

OFFICE OF THE ACCOUNTANT GENERAL (A & E)

HIMACHAL PRADESH, SHIMLA -171003

No. A/Cs/Misc./VLC/Website/2019-20/511

Dated:- 19-02-2020

To

The Data Manager,
VLC (Local)

Subject:- Development and Housing of field office sub-sites.

Sir,

I am to invite a reference to your letter No. VLC/Website/2019-20/47 Dated:- 17/-02-2020 on the subject cited above. In this regards it is stated that the requisite information pertaining to this Section is as under:-

Information regarding State Accounts:-

1. Accounting System → Other Accounting Function.(Copy Enclosed).
2. Reviews/Reports → Other Reports → Inter State Adjustment, Fax Message, Outward Settlement Account, Schedules of Settlement Account & PAC and Challans (Copy Enclosed).

Yours faithfully,



Sr. Accounts Officer.

1) OTHER ACCOUNTING FUNCTION

ACCOUNT CURRENT

(1) Settlement through RBI(CAS) Nagpur by means of Advices

Under this procedure settlement is made by sending advices to the Central Accounts Section of the RBI Nagpur, by the accounts officer concerned (initiating Accounts Officer) to increase/decrease the balance of the Govt. concerned per contra decrease/increase the balances of the other Govt.

In civil AG offices this procedure is adopted in the following cases.

- (A) Accounts of 'Inter-State Suspense' (i.e.) transactions between States inter-se:
- (B) Repayments of loans taken by States from the Central Govt. and payments of interest thereon by the State Govt. to the Central Govt.

(B) Method of repayments of Central loans and payment of Interest thereon by the State

In case of repayment of central loans and payment of interest thereon advices are issued by the State A.G.

(A) Types of Settlement Account

- The accounts through which the transactions are initially accounted for under the head '8793-Inter-State Suspense Accounts and reported by one A.G. to the Concerned A.G. are known as 'Settlement Accounts'.
- A Settlement Account dispatched by an A.G. will be his 'Outward Settlement Account' and the Account received by him will be his 'Inward Settlement Account'.

I. Outward Settlement Account

- The Outward Settlement Account is prepared and consists of a copy of the monthly advice of adjustments sent to the Reserve Bank supported by schedules of credits and debits and connected vouchers or other documents working up to the net credit or debit advised to the RBI.

Procedure involved in Settlement through Cash by means of DD/Cheques in r/o of (a) above

■ Two types of Accounts are being settled through Cash Settlement Procedure (i.e. by means of DD/Cheques) in Inter- Government Transactions

- 1. Outward Settlement Claim
- 2. Inward Settlement Claim

1. Outward Settlement Claim

■ All Inter- Govt. Transactions involving a State Govt. on the one hand and Central Govt. (including the Railways, Posts and Telegraphs and Defence) on the other hand arising in the accounts of the State Treasuries, Public Works/Forest Divisional Accounts, and other departmental accounts, as well as through transfer entries emanating from different sections of the A.G. office where settlement is required to be made under the cash settlement procedure are collected month after month in 'Register of Outward

- In the 'Register of Outward Claims' separate folios or sets of pages are utilised for each Pay and Accounts Office or other Accounts Office of the Ministry/Department concerned, indicating in them the minor/sub-head of the appropriate 'Suspense' head such as "8658-101 Pay and Accounts Office Suspense", "8658-102 Suspense Account (Civil)- (Accounts with Railways, Posts and Telegraph and Defence)", "8658-112 Tax Deducted at Source Suspense" etc. under which the transactions is initially accounted for in the State Section of accounts in the relevant Classified Abstract/Detail Books.

Sum-up of various steps involved under Outward Settlement Claim in A.G. Office.

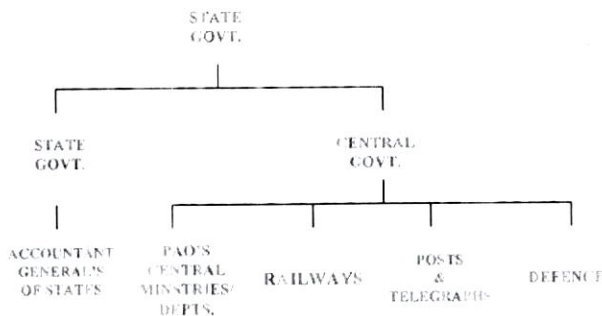
- (1) Consolidation of monthly figures in outward claim register (PAO wise/other Accounts Officers wise) under the head 8658-Suspense Account, 101-PAO Suspense (PAO'S) or 102-Suspense Account (civil) (Defence/Railway/Postal), 112-TDS.
- (2) Preparation of outward claim for net debit or net credit and requisition of DD from the bank indicating the head 8658-Suspense Account -101-PAO or -102- (Defence/Railway/Postal), 112-TDS etc to be debited by the bank if the net is credit.
- (3) Dispatch of outward claim along with relevant schedules/vouchers/DD (for net credit) to the PAO/CDA/Railway/Postal etc. with a request to sent a DD/Cheque if the net of the claim is debit.
- (4) Preparation of credit slip (on receipt of DD/Cheque from the other Account officer) indicating the head 8658-Suspense Account 101-PAO or 102-Civil etc. to be credited by the bank.
- 5. Preparation of Broadsheets under the head "8658-Suspense Account" to watch the clearance of transaction under the various sub-heads vide Sr. No.1 & 2 above.

INTER-GOVERNMENT TRANSACTIONS AND THEIR ADJUSTMENTS

INTRODUCTION

- Inter-Government transactions are transactions between
- a state government and the Central government (including those of Railways, Posts and Telegraphs and Defence) and
- one state government and another state government. The procedure connected with the settlement of these transactions is set forth in Chapter 5 of the Account Code for Accountant General.

Diagrammatical Illustration



There are two Procedures of settlement of the transactions

- (I) Settlement through RBI(CAS) Nagpur by means of Advices.
- (II) Settlement through Cash by means of DD/Cheques

Sum-up of various steps involved under Outward Settlement Account in A.G. Office.

- 1. Consolidation of monthly figures under the head "8793-ISS Account" in respect of each state govt.
- 2. Issue of advice to RBI for net debit/net credit by 7th of the succeeding month and in case of March account by 15th of the April in respect of each state govt.
- 3. Receipt of Clearance Memo from the RBI intimating the adjustment of net debit/net credit in the accounts of the state.
- 4. Preparation of Transfer Entry on receipt of clearance memo to relieve the head 8793-ISS Account by deduct credit/debit per contra credit/debit to the head "8675-RBD".
- 5. preparation of outward Settlement Account and its dispatch to the AG(A&E) of the concerned state supported by the relevant schedules/vouchers etc.

Sum-up of various steps involved under Inward Settlement Account in State A.G.

- 1. Receipt of intimation i.e. clearance memo from RBI regarding adjustment made by the RBI on the advice of the AG(A&E) of other State.
- 2. Preparation of T.E. on receipt of clearance memo by credit or debit to the head "8658-Suspense Account, 110 CAO-RBS" by per contra debit or credit to the head 8675-RBD.
- 3. Receipt of Inward Settlement Account from the concerned AG(A&E).
- 4. Adjustment of the Inward Settlement Account in the Adjustment Register under concerned head of account by per minus credit or minus debit to "8658-Suspense Account, 110 CAO-RBS" and Preparation of Suspense Slips to pass on the same to the concerned accounting section.
- 5. Preparation of Broadsheet under 8658-Suspense Account 110-C.A.O. R.B.S to watch the clearance of the transactions under this suspense head vide Sr. No. 2 & 4 above.

II. Inward Settlement Account

- On receipt of an Inward Settlement Account, the net credit or debit shown in it are agreed with the net difference of the debit and credit item shown in the accompanying schedules. If any vouchers are wanting or full particulars have not been furnished in respect of an item, or if an item is not prima facie adjustable against the state, the necessary particulars in r/o such items is entered in an objection book (Form A.C.10) and the objection communicated to the other A.G. through the objection Statement.

(2) Settlement through Cash by means of DD/Cheques

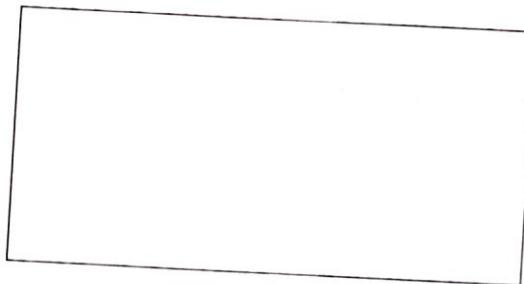
- (a) All Inter- Govt. transactions involving State Govt. on one hand and Central Govt. (including the Railways, Posts and Telegraph and Defence) on the other hand (except payment of loans/grants by the Govt. of India to the states and their repayment along with interest by the state)

2. Inward Settlement Claim

■ All Inter-Government Transactions on behalf of States occurring in the books of the Pay and Accounts Offices or other Accounts Offices of Ministries/Departments of Govt. of India or U.T. or other separated accounts organisations (Railways, Posts and Telegraphs and Defence etc.) which are required to be finally brought to account under appropriate Heads of account of the State Govt. by an Accountant General, the following procedure is adopted:

Sum-up of various steps involved under Inward Settlement Claim in A.G. Office.

- (1) Receipt of inward claims from other Account Offices and their entry in the Inward Claim Registers.
- (2) Adjustment of inward claim in the Adjustment Registers under concerned heads with the deduct entry to the net debit/net credit under the head '8658 Suspense Account, 109-RBS(HQ) and preparation of suspense slips to pass on the same to the concerned accounting section for final classification in the concerned head.
- (3) Preparations and dispatch of Requisition slip for Bank draft when the claim is for net debit indicating the head 8658-Suspense Account, 109-RBS(HQ) to be debited by the Bank.
- (4) Preparation and dispatch of credit slip to the bank in respect of the claim for net credit received from the other Accounts Offices indicating the head 8658-Suspense Account, 109-RBS(HQ) to be credited by the Bank.
- Preparation of Broadsheet under 8658-Suspense Account 109-RBS (HQ.) to watch the clearance of transactions routed through this suspense head as stated above (Sr.No. 2,3 &4) above.



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REVIEW/REPORTS

The Accountant General (A&E),
Himachal Pradesh, Shimla-171003

No. A/C-1/Advice/ISS /-2019-20/

Dated:-

To

The General Manager,
RBI,CAS, Additional Office Building,
East High Court Road, Nagpur-440001

CODE NO:- 118

ADVICE NO:-

DATE :-

Sir/Madam,

Please Debit/**Credit*** our account with Rs. ----- by contra
Credit/**Debit*** to the following accounts of the Government /Ministries / Departments* with
amounts mentioned against each.

Month & Year of Account
to be settled in:-

The amount to be settled on:-

Sr. No	Name of the Govt./Min/Dept.	Code No of the Govt. / Min./Dept	Scheme Code	Amount(Rs.)	Sanc. No & Date
1	ANDHRA PRADESH	101			
2	ASSAM	102			
3	BIHAR	103			
4	GUJRAT	104			
5	HARAYANA	105			
6	KERLA	106			
7	MADHYA PRADESH	107			
8	MAHARASHTRA	109			
9	KARNATAKA	110			
10	NAGALAND	111			
11	ORISSA	112			
12	PUNJAB	113			
13	RAJASTHAN	114			
14	UTTAR PRADESH	115			
15	WEST BENGAL	116			
16	MEGHALAYA	117			
17	MANIPUR	119			
18	TRIPURA	120			
19	MIZORAM	121			
20	ARUNACHAL PRADESH	122			
21	JAMMU & KASHMIR	128			
22	UTTRA KHAND	126			
23	CHHATISGARH	124			
24	JHARKHAND	125			
	GRAND TOTAL	-----	-----		

*Strike off whichever is not applicable

Signature of the authorized official
(HANS RAJ)
Sr. Accounts Officer

कार्यालय महालेखाकार (ले. व ह.)
हिमाचल प्रदेश, शिमला-171003
फैक्स न. 0177-2814934

जावक परिशोधन लेखा

कार्यालय महालेखाकार (ले. व ह.) हिमाचल प्रदेश, शिमला और महालेखाकार (ले. व ह.) _____
के बीच माह 12/2019 का जावक परिशोधन लेखा।

रिजर्व बैंक के केन्द्रीय लेखा अनुभाग को भेजी गई सूचना (ओ) का हवाला	नाम (Dr.)	जमा (Cr.)	निवल (Net Dr./Cr.)
आई जी ए एडवार्डज न. 30 दिनांक :-05/02/2020			
जोड़			

संख्या न. चालू विवरण / आई एस एस / 2019-20 / 430...453

वरिष्ठ लेखा अधिकारी

लेखा अनुसूचियों / वाउचर एवं चालान के साथ प्रेषित है :-

वरिष्ठ लेखा अधिकारी
चालू विवरण -1 अनुभाग
कार्यालय प्रधान / महालेखाकार (ले. व ह.)

कार्यालय महालेखाकार (ले. व ह.)
हिमाचल प्रदेश, शिमला-171003
फैक्स नं. 0177-2814934

**SCHEDULES OF SETTLEMENT ACCOUNT
(DEBIT & CREDIT)**

In Settlement Account between Accountant General (A&E) and Accountant General (A&E)
Himachal Pradesh for the month of July 2019 to be adjusted by A.G. (A&E) Himachal Pradesh.

क्र.सं.	Name of Treasury	नाम Dr	जमा Cr	Net Dr./ Cr
1.	बिलासपुर			
2.	चम्बा			
3.	हमीरपुर			
4.	कुल्लु			
5.	काँगड़ा स्थित धर्मशाला			
6.	मण्डी			
7.	शिमला			
8.	सिरमौर स्थित नाहन			
9.	सोलन			
10.	ऊना			
	कुल जोड़			

डेबिट.....

क्रेडिट.....

कुल डेबिट

xpenditure certificate in terms of General Circular No A-AC/1187 dated 24-04-1987 received from Comptroller & Auditor General of India.

Expenditure during the month of _____ on account payment of pension on behalf of Govt. of _____ amounting to Rs _____

_____ has been verified. This payment pertains to the state of _____. It is further stated that the connected payment vouchers have been received in this office.

Assistant Accounts Officer

O/o The Pr Accountant General (A&E)

Himachal Pradesh Shimla-171003

Expenditure certificate in terms of General Circular No A-AC/1187 dated 24-04-1987 received from Comptroller & Auditor General of India.

Expenditure during the month of _____ on account payment of pension on behalf of Govt. of _____ amounting to Rs _____

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Assistant Accounts Officer

O/o The Pr. Accountant General (A&E)

Himachal Pradesh Shimla-171003

(53) 2022-2023 / रिमांडर

नियम संग्रह खण्ड-5, भाग-2
 प्रपत्र संख्या-43 ए (1) 18/12/2022 1033
 (प्रस्तर 417 एवं 478 देखिए)

धनराशि जमा करने का चालान फार्म **M Nafar** 11

1. जिस व्यक्ति (पदनाम यदि आवश्यक हो) या संस्था के नाम से धनराशि जमा की जा रही है उसका नाम एवं पता
2. पंजीकरण संख्या/पस का नाम व वाद संख्या (यदि आवश्यक हो)
3. जमा की जा रही धनराशि का पूर्ण विवरण (धनराशि किस हेतु जमा की जा रही है तथा किस विभाग के पत्र में जमा की जा रही है)
4. जमा की जा रही धनराशि
5. लेखा शीर्षक का पूर्ण विवरण/मुहर

प्रधानमंत्री सामाजिक न्याय एवं अधिकारिता विभाग
 प्रशासनिक
 प्रशासन में आधिकारिक रूप से जमा की जा रही है
 धनराशि का विवरण
 16072=00
 16072=00

6. लेखा शीर्षक का 13 डिजिट कोड

मुख्य लेखाशीर्षक	उप मुख्य शीर्षक	लघु शीर्षक	उप शीर्षक	ब्यौतवार शीर्षक	धनराशि अकों में
8793	00	007	00	00	16072=00

धनराशि (शब्दों में) **सोलह हजार केवलर मात्र**
 चालान में लेखा शीर्षक की पुष्टि करने वाले विभागीय अधिकारी के हस्ताक्षर मुहर सहित

योग **16072=00**
 जमाकर्ता का नाम व हस्ताक्षर

केवल उपकोषागार/बैंक के प्रयोगार्थ

चालान संख्या **L 100066**
 दिनांक

State Bank of India
 अकों में 16072
 राज्य में 002
 DEC 2022

जमाकर्ता के हस्ताक्षर

उपकोषागार/बैंक का मुहर

11/12/2019

कोषागार प्रपत्र-209 (1)

दिल्ली नियम संग्रह खण्ड-5, भाग-2

प्रपत्र संख्या - 43 ए (1)

(प्रस्तर 417 एवं 478 देखिए)

दिनांक 12/12/2019
कॉन्ट्रोल नं. (014)

धनराशि जमा करने का बालान कर्तव्य

SBI कोषागार

S.P. शास्त्री

जि.स.स.

A/c 11197686864

क्र. 9.140607900 Date 10-10-19

कोषागार/बैंक का नाम शाखा
जिस व्यक्ति (पदनाम यदि आवश्यक हो)
या संस्था के नाम में धनराशि जमा की
जा रही है उसका नाम

3. पंजीकरण सं./पक्ष का नाम व बाद संख्या (यदि आवश्यक हो)
4. जमा की जा रही राशि का पूर्ण विवरण (धनराशि किस हेतु जमा की जा रही है तथा किस विभाग के पक्ष में जमा की जा रही है)
5. बालान की सकल राशि
6. बालान की निवल राशि
7. लेखा शीर्षक का पूर्ण विवरण
लेखा शीर्षक की मुहर
8. लेखा शीर्षक का 13 डिजिट कोड

8793 - पेशान एवं सेवा विभाग का
01 - जोधपुर जिला का कोषागार
007 - डा. प्र. शास्त्री

मुख्य लेखा शीर्षक
8793

उप मुख्य शीर्षक
0.4

तृतीय शीर्षक
007

उप शीर्षक
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धनराशि (अंकों में)

1.02471=

योग- 1.02471=

धनराशि शब्दों में २०० एक लाख व दो हजार एक सौ रुपये मात्र

बालान में लेखा शीर्षक को पूर्ण करने वाले
विभागीय अधिकारी के हस्ताक्षर मुहर सहित

केवल उपकोषागार/बैंक के प्रयोगार्थ

L400088

भारतीय स्टेट बैंक / SBI (00621)
मुख्य शाखा बिजनौर / Main Branch, Bijnor
प्राप्त / मुहर सहित / अक्षरों में

04 DEC 2019

PF 5916364 (SHUBHI CHAUDHARY)
रकडिवा / Cashier

प्राप्त किया
उपकोषागार/बैंक की मुहर सहित



प्राप्तकर्ता के हस्ताक्षर