

MATRIX

The presentation and language in the Manual has been attempted to be simplified for better reading with substantive changes made against the provisions and procedures which have been revised and to include certain important provisions which have come up in this period, viz. Defined Contribution Pension Scheme, provisions for electronic payments and receipts wherever approved by competent authorities, payment of pension to All India Service Officers retiring while on deputation to Central Government, the Direct Payment Procedure for National Highways implemented in the Ministry of Road Transport & Highways etc. Effort has been to keep the provisions and paras as far as possible in consonance with the previous edition. The earlier Chapter 16 has been divided into two parts. Chapter 16 with added information on each of the Finance Accounts Statements now deals only with the provisions on Finance Accounts, while the Miscellaneous provisions have been taken to a new Chapter 17. The Chapters 14 and 15 dealing with CBEC and CBDT have been totally overhauled in view of the substantive change in the procedures of receipts in both these Departments.

In the Matrix given below, remarks have been given against the paras where there has been substantive change in the provisions. However, certain changes have a bearing throughout the Manual, e.g. the induction of private sector banks as agency banks have led to the addition of Private Sector Bank Suspense Head to be indicated throughout the Manual wherever it used to read Public Sector Bank Suspense Head. Similarly, the transitory heads of Expenditure Awaiting Transfer/Receipts Awaiting Transfer has replaced the Voucher Suspense Head wherever the same was mentioned in the earlier edition, in view of the revised procedures. The Matrix below indicates the substantive changes that have been made in this revised edition of the Civil Accounts Manual.

PARA NUMBER	TITLE	REMARKS WITH REFERENCE TO CAM-2007
CHAPTER 1: BROAD FEATURES OF THE DEPARTMENTALIZED ACCOUNTING SYSTEM		
1.1	General	
1.1.2	Organization of Controller General of Accounts	Earlier para 1.2 has been taken as sub-para 1.1.2.
1.2	Main features of Departmentalization of Accounts	Earlier para 1.3 has been taken as sub-para 1.2.
1.3	The role of CCAs/CAs as per the revised charter of Integrated Finance Scheme, issued by the Ministry of Finance	This has been added in view of the Finance Secretary's O.M. on the revised Integrated Finance Scheme indicating the roles and responsibilities of CCAs/CAs.
1.4	Detailed procedure in regard to Banking arrangements for Pay and Accounts Offices	The term private sector bank suspense head has been added along with public sector bank suspense, in view of the changed provisions and authorization of private sector banks for handling Government transactions.
1.5	Categories of Cheques and their use	
1.6	Bank Drafts	
1.7	Payment by Authority	
1.8	Issue of Fresh Cheques in Lieu of Lost Cheques	
1.9	Payment Scrolls and the related Reconciliation and Accounting Procedure	
1.10	Receipt Scrolls and the related Reconciliation and Accounting Procedures	
1.11	Register of Valuables	
1.12	Advices on RBI (CAS) Nagpur, and operation and clearance of the Minor Head, RB Suspense (CAO) etc.	

1.13	Expenditure Control	
1.14	Classification of Expenditure on Departmentalized Accounts Organization	
Appendix 1	Functions of the Controller General of Accounts incorporated in the Allocation of Business Rules, 1961	
Appendix 2	Memorandum of Instructions on banking and accounting arrangements issued by Reserve Bank of India	
Appendix 3	Procedure for indenting, safe custody, issue and accounting of cheque books	
CHAPTER 2: PRE-CHECK PAYMENT PROCEDURE IN THE CENTRAL CIVIL ACCOUNTS OFFICES		
2.1	General	
2.2	Tokens	Provisions of Token System under COMPACT have been added. Note below para 2.2.4 has been deleted in view of the implementation of COMPACT, wherein token system is mandatory.
2.3	Scrutiny and Payment Procedures	
2.4	Issue of Fresh Cheque in Lieu of a Lost One	
2.5	Procedure for Issue of Fresh Cheque in Lieu of Cancelled/Time Barred Cheque	In view of the revised provisions for issue of fresh cheques and barring their re-validation, the procedure has been incorporated as para 2.5.
2.6	Procedure for Returning Bills Unpassed	Earlier para 2.5 has been re-numbered as para 2.6
2.7	Closing of the day's/year's transactions	Earlier para 2.6 has been re-numbered as para 2.7
CHAPTER 3: PROCEDURE TO BE FOLLOWED BY DRAWING AND DISBURSING OFFICERS AUTHORIZED TO DRAW CHEQUES		
3.1	Delegation of cheque drawing powers to DDOs	
3.2	Quarterly Assignment	
3.3	Procedure for Payment	
3.4	List of payments and bank reconciliation	
3.5	Custody of Cheque Books- Precautions	
3.6	Receipt Scrolls	
3.7	Action in the Pay and Accounts Office on Payment Scroll	
CHAPTER 4: PRINCIPLES AND PROCEDURES OF PRE-CHECK AND POST CHECK TO BE CONDUCTED BY PAY AND ACCOUNTS OFFICES		
4.1	Introductory	
4.2	Budget Provisions and Check against Provision of Funds	Short notes on budget related terms and procedures have been added vide para 4.2.1 (a) to (m).
4.3	Scrutiny of Distribution of Grants Appropriation, check of Re-appropriation orders and scrutiny with reference to the guidelines on 'New Service/ New Instrument of Service'	Revised guidelines on New Service/New Instruments of Service have been provisioned in para 4.3.2 and Appendix A of Chapter 4.

4.4	Check of Sanctions for Expenditure	Sub-para 4.4.3 (e) added to include the provisions related to mandatory review of sanctions above Rs. 50 lakhs and 1 crore by Dy. CA/CCAs respectively.
4.5	Check of Classification in Accounts	
4.6	Allocation of Expenditure between Capital and Revenue	
4.7	Accounting of Transactions under Reserves and Reserve Funds	The provisions have been updated and reference to para 3.4 of General Directions of LMMH added for clarity.
4.8	Classification of Aid Materials and Equipment received from Abroad	Reference to London and Washington Supply Missions deleted in view of the revised arrangements.
4.9	General Instructions on Classification of Expenditure	Title to the para has been incorporated.
4.10	General Checks to be Exercised in Respect of Bills Submitted for Pre-Check	
4.11.1	Check of Establishment Pay Bills	
4.11.2	Check of Increment Certificates	
4.11.3	Check of Last Pay Certificate	
4.12	Check of Pay Fixation Cases	
4.13	Check of Overtime Allowance Claims	
4.14	Check of Children Education Allowance/Tuition Fees	
4.15.1 and 4.15.2	Check of Travelling Allowance Bills	
4.15.3	Leave Travel Concession to Central Government Servants	Earlier provisioned under para 4.16, this has been taken to para 4.15.3.
4.16	Check of Medical Reimbursement Claims	Incorporated as it was missing earlier.
4.17-4.22	Classes of Contingencies- Checks on Various Types of Contingencies	
4.23	Call Charges	
4.24	Fee for Engagement of Lawyers	
4.25-26	Cancellation of Sub Vouchers	
4.27	Check of Grant in Aid bills	
4.28	Check of Scholarship bills	
4.29	Loans and Advances Bills	
4.30	Long Term Advances to Government Servants	
4.31-4.33	Check of Contracts	
4.34	Refunds of Revenue	Para 4.34.2 has been deleted with the para being obsolete and irrelevant relating to refund of revenues relating to pre departmentalization period.
4.35	General Provident Fund Bills	Title of para changed from Miscellaneous to GPF Bills being more appropriate in view of provisions therein.
4.36	Final Post Check of Bills Paid after Pre-Check	
4.37	Post Check of Bills Paid by Cheque Drawing DDOs	
4.38	Merged DDO Scheme	

Appendix A	New Instrument of Service- Limits requiring approval of Parliament	
Appendix B	Type of transactions treated as Charged Expenditure	
Appendix C	Illustrative example of Register/Broadsheet of Long Term Advances	
CHAPTER 5: COMPILATION, CONSOLIDATION OF ACCOUNTS, PREPARATION OF LEDGER AND SUMMARY OF BALANCES		
5.1	Compilation of Vouchers in the Accounts Section	
5.2	Compilation of Receipts	
5.3	Transfer Entries	
5.4 to 5.5	Preparation of Departmental Classified Abstract	
5.6	Consolidated Abstract	
5.7	Rendition of Monthly Accounts by Pay and Accounts Offices	
5.8	Submission of Monthly Accounts by Pr. Accounts Offices of the Ministries/Departments to Controller General of Accounts	
5.9	Statement of Central Transactions and Journal Entries	
5.10	Ledger of Balances under Debt, Deposit, Suspense and Remittance Heads	
5.11	Computation of Government Account	
5.12 to 5.13	Summary of Balances	
5.14	Submission of Material for Statement Number 5 of Finance Accounts	
5.15	Proforma Corrections	Titles added to various types of proforma corrections.
Annexure A	Procedure for Consolidation of Controllers' Accounts	
Annexure B	Illustrative example leading to preparation of Summary of Balances	
Annexure C	Illustrative example of Prior Period Adjustment Account	
CHAPTER 6: MAINTENANCE OF PROVIDENT FUND ACCOUNTS		
6.1	General	Note below para 6.1.2 added to clarify that subscriptions for GPF are to be recovered only from the Government servants who had joined service prior to or on 31.12.2003.
6.2	Nominations	
6.3	Subscriptions	
6.4	Advances from the GP Fund and Corresponding Provisions of CPF (India) Rules	
6.5	Withdrawal from the GP Fund and Corresponding Provisions of CPF (India) Rules	
6.6	Transfer of GP Fund Account	
6.7	Maintenance of GP Fund Account	
6.8	Broadsheets	
6.9	Annual Closing of Account	

6.10	Register of Missing Credit/Debit	
6.11	Transfer of GPF Balances in Respect of Staff under the Jurisdiction of Merged DDOs and their Reconciliation	
6.12	Broadsheet of Group D Government Servants under Merged DDO Scheme	
Annexure A	Monthly Reconciliation Sheet (Merged DDO Scheme)	
Annexure B	Annual Reconciliation of Balances	
CHAPTER 7: PROCEDURE FOR FINALIZATION, AUTHORIZATION AND ACCOUNTING OF PENSION PAYMENTS AND PAYMENT FROM THE COMPASSIONATE FUND		
7.1	Setting up of Central Pension Accounting Office	Sub para 7.1.2 to elaborate on the CPAO organization.
7.2	Applicability of Pension Rules	
7.3.	Determination and Authorization of the Amounts of Pension and Gratuity	The provisions have been reorganized to elaborate clearly the role of Head of Office, Pay and Accounts Officer and the Central Pension Accounting Office.
7.4	Authorities Competent to issue Pension Payment Orders	Provisions for the President/Vice-President included in the Table under Rule 7.4.1.
7.5	Mode of Disbursing of Pension and Transmission of Pension Payment Orders	Provision for payment of pension through private sector banks has been incorporated.
7.6	Disbursement of Pension to Pensioners Through Treasuries	
7.7	Procedure Regarding Switchover of Payment Channel	
7.8	Commutation of Pension	
7.9	Allocation of the Liability on account of Pensionary Charges of Government Servants	
7.10	Payment of Pension to State Government Employees and All India Service Officers Settled in the National Capital Territory of Delhi	Vide para 7.10.2, the provisions for payment of pension to All India Service Officers retiring from Central Government while on deputation has been incorporated.
7.11	Accounting of Pension Payments to Central Civil Pensioners/Central Freedom Fighters	
7.12	Accounting of Pensions to High Court Judges	
7.13	Payment of Pension in Nepal	
7.14	Payment of Pension to Central Civil Pensioners in Sikkim	
7.15	Accounting of Payment of Pensions to Foreign Pensioners in India	
7.16	Payment from Compassionate Fund of Government of India	
7.17	Post Payment Checks	
7.18	Defined Contribution Pension Scheme	Provisions under the new Defined Contribution Pension Scheme has been incorporated vide para 7.18.
CHAPTER 8: PROCEDURE FOR INTER- GOVERNMENTAL AND INTER- DEPARTMENTAL ADJUSTMENTS		
8.1	General	

8.2	Transactions arising in the Accounts of Pay and Accounts Office which are adjusted by the Accounts Officer of another Government Department on Cash Settlement Basis	
8.3	Transactions arising in the Books of Accounts Officers of Other Governments/ Departments which are adjustable in the Books of the PAO on Cash Settlement Basis	
8.4	Procedure for Settlement of Transactions arising in the Month of March	
8.5	Settlement of Inter- Departmental Transactions through Book Adjustment or Without Resorting to Cash Settlement (Letters of Authorization)	
8.6 and 8.7	Procedure for Recovery of Cost of Work Done in the CPWD/Other Departments Functioning on the Public Works Pattern on behalf of Other Governments/Departments	
8.8	Settlement of Debits on account of Supplies Effected	
8.9	Settlement of Transactions arising in Missions/Posts Abroad	Reference to supply missions at London and Washington has been deleted in view of the closure of these offices.
8.10	Settlement of Debits Relating to Customs Duty etc.	
8.11	Supplies made by the Medical Stores Depots of Ministry of Health & Family Welfare to State and UT Governments	
8.12	Settlement of Transactions by Railways/ Defence/ Posts/ Telecom among Themselves etc.	
8.13 and 8.14	Settlement of Transactions by Railways/ Defence/ Posts/ Telecom with Ministry of Finance	
8.15- 8.18	Settlement of Transactions between Central Government and State Governments	
8.19	Arrangements for Credit of Income Tax Deducted at Source (TDS) from the Salary and Other Bills of State Government, to the Central Government	The revised provisions relating to payment and submission of accounts including uploading on the Tax Information Network has been incorporated.
8.20	Special Procedure for Settlement of Transactions relating to National Highways	Vide para 8.20.4, provisions relating to Direct Payment Procedure for National Highways has been incorporated.
8.21	Transactions relating to Payment of Loans/Grants by Central Government to Union Territory Governments (With Legislature)	
8.22	Procedure for Drawings by Union Territory Administrations against the Demands for Grants of Central Ministries/Departments (other than the Area Demand) for which provision does not exist in the Union Territory budget, and the Cash Settlement For It	
8.23	Procedure for Adjustment of Items of Central Civil Receipts/ Expenditure arising in the books of Posts/Telecom/Railways and Defence	

CHAPTER 9: RECOVERIES, PAYMENTS AND ACCOUNTING FUNCTIONS ARISING IN RESPECT OF CENTRAL GOVERNMENT EMPLOYEES SENT ON FOREIGN SERVICE/DEPUTATION		
9.1	Introductory	
9.2	Pension/Leave Salary Contributions	
9.3 and 9.4	Maintenance of Leave Account, Grant of Leave and Leave Salary payments etc. while on Foreign Service	
9.5	Maintenance of Register of Recoveries of Foreign Service Contributions	
9.6	Heads of Account for Credit of Leave Salary/Pension Contributions	
9.7	Payment of Pension or CPF Contributions, GPF and/or CGEGIS Subscriptions or Repayment of Loans and Advances During the period of Foreign Service out of India	
9.8	Discharge of Liability towards Earned Leave due to a Government Servant deputed to a Public Sector Undertaking on Final Absorption	
9.9	Dispensing with the System of Adjustment on account of Allocation of Leave Salary and Pensions between Departments of Central Government/UT Governments and Administrations	
9.10	Deputation of Central Government Officials to State Governments and vice- versa	

CHAPTER 10: LOANS, ADVANCES, GRANTS-IN-AID, GUARANTEES AND INVESTMENTS		
10.1	General	The authority of GFRs has been changed due to amendment of those rules.
10.2	Classification	
10.3	Procedure for loans and advances sanctioned by Central Government	
10.4	Procedure for the repayment of loans and advances and interest thereon	The term PSB appearing in the last sub-para of this Para 10.4.2 has been replaced by the accredited bank
10.5	Loans Registers and Broadsheet	The authority of GFRs has been changed due to amendment of those rules.
10.6	Utilization Certificates	Para amended on the basis of GFRs, 2005.
10.7	Long term Advances to Central Government servants	The authority of GFRs has been changed due to amendment of those rules
10.8	Short term Advances to Central Government servants	The authority of GFRs has been changed due to amendment of those rules. The festival Advances, which were being classified under the head 7610, are now being booked under the head "Salaries". The para has been accordingly amended.

10.9	Grants in aid	The authority of GFRs has been changed due to amendment of those rules. The provisions relating to the period prescribed for submission of UC has been changed as 12 months on the basis of amended GFRs.
10.10	Guarantees given by Central Government	Para has been amended on the basis of the provisions of FRBM.
10.11	Investments	
10.12	Permanent Advances	
Annexure A	Min. of Finance, Dept. of Economic Affairs O.M. on Loans and advances by the Central Government-Interest rates and other terms and conditions	
CHAPTER 11: APPROPRIATION ACCOUNTS (CENTRAL CIVIL)		
11.1	Concept and Scope	The latest order regarding New Service / New Instrument of service have been mentioned.
11.2	Signing of the Head-wise Appropriation Accounts by the Chief Accounting Authority	
11.3	Form for the preparation of Head wise Appropriation Accounts along with other ancillary statements and accredited Audit Officers	
11.4	Stage III Head-wise Appropriation Accounts duly Audited and Approved by the Chief Accounting Authority on File	
11.5	Norms for recording reasons for variations and their presentation	
11.6	Corrigendum to the Head wise Appropriation Accounts	
11.7	Condensation of Head wise Appropriation Accounts in accordance with the recommendations of the Public Accounts Committee.	
11.8	Stage IV-Head wise Appropriation Accounts	
Annexure	Flow chart	
Appendix		
CHAPTER 12: GUIDELINES FOR INTERNAL AUDIT OF THE DEPARTMENTAL ACCOUNTS ORGANIZATION		
12.1	Introductory	
12.2	Scope of Internal Audit	
12.3	Duties of Internal Audit	The provisions of GFRs that all grantee institutions or organizations should be open to inspection by the sanctioning authority (internal audit) and audit have been incorporated in this para.
12.3.1	Duties of Internal Audit	
12.3.2	Duties as per New Charter of Internal Audit	This new para has been added taking into account the recent developments in this regard.
12.4	Procedure for conducting Internal Audit	
12.5	Quantum of Audit	

12.6	Nature of checks to be exercised	
12.6.1(A)	Nature of checks to be exercised on the accounts of PAOs	
12.6.1 (B)	Nature of checks to be exercised on the accounts of Cheque Drawing / Non-Cheque	
12.7	Checking of receipts	
12.8	Programme for Internal Inspection	
12.9	Records, documents to be made available to the Internal Audit Parties	
12.10	Frequency of Internal Audit	
12.11	Drafting of procedure for submission of Inspection Reports	
12.12	Procedure of Test Audit Notes issued by Statutory Audit	
Annexure A	Register showing Particulars of Paid vouchers Furnished To Internal/ Statutory Audit	
Annexure B	Register for Watching Settlement of Audit Objections Included in the Test audit Notes	
CHAPTER 13: BANK RECONCILIATION-EXPENDITURE TRANSACTIONS		
13.1	General	
13.2	Categories of Transactions	
13.3	Introduction of Revised Scheme of Reporting Government Transactions	
13.4-13.5	Revised scheme of Reporting, Accounting and Reconciliation of Expenditure Accounts as	
13.6	Action in Pay & Accounts Office	
13.7	Action in Principal Accounts Office	
13.8	Residual Transactions For the Month of March	The period upto which the residual transactions of a
Annexure 1	Daily Main Scroll –UMEA Expenditure Accounts	
Annexure 1-A	Main Scroll-Union Ministries' Expenditure Accounts	
Annexure 2	Date wise Monthly Statement (DMS)--SBI	
Annexure 2 A	Date wise Monthly Statement (DMS)—RBI & other authorized banks	
Annexure 3	Monthly Settlement Statement -SBI	
Annexure 4	Monthly Settlement Statement -SBI	
Annexure 5	Monthly Settlement Statement -SBI	
Annexure 6	DMA-I	
Annexure 7	Ministry wise statement (PAO Wise)-DMA-2	
Annexure 8	Certificate in Lieu of Lost/ Misplaced Challan	
Annexure 9	Certificate in Lieu of Lost/ Misplaced Cheques	
CHAPTER14: BANK RECONCILIATION-REVENUE ACCOUNTS OF C.B.E.C.		
14.1.	System of collection of revenue in C.B.E.C.	The introduction of multi banking facility, authorizing
14.2	Accounting Procedure relating to Electronic Accounting System in Excise and Service Tax	

14.2.1	Procedure for acceptance of taxes at the receiving branches of authorized banks	procedure of EASIEST approved by CGA, Budget Division and C&AG of India has been added.
14.2.2 - 14.2.3	At the counter of receiving branch	
14.2.4	Challans tendered with cash	
14.2.5	Challans tendered with cheque/ demand draft / banker's cheque	
14.2.6	Generation of challan number	
14.2.7- 14.2.8	Preparation of scrolls by the collecting branch	
14.2.9	Treatment of clearing Returns	
14.2.10	Procedure for payment of refunds	
14.3	Procedure for payment of refunds	
14.4	Loss of counterfoil by the taxpayer	
14.5	Functions of Focal Point Branch	
14.6	Functions of Link Cell	
14.7	Central Accounts Section (CAS) RBI, Nagpur	
14.8	Rectifications of errors in 'EASIEST' challan data uploaded by banks –Procedure	
14.9	Rectification of errors by banks	
14.10	Redressal of Public grievances	
14.11	Customs duty collection	
14.11.1	Manual Payment System under EDI location	A new para has been added to incorporate the provisions.
14.11.2	Accounting Procedure for customs duty collection	
Annexures to Chapter 14		
Annexure I		
Annexure 1A		
Annexure IB		
Annexure I- C		
Annexure I- D		
Annexure -II		
Annexure -III		
Annexure - IV		
Annexure -V		
Annexure - VI		
Annexure - VII		
Annexure - VIII		
CHAPTER 15: BANK RECONCILIATION REVENUE TRANSACTIONS OF C.B.D.T.		

15.11.3-15.11.4	Procedure for reporting transactions	to Link Cell/ SBI (GAD), the up to 15 th April, the existing provisions in this chapter have been amended.
15.12	Role of banks	
15.13 -15.19	Action to be taken by Zonal Accounts Office	
15.20	Payment of Interest on Delayed Remittances	
15.21	Action to be taken by Principal Accounts Office	
15.22	Personal Deposit Accounts	
15.23	Accounting of March Transactions (OLTAS)	
Annexures to Chapter 15		
Annexure 1	Receipt scroll, Income & Other Direct Taxes	
Annexure 2	Payment scroll, Income & Other Direct Taxes	
Annexure 3	Daily Summary	
Annexure 4	Receipt Scroll (Main)	
Annexure 5	Payment Scroll (Main)	
Annexure 6	Daily Summary of Receipt and payments Adjusted by the Nodal Branch in Government Account	
Annexure 7	Analysis of the Transactions relating to the Central Board of Direct Taxes for the Month of (Receipts)	
Annexure 8	Analysis of the Transactions relating to the Central Board of Direct Taxes for the Month of(Refunds)	
Annexure 9	Transactions on account of CBDT -Amendment Statement	
Annexure 10	CBDT- Monthly Closing Statement issued by RBI (CAS), Nagpur (MH wise)	
Annexure 11	Summary of Transactions for the month – Issued by RBI, CAS, Nagpur	
Annexure 12	Summary of Transactions for the month – Issued by RBI, CAS, Nagpur	
Annexure 13	Bank wise summary of Transactions for the month of	
Annexure 14	Summary of Transactions for the month of(MH wise)	
CHAPTER 16: FINANCE ACCOUNTS		The existing Chapter 17 Finance Accounts and Miscellaneous has been split into two separate chapters: Chapter 16-Finance Accounts and Chapter 17-Miscellaneous. In Chapter 16 each of the components of Finance Accounts i.e. Statements 1-16 has been added and explained.
16.1	Finance Accounts of Union Government	
16.2	Form of Finance Accounts	
16.3	Material for Finance Accounts	
16.4	Components of Finance accounts	
16.4.1	Statement no.1-Summary of Transactions	
16.4.2	Statement no.2-Summary of Debt Position	
16.4.3	Statement No.3 – Loans and Advances by the Union Government	
16.4.4	Statement No. 4 Guarantees Given by the Union Governments	
16.4.5	Statement No. 5-Summary of Balances	
16.5	Part-II-Detailed Accounts and Other Statements	
16.5.1	Statement No. 6- Statement showing Percentage Distribution of Revenue Receipts and Revenue Expenditure for the year.	
16.5.2	Statement No. 7- Statement showing the distribution between Charged and Voted Expenditure.	
16.5.3	Statement No. 8- Detailed Account of Revenue Receipts and Capital Receipts by Minor Heads	
16.5.4	Statement No. 9- Detailed Account of Revenue Expenditure by Minor Head and Capital Expenditure by Major Head.	

16.5.5	Statement No.10- Statement of Expenditure on Capital Account during and to the end of the year.	
16.5.6	Statement No.11- Statement showing the Investments of the Union Government in Statutory Corporations, Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies, etc, up to end of the year	
16.5.7	Statement No. 12 - Statement showing Capital and Other expenditure (outside the Revenue Account) to end of the year and the principal sources from which funds were provided for that expenditure	
16.6	B – Debt, Deposit, Remittances and Contingency Fund	
16.6.1	Statement No. 13- Statement of Receipts, Disbursements and Balances under heads of account relating to Debt, Deposits, Remittances and Contingency Fund	
16.6.2	Statement No. 14- Statement of Debt and other interest bearing obligations of Government.	
16.6.3	Statement No. 14 A- Details of Market Loans raised in India and securities issued to international Financial Institutions	
16.6.4	Statement No. 15- Statement of loans and advances showing the amounts advanced and repaid, interest received during the year and the balances of such loans and advances at the commencement and close of the year.	
16.6.5	Statement No. 16- Statement showing the position of National Small Savings Fund	
16.7	Certification of Finance Accounts	
16.8	Supply Of Finance Accounts	
CHAPTER 17: MISCELLANEOUS		
17.1	Procedure For Payment Of Arrear Claims	
17.2	Procedure for Receipt, Repayment and Accounting of Deposits under The Departmentalized Accounting System	
17.3	Refund of Deposits Where Detailed Accounts Are Maintained By the Departmental Officers	
17.4	Procedure for Transfer of Balances, Between Pay and Accounts Offices of the Same Organisation of a Ministry/ Department and Between Principal Accounts Offices.	
17.5	Budgetary and Accounting Arrangements Consequent upon Reorganization of Ministries	
17.6	Budgetary and Accounting Arrangements Consequent upon Reorganization of Ministries	
17.7	Personal Deposit Account	
17.8	Investigation of Cases by Special Police Establishment: Facilities/ Co-Operation required to be extended by Administrative Authorities, Procedure for Obtaining Original Documents Relating to Accounts Etc	
17.9	Adjustment of Payment and Accounting Charges in the Proforma Account of Departmental Commercial Undertakings of the Government of India	
17.10	Accounting and Reconciliation of Transactions Falling Under P.W. Remittances Forest	The para has been redrafted on the basis of the

	Remittances Etc. under the Departmentalized Accounting System	provisions of Footnote below MH 8782 (vide List of Major & Minor heads).
17.11	Safe Custody of Duplicate Keys of the Departmental Treasury Chests, Promissory Notes, Savings Certificates etc. Received As Securities.	
17.12.1-17.12.7	Raising and Pursuance of Objections	
17.12.8	Closing Of the Objection Book	
17.12.9	Delegation of Powers to Waive Objections or Forego Recovery of Irregular Expenditure	
17.12.10	Treatment of Erroneous Payment Admitted by the Pay and Accounts Office.	
17.12.11	Reports of Defalcations and Other Losses	
17.13	Review of Balances	
17.14	Adjustment of Gain or Loss by Exchange	
17.15	Acquisition of Stores on Deferred Payment Terms	
17.16	Period of Preservation of Records Maintained by the Departmentalized Pay and Accounts Offices	
17.17	Procedure for Sending Records to Old Record Room	
17.18	Delegation of Powers to Junior Accounts Officers AAOs in the Departmentalized Accounting Organisation	
Annexure 'A'	Abstract of Register of Receipts & Payments relating to Personal Deposit Account	