

From

Additional Chief Secretary to Govt. of Haryana,  
Finance Department, Haryana Chandigarh.

To

1. All Head of Departments in Haryana
2. All Head of Boards/Corporation/Autonomous Bodies
3. All the Commissioners Ambala, Hisar, Gurugram, Karnal, Faridabad & Rohtak Division.
4. All Deputy Commissioners and Sub Division Officer (Civil) in Haryana State.

Memo No. 28/21/2012-5B&C

Dated, Chandigarh, the 18<sup>th</sup> August, 2020.

**Subject: - Regarding opening and operation of Personal Ledger Account through Cheques.**

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Kind attention is invited towards Finance Department letter no. 28/21/2012-5B&C dated 04.04.2016 vide which it was requested to open Personal Ledger Accounts (PLAs) in lieu of saving/current bank accounts.

In order to streamline and simplify the process of payments, under PLA Account, the State Government has decided to introduce cheque system. The detail procedure for which is as under:-

- A.1 As per provisions in Rule 4.132 of Subsidiary Treasury Rule (STR) issued under the Punjab Treasury Rules (as applicable to Haryana) State Government Department will designate Administrator for opening PDA/PLA account and making payments from it. The Department can designate Drawing and Disbursing Officer (DDO) or any Class-II officer as Administrator. In case of Boards/Corporations/Autonomous bodies of the State, Officers equivalent to Class-II officer may be designated as Administrator.
- A.2 The Administrator will send duly verified specimen signature and authority letter issued by Competent Authority to concerned Treasury Bank (Agency Bank) and Treasury Officer. Necessary documentation as per Treasury Bank will be done by the Administrator.
- A.3 Treasury Bank will assign a Cash Assignment Account (CAA) to each PLA Administrator.
- A.4 Letter of Credit (LOC) with weekly or fortnightly limits on drawls from Cash Assignment Account will be issued by concerned Treasury Officers to the concerned Treasury Bank on the periodic advice of Finance Department. The Treasury Bank will enter the amount of LOC to the Cash Assignment Account of the concerned Administrator. The Treasury Bank will also see that the payments are within the LOC issued by the Treasury Officer. If amount over and above these limits are needed, then the Administrative Department will approach the Finance Department.
- A.5 Cheque books will be supplied by the concerned Treasury Officer to the PLA Administrator after opening of Cash Assignment Account by the Agency Bank in favour of Administrator of the PLA account.
- A.6 Treasury Bank will be responsible for ensuring payment of cheque by authorized signatories.
- A.7 The cheque will be received post payment by the Treasury Officer from Treasury bank and used for deducting the balance from the particular PLA account and preparing Plus Minus Memo online.
- A.8 Paid cheques with scrolls will be sent to office of Principal Accountant General (A&E), Haryana. Physical Cheques will no longer be required when Paper to Folio (P2F) will be discontinued as per RBI guidelines.
- A.9 As per rule 12.19 of PFR Vol-1 Pass Book will have to be maintained by the Administrator as per Punjab Financial Rule (PFR) Form 25. It will be the duty of

P.T.O.

the Administrator of the PLA account to see that the transactions/balances in the passbook are verified by the Treasury Officer at least once in a month. The concerned Treasury Officer will be responsible for verifying the entries at the end of each month in the passbook as per balances exist in the Treasury of PLA Account.

- A.10** The detail procedure of opening and maintenance of these PLA accounts are enclosed herewith at **Annexure 'A'** for ready reference.
- A.11** Format for account opening by the Administrator is enclosed as **Annexure A-1**.
- A.12** Format for issue of Letter of Credit (LOC) are enclosed as **Annexure A-2**.
- A.13** Format for allotment of Cash Assignment Account is enclosed as **Annexure A-3**.

These instructions can be downloaded from the Finance Department website [www.finhry.gov.in](http://www.finhry.gov.in) as well as website of Treasuries & Accounts Department i.e. [www.hrtreasuries.gov.in](http://www.hrtreasuries.gov.in).

*ASingh*  
Under Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. of Haryana,  
Finance Department *e*

A copy is forwarded to all the Additional Chief Secretaries/Principal Secretaries to Government Haryana for information and necessary action.

*ASingh*  
Under Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. of Haryana,  
Finance Department *e*

To

All the Additional Chief Secretaries/  
Principal Secretaries to Government Haryana.

U.O. No. 28/21/2012-5B&C

Dated, Chandigarh, the 18<sup>th</sup> August, 2020.

Endst No. 28/21/2012-5B&C

Dated, Chandigarh, the 18<sup>th</sup> August, 2020

A copy is forwarded to State Informatics Officer (SIO) Haryana for information & necessary action and enabling the system accordingly.

*ASingh*  
Under Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. of Haryana,  
Finance Department *e*

Endst No. 28/21/2012-5B&C

Dated, Chandigarh, the 18<sup>th</sup> August, 2020

A copy is forwarded to all the Treasury Officer/Assistant Treasury Officers for information and necessary action.

*ASingh*  
Under Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. of Haryana,  
Finance Department *e*

Endst No. 28/21/2012-5B&C

Dated, Chandigarh, the 18<sup>th</sup> August, 2020

A copy is forwarded to the Principal Accountant General (A&E/Audit) Haryana Chandigarh with respect to your letter No- TM (T)/PLA/2020-21/16 dated 21.05.2020 for information and necessary action.

*ASingh*  
Under Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. of Haryana,  
Finance Department *e*

Endst No. 28/21/2012-5B&C

Dated, Chandigarh, the 18<sup>th</sup> August, 2020

A copy is forwarded to the Assistant General Manager, Local Head Office, Government Business Unit, State Bank of India, Sector-17, Chandigarh for information and necessary action.

*ASingh*  
Under Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. of Haryana,  
Finance Department *e*

**1. Introduction:-**

These are Special Banking Accounts kept in treasuries and operated in treasuries. These accounts are operated under Consolidated funds of State and under Non Consolidated fund of State.

**2. Procedure of opening of PLA Account:-**

In connection with the opening of Personal Ledger Account for departmental purpose at a Treasury the following information should invariably be furnished to the Finance Department with the proposal for communication to the Accountant General, Haryana:-

- i. Nature of transactions intended to be covered by the Personal Ledger Account.
- ii. The manner in which the funds will be provided for initially in the Personal Ledger Account and in the case of Personal Ledger Account to be opened with Govt money, the major, minor and detailed heads of accounts to which the expenditure will be debited;
- iii. The head of account to which the transactions of the Personal Ledger Account will be booked;
- iv. The financial limit on the individual Personal Ledger Account; and
- v. The arrangements for the local audit of transactions of the Personal Ledger Account.
- vi. Information in respect of item (iii) will be supplied by the Finance Department when referring the proposal to the Accountant General Haryana and information on above mentioned points i, ii, iv and v will be supplied by respective department.

The Finance Department shall scrutinize the proposal for the opening of a Personal Ledger Account thoroughly before referring the case to the Accountant General, with a view to ensuring that the number of such accounts is not unnecessarily multiplied and shall further see that those cases, where, the money can conveniently be either credited to the final heads of accounts or accounted for under the provisions of Article 43 of Audit Code, are not referred to the Accountant General.

**3. Operations/Maintenance of Personal Ledger Accounts:-**

The concerned department prepares the bills in the respective Major Head of the department and present the bill in treasury with challan of Book transfer under PLA Major Head i.e 8443-00-106-51-51-00. The treasury books these amounts in concerned PLA accounts through the system and these amounts starts visible in concerned PLA accounts. The department as and when there is requirement of funds to be disbursed, prepares the bills under Major Head 8443-00-106-51-51-00 and get passed from treasury and make payments to the concerned through RTGS/NEFT and the system automatically deduct and show balance amount.

If the account operated under non consolidated fund of the State then concerned department can deposit funds through E-Gras under Major Head 8443-00-106-51-51-00 and procedure of making payments is same as mentioned above.

**4. Currency of Personal Ledger Accounts:-**

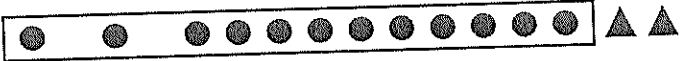
- (i) **Opened under consolidated fund:-** These accounts are in operation for full financial year i.e from 1<sup>st</sup> April to 31<sup>st</sup> March of next year.
- (ii) **Opened under Non Consolidated Funds:-** The currency of these accounts are for full three years i.e three financial years.

**5. Closing of Personal Ledger Accounts:-**

- (i) **Opened under consolidated fund:** These accounts have to be closed on the last working day of financial year i.e 31<sup>st</sup> March. The department prepares the bills under Major Head 8443-00-106-51-51-00 with Receipt challan through book transfer under Receipt Head of the concerned department. Next year the department follows the same procedure of depositing these funds by preparing bills as mentioned above. These accounts if remain inoperative for three years have to be closed.
- (ii) **Opened under Non Consolidated Funds:** Under these accounts there is no need to transfer the funds under the receipt head of concerned department on the last working day of financial year i.e. 31<sup>st</sup> March. However if these accounts remains inoperative for three years then it has to be closed and procedure for closing of these accounts are same as mentioned above.

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**3.2 CORRESPONDENCE / LOCAL ADDRESS DETAILS \***

SAME AS CURRENT / PERMANENT ADDRESS DETAILS (IN CASE OF MULTIPLE CORRESPONDENCE / LOCAL ADDRESSES, PLEASE FILL 'ANNEXURE III')  
ADDRESS TYPE\*:  RESIDENTIAL / BUSINESS  RESIDENTIAL  BUSINESS  REGISTERED OFFICE  UNSPECIFIED  
PROOF OF ADDRESS\*:  CERTIFICATE OF INCORPORATION / FORMATION  REGISTRATION CERTIFICATE

LINE 1\*:   
LINE 2:   
LINE 3:  CITY / TOWN / VILLAGE\*:   
DISTRICT\*:  PIN / POST CODE\*:   
STATE/UT NAME CODE\*:  ISO 3166 COUNTRY CODE\*:

**3.3 ADDRESS IN THE JURISDICTION WHERE ENTITY IS RESIDENT OUTSIDE INDIA FOR TAX PURPOSES\***

SAME AS CURRENT / PERMANENT / OVERSEAS ADDRESS DETAILS  SAME AS CORRESPONDENCE / LOCAL ADDRESS DETAILS  
ADDRESS TYPE\*:  RESIDENTIAL / BUSINESS  RESIDENTIAL  BUSINESS  REGISTERED OFFICE  UNSPECIFIED  
PROOF OF ADDRESS (FOR ENTITIES REGISTERED OUTSIDE INDIA)\*:  REGISTRATION CERTIFICATE OR EQUIVALENT  CERTIFICATE OF INCORPORATION / FORMATION

LINE 1\*:   
LINE 2:   
LINE 3:  CITY / TOWN / VILLAGE\*:   
STATE\*:  ZIP / POST CODE\*:  COUNTRY CODE\*:  (ISO 3166)

**4. CONTACT DETAILS (All communications will be sent on provided Mobile no./ Email- ID) (Please refer Instruction 'F' at the end)**

TEL. (OFF):  TEL. (RES):   
FAX:   
MOBILE 1:  MOBILE 2:   
EMAIL ID 1:   
EMAIL ID 2:

**5. DETAILS OF RELATED PERSON/ BENEFICIAL OWNER\***  
(An 'Annexure II' to be filled for each related person please refer point 'G' in General Instructions)

NUMBER OF RELATED PERSONS\*:  (A RELATED PERSON CAN BE DIRECTOR, PROMOTER, KARTA, TRUSTEE, PARTNER, AUTHORISED SIGNATORY, BENEFICIARY, BENEFICIAL OWNER, COURT APPOINTED OFFICIAL)  
NUMBER OF BENEFICIAL OWNERS\*:  (THOUGH A BENEFICIAL OWNER IS A RELATED PERSON, THE NUMBER OF BENEFICIAL OWNER SHOULD BE DETERMINED SEPARATELY. OUT OF NUMBER OF RELATED PERSON, BENEFICIAL OWNER IS A PART / SUBSET OF RELATED PERSON) (FOR DEFINITION SEE PAGE NO. 17)

**6. COUNTRY OF RESIDENCE AS PER TAX LAWS \***

TAX RESIDENT OF INDIA ONLY AND NOT OF ANY OTHER COUNTRY OUTSIDE INDIA YES  NO   
(IF TICKED "YES" THEN THERE IS NO NEED TO FILL IN THE BOX BELOW)

FATCA & CRS BOX

TAX RESIDENT OF US: YES  NO  (IF 'YES', PLEASE PROVIDE US TIN) US TIN:   
IF TAX RESIDENT OF US, WHETHER THE PERSON IS  
A US PERSON YES  NO  (A TAX RESIDENT OF US IS US PERSON, SEE INSTRUCTION 'J')  
A SPECIFIED US PERSON (SEE INSTRUCTIONS 'K') YES  NO  (IF SPECIFIED US PERSON IS YES, THEN THE ENTITY IS US REPORTABLE)  
TAX RESIDENT OUTSIDE INDIA OTHER THAN US: YES  NO   
IF 'YES', PLEASE PROVIDE COUNTRY CODE  & TIN / FUNCTIONAL EQUIVALENT:

IF TAX RESIDENT OUTSIDE INDIA OTHER THAN US IS "YES", WHETHER ENTITY FALLS IN ANY OF THE FOLLOWING CATEGORY (TICK FROM THE FOLLOWING CATEGORY AS APPLICABLE - IF NONE OF THE FOLLOWING CATEGORY IS MARKED "YES" THEN THE ACCOUNT IS AN "OTHER REPORTABLE ACCOUNT")

- I. ANY CORPORATION THE STOCK OF WHICH IS REGULARLY TRADED ON ONE OR MORE ESTABLISHED SECURITIES MARKET YES  NO
- II. ANY CORPORATION THAT IS A RELATED ENTITY OF A CORPORATION DESCRIBED IN (I) ABOVE YES  NO
- III. A GOVERNMENTAL ENTITY YES  NO
- IV. AN INTERNATIONAL ORGANIZATION YES  NO
- V. A CENTRAL BANK YES  NO
- VI. A FINANCIAL INSTITUTION YES  NO
- NO RESIDENCE FOR TAX PURPOSE YES  NO

IF ANY OF THE ITEM (I) TO (VI) IS TICKED 'YES' THE ACCOUNT IS NOT AN "OTHER REPORTABLE ACCOUNT"

IF ENTITY IS NEITHER A TAX RESIDENT OF INDIA OR US NOR A TAX RESIDENT OUTSIDE INDIA OTHER THAN US, THEN THE FIELD NO RESIDENCE FOR TAX PURPOSE WILL BE 'YES'

IF 'YES' PLEASE PROVIDE, COUNTRY CODE WHERE THE PRINCIPAL OFFICE OF THE ENTITY LOCATED



(On Letter Head)

To

The Branch Manager,

State Bank of India,

\_\_\_\_\_Branch.

Dear Sir,

**Sub: Issuance of Limit in the account No. \_\_\_\_\_ of \_\_\_\_\_ (Name of department)**

We advise that a Cash Assignment Account No. \_\_\_\_\_ is maintained with your Branch in the name of the Department \_\_\_\_\_. We advise that the limit of the account may be set as Rs. \_\_\_\_\_ upto date \_\_\_\_\_.

The Bank is hereby authorized to make payment of the cheques within the limit as assigned upto the due date. The signatures of the Administrator of the Cash Assignment Account pertaining to the Department \_\_\_\_\_ are attested below:

\_\_\_\_\_  
Signature Attested

Treasury Officer

Yours faithfully,

Treasury Officer

Proposal for opening of a Drawals/Cash assignment under the control of ----- (Name of Ministry/Govt. Deptt.)

Name of the Unit which will operate the account	1	Approximate amount of transactions (expenditure and receipts) per year	2	Name with full address of the Public Bank Branch which Account Drawing is proposed to be opened	3	Whether the Bank has been obtained and copy enclosed	4	Details of existing arrangement	5	Justification for proposed arrangement	6	Details of concerned Pay & Accounts Officer (CDDO/NCDDO, if any, also) i.e. Code PAO (allotted by CGA office), etc.	7	Name of the Focal Point (existing/proposed) through which the transactions of proposed Govt. account to be settled with RBI.	8	Remarks	9

Head of Local Accounting Unit,  
(Signature with rubber stamp/seal)

Controller of Accounts of ----- (Concerned Ministry/Deptt.)  
(Signature with rubber stamp/seal)