

CHAPTER 34

Accounts and Subsidiary Returns

1. Before closing the accounts the accounts of a month the Divisional Officer should satisfy himself that the accounts of his subordinate officers for the month have been examined and incorporated truly and accurately in his own accounts. For this purpose, the accounts of the latter should reach the office for compilation in time for the preparation and submission of the accounts returns on the due date. If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In the case of accounts for March, however, the Divisional Officer must keep open his accounts until receipts of all the subordinates' accounts in order that all receipts and payments of the official year are accounted for.
2. The Monthly Cash Account should be prepared in Form F.A.1. It should show in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail :-
3. Debtor side.- (1) Cheques drawn; (2) Recoveries of advance from contractors and disbursers; (3) Revenue received and credited in the Cash; (4) Recoveries made by deduction from pay bills on account of service and other Funds, provided the bills are accompanied by schedules showing the full particulars of each recovery; (5) Refund of Forest Revenue taken by deduction from Revenue ; (6) Receipts and recoveries creditable to the Central Government; (7) Receipts and recoveries creditable to Railways / P & T / Defence; and (8) Receipts and recoveries creditable to other States.
4. Creditor side.- (1) Remittances to treasuries; (2) Advances made to contractors and disbursers; (3) Expenditure debited in the Cash Book; (4) Receipts and Recoveries to be deducted from capital outlay; (5) Payments debitible to the Central Government; (6) Payments debitible to Railways / P & T / Defence; and (7) Payments debitible to other States.

5. A schedule of remittances to treasuries should be prepared in Form F.A.6. The entries in this schedule should show each item of remittance separately and a reference to these items should be made invariably against the corresponding entries in the last column of the Consolidated Treasury Receipt received from the treasury concerned.
6. An abstract of the Contractors' and Disburse Ledger should be prepared monthly in Form F.A.8. In this Abstract should be shown in consecutive order first, the contractors' accounts and then the disbursers' accounts. The columns should be totaled separately for contractors' and disbursers' accounts and grand totals of all accounts should be given at the foot of the Abstract.
7. The Abstract for March in each year should be accompanied by a brief statement explaining the circumstances in which each item outstanding for more than twelve months remains unadjusted and the steps, which have been taken with a view to its early clearance.
8. A copy of the Monthly Register of Cheques Drawn should be submitted to the Accountant General on the last day of each month and the other accounts mentioned below should be submitted on or before the 5th of the month following that to which they relate :-
 - 8.1 Monthly Cash Account
 - 8.2 Classified Abstract of Revenue and Expenditure
 - 8.3 Schedule of Remittances to Treasuries.
 - 8.4 Schedule of Transactions with other Governments.
 - 8.5 Schedule of Transactions with Railway
 - 8.6 Schedule of Transactions with P & T
 - 8.8 Schedule of Transactions with Defence
 - 8.8 Abstract of Contractors' and Disbursers' Ledgers in Original
9. These should be accompanied by all vouchers other than those, which may be destroyed after payment and by the Consolidated Treasury Receipt.
10. A certificate in the following form signed by the Divisional Officer should be attached to each Classified Abstract of Expenditure:-

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in this account could not, with due regard to the interests of the Government service, be avoided. I certify that, to the best of my knowledge and belief, the payments included in

this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all items adjusted above Rs. 50 in amount, and vouchers for all items adjusted by book transfer with other Governments, departments, etc., are attached to the account. I have, so far as possible, obtained voucher for other sums, and am personally responsible that they have been so destroyed that they can not be used again".

11. When stores are purchased it should also be certified that :-
 - 11.1 all the articles detailed in the vouchers attached to the account and in those retained by the Drawing Officer have been duly received in good order and accounted for in the Stock Register; and
 - 11.2 the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.
12. For special reasons the Divisional Officer may authorise a few days 'delay in the submission of the accounts, but if they are not dispatched on or before the 5th of the following month, the reason for delay must be intimated invariably on that date.
13. In addition to the ordinary accounts for March, a supplementary account for that month, in the form of the Cash Account (Form F.A. 1) with the necessary accompaniments, comprising the transactions included in the supplementary account books should be submitted to the Accountant General so as to reach him by the 1st June, or such other date as may be prescribed by him.
14. In addition to the accounts prescribed above, such other accounts of revenue due and outstanding and of timber and other transactions should be submitted to the Accountant General as he may from time to time require.
15. The monthly Abstracts of the Contractors' and Disbursers' Ledger may be submitted to the Accountant General through the Conservator or the other superior officer, if so desired by Government, to ensure the control of the latter over the adjustment of the outstanding balances, but that officer should, within ten days of receipt of the Abstracts in his office, pass them on to the Accountant General.