

## Dos and Don'ts for Treasury Officer

### DO'S

1. Monthly Accounts of the particular month should be submitted by Treasury to CA section of this Office by **10<sup>th</sup>** of the next month positively. Reasons of delay, if any, in submission of account may be intimated through e-mail to the AO/CA.
2. E-DMS report showing amount credited back in Treasury Account by RBI due to failed transaction should be enclosed with Monthly Accounts.
3. Statement of suspense amount (amount to be kept under suspense head 8658 due to failed transaction) of current month that is still not cleared and suspense amount of previous month that is cleared in this month should be enclosed with monthly accounts.
4. Figures in the List of Payments (LOPs) and Rocker Book(Payment)/SOP should be legible and clear.
5. Figures mentioned in the LOP and Cash Account should tally with the figures mentioned on Rocker Book (Payment)/SOP and Rocker Book (Receipts)/SOR.
6. The monthly account should be submitted only after the figure in R.B.D. statement and VDMs matches with the figure mentioned on the summary page of cashaccount.
7. R.B.D statement and VDMs may be compulsorily enclosed with the monthly account. In case of any failed transaction, details of which may please be provided alongwith the Monthly Accounts.
8. The figures mentioned in the first list should match with the figures of the first list as mentioned in the second list and in case of any difference/correction, revised LOP and Rocker Book/SOP should be submitted with the second list.
9. Proper counting should be done to ensure that the number of vouchers mentioned on  
Rocker Book/SOP tallies with the actual no. of vouchers given for a particular major head.
10. List of Major Heads/Minor Heads **not to** be operated by DTO's is shown at Annexure - A.
11. Treasury should not operate the **Head 8782-108** in case of Public Works Divisions.

## **DON'TS**

1. No change in the Treasury Database should be made after the submission of monthly accounts to the A.G office.
2. Heads of Accounts should not be operated by DTOs without budget provision.
3. Heads of Accounts to be operated by the Forest Department should not be operated by the Treasuries e.g MH 8443-109-Forest Deposits.
4. Never pass the next AC bill without obtaining a certificate to the effect that the detailed contingent bill have been submitted to the Controlling Officers.
5. Booking of Revenue Expenditure should not be shown into Capital Expenditure Head and vice-versa.

## Annexure - A

### List of Major Heads Minor Heads not to be operated by DTO's

- a) Hitherto, MH 1603 – State's share of Union Excise Duties was meant for receipt of State's share or Central Taxes from Central Government through RBI, Nagpur. Now Minor Head 901- Share of net proceeds assigned to States is used to accommodate such receipts under various Receipt Major Heads. Receipt Major Heads which are having a single minor head '901' should not be operated in the DTO/PW/Forest Accounts as the adjustment is done only by Accountant General's Office. List of such Major heads are given below

0020	Corporation Tax to be adjusted by AG
0021	Tax on Income other than Corporation tax
0024	Interest Tax
0031	Estate Duty
0032	Taxes on Wealth
0033	Gift Tax
0037	Customs
0038	Union Excise Duties share of proceeds to be adjusted by AG
0044	Service Tax

- b) Following Major Heads/Minor Heads are meant exclusively for Accountant General's as the adjustments/annual adjustments are done by this office.

0049-04-110	Interest realised on investment of Cash balances
1601	Grants-in-Aid from Central Government
1605	External Grants Assistance
2049-01	Interest on Internal Debt
2049-02	Interest on External Debt
2049-04	Interest on Loans and Advances from Central Government
2049-05	Interest on Reserve Fund

6003-101-01	Market Loans bearing interest
6003-110	Ways & Means Advances from RBI
6004	Loans and Advances from Central Government
7999	Appropriation to the Contingency Fund
8007	Investment of NSS Fund
8115	Depreciation Renewal Reserve Fund
8116	Revenue Reserve Fund
8117	Development Fund
8118	Capital Reserve Fund
8119	Railway Safety Fund
8122	Sinking Fund
8449-103	Subversions from central Road Fund
8658-110	CAO-RBS
8658-111	Departmental Adjustment Account
8658-113	PF Suspense
8673	Cash balance Investment Account
8680	Miscellaneous Govt.Accounts
8999	Cash Balance

c) Following Major Head/Minor Heads are to be operated by PW/Forest Division and not by Treasuries.

8658-Suspense-107 CSS Account

8671- Departmental Balances

d) All Major Heads, which are meant for Central Government are not to be operated by DTOs/PWD/Forest Division eg: 2037-Customs, 2038-Union Excise Duties, 2046/0046-Currency Coinage and Mint etc.