



Government of India

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

MANUAL OF THE
DEPOSIT SECTION

Fifth Edition

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

PREFACE

The Manual of Deposit Section is issued in accordance with Paragraph 54 of the Comptroller and Auditor General's Manual of Standing orders (Administrative) Volume -I and contains informations and instructions regarding the work of Deposit Section.

The instructions contained in this Manual are supplementary to the general rules and orders contained in the authorised Codes, Manuals etc. and should not be regarded as superseding or replacing them.

The Section Officer/Asstt. Accounts Officer in charge of Deposit Section will be responsible for keeping the Manual up-to-date.



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Contents :

	Para	Page
CHAPTER - I : Introductory		
Scope of work of the Section	1	1
Strength of the section	2	1
CHAPTER - II : General		
Duties	3-4	1-2
Calender of Returns	5	3
Major and Minot Heads	6	3
List of documents to be received in the Section	7	4
CHAPTER - III : Outline of procedure of works		
Section - I : Deposit Accounts :		
Accounts of the two Autonomous District Council	8	5
Plus and Minus Memorandum	9	5-6
Progress Register	10	6
Proof of Posting	11	6
Statement of Lapses	12	6-7
Adjustment of Lapses	13	7
Review of Balance	14	7
Section - II : Personal Deposits :		
Monthly works	15	7-8
Review of balance	16	8
Adjustment of Lapsed Cash Order	17	8
Closer of P.L. Accounts	18	8
Section - III : Refund of Lapses :		
Application for refund	19	9
Stamps for Receipt	20	10
Review of Number Book	21	10
Cancellation of Lapsed Deposit Refund Orders	22	10
Revalidation of old Refund Orders	23	10
Section - IV : Miscellaneous Works :		
Treatment of Earnest money deposit by intending tenderers in other states	24	10-11

Refund of earnest money deposits in case of loss of original deposit receipt	25	11
Transfer entries	26-27	11
Objection Books	28	11-12
Register of Half-Margin Memoranda	29	12
Correspondence	30	12
Issue of documents, papers etc. over the signature of S.O./A.A.O.	31	12
Supply of vouchers etc. to outside authorities	32	12
Filing of Registers and Vouchers	33	12
CHAPTER - IV : Miscellaneous :		
Treasury irregularities	34	13
Monthly Report	35	13
Manual correction register	36	13
Supply of information to outsiders	37	13
Preservation of records	38	13-14
Transmission of record to Old Record	39	14
Appendices :		
Appendix - I : List of Returns to be rendered by Deposit Section		14-16

CHAPTER - I

Introductory

Para. 1 : Scope of work of the Section

Deposit section deals with the receipts and repayments relating to Deposit Accounts including lapses of deposits and refund of lapsed deposits and maintains Proof sheets and Broadsheets of Deposit Accounts. This section also is entrusted to receive and prepare the transfer entries to book the expenditure of the District Council under the final head of accounts to which the amount is actually debited.

The audit rules in respect of the above transactions are prescribed in the various authorised Codes, Manual of Standing Orders(A&E)Vol.- I etc. This Manual embodies the rules of procedure and any special rule or order peculiar to this state, besides giving an outline of various duties done in the Section.

Para.2 : Strength of the Section

The sanction strength of the section as on 01-03-99 of the Deposit Section is detailed below :

Asstt. Accounts Officer/ Section Officer -----	1(one)
Permanent	
Sr. Acctt./Acctt./Clerk-typist -----	7(seven)
Permanent	

CHAPTER - II

General Duties

Para. 3 : The detailed duties of the respective Sr. Accountants/Accountants may briefly be stated as under:

(1) Sr. Acctt./Acctt. entrusted with the checking and posting works are required to see that-

(i) all the documents such as monthly Plus and Minus Memoranda, Statement of Lapsed Deposit etc. are received on due date from the Treasury Officers that the primary checks as regards to the opening and closing balances of each deposit account is made and that the receipt and repayments of each deposit account agree with those shown in the Plus and Minus Memoranda.

(ii) that the totals of Receipts and Repayments in the Plus and Minus Memoranda are “agreed” and initialled by Treasury Officer concerned and the totals are correct.

(iii) that the statement of lapses are checked with the balances worked out in the Plus and Minus Memoranda for March.

(2) Accountants/Sr. Accountants in charge of Proof-sheet and Broadsheet should -

(i) maintain Proof sheets and Broadsheets entrusted to them by posting therein the figures of receipts and repayments as shown in the sectional compilation sheet (Treasury portion) and effecting agreement between the figure shown in the Detail Book of the Book Section and those in the Proof sheet and Broadsheets and take suitable steps for the early settlement of discrepancies, if any.

(ii) prepare the Annual Transfer Entry for crediting to Govt. the amount of deposits lapsing on 31st March each year.

(iii) Maintain Register of Half Margin Memo and Objection Book, check Objection Book and take timely action for clearance of the items under objection.

(3) Acctts./Sr. Acctts. dealing with the Lapsed Deposit Refund cases should, -

(i) collect all statements of lapses after necessary check has been exercised on them and arrange to bind them in a methodical way in separate volume.

(ii) see that statements are carefully and properly preserved.

(iii) properly maintain the Number Book of Refund orders in the prescribed form.

(iv) deal with the lapsed deposit refund applications as expeditiously as possible and dispose off them within a week from the date of receipt.

(v) maintain a register showing the progress of disposal of such cases and submit it every Monday to Branch Officer.

(vi) deal with the lapsed deposit pre-audit bills and maintain the Bill Register showing the progress of disposal of such bills and submit it weekly on Monday to Branch Officer.

(vii) see that all the lapsed deposit payment vouchers are received from the Treasury concerned and are post audited on due date.

(viii) make enquiries in respect of those applications which remain unpaid after the expiry of the prescribed period of their sanction by this office.

Para. 4 The Section Officer/Asstt. Accounts Officer is responsible for the work of the section and should see to the regular and efficient discharge of it. He should exercise careful supervision over his man and see that every man is sufficiently employed, properly discharges the duties assigned to him. He should see that the Codes, Regulations and Procedure are correctly applied and strictly adhered to.

Note : The detailed distribution of work among the Acctts./Sr. Acctts. will be done by the Branch Officer with the approval of the Group Officer concerned.

Para. 5 Calender of Returns.

The Deposit Section should maintain a Calendar of Return in the form as prescribed. It should be the duty of the Section Officer/Asstt. Accounts Officer in-charge of the section to see that all reports, returns etc. due from the section are taken up timely so as to ensure their despatch or submission on due dates and a careful watch is kept over the receipt on due dates of the returns etc. due to the section from other offices or other sections of the office and that all other items of work are completed by the prescribed dates. The Calender of Return should be submitted every month to the Group Officer for his Review.

Para.6 Major and Minor heads.

The following Major and Minor Heads are being operated upon in this office under the revised accounting structure :

Major Head	Minor Head
8443 - Civil Deposit	101 - Revenue Deposits 102 - Customs and Opium Deposits 103 - Security Deposits. 104 - Civil Courts Deposits. 105 - Criminal Courts Deposits. 106 - Personal Deposits. 108 - Public Works Deposits 109 - Forest Deposits. 110 - Deposits of Police Funds. 117 - Deposits for Works done for Public bodies or private individuals. 118 - Deposits of fees received by Govt. servants for work done for Private bodies. 120 - Deposits of Autonomous District and Regional Fund. 121 - Deposits in connection with elections. 123 - Deposits of Educational Institutions. 124 - Unclaimed Deposits of G.P. Fund. 129 - Deposits on account of cost price of liquor, ganja and bhang. 800 - Other Deposits
8448 - Deposits of Local Funds.	101 - District Funds. 102 - Municipal Funds. 109 - Panchayat Bodies Funds. 110 - Education Funds.
	111 - Medical and Charitable funds. 120 - Other Funds.
8550 - Civil Advances.	103 - Other Departmental Advances,

Para.7 List fo documents to be received in Deposit Section.

List of documents to be received in the Deposit Section and to be dealt within the section are as follows : -

I. Monthly

(1) Name of of document	(2) From whom received	(3) Due date of receipt
1. Plus and Minus Memoranda in Form T.A.46 for the following classes of deposits - (a) Revenue Deposits (b) Civil courts Deposits (c) Criminal courts Deposits	Treasury Officers District Judges District Magistrate	10th of the following month. - do - - do -
2. Receipts and Repayments Schedules on account of Earnest Money Deposits of Forest Department.	Divisional Forest Officer.	- do -
3. Schedules in support of transactions appearing through the Inter state Suspense Account.	Accountant General (A&E) of other states.	10th to 11th of each month
4. Vouchers in support of payments of lapsed Deposit debited to 2075 - Miscellaneous General Services.	Treasury Section	10th and 25th of each month

II - Annual

1. Statements of Lapsed Deposit (one for each class of Deposit Account)	Treasury Officer concerned.	10th April
2. Certificate of acceptance of balances(as on 31st March)	Administrator of P.L. Account	15th May

Note : A circular letter is to be issued early in March each year requesting the District and Departmental officers to arrange for the timely submission of annual; returns. The Accountant in charge of Proof Sheets and Broadsheets are required to watch the punctual receipt of these returns and to enter the date of their receipt in the Progress Register as soon as they are received. Cases of serious and recurrent delays on the part of the above officers in the submission of their returns should be reported to the Divisional Commissioner or Govt.

CHAPTER - III

Outline of Procedure of Works.

Section.I - Deposit Accounts

Para. 8 Accounts of the two Autonomous District Councils - Karbi Anglong and North Cachar Hills.

(i) On receipt of the Fund duly sanctioned by the Govt., the Treasury Officer place them under 8443 - Civil Deposits, 120-Deposits of Autonomous District and Regional Fund by transfer credit by debiting the Head 8550-Civil Advances 103-Other Departmental Advances and a Personal Ledger Account (P.L.A/c.) is opened in the respective treasury in the name of the concerned District Councils. Expenditure incurred is drawn out of Personal Deposit Account. The detailed accounts are sent by the District Councils to the Accountant General (A&E) Assam for incorporation in the accounts of the State Govt.. As per Govt. of Assam, Tribal Area and Backward Classes Department O.M. No. TAD/R/153/70 dated 01-06-1970, monthly accounts with supporting vouchers are to be submitted by District Councils to the Accountant General invariably by 10th of the following months of the accounts.

On receipt of the detailed accounts from the District Councils necessary adjustment are carried out by the Deposit Section of A.G.(A&E) Assam. The expenditure pertaining to Forest and Public Works Department is debited to (a) 8782-Cash Remittances and adjustments between officers rendering accounts to the same officer, 102-PWD/103-Forest Remittances (as the case may be) by contra credits to "8550-Civil Advances", 103-Other Advances, while the expenditure pertaining to other Departments is debited to 8658-Suspense Accounts, 111-Departmental Adjusting Account by contra credit to 8550-Civil Advances, 103 - other departmental advances. The vouchers along with the suspense slips are then sent to the concerned Compilation sections for accounting and clearance of above Remittances and Suspense Heads.

(ii) The Accountants dealing with the accounts of the District Councils is to maintain a subsidiary Register for recording each and every sanction of the Govt. to the District Council with number and date, showing the amount in a separate column. This register is to be submitted to the Branch Officer by the Section Officer on the 4th of every month.

(iii) Broadsheets are to be maintained separately for the two District Councils by posting there in the figure of receipts of Advances from the Govt. and the monthly accounts received from the District Councils effecting agreement between the two and take suitable steps for early settlement of discrepancies if any. The Broadsheet is to be submitted to the Branch Officer at the end of each month.

Para.9 Plus and Minus Memoranda

The monthly returns of Revenue, Civil and Criminal Court Deposit Transaction of State Govt. to be rendered to A.G.(A&E) in the "Plus and Minus Memoranda" in the Form Assam Schedule XXXIX(Part I) Form No. 130. This

Memorandum in respect of Revenue Deposits will indicate the opening balance in respect of each detailed head of Revenue Deposits(e.g. Earnest Money Deposits, Excise Deposits etc.) The Plus and Minus Memoranda of Civil Court and Criminal Court Deposits will give similar particulars in respect of each court. The payments will be supported by vouchers containing full details of payments.

The Plus and Minus Memoranda to be received in A.G.'s office should accompany a statement which will show(1) Opening balance, (2) Receipts during the month, (3) Total, (4) Repayments during the month and (5) Closing balance of each category of Revenue Deposits and Civil and Criminal Court Deposits of each court quite separately to enable this office to maintain its record properly.

On receipt of the Plus and Minus Memorandum and the vouchers, the Deposits Section will examine -

- (i) whether the opening balance in the Plus and Minus Memorandum agrees with the closing balance of the previous month;
- (ii) whether the totals of the receipt and payments agree with the Detail Book figure;
- (iii) whether the closing balance has been worked out correctly;
- (iv) whether payments are supported by vouchers and
- (v) whether the vouchers are complete in all respect.

Para.10 Progress Register

One works register should be kept for showing the date of receipt of Plus and Minus Memoranda, the date of commencement of work of the Accountants(entrusted with the checking and posting work), the date of review of Plus and Minus Memoranda by the Accountant in charge of proof sheets and initials of all the Accountants concerned. This register is to be submitted to the Branch Officers by the Section Officer on 4th of the following month.

Para. 11 Proof of Posting

The summation of red ink treasury total in the Proof-sheets will give the total of repayments for the state during the month, and it should be compared with the charge in the Detailed Book and marked as "Agreed" by the Section Officer, Book Section. The posting on the receipt side of the Proof-sheet made from the Plus and Minus Memoranda should be totalled and the total for the state for each month agreed with Detail Book. The Proof-sheets and Broad-sheets of Deposit accounts should be submitted to the Branch Officer on the last working day of each month in respect of the accounts of the second preceding month.

Para. 12 Statement of Lapses.

The annual returns of Revenue, Civil and Criminal Court Deposit transactions of the State Govt. to be rendered to A.G.(A&E)Assam in the statement of lapses, compiled after the checking of balance in the Receipt register with the reference to the rules relating to the lapse of deposit (Form T.A.49 Article 127 of Account Code Volume II). The amount of items lapsed should be deducted from the Plus and Minus Memorandum for March. On receipt of statement of lapses in the A.G.'s office the totals will be checked and transfer entry proposed for crediting the amount to the

Govt. The Accounts office will also verify the lapsed amounts have been correctly written off from the Plus and Minus Memorandum for March.

The checks of statements of lapses should be completed by 30th June of each year.

Para. 13 Adjustment of Lapses.

Deposits lapsing on 31st March each year are transferred to the credit of Govt. under the Head “0075-Miscellaneous General Services, 101-Unclaimed Deposits” by debit to deposit heads concerned. The annual transfer entry crediting the amount to Govt. may be made by Accountants in charge of Proof-sheets and Broad-sheets on the basis of the figures reported by the Treasury Officers before effecting the agreement prescribed in Para.7.1 & 7.2 of Manual of Standing Orders (A&E)Volume-I, the differences noticed during the checks(if any) being set right in the accounts of March Final or March Supplementary.

Para. 14 Review of balance.

At the end of the year the cross totals of receipts and repayments posted in to the monthly columns of Proof-sheet should be made and the balances struck separately for different Treasury. The grand total of column “Balance on 31st March” should be agreed with the ledger balance of the class of deposits concerned. The difference, if any, between these figures should be traced, analysed in detail and recorded at the end of the Proof-sheet. The Accountants in-charge of the Proof-sheet should take necessary action for early settlement of the discrepancies.

Section - II

Personal Deposits

Para. 15. Monthly Work

The procedure of work and check in respect of Personal Deposit is slightly different from those accounts for which Proof-sheet are maintained. A Treasury Plus and Minus Memorandum combining both receipts and repayments and worked out monthly balance for each personal ledger account is submitted by the Treasury Officer with the monthly accounts. The Plus and Minus Memorandum is received in Treasury Section, where the totals of receipt and repayments are agreed with those shown in the cash Account, Lists of Payments and Reserve Bank account and then sent to Deposit Section duly certified “checked and agreed” under the dated initial of the Accountant concerned. The following checks are carried out in the Deposit Section -

- (i) the opening balances are agreed with the closing balances of previous month.
- (ii) the closing balance of each personal ledger account and the total receipts and repayments are tested arithmetically.
- (iii) it is particularly seen that no amount has been overdrawn.
- (iv) all intra deposit transfer credit items are traced.

Monthly figures of receipt and payments of each Personal Ledger Account are then posted in the Broad sheet of Personal Deposit. The grand total of the Broadsheet

is agreed with the Ledger balance. The Broadsheet is to be submitted to the Branch Officer on the last working day of each month.

Para. 16 Review of Balance

The balance of Personal deposits must be verified by addition of the separate balances shown in the returns for March (as checked by Deposit Section) and it must be seen that they are, in each case, supported by a certificate from the Administrator of the Personal Ledger Account stating that the balance claimed by him is of a named amount. He will also furnish details of his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his Plus and Minus Memorandum.

It should be verified (i) that no Personal Ledger Account was opened except with the sanction of the State A.G.(A&E) authority, (ii) that the amounts were properly operated upon and there was no debit balance in any of them, (iii) that the correctness of the balances has been certified by the parties concerned and (iv) that the details of the Personal Ledger Accounts work up to and agree with the balances in the ledger.

Para. 17. Adjustment of Lapsed Cash Orders.

Cash Orders outstanding for more than three months should be held lapsed and the payment be stopped, the charges they represent being cancelled and adjusted [Vide S.O.114 of Treasury Rules and subsidiary Order, Assam & Meghalaya]. Statement of such Lapsed Cash Orders, submitted by the Treasury Officer to this office for adjustment are dealt with by the Deposit Section. The dealing Accountant is required to do the following -

- (i) to check the totals of the statement of Lapsed Cash Orders;
- (ii) to verify that the total of each statement is deducted from the closing balance of Cash Orders in the Plus and Minus Memorandum of Personal Deposits for the month to which the statement relates;
- (iii) to get the items appearing in the statement duly classified with reference to the particulars furnished therein by the Treasury Officer and to adjust the amounts of lapsed cash orders by debit to the head "Personal Deposits" subordinate to "Civil Deposit" noting at the same time, the month of adjustment against the reduced balance of Cash Orders in the Plus and minus Memorandum.

Para. 18. Closer of P.L. Accounts.

Balances in the Personal Deposit accounts do not lapse to Govt. under S.O. 101 of Treasury Rules, Assam & Meghalaya, if outstanding for more than three complete Account years. In cases, when the Personal Deposit Accounts are created by debit to Consolidated Fund, the same should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund, the Personal Deposit account being opened next year again, if necessary, in the usual manner. If a Personal Deposit Account is not operated upon for a considerable period and there is reason to believe that need for the Deposit Account has ceased, the same should be closed in consultation with the Officer in whose favour the Deposit Account has been opened.

SECTION - III

REFUND OF LAPSES

Para. 19. Application for Refund

In pursuance of S.O. 102(1) and (2) of Treasury Rules, Assam & Meghalaya, the detailed accounts of which are not kept at the Treasury and which are credited to Govt. under S.O.101, can not be made without the sanction and payment authority from the Accountant General. Deposits the detailed accounts of which are kept at the Treasuries and which are credited to the Govt. may be refunded without the sanction of the Accountant General. The sanction/payment authority issued by the A.G.(A&E) in cases covered by the provision of sub rule(1) of S.O. 102 shall be valid for three months from the date on which it was issued after which no payment can be made on its authority unless it is re-validated.

Applications in the prescribed form are received in this office for refund of lapsed deposits {vide S.O. 102 (1) and 103 of Treasury Rules, Assam and Meghalaya}. The dealing accountant receives through the transit book maintained for the purpose by the sectional Reference Clerk, all applications, sees that the applications are in order in all respects and numbers them in an annual series in the Number Book of the Refund Orders. The item numbers to which the refund relate, quoted in the applications, are traced in the Statement of lapses and if the amounts claimed are covered by the available balance, he notes the number and date of the Refund Orders in the Statement of Lapses and submits them to the Branch Officer(through the Section Officer) who signs the Order of Refund. The Section Officer will attest the note of refund for item up to Rs.200/- against the entry of deposits in the Statement of lapses. The Branch Officer will test check a percentage(say 10%) of the deposits, below Rs.200/- and initial all items above Rs.200/- each in the Statement of Lapsed Deposit. All passed orders for refund are then entered in the Number Book and despatched to the respective officers. On receipt of the payment vouchers in the Deposit Section from the Treasury Section, the Accountant enters the respective dates of payment and names of the payees against the corresponding items in the Number Book under the initial of the Section Officer.

The provision of Note.7.3 below para358 of Manual of Standing Orders(A&E) Vol-I will continue to apply in the case of Lapsed Deposits repaid without pre-audit by the Accountant General(A&E). A note of these payments, should, therefore be kept in the lapsed deposit statement at the time of pre-audit. This provision will also apply in regard to the extent of checks to be exercised in ht post audit of vouchers of refund of lapsed deposits.

Note. 1. All applications for refund of lapsed deposits should be disposed of within a week of their receipt in this office.

Note. 2. Application for refund of lapsed Civil Court Deposits should be finally counter signed by the District Judge in all cases(although they may be passed by Judge in-charge of accounts), except in cases where the District Judge has delegated the power to some other Judges subordinate to him.

Para. 20. Stamps for Receipts.

Receipts for all sums exceeding Rs.500/- must be stamped. In cases of deposit repayment vouchers, however, it was decided that no stamp should be necessary where payment on these vouchers would be received by a Govt. officer on behalf of Govt.

Para. 21. Review of Number Book.

At the close of each quarter, the Number Book should be examined and all items against which dates are not noted should be listed and the Treasury Officer or the Courts concerned requested to point out the number of vouchers and the date of payment of the outstanding items.

The Number Book should be submitted to the Section Officer on the 15th of April, July, October and January.

Para. 22. Cancellation of Lapsed Deposit Refund Orders

Lapsed deposit refund order, if not paid within three months from the date of sanction should be returned to this office for cancellation. A fresh order may be obtained if the amount be subsequently reclaimed.

Para.23. Re-validation of old refund orders.

On receipt of an old refund order in this office for re-validation, the sanction should be renewed under a new number, the old number in the Number Book being cancelled with a note of renewal and the new number quoted in the lapsed statement.

SECTION - IV

MISCELLANEOUS WORKS.

Para. 24. Treatment of earnest money deposit made by intending tenderers in other states.

Credit for the earnest money deposits made in a Treasury of State 'X' in favour of a departmental officer of State 'Y' should be passed on to the latter through the "Outward Settlement Account". On receipt of the credit, the particulars should be entered by the Accountant General(A&E) of State 'Y' in a separate register of receipts of deposit in suitable form(to be maintained by him for such credits). If the earnest money deposit be required to be refunded to the payee, the Departmental Officer concerned of State 'Y' should endorse refund order on the original receipts granted by the Treasury Officer and send them to the Accountant General(A&E) of State 'Y' , who, after verification of credit with his register of Receipts of Deposit or Statement of lapsed deposits, as the case may be, will arrange for payment to the party concerned by obtaining a R.B.I. Govt. draft.

Note. The Departmental Officers concerned should also be instructed by this officer to obtain payees stamped receipts in support of the payments made and to forward the

same to this office for record. The repayment should be kept under objection pending the receipt of such stamped receipts.

Para. 25. Refund of earnest money deposits in case of loss of original deposit receipts.

Earnest money deposit can not be refunded except under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer by the departmental officer in whose favour the deposit was made(vide Rule 639 of the Central Govt. Compilation of Treasury Rules, Volume-I and S.O. of Treasury rules of Assam and Meghalaya). In case of loss of original deposit receipt(i.e., challan) authority for payment would be issued to the Treasury Officer concerned by this office on the basis of special Govt. orders issued for the purpose. Such Govt. order must contain, inter-alia, (i) the full particulars of the original deposit, (ii) the name of the instruments(e.g. certificate of credit, duplicate deposit receipt, etc.) on which payment is to be made by the Treasury in the absence of the original deposit receipt, and (iii) suitable provisions safeguarding against possibilities of double payment in case the original deposit receipt(i.e., challan) is subsequently found out.

Para. 26. Transfer Entries.

In the Deposit Section, the Accountants, in-charge of Proof-sheet and Broad-sheets would carry out the necessary adjustments in cases of misclassifications, etc., in deposit heads or in the accounts maintained in the section. If, however, adjustments are required to be carried out in respect of Deposits heads on the one hand and service or other heads on the other hand, such adjustment would be carried out by the Sections concerned under intimation to the Treasury Officer and / or Departmental Officer concerned. The transfer entries originated in the section other than Deposit section affecting deposit heads must be sent to Deposit Section for note(by the Accountants in-charge of Proof-sheets and Broad-sheets). Any case of omission should be brought to the notice of the Branch Officer; and Book Section should not accept such entries unless and until these are noted by the Deposit Section.

Para. 27.

Number Book of transfer entries for state transactions should be maintained in the prescribed form for noting the entries originating in the section. The Number Book should be closed on 29th of each month in respect of transfer entries made in the accounts of the preceding month and submitted to the Branch Officer on the 1st working day of the following month.

Para. 28. Objection Book

Objection books are maintained in the section separately for Revenue, Civil, and Criminal Court Deposits for recording the objections raised in the examination of the Deposit Accounts. In these books should be entered all excess payments, payments of lapsed Civil and Criminal Court deposits without the previous sanction of this office, and discrepancies, if any, notice in checking statements of lapses. These books will be maintained by the Accountants in charge of Proof-sheets and each Accountant entrusted with checking and posting work will be held responsible for seeing that all

objections relating to his portion of accounts are entered therein and communicated to the District/ Departmental Officers through objection memoranda. All necessary actions towards the settlement of the objections should be taken up by the Accountant concerned and recorded in the book by him. The Section Officer should see that the objection-book is maintained properly and that prompt and vigorous action is taken towards settlement / adjustment of outstanding items. The books should be closed and submitted to the Branch Officer through the Section Officer on the 29th of the following month.

Para. 29. Register of Half Margin Memoranda

This register is maintained by the Accountants concerned in charge of Proof-sheet or Broad-sheet and contains the details of half-margin memoranda issued by the Section and made of their disposal. Each half-margin memoranda should, after it is passed by the Section Officer or Gazetted Officer, be entered in this register and in the Objection Book, where necessary. The register should be submitted to the Branch Officer on 10th and 25th of each month with a memorandum of receipts, disposal and balance and a certificate from the Accountant concerned that reminders have been issued where necessary.

Para. 30. Correspondence.

All ordinary letters regarding refunds of deposits, enquiries about the procedure relating to Deposit Accounts etc. should be submitted to the Branch Officer. Correction of routine nature may however be attested by the Section Officer.

Para. 31. Issue of documents, papers etc. over the signature of Section Officer/Asstt. Accounts Officer.

Printed routine letters and documents on which no objection is raised may be sent by the Section Officer/ Asstt. Accounts Officer on behalf of the Branch Officer in- charge of the section. The inclusion of these letters of additional matters which do not bring any major question should not by itself, be regarded as disabling the Section Officer from signing such letters and documents.

Para. 32. Supply of vouchers etc. to the outside authorities.

Vouchers and the original documents should not be furnished to the outside authorities except under the specific order of the Accountant General. The procedure to be adopted for such purpose has been laid down in the relevant paras of the Manual of Office Procedure.

Para. 33. Filing of Registers and Vouchers.

As soon as the vouchers are accounted for and audited, these should be filed in the respective files of the section. The work should be completed by the end of each month.

CHAPTER - IV

Miscellaneous.

Para. 34. Treasury Irregularities.

Any irregularity noticed in the Deposit Section is noted in the Register of Irregularities maintained for the purpose.

At the end of the year and not later than 30th April, an extract from the register should be furnished to T.M. Section for incorporation in the annual report on Treasury Irregularities as per provision contained in the relevant paras of Treasury Manual.

Para. 35. Monthly Report.

On the morning of the 1st working day of each month, the Section Officer, Deposit Section will draw up a report of the state of work of the section, as required under relevant paras of the Manual of Office Procedure.

Para. 36. Manual Correction Register.

As soon as an order affecting this Manual is received, it should be incorporated in the Manual or Appendices there to by a correction-slip. The Section Officer, Deposit Section will submit to the Accountant General through the Branch Officer, necessary drafts of the corrections through the Manual Correction Register to be maintained for the purpose. The quarterly lists of corrections should be serially numbered, neatly typed and sent to press for print at the end of each quarter on the following dates, -

15th of April, July, October and January.

This register should be submitted to the Branch Officer on the last working day of each month.

Para. 37. Supply of Information to Outsiders.

It is the duty of this office to examine the claim when made for refund of deposits credited to Government. This office's records relating to lapsed deposit can not therefore, for obvious reasons, be made available to the outsiders for preparation of any case or for any other purposes. In this connection a reference is invited to the appropriate para of the Manual of office Procedure. Instructions outlined therein should be strictly followed.

Para. 38. Preservation of Records.

The periods of retention of some important records of the section are indicated below, -

Sl. No.	Name of records	Period of preservation	Authority
1	Register of Lapsed Deposits	Permanent	Annexure to Para. 373 of C&AG's M.S.O. (Admin) Vol-I

2	Number Book of Lapsed Deposit Refund Orders.	- do -	- do -
3	Deposit Repayment Vouchers (other than Personal Deposits)	7 years	- do -
4	Transfer entry Number Book	3 years	- do -
5	Proof-sheet/Broad-sheet and Agreement-sheet	3 years	Record Manual.
6	Objection Book	3 years	- do -

N.B. A reference may be made to Annexure to Para. 373 of Comptroller and Auditor General's Manual of standing Orders(Admn.) Vol- I and Manual of Record of this office for the periods of retention of various sectional records.

Para. 39. Transmission of Records to Old Record.

The statement of Lapses for the preceding three years are retained in the Deposit Section to conduct the current work. The rest are sent to Old Records in October each year for preservation until they become due for destruction. The vouchers are to be sent to Old Record on the following dates :-

Vouchers from April to December on 15th July of next financial year.

Vouchers from January to March on 15th December of next financial year.

Appendix - 1

List of returns to be rendered by Deposit Section. This is subject to addition/alteration as and when considered.

Sl. No.	Name of Return	To Whom Due	When Due	Authority
1	Register of Pre-audit Bills	B.O.	1st of the following month	O.P.Manual
2	Report of outstanding application for refund of lapsed deposit	B.O.	-do-	-do-
3	Report of outstanding D. O. letters.		-do-	-do-
4	Letter Report	B.O.	-do-	-do-
5	Report of U.O. cases	B.O.	-do-	-do-
6	Report of disposal of letters received from C&AG	B.O.	-do-	-do-

7	Transfer entry Number Book	B.O.	-do-	Para. 27 of Deposit Manual
8	Certificate of State of Work	A.G. through D.A.G.	4th of the following month	O.P.Manual
9	Progress Register	G.O.	-do-	Para. 10 of Deposit Manual
10	Treasury irregularity Register	B.O.	8th of the following month	Treasury Manual
11	Closing of Objection Book of, - (i) Civil Court Deposits (ii) Revenue Deposits (iii)Criminal Court Deposits	B.O. B.O. B.O.	29th of the following month	Para. 28 of Deposit Manual
12	Completion of broad-sheet of Personal Deposits	B.O.	Last day each month	Para.15 of Deposit Manual
13	Calendar of Return	Sr. D.A.G.	1st of the following month	O.P. Manual
14	Review of Outward Diary Register	B.O.	7th of the following month	- do -
15	Casual Leave/ Late Attendance Register	B.O.	-do-	- do -
16	Completion of Proof sheets of (a) Revenue Deposit (b) Civil Court Deposit (c) Criminal Court Deposit (d) Earnest money of Forest Deptt. (e) Deposit in connection with election of State Assembly (f) Deposit of cess collection from other districts. (g) District Councils- Karbi Anglong and North Cachar Hills.	-do- -do- -do- -do- -do- -do- -do- -do- B.O.	-do- -do- -do- -do- -do- -do- -do- -do- Last day of the month	Para 11 of Deposit Manual Para 8 of Deposit Manual

Quarterly				
17	Issue of Correction-slip to Deposit Manual	Record/Press	15th of April, July Oct. and January	Para. 36 of Deposit Manual.
18	Objection Statement	T.M.	-do-	Para 3 of Deposit Manual
Half-yearly				
19	Transmission of vouchers to old Record.	Old Record	15th of July and December	Para.39 of Deposit Manual
20	Material for inclusion in the Audit Bulletin of important cases.		April/Oct.	O.P.Manual
Yearly				
23	Transfer of lapses	Book	In the accounts of March (Pre) or March (Final)	Para.13 of Deposit Manual
24	Squaring of Proof-sheets and Broad-sheets	To be done in the Section	15th Oct.	Deposit manual
25	Review of balances of Deposit Account	Book	31st Oct.	- do -
26	Transmission of Record(other than vouchers)	Old Record	October	- do -
27	Transmission of Confidential Reports	Admn-I	1st May	O.P.Manual
28	Statement of Treasury Irregularities	T.M.	30th April	Treasury Manual
29	Submission of Sectional duty list	Sr. DAG	15th May	O.P.Manual