

Office of the Pr. Accountant General (A & E), West Bengal  
Treasury Buildings, Calcutta - 700 001

Office Order No. FM/07

Dated:-21-09-93

***Subject: Adjustment of missing credits on collateral evidence***

It has been reported to me that in order to adjust the missing credits, in addition to reduction certificate furnished by the L.L.Cs, submission of duplicate/ attested copy of the relevant schedule is being insisted or by different sections of Fund Group causing unnecessary and avoidable harassment to the subscribers. It has also come to notice that no uniform procedure in this regard is being followed by all the Sections in Fund Group.

In this connection attention of all concerned is invited to the provision of para 166 of Fund Manual and annexure I & II to chapter IX thereof. In order to ensure uniform procedure and also to avoid unnecessary harassment to the subscribers, the missing credits should henceforth be adjusted on the basis of deduction certificates issued by the concerned L.L.Cs, indicating relevant bill No., T.V. No. and date, gross amount of the bill, amount of subscription, refund of advances and net amount of the bill duplicate /attested copy of schedules should not be insisted on.

In case, for any reason a genuine doubt is felt about the authenticity of any deduction certificate furnished by a L.L.O, the matter should raised to higher level.

Sd/- Pr Accountant General (A & E)