

Maintenance of Cash Book

1. All monetary transactions should be entered in the cash book as soon as they occur (SR 31).
2. Cheque/ Draft should be considered as cash. The same should be entered in the cash book immediately after receipt of the same. Date of encashment of said cheque/ draft should be noted in the cash book.
3. Cash book should be closed and balanced each day. In no case any officer should continue transaction of his office without closing, balancing the cash book after the day's transaction. DDO should write himself the amount of closing balance in figure and word in the cash book in each day.
4. DDO should verify all entries in the cash book with original documents viz. receipt book counterfoil, bill register, cheque register, vouchers, payment receipts etc. and also totaling of cash book. DDO will initial against each entry of cash book on being satisfied about its correctness.
5. Balance of cash book should be analyzed daily at the bottom of the cash book or in a separate register from which DDO can understand easily how long the money is lying un-disbursed or the money is not credited to Government account.
6. Erasing or overwriting of an entry once made in the cash book is strictly prohibited. If any mistake is detected, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. DDO should initial each and every correction with his dated initial.
7. At the end of the month of Head of Office should verify the cash balance in the cash book and record a certificate to that effect in respect of physical verification of cash with his dated signature.
8. Machine page number of cash book should be used. Before using the cash book DDO should satisfy about page number of cash book and issue certificate to the effect in the cash book in the front page.
9. The blank receipt books shall be kept in the safe custody of the official authorized to sign the receipt. Receipt should be signed by Head of Office or any other Officer subordinate to him may be authorized to sign. (SR 36) unless otherwise prescribed in departmental regulation framed in terms of SR 41.
10. Any temporary advance when made out of Departmental Cash should be recorded in the cash book. There are columns in the cash book for the purpose of recording advances and their adjustments. In offices where there are number of cases of advances, it is better to open an advance register.
11. In an office where an account of banking nature (PL account) is in operation, separate double column Cash Book may be maintained for the purpose. Total of the transactions of each day may be recorded at the bottom of main cash book. PL account should be closed on the last working day of the financial year, if not otherwise stated by special Govt. order (SR 410).
12. For each office there shall be only one cash book.
13. The Govt. Officer who handles government money should not, except with the special sanction of

Head of Office, be allowed to handle also in his official capacity money which does not belong to Government. When Govt. and Non-Govt. money will be handled, the same should be kept in separate box and the transaction of the Non-Govt. money should be accounted in a separate set of books and kept entirely out of Govt. account.

14. When numbers of deposit are more than ten or total amount exceeds Rs. 1000 in a month, Treasury verification of the same is must.
15. Government Cheque is valid for three months after the month of issue (SR 116).
16. No money shall be drawn from Govt. account unless it requires for immediate disbursement (SR 229).
17. The money received by Government shall be deposited into the Bank or Treasury within the next working day at the latest unless otherwise specified by the Government in terms of TR 7. No Officer is authorized to make expenditure out of departmental receipt except with the special sanction of the Govt. as defined in TR 7.
18. Undisbursed amount of cash should be deposited to the Govt. account within three months from the date of encashment (GO No. 2388-F dated 09.03.1990).
19. As soon as any defalcation, misappropriation of loss or shortage of stores, Government property or money is detected, the Head of Office/ DDO shall forthwith:
 - Report to higher authority.
 - Report to Finance Department.
 - Report to AG, West Bengal (in cash amount involved more than Rs. 200).
 - Lodge FIR with the police.

Reference: GO No. 12155-F dated 04.12.1990, Rule 39 – 42 of [WBFR](#) Vol – I, Appendix 2 of [WBFR](#) Vol – II, GO No. 2455(52)-F dated 08.05.1975.