

# હિસાબ અને તિજોરી નિયામકની કચેરી

ગુજરાત રાજ્ય

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૨૩૨૫૪૩૭૭(અં)  
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નંબર:-હિતિનિ/ટીસી/ફા.૧૨૪/૬૦૦૧(૧૩૬)/૧૦૩૯૪-૪૪૨

તા.૨૬/૧૨/૨૦૧૪

વિષય : રાજ્ય સરકારના નાણાકીય વહીવટમાં CTS-2010 સ્ટાન્ડર્ડ ફોર્મ્સ ચેકનો  
તા.૧/૧/૨૦૧૫ થી અમલ કરવા બાબત

સંદર્ભ : (૧) એકાઉન્ટન્ટ જનરલશ્રી (એ એન્ડ ઈ)રાજકોટના પત્ર ક્રમાંક:જા.નં.૨૯૯,  
તા.૧૯/૭/૨૦૧૨

(૨) રીઝર્વ બેંક ઓફ ઈન્ડિયાના પત્ર ક્રમાંક: ડીજીબીએ/જીએડી/નં.એચ-૬૦૦૭/  
૪૨.૦૧.૦૩૫/૨૦૧૧-૧૨, તા.૧૩/૩/૨૦૧૨

(૩) નાણા વિભાગના પત્ર ક્રમાંક: તજર/૧૦૨૦૧૨/૬૮૨/ઝ, તા.૨૫/૧૧/૨૦૧૪

(૪) અત્રેના તા.૫/૧૧/૨૦૧૪ ના પરિપત્ર નં.હિતિનિ/ટીસી/ફા.૧૨૪/૬૦૦૧ (૧૩૬)/  
૬૪૯૯-૬૫૩૬, પરિપત્ર ક્રમાંક:૧૬/૨૦૧૪

પરિપત્ર ક્રમાંક : ૧૬/૨૦૧૪

સંદર્ભમાં જણાવેલ પત્રો / પરિપત્રોની સુચનાનુસાર રાજ્યના નાણાકીય વહીવટમાં ઉપયોગમાં લેવાતા માયકર ચેક ફોર્મ્સ / ચેકબુકના સ્થાને CTS-2010 સ્ટાન્ડર્ડ અનુસાર નવી ચેકબુક / ચેકફોર્મ્સ નો રીઝર્વ બેંક ઓફ ઈન્ડિયા, ભારત સરકાર તથા ગુજરાત સરકારની પ્રાપ્ત સુચનાનુસાર તા.૧/૧/૨૦૧૫ થી જિલ્લા / પેટા તિજોરી કચેરી, પી.એ.ઓ.કચેરી તથા ખાતાકીય અધિકારીઓએ ઉપયોગ શરૂ કરવાનો રહે છે. CTS-2010 સ્ટાન્ડર્ડ મુજબની ચેકબુકો / ચેક ફોર્મ્સનું છાપકામ સરકારી કામકાજ કરતી બેંક-સ્ટેટ બેંક ઓફ ઈન્ડિયા તથા બેંક ઓફ બરોડા દ્વારા વિના મૂલ્યે પુરાં પાડવાની સ્વિકૃતી મળેલ છે. જે અનુસંધાને તિજોરીઓ તથા ખાતાકીય અધિકારીઓને ચેકબુક / ચેક ફોર્મ્સ મેળવવાની કાર્ય પધ્ધતિ અત્રેના સંદર્ભ-૪ ના પરિપત્રથી જણાવેલ છે. જે અનુસાર તમામ તિજોરીઓ, પી.એ.ઓ. તથા ખાતાકીય અધિકારીઓએ કાર્યવાહી હાથ ધરવાની રહે છે. જેથી તિજોરી કચેરીના નોટીસ બોર્ડ ઉપર સંદર્ભ-૪ તથા આ પરિપત્ર પ્રસિધ્ધ કરવા આથી જણાવવામાં આવે છે. આ કાર્ય પધ્ધતિના અમલીકરણ માટે નીચે મુજબની વિશેષ સુચનાઓ પાઠવવામાં આવે છે.

(૧) CTS-2010 સ્ટાન્ડર્ડના ચેક / ચેક ફોર્મ્સ સંબંધિત બેંક દ્વારા તિજોરી કચેરી મારફતે પુરાં પાડવામાં આવશે. આ પ્રથાનો તા.૧/૧/૨૦૧૫ થી અમલ કરવાનો હોઈ દરેક તિજોરીઓ તથા ખાતાકીય અધિકારીઓએ પોતાની જરૂરિયાતનું ઈન્ડેન્ટ તૈયાર કરી સંબંધિત બેંકને ચેક ફોર્મ્સનાં સંદર્ભમાં ૧ (એક) માસ અગાઉ તથા ચેકબુકના સંદર્ભમાં ૩ (ત્રણ) દિવસ પહેલાં તિજોરી મારફતે સંબંધિત બેંકને મોકલી આપવાનું રહે છે. એક થી વધુ ચેકબુકની આવશ્યકતા ધરાવતું ઈન્ડેન્ટ તિજોરી અધિકારીએ મંજૂર કરી પ્રસંગનું ઔચિત્ય ધ્યાને લઈ બેંકને મોકલી શકશે.

(૨) રીઝર્વ બેંક ઓફ ઈન્ડિયા, મુંબઈ ના તા.૧૯/૯/૨૦૧૪ના પત્ર ક્રમાંક: ડીજીબીએ/જીએડી/નં.એચ-૧૨૦૪/૪૨.૦૧.૦૩૫/૨૦૧૪-૧૫ ની નકલ આ પરિપત્રની સાથે સામેલ કરેલ છે. જેમાં જણાવ્યાનુસાર CTS-2010 સ્ટાન્ડર્ડ મુજબના સરકારી ચેકના પેમેન્ટ સ્કોલ તથા monthly D.M.S.નિયમિતપણે પ્રથા મુજબ drawee બેંકે તિજોરી કચેરીને મોકલવાના છે. આ સ્કોલની સાથે સંબંધિત ચેક (રોકડા-ક્લીયરીંગ-ટ્રાન્સફર)ની ઈમેજની CD દૈનિક ધોરણે સ્કોલની સાથે તિજોરી કચેરીને મોકલી આપવા આપની કક્ષાએ સંબંધિત બેંક મેનેજરશ્રીને જણાવવાનું રહેશે. આ બાબતે રીઝર્વ બેંક ઓફ ઈન્ડિયાની પ્રવર્તમાન સુચનાઓનો અમલ આપની કક્ષાએથી કરાવવાનો રહેશે.

(૩) બેંક દ્વારા ચૂકવાયેલ CTS-2010 સ્ટાન્ડર્ડના ચેકની ઈમેજની હાર્ડકોપી આવશ્યકતા ઉપસ્થિત થયે ચૂકવણી કરનાર બેંક ઈમેજ જાળવણીની નિયત સમય મર્યાદામાં માંગણી થયે આપને પુરી પાડશે.

(૪) તિજોરીએ ચૂકવણી માટે બેંકને ઈસ્યુ કરેલ ચેક તેમજ ખાતાકીય અધિકારીઓએ ચૂકવણી માટે બેંકને ઈસ્યુ કરેલ CTS-2010 સ્ટાન્ડર્ડ ના ચેકની બેંક એડવાઈઝ વર્તમાન પ્રથા મુજબ બેંકને મોકલવાની કાર્યવાહી ચાલુ રહેશે.

(૫) દરેક જિલ્લા / પેટા તિજોરી કચેરી, પી.એ.ઓ. તથા ખાતાકીય અધિકારીઓને ચેકબુક ઈસ્યુ કરનાર બેંક દ્વારા દરેક ઉપાડ અધિકારીવાર Virtual A/C ખોલવામાં આવશે અને તે A/C No.ચેકબુકમાં છાપવામાં આવશે. જેથી દરેક જિલ્લા / પેટા તિજોરી કચેરીમાં આ Virtual A/C No.પ્રમાણે ચેકબુકોનો સ્ટોક જાળવવામાં આવે અને તેની સંલગ્ન નોંધ IFMS પ્રોગ્રામ અંતર્ગત પણ રાખવામાં આવે તે જોવા આથી જણાવવામાં આવે છે. Virtual A/C ખોલવા માટે KYC, PAN Card જેવી ગ્રાહકીય વિગતો પાઠવવાની રહેતી નથી.

(૬) આ પ્રથાનો અમલ તા.૧/૧/૨૦૧૫થી કરવાનો રહે છે. પરંતુ, આ તારીખ પહેલા ઈસ્યુ થયેલ ચેક તા.૩૧/૩/૨૦૧૫ સુધી ચૂકવણી માટે રહેતા Valid હોઈ આ Non CTS બેંક દ્વારા સ્ક્રોલ સાથે physical instrument મોકલવામાં આવે તેની તકેદારી રાખવી.

(૭) જે બેંકની શાખાઓ Centralse Clearing Processing Center ની સુવિધા સાથે સંકળાયેલ નથી તે શાખા દ્વારા થનાર તમામ ચૂકવણા CTS-2010 સ્ટાન્ડર્ડના ચેકમાં કરવામાં આવશે. પરંતુ આ ચૂકવણાના ચેકના સ્ક્રોલમાં physical instrument અચૂકપણે સામેલ રાખવામાં આવશે. જેથી Non Centralse Clearing Processing Center બેંક શાખાઓ સાથે સંકળાયેલી પેટા તિજોરી કચેરીઓના બેંક સ્ક્રોલ તથા હિસાબમાં ચેકનું physical instrument સામેલ કરવામાં આવે તે જોવા દરેક જિલ્લા તિજોરી અધિકારીઓને ખાસ સુચના પાઠવવામાં આવે છે.

ઉપર જણાવેલી સુચનાઓનો યુસ્તપણે અમલ કરવા અને વધુ અભ્યાસ તથા જાણકારી માટે RBI તથા CAG ની વેબસાઈટ પરની સુચનાઓ ધ્યાને લેવા જણાવવામાં આવે છે.

**બિડાણ : ઉપર મુજબ**

  
નિયામક

**નકલ સવિનય રવાના:-**

- (૧) નાયબ સચિવશ્રી (તિજોરી અને પેન્શન), નાણા વિભાગ, 'ઝ' શાખા, સચિવાલય, ગાંધીનગર તરફ તેઓના તા.૨૫/૧૧/૨૦૧૪ના પત્રના અનુસંધાને જાણ સારૂ
- (૨) મેનેજરશ્રી, રીઝર્વ બેંક ઓફ ઈન્ડીયા, અમદાવાદ તરફ જાણ સારૂ
- (૩) એકાઉન્ટન્ટ જનરલશ્રી, એ.જી.કચેરી, અમદાવાદ
- (૪) એકાઉન્ટન્ટ જનરલશ્રી, એ.જી.કચેરી, રાજકોટ
- (૫) આસીસ્ટન્ટ જનરલ મેનેજર, સ્ટેટબેન્ક ઓફ ઈન્ડીયા, F.S.L.O. ભદ્ર, અમદાવાદ.
- (૬) આસીસ્ટન્ટ જનરલ મેનેજર, સ્ટેટબેન્ક ઓફ ઈન્ડીયા, ગાંધીનગર
- (૭) આસીસ્ટન્ટ જનરલ મેનેજર, સ્ટેટબેન્ક ઓફ ઈન્ડીયા, LCPC ભાવનગર
- (૮) આસીસ્ટન્ટ જનરલ મેનેજર, બેંક ઓફ બરોડા, લો ગાર્ડન, અમદાવાદ

**નકલ રવાના:-**

- (૦૯) શ્રેયાન / જિલ્લા તિજોરી અધિકારીશ્રી, જિલ્લા તિજોરી કચેરી, .....
- (૧૦) પગાર અને હિસાબી અધિકારીશ્રી, અમદાવાદ / ગાંધીનગર
- (૧૧) પેટા તિજોરી અધિકારીશ્રી, પેટા તિજોરી કચેરી, ..... ( જિલ્લા તિજોરી કચેરી મારફત)
- (૧૨) તિજોરી અધિકારીશ્રી, પેન્શન ચૂકવણા કચેરી, અમદાવાદ / ગાંધીનગર
- (૧૩) નિયામકશ્રી, પેન્શન અને પ્રોવિડેન્ટ ફંડની કચેરી, ગાંધીનગર
- (૧૪) સંયુક્ત નિયામકશ્રી, ઈ.ડી.પી. શાખા, હિ.તિ.નિ.કચેરી, ગાંધીનગર
- (૧૫) TCS Helpdesk ઈ.ડી.પી. શાખા, હિ.તિ.નિ.કચેરી, ગાંધીનગર
- (૧૬) સીલેક્ટ ફાઈલ

સમય-મર્યાદા/અગત્યનું

ક્રમાંક:તજર/૧૦૨૦૧૨/૬૮૨/ઝ

ગુજરાત સરકાર,

નાણા વિભાગ,

સચિવાલય, ગાંધીનગર.

તા.૨૫/૧૧/૨૦૧૪

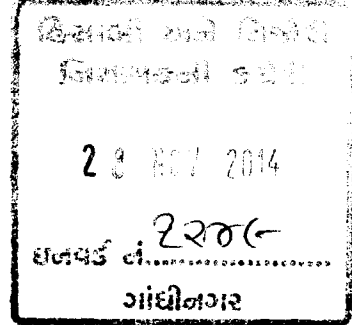
પ્રતિ,

નિયામકશ્રી,

હિસાબ અને તિજોરી નિયામકની કચેરી,

"વિમા અને લેખા ભવન", ડો.જીવરાજ મહેતા ભવન સંકુલ,

બ્લોક નં.૧૭, ગાંધીનગર.



વિષય Implementation of Cheque Transaction System (CTS) – Dispensation of the requirement of forwarding of government cheques in physical form to government – Changes in the Memorandum of instructions for reporting of government transactions.

શ્રીમાન,

ઉપર્યુક્ત વિષય પરત્વે રીઝર્વ બેંક ઓફ ઇન્ડિયા, મુંબઈ નો તા.૧૪/૧૦/૨૦૧૪

નો પત્ર CTS-2010 સંદર્ભનો નાણા વિભાગને મળેલ છે (નકલ સામેલ રાખેલ છે). જે પરત્વે

પત્રમાં સૂચવ્યા મુજબ સંબંધિત બેંકો તેમજ હિસાબી કામકાજ સાથે સંકળાયેલ કચેરીઓને

સૂચનાઓ આપવી તેમજ પત્ર સંદર્ભ તાત્કાલિક ઘટતી ચકાસણી/કાર્યવાહી હાથ ધરી, હાથ

ધરેલ કાર્યવાહી અંગે આપની કચેરીનો હકીકતલક્ષી અહેવાલ સ્પષ્ટ અભિપ્રાય સાથે સત્વરે

નાણા વિભાગને મોકલી આપવા વિનંતી છે.

આપનો વિશ્વાસુ,

(કે.ડી.સુથાર)

નાયબ સચિવ (તિ-પે)

નાણાં વિભાગ

૧. ૬

બિડાણ:ઉપર મુજબ

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૩/૧૨/૧૪  
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Circulate કરો.  
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21/11/14



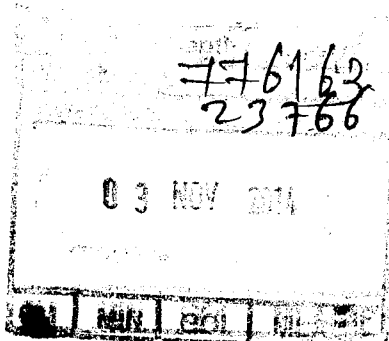
भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA

www.rbi.org.in

DGBA.GAD.No.H - 1674/42.01.035/2014-15

October 14, 2014

The Principal Secretary Finance  
Finance Department  
Government of Gujarat  
Sardar Patel Bhavan  
New Sachivalaya Complex  
Gandhinagar - 382 010



Dear Sir / Madam,

**Implementation of Cheque Truncation System (CTS) - Dispensation of the requirement of forwarding of government cheques in physical form to government - Changes in the Memorandum of Instructions for reporting of government transactions**

As per the approval accorded by the Office of Controller General of Accounts (CGA), vide letter dated July 14, 2014 (copy enclosed), we had vide our circular DGBA.GAD.No.H-1204/42.01.035/2014-15 dated September 18, 2014 (copy enclosed), advised all agency banks regarding the revised procedure to be followed in regard to the dispensation of requirement of forwarding of government cheques in physical form to the government after payment. In this connection, the Office Memorandum No.10/2012/CTS/TA/Vol.II/398-460 dated September 30, 2014 issued by the Office of the Controller General of Accounts is also enclosed.

2. However, due to certain operational reasons, the date of implementation of the revised procedure in respect of government cheques has been extended by three months to January 1, 2015. Revised instructions to all agency banks have been issued vide our circular DGBA.GAD.No.H -1463/42.01.035/2014 -15 dated September 30, 2014 (copy enclosed).

3. You are requested to kindly advise all your accounting units to be guided by the revised instructions and co-ordinate with their banks in the successful implementation of full fledged CTS.

Yours faithfully

(Sunita S. Ratanpal)  
General Manager

Encl: As above

सरकारी और बैंक लेखा विभाग, केंद्रीय कार्यालय, भायखला ऑफिस बिल्डींग, 4 थी मंज़िल, भायखला, मुंबई - 400 008. भारत  
फोन : (022) 2308 4121 फैक्स : (022) 2300 0370, 2301 6072 ई-मेल : cgmincdgbaco@rbi.org.in

Department of Government & Bank Accounts, Central Office, Byculla Office Building, 4th Floor, Byculla, Mumbai - 400 008. India  
Tel : (022) 2308 4121 Fax : (022) 2300 0370, 2301 6072 E-mail : cgmincdgbaco@rbi.org.in

हिंदी आसान है, इसका प्रयोग बढ़ाइए



87e  
27/9/14

भारतीय रिज़र्व बैंक  
**RESERVE BANK OF INDIA**

[www.rbi.org.in](http://www.rbi.org.in)

RBI/2014-15/246

DGBA.GAD.No.H -1463/42.01.035/2014 -15

September 30, 2014

The Chairman & Managing Director /  
The Chief Executive Officer  
All Banks

Dear Sir / Madam,

**Implementation of Cheque Truncation System (CTS) - Dispensation of the requirement of forwarding of government cheques in physical form to Government - Change in the Memorandum of Instructions for reporting of government transactions**

Please refer to our circular DGBA.GAD.No.H - 1204/42.01.035/2014-15 dated September 18, 2014 on the captioned subject.

2. We advise that the date of implementation of the revised procedure in respect of government cheques has been extended by three months to January 1, 2015.

Yours faithfully

*SSR/30/9/14*  
(Sunita S. Ratanpal)  
General Manager

*87e SSR/30/9/14*

सरकारी एवं बैंक लेखा विभाग, केन्द्रीय कार्यालय, मुंबई सेंट्रल रेल्वे स्टेशन के सामने, मायखला, मुंबई - 400 008  
Department of Government & Bank Accounts, Central Office, Opp. Mumbai Central Railway Station, Byculla, Mumbai - 400 008  
Telephone: (022) 2308 4121, Fax No. (022) 2300 0370/2301 6072/2301 0095, e-mail : [cgmicdgbaco@rbi.org.in](mailto:cgmicdgbaco@rbi.org.in)

हिन्दी आसान है, इसका प्रयोग बढ़ाइए ।

चेतावनी: भारतीय रिज़र्व बैंक द्वारा ई-मेल, डाक, एसएमएस या फोन-कॉल के जरिये किसी की भी व्यक्तिगत जानकारी जैसे बैंक के खाते का न्यौरा, पासवर्ड, आदि नहीं मांगी जाती है । यह धन रखने या देने का प्रस्ताव भी नहीं करता है । ऐसे प्रस्तावों का किसी भी तरे से जवाब मत दीजिये ।  
Caution: RBI never sends mails, SMSs or makes calls asking for personal information like bank account details, passwords, etc. It never keeps or offers funds to anyone. Please do not respond in any manner to such offers.



भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA

[www.rbi.org.in](http://www.rbi.org.in)

RBI/2014-15/237

DGBA.GAD.No.H - 1204/42.01.035/2014 -15

September 18, 2014

The Chairman & Managing Director /  
The Chief Executive Officer  
All Agency Banks

Dear Sir / Madam,

**Implementation of Cheque Truncation System (CTS): Dispensation of the requirement of forwarding of government cheques in physical form to Government - Change in the Memorandum of Instructions for reporting of government transactions**

As part of enhancing the efficiency in cheque clearing, Reserve Bank has introduced CTS for clearance of cheques facilitating the presentation and payment of cheques without their physical movement. While this process has stabilized, the current requirement of forwarding the government cheques in physical form, after payment to the government departments, requires a change. The matter relating to dispensation of this requirement was taken up with the government and we are pleased to inform that the Controller General of Accounts, Ministry of Finance, New Delhi has given approval to our proposal of doing away with the requirement of returning paid government cheques back to Government Departments concerned. Accordingly, the following modifications in the "Memorandum of Instructions issued to Agency Banks for conducting government business" will be effected:-

1. Both the presenting banks and drawee banks would continue to discharge their duties prescribed under various Acts/Regulations/Rules such as the Negotiable Instruments Act 1881, Bankers' Books Evidence Act 1891, Clearing House Regulations, Rules framed under CTS, etc. The government cheques would be paid in CTS clearing based on their electronic images.
2. In case any drawee bank desires to verify the government cheque in physical form before passing it for payment, the image would be returned unpaid under the reason "present with documents". The presenting bank shall ensure that the instrument is presented again in the next applicable clearing session without any reference to the Account holder.
3. The presenting banks are required to preserve the physical cheques in their custody securely for a period of 10 years as required under CTS. In case some specific cheques are required for the purpose of any investigation, enquiry, etc. under the law, they may

be preserved beyond 10 years. The images of all the government cheques paid should be preserved by the drawee banks likewise for a period of 10 years.

4. The government cheques paid by a drawee bank across its counter by way of Cash withdrawal or Transfer also need to be truncated and preserved for 10 years. Adequate safeguards should be built to ensure that these images are captured separately by the drawee banks and not mixed up with the images of the instruments received for payment in clearing. A common electronic file containing the images of all the cheques paid should be created, on a daily basis.
5. The drawee bank should continue to send the payment scrolls, monthly DMS, etc., to government department as hitherto. The respective images of paid cheques (by way of cash, clearing and transfer) should be sent to the Government by way of electronic media or through a CD depending upon their volume on daily/weekly/monthly basis, as per their requirement.
6. At any time during the preservation period of cheques, for the purpose of reconciliation, enquiry, investigation, etc., the Government may require any paid cheque in physical form for which it would approach the drawee bank. Whenever so demanded by the Government, the drawee bank shall arrange to furnish the cheques paid by it by way of Cash and Transfer immediately. In case of cheques paid by way of clearing, the same should be supplied to Government within a reasonable period after obtaining it from the presenting bank. It is the responsibility of the presenting bank to comply with the requirement of the Government for any physical cheque and furnish the same to the respective drawee bank.
7. At present, the CTS is operated on grid basis. Hence, the government cheques drawn on RBI / agency banks may be presented against the drawees within the grid only.
8. As hitherto, the drawee bank should continue to send the payment scrolls, monthly DMS, etc., to Government Department. They should ensure that the mistakes/ discrepancies pointed out are rectified as per procedure, missing images of paid cheques are submitted immediately, the copies of the scrolls duly verified by the PAO are kept on its record, etc.

The revised guidelines would be effective from October 1, 2014.

Yours faithfully,



(K. Ganesha)  
Deputy General Manager

972/1

No.1 (1)/2012/CTS/TA/Vol-II/ 238  
 Government of India  
 Ministry of Finance  
 Department of Expenditure  
**Controller General of Accounts**  
 Lok Nayak Bhawan, Khan Market  
 New Delhi-110511

Dated: 14.07.2014

To,  
 Dy. General Manager,  
 Reserve Bank of India,  
 Deptt. of Government & Bank Accounts,  
 Central Office Opp. Mumbai Central Railway Station,  
 Byculla, Mumbai - 400008.

**Subject:-Implementation of Cheque Truncation System (CTS) in Government Departments- Discontinuation of P2F System for Government Cheques.**

Sir,

A reference is invited to your letter no. DGBA, GAD. No. H-5031/42.01.035/2013-14 dated 04.03.2014, forwarding clarifications on certain issues raised in various meetings/legal provisions available to Government to safeguard its interest in the scenario of discontinuation of 'Paper to Follow' system under CTS-2010 Standard.

2. RBI's views have been examined by this office and our observations in the matter are furnished below:-

Sr. No	Para No. of RBI letter dated 04.03. 2014	CGA's Remarks
1.	1) The position of the Drawer of the cheque, i.e. the Government remains the same under CTS also as it was under the earlier system of making payment against physical instruments. Under CTS, the drawee banks are required to pay the cheques based on the images instead of the cheques in their physical form. It may be clarified that Section 6 of the Negotiable Instruments Act, 1881 states that a cheque includes the electronic image of a truncated cheque and a cheque in electronic form. Further, section 131 and 64 clearly prescribe the duties and responsibilities of the Collecting and Paying Banks.	As the e-image of truncated cheque is covered by NIA, 1881, the position is acceptable.
2.	2) Under CTS, the paid cheques are retained at the collecting bank end. After payment, the Government would be getting the images of paid cheques whenever demanded, instead of cheques themselves in physical form, while the relevant scrolls will be sent to Government Departments as usual to enable reconciliation. If, at anytime, the government desires to verify the paid cheques in original or in the image form, it may demand the same from the Focal Point Branch. The images would be provided by the Focal Point Branch immediately and the paid cheques in physical form would also be provided within a reasonable time after getting them from the collecting banks.	As PAOs may demand e-image and/or cheque in original from Focal Point Branch as and when it is required, the position is considered acceptable.

भारतीय रिज़र्व बैंक / Reserve Bank of India मुंबई / Mumbai D. G. B. A. C. O. MUMBAI	
<b>22 JUL 2014</b>	
क्र. / No. / G. A. D. NO. .... <b>687</b>	फाइल को File
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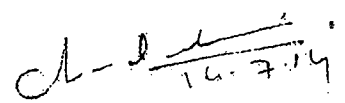


3.	3) As insisted by the Government, all the cheques paid at the Agency Banks whether through Cash, Transfer or clearing can also be truncated.	As all Government cheques, whether presented to Accredited Bank Branches or other bank branches, will be truncated and e-images will be available, the position is acceptable.
4.	4) The CTS system was introduced among other things, to shorten the time required for cheque clearance, to reap the fuller benefits of latest technology, better fund management for all concerned, avoiding movement of physical instruments, etc. Till the system of sending the cheques in physical form along with their images to the drawee bank continues, the full benefits of the CTS are not harnessed.	We are in agreement with the RBI's observations.
5.	5) RBI is proposing to amend the Memorandum of Instructions issued to Agency Banks for conducting Government business and advise them to discontinue the present requirement of forwarding the cheques in physical form to the drawee banks. Instead, they would be advised to preserve them at the level of presenting banks and discharge their duties under the requirements of CTS scheme.	While it is acceptable, RBI should make it clear in the guidelines to the banks that both paid cheques as well as e-images should be preserved by the banks for a statutory period of 8 years as mandated by the Banking Companies Preservation of Record Rules, 1985 as amended from time to time.

3. In view of the above, RBI may implement the proposal to migrate to full fledged CTS-2010 Standard for Government Cheques and discontinue the 'Paper to Follow' System. Memorandum of instructions issued to Agency Banks for conducting Government business may be amended suitably and a copy of revised Memorandum be forwarded to this office for necessary action.

This issues with the approval of the competent authority.

Yours faithfully,



(Chandan Mishra Dwivedi)  
Dy. Controller General of Accounts

Copy to:- The Comptroller & Auditor General of India, Pocket-9, Deen Dayal Upadhyay Marg, New Delhi-110124.



Dy. Controller General of Accounts

27/1

No.1 (1)/2012/CTS/TAN/Vol.III 398-4160  
Ministry of Finance  
Department of Expenditure  
**Controller General of Accounts**  
Lok Nayak Bhawan, Khan Market  
New Delhi-110511

Dated:-30.09.2014

OFFICE MEMORANDUM

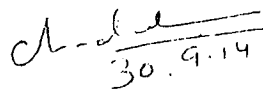
**Subject: Implementation of Cheque Truncation System (CTS): Dispensation of the requirement of forwarding of government cheques in physical form to Government – Change in the Memorandum of Instructions for reporting of Government transactions.**

The RBI vide their circular No.DGBA.GAD.No.H-1204/42.01.035/2014-15 dated 18.09.2014(copy enclosed) has, amended "Memorandum of Instructions issued to agency banks for conducting government business" to discontinue the 'Paper to Follow' (P2F) system with effect from 1<sup>st</sup> October, 2014 in line with implementation of full fledged CTS 2010 and has advised all agency banks to follow the revised procedure for the dispensation of forwarding of Government cheques in physical form to Government after payment.

2. All the Ministries/Departments of Central Government and UTs are advised to be guided by the aforesaid circular of RBI and also co-ordinate with their banks in the successful implementation of full fledged CTS 2010.

This issues with the approval of the Controller General of Accounts.

Encl: - As above.

  
(Chandan Mishra Dwivedi)  
Dy. Controller General of Accounts

To

1. Pr.Chief Controller of Accounts, Central Board of Excise & Customs, AGCR Building, New Delhi.
2. Pr. Chief Controller of Accounts, Central Board of Direct Taxes, 9<sup>th</sup> Floor, Lok Nayak Bhawan, New Delhi – 110003.
3. Pr. Chief Controller of Accounts, Ministry of External Affairs, Jawahar Bhawan, ND.
4. Pr. Chief Controller of Accounts, Ministry of Road Transport and Highways & Ministry of Shipping, IDA Building, Jamnagar House, New Delhi.
5. Chief Controller of Accounts, Ministry of Consumer Affairs, Food & Public Distribution, Room No. 280, Krishi Bhawan, New Delhi.
6. Chief Controller of Accounts, Ministry of Finance, Room No. 241, North Block, ND-1
7. Chief Controller of Accounts, Ministry of Agriculture, Room No. 241-D, Krishi Bhawan, New Delhi.
8. Chief Controller of Accounts, M/o Food Processing Industry, Krishi Bhawan, ND.
9. Chief Controller of Accounts, Ministry of Commerce & Textiles, Room No. 532 A, Udyog Bhawan, New Delhi.
10. Chief Controller of Accounts, Ministry of Health & Family Welfare, Room No. 145-A, Nirman Bhawan, New Delhi.

Contd...2/-

11. Chief Controller of Accounts, Ministry of Home Affairs & Development of Northern Eastern Region, Room No. 127-D, North Block, New Delhi.
12. Chief Controller of Accounts, Ministry of Human Resource Development, Room No. 515-C, Shastri Bhawan, New Delhi.
13. Chief Controller of Accounts, Ministry of Industry, Room No. 172, Udyog Bhawan, New Delhi.
14. Chief Controller of Accounts, Central Pension Accounting Office, Trikot-II, Bhikaji Cama Place, New Delhi-110066.
15. Chief Controller of Accounts, Ministry of Information & Broadcasting, Room No. 759, Shastri Bhawan, New Delhi.
16. Chief Controller of Accounts, Ministry of Law, Justice and Supreme Court of India & Department of Company Affairs, Lok Nayak Bhawan, New Delhi.
17. Chief Controller of Accounts, Ministry of Rural Development, Room No. 241, Krishi Bhawan, New Delhi.
18. Chief Controller of Accounts, Ministry of Steel & Ministry of Mines, Room No. 299-C, Udyog Bhawan, New Delhi.
19. Chief Controller of Accounts, Ministry of Social Justice and Empowerment & Ministry of Tribal Affairs, Room No. 515-C, Shastri Bhawan, New Delhi.
20. Chief Controller of Accounts, Department of Supply, 16, Akbar Road Hutments, New Delhi.
21. Chief Controller of Accounts, Ministry of Urban Development, Urban Employment & Poverty Alleviation, Room No. 111-B, Nirman Bhawan, New Delhi.
22. Controller of Accounts, Ministry of Water Resources, Room No. 241-A, Shastri Bhawan, New Delhi.
23. Controller of Accounts, Ministry of Chemical & Fertilizer, Room No. 704-A, Janpath Bhawan, New Delhi.
24. Controller of Accounts, Department of Chemical & Petro-Chemicals, Room No. 704-A, Janpath Bhawan, New Delhi.
25. Controller of Accounts, Ministry of Petroleum and Natural Gas, Room No. 704-A, Janpath Bhawan, New Delhi.
26. Financial Controller, Ministry of Civil Aviation and Tourism, Room No. 169, Rajiv Gandhi Bhawan, New Delhi.
27. Controller of Accounts, Ministry of Coal, Room No. 241-A, Shastri Bhawan, ND.
28. Controller of Accounts, Ministry of Environment and Forest, Room 1011, 10<sup>th</sup> Floor, Paryavaran Bhawan, CGO Complex, New Delhi.
29. Controller of Accounts, Ministry of Earth Science, A-20, Mausam Bhawan, Lodi Road, New Delhi.
30. Controller of Accounts, Ministry of Information Technology, Room No. 1011, Paryavaran Bhawan, CGO Complex, New Delhi.
31. Controller of Accounts, Ministry of Labour & Employment, Room No. 526, Shram Shakti Bhawan, New Delhi.
32. Controller of Accounts, Ministry of Personnel, Public Grievances and Pensions, Room No. 349, Lok Nayak Bhawan, New Delhi.
33. Controller of Accounts, Ministry of Planning & Ministry of Statistics and Programme Implementation, Room No. 237, Yojana Bhawan, New Delhi.
34. Controller of Accounts, Ministry of Power, Room No. 844, Sewa Bhawan, R.K.Puram, New Delhi.

- 279/1
35. Controller of Accounts, Ministry of Non-Conventional Energy Sources, Room No.1011, Paryavaran Bhawan, CGO Complex, New Delhi.
  36. Controller of Accounts, Ministry of Science & Technology, Hall K, Technology Bhawan, New Delhi.
  37. Chief Controller of Accounts, Department of Atomic Energy, Anushakti Bhawan, Chhatrapati Shivaji Maharaj Marg, Mumbai.
  38. Chief Controller of Accounts, Department of Space, Antaishksh Bhawan, New B.E.L. Road, Bangalore - 560231.
  39. Pr. Director (IS & IT Audit), O/o the Comptroller & Auditor General of India, Pocket-9, Deen Dayal Upadhyay Marg, New Delhi-110124.
  40. Controller of Aid, Accounts & Audit, 5th Floor, B-Wing, Janpath Bhavan, Janpath, New Delhi-110001.
  41. Pay & Accounts Officer, Lok Sabha Secretariate, Room No. 302, Parliament House Annexe, New Delhi.
  42. Pay & Accounts Officer, Rajya Sabha Secretariate, Room No. 141, Parliament House Annexe, Rajya Sabha Secretariat, New Delhi-110001.
  43. Dy. Election Commissioner & Financial Adviser, Election Commission, Nirvachan Sadan, Ashoka Road, New Delhi.
  44. Director of Accounts & Budget, A&N Administration, Port Blair-744101.
  45. Director of Accounts, Lakshadweep Administration, Kavaratti, Lakshadweep.
  46. Director of Accounts, Daman, O/o the Director of Accounts, Diu Administration, opp. Municipal Garden Fort Area, Moti Daman, Daman-396220.
  47. AG (AE) (U.T. Chandigarh), O/o the Accountant General (A & E), Punjab (U.T. Sub-Office, Chd), Sector-17, Plot No. 20, Chandigarh-160017.
  48. Director of Accounts, UT Dadra and Nagar Haveli Administration, Silvassa-396230.
  49. Director of Accounts, Treasuries (DAT), Main Road, Rainbow Nagar, Puducherry-605001.
  50. Dy.C.D.A. O/o the P.C.D.A., Ministry of Defence, Ulan Batar Road, Palam, Delhi Cantt.-110010.
  51. Jt. Director (Accounts), Railway Board, Ministry of Railways, Rail Bhawan, New Delhi -110001.
  52. Dy. Director General (PAF), Department of Posts, Room No.405, 4<sup>th</sup> Floor Sansad Marg, Dak Bhawan, New Delhi.
  53. Dy. Director General (Accounts), Department of Telecommunication, Room No.705, Sanchar Bhawan, 20 Ashoka Road New Delhi.

**Copy to:-**

1. PPS to CGA
2. PPS to Addl. CGA (PK)
3. PS to Jt. CGA (MM)
4. PA to Dy. CGA (RBD)
5. PA to Dy. CGA (TA)
6. PA to Dy. CGA (ITD)
7. ACA, ITD
8. OSD
9. Sr. TD (NIC)
10. Sr. AO (ITD) with the requested to upload this OM on the website of Controller General of Accounts.