

**PRINCIPAL ACCOUNTS OFFICE  
GOVT. OF NCT OF DELHI  
A-B BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI**

No.F.2(01)/2016/T-1/Pr.AO/400-509

Date : 26/09/2016

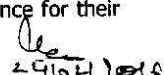
**CIRCULAR**

Instructions as contained in Rule 191 of Receipt and Payment Rules facilitate the departments to open a Personal Deposit Account in favour of an officer of the department to credit receipts into and effect withdrawals from the said account. The operation of the bank account is subject to the condition that any time of point no withdrawal will result in a minus balance in the account and also that there is no outgo from the Consolidated Fund of the Government is involved.

The Competent Authority to approve the opening/operation of Personal Deposit Account is the Office of Controller General of Accounts, Ministry of Finance where the proposal is required to be sent for approval along with an accounting procedure required to be followed by the Administrator of the Personal Deposit Account.

It has however been observed in past that the proposal of opening/operation of Personal Deposit Account were not sent by the Administrative departments with complete accounting procedure which resulted needlessly returning of the proposal being returned several times by this office or the Office of Controller General of Accounts, Ministry of Finance.

Accordingly, guidelines for opening/operation of Personal Deposit Account is enclosed herewith at Annexure-I with the request that as and when the need arises for management of receipts and expenditure through the maintenance of Personal Deposit Account, such proposals may be sent along with the accounting procedure to be prepared as per these guidelines to the Finance Department and Controller of Accounts, Govt. of NCT of Delhi for consultation before referring the same to the Office of Controller General of Accounts, Ministry of Finance for their approval.

  
(Parkash Chand)  
Controller of Accounts  
PH. No. 23370766

To

1. All Heads of Departments, Govt. of NCT of Delhi
2. All Pay & Accounts Officers, Govt. of NCT of Delhi, Delhi/New Delhi

**Annexure-I**

**GUIDELINES FOR PREPARATION OF ACCOUNTING PROCEDURE FOR  
OPERATION OF PERSONAL DEPOSIT ACCOUNT**

- 1. Purpose and need of opening of Personal Deposit Account** – (This will include as to why funds could not be managed through DDO/PAO system).
- 2. Sources of Personal Deposit Account** – (This will include various types of funds from outsiders but no involvement of funds should be from Consolidated Fund).
- 3. Administrator and operation of accounts** – (This will include that only Government officers are authorized to operated the bank account to be opened with the accredited bank subject to that no withdrawal will result in a minus balance in the account).
- 4. Form of accounts and system of reconciliation** – (This will include the details of deposit registers and system of monthly reconciliation by Personal Deposit Account holders with Pay & Accounts Office concerned. Form of Register is attached at Annexure-II).
- 5. Auditing of Personal Deposit Account** – (This will include the audit of accounts by internal as well as statutory audit).