

INDEX

Para Number	Title	Page number
<u>CHAPTER 1: BROAD FEATURES OF THE DEPARTMENTALIZED ACCOUNTING SYSTEM</u>		
1.1	General	1
1.1.2	Organization of Controller General of Accounts	1
1.2	Main features of Departmentalization of Accounts	2
1.3	The role of CCAs/CAs as per the revised charter of Integrated Finance Scheme, issued by the Ministry of Finance	4
1.4	Detailed procedure in regard to Banking arrangements for Pay and Accounts Offices	6
1.5	Categories of Cheques and their use	7
1.6	Bank Drafts	9
1.7	Payment by Authority	10
1.8	Issue of Fresh Cheques in Lieu of Lost Cheques	10
1.9	Payment Scrolls and the related Reconciliation and Accounting Procedure	10
1.10	Receipt Scrolls and the related Reconciliation and Accounting Procedures	12
1.11	Register of Valuables	14
1.12	Advices on RBI (CAS) Nagpur, and operation and clearance of the Minor Head, RB Suspense (CAO) etc.	14
1.13	Expenditure Control	16
1.14	Classification of Expenditure on Departmentalized Accounts Organization	16
Appendix 1	Functions of the Controller General of Accounts incorporated in the Allocation of Business Rules, 1961	17
Appendix 2	Memorandum of Instructions on banking and accounting arrangements issued by Reserve Bank of India	18
Appendix 3	Procedure for indenting, safe custody, issue and accounting of cheque books	47
<u>CHAPTER 2: PRE-CHECK PAYMENT PROCEDURE IN THE CENTRAL CIVIL ACCOUNTS OFFICES</u>		
2.1	General	51
2.2	Tokens	51
2.3	Scrutiny and Payment Procedures	52
2.4	Issue of Fresh Cheque in Lieu of a Lost One	54
2.5	Procedure for Issue of Fresh Cheque in Lieu of Cancelled/Time Barred Cheque	55
2.6	Procedure for Returning Bills Unpassed	55
2.7	Closing of the day's/year's transactions	55
<u>CHAPTER 3: PROCEDURE TO BE FOLLOWED BY DRAWING AND DISBURSING OFFICERS AUTHORIZED TO DRAW CHEQUES</u>		
3.1	Delegation of cheque drawing powers to DDOs	57
3.2	Quarterly Assignment	59
3.3	Procedure for Payment	60
3.4	List of payments and bank reconciliation	61
3.5	Custody of Cheque Books- Precautions	61
3.6	Receipt Scrolls	63
3.7	Action in the Pay and Accounts Office on Payment Scroll	63
<u>CHAPTER 4: PRINCIPLES AND PROCEDURES OF PRE-CHECK AND POST CHECK TO BE CONDUCTED BY PAY AND ACCOUNTS OFFICES</u>		
4.1	Introductory	64
4.2	Budget Provisions and Check against Provision of Funds	64
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'	67
4.4	Check of Sanctions for Expenditure	67
4.5	Check of Classification in Accounts	69
4.6	Allocation of Expenditure between Capital and Revenue	69
4.7	Accounting of Transactions under Reserves and Reserve Funds	70
4.8	Classification of Aid Materials and Equipment received from Abroad	71
4.9	General Instructions on Classification of Expenditure	72
4.10	General Checks to be Exercised in Respect of Bills Submitted for Pre-Check	72
4.11.1	Check of Establishment Pay Bills	73
4.11.2	Check of Increment Certificates	74
4.11.3	Check of Last Pay Certificate	74
4.12	Check of Pay Fixation Cases	76
4.13	Check of Overtime Allowance Claims	76
4.14	Check of Children Education Allowance/Tuition Fees	76

4.15.1 and 4.15.2	Check of Travelling Allowance Bills	77
4.15.3	Leave Travel Concession to Central Government Servants	79
4.16	Check of Medical Reimbursement Claims	79
4.17-4.22	Classes of Contingencies- Checks on Various Types of Contingencies	79
4.23	Call Charges	82
4.24	Fee for Engagement of Lawyers	82
4.25-26	Cancellation of Sub Vouchers	83
4.27	Check of Grant in Aid bills	83
4.28	Check of Scholarship bills	84
4.29	Loans and Advances Bills	84
4.30	Long Term Advances to Government Servants	85
4.31-4.33	Check of Contracts	85
4.34	Refunds of Revenue	88
4.35	General Provident Fund Bills	88
4.36	Final Post Check of Bills Paid after Pre- Check	89
4.37	Post Check of Bills Paid by Cheque Drawing DDOs	89
4.38	Computerization of Accounts	89
4.39	Merged DDO Scheme	89
Appendix A	New Instrument of Service- Limits requiring approval of Parliament	93
Appendix B	Type of transactions treated as Charged Expenditure	96
Appendix C	Illustrative example of Register/Broadsheet of Long Term Advances	99
Appendix D	Register of Cheques	101
<u>CHAPTER 5: COMPILATION, CONSOLIDATION OF ACCOUNTS, PREPARATION OF LEDGER AND SUMMARY OF BALANCES</u>		
5.1	Compilation of Vouchers in the Accounts Section	102
5.2	Compilation of Receipts	103
5.3	Transfer Entries	104
5.4 to 5.5	Preparation of Departmental Classified Abstract	106
5.6	Consolidated Abstract	107
5.7	Rendition of Monthly Accounts by Pay and Accounts Offices	108
5.8	Submission of Monthly Accounts by Pr. Accounts Offices of the Ministries/Departments to Controller General of Accounts	108
5.9	Statement of Central Transactions and Journal Entries	108
5.10	Ledger of Balances under Debt, Deposit, Suspense and Remittance Heads	109
5.11	Computation of Government Account	110
5.12 to 5.13	Summary of Balances	110
5.14	Submission of Material for Statement Number 5 of Finance Accounts	111
5.15	Proforma Corrections	111
Annexure A	Procedure for Consolidation of Controllers' Accounts	114
Annexure B	Illustrative example leading to preparation of Summary of Balances	115
Annexure C	Illustrative example of Prior Period Adjustment Account	119
<u>CHAPTER 6: MAINTENANCE OF PROVIDENT FUND ACCOUNTS</u>		
6.1	General	122
6.2	Nominations	122
6.3	Subscriptions	123
6.4	Advances from the GP Fund and Corresponding Provisions of CPF (India) Rules	123
6.5	Withdrawal from the GP Fund and Corresponding Provisions of CPF (India) Rules	124
6.6	Transfer of GP Fund Account	125
6.7	Maintenance of GP Fund Account	125
6.8	Broadsheets	127
6.9	Annual Closing of Account	128
6.10	Register of Missing Credit/Debit	128
6.11	Transfer of GPF Balances in Respect of Staff under the Jurisdiction of Merged DDOs and their Reconciliation	129
6.12	Broadsheet of Group D Government Servants under Merged DDO Scheme	131
Annexure A	Monthly Reconciliation Sheet (Merged DDO Scheme)	132
Annexure B	Annual Reconciliation of Balances	133
<u>CHAPTER 7: PROCEDURE FOR FINALIZATION, AUTHORIZATION AND ACCOUNTING OF PENSION PAYMENTS AND PAYMENT FROM THE COMPASSIONATE FUND</u>		
7.1	Setting up of Central Pension Accounting Office	134
7.2	Applicability of Pension Rules	134
7.3	Determination and Authorization of the Amounts of Pension and Gratuity	135
7.4	Authorities Competent to issue Pension Payment Orders	137
7.5	Mode of Disbursing of Pension and Transmission of Pension Payment Orders	138
7.6	Disbursement of Pension to Pensioners Through Treasuries	140
7.7	Procedure Regarding Switchover of Payment Channel	141
7.8	Commutation of Pension	141

7.9	Allocation of the Liability on account of Pensionary Charges of Government Servants	142
7.10	Payment of Pension to State Government Employees and All India Service Officers Settled in the National Capital Territory of Delhi	142
7.11	Accounting of Pension Payments to Central Civil Pensioners/Central Freedom Fighters	144
7.12	Accounting of Pensions to High Court Judges	145
7.13	Payment of Pension in Nepal	145
7.14	Payment of Pension to Central Civil Pensioners in Sikkim	147
7.15	Accounting of Payment of Pensions to Foreign Pensioners in India	147
7.16	Payment from Compassionate Fund of Government of India	150
7.17	Post Payment Checks	151
7.18	Defined Contribution Pension Scheme	151
Annexure A	Notification of M/o Finance, D/o Economic Affairs, Budget Division. Dated 31/12/1990	153
Annexure B	Procedure for payment of pension through Postal Money Orders	154
Annexure C	Abstract of Pension Payment Order (Civil Pensioner)	156
Annexure D	Schedule of Pension Payment	157
Annexure D-1	Abstract of schedule of payment of pension	158
Annexure E	Application for drawal of pension through Authorized Bank	158
Annexure F	Register of inward claims	160
Annexure G	Statement of outward accounts in respect of High Court Judges	160
Annexure H &H-1	Forwarding letter of PPO to CPAO	161
Annexure I	Forwarding letter of authority of commutation of pension	165
<u>CHAPTER 8: PROCEDURE FOR INTER- GOVERNMENTAL AND INTER- DEPARTMENTAL ADJUSTMENTS</u>		
8.1	General	167
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	167
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	169
8.4	Procedure for Settlement of Transactions arising in the Month of March	171
8.5	Settlement of Inter- Departmental Transactions through Book Adjustment or Without Resorting to Cash Settlement (Letters of Authorization)	172
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	173
8.8	Settlement of Debits on account of Supplies Effected	174
8.9	Settlement of Transactions arising in Missions/Posts Abroad	175
8.10	Settlement of Debits Relating to Customs Duty etc.	175
8.11	Supplies made by the Medical Stores Depots of Ministry of Health & Family Welfare to State and UT Governments	176
8.12	Settlement of Transactions by Railways/ Defence/ Posts/ Telecom among Themselves etc.	176
8.13 and 8.14	Settlement of Transactions by Railways/ Defence/ Posts/ Telecom with Ministry of Finance	176
8.15- 8.18	Settlement of Transactions between Central Government and State Governments	177
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	179
8.20	Special Procedure for Settlement of Transactions relating to National Highways	180
8.21	Transactions relating to Payment of Loans/Grants by Central Government to Union Territory Governments (With Legislature)	186
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	187
8.23	Procedure for Adjustment of Items of Central Civil Receipts/ Expenditure arising in the books of Posts/Telecom/Railways and Defence	187
Annexure	Detailed instructions in regard to the procedural aspect relating to action in the ministry/Department and their principal Accounts Offices and A.G.Offices	189
<u>CHAPTER 9: RECOVERIES, PAYMENTS</u>		
9.1	Introductory	192
9.2	Pension/Leave Salary Contributions	192
9.3 and 9.4	Maintenance of Leave Account, Grant of Leave and Leave Salary payments etc. while on Foreign Service	193
9.5	Maintenance of Register of Recoveries of Foreign Service Contributions	196
9.6	Heads of Account for Credit of Leave Salary/Pension Contributions	197
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	197

9.8	Discharge of Liability towards Earned Leave due to a Government Servant deputed to a Public Sector Undertaking on Final Absorption	198
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	198
9.10	Deputation of Central Government Officials to State Governments and vice- versa	199
Annexure	Rates of monthly contribution for pensionary benefits payable during foreign service	201
<u>Chapter 10- LOANS, ADVANCES, GRANTS-IN-AID, GUARANTEES AND INVESTMENTS</u>		

10.1	General	203
10.2	Classification	203
10..3	Procedure for loans and advances sanctioned by Central Government	203
10..4	Procedure for the repayment of loans and advances and interest thereon	204
10.5	Loans Registers and Broadsheet	205
10.6	Utilisation Certificates	205
10.7	Long term Advances to Central Government servants	206
10.8	Short term Advances to Central Government servants	206
10.9	Grants in aid	208
10.10	Guarantees given by Central Government	209
10.11	Investments	210
10.12	Permanent Advances	211
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	212
Appendix 1	Form of sanction letter	217
Appendix-II	Notice	219
Appendix-III	Important Notice	220
Appendix-IV	Monthly report defaults in repayment of Loans and payment of interest	221
<u>Chapter 11 - APPROPRIATION ACCOUNTS (CENTRAL CIVIL)</u>		
11.1	Concept and Scope	222
11.2	Signing of the Head-wise Appropriation Accounts by the Chief Accounting Authority	223
11.3	Form for the preparation of Head wise Appropriation Accounts along with other ancillary statements and accredited Audit Officers	224
11.4	Stage III Head-wise Appropriation Accounts duly Audited and Approved by the Chief Accounting Authority on File	228
11.5	Norms for recording reasons for variations and their presentation	228
11.6	Corrigendum to the Head wise Appropriation Accounts	230
11.7	Condensation of Head wise Appropriation Accounts in accordance with the recommendations of the Public Accounts Committee.	230
11.8	Stage IV-Head wise Appropriation Accounts	231
Annexure	Flow chart	232
Annexure I		233
Annexure II		235
Annexure III	Statement showing Reconciliation of Appropriation Accounts	237
Annexure IV	Statement of reconciliation	238
Annexure V	Statement	240
Annexure VI	Contingency Fund Statement	242
Appendix A		243
Appendix B		244
<u>Chapter 12 - Guidelines for Internal Audit of the Departmental Accounts Organisation</u>		
12.1	Introductory	246
12.2	Scope of Internal Audit	246
12.3.1	Duties of Internal Audit	246
12.3.2	Duties as per New Charter of Internal Audit	247
12.4	Procedure for conducting Internal Audit	247
12.5	Quantum of Audit	247
12.6	Nature of checks to be exercised	248
12.6.1(A)	Nature of checks to be exercised on the accounts of PAOs	248
12.6.1 (B)	Nature of checks to be exercised on the accounts of Cheque Drawing / Non-Cheque drawing DDOs	249

12.7	Checking of receipts	250
12.8	Programme for Internal Inspection	251
12.9	Records, documents to be made available to the Internal Audit Parties	251
12.10	Frequency of Internal Audit	252
12.11	Drafting of procedure for submission of Inspection Reports	252
12.12	Procedure of Test Audit Notes issued by Statutory Audit	253
Annexure A	Register showing Particulars of Paid vouchers Furnished To Internal/ Statutory Audit	254
Annexure B	Register for Watching Settlement of Audit Objections Included in the Test audit Notes issued by Statutory Audit	255
<u>Chapter 13 - Bank Reconciliation –Expenditure Transactions</u>		
13.1	General	256
13.2	Categories of Transactions	256
13.3	Introduction of Revised Scheme of Reporting Government Transactions	256
13.4-13.5	Revised scheme of Reporting, Accounting and Reconciliation of Expenditure Accounts as introduced from 1.5.1989	257
13.6	Action in Pay & Accounts Office	260
13.7	Action in Principal Accounts Office	263
13.8	Residual Transactions For the Month of March	264
Annexure 1	Daily Main Scroll –UMEA Expenditure Accounts	265
Annexure 1-A	Main Scroll-Union Ministries' Expenditure Accounts	266
Annexure 2	Date wise Monthly Statement (DMS)--SBI	267
Annexure 2 A	Date wise Monthly Statement (DMS)—RBI & other authorized banks	268
Annexure 3	Monthly Settlement Statement -SBI	270
Annexure 4	Monthly Settlement Statement -SBI	271
Annexure 5	Monthly Settlement Statement -SBI	272
Annexure 6	DMA-I	273
Annexure 7	Ministry wise statement (PAO Wise)-DMA-2	274
Annexure 8	Certificate in Lieu of Lost/ Misplaced Challan	275
Annexure 9	Certificate in Lieu of Lost/ Misplaced Cheques	276
<u>Chapter 14 - Bank Reconciliation-Revenue Accounts of C.B.E.C.</u>		
14.1.	System of collection of revenue in C.B.E.C.	277
14.2	Accounting Procedure relating to Electronic Accounting System in Excise and Service Tax	278
14.2.1	Procedure for acceptance of taxes at the receiving branches of authorized banks	
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	284
14.11.1	Manual Payment System under EDI location	284
14.11.2	Accounting Procedure for customs duty collection	284
<u>Annexures to Chapter 14</u>		
Annexure I		286
Annexure 1A		287

Annexure IB		289
Annexure I- C		290
Annexure I- D		291
Annexure -II		292
Annexure -III		293
Annexure - IV		294
Annexure -V		295
Annexure - VI		296
Annexure - VII		296
Annexure - VIII		297
<u>Chapter 15 - Bank Reconciliation –Revenue Transactions of C.B.D.T.</u>		298-310
15.1-15.2	System of collection of tax in C.B.D.T.	
15.3	Online Tax Accounting system (OLTAS)	
15.4	Procedure for acceptance of taxes at the receiving branches	
15.5	Preparation of scrolls by the collecting branch	
15.6	Procedure for payment of Income Tax Refund Orders (ITROs/ECS)	
15.7	Preparation of Payment (Refund) scrolls	
15.8	Loss of counterfoil by the taxpayer	
15.9	Functions of Nodal Branch	
15.10	Crediting the tax collection to Government Account	
15.11.1- 15.11.2	Electronic Payment of Direct Taxes	
15.11.3- 15.11.4	Procedure for reporting transactions	
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	311
Annexure 2	Payment scroll, Income & Other Direct Taxes	312
Annexure 3	Daily Summary	313
Annexure 4	Receipt Scroll (Main)	314
Annexure 5	Payment Scroll (Main)	315
Annexure 6	Daily Summary of Receipt and payments Adjusted by the Nodal Branch in Government Account	316
Annexure 7	Analysis of the Transactions relating to the Central Board of Direct Taxes for the Month of (Receipts)	317
Annexure 8	Analysis of the Transactions relating to the Central Board of Direct Taxes for the Month of(Refunds)	318
Annexure 9	Transactions on account of CBDT -Amendment Statement	319
Annexure 10	CBDT- Monthly Closing Statement issued by RBI (CAS), Nagpur (MH wise)	320
Annexure 11	Summary of Transactions for the month –Issued by RBI, CAS, Nagpur	321
Annexure 12	Summary of Transactions for the month –Issued by RBI, CAS, Nagpur	322
Annexure 13	Bank wise summary of Transactions for the month of	322
Annexure 14	Summary of Transactions for the month of(MH wise)	323
<u>Chapter 16 - Finance Accounts</u>		324-332
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	Statt. No.11-Statt showing the Investments of the Union Government in Statutory Corporations, Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies, etc., upto 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	
<u>Chapter 17-Miscellaneous</u>		
17.1	Procedure For Payment Of Arrear Claims	333
17.2	Procedure for Receipt, Repayment and Accounting of Deposits under The Departmentalized Accounting System	334
17.3	Refund of Deposits Where Detailed Accounts Are Maintained By the Departmental Officers	335
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.	335
17.5	Budgetary and Accounting Arrangements Consequent upon Reorganization of Ministries	339
17.6	Budgetary and Accounting Arrangements Consequent upon Reorganization of Ministries	340
17.7	Personal Deposit Account	341
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	343
17.9	Adjustment of Payment and Accounting Charges in the Proforma Account of Departmental Commercial Undertakings of the Government of India	343
17.10	Accounting and Reconciliation of Transactions Falling Under P.W. Remittances, Forest Remittances Etc. under the Departmentalised Accounting System	344
17.11	Safe Custody of Duplicate Keys of the Departmental Treasury Chests, Promissory Notes, Savings Certificates etc. Received As Securities.	345
17.12.1-17.12.7	Raising and Pursuance of Objections	345

17.12.8	Closing Of the Objection Book	346
17.12.9	Delegation of Powers to Waive Objections or Forego Recovery of Irregular Expenditure	346
17.12.10	Treatment of Erroneous Payment Admitted by the Pay and Accounts Office.	347
17.12.11	Reports of Defalcations and Other Losses	348
17.13	Review of Balances	348
17.14	Adjustment of Gain or Loss by Exchange	349
17.15	Acquisition of Stores on Deferred Payment Terms	350
17.16	Period of Preservation of Records Maintained by the Departmentalized Pay and Accounts Offices	350
17.17	Procedure for Sending Records to Old Record Room	357
17.18	Delegation of Powers to Junior Accounts Officers AAOs in the Departmentalised Accounting Organisation	358
Annexure 'A'	Abstract of Register of Receipts & Payments relating to Personal Deposit Account	359