

M. Remittances

(a) Money orders and other remittances

MAJOR / SUB MAJOR HEADS	MINOR HEADS
8781 Money Orders	
	101 Inland Money Orders
	102 Foreign Money Orders
	103 International Money Transfer Service (1)
	104 Instant Money Orders (IMO)
	105 International Electronic Money Order

Note:

(1) If any settlement payment does not reach the settlement account within three business days after the schedule date, the Department of Posts, India shall have the right to demand interest on delayed remittance from Agencies concerned in accordance with the provisions contained in the Agreement between Department of Posts, India and Agencies concerned. The interest so received shall be classified under sub-head opened for the purpose by the Department of Posts below Major/Minor head '1201-Postal Receipts/800-Other Receipts.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8782 Cash Remittances and
adjustments between
officers rendering accounts
to the same Accounts
Officer**

101	Cash Remittances between Treasuries and Currency Chests
102	Public Works Remittances (1) (9)
103	Forest Remittances (1)
104	Remittances of Govt. Commercial Undertakings
105	Reserve Bank of India Remittances (2)
106	Small Coin Depot Remittances
107	Mint Remittances
108	Other Departmental Remittances (3)
109	Assam and Meghalaya Remittances
110	Miscellaneous Remittances
111	Meghalaya & Manipur Remittances
112	Nagaland & Manipur Remittances
113	Tripura & Nagaland Remittances
114	Nagaland and Arunachal Pradesh Remittances
115	Assam & Nagaland Remittances
116	Assam & Tripura Remittances
117	Meghalaya & Tripura Remittances
118	Pay and Accounts office Remittances
120	Mines Labour Welfare Remittances (5)
121	Posts & Telegraphs Remittances
122	Transfers within the same Railway
123	Remittances of M.E.S Offices (6)
124	Transfers between M.E.S. Officers (7)
125	Himachal Pradesh Suspense
126	Manipur Suspense
127	Mizoram Suspense
128	Arunachal Pradesh Suspense
129	Transfer within Rajasthan Canal Projects (4)
130	Remittances between Ministry of External Affairs and Missions (8)

Note:

(1) This minor head is intended to record transactions of Public Works Officers with Treasury and Other Officers of the Civil Departments (including Forest Department) within the same circle of Account. Transactions originating in other circles of account are also passed on to Public Works Officers by the Accountants General through this head. This head is sub-divided into the following sub-heads (viz):

- I. Remittances into Treasuries/Banks
- II. Public Works/Forest Cheques

- III. Other Remittances
 - (a) Items adjustable by Civil
 - (b) Items adjustable by Public Works

In the case of Public Works Divisions of the Central Government, the Sub Head III (b) will not be operated for fresh transactions from 1.4.1993. However, this sub-head will be operated for clearing the old outstanding PAO Memos prior to 1.4.1993.

In case of State PWD, this Sub-Head would be operated as hitherto-fore.

- IV. Transfers between Public Works/Forest Officers. If a Public Works Officer deals with Treasuries in account with another Accounts Officer, the transactions on account of remittances into such treasuries and cheques drawn on such Treasuries are classified as pertaining to the sub-head 'III-Other Remittances (b) Items adjustable by Public Works'. The sub-head 'Transfers between Public Works Officers' is intended for settlement of transactions between Public Works Divisional Officers rendering Account to the same Accountant General, who have not switched over to the system of 'Cash Settlement' (See Note 2 below major head '8658-Suspense Accounts').
- (2) This head records transactions connected with the drawing and encashment of Telegraphic transfers and drafts on Reserve Bank Account, including transactions relating to Security deposit interest drafts and Dividend Warrant payment orders issued by the Bank.
 - (3) This head is intended for remittances between Treasuries and the Departmental Accounts. A separate sub-head may be opened for each department which has been allowed to have this facility such as 'Opium', 'Excise', 'Customs' etc.
 - (4) This head is intended for the initial record of inter-departmental and inter-Governmental transactions to be settled in Cash (by cheques/Bank Drafts) by the Chief Accounts Officer, Rajasthan Canal Project. It is sub-divided into:-
 1. Items adjustable by the Chief Accounts Officer.
 2. Items adjusted by the Chief Accounts Officer.
 3. Items adjusted by the Division.
 - (5) Separate sub-heads may be opened for 'Coal' and other Mines labour Welfare Remittances.
 - (6) Remittances and other transactions between Army and Military Engineer Services within the same Military Accounts District are adjusted under this minor head.
 - (7) Transfers between Military Engineer Services Districts within the same Military Accounts District, are accounted for under this minor head.
 - (8) This will include Remittances between England and India through Reserve Bank.
 - (9) This Minor Head can be used by all works executing divisions (other than Forest divisions), like Irrigation Department, Sanitation Department, Electric/Power Department, Roads and Bridges Department, Highways Department etc. which are operating independent of Public Works Department.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
8783 Agency arrangements of DoP with other Departments/ Agencies	
	101 Collection on Sale of Railway Tickets

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
8785 Other Remittances	
	101 Foreign Remittances

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8786 Adjusting Account between
Central and State
Governments**

A separate minor head for each State Government and Central Government and a minor head 'Other Items' may be opened

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8787 Adjusting Account with
Railways**

A separate minor head for each distinct accounting unit headed by FA & CAO or/and independent Additional /Dy. FA/CAO and the Secretary, Railway Board may be opened.'

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8788 Adjusting Account with
Posts**

A separate minor head for each Postal Accounts Officer

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8789 Adjusting Account with
Defence**

A separate minor head for each Defence Accounts Officer

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8790 Accounts with States etc.
(Railways) (1)**

A separate minor head for each Accounts Officer with whom the transaction is adjustable

Note:

- (1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances there under.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8791 Accounts with States
 (Posts) (1)**

A separate minor head for each Accounts Officer with whom the transaction is adjustable

Note:

- (1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances there under.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8792 Accounts with States etc
 (Defence)(1)**

A separate minor head for each Accounts Officer with whom the transaction is adjustable

Note:

- (1) This head ceases to function and is to be operated upon only for the clearance of outstanding balances there under.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8793 Inter State Suspense
 Account**

A separate minor head for transactions between any two States

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8794 Accounts with the High
Commission for India in
U.K. (1)**

- 101 Items adjustable in India (1)
102 Items adjustable in England (2)

Note:

- (1) The major head is operative only so long as the outstanding balances (prior to the departmentalisation of accounts of the Union Government) continue to exist. No current transactions are to be brought to account under this major head as these are adjusted under the head 'Remittance between India and England through Reserve Bank' under '8658- Suspense Accounts'. Only to the extent, the old outstanding balances are to be cleared, this head is operative.

The following are the sub-heads:

Receipts

Revenue receipts.

Capital receipts.

Remittance-Miscellaneous Account between England and India.

Payments

Expenditure on Revenue Account.

Capital expenditure outside the Revenue Account

Net disbursement on behalf of the Railways.

Net disbursement on behalf of Posts and Telegraphs.

Net disbursement on behalf of Defence.

Net disbursement on behalf of Union Territory Government.

Net disbursement on behalf of State Governments.

Remittance-Miscellaneous Accounts between England and India.

- (2) The only items which can occur under this minor head are of the category 'Remittance-Miscellaneous Account between England and India'.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8795 Adjusting Account with
Telecommunications**

A separate minor head for each
Telecommunications Accounts Officer may be
opened.

*(c) Exchange Accounts***MAJOR / SUB-MAJOR HEADS MINOR HEADS****8797 Exchange Accounts***01 Accounts between Civil & Civil*

Exchange Accounts between---- (1)
 Exchange Accounts advised by---- (2)
 Exchange Accounts between P.W. Division and P.W. Division (3)
 Exchange Accounts between PAO and PAO (3)
 Minor Head Exchange Accounts advised by Pr. A. O. (4), may be opened for Exchange Accounts transaction between various Principal Accounts Officer of Civil Ministries/Departments.

02 Accounts between Defence Accounts Officers

A Separate Minor Head for accounts between any two accounting units

03 Accounts between Railways

A separate minor Head for accounts between each district 'Accounting unit headed by a F.A & C.A.O or an independent additional Dy. F A and C.A.O may be opened.'

04 Accounts between Postal Accounts Officers.

A separate minor head for accounts between any two Accounting Units should be opened.

*05 Accounts between Telecommunications Accounts Officers.***Note:**

- (1) This sub major head is to be operated upon only for the clearance of the old outstanding balances, consequent upon the abolition of the system of 'Exchange Accounts' from 1-12-1980.
- (2) (a) This minor head should be operated in respect of Exchange Account Transactions originating on or after 1.4.1974 and responses thereto. Each Civil Accounts Office authorised to operate exchange accounts with another will have one minor head each and each office with which it has to exchange accounts will appear as a sub head under that minor head. An Office 'A' originating an exchange account transaction with another Office 'B' will operate the minor head 'Exchange Account advice by 'A'. The name of the Office 'B' will be a sub head under this minor head.
 The Office 'A' while responding to an item originated by 'B' will operate for this purpose the minor head 'Exchange Account advice by B' with the sub head 'A' thereunder.
- (b) The detailed heads to be opened under each of the sub heads mentioned in (a) above are:-
 - (i) Original item

(ii) Responding items

The detailed head 'Original items' will be operated in the books of the Accounts Officer who originates the items. The detailed head 'Responding items' will be operated in the books of the Accounts Officer who responds for the original entry

(c) Following are the central civil accounts Officers who are authorised to operate upon 'Exchange Accounts': -

- (1) Accountant General, Andhra Pradesh, Hyderabad
- (2) Accountant General, Assam, Meghalaya, Mizoram and Arunachal Pradesh, Shillong.
- (3) Accountant General, Bihar, Ranchi
- (4) Director of Accounts, Central Revenues, New Delhi
- (5) Director of Accounts, Central, Bombay
- (6) Director of Accounts, Central, Calcutta
- (7) Director of Accounts, Commerce, Works and Miscellaneous, New Delhi
- (8) Accountant General, Gujarat, Ahmedabad
- (9) Accountant General, Haryana, Chandigarh
- (10) Accountant General, Himachal Pradesh and Chandigarh, Shimla
- (11) Accountant General, Jammu and Kashmir, Srinagar
- (12) Accountant General, Karnatka, Bangalore
- (13) Accountant General, Kerala, Trivendrum
- (14) Accountant General, Madhya Pradesh (II), Gwalior
- (15) Accountant General, Orissa, Bhubneshwar
- (16) Accountant General, Punjab, Chandigarh
- (17) Accountant General, Rajasthan, Jaipur
- (18) Accountant General, Uttar Pradesh (II), Allahabad
- (19) Accountant General, Tamil Nadu (I), Madras
- (20) Accountant General, Manipur, Imphal
- (21) Accountant General, Nagaland, Kohima
- (22) Accountant General, Tripura, Agartala
- (23) Director of Accounts, Scientific Departments, Bombay
- (24) Deputy Director Accounts, Commerce, Works and Miscellaneous, Bombay
- (25) Deputy Director, Commerce, Works and Miscellaneous, Calcutta

(3) (a) The Minor Heads will be operated in respect of Exchange Account transaction for supply of materials between P. W. Divisions within the same zone for transfer of balances between PAOs of the same Ministry/Department as the case may be.

There will be sub-heads 'Exchange Accounts with.....' and 'Exchange Accounts by.....' under these minor heads for each Division/PAO to exchange transaction between each other. Thus, Division 'A'/PAO 'A' originating an Exchange Accounts transaction with Division 'B'/PAO 'B' will operate the sub-head 'Exchange Account with Division 'B'/PAO 'B' 'under the minor head 'Exchange Accounts between P.W. Division and P.W. Division' or 'Exchange Accounts between PAO and PAO' as the case may be. The Division (B)/PAO(B) while responding, will for this purpose, operate the sub-head 'Exchange Accounts by Division (A)/PAO(A) as a minus credit/minus debit entry under the said minor head. Similarly, the Division (A) /PAO (A), while responding to an item originated by Division (B)/PAO (B) will for this purpose, operate the sub-head 'Exchange Account by Division (B)/PAO (B) as minus credit/minus debit entry under the said minor head.

(b) The sub-head 'Exchange Account withwill accommodate originating transactions in the books of originating Division/PAO, The Sub-head 'Exchange Account by.....' will accommodate transactions responded in the books of responding Division /PAO.

- (4) (a) The minor head will be operated in respective Exchange Accounts transaction for transfer of balances between Pr. A.Os of various Central (Civil) Ministries/Departments, The Pr. A.O. which operates Exchange Account will have a minor head each and Pr. A.O. with which it has to Exchange Account will appear as a sub-head under that minor head. The Pr. A.O. 'A' originating an Exchange Account transaction with Pr. A.O 'B' will operate the minor head 'Exchange Account advise by Pr. A.O. 'A'

The name of Pr.A.O. with which the transaction takes place will appear as sub-head under this minor head viz 'Exchange Accounts with Pr. A.O. 'B'. The Pr A.O. (B) while responding, will for this purpose, operate the minor head 'Exchange Account Advised by Pr A.O. (A)' with sub-head 'Exchange Account by Pr. A.O.(A)' as a minus credit/minus debit entry under the said minor head. The Pay and Accounts Officer under each Pr. A.O. in whose books the transaction is actually originated/ responded will appear as detailed head.

Similarly Pr. A.O. 'A' while responding to an item originated by Pr. A.O. (B), will for this purpose operate the minor head 'Exchange Account Advised by Pr. A.O. (B)' with the sub-head 'Exchange Account by Pr. A.O. (B)' as minus credit/minus debit under the said minor head.

- (c) See Note. 3 (b) above.