

### **Broadsheets of Reserve Bank Deposit(State/Central) of Treasury Position.**

The detailed procedure of maintenance Broadsheet of R.B.D. (State/Central) Treasury portion is as under. The day to day Cash transactions of the Assam State are carried out by RBI through its five agency banks - State Bank of India, United Bank of India, Union Bank of India, Central Bank of India and UCO Bank of India.

### **Documents received from RBI**

The Central Accounts Section(CAS) of RBI, Nagpur sends a monthly closing balance Statement to the A.G. office.

The statement consists of the following three parts :

- i) Covering Sheets-Closing balance statement of Reserve Bank of India.
  - ii) Bank branch wise monthly receipts and payment statement and
  - iii) List of adjustments
- This closing Balance Statement shows net transactions (net of debit and credit) separately for the above five agency banks.

List of adjustments includes net adjustments made during the month by the Central Accounts Section of the RBI at the closing balance.

### **Documents received from Treasury**

- 1) Reserve Bank Deposit Statement
- 2) Verified date-wise monthly Statement(VDMS)

Reserve Bank Deposit Statement shows total receipts, total payment and net transactions during the month at each bank branch. VDMS is prepared by the bank branch and it is sent to the Treasury. It consists date-wise transaction relating to Treasury. It is verified by the Treasury Officer with his counter signature and is sent to Accountant General office along with monthly Treasury account in duplicates.

On the basis of the above document received from RBI. CAS Nagpur and from State Treasuries, following Broadsheets and reports are prepared.

### **8675-Broadsheet of Reserve Bank Deposit ( Treasury portion ).**

Preparation of this Broadsheets involves the following -

- i) Entry of Bank branch-wise net Debit/Credit figures from the monthly closing balance statement received from RBI, CAS, Nagpur.
- ii) Entry of Bank branch wise net Debit/Credit figures from the Reserve Bank Deposit Statement received from Treasury against the branch figure as per closing balance Statement.
- iii) Entry of figures of the non-incorporated Treasury accounts which are included in the current month.
- iv) Entry of adjustment figures if any, received along with closing balance Statement.
- v) Calculation of difference between net bank figure and net treasury figure for the current month along with the progressive difference.

## **DISCREPANCY STATEMENT (MONTH WISE)**

Preparation of Discrepancy Statement involve the following-

- i) Entry of bank branch wise net Debit/Credit figures from the monthly closing balance statement received from RBI, CAS, Nagpur.
- ii) Entry of Bank branch wise net Debit/Credit figures from the Reserve Bank Deposit Statement received from Treasury against the branch figure as per closing Balance Statement.
- iii) Calculation of difference between bank figures and treasury figures for each branch separately as well as total differences.

The discrepancy statement so prepared is forwarded to Account Section, Reserve Bank of India at Guwahati with one copy of VDMS for each discrepant item for subsequent adjustment by Reserve Bank of India(RBI).

### **Year-wise Discrepancy Statement.**

This statement is prepared in the same manner as the monthly discrepancy statement, taking all the discrepant items for a particular year. This statement also includes all the adjustments carried out by RBI during the year through Monthly Closing Balance Statement. It is also forwarded to RBI Guwahati for adjustment.

### **Proforma**

Proforma is a Consolidated Statement in a prescribed form showing previous, current and progressive differences alongwith break-up of current month's adjustment, if any. This statement also includes an Annexure showing year-wise outstanding discrepant items of debit and credit. This statement is forwarded to Book-2 section for onward submission to Headquarter.

### **Form of Broadsheets of 8675-Deposit with Reserve Bank (Treasury portion)**

Name of the Treasury	Name of the Bank branch	As per Bank		As per Treasury	
		Dr.	Cr.	Dr.	Cr.

Total Bank Figure

Total Treasury Figure

Bank Figure (Dr.)

Treasury Figure (Dr.)

Bank Figure (Cr.)

Treasury Figure (Cr.)

Net Bank Figure (Dr./Cr.)

Net Treasury Figure (Dr./Cr.)

Difference (Dr./Cr.)

Progressive difference upto last month ( Dr./Cr.)

Difference during the month (Dr./Cr.)

Progressive difference upto the month (Dr./Cr.)

**Form of Analysis of Difference for 8675- Reserve Bank Deposit**

Sl. No	Name of Bank Branch	Month of Transaction	Bank figure as per monthly closing balance statement		Month of adjustment		Subsequent adjustment by bank		Net Bank figure		Treasury figure		Difference	
			Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.

Discrepancy [ No. of Item ]

Cr..... Dr.....

Non incorporation of Accounts [ No. of Items ]

Cr..... Dr.....

Total difference [ No. of Items ]

Cr/Dr

**9 (iii). Assam State Government Employees Group Insurance Scheme - Accounting procedure etc.**

1. In the Treasury, two separate payment registers may be maintained, one for, the payment from 'Savings Fund' and the other from the 'Insurance Fund'. Payments should be booked directly by the Treasury under the Final head of account :-

- (a) 8011- Insurance and Pension Funds-107-Assam State Govt. Employees Group Insurance Schemes-Insurance Fund.

(b) 8011- Insurance and Pension Funds-107-Assam State Govt. Employees  
Group Insurance Schemes-Savings Fund.

- 2.(i) All cheque drawing Departments e.g., P.W.D./Irrigation/F.C./IWT etc. who draw their salary by Cheque including all Forest and Soil Conservation Divisions shall account for the contributions by the State Govt. Employees for Group Insurance Scheme by debit to the respective service head of accounts and credit to '8011 - Insurance and Pension Fund-107-Assam State Govt. Employees 'Group Insurance Scheme'.
- (ii) Payments out of the above Fund should be booked by the aforesaid Cheque drawing Departments including Forest etc. under the final head of account as under :-
- (I) 8011-Insurance and Pension Funds-107-Assam State Govt. Employees' Group Insurance Scheme-Insurance Fund.
- (II) 8011-Insurance etc. Funds-107-Assam State Govt. Employees Group Insurance Scheme-Savings Fund.
- 3.(i) All the corporations, Public Sector Undertakings, Boards and the Statutory Bodies should deposit the contributions realised from the deputed employees of the State Govt. of Assam into the Treasuries by challans under the head "8011-Insurance and Pension Fund.-107-Assam State Govt. Employees Group Insurance Scheme.". The Treasuries shall in turn incorporate such Cash deposits in their receipt register and include the same in their monthly Cash Accounts.
- (ii) The Assam House, Calcutta and New Delhi shall also deposit the contributions in respect of their employees under the head of account as mentioned above.
- (iii) The Treasury Officer, Shillong, Meghalaya, shall take similar action in respect of deductions from pay bills of the Assam State Govt. Employees for Assam State Govt. Employees Group Insurance Scheme taking place at Shillong and incorporate the said deductions in the monthly treasury cash accounts for Assam State under the head "8011- Insurance and Pension Funds-107-Assam State Govt. Employees Group Insurance Scheme.

In case of Assam State Govt. Employees who are on deputation with other Govts., the borrowing department(s) shall draw a Cheque(s)/Draft(s) in favour of Head of the Office where from the said employees were deputed who shall keep note of such recoveries in his records and deposit the Cheque(s)/Draft(s) into the Treasury by Challans.

4.(i) All the accounting Sections including Book and Treasury will ensure that the recoveries towards the scheme and payments there from are properly classified and accounted for under the heads as indicated in foregoing paragraphs.

(ii) In case recoveries towards the scheme are not adjusted by any Treasury, the same may be classified and accounted for under the head- 8011-Insurance and Pension Funds - 103-Assam State Govt. Employees Group Insurance Scheme and a statement of the total amount of recoveries in respect of the scheme as accounted for through the

respective departmental head of accounts duly agreed with the corresponding figures appearing in Classified Abstract and Certified by the S.O./A.A.O. of the Section will be furnished to Treasury-2 Section every month.

(iii) W.M./F.C. Section shall furnish department-wise a statement to Treasury-2 Section every month duly certified of total recoveries booked under the head-”8011-Insurance and Pension Fund Assam State govt. Employees’ Group Insurance Scheme” and a similar statement for payment under the head of account - 8011-Insurance & Pension Funds –

-Assam State Govt. Employees Group Insurance Schemes  
-Insurance Fund/Savings Fund.

5. The figures of receipt/expenditure as would appear in the Broadsheets as mentioned in para-6 shall be reconciled periodically with those maintained by the Director of Accounts, Assam.

( Authority :- Orders of Accountant General dtd. 23-2-2000 in TM-Co-Ordination File No. TM-Co-Ord/3-9/82-83 at page 93<sup>N</sup>)

**6. Maintenance of Broadsheets.**

The Section entrusted with the work connected with Assam State Govt. Employees Group Insurance Scheme shall maintain three Broadsheets to account for the transactions under the following Major head of accounts:-

**(i) 8011-Insurance and Pension Fund-107-Assam State Govt. Employees’ Group Insurance Scheme.**

Broadsheet under this head shall be maintained in Form No.M.S.O. (T) 129. The Broadsheet should be posted direct from the Treasury accounts. As for transactions pertaining to Cheque Drawing Officers (i.e. P.W./Forest etc.) an extract of monthly classified abstract may be called for from W.M./Forest Sections where from the figures booked under above head of account may be posted in the Broadsheet.

**(ii) Insurance Fund and Saving Fund.**

(a) Separate Broadsheet shall be maintained for the sub-heads, ‘Insurance Fund’ and ‘Savings Fund’ under the head of account 8011-Insurance and Pension Fund in Form No.M.S.O.(T) 76, with slight modification if any to suit the purpose.

The Broadsheets for the purpose should be maintained indicating the total debit and total credit, difference and progressive difference with detailed book figure in Book Section analysis thereof.



7(a) The Broadsheets so maintained should be submitted to the B.O. on the 10th of the second following month and to Group Officer quarterly on the 10th of August/November/February/May and should be watched through sectional Calender of Return .

(b) A register with suitable columns. will be maintained for watching the progress of reconciliation of figures of credits/debits with the departmental authority. The register will be submitted to the B.O. and Group Officer on the 15th of each month.

8. The submission of Broadsheet and the Register of watching progress of reconciliation of figures with the departmental authority to the B.O./Group Officer on the due date should be watched through the sectional Calendar of Returns.

#### 9. Proforma of Broadsheets of Insurance Fund and Savings Fund

Sl.No	Name of Treasury	Month	Insurance Fund		Savings Fund	
			NTA	TA	NTA	TA
Total						
Departmental Portion						
Total						

Progressive Difference (Last Month )

Total Treasury Figure (This Month )

Progressive upto (This Month )

Ledger Figure

Difference

#### **9(iv) Accounting Procedure of the transaction taking place in Assam Government Offices at New Delhi.**

Subject:- Arrangement for drawal of funds/remittances of receipts in respect of the Assam Govt. Offices at New Delhi-incorporation of their monthly accounts in the books of the A.G. procedure to be followed in connection therewith.

The Govt. of Assam vide their O.M.No. FEG.7/80/102 dt.26.9.82 have adopted a new arrangement for drawal of funds, remittances of receipts and accounting thereof in respect of the State Govt. offices at New Delhi (Liaison Office, Govt. of Assam, Assam House, New Delhi, Executive Engineer; Assam House Building Division, Govt. of Assam(PWD) New Delhi) w.e.f. 1.9.81. Under the arrangement drawal of funds/remittances of receipts in respect the State Govt. Offices at New Delhi will be

made directly through/into the Reserve Bank of India, New Delhi instead of PAO, Delhi Administration hitherto followed.

2. In brief, the R.B.I., New Delhi will pay cheques issued by the Officers and accept the remittances into R.B.I. The R.B.I. will send the related payment and receipts scrolls to A.G., Assam and directly adjust the net transactions against the balance of the Government of Assam with C.A.O., Nagpur. The Liaison Officer will send his monthly accounts of receipts and payments, supported by vouchers to the Treasury I Section. The Executive Engineer, will send his monthly P.W. Accounts direct to this office (WM Section) .

3. Consequent on the introduction of the new arrangement of drawal of funds/remittances receipts, the following procedure may be followed in regard to the receipt and incorporation of the monthly accounts in respect of the said offices in the books of this office.

**Liaison Office, Govt. of Assam, Assam House, New Delhi.**

(1) The monthly account from the Liaison Office and the Bank Scrolls from the Reserve Bank of India, New Delhi will be received by the Treasury I Section. On receipt of the monthly account (duly prepared in the manner prescribed under the above O.M. and complete in all respect) , the Treasury I, Section will exercise necessary check in respect of the same in the usual manner (including verification of the opening balance with the closing balance of the previous month and agreement of the accounts) and carry out necessary transfer entries in the STATE(Assam) side of the accounts in the following manner for incorporation of the transactions in the books of the A.G.

(in respect of the transactions appearing in the Receipts side of the monthly Account)

Dr. 8658-Suspense Accounts-Suspense Account(Civil) -  
-Transactions of Liaison Officer, Assam House, New Delhi.

To:

8658- Suspense Accounts- (i)Departmental Adjusting Accounts  
(Group Suspense Head Concerned).

(ii) Pay and Accounts Officer Suspense-  
Transactions adjustable by .....

(iii) 8005- State Provident Fund (Civil)-GPF/GPF AISPF.....

(iv) 8443-Civil Deposits (minor Head concerned)

etc.....etc....

Cr-----

(b) In respect of the transactions appearing in the Disbursement side of the Monthly Account

Dr. 8658-Suspense Accounts-  
(I) Departmental Adjusting Account-  
( Group Suspense head concerned )

To :-

8670- Cheques and Bills-

Departmental cheques-Liaison Officer, Assam House, New Delhi Cr.

(2) The Treasury -I Section will get the T.E. noted by the concerned accounting Sections forwarding therewith the necessary suspense slip to those sections together with supporting vouchers/challans etc. for accountal of the transactions under the respective final head of accounts just as in the case of vouchers/documents received through Treasury Account. In the case of debt, deposit and remittances also, the T.E.s will be got noted by the concerned dealing section forwarding the supporting vouchers/challans and other details to them therewith.

(3) After accounts the vouchers etc. will be passed on by the accounting sections to the concerned audit sections(DA,GA etc.) in the usual manner for audit.

(4) On the basis of the Bank Scrolls(Receipts/Payments) in respect of the Liaison Office, New Delhi received monthly from the Reserve Bank of India, New Delhi, alongwith the challans paid cheques Treasury- I Section will exercise necessary checks in respect of the same and carry out the following transfer entry in the State Side of the accounts -

Dr. 8670 - Cheques & Bills -

Departmental cheques - Liaison Officer, Assam House, New Delhi

To : 8658 - Suspense Accounts-Suspense Account(Civil)

Transactions of Liaison Officer, Assam House, new Delhi

(ii) 8675 - Deposits with Reserve Bank - State -

Transactions of Liaison Officer, Asam House, New Delhi

### **Broadsheet of Assam House- New Delhi**

Progressive Outstanding balance		Bank figure as per Clearance Memo		Amount adjusted during the month		Amount awaiting adjustment during the month		Total outstanding balance upto the end of the month	
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.

### **9 (v) - 8782- Broadsheets of Cost Price/bottling Charges of liquor (both TA & NTA) .**

The Broadsheets are maintained with the purpose to keep watch against the credit and corresponding debit against head of account-8782-Cost Price of Country Spirit and bottling charges of Country Spirit.

The Broadsheets are maintained in every month on the basis of accounts incorporated in the particular month of accounts. As two sets of accounts are

maintained for TA & NTA, therefore, Broadsheets are also maintained in two sets (NTA & TA).

The credit and debit figures for the purpose of Broadsheets are received from the Cash Accounts and list of Payment of the Treasury Accounts and the figures are compared with Book Figure ( i.e. Detail Book Figure ) to ensure the correct booking. If any misclassification is noticed it is corrected by making transfer entry and the reason for difference between the Treasury figures and the Book figures are noted in the remark column in the Broadsheets.

### **Cost Price of Country Spirit and Bottling Charges of Country Spirit.**

An agreement is signed between the Govt. of Assam and a Contractor/Firm for a specified period for the whole sale supply of potable Alcohol/Rectified Spirit (Grade-I) to the Warehouses at a rate as agreed upon with some other terms and conditions of the agreement.

On the basis of this agreement Contractor/Firm supply country Spirit to the Warehouse as specified in the Contract from where retailers collect this spirit for sale, but before this the retailers have to deposit price of the spirit to Treasury through Treasury Challans. The amount so received in a Treasury during a month appears in the Treasury Cash Account under the head “8782-Cost Price of Country Figure/Bottling Charges of liquor.

The Excise Department of the Govt. of Assam on the basis of this credit issue sanction for payment to Contractor. On receipt of this sanction letter from Excise Department , A.G. Assam authorise Treasury Officer for making payment to the Contractor/Firm. The amount thus authorised by Accountant General (A&E), Assam, Guwahati , Assam appears in the List of payment of the Treasury Account under head :8782-Cost Price of Liquor/Bottling Charges”.

### **Broadsheet of Cost Price of Liquor/Bottling Charges of Liquor.**

The sanctions for payment against the Credit figure reflected in Cash Account are received from the Excise Department of the Govt. of Assam and the payment authorities are issued to the Treasuries mentioned in the sanctioning letters with a copy to the Contractor concern. Payment thus received by the Contractors, making a bill on the basis of the authority letter, appears in the List of Payment in the monthly account of the Treasury from which the payments are received and the bill along with the copy of the authority letter issued to the Contractor concern are sent back as payment vouchers along with the monthly accounts by the Treasury. The amount of payment now adjusted against the earlier credit by posting the figure in the debit column of the Broadsheet keeping balance if any in the closing balance column of the Broadsheets.

While sanctioning the payment against Cost Price of Country Spirit or Bottling Charges, the Govt. generally at the first instance sanctions approximately 90% of the total credit and the balance amount left out are released latter on. Two authority register i.e., Authority Register for Cost Price of Liquor and Authority Register for Bottling

Charges are maintained to watch the details of authority issued to Contractors/Firm during the year.

Specimen copies of Broadsheets and Authority Registers are as under :

**8782-Broadsheet of Cost Price/ Bottling Charges of Liquor**

Accounting Month

Month of Account

Treasury Name	Opening Balance	Debit	Credit	Closing Balance	Remarks
Total					
As Per Ledger					
Difference					

Authority Register of Cost Price/ Bottling Charges of Lique

Name of Treasury ..... Year .....

Contractor's Name .....

Excise Deptt. letter No. .... Date ..... Rate per L.P.L. ....

Contracted from ..... to .....

Extension of Contract ( if any ) ..... from ..... to ..... Vide letter No.

.....

Month to which the sanction relates	No. & date of Govt. sanction	Whether 90% or full payment	Treasury Credit	Amount sanctioned	Amount authorised	A.O.'s initial	Balance due if any	Particular of Govt. sanction	Amount sanctioned	A.O.'s initial	Authority issued vide letter No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

**9(vi) Other Reports and Registers**

Inclusion/Exclusion Report :- This is maintained to keep track of the number of Treasury Accounts included and number of Treasury Accounts excluded in a particular accounting month.

Transfer Entry Register :- This register is maintained in Form A.C. 24 to highlight the detail of the transfer entries raised during the month.

Wanting documents Register :- This Register is maintained for each Treasury Accounts separately to keep track of the wanting/missing vouchers/challans etc. correspondence made for the same and its subsequent clearance.

Transit Slip Register :- This Register is maintained to keep record of major head wise amount of each Cash Account/List of Payment at the time of sending of vouchers, Challans etc. to accounting sections.

**MANUAL OF**

**TREASURY SECTION**