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## CHAPTER IV

### REMITTANCE TRANSACTIONS-INDIA

#### A.INTRODUCTORY

401. **Classification of transactions-** Transactions between the Railway Ministry and other ministries or States which are settled through the Central Accounts Section of the Reserve Bank are referred to in this Code as "Remittance Transactions". The transactions between the Railway Ministry and the Pay and Accounts Officers which are settled through the issue of cheques or Government drafts are referred to as "Pay & Accounts" transactions. All inter railway transactions are technically known as "Transfer Transactions" and are referred to as such in this code.

402. **Settlement of transactions.** -As a general rule all transactions between two different accounting units in the same railway or between two railways (excluding company worked railways) should be settled by book adjustment (i. e. not by actual payment or recovery of cash).

With the departmentalisation of Government Accounts the accounts of all the ministries of the Central Government are maintained under overall supervision of the Controller General of Accounts, Ministry of finance, Department of Expenditure. A Pay and Accounts officer is attached to each of the ministries of the Central Government who is responsible for maintaining the accounts of his ministry.

The transactions arising between the ministry of Railways and the other Ministries of the Central Govt. and the State Govts. would be settled by the issue of cheques or Govt. drafts. As an exception to this rule, the transactions listed below, would be settled through Reserve Bank of India Nagpur in the manner laid down in [Para 436](#) :-

- (i) Transaction (including those relating to services) between Railways, Post and Telegraph and Defence Departments.
- (ii) Transaction arising in the books of the High Commissioner of India in London and Indian Embassy in Washington. These transactions will be settled through Ministry of External Affairs.
- (iii) Contribution to General Revenues for grants to States in lieu of Passenger Fare Tax.
- (iv) Loan from Central Revenues to the Railways and recovery of interest on loan and advances to Railway servants.
- (v) Settlement of Income Tax recoveries made from Staff Salary Bills and from the Contractors.
- (vi) Settlement of Payments against supplies arranged by the DGS&D in the Deptt. of Supply in the Ministry of Supply and Rehabilitation.
- (vii) Transactions relating to the Government of Burma.

Transactions between the Railways and non-government bodies and institutions or individuals should be settled by actual payment or by actual recoveries in cash/cheque as the case may be.

The settlement of transactions by book adjustment or through the Reserve Bank should be arranged by the Accounts Officer. Settlement by book adjustment should be done by classifying the transactions in the books of the Railways under the relevant remittance head of accounts and transferring them by means of Transfer Certificates ([A 406](#)) to the Accounts Officers concerned for incorporation in their accounts for the months specified. Settlement through the Reserve Bank of India should be effected by sending the advices of Clearance in Form A. 418 to the Reserve Bank and to the party in whose accounts the transactions are to be incorporated.

403. In the case of transactions between two accounting units of the same railway or between two railways (excluding company worked railways) debits by unit "A" or railway "A" to unit "B" or railway "B" are set off against credits by "B" to "A" in the Central Books of the Financial Adviser and Chief Accounts Officer or of the Railway Board. In the case of transactions enumerated as exceptions in [para 402](#) between the Railway Ministry and other Ministry or a State, the net amounts due to or from the ministry or State are debited and credited to the "Railway Fund" (see [para 417](#) in the central books of the Reserve Bank).

#### B. TRANSFER TRANSACTIONS-INTRA-RAILWAY

**404. Transfers within the Railway-Transfers Capital, and Transfers Revenue .-**  
As separate accounts records are kept for "Capital" and "Revenue" transactions of a railway, it often becomes necessary to transfer capital items brought to account through revenue books to capital account and vice versa. For this purpose, the following two remittance heads should be operated on in accounts :-

- (a) Transfers, Railway Revenue-For transfers involving revenue account in the Capital Accounts Books,
- (b) Transfers, Railway Capital-For transfers to capital account in the Revenue Account Books.

If a capital transaction is brought to account through the Revenue Account Books, its transfer to Capital Account Books will be effected as in the journal entries below:-

- (i) **Revenue Books.-**  
Appropriate Revenue. Head Dr./Cr.  
To/By Transfers, Railway Capital.
- (ii) **Capital Books.-**  
Transfers, Railway Revenue Dr./Cr.  
To/By Appropriate Head under major head 546/547-Capital outlay  
on Indian Rlys. Commercial lines/strategic lines.

The result is that the per contra debit or credit to transactions recorded under the head "Transfers, Railway Capital" in the revenue books will appear under "Transfers, Railway Revenue" in the capital books and vice versa.

**405. Transfers within the Railway-Transfers Divisional-** The transactions arising in the accounts of one accounting unit which are adjustable in the accounts of another should be transferred to the latter by operating on the head "Transfers, Divisional". Separate sub-heads should be allotted to each Accounting unit. A railway having divisions A, B, C, etc. besides Stores and Workshop Divisions, should operate on the following heads :-

- (a) Transfers, Divisional A-for Division A
- (b) Transfers, Divisional B-for Division B
- (c) Transfers, Divisional C-for Division C
- (d) Transfers, Divisional Stores for Stores Accounts, Office.
- (e) Transfers, Divisional Workshops-for workshops Accounts Office.
- (f) Transfers, Divisional Books-for the Central Accounts office.
- (g) Transfers construction-for Construction Accounts Office.

406. **Transfer Certificates-** Transfers between any two accounting units within the same railway should be effected by means of Transfer Certificates (A. 406) The unit initiating a transfer should prepare the Transfer Certificates (A.406) in duplicate, send one copy duly supported by the initial accounts records or vouchers in which the details of the transactions are set forth to the unit to which the transaction pertains and retain the other copy as the office copy.

Form A. 406

..... Railway/Office

**CASH/STORES/MISCELLANEOUS TRANSFER CERTIFICATE**

No. .... Date.....

A sum of Rs..... has \*been debited/credited to..... by credit/debit to ..... Division/Railway as per particulars detailed on reserve in the accounts for the months of ..... 19. The necessary vouchers, as detailed against each item in support of the \*charge/credit are enclosed. Vouchers for item ..... cannot be sent as they contain other charges/credits and it is certified that these \*charges/credits have been checked in accordance with the rules in force.

Forwarded with..... vouchers/enclosures to.....Division/Railway for acceptance and advice.

.....  
*For Accounts Officer*

.....  
*Division/Railway*

Cut here \_\_\_\_\_ Cut here

**ACCEPTANCE OF TRANSFER**

Cash/Stores/Miscellaneous

Reference: ..... Division/Railway's T. C.

No..... Dated.....

Certified that a sum of Rs..... has been accepted as \*debit/credit to the ..... Division/Railway and adjusted accordingly in the accounts for the month of.....

No..... Date.....

Forwarded to..... Division/Railway for information.

.....

for Accounts Officer

.....  
Division/Railway

\*Strike out whichever is not applicable.

<b>(Reverse)</b>							
S No	No. Date and other particulars of the vouchers for charge/credit	Full particulars of charge- including the No. and date of order from the Indenting Officer	Designatio n of officer to whom the charge credit relates	Detailed allocation of the charge /credit	Amount		Remarks
					Dr.	Cr.	
	Total No. of vouchers sent.				Rs. P.	Rs. P.	
	Total:						
	Net Debit/Credit						

**Note-** In case the vouchers cannot be sent in support of the Transfer Certificate, a certificate showing the particulars of the charge should be sent.

**407. Acceptance of Transfer Certificates.**-The responding Accounts Office i. e., the accounting unit which receives the Transfer Certificate, should accept the transfer in the accounts of the same month in which the transfer is proposed in the Transfer Certificate. The Transfer Certificates for cash transactions should be accepted without demur.

Similarly, the Transfer Certificates for Stores transactions should be accepted without fail if the Transfer Certificates give full particulars of allocation. Even in cases where some vouchers have not been received duly accepted and allocated by the Departmental Officers, the Transfer Certificate should be provisionally adjusted in the accounts based on the allocations noted in the vouchers, and in the absence of any allocations in the vouchers, on the basis of the allocations to be ascertained from the Executive Offices concerned, if necessary, steps being simultaneously taken to obtain the acceptance later on as per the provision in para 410. It should be ensured that the transaction is invariably accounted for in the accounts for the month proposed by the originating Accounts Officer so that nothing in respect of stores transactions is left outstanding under Intra- Railway Transfers at the close of a month's accounts.

The acceptance of Transfer certificate should normally be intimated through the lower half of the transfer Certificate, ([Form A-406](#)).

If the transaction does not pertain to the responding unit, the transfer certificate should be returned forthwith with suitable remarks.

In cases other than those for Cash and Stores transactions for which Transfer Certificates bear the allocation, if the responding unit cannot accept the transfer in the account for the month proposed by the originating unit, the former should indicate the month in which the Transfer Certificate is being accepted.

**408. Numbering and Watching the Acceptance of Transfer Certificates.**-Transfer Certificates issued against a particular accounting unit should be serially numbered each month. Every accounting unit should see that there is no break in the serial number of Transfer Certificate received by it from another, and if any break is noticed, should call for the missing Transfer Certificate immediately. The acceptance of transfers should, as they are received, be pasted on the office copies the Transfer Certificates.

Before closing the accounts of the month, the office copies of all Transfer Certificates issued for the month should be reviewed and the acceptance of any outstanding Transfer Certificate should be called for. However, in the case of Cash and Stores transactions the amounts involved should be incorporated in the accounts and the unit concerned advised telegraphically of the numbers of the Transfer Certificates so included.

409. It will be found convenient to have the Transfer Certificate [\(A-406\)](#) bound in books of convenient sizes and to use separate books for the various accounting units to whom Transfer Certificates are issued. If this method is not followed, a manuscript register similar to form [A-413](#) should be maintained in each account in unit for the purposes of registration of Transfer Certificates issued and for watching the acceptance thereof.

**410. Adjustment in Accounts.**-In the accounts of the originating Accounts office a transfer transaction should be booked under the appropriate sub-head under "Transfers Divisional". In the accounts of the responding office, the transaction should be adjusted by minus debit or minus credit, as the case may be, to the subhead under "Transfers Divisional" and by debit or credit to the appropriate head of account. The result will be that the net total of the transactions under all the subheads of "Transfers Divisional" in the books of the Central Accounts Office of the railway will be nil and there will be no outstanding under the head "Transfers Divisional".

For achieving this result, the following rules should be observed: -

- (i) All items of cash outlay or receipt, and transfer of stores must be initially recorded under "Transfers divisional" in the originating Accounts Office. Transfer Certificates relating to Cash and Stores transactions should be adjusted by the responding Accounts Office in the accounts for the same month in which these transactions are recorded in the books of the originating Accounts Office.
- (ii) In the case of other items the Accounts Office originating the transfer should carry out the necessary adjustments in its books only on receipt of the acceptance from the responding accounts Office. At the end of the year, however, Transfer certificates for Stores should be accepted by operating on suspense if necessary.

- (iii) The responding Accounts Office should examine the bills or other supporting vouchers received with the Transfer Certificates to see that debits or credits transferred to it pertain to it and that they have been admitted in internal check. In cases where items of debits or credits require the acceptance of the competent departmental officers the relevant vouchers should be passed on to such officers for verification, acceptance and return. As stated above, the Transfer Certificates for cash and stores transactions should be accepted and adjusted in the accounts, the acceptance of Transfer Certificates being provisional where departmental officers' countersignature has to be obtained. The finalization of the adjustments should be watched through the Register of Transfer Certificates (A-413) or other manuscript register maintained for the purpose. The Transfer Certificates for transactions other than the two specified above, should normally (but not in the accounts for March) be kept pending and adjusted on receipt of vouchers duly accepted and allocated by the competent departmental officer.

**Note:-** Normally, there should be no outstanding at the close of the year under the head "Transfers Divisional". If, however, for any reason there is an unadjusted balance under this head at the close of the year it should be allowed to remain there and not cleared by debit or credit to Suspense Head. Such outstanding should be reported to the Financial Adviser and Chief accounts Officer stating the circumstances under which the accounts could not be cleared and he will take necessary measures for their expeditious clearance.

**411. Transfers between Construction Divisions** .-All transfers transactions between two construction divisions submitting compiled accounts to the same Accounts Officer should be adjusted by the exchange of Transfer Certificates, [\(form A.406\)](#), between the construction divisions concerned. The responding division should as a rule, acknowledge the debit or credit in the same month's accounts in full, reserving for future consideration objections, if any, relating to items included in the Transfer Certificate. The rules prescribed in the matter for the accounts officer of the open line will apply to construction accounts offices also in other respects.

### C. TRANSFER TRANSACTIONS-INTER-RAILWAY

**412. Inter-Railway Transfers** .-All transfer transactions between Railways (excluding Railways worked by Company or District Boards ) will be adjusted by means of Transfer Certificates. In the books of the responding Railway, the adjustment in respect of a transfer transaction will always be by *per contra credit* or debit, as the case may be, and not by minus debit or minus credit. With this difference, and the procedure in regard to the acceptance of Transfer Certificates indicated in sub para below, the rules laid down in paragraphs 406-411 should be followed *mutates mutandis* in inter-railway transfers also. The same procedure will apply in the case of transfers between a Railway and the Railway Board or units such as the Chittaranjan Locomotive Works, Integral Coach Factory, Metropolitan Transport Projects etc. Transfer Certificates for inter railway transactions should be issued or accepted only by the Central Accounts Office of the railway, inter-railway transactions originating in a subordinate accounting unit of a railway being passed on in "transfers" to the Central Accounts Office for issuing Transfer Certificates against other railways. The detailed procedure to be followed in this respect will be laid down by the Financial Adviser and Chief Accounts Officer.



Rs. P	Rs. P	Rs. P	Rs. P					

**414. Procedure and Programme for exchange of Transfer Certificates.-** To facilitate the prompt closing of the monthly accounts for each railway, the following instructions regarding exchange of Transfer Certificates are laid down :-

- (i) No Transfer Certificate should be issued without accepted vouchers except in the case of Cash transactions or Stores supplied to other railways or Labour Department Central Cess charges and in the latter cases, full particulars should be given as to the authority for raising debits and credits.
- (ii) Separate Transfer Certificates should be issued for charges of different nature and relating to different departments or accounting units of the same railway.
- (iii) The following target dates for the submission and acceptance and return of Transfer Certificates should be observed by each railway:-
  1. (a) Each originating railway should send Transfer Certificate before 10th of the following month
  - (b) Transfer Certificates for Railway Board's Bulk Orders should be sent by the railways to reach Railway Board's office not later than 10th of the following month
  2. Each originating railway must receive acceptance by 25th of the following month
- (iv) The last Transfer Certificates issued to a railway in each month should be accompanied by a complete list in form A. 414 of all Transfer Certificates despatched to that railway which should be returned by the responding railway by the 25th of the same month with reasons for the non-acceptance of any of the Transfer Certificates.
- (v) Complete reconciliation of all transfer transactions should be enforced in the Accounts for June, September and December each year in the same way as for annual accounts.
- (vi) Only such Transfer Certificates as have been shown as accepted in the monthly list of transfer transaction by the responding Accounts Officer should be included in the accounts of the originating railway and the responding railway should not adjust any item which has not been indicated as having been accepted in the list (Form A. 414)

**Note.-** Transfer Certificates should be issued/returned duly accepted in even flow and not left over till the last dates mentioned against items (1) and (2) above.

[Form A. 414](#)

**415. Disposal of monthly Lists of Transfers** .- On receipt of a Monthly List of Transfers (A. 414) from another railway, each entry should be compared with the corresponding entry, if any, in the counterfoil of the lists despatched to that railway and, if it agrees, the month in which it originated and the month in which it has been adjusted should be noted in red ink against the item on the lists in which the item was respectively responded to and originated, any difference which may come to light being at once enquired into with a view to rectification.

**416. Procedure for Exchange of Transfer Certificates with reference to annual closing of accounts.** - In order to ensure the prompt closing of March Accounts, the following programme should be adopted for the submission and acceptance of Transfer Certificates by the railways: -

- (1)
- |   |                      |
|---|----------------------|
| (1) Last date by which Transfer Certificates should reach the responding Accounts Offices:-   |                      |
| (i) Between Railways.   | 31st May             |
| (ii) By the Railway Board for transactions with U. K  | 25th May             |
| (iii) By Railways to Railway Board for transactions relating to Railway Bulk Order Programme.   | 10th May             |
| (iv) By Railway Board to Railways for transactions relating to Railway Board's Bulk Order Programme.  | 10th July            |
| (v) For interest on Depreciation Reserve Fund balances by the Railways to the Railway Board.  | 3 <sup>rd</sup> July |
| (2) Date by which acceptance should be communicated (for items other than items (iv) and (v) above. Which should be communicated telegraphically. | 15th June            |
| (3) Date by which reconciliation should be completed (for other) than items (iv) and (v) above.   | 22nd June            |

To enable the Railway Board to appreciate the progress made in the acceptance of Transfer Certificates, the monthly accounts current for the months of December to February should be accompanied by a statement showing the outstanding Inward Transfer Certificates for more than Rs. 500/- each giving clearly reasons for their remaining unaccepted. A similar statement of Outward Transfer Certificates awaiting acceptance by other Railways should also be submitted with the monthly accounts current for these months.

Soon after closing of the accounts for February the transfer transactions adjusted with other Railways during the course of the year should be reviewed and special efforts made to secure adjustment of all outstanding items in the accounts of the year. To facilitate this, an Annual List of Transfers (A-416) should be despatched to each Accounts Officer with whom there have been transfer transactions during the financial year for check and return. This list should show the total amount debited and credited each month during the year. Similar action should be taken after the closing of the accounts for May, August and November of each year in order to secure adjustment of all outstanding transfer transactions in the accounts for the months of June, September and December which should be closed in the same way as accounts for march each year.

The additional time allowed for closing of the quarterly accounts for June, September and December should be utilized for reconciliation and final adjustment of outstanding transfer transactions. For this purpose, a meeting of the representatives of all Railways should be held at the end of the accounts of each quarter so that a complete reconciliation of all transfer transaction is effected in the accounts for June, September and December, It is necessary that all efforts should be made to ensure that the transfer transactions are not left outside the accounts of the month to which they relate, and whatever left out should be located during reconciliation and adjusted in the quarterly accounts and not left over to the fag end of the year for adjustment in the March accounts.

#### [Form A-416](#)

### D. REMITANCE TRANSACTIONS

417. **Settlement of Transactions through the Reserve Bank of India.**-There is one central fund in the books of the Reserve Bank for the Railway ministry as a whole but the details working up to the total figures for each railway will be available in the books of the Reserve Bank. All transactions enumerated as exceptions in [para 402](#) will be settled through the Reserve Bank by operating on this fund. For transactions with Pay and Accounts Officers see [para 457](#) etc.

**Note:** The provisions of this paragraph do not apply to the adjustments on account of the Dividend to general revenues and the interest on the balances of the railway reserves (see paragraph [451](#) and [452](#) "etc").

418. **Advice of Clearance.**-The total amount due to each Railway from State Government and Central Ministries other than Railway Ministry should be advised monthly to the Reserve Bank of India Nagpur in Form [A. 418](#) for adjustment against the balance of the State Government or the non-Railway balance of the Central Government as the case may be. These advices should be sent to the Reserve Bank of India, Nagpur at intervals, viz., on the 10<sup>th</sup>, the 20<sup>th</sup> and at the end of the month, the last one being sent before the 5<sup>th</sup> of the following month and always marked "Final". As a general rule, the advices should be based on accepted vouchers or bills (but [seen para 427](#)).

**Note-** If it is not a practicable, without causing much extra work, to prepare and send advices to the Reserve Bank three times in month, it is open to the Financial Adviser and Chief Accounts Officer to send them twice a month keeping in view, however, the fact that there should no under delay or heavy rush on the Bank in the settlement of transactions and that there should be no large outstanding under "Suspense".

#### [Form A-418](#)

419. A consolidated advice embodying all the transactions relating to the States and the Central Accounts Offices such as Accountant General (Central Revenues), Accountant General (Posts and Telegraphs), Controller General of Defence Accounts, during the period should be prepared and sent to the Reserve Bank of India, Extracts of this advice to the Bank should be sent to the Accountants General of States or the Accounts Officers of the Central Ministries concerned.

420. **Memo of Clearance by the Reserve Bank.**- The Reserve Bank will, on receipt of each Advice ([A-418](#)) make the necessary adjustment in the accounts of the party

concerned and issue an intimation in Form A-420, both to the debtor and to the creditor party to the transactions. It should be watched that there is no delay in the receipt of such intimations from the Bank and on receipt of the intimation a note should be made in the Register of Advices issued to the Bank (A-429) against the advice issued to the Bank. Similarly copies of advices received from the State Accountants General and other Central Accounts Officers should be linked with the information received from the Bank.

[Form A-420](#)

421. **Outward and Inward Accounts of Remittance Transactions.** - In addition to the Advices (A-418) sent during the month, a separate "Outward" account (A- 421) for each month supported by vouchers (or schedules, if the connected vouchers have been forwarded in advance, vide [Para 422](#) working upto the net debit or credit advised to the Reserve Bank during the month should be sent monthly to the Accountant General of the State or the appropriate Accounts Officer. This account will cover only those items in respect of which the initiative rests with the Railways. Similarly, an "Inward" account (supported by vouchers or schedules, if the connected vouchers have been forwarded in advance) will be received every month from the other Accounts Officers, i. e., the Accountants General of States and the Accounts Officers of the ministries of the Central Government with which the railway have an account, in respect of items for which the initiative rests with them.

422. **Advance schedule.**-The Railway Accounts Officer should sent the connected vouchers for a month in advance of the monthly account to the Accounts Officer concerned with an Advance schedule in form A-422. After the advice for the clearance of the same is issued to the Reserve Bank, a copy of the advice should also be sent to him and a reference to these Advance Schedules (A-422) should be given in the Schedules (A-421). Similarly, vouchers will be sent in advance by other Accounts Officers to the Railway Accounts Officer.

[Form A-422](#)

**SCHEDULE OF REMITTANCE TRANSACTIONS**

Details of amounts debited/credited to the ..... Department (.....Government ) during the month of ..... 20.....

Serial No.	Particulars	Bill		Amount		Remarks
		No.	Date	Rs.	P.	
	Total					

.....  
Accounts Officer

**423. Adjustment of Remittance Transactions.** - The adjustment of all transactions with a State and other Central ministries will be effected provisionally in the railway accounts under Suspense heads in the first instance. As remittance are made, cheques issued, advices for clearance sent to the Reserve Bank and monthly accounts received from the State Accountant Generals etc... the transactions should be allocated to the Suspense heads mentioned in [paragraph 435](#) by *per contra* debit or credit to the appropriate revenue and service heads.

The suspense heads should be cleared on receipt of necessary information from the Central Accounts Office of the Reserve Bank.

**Note:** For adjustments on account of the Dividend to the General Revenues and the interest on the balances of the railway reserves, see paragraph [451](#) and [452](#) "et c..

424. All the items included in an account received from another Accounts Officer, whether of a State or a Central ministry, should be accepted and adjusted in full by the Railway Accounts Officer in the manner described in [paragraph 435](#). If it is found during course of the internal check or adjustment that an item does not relate to the railway, it should not be rejected but referred to the Accounts Officer concerned indicating the reasons for reversal of the adjustment. After obtaining his consent a reversing entry should be included in the Advice ([A-418](#)) to the Reserve Bank. Similarly, the reversing entry should be reflected the 'Outward' account ([A-421](#)) sent to that Accounts Officer for the month in which that advise is included.

**425. Adjustment of Transactions relating to February and March.**-Special steps should be taken for the prompt clearance of transactions relating to the accounts of the last two months of the year, viz., February and March. The books of the reserve Bank for the month of March will be closed by the 25th April after which date no transactions will be cleared by the Bank in that month's account. To facilitate early settlement of the accounts for March, adjustments which originate in the accounts for February and earlier months should be completely settled and advised to the Reserve Bank in good time before the end of March. Adjustments for the month of March should be advised to the Reserve Bank to the extent possible before the expiry of that month and what is left over, on the 5th, the 15<sup>th</sup> and the 25th April (or on the previous dates if any of these dates is a holiday); the last three advices to be sent by telegram, if necessary. The last advice to be sent by the 25th April should include a certificate by the Financial Adviser and Chief Accounts Officer that no further adjustment will be intimated to the Bank in respect of the accounts of the financial year just ended. Any further adjustment pertaining to the preceding year should be taken into the account of the subsequent year. Occasions for such postponement should, however, seldom arise. Every such delayed adjustment should be brought to the notice of the Railway Board with an explanation of the circumstances which led to the delay.

426. As the time for the clearance of bills for a month is limited owing to the closing of the Bank's books for a month by the 7th of the following month, such of the bills against other Accounts Officers as are not ready before that date may be taken in the accounts of the next month. It should, however, be arranged that the bills covering the transactions pertaining to the month of March or the year are cleared in the accounts of the year.

427. With regard to the settlement of transactions with other Central Departments and State Governments the following instructions should be strictly followed:-

- (a) Schedules [\(A. 422\)](#) for February and March should be sent to the non-Railway Accounts Officers so as to reach them on the 25th March and 10th April respectively, the corrections found necessary in the February Schedule being also advised so as to reach them not later than the 10th April.
- (b) There is no objection to accounting officers arranging by mutual agreement for the submission of advance schedules in batches if this is considered more convenient.
- (c) Subject to the provisions of sub-paragraph (d) below, debits in respect of supplies made or services rendered may be raised in accounts for March in anticipation of their acceptance by the officers concerned, provided they are supported by vouchers or papers giving full classification of the charges and indicating clearly the department and officers to whom the supplies were made or services rendered. This procedure is not meant to cover individual items on which separate agreements may have been arrived at.
- (d) In order to overcome the difficulty that may be experienced in connection with the settlement of the bills on account of warrants and credit notes received during March in the accounts for the year, provisional bills may be prepared on the basis of station figures and adjusted against the ministries and State Government concerned, any undercharges or overcharges detected as a result of check by the Accounts Office being adjusted in the accounts for April of the next financial year. The original vouchers need not be sent with the provisional bills but may be submitted with the final bills. Non-railway Accounts Officers have instructions to accept debits on account of warrants and credit notes relating to March without insisting on the submission of the original vouchers. A similar procedure should be adopted with regard to the transactions adjustable with the Burma Government (see Chapter V) so that the settlement of the transactions may be effected through the Reserve Bank of India before 25th April when the books of the Bank for the month of March will close.

### **DETAILED ACCOUNTING PROCEDURE**

428. Two registers in Forms A. 409 and A. 430 should be maintained by the Accounts Office to record the transactions cleared by the Reserve Bank from day to day on behalf of the railway.

429. **Register of Advices Issued.**- As advices are issued to the Bank by the Railway Accounts Officer, they should be posted in Register A. 429.

[Form A-429](#)

**430. Register of Advices received.** -- Copies of the advices received from other Accounts Officers should be posted in the Register- A-430

[Form A-430](#)

431. **Posting of the Advices Registers .**-The Memo of clearance (A.420) received from the Reserve Bank in compliance with the Advices (A. 418) issued by the Railway Accounts Officers, or in compliance with those issued by other Accounts Officers should be

posted in the columns provided in the Forms A. [429](#) and A. 430 immediately on receipt. The figures for other columns, viz, "Balance unleared" should then be worked out at the end of the month and the balance agreed with the balance in the ledger under the Suspense heads mentioned in paragraph [435](#).

**432. Statements from Banks and Treasuries.**-Each bank with which the railway has transactions will send daily a statement to the Railway Accounts Officer showing separately the cheques paid and earnings and other miscellaneous receipts received by it for each railway. These statements should be checked immediately on receipts with the counterfoils of cheques and cash remittance notes. Any discrepancies noticed in the figures should, after verification with the bank's record, be pointed out immediately to the Central Accounts Section of the Reserve Bank who would set them right by addition to or deduction from the figures of a railway transactions of the following month and show them as such in the relative closing statements of that month. This procedure will also apply to the items misclassified between different railways in the initial accounts of the banks and treasuries (see note under paragraph [412](#)).

Similarly, each treasury/bank with which the railway has transactions will also send daily duplicate copies of the scrolls together with relative vouchers (i. e. challans and paid instruments). These should be checked in the same manner as the other statements received from Reserve/State Banks. The cash remittance notes which are not accounted for in these statements and the unpaid cheques should be listed out separately in two separate manuscript registers and the total for each worked out at the end of every month.

**433.** After the statement received from the banks and treasuries for each date have been checked, the totals of the (to the end of the) previous date should be brought forward and the totals to end of the period worked out in different columns of the statements. The grand totals for the month should at a later date be reconciled with the totals of the monthly transactions of the railway as recorded in the books of the Reserve Bank which will be intimated to the Railway account officer by he reserve Bank or in respect of treasury transactions, with the amount included in the account rendered by the Civil Accountant General. The discrepancy, if any, noticed in this reconciliation should be reported to the Reserve Bank at Nagpur (for transactions at banks) to the Accountant General (for transactions at treasuries) and the Railway Board immediately.

**434.** The statements received from the banks should be carefully filed as these will take the place of the Bank/Treasury Pass Books and the consolidated treasury receipts.

**435. Accounts Heads.**- The following heads should be operated in the ledger for adjustment of transactions under the above procedure :-

- (1) **L-** Suspense and miscellaneous (b) Suspense
  - (a) Reserve Bank Suspense.
  - (b) Remittance into banks.
  - (c) Cheques and Bills.
- (2) **M-**Remittances-Inter-Government adjustment accounts.
- (3) **L-**Suspense and miscellaneous (c) other accounts-Deposits with Reserve Bank.

**436. Reserve Bank Suspense.**-The account received from other Accounts Officers should be verified with the total amount of the advices (copies) and of the advance schedules for a month received in advance from those Accounts Officers. The various items included in the account except remittances and cheques paid which will be journalized as

indicated in paragraph 440 should, after verification and acceptance, be adjusted against the appropriate head of account by per contra credit/debit to the head "Reserve Bank Suspense". On receipt of the clearance memo from the Reserve Bank in clearance of the transactions-intimated to the Reserve Bank by other Accounts officers, the head "Reserve Bank Suspense" should be debited/credited by credit/debit to the head "Deposit with Reserve Bank".

**Note.-** Normally, the advices along with the connected vouchers should be received from the Civil Accounts Offices every month and the head, "Reserve Bank Suspense" should be cleared monthly by adjustment against the final heads concerned. Where, however, the items cannot be admitted in internal check and charged to the final heads, for want of full particulars, acceptance of the vouchers etc., the amount together with the amount of which no vouchers are received, should be allowed to remain under "Reserve Bank Suspense" during the course of the year, but before the year's accounts are closed, all balances under the head, "Reserve Bank suspense" should be cleared by adjustment to the final heads to the extent possible or to "Miscellaneous Advances" "Deposits miscellaneous" Capital or Revenue, as the case may be.

437. **(a) Remittance into Banks.-**This head should be operated upon as earnings are remitted into the Banks and Treasuries. The amount of all Remittance Notes for a day should be debited against the head "Remittance into Banks". At the end of the month, after the figures have been reconciled as indicated in paragraph 432 and 433 the total amount of the remittances acknowledged by the Banks and Treasuries should be debited to the head "Deposit with Reserve Bank" by credit to "Remittances into Banks". It should be seen that only that amount of the remittances received in a month at Bank is adjusted against "deposit with Reserve Bank" as has been cleared by the Reserve Bank on behalf of the Accountant General.

**(b) Cheques and Bills.-** This head should be operated upon as cheques are drawn by the Railway Accounts Officer. The amount of all cheques drawn for the day should be credited to the head "cheques and Bills". At the end of the month after the figures have been reconciled as indicated in paragraph 432 and 433, the total amount of cheques paid by the Banks and Treasuries should be credited to the head "Deposit with the Reserve Bank" by debit to the head "Cheques and Bills". It should be seen that only that amount of the cheques paid in a month at the Treasuries/Banks is adjusted against "Deposit with the Reserve Bank" as has been cleared by the Reserve Bank.

438. **Accounts with States etc.-**As a transaction on behalf of a non-Railway Accounts Officer originates, it should be taken under this head by per contra debit/credit to the appropriate service head. The total amount of the transactions booked under the head "890-Accounts with States etc.", will be verified with that recorded in the Register of Advices (A-429) and will be cleared on receipt of the Clearance Memo from the Bank.

439. **Deposits with Reserve Bank.-**This head will be operated upon only to record (a) the Memo which are received from the Reserve Bank in clearance of transactions intimated to the Bank by the Financial Adviser and Chief Accounts Officer or in clearance of transactions intimated by other Accounts officers (civil, Defence, posts and Telegraphs etc.), to the bank and (b) the clearance of remittances and cheques and bills. The net amount of each advice received from the bank will be debited/credited to the head "Deposit with

Reserve Bank" by per contra credit/debit to one or more heads mentioned above under which the transactions have been accommodated in the first instance.

**Note.-** The provisions of this paragraph do not apply to the adjustments on account of Dividend to general revenues and the interest on the balances of the railway reserves (See paragraph 451 and 452 et seq.).

440. **Accounting.-**The procedure of adjustment will be as follows:-

(a) For remittance. Into banks-

- |   |     |
|---|-----|
| (i) As remittance notes are received-   |     |
| Remittance into Banks   | Dr. |
| To Appropriate revenue and service heads  | Cr. |
| (ii) At the end of the month when figures have been reconciled with the bank's figures- |     |
| Deposits with Reserve Bank  | Dr. |
| To Remittance into Banks  | Cr. |

(b) for cheques issued;-

- |   |     |
|---|-----|
| (i) total amount of cheques issued on a day-  |     |
| Appropriate revenue, service heads etc.   | Dr. |
| To Cheques and Bills  | Cr. |
| (ii) At the end of the month when the figures of cheques paid are available and reconciled— |     |
| (Total amount of Paid cheques)-   |     |
| Cheques and Bills   | Dr. |
| To Deposits with Reserve Bank   | Cr. |

**Note:** Credit to the head "Deposits with Reserve Bank" for the amount of cheques paid at treasuries should be afforded once only, i. e., when the account from the Accountant General concerned has been received and figures reconciled with the clearance by the Reserve Bank

(c) For transactions of the outward monthly account-

- |  |         |
|--|---------|
| (i) As the transactions originate or advices are issued to the bank--  |         |
| 890 - Accounts with States-etc. (railways) (the name of the state to be specified).                          | Dr./Cr. |
| To/By Appropriate Revenue Service head, etc.   | Cr./DR. |
| (ii) As advices are received from the bank in clearance of the advices sent to the bank, vide (c) (i) above- |         |
| Deposit with reserve Bank  | Dr./Cr. |
| Inter-government Adjustment Accounts   | Cr./DR. |

(d) For transactions of inward monthly accounts (other than remittances and cheques)-

- (i) As vouchers and accounts are received from other Accounts Officers-
  - Appropriate revenue service head, etc. Dr./Cr.
  - To/by Reserve Bank Suspense Cr./DR.
- (ii) As advices re received from the bank in clearance of the advice sent by other Accounts Officers, to the bank for vouchers and accounts, vide (d) (i) above-
  - Reserve Bank Suspense Dr./Cr.
  - To/By Deposits with Reserve Bank Cr./DR.

441. **Verification and Reconciliation.-** The net amount of the Clearance Memos received in a month from the bank in clearance of the transactions originated by other Accounts Officers (Central and State) against the railway should be verified by the Financial Adviser and Chief Accounts Officer of the railway with the Accounts and the schedules received for the month from the parties concerned. The transactions should be adjusted in the accounts of the railway in the same month as in those of the Reserve Bank, and any discrepancy noted in the course of adjustment or verification should be promptly referred to the other Accounts Officers concerned for settlement by a further original entry in a latter outward account of the Financial adviser and Chief Accounts Officer of the railway.

442. Ordinarily there should remain no balance at the end of the year under the heads "890-Accounts with States-etc., (Railways)" and "Reserve Bank suspense", if prompt action is taken in intimating the transactions to the Reserve Bank for clearance and in adjusting the transactions of the inward monthly accounts of other accounts officers. In case there is an outstanding balance at the end of the year the reasons for the same should be investigated and the items adjusted in the accounts in hand, i. e. in the earliest possible month of the next year. (See also note under para 436).

443. The transactions cleared by the Reserve Bank as posted in the Registers (A-429 and A-430) will only represent a part of the transactions under the head "Deposits with Reserve Bank" i. e. those passed through the monthly inward and outward accounts. To these totals should be added the net amount of the remittances acknowledged and the amount of the cheques paid by the banks, (of. Para 432) to arrive at the total transactions cleared by the Reserve Banks in a month. This total figure should be verified with the transactions booked in the accounts under the head "Deposit with Reserve Bank". This verification should be done by the Financial Adviser and Chief Accounts Officer soon after the close of the accounts of the month. The net balances at the end of the month under that head should after verification be intimated by him to the Railway Board for reconciliation of the total balance for all the railways as intimated by the Reserve Bank to that Office. An intimation of the balance (after verification) should also be sent to the Reserve Bank of India, Nagpur.

444. The balance under the head "Remittance into Banks" and "Cheques and Bills" will represent the amount of unaccounted for remittances (which will be rare) and the amount of uncashed cheques respectively. These should be reconciled every month with the totals of cash remittance notes which had not been included in the intimation received from the Reserve Bank the accounts received from State Accountants General and the amount of unpaid cheques as per counterfoils of cheques as recorded in the register mentioned in paragraph [432](#) This reconciliation should be made as early as possible before the accounts for the month are closed. The net balance at the end of the year under these Suspense

heads should be carried forward to the next year under each of these heads. See also paragraph [233](#).

Note: The balance under the head "Cheques and Bills" should be reviewed half yearly and the amount of cheques, remaining uncashed for more than six months after the date of issue should be credited to 'Abstract Z650 other unclassified or to the work concerned according as the transaction relate to working expenses or works respectively. The particulars of all uncashed cheques so adjusted in accounts should be kept in a special register to be maintained for the purpose to facilitate disposal of requests for fresh cheques that may be received subsequently.

**445. Reconciliation of the Transactions under the heads "Deposits with Reserve Bank" etc.**-The Reserve Bank will intimate to the Financial Adviser and Chief Accounts Officer in the beginning of every month, the net figures of the transactions for the preceding month cleared by the bank on behalf of each railway and the net figure cleared since 1st April of the year. These figures should be reconciled with the total figures recorded in the registers in forms A-[429](#) and [A-430](#) and the statements of remittances and cheques received from the banks including Nationalised Banks and also with those recorded in the general books under the head "Deposits with Reserve Bank".

Note- The provisions of this paragraph do not apply to the adjustments on account of the Dividend and the interest on the balances of the railway reserves (See paragraph [451](#) and [452](#), et seq.)

#### INTER-DEPARTMENTAL TRANSACTIONS

**446. Income-Tax Recoveries.**-Recoveries on account of income-tax made from the salary bill should be credited to the Railway Board in "Transfers" by the 5th of the following month. The Railway Board will settle them with the Accountant General, Central Revenues and through the Reserve Bank.

**447. Debits, Deposits and Advances.** -The transactions under the head "I-Small Savings, Provident Funds etc.," "K-Deposits and Advances", "L-Suspense and miscellaneous" will be booked finally in the Railway Accounts, i. e., the recoveries on accounts of General Provident Fund, State Railway Provident Fund, etc, and the payments therefrom will be booked under the heads prescribed vide [Appendix IV](#). Similarly, security deposits received for works done, earnings of worked lines, etc, and the contribution to the Depreciation Reserve Fund etc. will be booked under the heads "Deposits" and Depreciation Reserve Fund" etc., respectively.

**448. Interest on the balance of Provident Fund Deposits.**-The amount of interest due on the balances in the Provident funds for the year should be worked out after completing, in all respects the postings for march (i. e., recoveries made in pay bills for February) and communicated to the Railway Board by the 25th July, debit being raised for this amount under "Transfer Railways (R. B.)" in the accounts for March. The interest on the Provident Fund balances will be adjusted by the Railway board (Accounts) directly with the Accountant General, Central Revenues, in the Accounts for March.

**449.** Interest in respect of the Provident Fund accounts closed in the course of the year should also be adjusted every month by the financial adviser and Chief Accounts Officer with the Railway board under "Transfers Railways". The intimation of the figure of interest on the fund balances for a month should be sent to reach the Railway Board by the 5th of the following month.

**450. Interest on Loans and Advances.**-the interest recovered on account of loans and advances should be credited to the Railway Board through "Transfers Railways", and the transfer advised by the 5th of the month following that to which the transaction relates.

**451. Interest on the balance of the Depreciation Reserve Funds .-** Interest on the balances of the Depreciation Reserve fund will be worked out by railways and credited to the fund itself by debiting the head "Transfers Railway" Railway Board. In the books of the Railway Board the amounts involved will be debited against the head "Deposits with reserve Bank" by a contra credit to the head "Transfers" Railway. This transaction will not pass through the accounts of the reserve Bank but an intimation there of will be sent to the Accountant General Central Revenues. (Interest on balances in the development fund and Reserve Fund, Pension Fund. Accident Compensation, Safety and Passenger Amenities Fund is adjusted by the Board's Office in its own books).

**452. Dividend to General Revenues.**-The Dividend on the capital outlay on the railways which is payable to the General Revenues is adjusted in the books of the Railway board with the Accountant General Central Revenues. These charges are calculated in the Railway Board's Office. The amount involved will be debited to the head "351-Payment to General Revenues" by a per contra credit, to the head "Deposits with Reserve Bank", but the per contra adjustment will not pass through the Reserve Bank; only an intimation there of will be sent to the Accountant General, Central revenues.

**453. Miscellaneous Remittances into Treasuries/Banks.**-All amounts due to the railway from non-Government institutions, private bodies and individuals should, as a rule be required to be paid to the Cashier, whose duty it is to receive the amounts, grant suitable receipts duly signed by the Railway official authorised in this behalf and deposit the amounts collected into the treasury/bank for credit to the railway. In exceptional cases where this arrangement is not practicable, a departmental officer may receive the amounts due to the railway and grant suitable receipts. In such cases the moneys received should ordinarily be remitted to the treasury/bank either direct or through the Cashier or the nearest Station Master, in all these cases, the receipt foil of the Treasury Remittance Note ([A- 1944](#)) or the miscellaneous Receipts Transmit Note ([A-1605](#)) should be required to be submitted to the accounts Officer (with the account rendered by the departmental officer) for watching the credit. It occasionally happens that money is deposited in treasuries/banks by outsiders to the credit of the railway. In such cases, also, the depositor should be instructed to submit the receipt foil of the Remittance Note to the Accounts Officer to enable the latter to watch the credit.

**454. Provident Fund recoveries adjustable by other Accounts Officer and Foreign Service Contributions .-**Recoveries on account of Provident funds, if adjustable in the books of another office, should be intimated to that office as and when these are actually made from the bills, particular care should be taken in this respect in the months of January, February and march so as to enable the Accounts officer concerned to credit the amounts to the accounts of the deposits in the proper month or the year concerned. Similarly, it should be arranged to recover and adjust foreign service contributions in the accounts of the same year to which they relate.

**455. Pension Payments.**-the payment of pensions and the commuted value of pensions will be made at civil Treasuries/Post Offices/Banks and the debit for the same will be adjusted by the State Accountants General/Director Accounts (Postal) banks against the Financial Adviser and Chief Accounts Officer of the Railway concerned through the Reserve Bank. (See [Chapter X](#))

**456. Purchase of Service Postage Stamps** .-For obtaining service postage stamps from the treasury a cheques for the amount should invariably be issued. The procedure of settlement through the Reserve bank should not be followed for this purpose.

#### E. SETTLEMENT TRANSACTIONS-PAY AND ACCOUNTS

**457. Settlement transactions-Pay and accounts Offices**.-Payment and accounting of transactions relating to the departments of the Central and State Governments for which the accounts have been separated from Audit, is the responsibility of Pay and Accounts officers attached to the Department or ministry concerned. The Pay and Accounts Officers will not issue any authorisation on railway Accounts Officers to make payments on their behalf or vice versa, such transactions being settled on cash basis as explained in the following paragraphs. As an exception to this rule, payments made by the Chief Pay and Accounts officers in respect of purchases made through the agency of the Directorate General, Supplies and Disposals, should be adjusted through the Reserve Bank of India in the manner laid down in para 436.

**458. Transactions relating to railways arising in the Accounts of Pay and Accounts Officers and vice versa**.-Pay and Accounts officers will not settle transactions with railways through the Reserve Bank and vice-versa. All their dues will be paid/received at weekly intervals on cash basis i. e., by cheques or Government drafts.

**459. Payments by/to Pay and Accounts Officer**.-All cheques (or government drafts in the case of outstation payments) will be crossed with the words "Account Government".

- Note. (1)the minimum limit for the preparation of cheque or for drafts will not apply for this purpose.  
(2)where the amount involved is Rs. 5 lakhs or more and if the settlement for any reason has to be by drafts it will be effected by telegraphic remittances being issued at par by the Reserve Bank just like Government drafts.

**460. Transactions arising in the Accounts of the Pay and Accounts Officers which are adjustable by Railway Accounts Officers** .-the Pay and Accounts Officers will make weekly claims or remittances in settling all transactions originating in their books to be settled with the Railway Accounts Officers and the claims or a cheque as the case may be will be forwarded with an advice in Form A-460(P.A.O.9).

[Form A-460](#)  
(P.A.O.9).

461. Immediately on receipt of an account of such transactions from the Pay and Accounts Officers, the railway Accounts Officer will check the vouchers accompanying it to see that the totals are correct, that the items correctly pertain to the railway and that no voucher is missing. He will then enter it in an Inward Register Form A-461` (P.A.O10) and affix on it the serial number of the register.

[Form A-461](#)  
(P.A.O10)

462. In cases in which the account shows some amount due to the railway, it will be accompanied by a Government draft/cheque, which will be sent to the Chief Cashier for remittance to the treasury/bank for being credited to Railway Account.

463. In the converse case when the account shows an amount due to the Pay and Accounts Officer, arrangements will be made to send a cheque (for local payment) or a Government draft as the case may be within 7 days of the receipt of the account without waiting for the detailed check of the vouchers. The cheque or government draft will always be for the full amount claimed by the Pay and Accounts officer except in cases where some mistake in calculation is detected in the course of the preliminary check of totals or where an item clearly pertaining to another Accounts officer has been wrongly included in the account. In the latter cases cheques/government draft will be sent for the correct amount, the discrepancy being pointed out to the Pay and Accounts Officer, simultaneously. The connected pay orders will be included in separate Abstracts ([A.1107](#)) and the cheque will be sent to the Railway Cash and Pay Office together with the forwarding Note Form A-460 (P. A. O.9) for transmission to the Pay and Accounts Officer. The amount will be shown as debit to the appropriate service head (where the final allocation is known), a suspense head, a transfer head or Purchase Account as the case may be. Transactions relating to stores for stock should be debited to "Purchases" and other for which the allocation is not known may be booked to "miscellaneous Advances". Incidental charges on stores required for general purposes which are debit to Abstract "A" vide para 2164- S should be debited to the final head direct. When payments have to be made on the basis of telegraphic intimations received from the Pay and Accounts Officer in regard to payments made by them from the 20th to 28th March the distribution of incidental charges between the "Works" stores and "General Purposes" stores may be made on the date available for the earlier months of the year.

464. If at the time of adjustment of the transactions under final heads of account. The Railway Accounts officer finds that an item has been passed on to him erroneously, he will re-credit or debit it to the Pay and Accounts officer through the next weekly intimation to be sent to the latter along with the supporting vouchers.

465. **Payments in March.**-In order to claim reimbursements for transactions arising in March within the financial year, the pay and Accounts officer will not normally make any payment adjustable with the Railways after the 25th March. They will send bi-weekly intimation to the Railway Accounts Officers in respect of transactions arising from the period from 17th to 25th March positively. In exceptional cases where such payments have got to be made after 25th March, a telegraphic intimation will be sent to the Railway Accounts Officer and the latter will arrange to issue the cheque or Government draft before 31st march.

466. **Transactions arising in the accounts of the Railway Accounts Officers adjustable with the Pay and Accounts Officer.**-All transactions appearing in the Railway books which are adjustable with the Pay and Accounts officer will be classified under "M-Remittances-Inter Government adjustment accounts-Pay and Accounts Officers A,B,C, etc." a separate suspense register being maintained for each Pay and Accounts Officers with whom the transactions are to be settled. These transactions will be posted daily and weekly totals will be struck in the subsidiary register for transactions arising during the period from 1st to 8th, 9th to 16, 17 to 24th and 25th to the last day of the month. From these registers, the weekly figures will be transcribed in the outward claim register in Form A. 466 (P. A. O.6) separate pages being allotted for each Accounts Officer.

[Form A. 466](#)  
(P. A. O. 6)

467. Receipts and payments will then be listed separately in two schedules in Form A. 467 (P. A. O.7) If the account closes with some amount due to the Pay and Accounts officers, a cheque or draft as the case may be will be sent to the pay and Accounts officer concerned with the forwarding letter in Form A. 460 (P. A.O .9) Acknowledgement f the cheques/drafts by the Pay and Accounts officer will be watched and reference the acknowledgement when received pasted on the back of the office copy connected forwarding letter. In the converse case when payment on behalf of Pay and Accounts Officers are more than their receipts during the week the schedule with supporting vouchers will be sent to the Pay and Accounts Officers with the forwarding letter in Form A.460(P. A. O.9) referred to above calling for a cheque for the amount due to the railway. On receipt of the cheque from the Pay and Accounts officer, it will be sent to the Railway Cash Office under, a Miscellaneous Receipts Transmit Note Form A. 1605 showing the amount as creditable to the suspense head M-Remittances Inter Government adjustment accounts-Pay and Accounts Officers A, B, C. etc.

[Form A. 467](#)  
(P. A. O. 7)

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