

MANUAL 5

Rules, Regulations, Instructions, manuals and records for discharging function

[Section 4(1)(b)(v)]

List of regulations, instructions, manuals and records

| S. N o. | Name of the act, rules, regulations etc | Brief gist of the contents | Link |
|----------------|--|---|---|
| 1 | Civil Accounts Manual | It contains detailed instructions and procedure relating to payments made by PAO and by cheque drawing drawing and disbursing Officer of civil ministries/departments and accounting, compilation, consolidation of annual accounts and inter-departmental, inter-governmental adjustment and ancillary matters which are required to be followed by PAO office | https://coa.delhi.gov.in/pao/civil-account-manual |
| 2 | List of major and minor heads | It contains list of all major head and minor head of accounts. | https://coa.delhi.gov.in/pao/list-major-and-minor-heads-account-union-and-stateslmmh |
| 3 | Receipt and Payment Rules, 1983 | It contains procedure laid down for drawl of money from Govt. Account and accounting of receipts. | https://coa.delhi.gov.in/pao/receipts-and-payments-rules-1983 |
| 4 | General Financial Rules, 2017 | It contains procedure for purchases of stores, maintenance of records of Govt. Servants, preparation of Budget documents, sanctioning of loans etc. | https://coa.delhi.gov.in/pao/general-financial-rules-2017 |
| 5 | DDO Manual | this manual has been brought out with the objective of providing easy to understand guidance to the DDOs. This manual is a guide book for internal use only. | https://coa.delhi.gov.in/pao/ddo-manual |
| 6 | Suspense Accounts Manual | The operation and clearance of various Suspense and Remittance Heads used in day-to-day functioning of the departmentalised accounting offices have been described with practical examples | https://coa.delhi.gov.in/pao/suspense-accounts-manual |