

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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No. 23937 /F., Dt. 26-8-2015
FIN-T&Y-Misc-0020/2014

NOTIFICATION

In exercise for the Powers conferred, under the Treasury Rules 4,5,9,10,12,15,29 of the Treasury Rules (Orissa) which authorises the Finance Minister in consultation with Accountant General, Orissa to prescribe the procedure to be followed with respect to transactions in connection with the Public Account as mentioned in the Treasury Rules which are called the Subsidiary Rules under the Treasury Rules (Orissa).

The Minister, Finance after consultation with Accountant General (A & E), Odisha has decided to substitute the "FORM OF MONTHLY ACCOUNT" prescribed in the Subsidiary Rules -479 A of O.T.C. Vol-I by way of an amendment to the said Rules which is as follows :

AMENDMENT

In Subsidiary Rule-479 A, the existing "FORM OF MONTHLY ACCOUNT" shall be substituted as follows :

FORM OF MONTHLY ACCOUNT

Monthly Abstract Account

Month Account _____

Administrator of P.L Account _____

Receipt	Expenditure
Particulars	Particulars
1. Opening Balance as on _____ *	1. Disbursement @
2. Receipts from different sources _____ #	2. Adjustment by the Accountant General
3. Adjustment by the Accountant General	3. Closing Balance _____ B
TOTAL	TOTAL

* Scheme/Item wise details of Opening Balance may be given in a separate sheet.

A statement may be enclosed showing scheme item-wise receipts which are to be supported with challans.

@ Details of expenditure made during the month under different schemes items may be given separately showing date of payment Voucher No. of the Scheme Cash Book Subsidiary Cash Book for each item of receipt/expenditure particulars of payment and amount involved **supported with paid vouchers.**

B. Scheme-wise details of Closing Balance may be given in a separate sheet. The Closing Balance appearing in this abstract of account may be certified by the Administrator.

N:B:1. The nomenclature of each item/scheme on both the receipt and expenditure side should not be different. In other words, if the item of receipt is "X" on the expenditure side it should be "X" only. If the nomenclature of the scheme is "Y" on the receipt side, then it should be "Y" on the expenditure side.

2. In case of transfer of funds to lower level Agencies for expenditure, the words 'transfer' should be suffixed to the item of receipt/expenditure or scheme. In support of transfer U.C should follow **with details of transfer i.e to whom transferred. The amount should appear in the P.L Account of recipient.**

3. All the statements should be granted Scheme wise.

STATEMENT -I

For the Month.....

Name of the P.L. Account Administrator.....

Sl. No.	Opening balance of different Items/ Schemes/ particulars of the P.L. Account as on 01.MM/.YYYY	Receipt during the month	Total	Expenditure during the month	Closing balance of different Items/Scheme/ particulars of the P.L. Account as on end of the month
	a	b	a+b	c	a+b-c
1					
2					
Total					

STATEMENT -II

(Progressive) to be generated by the application automatically

Sl. No.	Opening balance of different Items of the P.L. Account as on 01.04.YYYY	Receipt upto the end of the previous month of the FY	Receipt during the month	Total	Expenditure upto the end of the previous month of the FY	Expenditure during the month	Closing balance of different Items of the P.L. Account as on end of the month
	a	b	c	a+b+c	d	e	a+b+c-d-e
1							
2							
Total							

STATEMENT -III

Annual Abstract of the P.L. Account for the FY.....

To be generated by the application automatically

Name of the P.L. Administrator.....

Sl. No.	Opening balance of different Items of the P.L. Account as on 01.04.YYYY	Receipt during the month (YYYY-YY)	Total	Expenditure during the Financial Year (YYYY-YY)	Closing balance of different Items of the P.L. Account as on 31.03.YYYY	Remarks if any
1						
2						
Total						

By order of the Governor


(P.K. Rout)

Additional Secretary to Government

Memo No. 23338 /F.

Dt. 26.8.2015

Copy forwarded to the Director, Printing Stationery & Publication, Odisha, Cuttack for information. He is requested to public the Notification in the next issue of the Odisha Gazette and to furnish 50 copies of printed Notification to this Department at an early date.

Memo No. 23339 /F.

Dt. 26.8.2015

Copy forwarded to All Departments of Government/All Heads of Department/D.A.G. Puri/All Collectors/All Treasury Officers/All Sub-Treasury Officers/Administrator, Gopabandhu Academy of Administration, Odisha/ Madhusudan Das Regional Academy of Financial Management, Chandrasekharpur, Bhubaneswar for information & necessary action.

Memo No. 23340 /F.

Dt. 26.8.2015

Copy forwarded to A.G. (A&E) Odisha for information and necessary action with reference to their letter No.409dt.24.07.2015.

Memo No. 23341 /F.

Dt. 26.8.2015

Copy forwarded to All Officers/All Branches of Finance Department for information.

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