

No. MFCGA/ITD/NTRP/02/2018-19/330-32/  
Ministry of Finance, Department of Expenditure  
Office of the Controller General of Accounts  
Mahalekha Niyantarak Bhawan, New Delhi

Dated:- 8<sup>th</sup> May, 2018

**Office Memorandum**

**Subject: Receiving of Non-tax Receipt via electronic mode in PAOs bank account through NTRP – Accounting and Reconciliation thereof.**

Reference is invited to office of CGA's OM letter No. MF-CGA/NTRP/01/2017-18/1224 dated 12<sup>th</sup> Sept., 2017 regarding on-boarding of all PAO's on Non-Tax Receipts Portal for receiving Non-tax Receipts through electronic mode.

2. It has been observed that the PAOs on-boarded on NTRP are not reconciling the challan wise details with the respective DDOs due to which there occurs the issue of reconciliation and accounting. However, the collection of Government Receipts have been digitized consequent upon the implementation of NTRP but the procedure for accounting and reconciliation has not been changed and it is still the Pr. Accounts Office and their Pay & Accounts Offices prerogative. In this regard please refer para 5.2.2 - "Compilation of Receipts" of Civil Accounts Manual (CAM) which clearly envisages that:-

"The receipts under the relevant major, minor and sub/detailed heads of accounts should be compiled in Compilation Sheet(s) by using separate sheet or portion for booking credit against each bank account. At the end of each month, it should be checked that the grand total of the credits in the compilation sheet tallies with the grand total of the amount of all the receipt scrolls posted in the register in Form CAM 17".

Further, as per Para 5.3.1 (c)(ii) – "Transfer Entries" of CAM –

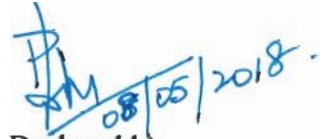
"Adjustment by Pr. A.O. to transfer/clear the amount from the minor head Public/Private Sector Bank Suspense below the major head '8658- Suspense Accounts' to major/minor heads '8675-Deposits with Reserve Bank-Central (civil)' etc". (Different heads for Deptt. of Telecom)

3. The above accounting procedure was being followed for manual receipt challans deposited in the PAO's account and the scrolls being received thereafter from the accredited bank. The same accounting procedure will be followed for online challans (i.e. receipts received through Credit Card/Debit Card/Net Banking) and electronic scrolls received from the accredited bank of the Ministry and consumed automatically at PFMS Server. In this regard, various reports are available in PFMS under the menu "Bharatkosh Reports" where a PAO can monitor the challan-wise detail of the receipts. The reports are as under:

- (a) NTRP Purpose Transaction Summary Report.
- (b) NTRP Reconciliation Report.
- (c) NTRP Challan Summary Report.
- (d) NTRP Know Your Transaction Report.
- (e) NTRP Receipt Scroll Report (Online/Offline)

4. For challans received through offline mode i.e. NEFT/RTGS, the receipt amount is being remitted directly into the RBI Account of PAO under MH – 8675 – Reserve Bank Deposit.

This issues with the approval of Competent Authority.



(P.K. Deshmukh)

Asstt. Accounts Officer (ITD-NTRP)

To

1. All Pr. CCAs/CCAs/CAs
2. The Sr. Accounts Officer, ITD for uploading on CGA's website.