

CHAPTER 7

Miscellaneous Rules

Incidence of certain charges and receipts between Governments

63. The incidence of pay, leave salaries, pension etc. charges of Government servants as well as of certain other charges and receipts between different Governments are normally governed by arrangements made by mutual agreements between different Governments and they shall form the basis of accounting of the relevant transactions. Since any modifications in such agreements could involve consequential changes in the accounting arrangements, no agreements, between two Governments governing incidence of charges and receipts shall be executed or modified without the concurrence of the Central Government. Detailed instructions for the allocation and account of such transactions shall be issued by the Central Government from time to time.

Treasury Accounts

64. The manner in which the initial and subsidiary accounts shall be kept by the treasuries and the accounts returns to be rendered by them to the Accounts Offices shall be such as may be prescribed by the President from time to time on the advice of the Comptroller and Auditor General of India. The forms of initial and subsidiary accounts prescribed in this behalf shall be regarded as standard or model forms which may be modified by Government according to local requirements in consultation with the Accounts Officer concerned. Similarly, as regards accounts returns, the Accounts Officer concerned may introduce such changes in detail as he may deem necessary. In respect of such modification of standard or model forms to suit the local requirements of Governments or of changes in the accounts returns to be rendered by the Treasuries, the Accountant General will consult the Comptroller and Auditor General of India, wherever necessary.

Departmental Accounts

65. The manner in which the initial and subsidiary accounts shall be kept by departments like, Public Works, Forests, etc. and the forms in which the compiled accounts of these departments shall be rendered to the Accounts Offices shall be such as may be prescribed by the President from time to time on the advice of the Comptroller and Auditor General of India. The forms of initial and subsidiary accounts prescribed in this behalf shall be regarded as standard or model forms which may be modified by State Governments according to local requirements in consultation with the Accountant General and by the Central Ministries/ Departments in consultation with their Principal Accounts Offices. Changes in detail, of accounts returns, as may be deemed necessary, may be introduced:-

- (a) by the Accountant General concerned on the advice of the Comptroller and Auditor General of India, in respect of returns due to be submitted to them.
- (b) in consultation with the Controller General of accounts by Chief Controller of Accounts/ Controller of Accounts/ Dy. Controller of Accounts of Ministries/ Departments of Central Government.