



**DIRECTORATE OF ACCOUNTS & TREASURIES  
FINANCE DEPARTMENT, JAMMU**

Tele/Fax:- 0191-2598752, 2598753  
Email jdatjmu@gmail.com

**CIRCULAR**

**Subject : Issues related to Inter State Suspense Accounts.**

It is as such impressed upon all the District Treasury Officer/City Treasury Officers/Treasury officers of Jammu province that Accountant General Party has apprised that the vouchers being furnished by Treasuries are not being categories as per format (attached) prescribed by **Central Pension Accounting Office-New Delhi**. As per requirement the vouchers are to be classified as: **AIS-Superannuation/Family/Freedom fighter pension with other details / Non-AIS-Superannuation/family/freedom fighter pension** with other complete details. The following Mechanism may be observed:

- (i) Payments are made to the defence pensions on account of pension as per provision under rules by treasuries.
- (ii) The said amount is debited in Suspense Head 8658-102.
- (iii) When the reimbursement claim is received via cash settlement (Cheques/drafts), the amount is to be accounted for as (-) Minus debit.
- (iv) Similarly, the credits received in the treasuries are to be accounted for as minus Credit on issuance of Demand Drafts.
- (v) Despite instructions issued, the practice of booking the amount as Credit instead of Minus debit and vice versa is not being discontinued.

Furthermore, that complete classification **viz Major Head-8658 Minor Head-(101-102)-Subhead(Ministry) detailed Head-Agency Code must be recorded on the vouchers/challans** so that preferring of claims for re-imburement to the agency concerned is not delayed.

**The directions so issued shall be adhered in letter and spirit.**

No: DATJ/Circular/2021-22/248-307

Dated:- 08-04-2021.

  
Director

Accounts & Treasuries  
Jammu.

**Copy to the:-**

- 1/ The Director General Accounts & Treasuries, Finance Department (J&K Jammu).
- 2/ All District/City/Muffasil Treasuries for strict compliance.
- 3/ Office Circular file.