



Government of India

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

MANUAL OF THE
ACCOUNT CURRENT SECTION

Fifth Edition

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

Preface

Consequent upon departmentalization of Accounts in 1976 and restructuring of the Indian Audit and Accounts Department with effect from 01-03-1984, this manual of Account Current Section has been compiled/revised mainly for the guidance of the members of Account Current Sections for efficient discharge of their duties. This is the first edition after the aforesaid changes and incorporates the latest amendments, orders etc.

The general rules laying down the procedure followed in Account Current Section are given in Chapter-5, articles 5.1 to 5.25 of "Account Code for Accountant General".

Account Current-I Section is responsible for keeping the manual upto-date. Suggestions either in the nature of amendments to or of rectification of omissions in the Manual should be brought to the notice of the Accountant General.



(Rajiv Sarma)

ACCOUNTANT GENERAL(A&E)

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CHAPTER-I

Para. 101

Organisation and control :- The Account Current Branch is divided into three sections. Each section is under an Assistant Accounts Officer/Section Officer/Supervisor under the immediate charge of a Sr: Accounts Officer/Accounts Officer/Assistant Accountant General. But all important matters are disposed of under the order of Deputy Accountant General/Senior Deputy Accountant General, who in turn obtain the orders of the Accountant General where necessary.

Para. 102

Work of the section:- The principal functions of the sections are :-

- (a) Inward and Outward settlement accounts with other Civil Accounts Officer.
- (b) Adjusting account with Railways, Posts and Telegraphs and Defence.
- (c) Accounts with foreign Governments viz. Burma etc.
- (d) Work relating to the monthly statement of "Accounts with Reserve Bank of India".
- (e) Work relating to Reserve Bank of India Remittances.
- (f) Work relating to inter Governmental Adjustments.
- (g) Inward and outward Accounts with Pay and Accounts Officers of different Ministries of the Govt. of India

Para 103

Duty lists:- A statement showing the detailed particulars of duties on which each member of the section is engaged should be prepared by the AAO/Section Officer/Supervisors of the section and got approved by the Group Officer. Whenever any change is made in the duties of a particular table, the charges should be got approved by the Group Officer and be incorporated in the main list which should be kept upto date.

Para.104

Duties of AAO/S.O/Supervisor:- Besides general supervision of the section he/she is responsible for :-

- (a) Passing the Accounts abstract before their submission to Branch Officer.
- (b) File order of an Inward Account
- (c) Passing of objection statements.
- (d) Scrutiny of the Objection Books and of the item remaining outstanding over six months.
- (e) The correct preparation and punctual despatch of all outward Accounts, statements, returns etc. due from the section and correct preparation and punctual submission of Registers, Broad sheets etc. to the Branch Officer.
- (f) The systematic maintenance of the Register of corrections to this manual.
- (g) The preparation and punctual submission of monthly/quarterly Report on the state of work of the section to the group officer incharge.
- (h) The punctual settlement of transactions adjustable with the Pay and Accounts Officer of the Ministries/Departments of Govt. of India.

- (i) Punctual submission of “Register of Valuables” monthly to the Branch Officer/Group Officer.

Para.105

Duties of Assistants:- They are primarily responsible in respect of the Accounts in their charge for.

- (a) Watching the receipts of Inward Accounts on due dates and issuing of reminders for overdue Accounts.
- (b) The examination of accounts as soon as those are received and obtaining the wanting accounts.
- (c) Adjustment of Inward Accounts.
- (d) Maintenance of Monthly and Annual progress Registers.
- (e) Maintenance of Objection Books and Six monthly Registers and issuing outward objection statement.
- (f) Preparation of allotted portion of the settlement Account abstract.
- (g) Preparations and punctual issue of the outward settlement Accounts and the advance list of receipts and payments.
- (h) Disposal of the Inward objections and correspondence relating to settlement Account in their charge.
- (i) Prompt distribution of suspense slips and vouchers to the sections concerned.

Para.106

Calendar of Returns:- It should be maintained and put up as per instructions contained in office procedure manual of this office. The actual date on which the Returns are sent to outsiders as well as to the Branch/Group Officers should be filled in by the AAO/SO/Supervisor in each column and the calendar submitted by him/her to the Branch Officer on the due date. The calendar of Returns should also be put up to the Group Officer once in a month.

CHAPTER – II
Outward Accounts

Para.201

General:- The Outward Accounts are compiled from :-

- (a) Vouchers, schedules etc. received from Treasuries through the Central Treasury section and other sections of this office.
- (b) Public work Division and Forest accounts received through WM and Forest Section.

Para.202

Checks in respect of misclassifications etc. for the Forest and Works transactions are to be exercised by Forest and WM Sections while Account Current Section will exercise check for Treasury transactions. Misclassifications noticed during the checks should be rectified.

The Dealing Assistant who prepares the outward Accounts should ensure that the items which are adjustable by the other party and all essential particulars find a place in the Account.

Para.203

As soon as Detail Book postings are completed in Book Section, the accountants shall obtain the figures under different head concerned from the Detail Book and obtain or call for any wanting documents from the section concerned and proceed to compile the Accounts, preparing the different requisite schedules in the prescribed form and in the prescribed manner. They should also get any discrepancy and culpable error rectified before the accounts of the month are closed. When such discrepancies are too late for correction in the month's account, steps should be taken to have them rectified in the next account.

Any item found wrongly credited and debited to accounts should be brought to the notices of section concerned for immediate necessary action and note entered against it to the effect that it will be written back. The months in which the write back will be affected should be stated to avoid unnecessary correspondence.

Para.204

Compilation of accounts:- From the vouchers thus received, each Accountant in the Account Current Section will proceed to prepare the settlement Accounts together with the requisite schedules as per instructions contained in article 5.11 to 5.13 of Account Code for Accountant General and orders issued regarding Departmentalisation of central Accounts. The schedule must in every case contain sufficient details of the debit and credit to enable the adjusting Accounts Officer to adjust the items without making further reference to this office.

Each Accountant in charge of the preparation of Outward Accounts shall maintain an Error Book in Part.II(Form.2) to record errors and omission noticed during the preparation of accounts and to watch their subsequent rectification. The Error Book shall be closed and submitted to the Branch Officer on the 20th of every month.
[C&AG's letter no.1140-AC/119-56 dated 06-09-1960.]

Para.205

In respect of provident fund transactions the particulars should be furnished to Account Current section by the compilation sections and other section concerned in separate subsidiary schedules in form AC-8. The totals of these schedules should be brought over to a covering list in form AC-9, the totals (debit and credit) of which should be entered as a single entry in the main schedules. The Branch Officer of the Account Current Section will see at the time of signing the settlement Account that the subsidiary schedules and the covering list have been duly attached in proper form.
[Note below article 5.12 of Account Code for Accountant General]

Para.206

Maintenance of Dummy Provident Fund Account.

The Account Current Section should maintain a Register of Dummy Provident Fund Account in respect all subscribers whose pay charges are accountable by this office, but whose fund credit are required to be passed on to the other Accounts officers maintaining their fund accounts.

[C&AG's letter no. 1173-Admn.II/50-AdmnIII/61 dt. 03-07-1963]

Para.207

The schedules accompanying the outward settlement account may be prepared by carbon process but settlement account should be prepared in ink.

Note : The schedules in Form-AC-7 accompanying the settlement account may be signed by the Section Officer/AAO/Supervisor while Form. AC-6 will be signed by the Branch Officer.

Para.208

The settlement Account and the schedules concerned should be checked and attested by the Section Officer/AAO/Supervisor in token of his having examined them with reference to the details furnished in the schedules and vouchers.

Para.209

Before dispatch of the settlement Account the totals of the schedules have to be certified with those in the Detail Book by the Book Section. The date of dispatch should be noted in the Calendar of Returns.

Para.210

No settlement account should be sent out unless it is complete with all the vouchers and/or other necessary accompaniments. The settlement account so sent should contain a certificate to the effect that all the relevant vouchers and / or the other accompaniments have been forwarded alongwith it. An acknowledgement should be sought for from the other end for the Account and vouchers, without delay.

[C&AG's letter no.27-Comp.II/9759 dt. 25-01-1960 and no.303-AC-44-60 dt. 03-03-1960]

Para.211

Due date for transmission of outward Accounts :-

The prescribed last date for the dispatch of settlement Account including adjustment account for a month is the seventh of the month succeeding that in which the accounts are closed. Thus the settlement account for, say June is required to be sent on the seventh of August at the latest.

[C&AG's letter no. 543/AC/98 and C-58 dated 25th April, 1959]

CHAPTER – III Inward Accounts

Para.301

Due dates :- The due dates for dispatch of the settlement Accounts by Accounts officers is seventh of the seventh of the second following month to which the Accounts relate. The receipt of these accounts in this office on the due dates should be watched by AC Section after allowing sufficient time for transit. For this purpose, a check register of receipt and disposal of Inward Accounts is to be maintained in form number-3 of Appendix. Any delay in receipt of the accounts should be brought to the notice of the Branch Officer concerned. Cases of habitual delay should be brought to the notice of the Accountant General.

Para.302

On receipt of the Inward Settlement Account in the A.C. Section, it should be diarised in the check Register of Receipts and Disposal of Inward Account and passed on to the Accountant concerned who will put his initial showing the dates in the Register in token of his having received it.

Para.303

Disposal of Inward Settlement Account : In regard to Inward Settlement Accounts, the Accountant concerned will check the corrections of the net debit and net credit in the account with reference to the totals of schedules attached and verify that the figures agree with the corresponding amount shown in the copy of the advices of Inter Govt. Adjustment in Form AC-4 received from other Accounts Officer. The copy of the advice will then be handed over to the Accountant in-charge of Reserve Bank Adjustments for note in Part-IV of the register of Reserve Bank Adjustment and check with memo of clearance in form AC-5 received from the Central Accounts Section of the Reserve Bank of India. A certificate that this has been done will be recorded on each account. It should also be examined whether all the items shown in the debit and credit schedules are correctly classified as pertaining to the settlement Account concerned. See Article 5.13 of Account Code for Account General also.

Para.304

The Accountant should check the entries in the Inward Account with the vouchers and particulars shown in the debit and credit schedule to see that they have all been received and are in complete shape. If any voucher is wanting they should at once be called for. The totals of both the accounts and accompanying schedules then be checked.

Para.305

The items in the vouchers/schedules should be scrutinized and the particular section to which it relates i.e., CA,PF,WM & FC etc. should be determined. The suspense slips in Form AC-12 should be prepared and noted in a Register known as “Outward Suspense Slips Register” (Form AC – 13). This register should be used as a Transit Register for the transfer of suspense slips to concerned sections. The number of each entry should be noted on the relevant suspense slips. The suspense slips together with the vouchers and other documents should be entered in the suspense slip Register and

transferred to the concerned sections under the initials of the AAO/SO/Supervisor of AC Section within three days of the receipt of Inward Account. The acknowledgement should be taken against the concerned entries in the Register itself.

Para.306

On receipt back of the intimation slip from FC Section, which should signify the acceptance of Debit/Credit items by noting on the relative intimation slips, the necessary entries will be made in the Adjustment Register accordingly. Similarly, on receipt back of acceptance of Debit/Credit items from WM Section, the entries will be made in the Adjustment Register and the items will be classified under P.W.D. Remittances-III Other Remittances, Item adjustable by P.W.D. It will be the duty of WM/FC Section to issue necessary advice to the Divisional Officers concerned for incorporation of transaction in the Divisional Accountant in hand under final heads by per – contra credit/debit to the Remittances head. The clearance of the outstanding Debits and Credits under PW/Forest Remittances in the Detail Book per-contra adjustment in PW/Forest drawing accounts shall be watched by WM/FC through the Broad-sheets of PW/Forest Remittances.

Para.307

As soon as the outward Suspense Slip Register is received back in the AC Section, columns 4 to 8 of the Adjustment Register (Form.AC-II) should be posted. If there are suspense slips which have not been accepted by the sections to which they are sent, these should be abstracted in the Suspense Slip Register indicating the reasons for non-acceptance and steps taken for their adjustment. The item which are adjusted are classified under the head “8793-Inter-State – Suspense or 8658-Suspense Account as the case may be. Items which are susceptible of adjustment but cannot be treated as finally settled should be placed under objection and entered in columns 6,7 and 8 of the Register. The unadjusted suspense items if any, due to non-acceptance of the suspense slips in the Accounting Sections concerned should be entered in the column “Awaiting clearance” in the Adjustment Register quoting against the item concerned, the relevant number and date of suspense slips made over to the accounting sections. These should be entered with full details in Objection Book.

Para.308

The item should be posted in the Settlement Account Abstract through the Adjustment Register. No amount should be classified under the head “Suspense Account” unclassified without the orders of the authority mentioned below :

- | | | |
|-----|-----------------------|----------------------------------|
| (a) | Upto Rs.100.00 | AAO/SO/Supervisor of the Section |
| (b) | Upto Rs.1000.00 | B.O.i/c of the Section |
| © | Item above Rs.1000.00 | the Group Officer |

Para.309

The Settlement Accounts abstract duly completed may be made over to the Book Section by the 18th of the month. Instead of the Registers, copy of each abstracts (Receipt and Payment) may be sent to Book Section.

Para.310

After the abstract is closed, statements showing the General Provident Fund and other fund deductions appearing in the Settlement Account should be furnished to the Fund Section on the 22nd of each month. The total accredit of the fund should be agreed with the corresponding figure in the abstract.

Para.311

Inter-Government transaction arising in March – See Article 5.5 of the Account Code for Accountants General.

Para.312

Method of adjustment under cash settlement procedure – See Articles 5.16 to 5.19 of the Account Code for Accountant General.

CHAPTER – IV
Accounts with Foreign Governments

Para.401

Accounts with Burma :- The transaction between Assam State Government on the one hand and the Government of Burma on the other hand shall be adjusted through the Accountant General of the State and the Accountant General Burma. As soon as the accounts of the months in which the transactions take place are closed, the statements of Debits and Credits should be prepared by A.C. Section and dispatched to the Accountant General, Burma, supported by necessary vouchers and other documents. The due date of dispatch of the Accounts is the 7th of the month succeeding that in which the accounts are closed. Thus, the Accounts for say January is required to be sent on the 7th of March latest. An intimation should be sent to the Central Account Section of Reserve Bank of India, to effect necessary transfer between the balances of the state Govt. and the Govt. of Burma.

Para.402

Annual closure of the Accounts of Burma Govt. – Advance intimation of September Transaction:-

The Annual Accounts of the Burma Govt. is closed on the 30th September of every year. The account of the Burma Govt. with the Reserve Bank of India will be kept open till the 15th October and no Inter – Governmental Adjustments can be made by the Bank after that date in the Accounts with Burma for the previous financial year. As such advices should be sent to the bank in time so as to reach it on or before the 15th October. The last advice for September should bear a certificate to the effect that no further advice for September would be issued in respect of the accounts of the Burma Government.

CHAPTER – V
Civil Transaction

Transaction with the Govt. of Jammu & Kashmir.

Para.501

Outward Accounts :- As the Jammu & Kashmir state Govt. have not entered into an agreement with the reserve of India appointing the latter as their banker, the transactions originating in the books of Accountant General, Assam , adjustable in the state section of the books of the Accountant General, Jammu and Kashmir should be settled on the cash basis as per procedure laid down in Articles 5.16 to 5.19 of Account Code for Accountants General.

Para.502

All such transactions will be classified under the head “8793- Inter State Suspense Account” between Accountant General, Assam and Accountant General, Jammu & Kashmir, Srinagar.

If the account closes with some amount due to the other party (State of Jammu & Kashmir) a Government draft will be obtained from the accredited bank and sent to the Accountant General, Jammu & Kashmir with a forwarding letter in Form PAO – 9 (suitably modified) with supporting schedules. When the debit appears in the Bank Scroll, it will be classified as minus credit under above head and Suspense cleared.

In the reverse case, i.e., when the payment on behalf of the Accountant General, Jammu & Kashmir are more than their receipts, the schedules with supporting vouchers will be sent to the Accountant General, Jammu & Kashmir with a forwarding letter in Form PAO-9(suitably modified). On receipt of the Govt. draft from the other party, the draft will be sent for credit to the Govt. Account with a credit slip in form S.Y.278 when the credit appears in the bank scroll it will be classified as minus debit under the above head and suspense cleared.

Para.503

Inward Accounts :- Immediately on receipt of an account of transactions from the Accountant General, Jammu & Kashmir , the vouchers and schedules received in support of the transactions should be checked to see among other, that the totals are correct and no voucher is missing. In case the account shows some amount as due to the Assam State, it will be accompanied by a Government draft with a credit slip in Form S.Y.278. If the account shows some amount due to Jammu & Kashmir state, a Government draft will be requisitioned in Form S.Y.288 from accredited bank and sent to the Accountant General, Jammu & Kashmir with a forwarding letter in Form P.A.O.II (suitably modified). When the Credit/Debit appears in the Bank Scroll it will be classified under the head “8793- Inter State Suspense Account with Jammu & Kashmir Govt. Inward.” The debits and credits should be adjusted under the relevant departmental adjusting account or other head concerned as in the case of Inward Settlement account and the difference between debits and credits adjusted as deduct entry under the above head so that debit and credit made under the head previously may be cleared.

CHAPTER – VI
Non-Civil Transactions

Para.601

Defence, Railways, Postal Department :- Consequent upon departmentalization of Central Accounts with effect from 01-10-1976 the procedure for settlement of inter Governmental and inter-departmental transaction on account of supplies made or services rendered by one Government to another or by one department to another will be according to the provisions laid down in Chapter-5 of Account Code for Accountants General.

Para.602

Procedure of settlement :- The general outlines of the procedure connected with the settlement of transaction between a State Govt. and the Central Govt. (including those of Railways, Defence and Post and Telegraphs) and between one State Govt. to another is laid down in Chapter -5 of Account Code for Accountants General. There are two procedures which are adopted in dealing with such settlement as indicated below :-

- i) By sending advice to the Central Account Section of the Reserve Bank of India, Nagpur by the Accounts Officer concerned to increase/decrease the balances of the Govt. concerned per-contra decrease/increase of the balances of the other Govt. with reference to the vouchers, schedules or other particulars of inter-Govt. transactions.
- ii) By actual cash settlement through cheques/demand drafts being exchanged between the Accounts Officer concerned, keeping initially the amounts under “Suspense” pending clearance of the same on realization of proceeds of such cheques/drafts.

The first procedure is adopted in the following cases in Civil Accountant General’s officers:-

- a) Accounts of “Inter State Suspense” i.e., transaction between states.
- b) Repayment of loans taken by state Govt. from the Central Govt. and payment of interest thereon by the State Govt. to the Central Govt. Ministries/Departments.
- c) The special cases of Pensions(included commuted value) in respect of retired High Court Judges paid through State Treasuries or Public Sector Banks which are under certain constitutional provision are required to be charged on the Consolidated Fund of India, pending recovery of equivalent amount from the states concerned.
- d) ‘Transaction connected with Reserve bank of India Remittances occurring in state Non-banking Treasuries/Sub-Treasuries and
- e) Such other cases as may be specifically prescribed by the president on the advice of the Comptroller and Auditor General of India.

The second procedure of cash settlement by exchange of cheques/drafts by the Accounts Officer concerned is adopted in all other cases of Inter-Govt. transactions between State/Union Territories on the one hand and Central Govt. including Railways, Defence

and Post & Telegraph on the other. However, settlement of transactions between Defence/P&T/Railways on the one hand and State/Union Territory Govt. whose accounts have not been departmentalized on the other hand will be by Cheques/Bank draft only.

Para.603

Transactions relating to P&T, Railways, Defence arising in the accounts of /State Govt. and vice-versa :-

The transactions of Miscellaneous payments/receipts including pension paid from state Treasuries and debits of which raised in the State section of the Accountant General, such accounts are initially accounted for under the head “8658-Suspense Accounts, 102-Suspense(Civil), Item adjustable by P&T/Railways/Defence pending recovery of payments by cheques/Drafts.

[C&AG’s letter no. 1626-AC/Sept./173-176 dt. 05-11-1977]

Para.604

The concerning Account Current Section dealing with the Accounts of P&T/Railway/Defence should maintain the Broad-sheets of “8658-Suspense Account-102-Suspense Account(Civil), (g) Accounts with Railways (h) Accounts with Defence (i) Accounts with P&T (in respect of Outward Account) and “8658-Suspense Account-109-Reserve Bank Suspense HQ (for Inward Account) for watching final settlement of the transactions.

CHAPTER – VII

Miscellaneous

Para.701

Procedure for adjustment of expenditure incurred by the State Public Works Divisions on National Highways :-

The cash settlement procedure shall be adopted for the adjustment of expenditure incurred by the State Public Works Divisions on National Highways vide Articles 5.16 to 5.19 of the Account Code for Accountant General. The Accountant General shall adjust the expenditure incurred on construction and maintenance of national Highways under the Suspense head “8658-Suspense Account-101-PAO Suspense- Item adjustable by R.P.A.O.(NH), Ministry of Shipping and Transport in the State section of their books and effect monthly settlement of transaction with PAO(NH), Ministry of Shipping and Transport duly supported by schedules of works expenditure accompanied by vouchers/schedules docketts etc. in the manner prescribed for the purpose.

Para.702

March transaction on National Highways :- The Headquarter office has further suggested that re-imburement of expenditure incurred on National Highways during the months of March may be initially effected without furnishing of vouchers, schedule docketts etc. subject to stipulation that all the vouchers/schedules etc. would be furnished by the Accountant General invariably before the following 15th April.

Para.703

Maintenance of Error Book :- The Account Current Sections should maintain an Error Book in Part-I and Part-II as given in Appendix form-1 and 2 for the noting of the errors and omissions etc. noticed in the settlement accounts both inward and outward. This is required in order to watch that prompt and effective actions are taken towards furnishing the omissions in the original accounts sent/received to from the other party to the account.

CHAPTER – VIII
Departmentalisation of Central Accounts

Para.801

The Comptroller and Auditor General of India has been relieved of the responsibility of compiling and keeping the Union Accounts in three stages viz. 01-04-1976, 01-07-1976 and 01-10-1976 respectively vide C&AG note forwarded under his reference no. 2477-AC/Sett/164-76 dt. 07-12-1976.

In respect of revenue receipts of Central Board of Direct Taxes and Customs and Central Excise the departmentalization took effect from 01-04-1977.

Para.802

The transaction originating in the State Treasuries and are finally adjustable by the Central PAO's are recorded under the Major Head "8658-Suspense Account-101-Pay and Accounts Office- Transaction adjustable by PAO/Ministry/Deptt. For all such suspense transaction the Treasuries will prepare separate receipt/payment schedules (Ministry or Department wise) and these will be sent to the Accountant General along with the monthly account duly supported by vouchers, challans etc. showing full particulars of transactions.

Para.803

Public Works/Forest Accounts :- Similarly the Transaction on behalf of Central Govt. originating in the State Public Works/Forest Divisions are also booked under the Suspense Head of Account referred to in Para.802. The booked figures are furnished to Account Current Section by WM/Forest Section and the vouchers/schedules are furnished by them. The Accountant dealing with the Central PAO's should check up the receipt of vouchers and schedules with the booked figure whenever there are wanting vouchers and schedules they should be called for from WM/Forest Sections.

Para.804

Despatch of Outward Account to the PAO's :- After the compilation of Detail Book is completed, the figures should be collected PAO wise by the Accountant dealing with the Central PAO's. He should then check-up the receipt of vouchers/schedules in support of figures booked in the accounts. Then an Outward Account should be prepared in Form AC-18 duly enclosing details in Form AC-7 in favour of each PAO. The net amount either due to the PAO from the state or due from the PAO to the state as the case may be are then worked out.

If the net transaction of the month against a particular PAO is net credit i.e., the amount due to the PAO, then a Govt. draft should be obtained in favour of the PAO concerned from SBI, Dispur Branch, Guwahati by sending a requisition.

The head of account under which the debit on account of the bank draft should be classified in the Bank Scroll should be clearly indicated in the requisition form sent to Bank as “8658-Suspense Account-Pay and Accounts Suspense, Transaction adjustable by PAO, M/o. _____ (Minus debit). On receipt of the bank draft from the Bank, the same should be forwarded with concerned schedules/vouchers etc. to the pay and Accounts Office through a special letter in Form AC-18.

Similarly, if an account closes with a balance due from Pay and Accounts Office to the State, a cheque or a Bank draft should be called for from the PAO concerned by sending the claims with a special letter in form AC-18 with supporting vouchers/schedules etc. on receipt of the Bank draft/cheque, the same should be credited to the Govt. account with a Challan form (prepared in quadruplicate) indicating on the challans the Suspense Head i.e., “8658-Suspense Account- PAO Auspense- Transaction adjustable by PAO, M/o. _____ (Minus debit). The Bank draft/cheque should bear the endorsement “Received contents by transfer credit to the account of Govt. of Assam” and signed by the Branch Officer.

Details of the despatch of outward claims should be entered in the Outward Claim Register (Form AC-16).

**Form – 1 (Refer Para. 703)
Error Book – Part-I
(For Inward Settlement Account)**

Name of Settlement Account	Item no. & Month of Account	Vouchers and documents stated to sent will follow	Amount passed on wrongly which is stated to written back in the next months	Advance Schedule received from Treasury Officer instead of through Accountant General	Amount adjustable by other officers passed on to this office	Amount passed on with insufficient details	Cases of incorrect totals in the schedule	Miscellaneous errors	Reference to objection statement in which items are included	No. & date of letter under which matter reported for remedial action	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

**Form – 2 (Refer Para.204 and Para.703)
Error Book – Part- II
(For Outward Settlement Accounts)**

No. & date of letter under which defects were pointed out by other Accountant General	Name of the Settlement Account	Item No. & Month of Account	Voucher or documents stated to be sent will follow	Amount passed on wrongly & stated to be being written back in the next accounts	Advance Schedule sent direct by Treasury Officer instead of through this office	Amount adjusted by other Accounts Officer passed on by mistake
1	2	3	4	5	6	7

Amount passed on without full details	Cases where totals of schedules have not been correctly worked out	Miscellaneous error	Name of the Accounts Section responsible or name of the Assistant responsible if the mistake is of Account Current Section	Action taken in the matter	Remarks
8	9	10	11	12	13

**Form-3 (Refer Para.301 and Para.302)
Check Register of Receipt and Disposal of Inward Accounts.**

Sl No.	Name of Accounts Officer	Due date of receipt	Actual date of receipt	Month of Account in which adjusted	No. and date of issue of objection statement
1	2	3	4	5	6

No. and date of reminder issued	No. & date of the letter of other Accounts Officer returning the objection statement	Action taken to call for the wanting Accounts	Initial of Dealing Assistants
7	8	9	10