GOVERNMENT OF ODISHA FINANCE DEPARTMENT

No. <u>10600</u> /F., Dt. <u>5*4.2023</u> PT3-FIN-TRY-MISC-0007-2017

OFFICE MEMORANDUM

Sub:-Online monthly reconciliation of Personal Ledger Account (PL Accounts) and submission of Annual Balance Certificate (ABC) by the Personal Deposit Administrator to the office of the Accountant General (A&E), Odisha.

Personal Deposit/Ledger Account is in the nature of a Banking Deposit Account opened and operated in Treasuries and Sub Treasuries by Local Bodies, Zilla Parishads, Panchayat Samitis, State and District level Statutory and Autonomous Bodies as well as State declared Special Purpose Vehicle (SPV).

In accordance with the provisions under the Subsidiary Rule-479 of Odisha Treasury Code, Vol-I, Treasury Officer obtains statement of balances (Annual Balance Certificate) in respect of Personal Ledger/Deposit Account from the Administrators of all local funds at the end of the financial year and submit them after verification to the Accountant General latest by the 30th April of each year. In case, any Administrator fails to furnish the Annual Balance Certificate (ABC) by the end of April in any financial year, the Treasury Officer may refuse to honour the e-Cheques drawn by the Administrator concerned until the ABC is furnished.

In the extant practice, Treasuries have to collect ABC from concerned Administrators manually after end of the financial year and transmit the same to the office of the AG (A&E), Odisha after necessary verification and authentication. The Administrator of PL Account also produces the PL Passbook before the treasury, at least once in a month for verification to ensure that the balance in the passbook is reconciled with treasury accounts figure.

Though the process of drawal and transfer of fund from/to PL Account is online in the IFMS, there is no electronic facility for reconciliation of the PL Passbook balance and submission of ABC. In absence of such an online facility, the following difficulties are noticed:

i. The Administrators default in timely submission of ABC due to the manual and time consuming process involved in settling mis-match between passbook balance and account balance maintained in IFMS.

- ii. ABCs are not submitted to A.G, Odisha even three to four months after the stipulated dateline.
- iii. There is no tracking facility to ascertain at which level the ABC is pending.
- iv. The provision for withdrawal of Cheque drawing facility has not been effective to ensure timely submission of ABC as some of the P.D. Administrators do not require to draw funds for months together.

To overcome the aforesaid deficiencies in the existing system, a new online facility has been made available in IFMS. The following operational procedure will be followed by the Administrators of PL Account for online reconciliation of monthly accounts and submission of ABC:

A. <u>Procedure for reconciliation and initiating request for</u> <u>correction of accounts between the P.D. Administrator and</u> <u>treasury</u>

Receipts into PL Accounts are made through treasury challans and the drawals from the PL Account are now made through electronic cheques. The transactions taking place in the P.L. Account is manually recorded by the concerned P.D. Administrator in the P.L. Passbook maintained at his/her level. The online platform of IFMS too records all transactions pertaining to the P.L. Account based on the nature of transaction. In case of any difference in the balance of PL fund maintained at the level of P.D Administrator and the concerned Treasury necessary reconciliation is to be taken up at the level of Treasury and the result of the reconciliation is intimated to Principal Accountant General (A&E), Odisha.

The Administrators can now adhere to the following online procedure for carrying out the reconciliation exercise and subsequently initiate request for correction in the accounts, if required:

I. Receipt Reconciliation

Each receipt into the PL account has to be booked and accounted for by the reporting treasury using the Operator Id of that administrator in IFMS. Discrepancy in receipt occurs due to the following major reasons:

- i. Accounting of receipt under wrong Chart of Account
- ii. When the PL receipt is erroneously accounted as general receipt in IFMS, the credit on account of such receipt is not reflected in the PL Account of the Administrator.

iii. Booking of receipt using wrong Operator Id.

After closure of monthly accounts by the Treasury, IFMS will generate a report w.r.t. the transactions occurred in the PL Account of respective P.D Administrator. The report will populate the consolidated receipt and payment figures along with the Opening Balance that is carried forward from the previous month and Closing Balance computed by IFMS. In case the Administrator finds any discrepancy in the receipt side, he/she can raise a correction request in IFMS by using his/her User Id in the PL Application as outlined below:

1. Role of PD Administrator:

i. The Administrator will click on following Menu Navigation to verify the correctness in PL Balance and if required can suggest correction request to Treasury through IFMS:

Annual Balance Certificate (ABC)

ABC Capture

ii. Upon selecting the Month & Year from the filtering criteria, IFMS will populate the following information:

			Remarks	
Menu/Subject	Current Balance	Proposed Balance	(Challan No. /Date)	
Opening Balance		Non Editable		
Receipt				
Payment		Non Editable		
Closing Balance				

- iii. The Administrators will verify the correctness of system generated report with reference to their records for each month.
- iv. If consolidated figure of receipts is agreed, Administrators will choose the **"Agree"** option from the drop-down Menu available in the system against the balance figure. They will approve the system generated report and submit the same online to concerned Treasury.
- v. If disagreed, the "Disagree" button will be selected, so that the system will prompt to enter the proposed figure in receipt field only.
- vi. Once the Administrator suggests request for correction in receipt figure, system will prompt the Administrator to enter the challan details as a record of reference on the basis of which increase/decrease in the receipt side balance is suggested. In case the challan details are not readily available with the Administrator, he/she will communicate with the competent authority including

Treasury to get challan details. There will be scope for entering details of multiple Challans in case the receipt is updated with reference to more than one transaction.

- vii. After initiating a request for correction in the system, the concerned Administrator will approve and submit the request online to the drawing Treasury.
- viii. The Administrator concerned will perform the aforesaid mentioned activities (for both Agree & Disagree option) each month after closure of the Monthly Account by Treasury. He/she is supposed to complete the said activities latest by **9th of the succeeding month**.
 - ix. However, the aforementioned facility in IFMS can also be used by the Administrator concerned to raise online request for correction in PL Balance figure (**receipt only**) pertaining to **post 2017 period**. In order to raise a request for correction in the system, the Administrator has to choose the Month & Year pertaining to which the correction is required.
 - x. Since, the PL transactions, both receipts and payments prior to 2017 happened manually and are not captured in the online platform of IFMS, any request for correction in accounts in this regard will be booked at drawing treasury through the existing manual process.

2. Role of Treasury:

- i. Once the request for correction is submitted by the P.D. Administrator, it will be available in the concerned Treasury Officer's P.L. Login for necessary verification and approval
- ii. Treasury will have the option to search Administrator-wise and Month-wise correction request report
- iii. If the report forwarded by the Administrator doesn't have any request for change in Deposit/Receipt figure and the Administrator agrees to IFMS balance figure, Treasury will approve the same
- iv. In case of disagreement with proposed change in balance figure, Treasury will reconcile the balance in consultation with concerned Administrator.
- v. Any request for correction proposed by the Administrator will be verified by Treasury with reference to the challan number entered by the Administrator and in case, the Treasury finds material evidence in support of such request, it will take steps to accommodate the change in IFMS and make corrections in the Accounts.
- vi. Treasury can also modify the Challan details as per the receipt account data reflected in Schedule of Receipt
- vii. Once the request for correction is acted upon, the modified/updated Balance figure will be reflected in each of the related report generated

from P.L. Application of IFMS like Plus-Minus Memo, P.L. Passbook, Schedule of Receipt (SoR) and Register of Receipt (P.L.) etc.

- viii. After necessary verification and approval at the level of Treasury, report on monthly P.L. Balance for that month can be generated from the system.
 - All such changes will be transmitted online to the Principal Accountant General (A&E), Odisha by concerned Treasury each month latest by 10th of the succeeding month.
 - x. Treasury will have the option to reject/disapprove any change request/proposal transmitted by the Administrator. If the Treasury is not satisfied with the record of reference/Challan details as submitted by the Administrator, it may disapprove the change request.
 - xi. Upon disapproval of the change request, the original balance under receipt in IFMS will remain unaltered.
- xii. However, if the Administrator is not satisfied with the disapproval of request for correction by Treasury, he/she can re-submit the change proposal to the drawing treasury manually, only when, he/she is having the material evidence against such request for correction to the satisfaction of the Treasury.

3. Role of Accountant General:

- i. Treasury will approve and send the Monthly PL Balance Report to the office of the Principal AG, Odisha.
- ii. The monthly PL Balance report w.r.t. all the PL Accounts will be transmitted to the AG (O) by respective treasuries in each month irrespective of the fact whether request for correction in accounts is acted upon or not.
- iii. After receipt of PL Balance Report from the Treasury, AG (O) will verify whether any correction has been made in the original balance pertaining to the reported month or not. In case of any change in balance, AG (O) will take a note of it and make necessary correction in their accounts.

II. Payment Reconciliation

Any drawal out of the PL Account is made by the Administrator through generation of e-Cheque in the PL Application of IFMS. The Administrator prepares a claim to be disbursed out of the provision in the PL Account through generation of a reference Id in the PL Module using his/her User Login. Once a claim is prepared and reference Id is generated, the Administrator submits it to the drawing treasury and an e-Cheque number is generated in IFMS. Once the e-Cheque is processed and approved at the level of treasury, payment is made in favour of the respective beneficiaries and PL Passbook balance is reduced. Further, at the time of generation of an e-Cheque, IFMS populates the available fund balance in the account under a designated scheme in following three categories for the convenience of the Administrator:

- i. **Temporary Balance**: It is the total balance of funds available to the Administrator for drawal from the PL Account by generating e-Cheque. He/she cannot generate an e-Cheque in IFMS above and over this temporary balance. Once an Administrator prepares a claim under a scheme Id w.r.t. the PL Account and a reference Id is generated in IFMS, temporary balance is deducted by that amount though it is not submitted to Treasury.
- ii. **Provisional Balance**: When the e-cheque issued by an Administrator is received at the Treasury end (Front Desk), there is deduction in provisional balance by the amount of issued e-Cheque.
- iii. **Final Balance**: Only when the e-cheque is paid and vouchered for at the treasury level, final balance is reduced by the amount of the e-Cheque.

The above mentioned categorization of PL Balance can be best explained with the following illustration:

Step-I: For example, total balance available for an Administrator in his/her PL Account under a designated scheme Id is Rs 100/-. Now, the balance figure in the system under the above mentioned three categories will be:

Type of Balance	Temporary Balance	Provisional Balance	Final Balance
No. 10	INR 100	INR 100	INR 100
Amount	INIC 100		

Step-II: Once the Administrator prepares a claim of Rs 10/- and generates a Reference Id against that claim, the balance figure in the system will be:

Final Balance	
INR 100	
IN	

In this situation, if the Administrator requires to prepare another claim, the system will not allow him/her to generate a Reference Id worth more than Rs 90/- though previously generated Reference Id worth Rs 10/is not yet paid and is still available with him/her. In this way, the system restricts the Administrator from generating claim above and over the total passbook balance of the PL Account. **Step-III:** When the claim/ e-cheque worth Rs 10/- is submitted to the drawing treasury by the Administrator and received by the Front Desk Clerk at the treasury level, the balance figure in the system will be:

Type of Balance	Temporary Balance	Provisional Balance	Final Balance	
Amount	INR 90	INR 90	INR 100	

Step-IV: Once that e-cheque worth Rs 10/- is processed and passed for payment at the treasury level, the balance figure will be:

Type of Balance	Temporary Balance	Provisional Balance	Final Balance	
Amount	INR 90	INR 90	INR 90	

Preparation, Modification and Cancellation of e-Cheque

- i. It is often noticed that the Administrator generates Reference Id against claim worth of certain amount in IFMS without submitting the same to Treasury. In such instances, the temporary balance available for subsequent expenditure under a scheme Id is reduced by that amount. Once a Reference Id is generated, it cannot be cancelled but modification can be made by the Administrator. However, the Administrators usually don't modify the Reference Id already generated, rather he/she requests the treasury for cancellation of such Reference Id in order to revert that unspent amount to augment the Temporary Balance.
- ii. However, with the implementation of new facility of PL Balance reconciliation, any Reference Id w.r.t. e-Cheque, if not submitted to Treasury within 30 days of its generation, it will be auto-cancelled in the system and the balance amount will be rolled back to augment the Temporary balance accordingly.
- iii. Any such Reference Id generated in the month of March and not submitted to treasury for payment will be auto-cancelled by 31st March.

After closure of monthly accounts by the Treasury, IFMS will generate a report w.r.t. the transactions occurred in the PL Account. The report will contain the consolidated receipts and payments figures along with the Opening Balance that is carried forward from the previous month and the Closing Balance calculated by the system. In case the Administrator finds any discrepancy in the payment side, the process for necessary correction is outlined below:

1. Role of P.D. Administrator:

- i. Administrators will not have any scope to suggest changes w.r.t. payment information in this platform on the basis of the monthly transaction report generated from IFMS.
- ii. IFMS will not normally allow any modification in the payment figure in the Monthly Report since payment has been completed and fund has already been disbursed to the payee.
- iii. In case any such correction in payment figure is required due to incorrect initialization of payment figure in IFMS or other systemic issues, the Administrator will approach the Treasury for such corrections using the following online or offline mode of correction:
 - a. The Administrator can generate online Correction Request for any correction required in the payment figure pertaining to current Financial Year using the DDO-Treasury Account Correction Module of IFMS.
 - b. In case of any correction request pertaining to previous Financial Years, the Administrator shall approach the Treasury for necessary verification and updation of the payment figure manually. In such case, Treasury will verify and reconcile the figure between the PL Passbook maintained at the level of Administrator and the PL Register maintained at Treasury. After reconciliation, if there is any reported mismatch, Treasury will take steps for reconciliation of the balance on the basis of material evidence available in this regard.
 - c. After completion of such reconciliation, it is the responsibility of concerned Treasury to intimate the office of the AG, Odisha regarding such corrections effected in the IFMS with required material evidence so that the AG (O) can update the same in its system.
 - iv. The Administrator shall not initiate any correction request for transfer of fund booked under one Scheme Id to another as it would lead to diversion of scheme fund.
 - v. In case of any requirement for such inter-scheme fund transfer because of drawal made under wrong Scheme Id, the Administrator shall seek necessary approval from the competent authority to draw from the correct Scheme Id and to deposit the fund into that previously drawn wrong scheme Id for necessary reconciliation.
 - vi. The Administrator shall maintain its book of records in respect of such inter-scheme fund transfer for internal inspection/ audit.

2. Role of Treasury:

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- i. After receipt of online Correction Request w.r.t. payment, Treasury will verify from its books of account regarding the authenticity of such drawal in the system. Being satisfied with the request made by the Administrator, Treasury will forward the request to AG (O) for necessary approval.
- ii. After approval of such Correction Request by the AG (O), Treasury will update such correction in IFMS as per the extant provision.
- iii. In case of any change request pertaining to PL Payment received from the Administrator, Treasury will intimate DTI through online call request mechanism. DTI will facilitate the Treasury for such correction only after obtaining necessary vetting by AG (O) in this regard.
- iv. Once the correction is updated in the PL Application of IFMS, it will be reflected in all relevant reports generated from IFMS like Plus-Minus Memo/PL Passbook/ Encashed Cheque Register etc.

3. Role of Accountant General:

- i. After receipt of online Correction Request from Treasury, AG (O) in the Account Correction Module will verify the material evidence against such correction.
- ii. Upon satisfied with the authenticity of such request, AG (O) will approve such correction request and update its database accordingly.
- iii. AG (O) may reject such request and upon rejection, the original balance will remain unchanged.

B. <u>Procedure for submission of Annual Balance Certificate (ABC)</u> to the Office of the AG(A&E), Odisha

At the end of the financial year, IFMS will generate ABC report at the level of Administrator after closure of the monthly accounts pertaining to March. The ABC report will be generated on the basis of the information captured in the monthly reports consolidated together. The ABC report will be generated only after successful approval of all the monthly reports (Twelve Monthly Reports). The Format for such report is enclosed in **Annexure-A**.

The new facility will ensure timely submission of ABC by Administrators and help in maintenance of correct PL Balance. In case, an Administrator doesn't submit the ABC within the prescribed timeline i.e., **30th of April**, the system will auto forward the ABC report to the level of Treasury and AG(O). Further, Treasury will require to approve the ABC for onward transmission to the AG(O) within four working days from the date of receipt of such ABC report.

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The operational process for such automated process of ABC transmission by the Administrators to the level of AG (O) is outlined below:

1. Role of Administrator:

- i. The Administrator will verify monthly reconciliation report w.r.t. PL Account generated from IFMS each month. After verification of the monthly report, he/she will approve and submit it to concerned drawing treasury with or without any request for correction.
- ii. After necessary approval of such reports for all twelve months of a financial year at the level of Treasury, the Administrator can generate the ABC report for the financial year.
- iii. After generation of the ABC report for a Financial Year, the Administrator will approve the ABC and submit it to the Treasury by 30th April.
- iv. The Administrator may preserve a copy of the ABC for official record and future reference.
- v. There will be facility for online tracking of the status w.r.t. ABC submission in IFMS by the Administrators.
- vi. The entire activity is to be completed by 30th April positively.

2. Role of Treasury:

- i. After submission of the ABC report to the Treasury by the concerned Administrator, it will be available in the Treasury Officer's PL Login of IFMS for necessary verification and approval.
- ii. Treasury will approve and authenticate the ABC in IFMS and submit the same to the AG(O).
- iii. If any administrator fails to submit the ABC report by 30th of April, Treasury will withdraw the cheque drawing facility of that Administrator as per the note under S.R.-478 of OTC Vol-I, till the report is submitted.

3. Role of Accountant General:

- i. The AG(O) will download Treasury-wise ABC report from IFMS at its end.
- ii. AG (O) will have the facility to view the completed ABC report at its end. It can also track the status of ABC Report at any point of time.

Implementation Plan:

The procedure contained in the memorandum will be applicable with immediate effect. Necessary training of the Administrators for online submission of correction request and generation of ABC in respect of PL Account will be provided by the concerned drawing Treasuries. Treasuries will set up dedicated helpdesk for support and handholding of the PD Administrators. The DTI(O) will provide support to the Treasuries and monitor overall implementation process in the State.

After piloting of the new online system, provision for digital authentication of the ABC Report at the level of both Administrator and Treasury will be made available to make the entire process completely system based and seamless.

Deemed Amendment:

The existing provisions of the Odisha Treasury Code and other notifications issued by the State Government from time to time, are deemed to be amended to operationalize the new process of online submission of correction request and generation of ABC in respect of PL Accounts. Formal amendment to the Odisha Treasury Code will follow.

The user manual on online reconciliation of monthly accounts by the P.D administrators and submission of Annual Balance Certificate is enclosed in **Annexure-B**.

By orders of the Governor,

Principal Secretary to Government

Memo No. 1060 /F, dated 05.04.2023

Copy forwarded to Private Secretaries to Chief Minister /Minister, Finance for kind information of Hon'ble Chief Minister / Minister, Finance.

Under Secretary to Government

Memo No. 10602 /F, dated 05.04.2023

Copy forwarded to Private Secretaries to Chief Secretary/DC-cum-ACS /Principal Secretary, Finance Department for kind information of Chief Secretary/DC-cum-ACS /Principal Secretary.

Under Secretary to Government

Memo No. <u>)0603</u> /F, dated <u>05.04.2023</u> Copy forwarded to all Departments of Government / all Heads of Departments/all Revenue Divisional Commissioners/all Collectors for information and necessary action.

Sprahan 5.4.2123

Under Secretary to Government

Memo No. 10604 /F, dated 05.04.2023 Copy forwarded to the Principal Accountant General (A&E), Odisha, Bhubaneswar / D.A.G Puri for kind information and necessary action.

Under Secretary to Government

Memo No. 10605 /F, dated 05.04.2023

Copy forwarded to Director of Treasuries & Inspection, Odisha, Bhubaneswar for information and necessary action.

Genahan 5.4.2023

Under Secretary to Government

Memo No. 10606 /F, dated 05, 04. 2023

Copy forwarded to the Resident Commissioner, Odisha, New Delhi/ Registrar, Odisha High Court/ Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/Secretary, Subordinate Staff Selection Commission / Registrar, Odisha Administrative Tribunal/ Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission for favour of information & necessary action.

Sprahun 5.4.2023 Under Secretary to Government

Memo No. 10607 /F, dated 05.04.2023

Copy forwarded to Director General, Gopabandhu Academy of Administration, Bhubaneswar/ Director, Madhusudan Das Regional Academy of Financial Management, Bhubaneswar/ Director, Revenue officers' Training Institute, Bhubaneswar / Principal, Secretariat Training Institute, Bhubaneswar/ Principal, Odisha Shorthand & Typewriting Institute, Bhubaneswar for information and necessary action.

Under Secretary to Government

Memo No. 10608 /F, dated 05, 04. 2023 Copy forwarded to all Officers / all Branches of Finance Department for information and necessary action.

Sprehan Under Secretary to Government

Memo No. 0609 /F, dated 05.04.2023 Copy forwarded to Sri Tapan Kumar Pattanaik, Sub-Nodal Officer(E-Gazette), FID, Finance Department for hoisting in the finance department website.

Email:tkpattanaik@gmail.com

Sprahan 5.4.2023 **Under Secí** Government

Name of the P.D. Administrator:

ANNUAL BALANCE CERTIFICATE OF PERSONAL LEDGER ACCOUNT FOR THE FINANCIAL YEAR- _ _ _ _ _

MONTH WISE DEPOSIT IN PERSONAL LEDGER ACCOUNT AND WITHDRAWAL PARTICULARS

Month	Deposits	If Disagree, proposed Amt.(Reference of	Withdrawals	Remarks
	(in rupees)	Challan No./Date/Amt)	(in INR)	
April-				
May-				
June-				
July-				Ĩ
August-				
September-				
October-				
November-				
December-				
January-				
February-				
March-				
GRAND			- MI	
TOTAL				

Annual Balance Certificate for the YEAR-____

Closing Balance for the YEAR	
Deposits during the YEAR	
Grand Total	
Withdrawals during the YEAR	
Closing Balance for the YEAR	

In Words-

Signature of the Treasury Officer Signature of the P.D. Admin

ANNEXURE-B

iFMS – Odisha

Online Reconciliation of Monthly Accounts and Submission of Annual Balance Certificate by P.D Administrator

User Manual



PL Administrator Annual Balance Capture



Process Flow

Getting Started

1.1 Login into iFMS – e-Deposits Module

The PL administrator has to open the internet browser (e.g., Google Chrome, Internet Explorer, Firefox etc.). The following URL in the address bar has to be entered. *https://www.odishatreasury.gov.in/edeposits*

	- Finance Department, Governmen					
I	Due to COVID-19 Crisis we 18003456739 till further om helpdesk suppor	isha NOTICE are shutting down our toll free number for. However we will continue to provide t through our official mail id	Finance Department Portal Budget Distribution Budget Distribution Debt Management	e-Services Citizen Servi Directorate of Treasuries - IOTMS Portal - Cyber Treasury - Treasury Monitoring - PL Deposits - Online Inspection	Now Electronic reminance through Still = Pay will be avoidable toom	1
	m (1) HD 1-8763535124 (2) H (4) HD 4-9090907299 (5) H (7) HD 7-76849;	com and through the below mentioned able numbers. D 2-8763353117 (3) HD 3-7064669192 D 5-7006622275 (6) HD 6-9433301266 19270 (8) HD 8-7978791584 caused is deeply regretted.	Controller of Accounts • Website • OFF Queries • Teacher's PF • Pension Preparation	Stakeholders RBI Interface Bank Interface AG Interface A/c Reconciliation	Apply for Revision of Pension using Adduar No	
	Le Call Log MIS & Dashboard Works Expenditure	e-Payment t DDO Interface Budget Distribution	Other e-Services e-Payment Reprint Challan Accounts Correction Know your Payment Status User application	Citizen Services Bil Query Challan Query Pension Payment Income Tax form 16 for pensioner Reports	Integrated Odsha tradaury Maragament System Pensioners' Corner Helpline Tollfree Number 1800 3456 759 (Al working days IsaM bit 3 50m)	İ,
		rd Operating Procedure for Treasuries in view		ement System	NPS Preside by AMOUT SLL CARTIPICATES DATA REAL (DIRECTORY CONTON	



1.2 ABC verification and submission

Menu Path: Pl Deposits \rightarrow Annual Balance Certificate \rightarrow ABC Capture

ABC Verification / Sub	mission				D Remarks History
ABC Submission request Accept	pted by Treasury, Modification not allow	ed.			×
A	ccounting month and year	January/2023	曲	Search	
January/2023	Current Balance	Prop	osed(in case o	of disagreement)	
Opening Balance	577220.56		577	7220.56	
Receipt	500			500	
Payment	0			0	
Closing Balance	577720.56		577	7720.56	
Refresh					



Step	Activities
1	The user has to provide the Accounting Month and Year and based on that the transaction
	summary gets fetched.
2	After putting the specific month/year, the below mentioned data will be fetched. (Shown in
	Figure 3)

ABC Verification / Sub	3C Verification / Submission DRemarks His				
Ad	ccounting month and year	October/2020			
October/2020	Current Balance	Proposed(in case of disagreement)			
Opening Balance	566989.56	0			
Receipt	0	0			
Payment	0	0			
Closing Balance	566989.56	0			
Agree Disagree Refr	esh				

Figure 3: Month and Year wise Pl transaction Summary

Step	Activities
1	The PL administrator has to choose an available option as Agree or Disagree. (Shown in
	Figure 3).
2	In case <i>Disagree</i> option is chosen, the following screen will appear. (Shown in Figure 4)

	lance details. Kindly enter the proposed changes !		
A	Accounting month and year Octobe	/2020	
October/2020	Current Balance	Proposed(in case of disagreement)	
Opening Balance	566989.56	566989.56	
Receipt	0	• •	
Payment	0	0	
Closing Balance	566989.56	0	



Step	Activities
1	The user will be prompted to enter the disagreed amount. Until and unless the proposed amount is entered the Save option will not be enabled.
2	Only the proposed amount in case of receipt can be changed, but the payment details can't be edited as the payment has already been made in favor of the beneficiary.
3	Once the disagreed amount is entered by the user, the save button will be enabled. (Shown in Figure 5)

ABC Verification / S	ubmission		Remarks History
You have disagreed to the	balance details. Kindly enter the proposed cl	changes !	×
	Accounting month and year	October/2020	
October/2020	Current Balance	Proposed(in case of disagreement)	
Opening Balance	566989.56	566989.56	
Receipt	0	1 🗸	
Payment	0	0	
Closing Balance	566989.56	566990.56	
save Refresh			

Figure 5: Proposed changes

Step	Activities
1	Upon entry of the disagreed value (one) the SAVE button gets enabled and the closing
	balance increases accordingly. (Shown in Figure 5)
2	The user can click on Save button to proceed further.(Shown in Figure 6)

ABC Verification / Subr	nission			Remarks History
Proposed changes are saved su	ccessfully!			×
Acc	counting month and year	October/2020		
October/2020	Current Balance	Proposed(in	n case of disagreement)	
Opening Balance	566989.56		566989.56	
Receipt	0		1	
Payment	0		0	
Closing Balance	566989.56		566990.56	
save Forward Refresh				

Figure 6: Confirmation of Saved proposed details

Step	Activities
1	Upon clicking on the SAVE button, the user will get a successful alert message (Shown
	in Figure 6). Once the entered figure is saved, the Save button will be disabled and the
	Forward button will be enabled.
2	The user can click on forward button to proceed further. (Shown in Figure 7)

ABC Verification / Submission		"BRemarks Histo
Proposed changes are saved successfully!		×
Accounting month and year	October/2020	m
October/2020 Current Balance	×	case of disagreement)
Opening Balance 566989.	Remarks*	566989.56
Receipt		1
Payment	10	0
Closing Balance 566989.		566990.56
	Forward Close	
save Forward Refresh		

Figure 7: Remarks entry window



ABC Verification / S	Submission			Remarks History
Forwarded successfully!				×
	Accounting month and year	October/2020	t	
October/2020	Current Balance	Proposed	d(in case of disagreement)	
Opening Balance	566989.56		566989.56	
Receipt	0		1	
Payment	0		0	
Closing Balance	566989.56		566990.56	
Refresh				

Figure 8: disagreed request forwarded to treasury

Step	Activities
1	The user will get a successful alert as "Forwarded successfully" (Shown in Figure 8).
2	The status of the request can be checked by clicking on right corner Remark History link.
3	After clicking on the link, the user will get the following details (Shown in Figure 9).

User	Status	Remarks	Date
Bashistha Behura	Disagreed and forwarded to Treasury	ok	2023-02-23 13:07:06.0
Bashistha Behura	Saved	NA	2023-02-23 12:23:43.0

Figure 9: Remarks history

In case the user chooses the response as Agree. (Shown in Figure 10).

4	Accounting month and year	February/2023	
February/2023	Current Balance	Proposed(in case of disagreement)	
Opening Balance	577720.56	0	
Receipt	0	0	
Payment	0	0	
Closing Balance	577720.56	0	



Step	Activities
1	Once the user clicks on Agree button, the following pop-up will come (Shown in Figure
	11)

1		×
	Do you agree and proceed with the current Balance details?	
nt	Cancel	proceed

Figure 11: Confirmation dialog

Step	Activities
1	Once the user reconfirms and clicks on Proceed , the user will get the alert that "You have
	agreed to the balance details. Please click on Forward to submit the same to Treasury'
	(Shown in Figure 12)

C Verification	/ Submission	"DRemark	cs Histo
Warning! You have ag	reed to the balance details. Please click on Forwa	rd to submit the same to treasury !	×
	Accounting month and year	February/2023	
February/2023	Current Balance	Proposed(in case of disagreement)	
Opening Balance	577720.56	0	
Receipt	0	0	
Payment	0	0	
Closing Balance	577720.56	0	

Figure 12: Post agree screen

Step	Activities
1	The user can click the Forward button (Shown in Figure 12)
2	pop-up will come to provide remarks which is mandatory. (Shown in Figure 13)



Figure 13: Remarks entry

Step	Activities
1	In the present scenario the remark has been entered as OK. (As Shown below)

		×
Remarks *		
ok		
	Forward	Close

Step	Activities
2	After providing the remarks the user can click on forward button for submission to
	Treasury. (Shown in Figure 14)

ABC Verification / S	ubmission			Remarks History
Forwarded successfully!				×
	Accounting month and year	February/2023	t	
February/2023	Current Balance	Prop	osed(in case of disagreement)	
Opening Balance	577720.56		0	
Receipt	0		0	
Payment	0		0	
Closing Balance	577720.56		0	
Refresh				

Figure 14: Agreed details forwarded successfully

Step	Activities
1	Once, the request is submitted, the user gets a successful alert message (Shown in Figure
	14).
2	The user can check the remarks history by clicking on the right corner link (Remark
	history).

User	Status	Remarks	Date
ashistha Behura	Agree and Forwarded to Treasury	ok	2023-03-03 11:26:31.0
ashistha Behura	Saved	NA	2023-03-03 11:12:59.



1.2.1 Task list to monitor raised agreed/ disagree requests

Menu path: Pl Deposits \rightarrow Annual Balance Certificate \rightarrow Task List

Step	Activities
1	ABC requests can be viewed from the Task List Menu (Shown in Figure 16).

		Finan	cial year* 2022-2023 🗸	
Show 25 🗢 entrie	5			Search:
Request Id	î⊨ Month	ti Year	11 Status	11 View Details 1
2022588	April	2022	Disagreed and overruled by Treasury	Ø
2022702	May	2022	Accepted by Treasury	Ø
2022801	June	2022	Disagreed and forwarded to Treasury	Ø
2022786	July	2022	Saved	Ø
2022785	August	2022	Accepted by Treasury	Ø
2022784	September	2022	Agree and Forwarded to Treasury	Ø
2022783	October	2022	Agree and Forwarded to Treasury	Ø
2022782	November	2022	Agree and Forwarded to Treasury	Ø
2022741	December	2022	Accepted by Treasury	Ø
2022761	January	2023	Accepted by Treasury	Ø
2022881	February	2023	Agree and Forwarded to Treasury	Ø

Figure 16: in process/submitted ABC requests

Step	Activities
1	The user can check the status of ABC requests (Shown in Figure 17)

C Verification / S	Submission		' ' Remarks Hist
ccepted by Treasury			×
	Accounting month and year	January/2023	
January/2023	Current Balance	Proposed(in case of disage	reement)
Opening Balance	577220.56	577220.56	
Receipt	500	500	
Payment	0	0	
Closing Balance	577720.56	577720.56	

Figure 17: Current Status of the request

1.2.2 Treasury Interface -Treasury Task list(view/action):

Treasury can fetch the request submitted by all the PL administrators and take necessary action at their end. (Shown in Figure 18)

Menu path: PL Deposits \rightarrow Annual Balance Certificate \rightarrow Task List

		2022-2023 ~	PL Operator Id	ALL		✓ Status	ALL	
5how 10	entries					Searc		
Request Id 2022801	Operator Id	Nar Headmaster Capital High S	ne ichool Unit-3 ,Bhubaneswar	Month June	Year 2022	Status Disagreed and forwarded to Treasury	View Details	Select
2022784	1		ichool Unit-3 ,Bhubaneswar		2022	Agree and Forwarded to Treasury	S	
	1		chool Unit-3 ,Bhubaneswar		2022	Agree and Forwarded to Treasury	S	
2022783		Headmaster Capital High S	about their 2. Dischargements	November	2022	Agree and Forwarded to Treasury	S	
2022783 2022782	1	Headmaster Capital High 3	chool Unit-5 ,Bhubaneswar					
	1		ichool Unit-3 ,Bhubaneswar	February	2023	Agree and Forwarded to Treasury	S	

Figure 18: List of tasks received from all PL Administrators

Step	Activities			
1	Treasury can view the month wise ABC verification request details which have been forwarded			
	by the PL administrators.			
2	Financial year wise, P/l Operator wise verification status can be searched in the task list			
	(Shown in Figure 18)			
3	The treasury can approve the requests in two ways			
	I. By Clicking on view details link.			
	II. By Using checkbox to select all.			
4	If the treasury user chooses the first option (View details of any request)			

	Accounting month and year	February/2023
bruary/2023	Current Balance	Proposed(in case of disagreement)
pening Balance	577720.56	0
eceipt	0	0
iyment	0	0
osing Balance	577720.56	0

Figure 19: ABC request details forwarded by PL Administrator

Step	Activities
1	The treasury will get the option as Approve or Back .
2	Once the user clicks on the approve button, another reminder for approval will be popped-
	up. (Shown in Figure 20).

		×
Balance details have been verified and agreed Approve to approve the same.	by PL Administra	tor. Click on
	Approve	Cancel

Figure 20: confirmation dialog

Step	Activities
1	At this stage, treasury can Approve or Cancel the transaction and return to the previous
	page.
2	Incase the Approve button is clicked, the user will get the following screen. (Shown in
	Figure 21).

ABC Request (2022881) app	proved successfully!		>
	Accounting month and year	February/2023	
February/2023	Current Balance	Proposed(in case of disagreement)	
Opening Balance	577720.56	0	
Receipt	0	0	
Payment	0	0	
Closing Balance	577720.56	0	
③ Remarks History			



Step	Activities
1	The Treasury user will get the alert once, the ABC Request has been approved
	successfully. (Shown in Figure 21)

1.2.3 Annual Balance Certificate generation at Treasury

Treasury can generate the ABC certificate by going to the following path.

Menu path: Pl Deposits \rightarrow Annual Balance Certificate \rightarrow Generate ABC

		Financial year*	2022-2023	~
ihow 25 🗢 entries				Search:
Request Id	Month	Year	Verified	Status
2022588	April	2022	Yes 🗸	Disagreed and overruled by Treasury
2022702	May	2022	Yes 🗸	Accepted by Treasury
2022801	June	2022	No 🗙	Disagreed and forwarded to Treasury
2022786	July	2022	No 🗙	Saved
2022785	August	2022	Yes 🗸	Accepted by Treasury
2022784	September	2022	No 🗙	Agree and Forwarded to Treasury
2022783	October	2022	No 🗙	Agree and Forwarded to Treasury
2022782	November	2022	No 🗙	Agree and Forwarded to Treasury
2022741	December	2022	Yes 🗸	Accepted by Treasury
2022761	January	2023	Yes 🗸	Accepted by Treasury
2022881	February	2023	Yes 🗸	Accepted by Treasury
howing 1 to 11 of 11 entries				<< < 1 > 2

Figure 22: ABC generation screen

Step	Activities
1	The treasury can generate ABC for a selected Pl administrator
2	For a financial year, if the Verified column status is Yes for all the months, then only the ABC can be generated by the PL administrator otherwise ABC can't be generated. (Shown in Figure 22)
3	If requests of all12 months of last financial year are approved by treasury, then only ABC can be generated. (Shown in Figure 23how to generate ABC)

	Financial year*		2021-2022 ~		
how 25 🜩 entries				Search:	
Request Id	Month	Year	Verified	Status	
2022505	April	2021	Yes 🗸	Accepted by Treasury	
2022506	May	2021	Yes 🗸	Accepted by Treasury	
2022507	June	2021	Yes 🗸	Accepted by Treasury	
2022508	July	2021	Yes 🗸	Accepted by Treasury	
2022509	August	2021	Yes 🗸	Accepted by Treasury	
2022510	September	2021	Yes 🗸	Accepted by Treasury	
2022511	October	2021	Yes 🗸	Accepted by Treasury	
2022512	November	2021	Yes 🗸	Accepted by Treasury	
2022513	December	2021	Yes 🗸	Accepted by Treasury	
2022514	January	2022	Yes 🗸	Accepted by Treasury	
2022515	February	2022	Yes 🗸	Accepted by Treasury	
2022516	March	2022	Yes 🗸	Accepted by Treasury	
howing 1 to 12 of 12 entries				<< 1 > ×	

Figure 23: Generate ABC screen with "Generate ABC" button enabled

Step	Activities
1	Now ABC can be generated.
2	Once ABC is generated, it becomes available at treasury, Pl deposits and AG login.

Financial Year 2022-2023		District/Special Treasury GJM - 1101	1101 - Ganjam District 🗸 S	
PL Operator Id	1001 - 1001 - 5	Head Maste		
		Search Refresh		
Show 25 entries				
ABC Request Id 👘	Operator Id	Name	Month	
2022419	5	Head Master MR Boys High School Paralakhemundi	April	
2022121	5	Head Master MR Boys High School Paralakhemundi	May	
2022418	5	Head Master MR Boys High School Paralakhemundi	June	
20225438	5	Head Master MR Boys High School Paralakhemundi	July	
20225450	5	Head Master MR Boys High School Paralakhemundi	August	
20225439	5			
	5	Head Master MR Boys High School Paralakhemundi	September	
20225439		Head Master MR Boys High School Paralakhemundi Head Master MR Boys High School Paralakhemundi	September October	
20225439 20225440	5			
20225439 20225440 20225441	5	Head Master MR Boys High School Paralakhemundi	October	

1.2.4 Annual Balance Certificate at AG Interface

AG can download the ABC certificate from the below mentioned path.

Menu path: AG Interface \rightarrow PL Annual Balance Certificate \rightarrow ABC Capture

Step	Activities
1	AG user can view and download all approved ABC reports from below mentioned screen
	(Shown in Figure 24)
2	To filter records, AG can use search criteria financial year, District /Special treasury, treasury
	and Pl administrators' designation.
3	By clicking on View ABC button, ABC report for the selected Pl Administrator will be
	generated in PDF format.

	2021-2022	✓ District/Special Treasury BLS - 0201 - Balasore District	✓ Sub Treasury		0201 - 0201 - Balasore Distric 🗸
PL Operator Id	0201 - 0201 - 1 - Executive OI V				
		Search View ABC Refresh			
5how 10 entries					Search:
ABC Request Id 1	Operator Id	Name	Month	Year	Status
2022961	1	Executive Officer Balasore Municipality Balasore	April	2021	Accepted by Treasury
2022962	1	Executive Officer Balasore Municipality Balasore	May	2021	Accepted by Treasury
2022963	1	Executive Officer Balasore Municipality Balasore	June	2021	Accepted by Treasury
	1	Executive Officer Balasore Municipality Balasore Executive Officer Balasore Municipality Balasore	June July	2021 2021	Accepted by Treasury Accepted by Treasury
2022963					
2022963 2022964	1	Executive Officer Balasore Municipality Balasore	July	2021	Accepted by Treasury
2022963 2022964 2022965	1	Executive Officer Balasore Municipality Balasore Executive Officer Balasore Municipality Balasore	July August	2021 2021	Accepted by Treasury Accepted by Treasury
2022963 2022964 2022965 2022966	1 1 1	Executive Officer Balasore Municipality Balasore Executive Officer Balasore Municipality Balasore Executive Officer Balasore Municipality Balasore	July August September	2021 2021 2021	Accepted by Treasury Accepted by Treasury Accepted by Treasury
2022963 2022964 2022965 2022966 2022967	1 1 1 1	Executive Officer Balasore Municipality Balasore Executive Officer Balasore Municipality Balasore Executive Officer Balasore Municipality Balasore Executive Officer Balasore Municipality Balasore	July August September October	2021 2021 2021 2021 2021	Accepted by Treasury Accepted by Treasury Accepted by Treasury Accepted by Treasury

Figure 24: AG Interface to view/download ABC

ANNUAL BALANCE CERTIFICATE OF PERSONAL LEDGER ACCOUNT FOR THE FINANCIAL YEAR - 2021-22 MONTH WISE DEPOSIT IN PERSONAL LEDGER ACCOUNT AND WITHDRAWAL PARTICULARS

Month, Year	Deposits to 40 LINIMINATION (in rupees)	Withdrawals (in rupees)	Remarks
July, 2021	to of T	25888325	Accepted by Treasury
August, 2021	14027000	16941366	Accepted by Treasury
Septmber, 2021		26937742	Accepted by Treasury
March, 2022	145197174	31423752	Accepted by Treasury
January, 2022		29368309	Accepted by Treasury
February, 2022	Directorage of Treasuries and Inspect	21271981	Accepted by Treasury
April, 2021	0	14174805	Accepted by Treasury
May, 2021	1000000	15554023	Accepted by Treasury
June, 2021	27058000	19241153	Accepted by Treasury
October, 2021	0	23658307	Accepted by Treasury
November, 2021	0	28920817	Accepted by Treasury
December, 2021	60682049	76119258	Accepted by Treasury



Figure 25: ABC Report