

**GOVERNMENT OF WEST BENGAL**  
**Finance Department**  
**Audit Branch**

No. : 2652-F

Dated: Calcutta, the 9<sup>th</sup> March., 1993

**MEMORANDUM**

The undersigned is directed to say that consequent on the issue of Finance Department Memo No. 8700-F, dt. 28/08/90 regarding handing over charge of an office by the officer whose actual date of Superannuation happens to be a holiday and where no handing over charge of cash/stores is involved, a question has been raised seeking order on the point of handing over the charge by an officer whose actual date of superannuation also happens to be a holiday but where handing over charge of cash/stores is involved.

- 1) After careful consideration of all the aspects of the issue the Governor has since been pleased to decide that in such cases also the charge will be made over on the last working day of the month of superannuation subject to the condition that the head of the Office/Department will nominate an officer not below the rank of a Group 'A' officer to take over the charge of such office with cash/store, as the case may be. Such handing over of charge of office will be deemed to have taken place on the date of actual superannuation. This will not affect in any way, the retirement benefit of the retiring employee/officer, where there is no other suitable Group 'A' Officer to take overcharge of such an office the head of the office/Department himself will take over the charge of the office with cash/stores. In the case of handling over charge in such situation by the Head of the office/Department himself it should be noted that the charge shall be made over to the next higher authority.

Sd/-G.N. Chatterjee  
Joint Secretary to the  
Government of West Bengal.