

Government of West Bengal
Finance Department
Audit Branch

No. 545-F(Y)

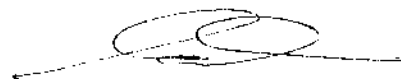
Kolkata, the 17th January, 2012

M E M O R A N D U M

It has been observed by the Finance Department that due to heavy rush of Bills at the end of every financial year, it becomes difficult for some Treasury Officers to pass all the bills and deliver the Cheques within midnight of the last working day of March resulting in development of some unpleasant situation at those Treasuries due to lapses of fund. Moreover, it has also been noticed that in some Treasuries, due to heavy pressure the cheques are being delivered to the concerned DDOs on the last working day of March without recording the same through computer system, causing non-inclusion of such payment in the Treasury Accounts. The following measures may be taken by the District Administration to ensure speedy and timely disposal of the Bills and for proper checking and correct booking of all the transactions in respect of the Financial year 2011-2012 by 30th March, 2012.

01. The Treasuries, as and when necessary, may be strengthened temporarily by deputation of staff from other sections of the district or sub-divisional offices till the financial year ends. District Magistrates & outline sub-divisional Officers are requested to look into the matter well ahead.
02. In order to ensure that the work during March, 2012 is carried out in a systematic and phased manner it is enjoined that all bills, in respect of which payment is desired by 30.03.2012, should be presented to Treasuries in the procedure described below so that the Treasury Officers may have sufficient time to make payment by that date :
 - a) The Bills against sanction/Allotment Orders issued upto 29th February, 2012 must be submitted to Treasury by 16th March, 2012.
 - b) Bills against Sanction/Allotment Orders issued upto 16th March, 2012 must be submitted to Treasury by 23rd March, 2012.
 - c) Bills against sanction/Allotment Order issued upto 28.03.2012 must be submitted by 29.03.2012.
 - d) No new Bill shall be received by the Treasury after 6 p.m. on 30.03.2012.
 - e) Bills returned during the period from 19.03.2012 to 28.03.2012 must be re-submitted on the very next working day of the date of return. Bills returned on 29.03.2012 must be resubmitted on the same day i.e. on 29.03.2012 and Bills returned on 30.03.2012 must be resubmitted by 6 p.m. on 30.03.2012.
 - f) No bill on account of arrear salaries, T.A., and other personal claims relating to Provident Fund Advance, Gratuity Advance etc., shall be presented after 16.03.2012.
 - g) All claims for payment on account of office expenses and other charges of recurring nature should be preferred to the Treasury by 19.03.2012 at the latest.
 - g) The salary bills for the month of March, 2012 shall be presented to Treasury by 12.03.2012. The Treasury shall issue salary cheques for March, 2012 by 30.03.2012 with specific instruction for not encashment before 02.04.2012. In the computerized Treasuries, the delivery date of such salary bills of March, 2012 shall be recorded on 2nd April, 2012.

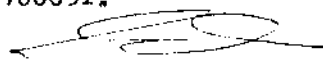
03. No advance shall be drawn without specific concurrence of the Finance Department. No amount shall be credited to the Deposit/PL/LF Account unless specific authorization to that effect is given in the Government Order. However, this restriction shall not apply in case of those accounts opened under statutory provision.
04. No bill shall be passed under any head of account for which no allotment has been received by the concerned DDO during the entire current financial year.
05. The Treasury Officer shall dispose of all the Bills received prior to March, 2012 by 12th March, 2012 by way of delivery of Cheques or by return of the Bills, as the case may be. Bills received during the period from 19.03.2012 to 29.03.2012 shall be cleared by the Treasury Officer on day-to-day basis with an aim to start with on 30.03.2012 as bill pending Bill in head. The Treasury Officer/Additional Treasury Officer (Cheque Section) shall arrange for the delivery of the Cheque as soon as it is completed. All cheques must be delivered latest by 10 p.m. on 30.03.2012.
06. Closing of March, 2012 accounts shall be completed by mid-night of 30th March, 2012. Cheques remained undelivered upto mid-night on 30th March, 2012 should be cancelled forthwith so that no Cheque is delivered on the next day under any circumstances. This should be strictly adhered to.
07. The Treasury Officer shall inform the Officials of the Directorate of Treasuries & Accounts, West Bengal, the last Cheque Number of the Financial year 2011-2012 for his Treasury by 10 p.m. on 30.03.2012, positively, after delivery of the Cheques.
08. On 30.03.2012 from 10 p.m. to 12 mid-night, the Treasury Officer shall confirm from the Computer Records as well as from the Physical Verification that all the Bills have been disposed of properly and all the Cheques, except the Salary Cheques of March, 2012 have been delivered through computer. No case of back-end correction for Cheque delivered manually but not recorded through computer shall be entertained from April, 2012 in respect of the previous Financial year.
09. It may be ensured that works relating to compilation of accounts, submission of returns pertaining to Group Insurance Scheme do not suffer due to year ending rush. Accounts for March, 2012 must reach the Office of the Accountant General (A&E), West Bengal by 10th April, 2012.
10. The District Administration at District and sub-division level shall issue necessary instructions on the above lines to the DDOs, so that the work in the treasuries can be completed smoothly at the close of the financial year. Since most of the Treasuries have been computerized, bills submitted after schedule date may not be passed within 30.03.2012.
11. The District Magistrates and outline sub-Divisional Officers are requested to cross-verify the position & disposal of bills in the Treasury concerned during the last fortnight of March, 2012 so that undue rush of the bills from the civil administration on 29.03.2012 & 30.03.2012 in the Treasury does not take place.



Joint Secretary to the
Government of West Bengal
Finance Department

Copy forwarded for information and necessary action to :-

01. The Director of Treasuries & Accounts, West Bengal, New India Assurance Building (2nd & 3rd) floor, 4, Lyons Range, Kolkata - 700 001.
02. The Commissioner,
03. The District Magistrate,
04. The Sub-Divisional Officer,
05. The Treasury Officer,
06. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata - 700 012.
07. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Johar Building, P-1, Hyde Lane, Kolkata - 700 073.
08. The Pay & Accounts Officer, Pay & Accounts Office-III, T.B. Market, Salt Lake, Kolkata-700091.


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