GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2388-F dated 09.03.1990

MEMORANDUM

The Accountant General, West Bengal has come across many distances of accumulation and retention of heavy cash balance in Government offices in violation of existing rules on the subject as per provisions of the West Bengal Treasury Rules, Volume – I, as well as the instructions contained in Finance Deptt's Memo No. 4498-F, dated 08.04.1983 and No. 2668-F, dated 09.03.1984. Such heavy cash balance of cash can lead to undesirable results like defalcation, misappropriation public money etc.

2.      It is requested that each Administrative Department shall insurance that –

a) Physical verification of cash is made at the end of the month or at the beginning of the month by all Head of Offices. The concerned DDO will arrange, by personal contact or otherwise with the Head of Office, physical checking of cash and accounts.
b) Undisbursed cash for more than three months old are credited to the Government account with details of bills to which undisbursed cash relates.
c) Bill-wise breakup be kept and for this purpose when necessary separate registers be maintained.
d) No drawal of fund be made in violation of SR 229 by the DDOs / Heads of Offices / Heads of Departments. Approval of competent authorities be taken before presenting bills to the Treasury for advance drawal.

3.      The Collectors of Districts have not been authorized to sanction advances. If any Collector orders payment of any advance, he shall write to the concerned Administrative Department under intimation to the Director of Treasury Accounts for ratification of his action. In respect of Collector's own establishment drawal of advance shall be made with the approval of Government.

4.      Each Administrative Department shall evaluate the performance of their officers in charge of cash / accounts with reference to the disposal of the matters by them as incorporated in the above instruction.

Sd/- T.C.Dutta
Chief Secretary to the
Government of West Bengal.