

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 5603-F

Calcutta, the 14th June, 1991

MEMORANDUM

It has been found that the Cash Book in T. R. Form No. 4 is not maintained by many of the works executing Divisions in respect of Salary, T. A. office expenses etc.

In Finance Department Memo No. 12155-F, dated 4.12.90 (copy enclosed) instructions for maintenance of Cash Book was circulated. These instructions shall be applicable to the Public Work Divisions as well.

All Departments are requested to circulate the above instruction to all offices including the Executive Engineers and other Officers-in-Charge of Public Works.

It is necessary for all Departments to verify that all their Heads of Offices and Drawing and Disbursing Officers are maintaining Cash Book. All Inspecting Officers of the Dte./Department must be asked to check the Cash Book of offices, they visit and report to the Head of the Department on deficiencies, if any, found.

A copy of this instruction is also being forwarded to the Audit for further consideration of exercising audit checks on Cash Books.

Cash Book in T. R. Form No. 4 shall be available with the Press and Forms Manager, West Bengal on prior requisition. The Heads of Offices and Departments shall submit their requisition to that organisation in proper form for printing and supply of Cash Book, where called for. In case of any difficulty in getting supply of Cash Book, I. G.(Prisons) and Secretary (Home Department) may be moved. Finance Department arranged checking of Cash Book of all offices attached to one treasury and the defaulting offices were not allotted to draw cash. Similar exercise by Finance Department may be taken up at any time.

Sd/- G. N. Chatterjee

Joint Secretary to the
Government of West Bengal
Finance Department