

## **MANUAL 5**

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

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

### **List of regulations, instructions, manuals and records**

<b>S. N o.</b>	<b>Name of the act, rules, regulations etc</b>	<b>Brief gist of the contents</b>	<b>Link</b>
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	<a href="https://coa.delhi.gov.in/pao/civil-account-manual">https://coa.delhi.gov.in/pao/civil-account-manual</a>
2	List of major and minor heads	It contains list of all major head and minor head of accounts.	<a href="https://coa.delhi.gov.in/pao/list-major-and-minor-heads-account-union-and-stateslmmh">https://coa.delhi.gov.in/pao/list-major-and-minor-heads-account-union-and-stateslmmh</a>
3	Receipt and Payment Rules, 1983	It contains procedure laid down for drawl of money from Govt. Account and accounting of receipts.	<a href="https://coa.delhi.gov.in/pao/receipts-and-payments-rules-1983">https://coa.delhi.gov.in/pao/receipts-and-payments-rules-1983</a>
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.	<a href="https://coa.delhi.gov.in/pao/general-financial-rules-2017">https://coa.delhi.gov.in/pao/general-financial-rules-2017</a>
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.	<a href="https://coa.delhi.gov.in/pao/ddo-manual">https://coa.delhi.gov.in/pao/ddo-manual</a>
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	<a href="https://coa.delhi.gov.in/pao/suspense-accounts-manual">https://coa.delhi.gov.in/pao/suspense-accounts-manual</a>