

L. Suspense and Miscellaneous

(a) Coinage Accounts

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|----------------------------------|---|
| 8656 Coinage Accounts (1) | |
| | 101 Small Coins Depot Balances |
| | 102 Rupee Coin Balances |
| | 103 Quaternary Alloy Coin Balances |
| | 104 Bronze and Copper Coinage Account |
| | 105 Nickel Coinage Account (2) |
| | 106 Aluminum Coinage Account (2) |
| | 107 Silver Alloy Rupee Coinage Account (2) |
| | 108 Quaternary Alloy Coinage Account (2) |
| | 109 Ferritic Stainless Steel Coins Account. |

Note:

- (1) These accounts receive the balances of Rupees and Small Coin Accounts (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account.
- (2) The Bronze and Copper Coinage Account is in two parts as on the books of Principal Accounts Officer, Department of Economic Affairs, Ministry of Finance.

No. I-Bronze and Copper Coinage Account

Debits

Balance of coins in the Mints on April 1st.
New coins mined during the year (b).

Credits

Net issues to Treasuries and Depots (a)
Balance of coins in the Mints on March 31st.

No. II-Mint Profit Account

Debits

Gross profit on coins passed into circulation credited to Revenue(c).
Balance being profit on coins in Depots and Mints on March 31st carried forward to next year (c)

Credits

Balance from last year of profits not yet appropriated.
Gross profit on manufacture during the year (b)

- (a) The Mint Master should credit this by debit to 'Mint Remittances' or to 'Foreign Remittances'.
- (b) The adjustment in this respect is made monthly by the Principal Accounts Officer, Ministry of Finance Deptt. of Economic Affairs on receiving the requisite information from the Mint Master through the latter's monthly account, debiting Coinage Accounts (Part I Bronze and Copper Coinage Account) with the nominal value of coins manufactured by per contra credit to (i) the Capital head '4046-Capital Outlay on Currency, Coinage and Mint' to the extent of the value of the material utilised and (ii) Coinage Accounts (Part II-Mint Profit Account) for the difference representing gross profit on manufacture. The amount of gross profit adjusted is intimated to the Principal Accounts Officer, Department of Economic Affairs, Ministry of Finance to enable them to complete part II.
- (c) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coins issued for circulation that is passed out of Mint and Depots combined. The sum of the gross profits brought forward from 1st year and the gross mintage profit of the year must therefore be distributed as follows:-

Let A be the amount of coins in the Mint and depots on April 1st.

B be the new coins added to the Joint stock during the year and

C be the net issues to treasuries.

$D=A+B-C$ is the balance in the Mints and Depots on March 31st. Then out of the whole sum of the gross profit

$C/(A+B)$ is the portion to be taken as realised for transfer to Part II. Annual adjustment in this respect is made by the Principal Accounts Officer, Ministry of Finance, Department of Economic Affairs crediting major head '0046- Currency, Coinage and Mint' by per contra debit to 'Coinage Accounts -Part II Mint Profit Account'. $D/(A+B)$ is the portion to be carried forward as balance to next year.

These apply mutatis mutandis to Nickel Coinage Account, Aluminum Coinage Account, Silver Alloy Rupee Coinage Account and quaternary alloy coinage Account.

(b) Suspense

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|-----------------------------------|--|
| 8658 Suspense Accounts (1) | |
| | 101 Pay and Accounts Office-Suspense (2) |
| | 102 Suspense Account (Civil) (3) |
| | 107 Cash Settlement Suspense Account (4) |
| | 108 Public Sector Bank Suspense (5) |
| | 109 Reserve Bank Suspense-Headquarters (6) |
| | 110 Reserve Bank Suspense-Central Accounts Office (7) |
| | 111 Departmental adjusting account (8) |
| | 112 Tax Deducted at Source (TDS) Suspense (9) |
| | 113 Provident Fund Suspense |
| | 114 External Assistance Suspense (10) |
| | 115 Suspense Account for purchases etc. abroad (10) |
| | 116 Remittances between England and India through R.B.I |
| | 117 Transactions on behalf of the Reserve Bank (11) |
| | 119 Additional Wages Deposit Suspense Account (10) |
| | 120 Additional Dearness Allowance Deposit Suspense Account (old) (10) |
| | 121 Additional Dearness Allowance Deposit Suspense Account (new) (10) |
| | 123 A.I.S Officers' Group Insurance Scheme (12) |
| | 124 Payments on behalf of Central claims organisation-Pension and Provident Fund (10) |
| | 126 Broadcasting Receiver Licence Fee Suspense (10) |
| | 127 Investment Account of Madhya Bharat Railways and Military funds (10) |
| | 129 Material Purchase settlement suspense Account(13) |
| | 134 Cash Settlement between Accountant General, Jammu and Kashmir and other State Accountants General. |
| | 135 Cash Settlement between Accountant General, Sikkim and other State Accountants General. |
| | 136 Customs Receipts awaiting transfer to the Receipt Head |
| | 138 Other Nominated Banks (Private Sector Banks) Suspense |

Note: -

- (1) This major head will be operated by Central Government Ministries/Departments (excepting Defence, Railways, Posts and Telecommunications), State Governments and Union Territories Governments/Administrations. The amounts placed under various suspense minor heads below this major head will be cleared by minus debit or minus credit as the case may be.
- (2) This head is intended for the initial record of inter-Governmental transactions arising in the books of a Central P.A.O. separated Accounts Officers of Union Territories, and by Accountants General where the other party involved is a P.A.O. Separate

sub-heads 'Transactions adjustable (Name of the Central PAO/State Accountant General / Railways /Defence/ Posts/Telecommunication Accounts Officer concerned) will be opened under this minor head for each Accounts Officer with whom transactions are to be settled. This minor head is not to be operated in cases where the transactions of Receipts and Payments that are eventually to be credited or debited under Consolidated Fund excepting the transfer of outstanding balances under HBA/MCA from one Ministry/Department to another. For such cases General Directions No. 2.3 and 3.1 may please be referred to. P.A.O. Supply would continue to operate this minor head as hitherto fore.

(3) Minor Head is subdivided into:-

- (a) Treasury Suspense
- (b) Objection Book Suspense
- (c) Outstation Pay Bills for March
- (d) Unclassified Suspense
- (e) Cheques cancelled but paid
- (f) Other Miscellaneous items
- (g) Account with Railways
- (h) Account with Defence
- (i) Account with Posts
- (j) Account with Telecommunication
- (k) Account with Accountant General
- (l) H.B.A. Suspense
- (m) Motor conveyance Advance Suspense
- (n) N.D.F. Suspense
- (o) Uncredited items under e-payments

Sub-head (a) is meant to be operated upon in the books of Accountant General to accommodate provisionally difference noticed between figures incorporated in Treasury Lists of Payments/Cash Accounts, and the corresponding schedules of payments/receipts accompanying thereto, which could not be rectified at the stage of incorporation of the figure of the list of Payments/Cash Account in the Detail Book. Cases where the schedules themselves are wanting along with the supporting vouchers etc. may also be adjusted under this sub-head. The amounts initially kept under this sub-head will be cleared and taken to the heads of accounts concerned when the differences are settled on receipts of necessary clarifications/wanting schedules etc. from the Treasury Officers.

Sub-head (b) will be operated upon by compilation sections of A.G.'s Offices when during the course of compilation of vouchers with reference to the Schedules of payments from treasuries, vouchers are found wanting and thereby a difference is credited between the Schedule of totals and total of the vouchers compiled. By operating on this head, response by minus debit should be made in the classified Abstracts to the full amount of the debit earlier given to the head 'Departmental Adjusting Account' (equal to the totals of Treasury Schedules). The amounts initially taken under this sub-head will be cleared minus entries under this sub-head by per contra debit to the head of account concerned.

Sub-head(c) is meant for initial recording of expenditure on account of payment of outstation pay allowances etc. for March by bank drafts issued in the month of March which is to be adjusted against the final head of account in the accounts for the month of April. Such initial debits will be cleared by affording minus debits.

Sub-head (d) will be operated upon by Accountants General to adjust provisionally items received through the Inward Settlement Account from other Accountants General / Pay and Accounts Officers for which full particulars/vouchers etc. are wanting.

Sub-head (e) will be operated in circumstances where the original cheque had been cancelled and fresh cheque in lieu thereof had been issued but later on the original

cheque had been found to have been encashed. This sub-head will be cleared by recovery of the amount from the payee or otherwise written off.

Sub-head (g), (h), (i) and (j) are meant to be operated only in the State Section of the books of an Accountant General for affecting settlement of transactions with Railways, Defence, Posts and Telecommunication arising in his books. Detailed heads corresponding to each Accounts Officer or Railways / Defence / Posts / Telecommunications with whom transactions are required to be settled by each Accountant General may be opened under these sub-heads according to actual requirements. Sub-head (k) will be operated upon by the Accountant General of U.T. Governments/Administrations in the Central Section for initial accounting and subsequent settlement of transactions originating in their accounts which are finally adjustable in the accounts of another Accountant General.

The heads at (l) and (m) will be operated upon for adjustments of missing credits/debits of House Building Advance/Motor conveyance Advances relating to pre-departmentalisation period on the basis of collateral evidence. These Heads will also be operated upon in the Accounts of State Governments for adjusting the missing credit/debit of H.B.A. / M.C.A. of the State Government Employees adjusted on collateral evidence basis. The sub-head at (n) will be operated by all the Civil Accounts Officers including Accountants General in whose books the N.D.F. collections appear as deduction from the salary etc. bill of the Government servants. This head will be cleared by issue of cheque/demand draft in favour of the R.B.I. The sub-head at (o) will be operated upon by PAOs to account for the un-credited items under E Payments, received from the accredited bank. This head shall be cleared by issuing Cheques to the concerned parties or otherwise in consultation with DDO concerned.

(4) Central (Civil)

From 1-4-93, this minor head will not be operated for fresh transactions by the Central Pay and Accounts Offices excepting Cabinet Secretariat. However, this head will be operated for clearing the old balances.

State Government

This minor head will be used for settlement or transactions between public works divisions rendering accounts to the same Accountant General and will be operated in the State Books receiving compiled accounts from the Public Works Divisions. The intention is that this minor head will exclusively be operated upon initially as a transitory head by a Works Division which renders services/makes supplies to another Works Division (or accept some receipts/revenue on behalf of another Division pending issue of cheques or Bank Drafts by it to the Division clearance thereof by it on receipt of cheque or bank draft from the recipient Division or pending concerned). For the detailed procedure to be followed in this regard a reference is invited to Appendix 7 to C.P.W A. Code.

- (5) This minor head will be operated upon by Central Government's Pay and Accounts Offices which are banking with Public Sector Banks. Amounts of cheques issued by the concerned PAO and by cheque drawing D.D.Os in account with the PAO, paid by the accredited Public Sector Bank will be credited to this minor head by affording per contra minus credit to '8670- Cheques and Bills etc'. Amount of receipts scrolls by the Public Sector Banks will be debited to this minor head by affording corresponding credit to the relevant receipt heads. On receipt of the monthly statement of transactions from the R.B.I. (C.A.S.) Nagpur credits and debits under this minor head will be cleared by the Principal Accounts Office by affording minus credits and minus debits to the extent of amounts adjusted on account of these transactions in the books of the R.B.I. This minor head has been introduced with a view to keep apart total amount of the transactions which have occurred at Public Sector Banks but which are yet to be adjusted against the Central Government Account maintained by the R.B.I. (C.A.S.) Nagpur.

The progressive balances outstanding on credit and debit sides under the minor head Public Sector Banks Suspense in the books of the Principal Accounts Officer concerned will represent respectively the payments and receipts of the Ministry/Department handled by its accredited Public Sector Bank for which either settlement remains to be effected between the Public Sector Bank and the Reserve Bank of India or non-clearances therefrom by the Principal Accounts Offices due to non-receipts of monthly statement (s) of transactions from the RBI CAS, Nagpur before the close of the monthly accounts of relevant month. Causes for the said non-settlement will generally be (i) delay in receipt of memorandum of transaction (s) by link bank from branch banks, (ii) delay or omission on the part of link banks in including the amount of branch bank memorandum in their daily advice to Reserve Bank of India, (iii) difference between amounts indicated in branch bank memo (which gets reflected in link bank advice) and the correct amounts of cheques paid / receipt challans scrolled and (iv) erroneous classification of transactions of a Ministry/Department against another Ministry/Department in its advice (s) by a branch or link bank of a Public Sector Bank which handles transactions of more than one Ministry/Department. Similarly, in the monthly Civil Accounts of the Government of India consolidated by the Controller General of Accounts, progressive figures of credit and debit balances outstanding under the head 'Public Sector Bank Suspense' will give a total picture thereof relating to all Civil Ministries/Departments put together.

- (6) This head will be operated by Accountants General in their State Section of accounts and by Accountants General of U.T. Governments / Administrations in their Central Section of account in connection with debits and credits appearing in bank scrolls on account of cash settlement of inward accounts received by him on account of inter-Government transactions from a separated Pay and Accounts Office or Accounts Officers of Defence, Railways, Post and Telecommunication pending adjusting of the accounts received from the other party. Separate sub-heads 'Transactions adjustable by (Name of the Central PAO/Defence/Railways/Posts/Telecommunication Accounts Officer) 'Shall be opened under this major head for each Accounts Officer with whom the transactions are to be settled. The amounts so adjusted will be cleared by minus debit or minus credit, as the case may be.
- (7) This minor head is credited by the Principal Accounts Office etc at the time of issuing advices to the Reserve Bank of India, Central Accounts Section, Nagpur to effect transfer from the balances of Central Government (Civil) to that of the State Government (except J&K and Sikkim Governments) in connection with payment of loans, grants-in-aid, State Government share of Income-Tax, Union Excise duty etc. by debiting the concerned heads in their books. This Suspense head will be cleared by means of a minus credit by per contra credit to the head '8675- Deposits with Reserve Bank- Central Civil' on receipt subsequently of the clearance memo from the Reserve Bank of India, Central Accounts Section and Nagpur. At the time of repayment of loan and payment of interest thereon by the State Government, the State Accountant General advises the Reserve Bank of India, Central Accounts Section and Nagpur with a copy to the Principal Accounts office of the Ministry/Department concerned. On receipt of the advice the Central Accounts Office of the Reserve Bank of India, Nagpur debits the balances of State Government and passes on the credit to the Central Government under intimation to the Principal Accounts Office concerned .On receipt of the copy of the advice from the Accountant General and/or the intimation from Central Accounts Office of the Reserve Bank of India, the Principal Accounts Office credits the appropriate loan/interest head by contra debit to 'Reserve Bank Suspense - Central Accounts Office'.

On receipt of clearance memo from the Reserve Bank, the Principal Accounts Office links it with the copy of the advice from the A.G. and /or intimation from the Reserve Bank and clears the suspense head by 'minus ' debit by per contra debit to

the head '8675 Deposits with the Reserve Bank - Central Civil' by means of a Transfer Entry. The State Accountant General debits this suspense head on receipt of copy of advice from the Principal Accounts Office of the Union Ministry/ Department in State Section of his books by per contra credit to the relevant minor heads under the appropriate major head. At the time of issue of an advice for repayment of loan and payment of interest thereon to the Reserve Bank of India, Central Accounts Section, Nagpur, the State Accountant General debits the relevant State head of Account by per contra credit to this suspense head. This suspense head will be cleared by means of minus credit on receipt of clearance memo from the Reserve Bank by credit to '8675 - Deposits with Reserve Bank - States - CAS Reserve Bank'.

- (8) This head will be operated only by State Accountants General. This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate Schedules. The amounts so adjusted are cleared by minus credit and minus debit afforded through the Departmental Classified Abstract in which the transactions are finally brought to account. This head is also used for the provisional adjustment of inter- departmental transfers.
- (9) This minor head is intended to accommodate receipts on account of income tax etc. deducted at source, while effecting payments of interest on State Government securities, of salary bills of State Government employees, of pension bills etc. by State Treasury officers/State Pay and Accounts Officers/ other Departmental Officers who render compiled accounts of State Government as well as from interest payments on State Government securities made at Public Debt offices of the R.B.I in the books of State Accountants General to enable them to settle transactions with Zonal Accounts Officers concerned of C.B.D T by means of Cheques/Bank Draft.
- (10) These heads have been retained for the purpose of clearing old balances.
- (11) Receipts and payments relating to Reserve Bank of India appearing in Government accounts should be credited or debited in the first instance to this minor head and under the appropriate sub-head from among those specified below:-

Receipts

- I. Renewals and enfacement fees on G.P. Note.
- II. Commission for management of Public Debt.
- III. Brokerage commission etc. on new loans.
- IV. Postage and telegram charges and out of pocket expenses in connection with new loans
- V. Postage and telegram charges reimbursed to Public Debt office
- VI. Miscellaneous.
- VII. Balance due from the Reserve Bank
- VIII. Cost of note forms

Payments

- IX Charge for remittance of treasure:
 - (a) Police escort charges.
 - (b) Cost of boxes cart and coolie hire etc
 - (c) Pay and allowance of pardars.
 - (d) Railway and Steamer freights.
- X Dividend on R.B Shares
- XI Miscellaneous.
- XII Balance due to the R.B.I

Transactions on account of Reserve Bank occurring at treasuries or Sub-treasuries should be carried by the State Government in whose Jurisdiction the Treasury is situated, until they are cleared by the Accountant General / Pay and Accounts Officer (Department of Economic Affairs)with the Reserve Bank. Transactions brought to account under this head by adjustment in Accounts Offices should be classified as Central or State according as the Office of the origin is Central or State. Explanation: - Charges for remittances of treasure, for which the RBI is liable, include charges for keeping currency chests supplied with sufficient Note and coins. Charges for remittance of small coins between regular Small Coin Depots and treasuries and sub-treasuries where there are currency chests charges for remittance of un-current coins when sent separately.

- (12) Deductions/recoveries towards Central Government Employees Group Insurance Scheme made from A.I.S. Officers of a State cadre shall be classified under the sub-head 'Subscriptions' pending adjustment by State Accountant General against advance payments made by the State Governments to the Central Government. The advance payments made by the State Governments to the Centre Government shall be classified under the sub-head payment to Central Government of the subscriptions in respect of A.I.S. Officers Group Insurance Scheme.

- (13) (a) Centre

'This Minor Head will be operated for direct purchases of stores in cases where payment has not been made in the same month in which stores have been received. This Minor Head will be cleared when cheque is issued to the Supplier/Contractor. Unclaimed balances for more than three complete account years under this Minor Head shall be cleared by credit to Revenue'.

However, in exceptional cases as referred to in Rule 140 of General Financial Rules, 2005, where indents have to be projected to DGS&D, the payment made to PAO (Supply) by the PAO of the Division will be classified as minus credit under a distinct sub-head 'Payment for purchases through DGS&D' under this minor head in the books of the PAO. On receipt of stores, the Divisions will credit the value of stores under a distinct sub-head 'Purchase pending payment/adjustment under this minor head per contra Debit to Suspense Stock'. The PAO memo when received from the office of the PAO, the Divisions after verifying the correctness of the amount with reference to materials received will credit to the sub-head 'Payment for purchases through DGS&D' below this minor head per contra minus credit to the sub-head 'Purchases pending payment/adjustment' under which credit was originally given on receipt of the materials. The credits under the sub-head 'Payment for purchases through DGS&D' appearing in Divisional Accounts on account of adjustment of PAO Memos will be paired off/netted with the minus credit under this sub-head given by the PAO of the Division.

- (b) State

The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under this suspense head in all cases where the payment had not been made in the same month of receipt of stores. This head shall be cleared by a contra entry (minus credit) on making payment to the supplier/Division supplying stores. Unclaimed balances for more than three complete account years under this minor head shall be cleared by credit to revenue.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8659 Suspense Accounts
(Defence) (1)**

| | |
|-----|--|
| 101 | Pay and Accounts Office Suspense (2) |
| 102 | Accountant General Suspense (3) |
| 108 | Public Sector Bank Suspense (4) |
| 109 | Reserve Bank Suspense (5) |
| 113 | Provident Fund Suspense |
| 125 | Adjustment in Debt Settlement with Pakistan |
| 138 | Other Nominated Banks (Private Sector Banks) Suspense |
| 140 | Miscellaneous Suspense (6) |

Note:

- (1) The amount placed under the Suspense head shall be cleared by minus debit or minus credit as the case may be.
- (2) This head will be operated by Controllers of Defence Accounts for initial recording of outward claims arising in their books for the eventual settlement with the PAOs of Central Government/ Department. Separate sub-heads will be operated under this minor head for each Ministry/ Department. The inward claims received from other Ministries/Departments are not to be booked to this head in cases where the particulars are not available. Such items may be classified under the minor heads 'Expenditure Awaiting Transfers to other Heads / Departments' or 'Receipts Awaiting Transfers' under the functional expenditure / receipt heads respectively as the case may be pending transfer to the concerned Minor/Sub/Detailed head of Account.
- (3) This head is intended for recording outward claims requiring settlement with State Accountants General. The inward claims received from Accountants General and which cannot be accounted for under the final head(s) at once due to want of particulars, vouchers, etc. shall be accounted for under the minor heads 'Expenditure Awaiting Transfer to other heads / Departments / Receipts Awaiting Transfer to other heads', as the case may be, pending transfer to the final heads of account.
- (4) This minor head will be operated upon when the transactions relating to Receipts / Payments of the Ministry of Defence originate through Public Sector Banks with a view to keep apart the total amount of transactions which are yet to be adjusted against the balances of Defence Accounts maintained by RBI, CAS, Nagpur. The transactions accounted by RBI, CAS, Nagpur but for which the respective scrolls have not been received from Public Sector Banks or there are differences in the amount reported etc. will also be classified under this head. These may be kept distinct from the RBI Suspense which relates only to differences relating to the RBI Branches. This head is to be operated while adjusting D.M.S. (Datewise Monthly Statement) or the total of debit and credit scrolls received from Public Sector Banks by affording minus credit to Cheques & Bills and minus debit to Remittances into Banks in the case of Cheques and MROs (Military Receivable Orders) respectively.
- (5) This head will be operated for inter Government Settlement through RBI (CAS) Nagpur by issuing advices. Other transactions in respect of RBI which need to be kept under Suspense will also be accommodated under this head. This minor head is also operated for the reversal of erroneous debits passed on by PAO, Supply to the Controller of Defence Accounts by issue of advice through RBI, CAS, Nagpur. Also see Note (6) & (7) below Major Head '8658-Suspense Accounts'.
- (6) This head will be sub- divided into:-
 - (i) HBA Suspense
 - (ii) MCA Suspense
 - (iii) NDF Suspense

- (iv) Un-credited items under e-payments
- (v) Other Transactions

For sub-heads (i) and (ii) please see note on Sub-head (l) and (m) below Note (3) below the major head '8658-Suspense Accounts'. Sub-head (iii) will be operated where NDF collections appear as deductions from salary bills etc. of Government servants. This head will be cleared by issue of Cheques / Bank Drafts in favour of the Reserve Bank of India. Sub-head '(iv) Un-credited items under e-payments' will be operated upon by Controller of Defence Accounts to account for the un-credited items under E- Payments, received from the accredited bank. This head shall be cleared by issuing cheques to the concerned parties or otherwise in consultation with DDO concerned.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8660 Suspense Accounts
 (Railways) (1)**

| | |
|-----|--|
| 101 | Pay and Accounts Office Suspense (2) |
| 102 | Accountant General Suspense (3) |
| 108 | Public Sector Bank Suspense (4) |
| 109 | Reserve Bank Suspense (5) |
| 117 | Transactions on behalf of the Reserve Bank (6) |
| 125 | Adjustment in Debt Settlement with Pakistan |
| 132 | Transactions with Bangladesh |
| 138 | Other Nominated Banks (Private Sector Banks) Suspense |
| 140 | Miscellaneous Suspense (7) |

Note:

- (1) Please see Note (1) below major head '8659-Suspense Accounts (Defence)'.
- (2) Please see Note (2) below major head '8659-Suspense Accounts (Defence)'.
- (3) Please see Note (3) below major head '8659-Suspense Accounts (Defence)'.
- (4) Please see Note (4) below major head '8659-Suspense Accounts (Defence)'.
- (5) Please see Note (5) below major head '8659-Suspense Accounts (Defence)'.
- (6) This head should be operated by Railway Accounts Officers in their books for adjustment of the cost of Railway freight in connection with remittances of treasure. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit Note and Railway warrants issued by the Reserve Bank, or on its behalf by Treasury Officers etc. and submit them to the Central Accounts Section of the Reserve Bank at Nagpur which will make payment by cheque, drafts or remittance transfer receipts. Bills for amounts of commission due on these credit Note and Railway warrants will be similarly dealt with. Also see Note (11) below major head '8658 Suspense Accounts'.
- (7) Please see Note (6) below major head '8659-Suspense Accounts (Defence)'.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8661 Suspense Accounts (Postal)****(1)**

| | |
|-----|--|
| 101 | Pay and Accounts Office Suspense (2) |
| 102 | Accountant General Suspense (3) |
| 108 | Public Sector Bank Suspense (4) |
| 109 | Reserve Bank Suspense (5) |
| 113 | Provident Fund Suspense |
| 128 | Postal Investments - cost of Government Promissory Note and Investment Certificates held in Imprest. |
| 137 | CAO Telecom Suspense |
| 138 | Other Nominated Banks (Private Sector Banks) Suspense |
| 140 | Miscellaneous Suspense (6) |

Note:

- (1) Please see Note (1) below major head '8659-Suspense Accounts (Defence)'.
- (2) Please see Note (2) below major head '8659-Suspense Accounts (Defence)'.
- (3) Please see Note (3) below major head '8659-Suspense Accounts (Defence)'.
- (4) Please see Note (4) below major head '8659-Suspense Accounts (Defence)'.
- (5) Please see Note (5) below major head '8659-Suspense Accounts (Defence)'.
- (6) Please see Note (6) below major head '8659-Suspense Accounts (Defence)'.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|---|--|
| 8662 Suspense Accounts (Telecommunication) (1) | |
| | 101 Pay and Accounts Office Suspense (2) |
| | 102 Accountant General Suspense (3) |
| | 103 Railway Account Suspense |
| | 104 Defence Accounts Suspense |
| | 108 Public Sector Bank Suspense (4) |
| | 109 Reserve Bank Suspense (5) |
| | 113 Provident Fund Suspense |
| | 114 Other Miscellaneous Suspense items |
| | 137 Postal Account Suspense |
| | 138 Other Nominated Banks (Private Sector Banks) Suspense |
| | 140 Miscellaneous Suspense (6) |

Note:

- (1) Please see Note (1) below major head '8659-Suspense Accounts (Defence)'.
- (2) Please see Note (2) below major head '8659-Suspense Accounts (Defence)'.
- (3) Please see Note (3) below major head '8659-Suspense Accounts (Defence)'.
- (4) Please see Note (4) below major head '8659-Suspense Accounts (Defence)'.
- (5) Please See Note (5) below major head '8659-Suspense Accounts (Defence)'.
- (6) Please see Note (6) below major head '8659-Suspense Accounts (Defence)'.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|---|--|
| 8663 Accounting Adjustments Suspense (1) | |
| | 136 Discount Sinking Fund (2) |
| | 137 Redemption of 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001. (3) |

Note:

- (1) The items/ transactions which are not in the nature of a transitory head may be booked under this major head.
- (2) The amount of Discount on this Bond may be debited to the sub-head 'Sinking Fund for Zero Coupon Bonds, 1999' to be opened under this minor head. Please see Note (1) below the major head '6001 - Internal Debt of the Central Government and Note (9) below the major head '2049 -Interest Payments'.
- (3) Please see Note (7) below the major head '6001-Internal Debt of Central Government'. This minor head will be divided into two sub-heads namely (i) Difference in the nominal value and (ii) Amount received in cash. The sub-head (i) will be cleared by minus debit, as and when the receivables are actually received in cash from Govt. of Iraq whereas the subhead (ii) will be cleared on receipt of scroll from the concerned branch of bank in respect of the cash so received from the holders of the bonds per contra debit to '8675'/8658-PSB Suspense' as the case may be. The debit balance, if any, remaining outstanding finally will be debited to revenue as a loss under the major head '3475' after making necessary provisions in the budget for that year. Conversely, any Credit i.e. minus debit balance remaining outstanding under this head will be credited as a revenue receipt to major head '1475'.

(c) Other Accounts

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|--------------------------------|--|
| 8670 Cheques and Bills | |
| | 101 Pre-audit cheques (1) |
| | 102 Pay and Accounts Offices cheques |
| | 103 Departmental Cheques(2) |
| | 104 Treasury Cheques |
| | 105 I.R.L.A. Cheques |
| | 106 Telecommunication Accounts Office Cheques (3) |
| | 107 Postal Cheques (3) |
| | 108 Railway Cheques (3) |
| | 109 Defence Cheques (3) |
| | 110 Electronic Advices(4) |
| | 111 Pay and Accounts Offices Electronic Advices |
| | 112 Pr./Controller of Communication Accounts Offices Electronic Advices |
| | 113 Treasury Electronic Advices |
| | 114 Departmental (CDDOs) Electronic Advices |

Note:

- (1) This head is operated only by State Accountants General
- (2) Any Civil Department other than Public Works and Forest Departments authorised to draw money on cheques will operate this head.
- (3) The minor head will be divided into following sub-heads:
 - (i) Drawings from Banks
 - (ii) Drawings from Treasuries
 These sub-heads are further divided into two detailed heads -
 - (a) Cheques issued
 - (b) Cheques encashed (This would include cancellation of cheques)
- (4) This minor head would cover payments on account of drawbacks of Customs department only'.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|---------------------------------------|------------------------|
| 8671 Departmental Balances (1) | |
| | 101 Civil |
| | 102 Posts |
| | 103 Telecommunications |
| | 104 Defence |
| | 105 Railways |

Note:

- (1) These accounts receive debit for the cash balance held by departmental officers outside the generally available cash balances.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|------------------------------------|------------------------|
| 8672 Permanent Cash Imprest | |
| | 101 Civil |
| | 102 Posts |
| | 103 Telecommunications |
| | 104 Defence |
| | 105 Railways |

MAJOR / SUB-MAJOR BEADS MINOR HEADS
8673 Cash Balance Investment
Account

101 Cash Balance Investment Account(1)

Note:

- (1) This minor head is intended for the record of transactions connected with temporary investments of cash balance e.g. in short term loans or other Government securities. Long term investments in industrial or commercial concerns etc. should not be accommodated under this minor head, but routed through the Consolidated Fund. In the Central Accounts this head is debited with the amounts expended on the purchase of securities, and on the cancellation of the loans, the nominal value of the cancelled securities is debited to 'Internal Debt' etc. by per contra credit to this head to the extent of the purchase price originally debited to it. The difference, if any will be added to or deducted from interest on cash balance investment under '0049-Interest Receipts'. Similarly, any profit or loss arising out of the transfer of securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale proceeds being credited to this head to the extent of the purchase price. This minor head will include investment of surplus cash balances of High Commission for India in United Kingdom.

MAJOR / SUB-MAJOR HEADS MINOR HEADS
8674 Security Deposits made by
Government

101 Security Deposits made by Government (1)

Note:

(1) This head is sub-divided into

(a) *Security amounts deposited with Courts*

Security deposits made by Government departments to Higher/Appellate Courts to obtain 'Stay orders' on the decree awarded by Lower Courts (the amounts of such deposits being equivalent to or related to the decretal amounts), as a condition precedent to the grant of such stay orders on the lower court's decree, will be recorded under this sub head. Amounts deposited in Supreme Court of India as security for the costs of respondents in Appeals filed by Governments against the decision of High Courts, will also be recorded under this sub-head. Suitable detailed heads may be opened to indicate the nature of the case.

(b) *Security Deposits with (name of the organisation)*

Security Deposits made by Government with the statutory organisations like State Electricity Boards, Corporations, and Municipalities etc. in terms of Ministry of Finance O.M.NO. F.8 (1) -E.II.A/68 dated 24th July, 1968 (G.I. Decision No. 3 below Para 258 to GFRs) shall be recorded under this sub head by indicating the name of the organisation.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**8675 Deposits with Reserve Bank**

| | |
|-----|--|
| 101 | Central-Civil(1) (2) |
| 102 | Posts(1) |
| 103 | Telecommunications(1) |
| 104 | Defence(1) |
| 105 | Railways(1) |
| 106 | States(1)(3) |
| 107 | Central-Civil-Market Stabilization Scheme(4) |
| 108 | Union Territory Governments |

Note:

- (1) This is merely an adjusting head and records the net results of cash transactions and adjustment with the Reserve Bank pending eventual transfer to the sector 'N. Cash Balance-Deposits with the Reserve Bank'.
- (2) This will be divided into four sub-heads
- Reserve Bank (HQ)
 - Reserve Bank (PSB)
 - Reserve Bank (CAO)
 - Reserve Bank (Other Nominated Bank-Private Sector Banks)
- They are intended to be used for recording (i) the effect of transactions taking place at branches of RBI functioning as primary Bank of the Ministry/Department concerned (ii) the effect of transactions taking place at branches of Public Sector Banks functioning as primary Bank of the Ministry/Department concerned and (iii) the effect of advices issued by PAOs/Accountants General etc. in favour of Principal Accounts Offices on RBI, CAS at Nagpur for monetary settlement through its books respectively.
- (3) This will be divided into the following sub heads:-
- Treasury
 - Head Quarters and
 - CAS-Reserve Bank.
- (4) This minor head will be divided into the following sub-heads:-
- Dated Securities
 - Treasury Bills

| MAJOR / SUB MAJOR HEADS | MINOR HEADS |
|--|---------------------------|
| 8677 Remittances into Banks/ Treasuries (1) | |
| | 102 Postal (2) |
| | 103 Railway (2) |
| | 104 Defence (2) |
| | 105 Telecommunication (2) |

Note:

- (1) The Cheques/Bank Drafts received from various quarters either in settlement of outward claims or otherwise, would be initially entered in the 'Register of valuables'. The Cheques/Drafts alongwith supporting challans when sent to the branch of the accredited Bank would be classified as debit to this major head per contra credit or minus debit to the concerned minor / major heads of account. On receipt of bank scroll in which the proceeds of such cheques/drafts stand included, this major head would be cleared by minus debit per contra debit to the minor head 'Public Sector Bank Suspense' under the concerned major head of the Department or under the concerned minor head below the major head '8675 - Deposits with Reserve Bank' as the case may be.
- (2) These minor heads will be divided into two sub-heads:-
 - (i) Remittances into Banks
 - (ii) Remittances into Treasuries.

(d) Accounts with Governments of Foreign Countries

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8679 Accounts with
 Governments of other
 Countries**

The name of each foreign country with which account is to be settled be a minor head. Separate sub-heads may be opened for transactions originating in Civil, P & T, Defence and Railway accounts under each minor head (1).

Note:

- (1) A separate detailed head may be opened for each State Accounts Officer in Pakistan wherever required, in the accounts of State-Governments, which operate, on this head.

*(e) Miscellaneous***MAJOR / SUB-MAJOR HEADS MINOR HEADS****8680 Miscellaneous Government
Accounts**

| | |
|-----|---|
| 101 | Ledger Balance Adjustment Account (1) |
| 102 | Writes-off from Heads of Account closing to balance (2) |

Note:

General-This Major Head should not be operated upon for effecting adjustments towards 'Performa' corrections to balances of earlier years (in cases where provisions of Rule 38 of Government Accounting Rules, 1990 are not attracted), wherein either (a) a head closing to balance vis-à-vis a head closing to Government account are involved or (b) correction of a balance under a head (closing to balance), purely as an accounting device is involved as such adjustments cannot be effected by means of a Transfer Entry in the monthly accounts. Relevant contra entry of such 'Performa' correction (s) shall directly enter the 'Government Account' forming part of the 'Summary of Balances' prepared as at the end of each financial year and exhibited in the appropriate Statement of the Finance Accounts of the Union/State Government. Contra effect of 'Performa' adoption of balances should also be similarly included in the 'Government Account' referred to in the previous sentence.

- (1) Balances which are to be transferred/ stepped down from certain heads in the Public Account of the Government e.g. from the minor heads 'Sinking Funds' and 'Other appropriations' below the Major Head '8222-Sinking Funds' (vide Note 1 and 2 below that Major Head) or from any other debt, deposit, remittances head governed by similar orders are required to be adjusted against this minor head.
- (2) This minor head is intended to accommodate 'Writes off from heads of account closing to balance sanctioned by the authorities competent to do so in connection with book-keeping errors or other cases in terms of Rule 38 of Government Accounting Rules, 1990.