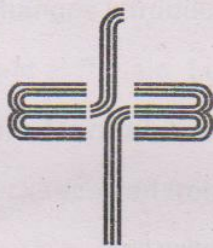


Commercial Accounting Systems
Vol. IV

CASH AND BANK



PUNJAB STATE ELECTRICITY BOARD
2009

Punjab State Electricity Board, Patiala

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INTRODUCTION

The Accounting Systems and Procedures being followed by the Board in the area of Cash and Bank, age-old as they are, have withstood the test of time. A review thereof reveals that they are, by and large, well founded, well established and have adequate inbuilt mechanism for internal controls. The Electricity (Supply) (Annual Accounts) Rules, 1985 which have been framed by the Govt. of India to put the accounts of SEBs on commercial lines, do not envisage any substantive change in this area. Nevertheless, M/S A F Ferguson & Co., who have been engaged as Consultants for implementation of Commercial Accounting Systems and Procedures in the Board, have examined the Rules, Regulations and Procedures presently in vogue in this area with a view to simplifying and improving them. They have prepared an accounting Manual on Cash and Bank. This Manual was discussed with the field officers and officers on Finance, Account and Audit Wings of the Board and an exposure of the changes introduced by the Manual was given in the Training Seminars held at Patiala, Ludhiana, Bhatinda, Jalandhar, Ropar and Talwara. The Manual has been finalised taking into consideration the feedback received from the officers and participants in the Seminars.

The Manual supersedes relevant rules and procedures already prevalent in this area in the Board. The Manual does not contemplate

any change in the existing duties/responsibilities of the officers as also of the staff of the Board in regard to handling and custody of cash and its accounting.

The Manual has been approved in terms of the decision taken by the Board in its 14/85 meeting held at Chandigarh. Chief Accounts Officer has been authorised to amend, modify and issue clarifications, as may be necessary, with respect to the Manual within the framework of the Rules issued by the Govt. of India.

Co-operation received from the financial Adviser and the officers on Accounts, Audit & Finance Wings and in the field in finalising this Manual and the work done by the officers of the Commercial Accounting Cell of the Board in this behalf are gratefully acknowledge. Suggestions for improvement will be welcomed and may be sent to CAO/Commercial Accounting Cell Patiala.

JATINDER GOYAL,
Chief Accounts Officer,
P.S.E.B., Patiala

Preface to The Fifth Edition

The Manual was first published in 1986 and its revised Edition was issued during 1987 & 1998 incorporating the change/modifications made up to 31-1-1986, 31-3-98 & 31-7-06 respectively. The fifth (Revised) Edition has gone out of stock. The Change/modifications made up to 31-3-09 have been incorporated in this Edition of Cash & Bank Manual for guidance of Board Employees.

I feel immense pleasure in bringing out this fifth Edition (2009). Readers are requested not to hesitate in bringing out the defects/discrepancies, if any, to the notice of CAO/WM&G Section for consideration and making necessary rectification.

Dated: 31-03-09

JATINDER GOYAL
Chief Accounts Officer,
P.S.E.B., Patiala

SALIENT FEATURES

1. Cash Book is basically a record of cash transactions only. The Cash Book maintained in the Board, however, contains, in addition, some adjustments/non-cash transactions merged with cash transactions. Instead of passing a Journal Voucher/TEO for adjustments made from a cash voucher and also to segregate them in the Cash Book, a separate column for recording such transactions has been added both on the receipt and payment sides of the Cash Book. Now only Cash receipts and payments shall be recorded in the cash columns and the recoveries/ deductions made from the payment voucher such as salary bill and contractor bill shall be entered in the newly introduced adjustment column.
2. The Revenue Cash Book which is presently maintained in distribution system Sub-Divisions in addition to Consumer Cash Received Book (CCR) and Main Cash Book, has been discontinued.
3. Imprest or Temporary Advance will no longer be treated as a part of the Cash Balance. The Chart of Accounts provides a separate account code for the accountal of issue and adjustment of imprest and temporary advance.
4. Cash in hand, which has so far been unclassified, has been given a separate account code 24.110. Cash received by encashing a self cheque will be classified under this head and the Self cheque, under account code 24.403 cheque issued Account.
5. Ledger Account of remittances into Bank and cheques drawn on the Bank by the Board's officers shall be kept in the Divisions/Accounting Units. These accounts will be transferred to HO Banking Section through the relevant Inter Unit Account Codes at the year end.
6. A procedure for reconciliation of collection Bank Accounts by the

depositing offices has been specified which will facilitate (i) detection of any delay in realisation of the cheques deposited with the Bank and (ii) any undue delay in transfer of the amounts deposited with the Bank to the Main Account of the Board at Patiala.

7. The procedure for reconciliation of remittances into Bank through computer has been provided separately.
8. Specific procedure has been laid down for :
 - i) Keeping control over dishonour of cheques by the Bank.
 - ii) making payments of railway freight through the Credit Notes.
 - iii) accounting of a stale cheque and issue of a fresh cheque in lieu thereof and
 - iv) direct collection of energy bills by the Bank.

CASH AND BANK

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ACCOUNTING POLICIES

1. Besides legal tender/currency notes and coins, the term 'Cash' includes cheques, postal orders, deposit at call receipts of scheduled banks and drafts payable on demand. A small number of revenue stamps will also be treated as part of the Cash balance.
2. Collections made by collection centres and forwarded to Head Office (H.O.) will be treated as remittances in transit till the Head Office has received the funds in its bank account and accounted for them.
3. In the books of Head Office, bank balance will be increased on receipt of advice from collection banks into which funds have been transferred directly from the collection centres. The balances will be decreased based on receipt of debit advices from disbursement banks.
4. No cheque shall be drawn until it is intended to be paid away.
5. Utilisation of the Board's receipt towards expenditure is Strictly prohibited.

01 - Collection of Energy Charges

RESPONSIBLE	ACTION	TIMING
Cashier	1. Collect energy charges from consumers following procedures indicated in the Sale of Power Manual. 2. Record details of Cash receipt in Cash Book (CB) by transferring the total amount of cash, cheques, and demand drafts from Consumers Cash Received Book (s) (CCR Book). Note : Cash Receipt Voucher (CRV) is not to be prepared for energy receipts.	Daily End of the day
	FORM TITLE FORM NO. Money Receipts (MR) Existing (RO-4) Cash Book (CB) C & B -1	

02 - Collection of Non Energy Receipts

RESPONSIBLE	ACTION	TIMING
Concerned Clerk	1. Prepare Cash Receipt Voucher (CRV) except in case of receipt for reconnection charges and security deposits which are to be accepted against authorised documents i.e. approved application in case of reconnection charges etc. Put up the CRV to UDC/SDC/Divnl. Supdt./Supdt.	As and when
UDC/SDC/Divnl. Supdt./Supdt.	2. Check the CRV with supporting documents and initial it in token of check exercised. Put up the CRV to the Officer Incharge.	Immediately
Officer Incharge	3. Approve the CRV after checking the same with supporting documents and pass it on to the official handling cash.	—do—
Official Handling Cash	4. Accept payment on the basis of approved Cash Receipt Voucher (CRV).	Between timings specified for cash counters to remain open
	5. Stamp "RECEIVED on the CRV/ particular document indicating date of receipt Sign it.	Immediately
	6. Prepare the Money Receipt (MR) (existing BA-16) giving details/nature of receipt and sign it.	—do—
	<p><i>Note: In case of transfer of Cash within division the M.R. should be marked 'TWD'</i></p>	
	7. Hand over original M.R. to the payee.	
	<p><i>Note : In case of receipt relating to transfer of cash within division, clearly indicate particulars of the same on M.R. marking it 'TWD'. Arrange for despatch of M.R. to Payee.</i></p>	

RESPONSIBLE	ACTION	TIMING
Officer Incharge	8. Record details of Cash receipt in C.B. and put up all vouchers and M.Rs to Officer Incharge of C.B.	After close of Cash Counter
	9. Check the entries in C.B. with M.Rs and CRVs and initial each entry of receipt in Cash Book.	As and when
Notes :		
(1) Government securities, deposit receipt of banks, debentures and bonds, if accepted as security under and rules of the Board, shall not form part of "Cash".		
(2) Earnest money received from and returned to the contractors on the same day the tenders are opened shall not pass through the Cash Book, provided that contractors concerned give a stamped receipt for the money in the Register to that extent treated as a Subsidiary Cash Book.		
FORM TITLE	FORM NO.	
Cash Receipt Voucher (CRV)	C & B -2	
Money Receipt (M.R.)	Existing (BA-16)	
Cash Book (C.B.)	C & B-1	

03 - Deposit of Collection into Bank

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	<p>1. Prepare pay-in-slip (three copies) for the collection to be deposited into Bank the next morning and place the same alongwith cash, cheques and demand drafts in the Cash Chest.</p> <p>Note:(1) Separate pay-in-slips are to be prepared for :</p> <ul style="list-style-type: none"> (i) Amount to be deposited in cash. (ii) All cheques and demand drafts (D.Ds) drawn on the bank with which the depositing office has the collection account. (iii) All Cheques/D.Ds drawn on all other local banks. <p>(2) All uncrossed cheques and D.Ds should be crossed at the time of receipt.</p> <p>(3) Detail of individual cheques and D.Ds should be provided on the back of pay-in-slips.</p>	End of Day
Official Handling CAsh	<p>2. Take out pay-in-slips prepared the previous evening and corresponding cash amount, cheques and demand drafts from Cash Chest.</p> <p>3. Enter the details of pay-in-slips in the Remittance Register and Monthly Remittances into Bank Statement (MRIBS)</p> <p>4. Enter the details of pay-in-slips in the Cash payment column of Cash Book. Enter the pay-in-slips No. in the Vr. reference column.</p> <p>Note : (CPVs are not to be prepared for pay-in-slips)</p>	Every morning

RESPONSIBLE	ACTION	TIMING
	5. Put up Cash Book, Remittance Register and pay-in-slips to officer incharge/RA after getting them checked from UDC/ Supdt.	
Officer Incharge	6. Check and attest the entries in C.B. and Remittance Register with the pay-in-slips, and return to official handling Cash.	Immediately
Official Handling Cash	7. Deposit cash, cheques and demand drafts into collection bank and collect two copies of the receipted pay-in-slips. 8. In case the bank refuses to give receipted pay-in-slips, get a provisional receipts for all deposits.	
	9. Get the bank pass book updated. In case the bank follows the practice of providing daily statements, collect these from the Bank.	Daily
Officer Incharge/RA	10. Follow up with Bank to get receipted copies of pay-in-slips if not collected earlier. 11. Where time taken by the official handling cash in returning to office or getting the receipted pay-in-slips is unusual, or where there is any suspicion, contact the Bank authorities to ensure that the cash has been deposited with the Bank.	
	<p>Notes :</p> <p>(1) Vehicle is to be used for carrying cash amounting to Rs. 5000/- or more.</p> <p>(2) Cash in hand at the end of each month will be kept minimum keeping in view requirement for establishment payments and temporary advances.</p> <p>(3) In addition to deposit of collections, at year end, the balance of Cash in</p>	

RESPONSIBLE	ACTION	TIMING												
	<p>hand is also to be deposited into bank and reduced to nil. As in the case of collections, a pay-in-slip is to be made for the deposit of balance of Cash on the evening of the penultimate day of the month. The procedure for deposit of balance of Cash in hand into bank would be identical to that for collections. In addition to the above the Drawing and Disbursing Officer is also to give a certificate of nil balance of cash in hand which would be attached to the monthly accounts.</p>													
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO.</td> </tr> <tr> <td>Cash Payment Voucher (CPV)</td> <td>C & B -3</td> </tr> <tr> <td>Cash Book (C.B.)</td> <td>C & B-1</td> </tr> <tr> <td>Remittance Register</td> <td>Existing (BA-1)</td> </tr> <tr> <td>Monthly Remittance into</td> <td></td> </tr> <tr> <td>Bank Statement (MRIBS)</td> <td>Existing (BA-2)</td> </tr> </table>	FORM TITLE	FORM NO.	Cash Payment Voucher (CPV)	C & B -3	Cash Book (C.B.)	C & B-1	Remittance Register	Existing (BA-1)	Monthly Remittance into		Bank Statement (MRIBS)	Existing (BA-2)	
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Cash Book (C.B.)	C & B-1													
Remittance Register	Existing (BA-1)													
Monthly Remittance into														
Bank Statement (MRIBS)	Existing (BA-2)													

04 -- Dishonour of Cheques

RESPONSIBLE	ACTION	TIMING
RA/ARA/Divl. Supdt./Supdt.	1. Receive advice from bank for dishonour of cheque deposited alongwith cheque of payee. Draw a line across the dishonoured cheque and hand over to the official handling cash.	As the when
Official Handling Cash	2. Receive and prepare a CRV for minus amount (Negative CRV) on the basis of bank advice. Attach bank advice for dishonour and cheque of payee to Negative CRV. Note : CRV is to be stamped 'Negative'.	Same day
Officer Incharge	3. Submit the voucher duly checked by UDC/DIVL. Supdt. to the officer incharge.	
Officer Incharge	4. Approve Negative CRV on the basis of supporting documents.	
Official Handling Cash	5. Enter details of Negative CRV in the amount column for cash receipts of C.B. as minus entry and make contra entry in cash payment column as minus entry. Mark 'contra' in Vr. reference column.	
Officer Incharge	6. Put up the negative CRV and CB to the officer incharge.	
Officer Incharge	7. Attest the entries of CRV and its contra entry in the C.B.	
RA/ARA/Divl. Supdt./Supdt.	8. Arrange for the return of dishonoured cheque to payee with a covering letter. Obtain the acknowledgement in the peon book. Maintain separate file for copies of such covering letters. Make necessary corrections in Consumer's Ledger. Also note the fact of dishonour of cheque against the original entry in C.B. and counterfoil of M.R.	
Official Handling Cash	9. Enter details of dishonour of cheque in Remittance Register and MRIBS.	At the end of the day

RESPONSIBLE	ACTION	TIMING														
Note :-	<p>10. Maintain a Register of Dishonoured Cheques.</p> <p>Note :- Immediately on receipt of advice from the bank about dishonour of a cheque, after recording necessary entries in cash book, and other relevant record as laid down above, the dishonoured cheque should be returned at once to the consumer, asking for Demand Draft/ Bankers cheque in lieu of it".</p> <p>It is the duty of Depositing Officer to verify that all cheques remitted/deposited in the bank are collected/credited to the Board's Account promptly. Date of credit should be noted in the prescribed columns of the Remittance Register.</p>															
	<table border="0"> <thead> <tr> <th data-bbox="573 1413 727 1440">FORM TITLE</th> <th data-bbox="867 1413 997 1440">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="573 1457 841 1484">Remittance Register</td> <td data-bbox="867 1457 1036 1484">Existing (BA-1)</td> </tr> <tr> <td data-bbox="573 1497 846 1524">Monthly Remittance into</td> <td></td> </tr> <tr> <td data-bbox="573 1537 854 1564">Bank Statement (MRIBS)</td> <td data-bbox="867 1537 1036 1564">Existing (BA-2)</td> </tr> <tr> <td data-bbox="573 1577 776 1604">Cash Book, (C.B.)</td> <td data-bbox="867 1577 959 1604">C & B-1</td> </tr> <tr> <td data-bbox="573 1617 834 1644">Register of Dishonoured</td> <td></td> </tr> <tr> <td data-bbox="573 1656 672 1684">Cheques</td> <td data-bbox="867 1656 992 1684">C & B - 15</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Remittance Register	Existing (BA-1)	Monthly Remittance into		Bank Statement (MRIBS)	Existing (BA-2)	Cash Book, (C.B.)	C & B-1	Register of Dishonoured		Cheques	C & B - 15	
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Monthly Remittance into																
Bank Statement (MRIBS)	Existing (BA-2)															
Cash Book, (C.B.)	C & B-1															
Register of Dishonoured																
Cheques	C & B - 15															

05 -- Direct Collection of Revenue from Consumers by Banks

RESPONSIBLE	ACTION	TIMING
Revenue Accountant	1. Receive the bank credit advice in duplicate (existing form A) along with the scroll of cash collections (existing form B) from the bank.	Next day
	2. If bank credit advice is delayed, depute a person to collect the same from bank.	
	3. Forward forms A and B to the cashier.	As and when
Cashier (at distribution subdivision)	4. Check vertical as well as horizontal totals of Form B to ensure arithmetical accuracy.	Same day
	5. Tally amount of bank credit advice (form A) with total of form B.	
	6. Enter details as per form 'B' in Remittance Register and MRIBS.	End of the day
	7. Record the entries as per form 'B' in the Monthly Bank Collected Abstract (form SOP-11) following procedure laid down in chapter 30 of Sale of Power Manual.	Same day
	8. Prepare a CRV for collections as per the Bank Credit Advice and enter the voucher in cash column on receipt side of the CB. Make also a contra entry in cash column on payment side of cash book.	
	9. Put up the CRV alongwith MBCA and C.B. to UDC Revenue.	
UDC Revenue	10. Check the above and put up vouchers to R.A. after initialing the same.	
Revenue Accountant	11. Approve the vouchers and attest the entries in the Cash Book.	
Cashier at Distribution Sub-Division	12. Receive bill in triplicate from the Bank for commission for collection of revenue and cost of revenue stamps affixed to receipts. Verify bill and forward to R.A.	1st Week of Next Month
Revenue Accountant	13. Check bill and forward to Division for cheque payment after approval of SDO.	As and when

RESPONSIBLE	ACTION	TIMING																
Divl Supdt./ Supdtt. Divl. (Accounts)	14. Follow procedure laid down in chapter 8 of this Manual for issue of cheque to the Bank. Note : Direct Collection of revenue from Consumers by the Bank shall be recorded in Monthly Bank Collected Abstract (MBCA) and CB in the same month in which the cash received by the Bank.	By 5th of every month																
	<table border="0"> <thead> <tr> <th data-bbox="605 1371 878 1402">FORM TITLE</th> <th data-bbox="878 1371 1073 1402">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="605 1413 878 1444">Bank Credit Advice</td> <td data-bbox="878 1413 1073 1444">Existing (Form A)</td> </tr> <tr> <td data-bbox="605 1455 878 1486">Scroll of Cash Collection</td> <td data-bbox="878 1455 1073 1486">Existing (Form B)</td> </tr> <tr> <td data-bbox="605 1497 878 1528">Remittance Register</td> <td data-bbox="878 1497 1073 1528">Existing (BA-1)</td> </tr> <tr> <td data-bbox="605 1539 878 1570">Monthly Remittance into</td> <td></td> </tr> <tr> <td data-bbox="605 1581 878 1612">Bank Statement (MRIBS)</td> <td data-bbox="878 1581 1073 1612">Existing (BA-2)</td> </tr> <tr> <td data-bbox="605 1623 878 1654">Monthly Bank Collected</td> <td></td> </tr> <tr> <td data-bbox="605 1665 878 1696">Abstract (MBCA)</td> <td data-bbox="878 1665 1073 1696">SOP - 11</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Bank Credit Advice	Existing (Form A)	Scroll of Cash Collection	Existing (Form B)	Remittance Register	Existing (BA-1)	Monthly Remittance into		Bank Statement (MRIBS)	Existing (BA-2)	Monthly Bank Collected		Abstract (MBCA)	SOP - 11	
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Bank Statement (MRIBS)	Existing (BA-2)																	
Monthly Bank Collected																		
Abstract (MBCA)	SOP - 11																	

06 -- Withdrawal of Cash from Bank

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	1. Determine amount of cash to be withdrawn keeping in view cash in hand. prepare bank payment voucher (BPV) and put up to Head of section.	As and when
Head of Section	2. Check the BPV and put up to A.O./Sr. Xen. Note : BPV is to be put up to SDO in case the SDO is authorised to issue cheques.	Same day
A.O/Sr Xen	3. Approve BPV and return to concerned official handling Cash.	—do—
Official Handling Cash	4. Prepare a cheque for withdrawal of Cash for approved amount and enter details in Register of Cheques Drawn and Encashed(RCDE). Make entry in the Bank payment column as well as contra entry. In the Cash Receipt column of Cash Book. Mark 'Contra' in the voucher reference column.	—do—
First Signatory	5. Put up the BPV, Cheque book and Cash Book to first signatory.	—do—
First Signatory	6. Check that the BPV has been approved. Sign the Cheque, initial its counterfoil and send to the Officer Incharge.	—do—
Officer Incharge	7. Carry out the check as above. Sign the Cheque, initial its counterfoil and attest the entries in the Cash Book. Return the documents to Official Handling Cash.	—do—
Official Handling Cash	8. Withdraw cash from the bank and place in the Cash Chest.	—do—
	Note : Vehicle is to be used for carrying cash amounting to Rs. 5000/- or more.	

07 -- Cash Payments

RESPONSIBLE	ACTION	TIMING
Clerk concerned	1. Prepare Cash payment Voucher (CPV) and attach the supporting documents to it. Put up the CPV to Head of Section.	As and when
Head of Section	2. Check the CPV with supporting documents to see that Head of Account is correctly mentioned, the payment as per sanction of competent authority, budget provision exists etc. Put up CPV to the Officer Incharge.	Same day
Officer Incharge	3. Approve the CPV after checking as above and return it to the concerned Section that shall forward it to the Official Handling Cash for making payment.	—do—
Official Handling Cash	4. Receive Cash Payment Voucher alongwith supporting documents.	Between timing specified for cash counter to remain open
	5. Ensure that the Cash Payment Voucher is duly approved.	Immediately
	6. Cash payment should be made in the following cases. <ul style="list-style-type: none"> i) amount is less than Rs. 250/- (Two hundred fifty. ii) refund of consumer's security deposit upto Rs. 500/- (Rupees five hundred) iii) payment to non-gazetted staff on account of salary, TA etc. where permitted by the Board. iv) payment to workcharged establishment and daily labour on account of wages etc. v) payment relating to pension excluding gratuity. vi) payment against spot purchase where so authorised by the Board. 	

RESPONSIBLE	ACTION	TIMING
Officer Incharge	vii) payment on account of railway freight charges where payment by cheque is not accepted by Railway authorities.	
	Note: There is no restriction on the amount of cash payment in case of refund of security deposit for temporary connections.	
	7. Pay the party and obtain receipt on the voucher.	Same day
	8. Enface the voucher and supporting document with a 'PAID' stamp.	Immediately
	9. Allot a serial number to the Cash Payment Voucher (CPV).	—do—
	10. Enter details of CPVs in cash payment Column of the Cash Book (CB)	—do—
	11. Put up the CPVs and CB to Officer Incharge through UDC/Divnl. Supdt./ Supdt.	At the end of the day
	12. Check the vouchers and attest the entries in the CB. Return the documents to Official Handling Cash.	—do—
	FORM TITLE	FORM NO.
	Cash Payment Voucher (CPV)	C & B-3
	Cash Book (CB)	C & B-1

08 -- Cheque Payments

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	1. For payments (other than those for which separate procedures have been prescribed in this manual e.g. retirement of documents through bank) prepare bank payment voucher (BPV) filling in all relevant details including the account head (s) to be debited and the work/scheme if any, to be charged.	As and when
	2. Attach bills/supporting documents to the voucher and indicate the number of supporting documents on the BPV. Put up BPV to Head of Section.	Immediately
Head of Section	3. Check the BPV and put up to SDO/AO/Sr.XEN.	—do—
SDO/AO/Sr. XEN	4. Approve the voucher and return to the section concerned that will forward it to official handling cash.	Same day
Official Handling Cash	5. Prepare a cheque and enter cheque number on the bank payment voucher and initial the voucher Enface all supporting documents with a "PAID" stamp. Put up BPV, Cash book and cheque book to first signatory.	Same day
First Signatory	6. Ensure that the voucher and supporting documents are approved and that the cheque is in accordance with the voucher.	Same day
	7. Sign cheque and forward to Officer Incharge.	—do—
Officer Incharge	8. Ensure that voucher and supporting documents are duly approved and that the cheque is in accordance with the BPV.	—do—
	9. Sign the cheque and attest the entry in CB and return to the official handling cash.	—do—
Official Handling Cash	10. Release cheque to payee/concerned department and obtain acknowledgement on the BPV. In case the cheque is to be	—do—

RESPONSIBLE	ACTION	TIMING								
	<p>sent by post or through bearer, forward the same alongwith a covering memo.</p> <p>11. Record details of BPVs for the day in Register of Cheques Drawn and Encashed (RCDE)</p> <p>12. Receive acknowledgement of cheque sent by post or through bearer. Link acknowledgement with concerned BPV and file the same.</p> <p>Note : Official handling cash should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and the total of the drawing during the month, and carry forward their total to the next counterfoil which should be initialed by the drawing officer, thus enabling him to exercise an independent check on the posting in his Cash Book and also control payments against the drawing limit.</p>	Same day								
	<table border="0"> <thead> <tr> <th data-bbox="911 1436 1247 1486">FORM TITLE</th> <th data-bbox="1252 1436 1398 1486">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="911 1486 1247 1537">Bank Payment Voucher (BPV)</td> <td data-bbox="1252 1486 1398 1537">C & B-3</td> </tr> <tr> <td data-bbox="911 1537 1247 1587">Cash Book (CB)</td> <td data-bbox="1252 1537 1398 1587">C & B-1</td> </tr> <tr> <td data-bbox="911 1587 1247 1694">Register of Cheques Drawn & Encashed (RCDE)</td> <td data-bbox="1252 1587 1398 1694">Existing (BA-10)</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Bank Payment Voucher (BPV)	C & B-3	Cash Book (CB)	C & B-1	Register of Cheques Drawn & Encashed (RCDE)	Existing (BA-10)	
FORM TITLE	FORM NO.									
Bank Payment Voucher (BPV)	C & B-3									
Cash Book (CB)	C & B-1									
Register of Cheques Drawn & Encashed (RCDE)	Existing (BA-10)									

09 -- Payments to the Railways by Credit Notes

RESPONSIBLE	ACTION	TIMING								
Project Authorities	1. To avoid heavy and frequent payment in cash to the Railway authorities on account of freight approach the Railway authorities for establishing the Credit Note system of making freight payments.	As and when								
	2. On receipt of concurrence of the Railway authorities move the case for getting approval of the Board.									
Project Accounts Officer	3. Receive the Board's approval, complete the formalities like obtaining of govt. guarantee, signing of agreement etc. Apply to the Railway authorities for issue of Credit Note Bool.									
	4. On receipt of Credit Note book, enter its particulars on a separate page of Register of cheque books.	Same day								
	5. Open an additional column on payment side of cash book for recording payments through credit notes.	Immediately								
	6. Follow procedure laid down for payments by cheque, mutis mutandis, in respect of preparation of CPV, signing of credit notes and entry in CB, as the Railway credit note is as good as a cheque.									
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO</td> </tr> <tr> <td>Stock Register of Cheque</td> <td></td> </tr> <tr> <td>Receipts Book</td> <td>C & B -5</td> </tr> <tr> <td>Cash Book (CB)</td> <td>C & B-1</td> </tr> </table>	FORM TITLE	FORM NO	Stock Register of Cheque		Receipts Book	C & B -5	Cash Book (CB)	C & B-1	
FORM TITLE	FORM NO									
Stock Register of Cheque										
Receipts Book	C & B -5									
Cash Book (CB)	C & B-1									

10-- Retirement of Documents Routed Through Bank

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	1. Receive intimation from bank regarding arrival of documents and amount required to be paid for retiring them.	As and when
	2. Enter details in the Documents Register.	Same day
	3. Send the Bank Advice to the Payment Cell/Bill Passing Section.	—do—
Payment Cell/Bill Passing Section	4. Verify, inter-alia, from the Purchases Order that :	As and when
	(1) An order has been placed on the concerned party.	
	(2) Its payment terms specify that documents are to be routed through the bank.	
	5. In case documents are not to be retired, intimate bank and supplier of refusal to retire documents.	Same day/Next
	Note : (Record brief details of refusal in the remarks column of the Documents Register)	
	6. In case documents are to be retired, ensure receipt of certificate from the Purchase Section that all pre-conditions for making advance payment viz. receipt of test/inspection report if required deposit of SD etc., have been complied with by the supplier. Prepare a BPV. Send it to Official handling Cash after the officer incharge handling Cash after the officer incharge has passed the BPV.	Within the time allowed by the bank
Official Handling Cash	7. Follow steps (5) to (9) of chapter 08. The cheque is to be made in favour of the Manager of the Bank.	Same day
	8. Send the cheque to the bank and obtain all the necessary documents.	Same day/Next
Payment Cell/Bill	9. Make relevant entries in the Documents	Same day

RESPONSIBLE	ACTION	TIMING										
Passing Section	Register and send the RR/GR to the concerned department i.e. stores receiving section, taking acknowledgement in the Documents Register.	End of the day										
	10. Follow procedure laid down in chapter 11 for recording details In Register of Cheques Drawn and Encashed and posting to subsidiary ledgers.											
	<table border="0"> <thead> <tr> <th>FORM TITLE</th> <th>FORM NO</th> </tr> </thead> <tbody> <tr> <td>Documents Register</td> <td>C & B -4</td> </tr> <tr> <td>Bank Payment Voucher (BPV)</td> <td>C & B -3</td> </tr> <tr> <td>Cash Book (CB)</td> <td>C & B -1</td> </tr> <tr> <td>Register of Cheques Drawn and Encashed (RCDE)</td> <td>Existing (BA -10)</td> </tr> </tbody> </table>	FORM TITLE	FORM NO	Documents Register	C & B -4	Bank Payment Voucher (BPV)	C & B -3	Cash Book (CB)	C & B -1	Register of Cheques Drawn and Encashed (RCDE)	Existing (BA -10)	
FORM TITLE	FORM NO											
Documents Register	C & B -4											
Bank Payment Voucher (BPV)	C & B -3											
Cash Book (CB)	C & B -1											
Register of Cheques Drawn and Encashed (RCDE)	Existing (BA -10)											

11 -- Daily closing of Cash Book by Accounting Unit

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	<p>1. Record particulars of MRs, CRVs, CPVs, Negative CRVs and adjustment CPVs for the day in serial order in columns provided in the C.B. as per chapter 1 to 10, 16 & 17. Particulars are to be recorded as follows :</p> <ul style="list-style-type: none"> (i) Details of MR/CRV/CPV number in column for voucher reference. (ii) Details of party, authorised supporting documents reference, CCR book folio number, nature of receipt, pay-in-slip reference etc. in the particulars column. (iii) Details of amount of MR/CRV/CPV in amount column for cash receipt/ payment of the C.B. (iv) Details of Negative CRV's in amount column for cash receipt as minus entry and contra entry in cash payment columns as minus entry. (v) Details of amount of adjustment CPV in the adjustment column on the receipt side of CB with a contra entry in adjustment column on the payments side to C.B. (vi) Details of account head to be credited /debited in column for Account Code. (vii) Adjustment column shall be used for recording deductions from salary bills, contractors bills etc. (viii) Amount column shall be used for purely cash/Bank receipt and payment. <p>2. Strike account head-wise totals for cash receipts and payments on the basis of the</p>	End of the day
		End of the day

RESPONSIBLE	ACTION	TIMING
RA/SDO/AO/Sr. XEN	<p>classification provided in column for Account Code. Prepare account head-wise abstract and payments and record on last page of CB for the day.</p> <p>3. Post account head wise totals determined in step (2) above to relevant columns provided for the day in Monthly Abstract of Cash Book (MACB)</p> <p>4. Update the Remittance Register and Register of Cheques Drawn and Encashed for details of realisation of deposits, remittance to H.O. encashment of cheque etc. on the basis of the bank Pass Book or daily Bank Statement.</p> <p>5. Carry out physical verification of cash in hand and verify with closing balance indicated in C.B. if shortage of cash is detected, get a CPV prepared immediately. Approve the CPV and get it entered by official handling cash in the cash payment column of C.B. debiting the account of concerned employee. If excess of cash is detected get a CRV prepared immediately, approve the same and get it entered by official handling cash in the cash receipt column of C.B. crediting 'Other Income' account.</p>	Fortnightly or more frequently if desired
RA/Divl. Supdt. (A/Cs)	6. Check that the accounts classification is correct and that account headwise daily abstract has been made correctly.	End of day
RA/Divl. Supdt. (A/Cs)	7. Ensure that daily abstract has been correctly posted to the MACB.	—do—
	8. Initial in token of the above checks in the space provided in the CCR book, CB and MACB.	—do—
Officer in charge/ other official authorised by him	9. Ensure that pay-in slips have been made for all collections to be deposited into bank the next morning.	—do—

RESPONSIBLE	ACTION	TIMING
RA/Divl. Supdt./ Supdt.	10. Check that pay-in-slips prepared are complete in all respects including : (1) Date and number of cheques/DDs on the reverse of pay-in-slip (2) Drawee bank's name and station etc.	End of day
	11. Sign pay-in-slips	—do—
	12. Check Remittance Register and ensure that complete details of pay-in-slips have been properly recorded. In case of provisional receipts for deposits obtained from the bank, if any, instruct official handling cash to ensure that a receipted pay-in-slip is obtained the next day. In cash this is not done, check with bank that they are in receipt of the amount deposited. Also review Remittance Register for cheques deposited remaining unrealised for an unreasonable period of time and instruct official handling cash, to follow up with bank in these cases. Sign Remittance Register in token above check/review.	
	13. Check MRIBS for completeness and accuracy with respect to posting of receipted pay-in-slips, CPV & sign in token of check.	—do—
	14. Check Register of Cheques Drawn and Encashed for completeness with reference to CB and cheque counterfoils and sign it.	—do—
	15. Ensure that bank Pass Books for collection and disbursement account have been updated during the day. In case the bank follows a practice of sending daily statement instead, ensure that these have been collected.	—do—
	16. Check that details of realisation of	—do—

RESPONSIBLE	ACTION	TIMING
Official Handling Cash	cheques, deposits and remittance to head office have been recorded in the Remittance Register. Similarly ensure that the Register of Cheques Drawn and Encashed is upto date in respect of cheques encashed Sign them in token of above check.	
	17. Release CB to concerned sections for posting to subsidiary ledgers/records.	Same day/Next day.
	Note :	
	(1) In Case of Thermal Projects at Bhatinda and Ropar, the provisions of Thermal manual will be followed.	
	(2) (i) An entry once made in the Cash Book should in no circumstances be erased. If a mistake has been made and it is discovered before the CB has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry by inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way an intimation of the necessary correction should be sent at once to the divisional office accompanied by a proposed journal entry, if necessary. Except as indicated above, no correction of an entry once made in his Cash Book should be made by a Sub Divisional Officer unless authorised by the divisional office to do so. The same principles would be observed in correcting errors noticed in the divisional Cash Book.	
	(ii) If the accounts of the month have been closed, no corrections of errors in	

RESPONSIBLE	ACTION	TIMING																				
	<p>amount, classification or name of work should be made in that book. but a journal entry should be prepared for the necessary corrections, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in the Cash Book.</p>																					
	<table border="0"> <thead> <tr> <th>FORM TITLE</th> <th>FORM NO.</th> </tr> </thead> <tbody> <tr> <td>Money Receipt (MR)</td> <td>Existing (RO-4) & BA-16)</td> </tr> <tr> <td>Cash/Bank Payment Voucher</td> <td>C&B-3</td> </tr> <tr> <td>Cash Receipt Voucher</td> <td>C&B-2</td> </tr> <tr> <td>Cash Book (CB)</td> <td>C&B-1</td> </tr> <tr> <td>Remittance Register</td> <td>Existing BA-1</td> </tr> <tr> <td>Monthly Remittance into</td> <td>Existing</td> </tr> <tr> <td>Bank Statement (MRIBS)</td> <td>(BA-2)</td> </tr> <tr> <td>Register of Cheques Drawn</td> <td>Existing</td> </tr> <tr> <td>And Encashed (RCDE)</td> <td>(BA-10)</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Money Receipt (MR)	Existing (RO-4) & BA-16)	Cash/Bank Payment Voucher	C&B-3	Cash Receipt Voucher	C&B-2	Cash Book (CB)	C&B-1	Remittance Register	Existing BA-1	Monthly Remittance into	Existing	Bank Statement (MRIBS)	(BA-2)	Register of Cheques Drawn	Existing	And Encashed (RCDE)	(BA-10)	
FORM TITLE	FORM NO.																					
Money Receipt (MR)	Existing (RO-4) & BA-16)																					
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Bank Statement (MRIBS)	(BA-2)																					
Register of Cheques Drawn	Existing																					
And Encashed (RCDE)	(BA-10)																					

12 -- Custody of Keys of Cash Chest

RESPONSIBLE	ACTION	TIMING
Officer Incharge	1. The Cash chest shall have a double locking system with two sets of keys for operating these locks. The keys shall be marked 1 & 2. Key No. 1. shall be in the custody of RA/SDO/AO/Sr. Xen and key No. 2 shall be in the custody of official handling cash.	As and when
	2. The duplicate keys shall be deposited with the bank in a small box duly sealed by officer incharge. The fact should be entered in the Duplicate Key Register.	As and when
	3. Withdraw duplicate keys from the bank, operate the duplicate keys in presence of 2nd key holder and redeposit the keys in the bank as per step 2 above.	Beginning of every year
	4. The cash chest shall never be opened unless both custodians of keys are present till the time it is locked again.	As and when
	5. Intimate Controlling Officer immediately in case of loss of keys of cash chest. In case, both keys are lost. FIR with Police should be lodged.	Immediately
	6. Withdraw duplicate keys from the bank and arrange to get the lock changed from the company from whom the cash chest was purchased.	-do-
	7. Deposit the new duplicate keys after lock is changed as per step-2 above.	-do-
	8. In case the key holder is to go on tour/ leave, the key of cash chest should be handed over to next official in line under him. In such an eventuality, Cash Book should be balanced, cash in chest counted and recorded in the Particulars Column of the Cash Book under the signature of both officials handling over or taking over charge.	As and when

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RESPONSIBLE	ACTION	TIMING
	<p>Note :</p> <ol style="list-style-type: none"> 1. In no circumstances, should both keys of cash chest be in the custody of one official. 2. In case the cash chest key holder is unable to attend office due to illness/ accident etc. the key of cash chest should be obtained from him under the written orders of the competent authority. 3. The lock, the key of which has been lost, should not, in any case, be used again on the Chest, nor a fresh key thereof should be got manufactured locally. These instructions apply also in case of chest having interlocking arrangements. 	
	<p>FORM TITLE Register of keys</p>	<p>FORM NO Existing</p>

13 -- Reconciliation of Collection Bank by depositing offices

RESPONSIBLE	ACTION	TIMING
Officer handling Cash	1. Collect copy of bank statement/get the pass book completed from the concerned bank branch and match the credits/debits with reference to remittance into bank (RIB) Statement (BA-2) for the current month. The unlinked items to be identified and classified under the following Annexures. i) Transfers effected by the bank during the month. Annexure - A ii) Amount/cheques deposited but not credited by bank Annexure - B iii) Cheques dishonoured by bank but not accounted for by the depositing office. Annexure - C iv) Wrong debits or under-casting by the bank. Annexure - D v) Unlinked credits given by Bank. Annexure - E vi) Unlinked minus items of BA-2. Annexure - F vii) Wrong credits or over-casting by bank. Annexure - G 2. Prepare 3 copies of bank reconciliation statement (BRS) on form C&B-6 (New) and put up to ARA/RA/RS/Divisional Supdt. for further checking.	Within 3 days of closing of the month.
ARA/RA/RS/ Divisional Supdt.	3. Thoroughly check up the B.R.S. prepared by the Cashier/official dealing with cas and see the following :- i) All cheques deposited have been credited to Board's account without delay. ii) Whether dishonoured cheques are being collected regularly from	By 5th of the month

RESPONSIBLE	ACTION	TIMING
AE/AEE/AO/Sr. XEN	<p>Bank Branches and taken in the Books of the Board. Where Bank has recovered commission for realisation of outstation cheques/drafts. initiate action for effecting recovery.</p> <p>iii) Whether funds are being regularly transferred by the Bank Branch to the main account at Patiala.</p> <p>iv) Get corrected any other irregularity committed by Bank. such as undercasting, overcasting, wrong debit or credit to PSEB account.</p> <p>4. Sign the B.R.S. in token of check carried out and put up to AE/AEE/AO/Sr.XEN.</p> <p>5. Review the B.R.S. and sign for</p> <p>i) Submission to Accounting Unit.</p> <p>ii) Initiate action for clearance of outstanding items/amount.</p> <p>Note : Sr. Xen/AEE/AE is required to visit the Bank Branch atleast once in a week on every Monday or on the next working day. if Monday happens to be holiday to ensure that entire balance in the Bank Branch has been transferred.</p>	<p>Same day By 10th of the month.</p>
Supdt. (Divnl. Accounts)/SAS Acctt./AAO/Sr. XEN/ Incharge of Accounting Unit	<p>6. Receive and review the B.R.S., mainly with regard to transfers effected by the concerned bank branch and outstanding items. showm in the reconciliation statements.</p> <p>7. Send one copy of B.R.S. (in respect of all depositing offices under him for</p>	<p>By 15th of the month.</p> <p>Around 20th of every month</p>

RESPONSIBLE	ACTION	TIMING										
	<p>previous month) duly authenticated by the Divnl. officer/Incharge of the Accounting unit, supported by the following to Head Office (CAO/Revenue):-</p> <ul style="list-style-type: none"> i) A copy of the BA - 2 ii) Photo copy of the statement of account with Bank Branch. iii) Statement of M. Ts. 											
	<table border="0"> <thead> <tr> <th data-bbox="578 1465 737 1497">FORM TITLE</th> <th data-bbox="919 1465 1045 1497">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="578 1514 808 1545">Remittance Register</td> <td data-bbox="889 1514 1045 1545">Existing BA-1</td> </tr> <tr> <td data-bbox="578 1556 818 1619">Remittance into Bank Statement</td> <td data-bbox="889 1587 1045 1619">Existing BA-2</td> </tr> <tr> <td data-bbox="578 1629 802 1692">Bank Reconciliation Statement</td> <td data-bbox="889 1661 992 1692">C & B -6</td> </tr> <tr> <td data-bbox="578 1703 764 1734">Cash Book (CB)</td> <td data-bbox="889 1703 992 1734">C & B -1</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Remittance Register	Existing BA-1	Remittance into Bank Statement	Existing BA-2	Bank Reconciliation Statement	C & B -6	Cash Book (CB)	C & B -1	
FORM TITLE	FORM NO.											
Remittance Register	Existing BA-1											
Remittance into Bank Statement	Existing BA-2											
Bank Reconciliation Statement	C & B -6											
Cash Book (CB)	C & B -1											

14 -- Reconciliation of Disbursement Bank by Accounting Units

RESPONSIBLE	ACTION	TIMING
Officer Handling Cash	<p>1. Refer to Bank Statements/Pass Book for the current month and on the basis of references available from the Register of Cheques Drawn and Encashed (RCDE) match all debits indicated by bank during the month as follows :</p> <p>(1) Debits relating to cheques drawn in previous months but encashed in current month with the previous month's Disbursement Bank Reconciliation Statement (DBRS).</p> <p>2. Cheques drawn and encashed during the month with corresponding entry in bank payment column of CB using references given in the RCDE.</p> <p>3. Debits for reversal of unexplained credits if any of previous and current month with previous month's DBRS and/or bank advices.</p>	Within 2 days of end of month.
	<p>2. Match all credits indicated in the disbursement bank statements/pass book for the reversal of unexplained debits of previous and current month with the previous month's DBRS and/or bank advice.</p>	Within 2 days of end of month.
	<p>3. Review previous month's DBRS, bank statement/pass book for current month and bank payment column of CB for current month and record all unmatched items in the DBRS for the month. Transcribe details of unexplained debits and credits from DBRS of previous month on last page of RCDE for the month and indicate reversal in case of correction by bank during the month. Also incorporate details of additional.</p>	do-

RESPONSIBLE	ACTION	TIMING
SDC/Divnl. Supdt./ Supdt.	<p>unexplained debits and credits during the month, if any. Check that all unmatched items have been recorded in the DBRS.</p> <p>4. Refer to previous month's DBRS, CB, bank statement/pass book and RCDE for the current month and establish accuracy of DBRS prepared. Sign DBRS in token of check. Similarly check RCDE for incorporation of details of unexplained debits and credits and sign in token of check. Put up to DDO.</p> <p>5. Review DBRS and initiate follow-up action in respect of all unexplained debits and credits with bankers.</p> <p>6. In the case of stale cheques listed on the DBRS, instruct the official handling cash to prepare a JV following procedures indicated in chapter 21 of this Manual.</p> <p>Note : Details of unexplained debits and credits incorporated on last page of RCDE for the month are also to be separately communicated to Head Office Banking Section in the form of a letter by the Drawing & Disbursement Officer.</p>	<p>Next day</p> <p>As and when</p>
	<p>FORM TITLE</p> <p>Register of Cheques Drawn & Encashed (RCDE)</p> <p>Disbursement Bank Reconciliation Statement (DBRS)- Accounting Units</p> <p>Csah Book (CB)</p> <p>Bank Payment Voucher (BPV)</p>	<p>FORM NO.</p> <p>Existing (BA-10)</p> <p>C & B -7</p> <p>C & B - 1</p> <p>C & B -3</p>

15 -- Accounting for Cash & Bank Transactions of Sub-divisions by Divisions

RESPONSIBLE	ACTION	TIMING
Cashier at sub-division	<ol style="list-style-type: none"> 1. Strike account head wise grand totals of entries in the monthly abstract. 2. Cross check that totals of credits and debits for the month tally. Also tally totals as above with subsidiary records as relevant. 3. Record grand totals determined in step (1) above on last page of CB for the month. 4. Forward CB and the monthly to abstract to UDC. 	<p>By 1st of every month</p> <p>Same day</p> <p>-do-</p> <p>-do-</p>
UDC	<ol style="list-style-type: none"> 5. Check the monthly abstract of CB and sign in token of same. Put up the monthly abstract to RA/SDO. 	<p>Same day</p>
RA/SDO	<ol style="list-style-type: none"> 6. Check the monthly abstract as above. Sign in token of check. 	<p>Next day</p>
RA/SDO	<ol style="list-style-type: none"> 7. Have the following books and documents forwarded to the accounts section of Division. <ul style="list-style-type: none"> (1) CB for the month with supporting vouchers Note : (Alternate CBs are to be maintained for odd and even months) (2) The monthly abstract (3) MRIBS and pay-in-slips (4) CBRS (5) JVs (previously called Transfer Entry Orders/TEOs). 	<p>By the 3rd of every month</p>
Auditor Accounts & Section at Division	<ol style="list-style-type: none"> 8. Receive books and documents as above. Check the accuracy of the C.B., monthly abstract, CBRS and JVs with supporting Vouchers as per instructions. 	<p>Within 3 days</p>

RESPONSIBLE	ACTION	TIMING
Divisional Supdt.	<p>of the Board Record JVs received from sub divisions in the journal of Divisions. Initial books and documents in token of check and put up to Divl. Supdt. (A/Cs)</p> <p>9. Prepare monthly abstract of cash book, MRIBS and RCDE of Division for the month. Prepare Abstract of Remittance into Bank (ARB) for the Divisions Send these to the supdt. Divl. Acctt.</p>	By the 3rd of every month
Auditor/Supdt. Divisional Accounts	10. Check the documents received as per step 8 & with supporting vouchers, as per the instructions of the Board. Initial in token of check.	Within 2 days
Compiler Accounts Section	11. Post the monthly abstracts of all Sub divisions, Divisions and the abstract of Journal into the Abstract Register as provided in the Compilation of Accounts Manual and get it checked from Supdt./ Divisional Accounts.	As per Compilation of Accounts Manual
Divisional Officer	<p>12. Arrange for sending SCDE, ARB, MRIBS and supporting pay-in-slips of subdivisions and division) along with the monthly Trail Balance to the Circle Accounting Unit as per the Compilation of Accounts Manual.</p> <p>Note : SCDE has perforations on top permitting detachment of pages. Each folio is maintained in duplicate by the use of carbon. The original copy of each folio is detached and forwarded to Circle Accounting unit as Statement of Cheques Drawn and Encashed - SCDE).</p>	-do-
Supdt./Divisional Accounts	13. Arrange for storage of Vouchers in support of CB, JVs and CBRs forwarded by subdivisions. Also arrange for storage of vouchers of the division.	

RESPONSIBLE	ACTION	TIMING																								
	14. Arrange for the return of CBs to concerned sub divisions.	As per Compilation of Accounts Manual																								
	<table border="0"> <thead> <tr> <th data-bbox="813 863 1117 898">FORM TITLE</th> <th data-bbox="1122 863 1295 898">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="813 905 1117 940">Cash Book (CB)</td> <td data-bbox="1122 905 1295 940">C & B -1</td> </tr> <tr> <td data-bbox="813 947 1117 982">Monthly Remittance Into</td> <td data-bbox="1122 947 1295 982">Existing</td> </tr> <tr> <td data-bbox="813 989 1117 1024">Bank Statement (MRIBS)</td> <td data-bbox="1122 989 1295 1024">(BA -2)</td> </tr> <tr> <td data-bbox="813 1031 1117 1108">Collection Bank Reconciliation Statement - Accounting</td> <td></td> </tr> <tr> <td data-bbox="813 1115 1117 1150">Units (CBRS)</td> <td data-bbox="1122 1115 1295 1150">C & B-6</td> </tr> <tr> <td data-bbox="813 1157 1117 1234">Journal Voucher (JV) Journal</td> <td data-bbox="1122 1157 1295 1276">Compilation of Accounting Manual</td> </tr> <tr> <td data-bbox="813 1283 1117 1318">Abstract of Remittance into</td> <td data-bbox="1122 1283 1295 1318">Existing</td> </tr> <tr> <td data-bbox="813 1325 1117 1360">Bank (ARB)</td> <td data-bbox="1122 1325 1295 1360">(BA-8)</td> </tr> <tr> <td data-bbox="813 1367 1117 1486">Abstract Register</td> <td data-bbox="1122 1367 1295 1486">Compilation of Accounting Manual</td> </tr> <tr> <td data-bbox="813 1493 1117 1570">Statement of Cheques Drawn and Encashed (SCDE)</td> <td data-bbox="1122 1493 1295 1570">Existing</td> </tr> <tr> <td data-bbox="813 1577 1117 1654">Register of Cheques Drawn & Encashed (RCDE)</td> <td data-bbox="1122 1577 1295 1654">Existing (BA -10)</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Cash Book (CB)	C & B -1	Monthly Remittance Into	Existing	Bank Statement (MRIBS)	(BA -2)	Collection Bank Reconciliation Statement - Accounting		Units (CBRS)	C & B-6	Journal Voucher (JV) Journal	Compilation of Accounting Manual	Abstract of Remittance into	Existing	Bank (ARB)	(BA-8)	Abstract Register	Compilation of Accounting Manual	Statement of Cheques Drawn and Encashed (SCDE)	Existing	Register of Cheques Drawn & Encashed (RCDE)	Existing (BA -10)	
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16 -- Imprest

RESPONSIBLE	ACTION	TIMING
Accounts Section	1. Receive sanction for grant of imprest from competent authority.	As and when
	2. Prepare CPV and put up to competent authority for approval alongwith ledger through SDC/Supdt. Divl. Acctt./ Supdt.	-do-
Competent Authority	3. Authorise CPV for grant of imprest to employee after ensuring that there is no balance outstanding in his name relating to a previous imprest from the imprest Ledger (IL).	
Official handling cash	4. Receive CPV duly approved and make payment after taking acknowledgement of receipt on the voucher.	Immediately
	5. Make entry in the cash payment column of CB and allot Voucher No.	Immediately
Account Section	6. Make entry in the officials account in the imprest Ledger from CB.	Monthly
Permanent Imprest Holder	7. As and when expenditure is incurred, prepare the Imprest/Advance Cash Account in duplicate on the prescribed format.	As and when
	8. Total payments made in the Imprest/ Advance Cash Account, sign it and attach the relevant vouchers. Indicate numbers of documents attached to the Imprest/Advance Cash Account.	As and when reimbursement is required
	9. Indicate name of work, work order number and total amount to be debited to such work in the remarks column of the Imprest/ Advance Cash Account.	
	10. Put up Imprest/Advance Cash Account with supporting vouchers to the Competent authority for approval of vouchers.	Same day
Competent Authority	11. Scrutinise and approve supporting Voucher. On supporting vouchers not approved, word "disapproved" shall be	

RESPONSIBLE	ACTION	TIMING
	recorded with dated initials. Return the Account to the SDC/Divn. Supdt./Supdt.	
SDC/Divnl. Supdt./ Supdt.	12. Check the Imprest/Advance Cash Account and put up to Competent Authority for approval.	Next day
Competent Authority	13. Approve the Imprest/Advance Cash Account and return to SDC/Divn. Supdt./Supdt.	Same day
SDC/Divnl. Supdt./ Supdt.	14. Receive Imprest/Advance Cash Account duly approved and send to accounts Section.	-do-
Accounts Section	15. Prepare a Cash Payments Voucher (CPV) for replenishment of approved expenses as per the Imprest/Advance Cash Account. Put up to DDO for approval.	-do-
DDO	16. Approve voucher and send to the official handling cash.	-do-
Official Handling Cash	17. Make payment to the imprest holder based on the Cash Payment Voucher and allot a serial No. to CPV.	-do-
	18. Follow step 5 & 6 above for record of details of CPVs raised during the day in CB.	End of the day
Accounts Section	19. Prepare a Journal Voucher (JV) to adjust expenses as indicated in the Imprest/Advance Cash Account after proper checking.	Within 2 days
	20. Attach the approved imprest/Advance Cash Account alongwith the supporting documents to the journal voucher after defacing the same with a 'PAID' stamp.	-do-
	21. Send the journal voucher to the concerned section/division for posting in the Imprest Ledger.	Same day/At the end of the month in case of Sub-div.
Concerned Section/ Division	22. Post details of the Journal voucher in the Imprest Ledger in the relevant folio of the employee.	

RESPONSIBLE	ACTION	TIMING														
Accounts Section	<p>Note : In a subdivision, a Register of Imprest holders shall be maintained in the same way as an Imprest Ledger for control purposes.</p> <p>23. Prepare a schedule of balances in respect of each imprest holder from the ledger and reconcile same with the General Ledger.</p>	End of the month														
SDO/AO/Sr. XEN	<p>24. Review the Ledger/Register of imprest holders to ascertain if all imprest holders submit accounts regularly. In the case of imprest holders who do not submit accounts regularly (i.e. at least once a month) take necessary action to get the Imprest/Advance Cash Account rendered.</p> <p>Note :- The amount of an imprest shall not exceed Rs. 2,000/- (Rs. Two thousand) in any case without the special sanction of the competent authority. For detailed instructions on the subject, refer Annexure 'A' to this chapter.</p>	After the Submission of Monthly Accounts														
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GRANT OF IMPREST

1. An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however exceed Two thousand rupees, in any case, without the special sanction of the competent authority. Before granting an imprest, it would be ascertained whether the official concerned has actually lodged the necessary security deposit with Board.
2. Subject to the following rules which must be carefully attended to, imprest may be given to permanent subordinates only but in cases of emergency and at the direction of Divisional Officers, there is no objection of issuing imprests to temporary subordinates:
 - i) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimise the risk of loss of the Board's money.
 - ii) Imprests may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the Sub Divisional Officer has had opportunity of forming a favourable opinion.
 - iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precautions have been taken.
3. The Storekeepers and Assistant Storekeepers employed in the Divisional and sub Divisional Store Depots of the Board may be granted imprests for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.
4. The imprest-holder is responsible for the safe custody of the imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.
5. The superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.
6. "For offices of Chief Engineers and other Heads of Departments at Patiala, in place of the Present system to recoup the imprest only after finalisation/acceptance by EAD section, of the earlier imprest issued to the authorised person, a second imprest may be issued to the person on rendering of the first imprest account without waiting for finalisation of the first imprest account by EAD Section. The first imprest account rendered by the authorised person will be checked by EAD Section within seven days of its submission so that the same is finalized by the time, the second imprest account is rendered".

17 -- Temporary Advance

RESPONSIBLE	ACTION	TIMING
Concerned Employee	1. Prepare an Application Cum Authorisation Slip for temporary advance on prescribed format.	As and when
	2. Submit the application to the competent authority.	
Competent Authority	3. Scrutinise Application Cum Authorisation Slip and ensure that the employee is entitled to draw temporary advance. Approve the same if in order.	As and when
	4. Return the Application Cum Authorisation Slip to the SDC/Divl. Supdt./ Superintendent.	Same day
SDC/Divl. Supdt./ Supdt.	5. Receive application for temporary advance and see that the same has been authorised by the competent authority.	As and when
	6. Check balance of any earlier advance outstanding in the name of Employee with the Temporary Advances Register and cross tally with balances indicated in the application.	Same day
	7. Prepare a CPV for the authorised amount debiting temporary advances. Stamp the application 'passed for payment', attach to CPV and get it signed from the officer concerned and hand over CPV to the concerned employee.	-do-
Official Handling Cash	8. Receive CPV from concerned employee. Check that supporting application has been approved for payment. Make payment to employee after taking acknowledgement of receipt on the voucher.	As and when
	9. Follow procedures given in chapter 11 and 16 for record of details of CPV in CB, for posting to subsidiary ledger and rendering of Account of Temporary Advances.	At the end of the day

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RESPONSIBLE	ACTION	TIMING																		
Accounts Section	<p>10. Prepare a schedule of balances in respect of each temporary advance holder from the Temporary Advance Register.</p> <p>Note : (In case of subdivision incorporate the balance of temporary advances account at the bottom of the monthly abstract of cash book.</p>	End of month																		
Account Section	<p>11. Reconcile the total of the schedule of balances of temporary advances with the balances as per general ledger.</p> <p>Note : (In the case of a division, reconciliation would be done after adding balances of Temporary Advance Register of subdivisions to the divisions own balance).</p>																			
Competent Authority	<p>12. Review the Temporary Advance Register to ensure that all advance holders submit accounts regularly. In case of advance holders who do not submit account regularly, take necessary action to get them to submit their imprest/advance cash account.</p> <p>Note : Temporary Advance shall be allowed only against passed vouchers (where cash payment has been permitted by the Board) and for payments to the Railway Authorities against RR.</p>																			
	<table border="0"> <thead> <tr> <th>FORM TITLE</th> <th>FORM NO.</th> </tr> </thead> <tbody> <tr> <td>Application Cum Authorisation</td> <td></td> </tr> <tr> <td>Slip for Temporary Advance</td> <td>C & B - 10</td> </tr> <tr> <td>Advances Register</td> <td>C & B - 8</td> </tr> <tr> <td>Cash Payment Voucher (CPV)</td> <td>C & B - 3</td> </tr> <tr> <td>Cash Book (CB)</td> <td>C & B - 1</td> </tr> <tr> <td>Imprest/Adv. Cash Account</td> <td>C & B - 9</td> </tr> <tr> <td>Journal Voucher (JV)</td> <td>Compilation of Accounts Manual</td> </tr> <tr> <td>General Ledger</td> <td>-do-</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Application Cum Authorisation		Slip for Temporary Advance	C & B - 10	Advances Register	C & B - 8	Cash Payment Voucher (CPV)	C & B - 3	Cash Book (CB)	C & B - 1	Imprest/Adv. Cash Account	C & B - 9	Journal Voucher (JV)	Compilation of Accounts Manual	General Ledger	-do-	
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General Ledger	-do-																			

18 -- Fixation of Drawing Limits

RESPONSIBLE	ACTION	TIMING
Divisional Officer	1. On opening of a division and transfer of the divisional officer, send specimen signatures in triplicate duly attested by the outgoing/another Drawing and Disbursing Officer (DDO) to AO, Banking Section, Patiala.	As and when
Supdt./ AO, Banking	2. Receive the specimen signatures of DDO, countersign them after verification and send them in duplicate to the Banker for onward transmission to the Bank Branch located at the headquarters of DDO. Simultaneously cancel the signatures of the outgoing DDO.	Same day
Supdt. Banking	3. Keep the specimen signatures of DDO in personal custody under lock and key.	Immediately
Divisional Officer	4. For fixing permanent drawing limit to cover payments of fixed nature like salary and wages of regular staff and workcharged/daily labour and telephone charges etc., intimate itemwise anticipated expenditure per month, average expenditure during last 2 months and the corresponding budget provision to AO, Banking on the format for Requisition for Funds.	As and when
Banking Section	5. Receive request for fixation of permanent limit. Examine the proposal and put up to CAO (Revenue) for approval through AO, Banking and the Dy. CAO (Revenue).	-do-
Banking Section	6. On approval by the CAO (Revenue), prepare 'Funds Transfer Advice' in quarduplicate, enter it in the Register of Monthly Drawing Limit which is to be maintained DDO-wise and put up to AO, Banking	Same day

RESPONSIBLE	ACTION	TIMING
AO Banking	7. Sign the 'Funds Transfer Advice' and initial entry in the Register of 'Monthly Drawing Limit'. The copies will be distributed as under : (1) First copy to the Bank (maintaining main drawing account of the Board) for intimating extent to limit to their concerned branch in favour of DDO against which cheques would be drawn by him. (2) One copy to the concerned DDO. (3) One copy to Circle Accounting Unit. (4) Retain one office copy and file serially.	Same day
Banking Section	8. Maintain a Register of Monthly Drawing Limit separately for each Bank and for each DDO in respect of limit permanently fixed, subsequent increase and the total amount.	
AO, Banking	9. Prepare a Cash Flow Statement showing net budgetary provisions, funds released upto previous month (on Actual/Release basis) and proposed allocation for the month, Put up to Dy CAO (Revenue).	1st day of the month
Dy CAO (Revenue)/ CAO (Revenue)	10. Scrutinise the proposed allocation of funds to see that the funds have been earmarked for committed payments etc. within the anticipated receipts for the month. Get it approved from Member, Finance & Accounts.	-do-
DDOs	11. Prepare Requisition for funds for any additional funds required and send it to AO, Banking with a copy to SE concerned.	As and when (not later than 22nd of the month)
AO, Banking	12. Fix additional drawing limit for the DDOs on the basis of requirement vis-a-vis budgetary provision within the	Within two days

RESPONSIBLE	ACTION	TIMING								
DDOs	framework of the Cash Flow Statement. Prepare and send Funds Transfer Advice to the Banker as per step No. 7 above.									
DDOs	13. Prepare Statement of Cheques Drawn and Encashed (SCDE) and send to AO, Banking.	Upto 5th of the month								
AO, Banking	14. On receipt of SCDE, take action to get the unutilized limit cancelled.	As and when								
Banking Section	15. Post the amount of cheques drawn by each DDO in the Register of Drawing limit.	On receipt of SCDE								
CAO (Revenue)	16. Review the ways and means position from time to time. Refix priorities for release of funds, if necessary.	Last day of March every year								
DDOs	17. Intimate telegraphically amount and No. of last cheque drawn and exact amount of drawing limit utilized for the month of March to AO, Banking.									
	<table border="0"> <tr> <td data-bbox="576 1312 738 1354">FORM TITLE</td> <td data-bbox="917 1302 1047 1344">FORM NO.</td> </tr> <tr> <td data-bbox="576 1354 812 1396">Requisition for funds</td> <td data-bbox="917 1344 1039 1386">C & B- 11</td> </tr> <tr> <td data-bbox="576 1396 893 1438">Fund Transfer Advice (FTA)</td> <td data-bbox="917 1386 1047 1428">C & B - 13</td> </tr> <tr> <td data-bbox="576 1438 901 1480">Register of Monthly Drawing Limits</td> <td data-bbox="917 1428 1023 1512">Existing (BA-9)</td> </tr> </table>	FORM TITLE	FORM NO.	Requisition for funds	C & B- 11	Fund Transfer Advice (FTA)	C & B - 13	Register of Monthly Drawing Limits	Existing (BA-9)	
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Requisition for funds	C & B- 11									
Fund Transfer Advice (FTA)	C & B - 13									
Register of Monthly Drawing Limits	Existing (BA-9)									

19 -- Control over Money Receipt Books (BA-16)

RESPONSIBLE	ACTION	TIMING
Banking Section	1. Receive printed Receipt Books from the Printer. 2. Ensure that they are pre-numbered and in serial order. 3. Enter details of Receipt Books received in the Stock Register of Receipts Books. 4. Count the number of forms contained in each book and record a certificate of count on the flyleaf.	Beginning of the year Immediately -do-
AO Banking	5. Issue receipt books to the Divisional Officers and update the Register of Receipt Books.	As and when
Divn. Supdt.	6. Carry out steps (2) (3) and (4) above.	Same day
DDO	7. Keep Receipt Book under lock & key.	
Divnl. Supdt.	8. After approval of Sr. XEN, issue receipt books to of subdivisions/sub-offices and update the Stock Register of Receipt Book.	Same day
Supdt. Divnl. (A/Cs)	Note : The above registers are to be maintained in respect of BA-16 receipts at divisions and sub-divisions.	
	9. When a Receipt Book is brought in to use for the first time, make entry in the Register as a new item and make entry of completed book in column 4 of the Register.	As and when
FORM TITLE	FORM NO.	
Stock Register of Receipt Book	C & B-5	

20 -- Custody and Issue of Cheque Books

RESPONSIBLE	ACTION	TIMING
AO Banking	1. Obtain stock of cheque books from the banks and arrange for their distribution to various Drawing and Disbursing Officers (DDOs).	Beginning of the accounting year
Clerk Banking Section	2. Keep Custody of cheque books in stock. 3. Enter details of cheque books received from the bank, issued to various Drawing and Disbursing Officers (DDOs) and the balance in stock in Stock Register of Cheque Books.	Immediately -do-
Divisional Officer/ Divnl. Supdt.	4. Count the number of forms in each cheque book and ensure that they are in consecutive order and intact. 5. Enter the details of cheque book in stock Register of Cheque Book and initial in coloumn 3 of the same.	Immediately on receipt of cheque books
DDO	6. Report missing cheque forms to AO Banking. Record certificate of count on fly leaf of the cheque book. 7. When it is noticed that stock of cheque books is likely to be exhausted, place an indent with AO Banking for the required stock.	Immediately on loss of cheque/book Immediately
Divnl. Supdt.	8. Keep cheque book under lock and key in personal custody. 9. Maintain Stock Register of cheque Books received from AO Banking.	-do- On-going basis
AO Banking	10. Advice bank's branch office where the main account is kept, as well as other branches of the bank about the number of cheque books issued to various DDOs.	Immediately after issue of cheque books to DDOs
DDO	11. In case of loss of cheque book or a blank cheque, notify the concerned bank with intimation to AO Banking.	Immediately

RESPONSIBLE	ACTION	TIMING
AO Banking Divnl. Supdtt. DDOs	<p>12. Notify loss of cheque book/blank cheque to all branches of the bank where the Board has made drawing arrangements.</p> <p>13. When a cheque book is brought into use for the first time, make entry in column 4 and when completed in column 5 of the Stock Register.</p> <p>14. On transfer, the stock of the cheque books in hand should be verified physically both by the relieved and the relieving officer and certificate of count should be recorded on the stock register over the dated signatures of the officers.</p> <p>Note : For detailed instructions on custody and issue of cheque books, refer to the Banking Manual.</p>	<p>Immediately</p> <p>As and when</p>
	FORM TITLE Stock Register of Cheque Books	FORM NO. C & B-5

21 -- Stale Cheques

RESPONSIBLE	ACTION	TIMING
AO, Banking	1. Extract details of unpaid cheques at the end of the month from the Bank Reconciliation Statement for Disbursement Account maintained at Head office.	End of the month
	2. Enter details of unpaid cheques - cheque number date and amount outstanding in the Schedule of Unpaid Cheques annexed to the Bank Reconciliation Statement for Drawing Account.	
	3. Carry forward balances of unpaid cheques of previous month in the current schedule. This will present the total picture of outstanding cheques on the drawings accounts as on that date.	
	4. Transfer all cheques issued but not presented for payment within 6 months from the date of drawing. 'Stale Cheque Register'. Indicate date of drawing of cheque, cheque number and amount.	
	5. Issue instructions to the concerned divisions detailing list of stale cheques with date, cheque number and amount instructing them to clear from Disbursement Bank Account (24.4) per contra credit to 'Stale Cheque Account (46.910)'.	
Divnl. Supdt. (Accounts)	6. Review list of the stale cheques sent by Head Office, Verify details of each, cheque number and amount in the 'Stale Cheque Register' maintained at the division.	Half yearly
	7. Pass journal voucher debiting, Disbursement Bank Account (24.4) and crediting 'Stale Cheques Account and incorporate in monthly account.	

RESPONSIBLE	ACTION	TIMING						
	8. On application from the concerned parties, cancel original cheque and issue a fresh cheque in lieu of stale cheque as per chapter 08. Debit the stale cheques, account and enter the details into statement of cheques cancelled and fresh cheque issued in lieu thereof.	As and when						
	<table border="0"> <tr> <td>FORM TITLE</td> <td>FORM NO.</td> </tr> <tr> <td>Stale Cheques Register</td> <td>C & B 12</td> </tr> <tr> <td>Statement of Cheques Cancelled and fresh Cheques Issued in lieu thereof</td> <td>Existing</td> </tr> </table>	FORM TITLE	FORM NO.	Stale Cheques Register	C & B 12	Statement of Cheques Cancelled and fresh Cheques Issued in lieu thereof	Existing	
FORM TITLE	FORM NO.							
Stale Cheques Register	C & B 12							
Statement of Cheques Cancelled and fresh Cheques Issued in lieu thereof	Existing							

22 – Operation of Collection Account by Head Office (Banking Section)

RESPONSIBLE	ACTION	TIMING
Auditor Banking Collection Section	1. Receive bank statements for collection accounts supported by receipted pay-in-slips from main branches of concerned banks.	Daily
	2. Examine documents received from bank to see that the balance indicated by the bank has been worked out corrected by necessary pay-in-slips have been attached and that transfers from depositing offices to main branch collection accounts have been made at the agreed intervals.	Same day
	3. Prepare a journal voucher for the total of all remittances from depositing offices reported for the day and supported by pay-in-slips.	-do-
	Note : (JVs are to be prepared separately for each bank with which a collection accounts is operated).	
	4. Prepare separate JVs for credits given by banks on accounts of interest, transfers from other banks etc. where these are supported by bank advice.	Same day
Note : (Separate JVs are to be prepared for each bank with which a collection account is operated and for each type of transaction i.e. credit for interest, transfers in etc.)		
5. Prepare separate JVs in the case of debits by collection bank for bank charges, interest, transfers out to other banks, etc. where these are supported by advices.	-do-	
Note : Separate JVs are to be prepared for each bank with which a collection account is operated).		

RESPONSIBLE	ACTION	TIMING
Supdt. Banking Collection Section	6. Put up bank statement, advices and JVs to superintendent, collection section (Head office Banking)	Next day
	7. Check JVs prepared with pay-in-slips/ advices, Initial JVs in token of check carried out.	-do-
AO, Banking	8. Put up JVs and supporting documents to AO (Banking).	-do-
	9. Approve JVs on the basis of supporting documents and return to bank auditor, collection section (Banking).	-do-
Auditor Banking Collection Section	10. Send JV to concerned sections for record in journal and posting to subsidiary records, as relevant.	Same day
	FORM TITLE Journal Voucher (JV)	FORM NO. Compilation of Accounts Manual

23 -- Operation of Disbursement Account By Head Office (Banking Section)

RESPONSIBLE	ACTION	TIMING
Auditor, Banking Drawing Section	1. Receive bank statements for disbursement accounts from main branches of concerned banks.	Daily
	2. Prepare JVs for the total of cheques encashed by DDOs during the day. Note : (Separate JVs are to be prepared for each bank with which a disbursement account is operated).	Next day
	3. Prepare separate JVs for debits for bank charges, interest, transfers etc. where these are supported by bank advices. Note : (Separate JVs are to be prepared for different banks).	-do-
	4. Prepare separate JVs in the case of credit by disbursement bank for transfers in, etc. where these are supported by bank advices. Note : (Separate JVs are to be prepared for different banks).	-do-
	5. Repeat steps (6) to (10) of chapter 22 of this manual for : (1) Checking and approval of JVs. (2) Posting of JVs to Journal and subsidiary records.	As indicated

24 -- Items Debited/Credited Directly by the Bank

RESPONSIBLE	ACTION	TIMING
Supdt. Banking Section	1. Receive advice of debit/credit of amount from the Bank or where no advice is received. scrutinise the bank statement for amounts directly debited/credited.	As and when
Clerk, Banking Section	2. Ascertain reason for the debit/credit. 3. Check accuracy of calculations and admissibility. 4. Prepare journal voucher (JV) filling in all the relevant details. 5. Put up the journal voucher (JV) alongwith the bank advice/statement of account to the Accounts Officer, through Head of section.	-do- Same day -do-
Accounts Officer/ Banking	6. Verify correctness of debit/credit, head of account and check that the voucher is in accordance with the relevant bank advice/statement of account. 7. Approve the (JV) and send it to the Section for incorporating in the Account.	Next day -do- -do-
	FORM TITLE Journal Voucher (JV)	FORM NO. Compilation of Accounts Manual
		As indicated

25 -- Monitoring of Collection Account By Head Office

RESPONSIBLE	ACTION	TIMING
UDC concerned of Banking Reconciliation Sec.	<ol style="list-style-type: none"> 1. Receive the B.R.S. alongwith other documents i.e. BA-2 and copy of Bank Ledger. 2. Carry out 100% checking of the B.R.S. with reference to BA-2 and Bank Statement which shall specifically include the following steps :- <ol style="list-style-type: none"> a) to verify that opening balance as per Sub Divisional record in the B.R.S. is same as the closing balance in the previous month's B.R.S. b) Amount of remittance taken in B.R.S. tally with R.I.B. Statement (BA-2). c) Transfers effected by the bank branch during the month as shown in Annexure-A of B.R.S. should be verified from the Bank Statement. d) Items included in Annexure-B,C,D,E,F and G should be thoroughly verified from the BA-2 and bank statement. e) Closing balance in the B.R.S. should be confirmed from the balance in Bank ledger copy (B.L.C.). 3. After checking the B.R.S. complete Page-1 of B.R.S. and Annex. 'A' and submit to SAS Acctt./Supdt. (Divnl. Accounts). 	<p>Around 20th of every month</p>
SAS Accountant/ Supdt./Divnl. A/Cs.	<ol style="list-style-type: none"> 4. Review B.R.S. mainly in regard to :- <ol style="list-style-type: none"> i) Outstanding items such non-accountal of dishonoured cheques and undercasting by bank. ii) Frequency of transfers and retention of balance by the collecting bank. 	<p>By 5th of the next/ following month</p> <p>By 15 th of the next/ following month.</p>

RESPONSIBLE	ACTION	TIMING
Accounts officer/ Reconciliation	iii) Submission of B.R.S. (Accounting Unit wise) in duplicate to Accounts officer/Reconciliation.	
	iv) Circle-wise consolidation of the B.R.S. and submission of the same to Accounts Officer/Reconciliation.	
Banking Monitoring Cell-UDC	5. Review the Circle-wise position of B.R.S. with respect to previous month and put up the report to Dy. CAO (Revenue) / C.C.F.	
	6. Send one copy of B.R.S. to Accounts Officer/Monitoring for further scrutiny.	By 20th of the next month
	7. Receive one copy of B.R.S. duly checked by the Reconciliation Cell.	By 30th/31st of the next month
SAS Acctt./Supdt. (Divnl. Accounts)	8. Link/indicate date of credit against all M.Ts/T.Ts.	By end of the month
	9. Record un-linked/un-credited Mts/ TTs, issued by various Branches in separate register and put up to SAS Supdt./ Supdt. (Divnl. Accounts).	Same day
	10. Prepare a month-wise list of Mts/TTs credited by bank but B.R.S. awaited.	
	11. Test check atleast 25% the dates of credit posted by UDC (as per step-8)	
	12. Ensure prompt action for obtaining credit of M.Ts/T.Ts.	
	13. Missing M.Ts/T.Ts of more than Rs. 20 lac. to be promptly brought to the notice of Accounts Officer.	
	14. Ascertain the reasons for unlinked credits given by main bankers.	
Accounts Officer Monitoring	15. Prepare monthly progress report and submit the same to A.O.	By 2nd of every month
	16. Review the overall position of missing M.Ts/T.Ts and ensure their early credit.	Same day

RESPONSIBLE	ACTION	TIMING
	<p>17. Put up the monthly progress report with regard to missing M.Ts/Ts got credited and identified but awaiting credit during the month to Dy. C.A.O./ C.A.O./ Revenue.</p> <p>18. Review the delay in crediting of Mts/ TTs by various banks take up the matter with them.</p> <p>Note : The existing proforma for Collection Bank Reconciliation Statement form No. C&B-6 has been renamed as Bank Reconciliation Statement. (Also see Annexures A to G after form C&B-6)</p>	<p>same day</p> <p>As and when</p>

26 -- Reconciliation of Disbursement Bank by Head Office

RESPONSIBLE	ACTION	TIMING
Auditor, Banking Drawing Section	1. Receive Statement of Cheques Drawn And Encashed (SCDE) forwarded by concerned DDOs.	Due date
	2. Record details of encashment of cheques drawn on SCDE for current month (or previous month as the case may be) on the basis of bank statement for disbursement account split up DDO wise.	Within 5 days of receipt of SCDEs
	3. Record details of outstanding cheques, if any, contained in previous month's SCDE in SCDE for current month in columns 7 and 8 giving the heading 'outstanding of previous months'.	-do-
	4. Record details of outstanding cheques issued in current month in SCDE for current month in columns 7 and 8 giving the heading 'outstanding of current month'.	-do-
	5. Strike totals of current month SCDEs for cheques drawn during the month, encashed and outstanding and post to relevant columns of Abstract Register of Cheques Drawn and Encashed (ARCDE).	-do-
	Note : (ARCDE is to be maintained bank-wise and within bank DDO-wise).	
6. Post totals of cheques drawn during the month to Banker's Ledger for Drawing Account (BLDA) from ARCDE in column for withdrawals.	-do-	
Note : (BLDA is to be maintained bank-wise with different sections earmarked for separate banks).		

RESPONSIBLE	ACTION	TIMING
Supdt. Banking Drawing Section	7. Record details of transfers into disbursement bank account on the basis of bank statement (where supported by advice) in column for deposits of BLDA. 8. Strike balances for different banks in BLDA and put up to the Supdt. alongwith bank statement bank statements, ARCDE and SCDEs. 9. Check BLDA with supporting documents. Sign in token of checks carried out and return documents to auditor, drawing section.	-do- Within 5 days of receipt of SCDEs Next day
Auditor Banking Drawing Section	10. Prepare reconciliation statement for difference in disbursement bank account balances as per BLDA and bank statements on the basis of : (1) SCDEs 2) ARCDE 3) Bank statement Note : (Reconciliations statements should be prepared DDO-wise giving cheque-wise details of cheques drawn but not encashed, cheques encashed at bank for which statements are awaited from DDOs, etc.)	Within 5 days of receipt of BLDA
Supdt., Banking Drawing Section	11. Put up reconciliation Statement for Disbursement Bank Accounts alongwith supporting documents to Supdt., drawing section. 12. Check reconciliation statements on the basis of supporting documents. Initial in token of check and put up to AO (Banking).	-do- Next day
AO, Banking	13. Review Monthly bank Reconciliation Statement for disbursement accounts.	-do-

RESPONSIBLE	ACTION	TIMING											
Broad sheet Auditor, Banking Drawing Section	Verify accuracy following the norms laid down by the Board. Approve and return to Broadsheet Auditor, drawing section banking.												
	14. Prepare General Abstract of Bank Reconciliation Statements for Disbursement Account (GABRSDA).	Next day											
	15. Tally total of GABRSDA with balance in admitted account as per monthly account of Head Office.	Same day											
	16. Repeat steps (12) and (13) for check and approval of GABRSDA.	As indicated											
<table border="1"> <thead> <tr> <th data-bbox="781 1079 932 1110">FORM TITLE</th> <th data-bbox="1117 1089 1243 1121">FORM NO.</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 1121 1094 1199">Statement of cheques Drawn and Encashed (SCDE)</td> <td data-bbox="1133 1167 1227 1199">Existing</td> </tr> <tr> <td data-bbox="776 1205 1094 1283">Abstract Register of Cheques Drawn & Encashed (ARCDE)</td> <td data-bbox="1133 1209 1227 1283">Existing (BA - 11)</td> </tr> <tr> <td data-bbox="776 1289 1094 1367">Banker's Ledger for Drawing Account (BLDA)</td> <td data-bbox="1133 1293 1227 1367">Existing (BA-4)</td> </tr> <tr> <td data-bbox="776 1373 1094 1472">Bank Reconciliation Statement for Disbursement Account Head Office</td> <td data-bbox="1133 1409 1227 1482">Existing (BA-12)</td> </tr> <tr> <td data-bbox="776 1478 1094 1625">General Abstract of Bank Reconciliation Statements for Disbursement Account (GABRSDA)</td> <td data-bbox="1133 1604 1227 1635">C & B 14</td> </tr> </tbody> </table>	FORM TITLE	FORM NO.	Statement of cheques Drawn and Encashed (SCDE)	Existing	Abstract Register of Cheques Drawn & Encashed (ARCDE)	Existing (BA - 11)	Banker's Ledger for Drawing Account (BLDA)	Existing (BA-4)	Bank Reconciliation Statement for Disbursement Account Head Office	Existing (BA-12)	General Abstract of Bank Reconciliation Statements for Disbursement Account (GABRSDA)	C & B 14	
FORM TITLE	FORM NO.												
Statement of cheques Drawn and Encashed (SCDE)	Existing												
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Bank Reconciliation Statement for Disbursement Account Head Office	Existing (BA-12)												
General Abstract of Bank Reconciliation Statements for Disbursement Account (GABRSDA)	C & B 14												

ACCOUNTING ENTRIES

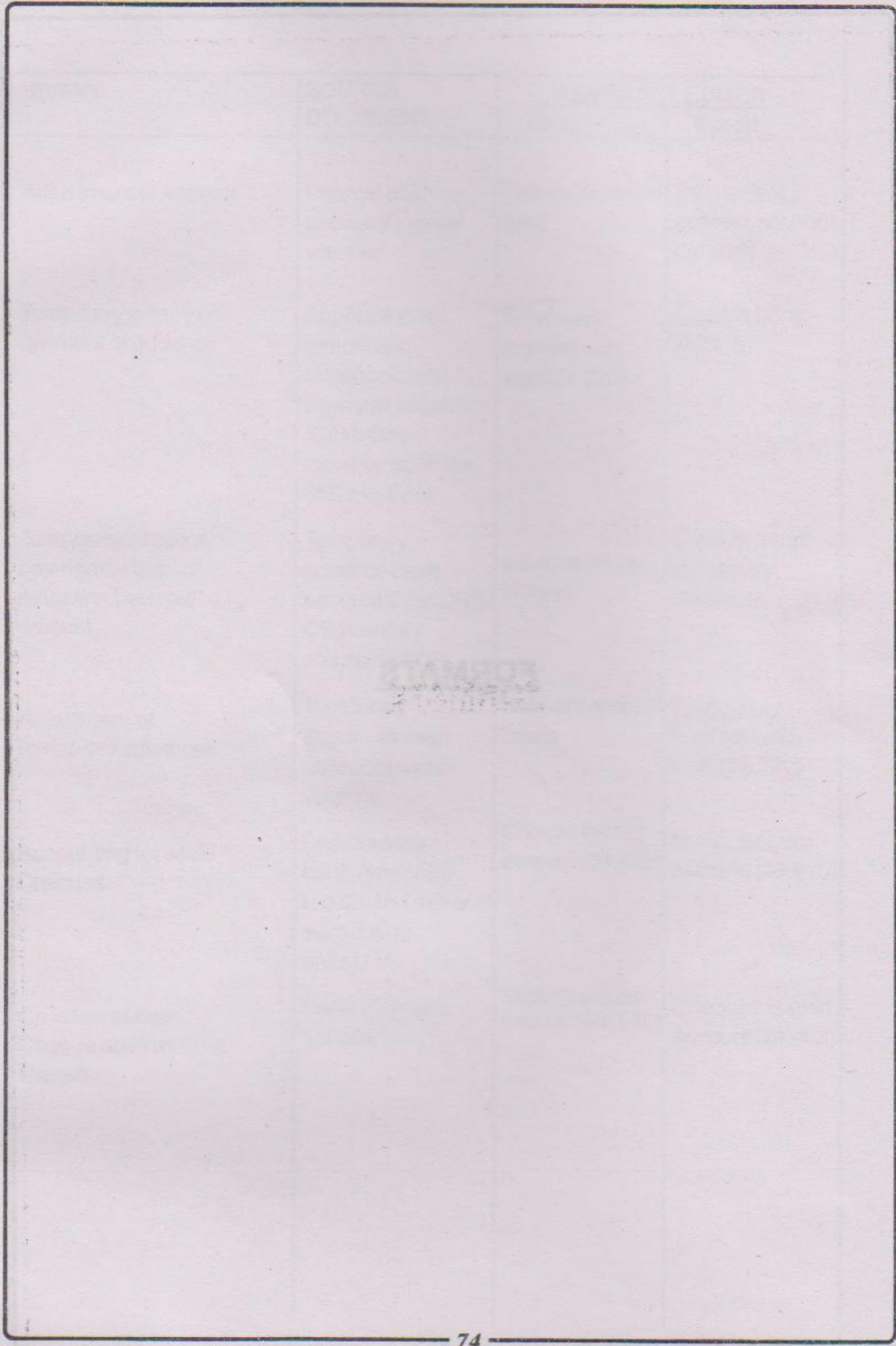
ACCOUNTING ENTRIES

Sr. No.	EVENT	SOURCE DOCUMENT	GENERAL LEDGER	
			Debit	Credit
1.	Collection of energy charges from consumers	Money receipt/ consumers cash receipt book/ cash book/ monthly abstract of cash book	Cash in hand (24.110)	Sundry Debtors Collection Account (23.3)
2.	Collection of non-energy charges	Money receipt/ cash receipt Vr./ cash book/ monthly abstract of cash book	Cash in hand (24.110)	Relevant Account Heads
3.	Deposit into bank at the time of deposit.	Pay-in-slips/cash payment voucher (CPV) Cash book /monthly abstract of cash book	Remittance to HO In Transit Account (24.5)	Cash in hand (24.110)
4.	On receipt of U-Cheque from Head Office at the year end for gross amount of deposits made in the bank during the year	IUT Bill	Inter Unit Accounts (37.000)	Remittance To HO In Transit Account (24.5)
5.	Realisation by bank in collection account at head office-at the time of realisation	Daily bank statement of collection A/C supported by receipted pay-in-slip/journal vr. U-Cheque	Collecting Bank Account (24.3)	Remittance To HO In Transit Account (24.5)
6.	On issue of U-Cheque at the year end for Remittance by depositing office to collection account at head office		Remittance To HO In Transit Account (24.5)	Inter Unit Accounts Code (37.000)
7.	Direct collection of energy charges from consumers by banks	Form A & B forwarded by bank /journal voucher	Remittance To HO In Transit Account (24.5)	Sundry Debtors Collection Account (23.3)

Sr. No.	EVENT	SOURCE DOCUMENT	GENERAL LEDGER	
			Debit	Credit
8.	Cheque payments at the divisions by DDOs at the time of drawal of cheque.	Bank payment vr/cash book/ monthly abstract of cash book	Relevant account head	Cheques Issued Account (24.403)
9.	On issue of U-cheque to Banking Section HO by various accounting units for gross amount of cheques issued and drawn during the year	U-Cheque	Cheques Issued Account (24.403)	Inter Unit Account (37.000)
10.	On receipt of U-cheque by Head office at the year end from various disbursing officers.	Daily disbursement bank statement/bank debit advice/journal vr. U-cheque	Inter Unit Account (37.000)	Cheques Issued Account (24.403)
11.	Encashment of cheque by disbursement bank at HO-at time of bank debit		Cheques Issued Account (24.403)	Disbursement bank accounts (24.401)
12.	Dishonour of cheques deposited with bank and collected from consumers	Bank advice/ journal voucher	Sundry Debtors Collection A/c /relevant account head.	Remittances To HO In Transist Account (24.5)
13.	Cash withdrawal from bank	Bank payment voucher/cash book	Cash in hand (24.110)	Cheques Issued Account (24.403)
14.	Retirement of documents	Bank intimation /bank payment voucher/cash book /monthly abstract of Cash Book.	Advances to suppliers 25 & 26)	Cheques Issued Account (24.403)
15.	Imprest - initial payment /replenishment	Imprest cash A/C /cash payment vr./ cash book/monthly abstract of cash book.	Permanent imprest account (24.210)	Cash in hand (24.110)

Sr. No.	EVENT	SOURCE DOCUMENT	GENERAL LEDGER	
			Debit	Credit
16.	Adjustment of Imprest	Imprest cash account/ journal voucher	Relevant account head	Permanent imprest account (24.210)
17.	Temporary advances- payment of advance	Application for temporary advance/cash payment voucher /Cash Book/ monthly abstract of Cash Book.	Temporary Imprest with staff (24.220)	Cash in hand (24.110)
18.	Temporary advance payment/receipt of refund/recoverable amount	Temporary advance cash account CPV/CRB/ CB monthly abstract of CB	advances/cash in hand	Cash in hand/ temporary advances
19.	Adjustment of temporary advances	Temporary advances cash account/journal voucher.	Relevant account heads	Temporary imprest with staff (24.220)
20	Accounting for stale Cheques	Disbursement bank reconciliation statement accounting. units/J.V.	Cheque Issued account (24.403)	Stale cheques account (46.910)
21.	On issue of new Cheque against stale cheque	Bank Payment Voucher	Stale Cheques Account (46.910)	Cheques Issued Account (24.403)

FORMATS



FORM B 1
(Cash and Bank Manual)

Notes to be printed on the fly leaf of the Cash Book

1. Cash book is basically a record of cash transactions only. No receipt payments other than that of 'Cash' as defined as per accounting policy No. 1 (Page 1 of C&B Manual) shall be entered in the Cash Book. The cash book maintained in the Board contains two money columns headed (I) Cash and (II) Bank to Distinguish payments made by cheques from those made out of the cash in the chest. And in addition one more column for adjustments has been added on both sides of the cash book to incorporate entries of recoveries/ deductions made from the payment voucher such as salary Bills and contractors, Bills. However, when a cheque is drawn to replenish the chest, its number and amount should be entered on the payment side in the Bank column 13 & 14 and the amounts only in receipt side as "Cash from Bank" in the Cash Receipt Column No. 4.
2. The amount of a cancelled cheque should be shown as a special write back entry as minus figure on the payment side in the Bank Col 14 and a counter reference be given against the original entry in the cash book.
3. No entry in cash book is to be made when intimation of stale cheque is received from AO (Banking). A journal voucher is to be prepared by debit to account head 24.403 cheque issued Account per contra credit to stale cheque Account 46.910 but when a new cheque is issued in lieu of stale cheque, that will be entered in the cash book charged to stale cheque account 46.910.
4. When a consumer's/outsider's cheque is received back from the bank as dishonoured draw a line across the dishonoured cheque. Simultaneously make a minus entry on the receipt & payment side of the cash book (Cash column).
5. Every entry should be concise. The date number of vouchers if any, the name, the work and such brief narration as will indicate unmistakably

the nature of transaction must be entered against each items. The amount debitale or creditable to each separate work head of account on contractor or other person should be entered separately.

6. Transaction should be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If, however, owing to the absence of the disbursing officer on tour, a cheque issued by him, while in camp, is entered in the cash book maintained at his H.Q. on a subsequent date, the actual date of issue of the cheque should be noted in the cash book as the Denominator of a fraction the numerator of which should be the date on which the transaction is incorporated in the cash book. A similar procedure should be observed when the double transaction relating to realisation of miscellaneous cash receipts by a subordinate and their payment directly into Bank is incorporated in the cash book of the superior disbursing offices on receipt of receipted pay-in-slip of the Bank from the subordinate.
7. Acknowledgements of payment should be numbered in a separate series for each month and the serial number of each Voucher should be entered in the cash book as soon as the payment transaction is entered in it.
8. If the disbursing officer drawing on more than one bank, the total amount of cheques drawn during the month on each (excluding the amount cancelled) Bank should be recorded in another note at foot of the cash book.
9. Where there is a system of making the payment through credit notes to Railway on account of freight, open an additional column on payment side of the cash book. Railway credit note is as good as cheque. Instruction for signing of credit notes and its preservation will be same as for the cheque.
10. Cash in hand, which has so far remained unclassified has been given a separate account code 24.110. Cash received by encashing a self cheque will be classified under this head and the self cheque under account code 24.403 cheque issued account.
11. Every entry in the cash book should be duly attested under his dated initials by the drawing and disbursing officer or any other official authorised by the Board.

12. Imprest or Temporary Advance will no longer be treated as a part of the cash balance, but treated as a transaction, just like other items of payment or receipt and classified under account head 24.2 (para 6 &7)

13. Cash book should have their pages machine numbered. As far as possible, no line should be left blank, but if any space on page of the cash book has to be left blank owing to whole of other page of the same folio being written up completely' a diagonal line should be drawn to cancel the blank space, so that it may not be possible to make any sbsequent entries therein. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make, any entries between two ruled line or to make any additon to or interpolation between entries already made, such additions should be attested invariably by the dated initials of the disbursing officer.

CASH

Cash Book of.....

RECEIPTS SIDE

Date of Receipt	Voucher or Receipt No.	Particulars of Receipt	Cash Receipt		Receipts by adjust-ment		SL Folio	Classification	
			Rs.	P.	Rs.	P.		A/c Co-de	Name of work/ estimate etc.

BOOK

FORM NO. C & B - 1

Page No. (Pre-printed).....

For the Month of 20.....

PAYMENT SIDE

Date of Payment	Voucher No.	Particulars of Payment	Cash Payment		Bank Payment		Payment by Adjust-ment		SL Folio	Classification		
			Rs.	P	Cheque No. (With No. of Cheque Book)	Amount		Rs.		P	A/c Co-de	Name of work/ estimate etc.
						Rs.	P					

CASH RECEIPT VOUCHER

Name of Office No.....Dated.....

Name of Accounting Unit : No. of supporting documents.....

Cashier/Official Handling Cash

Please accept Rs.....(in figure)

Rupees (in words).....

from Shri/M/s.....as per details below

Sr. No.	Particulars	Amount	Cheque/Bank Draft No.	Account Head	Remarks

Entered on CB Page.....

Prepared by.....

Dated Signatures

Received Rs.....

(Rupees.....

in Cash/By cheque/draft No.

Checked by.....

Dated Signatures

.....Dt.....

& issued Receipt No. (BA-16)

Approved by.....

Dated Signature

.....Dt.....

Cashier/Official Handling Cash
(Dated Signatures)

FORM NO. C & B - 3

CASH/ BANK PAYMENT VOUCHER

Name of Office No.....Dated.....

Name of Accounting Unit : No. of supporting documents.....

Cashier/Official Handling Cash

Please pay/deposit Rs.....(in figure)

Rupees (in words).....

from with Shri/M/s.....as per details below

Sr. No.	Particulars (with Bill/Invoice No./PO)	Details of Payment	Account Head to be debited/ Credited	Reference to Record Entry (MB/GRN PRL etc.)
		Gross Amount	
		Recoveries/ Deductions.....	
		Net amount Payable.....	

Entered on

Paid by me in Cash/by Cheque No.....
.....dt.....

Prepared by.....
Dated Signature

Entered in CB Page.....
Cashier/Official Handling Cash
(Dated Signatures)

Checked by.....
Dated Signature

Received Rs.....
(Rupees.....
in Cash/By Cheque as per above
details.....

Approved by.....
Dated Signatures

Signature of Payee
Name.....
Address.....

DOCUMENT

Name of Office.....

Name of Accounting Unit.....

Date	Sr. No.	Bank Intimation No. & Dt.	Name of Bank	Amount of Bank intimat- ion	Name of Supplier	PO No.	Bill/ Invoice No.	RR/GR No.
1	2	3	4	5	6	7	8	9

REGISTER

Name of Con- signee	Dated Initials of Officer	Date of Retirement of docum- ents	Cheque No./Dt: (with no. of cheque book	Amount of Cheque	Date of Documents sent to consignee	Dated signatur- es of official receiving docu- ments /letter no./dt: if despatched.	Remarks
10	11	12	13	14	15	16	17

STOCK REGISTER OF CHEQUE/RECEIPT BOOKS

Date/ Sr. No.	No. of Books receiv- ed	Cheque Receipt No From To for each book	Dated initials of the official/ officer Incharge of stock	To whom issued office using it	Date of start of of the book	Date of comple- tion of the book	Dated initials of the official making entries in Col- 6 to 8	Dated initials of Supdt/ Divl. Supdt A/Cs in token of exami- -nation

BANK RECONCILIATION STATEMENT

Name of the depositing office.....

Name of Bank branch.....

Name of Division..... Month & year.....

- 1. Opening balance as per depositing office Rs.....
- 2. Add: Amount remitted into the bank branch during the months Rs.....
- 3. Less: Amount transferred by bank branch during the month (Annexure A) Rs.....
- 4. Closing balance as per depositing office. Rs.....

BANK RECONCILIATION STATEMENT

- 1. Closing balance as per depositing office. (same as per item 4 above) Rs.....
- 2. LESS:
 - i) Amount remitted into the bank Branch but not credited during the month (as per annexure B)
 - Upto previous year Rs.....
 - During the Year Rs.....
 - ii) Amount of dishonoured cheques debited by bank branch, but not taken in Remittance Register during the month (Annexure 'C')
 - Upto previous year Rs.....
 - During the year Rs.....
 - iii) Any other wrong debit or under casting i.e. less balancing by the bank, not taken in Remittance Register (Annexure 'D') Rs.....
 - iv) Bank charges, if any : Rs.....
- 3. ADD
 - i) Any un-linked credit given by the bank but not taken in Remittance Register (Annexure 'E')
 - Upto previous year Rs.....
 - During the Year Rs.....
 - ii) Minus entries in BA-2 un-linked with bank ledger (Annx. 'F')
 - Upto previous yr. Rs.....
 - During the Year Rs.....
 - iii) Any other credit or over casting by bank (Annexure. 'G') Rs.....
- Closing Balance as per Bank Statement Rs.....

AUDITOR

SUPDT./AAO

A.O/BKG Reconciliation

ANNEXURE 'A'

DETAILS OF TRANSFERS AFFECTED BY THE BANK BRANCH
DURING THE MONTH

Sr.No.	T.T./M.T. No.	Date	Amount (RS)	Date of credit At Patiala
1	2	3	4	5

ANNEXURE 'B'

DETAILS OF CHEQUES/AMOUNT DEPOSITED BUT NOT CREDITED BY BANK

Sr.No.	Date of deposit	Pay-in-slip no.	Amount	Date of credit
1	2	3	4	5

ANNEXURE 'C'

DETAILS OF CHEQUES DISHONOURD BY THE BANK BUT NOT
ACCOUNTING FOR BY THE SUB DIVISION

Sr.No.	Date of debit by bank	Amount (Rs.)
1	2	3

ANNEXURE 'D'

DETAILS OF WRONG DEBITS OR UNDERCASTING BY BANK

Sr.No.	Date of debit/ undercasting	Amount (Rs.)
1	2	3

ANNEXURE 'E'

DETAILS OF UN-LINKED CREDIT GIVEN BY THE BANK

Sr.No.	Date of credit given by bank	Amount (Rs.)
1	2	3

ANNEXURE 'F'

DETAILS OF UNLINKED MINUS ITEMS OF BA-2

Sr. No.	Date	Amount (Rs.)	Slip No.
1	2	3	4

ANNEXURE 'G'

(DETAILS OF WRONG CREDIT OR OVERCASTING BY BANK)

Sr.No.	Date of credit/overcasting	Amount (Rs.)
1	2	3

DISBURSEMENT BANK RECONCILIATION STATEMENT
(STATEMENT OF UNMATCHED ITEMS)

Accounting Unit :

Location Code :

Station :

Month :

Sr. No.	Particulars	Amount (Rs.)
------------	-------------	-----------------

Cheques Drawn not Encashed

1. Cheques drawn in previous month (s) not encashed
(detail of amount of each outstanding cheque listed
month-wise at annexure 1)
2. Cheques drawn in current month not encashed
(detail at annexure 2)

Unexplained Items

3. Unexplained debits
 - (1) B/F from previous month (s) (as per details at
annexure 3)
 - (2) For current month (as per details in at annexure 3)
4. Unexplained credits
 - (1) B/F from previous month (s) (as per detail at
annexure 4)
 - (2) For current month (as per details at annexure 4)

Supdt./Divnl. Accounts Sr. Executive Engineer
.....Division

IMPREST LEDGER
ADVANCE REGISTER

Name of Employee :

Designation :

Section/Cell/Office :

Date	Voucher Refer- ence	Particulars	L/F	Debit	Credit	Balance	Cross refe- rence Supdt's initials

IMPREST / ADVANCE

Name of Imprest/Temporary advance holder :

Designation

Name of Office

Amount received	Received in cash/cheque No. & Date	Date	Particulars of Payment	Voucher No.	Total Payment

Total :

Balance :

Recouped vide C/BPV No.....

Adjusted vide JV No.....

Checked :

Supdt./Divnl. Accounts/SAS Accountant

CASH ACCOUNT

No. of document's attached

Account Head wise Break-up

Deposited vide Receipt No. Date..... (if imprest is closed).

Signature of Imprest/Advance Holder

Checked

Checked

Passed for Rs.....(in figure)

Rupees.....(in words)

for recoupment/ adjustment

Auditor

Supdt. Divnl. (Accounts)

SAS Accountant

Sr. Xen/A.O.

APPLICATION FOR TEMPORARY ADVANCE-CUM-AUTHORISATION SLIP

To

SDO/AE/Sr. Xen

Please issue temporary advance of Rs.....
 (Rupees.....) for making payment in Cash as per
 details given below :

Sr. No.	Particulars of Voucher/ Document	Amount of Voucher Document	Amount Required	Details of Temporary Advance outstanding	
				Date	Amount

Signature :

Name in full

Designation

Office

Please issue temporary advances of Rs.....
 (Rupees.....) to Sh.....
 (Name and designation) whose signatures are attested below.

Signature of Officer Authorising

Name

Designation of Officer

SDC/Supdt./-
 Officer Incharge
 of Cash

Signature Attested

Stamp

REQUISITION FOR FUNDS

To

Accounts Officer,
Banking Drawing Section
P.S.E.B., Patiala

Memo No.....Dt.....

SUBJECT : DRAWING LIMIT FOR.....20

Please increase the drawing limit ofdivision by
Rs.....from Rs.....to Rs.....

as per detail given below :

Budget for the Year	Cheques drawn during previous month	Cheques drawn upto previous month	Balance Budget Provision	Particulars	Funds required for the month
				1. Permanent monthly limit 2. Additional limit required	
				Breakup of total requirement
				1. Capital works	
				2. Revenue works	
				3. Pay and allowances of regular staff (including pension)	
				4. Pay and allowances of work-charged and daily-rated staff	
				5. T.A.	
				6. Medical	
				7. Running of vehicles	
				8. E.P.F.	
				9. Other items to be specified
				Total

Divisional Officer
.....Division
P.S.E.B.....

STALE CHEQUES

Name of Division/

Head Office Section

Sr. No.	Bank Payment Voucher No. (BPV No.)	Date	Cheque No.	Amount of Cheque	JV No. and Date	Demand from supplier etc. (Date)

FUND TRANSFER ADVICE

To

The Manager,
State Bank of Patiala,
The Mall, Patiala

Memo No...../Bkg/Drg/DL-

Dated.....

SUBJECT : DRAWING LIMIT FOR THE MONTH OF20

The drawing limit of Rs.....fixed for the Sr. Executive
Engineer.....Division.....is

hereby increased/decreased by Rs..... You are requested to
advise..... Branch of State Bank of Patiala/India.

ACCOUNTS OFFICER/BKG
FOR FINANCIAL ADVISOR
PSEB, PATIALA

Endst. No...../Bkg/Drg/

Dated.....

Copy forwarded to the Sr. Executive Engineer.....

.....Division.....for information with

reference to his telegram/telephone message/Memo No.....

.....Dated.....received on.....

ACCOUNTS OFFICER/BKG
FOR FINANCIAL ADVISOR
PSEB, PATIALA

FORM NO. C & B 14

**GENERAL ABSTRACT OF BANK RECONCILIATION STATEMENTS
FOR DISBURSEMENT ACCOUNT**

Month :

Sheet No :

Year :

Sr No.	Bank	Difference in balance of BLDA and Bank Statement (Rs.)	Remarks
Total			

Prepared by :
Checked by :
Approved :

REGISTER OF

Name of Office :
 Name of Accounting Unit :

Sr. No.	Date of Deposit	Item No. of Remittance Register	Cheque No. & Date	Amount	Name of Bank Branch	Name of party, i.e. consumer supplier	Account No. or reference to other record of depositor
1	2	3	4	5	6	7	8

DISHONoured CHEQUES

No. & date of Bank advice of dishonour	Reasons for dishonour	Date of receipt in the office	Sr. No. of entry in Cash book	Despatch No. & dt. with which returned	Mode of recovery BA-16 No./Dt.	Mode of Payment/ recovery through BA-16 No. Date	Signature of Cashier/ R.A./Divl. Supdt:
9	10	11	12	13	14	15	16

ACCOUNT CODE	ACCOUNT HEAD
24	CASH AND BANK
24.1	CASH ACCOUNTS
24.110	Cash in hand
24.120	Postage stamps in hand
24.2	CASH IMPREST WITH STAFF ACCOUNTS
24.210	Permanent imprest with staff
24.220	Temporary imprests with staff
24.230	Temporary advance to staff
24.3	COLLECTING BANKS ACCOUNTS
24.301	Collecting Bank - State Bank of Patiala
24.302	Collecting Bank - State Bank of India
24.303	Collecting Bank - Punjab National Bank
24.304	Collecting Bank - Punjab & Sind Bank
24.305	Collecting Bank - Oriental Bank of Commerce
24.306	Collecting Bank - Allahabad Bank
24.307	Collecting Bank - Central Bank of India
24.308	Collecting Bank - Union Bank of India
24.309	Collecting Bank - United Commercial Bank
24.4	DISBURSEMENT BANK ACCOUNT
24.401	Disbursement Bank - State Bank of Patiala
24.402	Disbursement Bank - State Bank of India
24.403	Cheques issued account

ACCOUNT CODE**ACCOUNT HEAD****24.5****REMITTANCE TO HO IN TRANSIT ACCOUNT**

24.501

Remittance from Divisions

24.511

Remittance from Accounting Units
through Post Office

24.521

Remittance from Accounting Units
Collection of Electricity Bills through
M/S Easy Bills Ltd.

24.531

Remittance from Accounting Units
Collection of Electricity Bills through
Sukhmani Society for Citizen Services
(SSCS)**24.6****TRANSFERS FROM HO IN TRANSIT ACCOUNTS****24.7****MARGIN MONEY RETAINED BY BANK AGAINST
LETTER OF CREDIT****24.8****CASH INFLOW AND OUTFLOW ACCOUNTS**

ABBREVIATION

1.	A.D.M.	Addition Deletion and modification
2.	A.R.B.	Abstract of Remittance in to Bank.
3.	A.R.C.D.E.	Abstract Register of Cheques drawn and encashed
4.	B.L.D.A.	Bankers Ledger for Draw-Account
5.	C.B.	Cash Book
6.	C.B.R.S.	Collection Bank Reconciliation Statement
7.	C/B PV.	Cash/Bank Payment Voucher
8.	C.R.V.	Cash Receipt Voucher
9.	D.B.R.S.	disbursement Bank Reconciliation Statement
10.	D.D.S.	Demand Drafts
11.	D.D.O.	Drawing and Disbursing Officer.
12.	G.A.B.R.S.D.A.	General Abstract of Bank Reconciliation statement for Disbursement Account.
13.	M.A.C.B.	Monthly Abstract of Cash Book.
14.	M.R.C.B.	Monthly Remittance into Bank Statement.
15.	M.R.I.B.S.	Monthly Remittance into Bank Statement
16.	M.T.	Mail Transfer
17.	M.R.	Money Receipt
18.	P.I.S.S.	Pay-in-slips
19.	R.C.D.E.	Register of Cheques drawn and encashed.
20.	R.I.B.	Remittance into Bank
21.	S.C.D.E.	Statement of cheques drawn and encashed
22.	T.T.	Telegraphic Transfer

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**Commercial
Accounting System
Vol. IV**

Cash and Bank



**PUNJAB STATE ELECTRICITY BOARD
2009**