

Maintenance of Govt. Accounts – Records and Registers

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Accts maint.–Responsibilities of employees

- Art.5 of TS FC: Every government employee is liable to maintain accounts for all the Government monies, including stores and stocks, kept at his/her disposal.
- Government or A.G. or any competent authority prescribes accounts and returns relating to the cash or stores.
- The supervisory officers are also required to check as frequently as possible.
- Art.273 of TS FC: Every Govt employee is personally responsible for any loss due to his action or inaction.
- Every employee should exercise the same diligence and care in incurring expdr from public funds as a person of ordinary prudence.

Public Finance Accountability

- GO Ms. No.507, Fin(TFR)Dept.,dt10-4-2002:- Issued instructions on norms for public finance accountability.
- Before releases of funds; Claims by the DDOs; admission of bills by the PAO/Treasuries.
- Reconciliation of accounts between the DDOs & Treasuries;
- Loans, Advances, Grants released to be recovered;
- G.O. Ms. No.451, Fin (TFR).I) Dept., dt.9-10-2003: Issued further instructions on norms for public finance accountability on CCOs and SCO.
- (a) Register of Actuals(b)Reconciliation(c)BCR,Reappn Regr, SE Regr, (d)Cash book, UD Pay, PA Reg, Non Govt CB, Contingent bill reg, Recoveries watch reg- Certificate to be furnished to PAO.
- G.O. Ms. No.25, GA(Ser.C) Dept.,dt.3-2-2004-Misappn cases

Functionaries of financial management

- Line Departments – Audit departments
- Line Department has 3 functionaries – CCO, SCO & DDO
- Financial Accountability – One's responsibility to act is accountability; It consists planning, budgeting, drawl, disbursement, accounting, reconciliation and audit.
- CCO is the head of a department who submits estimates directly to Govt; sources of revenue, assessing the receipts and expenditure, compliance to statutory instructions in incurring expdr., effective utilisation of recourses of the dept., maintenance and rendering of accounts, review and audit, steps to improve internal controls; cadre strength, BCR, Actuals, Advances sanction and recovery, Claims etc.
- SCO is the intermediary between the DDOs and CCO mostly located in district/region headquarters.
- DDO is the officer authorised to draw money from treasury/PAO on bills and cheques; mainly responsible for compliance to rules by applying codal provisions and executive instructions issued by Govt from time to time.; maintains accounts renders reports relating to receipts and expenditure.

GOVERNMENT ACCOUNTS

- Budget – Consolidated fund, contingent fund & public fund
 - Number statement, budget estimates, revised estimates, supplementary estimates, distribution to units, reappropriation, surrender of savings, reconciliation, review of expenditure, AG's inspection, internal audit, ATR to PAC
 - > DDOs – Cash book, Current Accounts register, UD Pay register, Acquittance register, PA Register.
 - > Stores – General stock register, Stock issue register, computer stationery register, Library books stock register etc.
 - > Art.5 and 39 of TS Financial Code mandates every government servant should see that proper accounts are maintained for all Government transactions with which he/she is concerned and render accurately and promptly all such accounts and returns relating to them as may have been prescribed by Govt., the AG or the competent departmental authorities.

Budget related Registers:

- Budget Control Register
 - Head of Account wise released by Government, HoD and balances available
- Reappropriation Register

| S. No. | Head of Account | Original appropriation | Amount decreased | Amount increased | Revised modified Appropriation | Remarks |
|--------|-----------------|------------------------|------------------|------------------|--------------------------------|---------|
| | | | | | | |

- Supplementary Estimates Register

| Major Head | Minor Head | Sub Head & Detailed head of appropriation | Estimated amount of further expenditure | |
|------------|------------|---|---|-------|
| | | | Charged | Voted |
| | | | | |

- A watch register should also be maintained to ensure inclusion of these amounts in supplementary estimates.

DDO/Acctt-Duties and functions

- Duties – Scrutiny according to rules service related, financial, records related.
- Receipts related-Assessment, issue of receipt, watching progress, consolidation, prompt remittance to correct head, non appropriation.
- Expenditure related – Budget availability, competent and valid sanction, to the extent of immediate need, compliance to scheme specifications, proper acquittance, no undue rush,

: Claims related Registers :

- Treasury Bill Register (TS TC Form70):
- Register of Bills sent by _____ to the _____ Treasury for payment of money:

| Sl. No. | Bill No. & Dt | Particulars of the Bill | Gross amount of the bill | Net amount of the bill | Name & Desgn.of the person in whose favour Govt draft etc are to be drawn | Name & Des.of the messenger | Signature of the DDO | Date on which the bill was recd. |
|---------------------------|----------------|----------------------------------|--------------------------|-------------------------------|---|---|--|----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Token No./ Transaction ID | Date of return | Date of resubmission and sl. No. | Initials of the DDO | Amount passed by the Treasury | Amount disallowed, if any. | Date of receipt of money and initial of the DDO | Ref.Pg. no.of regiter of UDP/CB in which entered | Initials of the DDO |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |

- No entry-No submission
- Messenger may need change according to monetary limitations.

Register of DD/Cheques:-

- APTC Form-14

| Sl. No. | Date of receipt | DD/Cheque No. & Date | From whom received | Amount (Rs) | Date of credit to bank | Initials of the DDO/Officer |
|----------|-----------------|----------------------|--------------------|-------------|------------------------|-----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

General Cash Book

(APTC Form-5)

| Date of Receipt | Particulars | Amount (Rs) | Date of disposal | Particulars | Amount (Rs.) |
|------------------------|---|-------------|--------------------------------------|---------------------------------------|--------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1-4-202..... | Opening Balance | | 1-4-202.... | | |
| | Receipts | | | Payments | |
| | | | | Closing Bal. | |
| | Total | | | Total | |
| Details: Item wise row | Cash in hand, DDO CA, DDs/Cheques on hand etc | | Memo.of verification (Book balance): | Bal as per CB,UDP,PA, Non Govt CB etc | |

Note: Each item should be physically verified by the DDO once in a week and denominations should be noted in the CB

Maintenance of Cash Book

- Separate cash books for Govt and non-Govt transactions; Cash chest may be one.
- Subsidiary cash books can be maintained if the transactions are cumbersome; but the GCB should reflect the total money held by the DDO;
- A printed receipt book must be there for issue and indicating the cash book;
- When money is sent to bank for remittance, entry should be simultaneously made in the CB and attested only after receipt of challan;
- All receipts from treasury or bank should be recorded and the same shd be supported by entries in the TBR,UDP,PA.
- Opening balance and further receipts becomes grand total;
- All charge /debit entries should be supported by acquittance;
- Closure along the business of the office after verification of cash & book balance alongwith sub cash book(s) and vouhers alongwith cheques on hand, current account balance;
- The cash chest should be embedded in the wall & with double lock key;
- The duplicate keys kept in a small packet shd be deposited in treasury.

UD Pay Register

(TS TC Form-20)

| Date | Annual serial number | Description of bill or cheque originally cashed | Amount of the bill or cheque | Amount undisbursed | Date of subsequent disbursement |
|-------------------------|-----------------------------|--|--|-------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Amount disbursed | Balance | Date | Number or receipt item from which disbursed | Particulars of payment | Amount (Rs.) |
| 7 | 8 | 9 | 10 | 11 | 12 |

Opening Balance:

Amount received:

Total:

Deduct amount paid:

Closing Balance: Rs.

(Rupees.....only)

Maintenance of UD Pay Register

- All amounts relating to office staff and encashed should be recorded in this register on the day of encashment to watch disposal of drawals/balances;
- Separate UDP Register for pay and allowances & contingencies;
- UDP items should be serially numbered for the entire financial year and should be rounded whenever disbursed;
- Receipts are recorded in col. 1 to 4 & disbursements in col.9-12; Undisbursed balance in col.5; subsequent disbursements in col.6-8;
- Receipts and disbursements should be summed up separately;
- The closing balance should be taken to the cash book on daily basis;
- Undisbursed amounts should not be kept beyond 15 days and balances lying thereafter should be remitted.

Acquittance Register

(TS TC Form-88)

Acquittance Roll of Permanent (or Temp) Establishment of _____ for the month of _____

| Item No. | Name | Designation | Net amount payable | Dated signature with stamp where necessary. Unpaid items to be noted as such and attested | Recoveries (each item should be allotted a separate column..eg.LIC, Bank loan, Court attachment etc) | Net amount paid | Signature of the receiver (Affix rev.stamp wherever necessary) |
|----------|------|-------------|--------------------|---|--|-----------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

Total unpaid Rs.....(Rupeesonly)

Passed for Rs.....(Rupeesonly) on the authority of Establishment of Bill offor....

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Signature of the DDO

*To obtain acknowledgement of the employee against the amounts drawn and paid;

*Re.1 revenue stamp to be affixed for the claims exceeding Rs.500/- paid

*The UDP number should be indicated against each group of payments.

*The amount paid and the balance undisbursed should be arrived at & indicated/attested.

Permanent Advance Register

(TS TC Form 89)

| Charges | | | | | | Receipt | | | | |
|---------|-----------------------|--------------------|--------|---------------------|---------------------------------------|---------|-------------|------------------------------------|--------|------------|
| Date | Monthly serial number | Description & dept | Amount | Mode of recoup-ment | Date of recoup-ment from the Treasury | Date | No. of bill | Sl. No. of item of charge recouped | Amount | Re-remarks |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |

Opening balance:

Receipts :

Total:

Deduct charges:

Closing balance:

**Add: Unrecouped expenditure
as per sub-vouchers:**

Total P.A.:

DDO

***To meet urgent, unforeseen, petty items of expenditure;**

***Initially such expenditure is met from PA**

***Can be recouped by drawing contingent bills from treasury from the relevant head of account.**

Advances watch registers

- TA Advance recovery watch register:

| S.No. | Name & Designation | Details of advance paid | Details of recoupment made | Signature of the DDO |
|-------|--------------------|-------------------------|----------------------------|----------------------|
| | | | | |

- Temporary Advances Recovery Watch Register:

| 1.Name & Designation of the emp | 2.Sanction No.& Date | 3. Amount sanctioned | 4.No. of instalments | | |
|---------------------------------|-------------------------|-----------------------|---|--|--|
| 5. Commencement of recovery | | 6. End of recovery | | | |
| Month & Year | Amount recovered | Instalment No. | Token No. with Gross & Net amt | | |
| | | | | | |

Reconciliation Register:

Watch Register of Reconciliation with AG:

| Serial No. | District | Category | April amount | May amount | .. | .. | .. | .. | March amount |
|------------|----------|-------------|--------------|------------|----|----|----|----|--------------|
| | | AG figure | | | | | | | |
| | | Dept figure | | | | | | | |

Reconciliation with Treasury/PAO

By the Department

With reference to the amounts remitted into the treasury;

With reference to the bills drawn by the DDO;

By the Treasury/PAO:

- With reference to the receipted challans;
- With reference to the bills on which payments are made.

Why reconciliation with PAO:

- Misclassification are detected before compilation;
- Alteration and correction is possible;
- Fraudulent drawals can be avoided;
- Statement of receipts and payments should be furnished to the PAO/Treasury before 20th of the succeeding month so as that the DDO gets salary without hindrance.

Stores Related Registers:

Purchase procedure:- Art.125 of TS FC, limited tender system should be followed when the estimated value does not exceed Rs.5.00 lakh. Beyond that, e-procurement system by public advertisement, should be followed. Single tender system may be adopted in case of small order (Rs.10,000 if one item; Rs.20,000 if more than one item).
A purchase committee should be formed and oversee the tender process.

Delegation of financial powers: Secretariat Dept., HoDs, District Collectors, Subordinate officers are delegated financial powers to the extent specified in G.O. (P) No.703, GA(AR&T) Dept., dt.4-12-1978, G.O. Ms. No.148, Fin.& Plg., dt.21-10-2000 and as amended from time to time. Initially stores are purchased through the Director, Printing and Stationery excepting a few items as specified. A rate contract is finalized in respect of a wide range of general items. When stores are purchased directly, preferences are specified exempting tenders in case of standard items and reserved items. TSTS is authorized to procure computers etc.

Stock Registers: Separate stock accounts should be maintained for Stores, library books, furniture, computer hardware/stationery, Unserviceable articles
watch registers

STOCK REGISTER

| Name of the article: | | | | | | | | | | |
|----------------------|------------------|--------------------|------------------|------------------|-----|-----------------------|------------------------|-----|-----------------------|-------------------------|
| S. No. | Date of purchase | Invoice No. & Date | Name of the firm | Cost of articles | O B | No. of articles recd. | No. of articles issued | C B | Sign. of the receiver | Initials of the officer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

- **UNSERVICEABLE ARTICLES REGISTER:**

| Sl. No. | Article | Invoice No. & Date of purchase | Book value | Date on which it is being un-serviceable | Nature of disposal. |
|----------------|----------------|---|-------------------|---|----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

Other Registers:

1. Pay Bill Register
2. TA Bill Register
3. LPC Register
4. GPF Bills Register
5. Advances Watch Register
6. Loans and Advances watch register
7. Increment Watch Register
8. File containing original challans
9. Stock register of printed receipt books
10. Register of Objections raised by the A.G.
11. Register of Objections raised by the Internal Audit
- 12.

General Guidelines for maintenance:

- i) Pages to be numbered and certified under attestation. (Certified that the register of.....contains pages serially numbered from...to.....and brought into use with effect from(in words))*
- ii) Column headings are to be typed and neatly pasted.*
- iii) Register title should be clear and specific.*
- iv) If exhausted, to be withdrawn and sent to record room for safe custody under acknowledgement.*
- v) Cash book balances on the last page should be brought over and certificate appended in the new register.*

Thank you

...BNN Lakshmaji Rao,
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