

Verification of Balances of Local Fund, PL and Deposit Accounts

Government of West Bengal
Finance Department
Audit Branch

No. 2684-F(Y), Dated 06.04.2011

Reference is hereby invited to [West Bengal Treasury Rule, 2005](#) in Rule No. 6.34 and 6.08 Clause 6 regarding systematic and regular verification by the Treasury of the balances lying at the credit of different Local Funds, PL Accounts and Deposit Accounts.

2. It will be appreciated that unless steps are taken by the holders of the accounts and the Treasuries to ensure regular verification of the balances lying at the credit of the different accounts, serious discrepancies might arise. The possibility of excess drawal also cannot be ruled out.

3. In terms of Rules 6.08 Clause 6 of WBTR, 2005, it is incumbent on the part of the holder of the Personal ledger Account to verify the balance of his accounts at the close of every month with the treasury in order to identify the encashed and unpaid cheques in order to ascertain the exact amount of the balance in his account. In the event of any failure to verify the balance with the treasury for three consecutive months, no cheque of the defaulting account holder shall be encashed by the Treasury Officer without special permission from the Finance Department.

4. In this circumstances stated above, all Collectors of the District Treasuries/ Subdivision Treasuries and all Treasury Officers are hereby requested to look into the matter carefully, so that the provision of Rules is strictly followed by all concerned. Treasury Officers are directed to submit immediately, to this Department, a statement showing defaulting Account-holders who have failed to verify balances with the treasury for 3 consecutive months.

5. Treasury Officers are also directed to ensure furnishing the statement as desired above and obtain permission from this Department, before encashing any cheque of PL A/c, LF A/c or other Deposit A/c, except the cheques presented for the purpose of payment of salaries, wages, electricity-bills and telephone charges. Such Account operators, however, may approach, with justifications, to this Department for special permission if they find any difficulty.

Sd/- C. M. Bachhawat
Principal Secretary
Finance Department

No. 2684-F dated 06.04.2011