

No.46984—Codes-62/91 -F.

GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT

OFFICE MEMORANDUM

The 19th December 1991

The Governor of Orissa has been pleased to order that the following amendment shall be made to the Orissa General Financial Rules, Vol.-I:—

## AMENDMENT

For the existing item (iv) of Rule -272, the following shall be substituted, namely:—

Forms	Conditions
<p>(iv) National Savings Certificates, Post Office Time Deposit Account, 10-Year Social Security Certificates and Kisan Vikas Patras.</p>	<p>National Savings Certificates, Post Office Time Deposit Account, 10-Year Social Security Certificates and Kisan Vikas Patras should be formally transferred to the Departmental authority who accepts the security with the sanction of the Postmaster and should be accepted at their surrender value at the time when tendered. The pledging of these deposits should be in accordance with the procedures laid down in the respective Rules.</p>

N. R. DUBEY

Additional Secretary to Government

## FINANCE DEPARTMENT

## NOTIFICATION

The 29th April 1991

No. 17486—TRC-20/91 -F.—In pursuance of rule-15 of the Treasury Rules (Orissa), the Minister of Finance after consultation with the Accountant-General, Orissa, directs that the following amendments shall be made in the Subsidiary Rules framed under the Treasury Rules (Orissa) published in Part-II of the Treasury Code, Volume I, namely:—

## AMENDMENTS

In the said Rules,—

1. in subsidiary rule 174, for the words "in the next rule" occurring at the end, the words, figures and brackets "in rule 175 and sub-rule (1) of rule 176" shall be substituted;

2. for sub-rule (1) of rule 176, the following sub-rule shall be substituted, namely:—“(1) The pay and allowances of the Government servants shall be disbursed on the last two working days of the month except the pay and allowance for the month of March which shall be drawn and disbursed on or after the first day of April”.

Note—This will also be applicable to officials referred to in Treasury Rule 21.

3. These amendments shall be deemed to have come into force with effect from the first day of April, 1980.

By order of the Governor

N. R. DUBEY

Additional Secretary to Government

**FINANCE DEPARTMENT**

No.20125(230)—TRB-29/91-F.

From

Shri P. K. Patnaik  
Principal Secretary to Government

To

All Secretaries to Government

All Heads of Department

All Collectors

Dated the 17th May 1991

Sub: Measures to improve financial administration—Proper maintenance of Cash Book and verification of cash.

Sir,

I am directed to say that on the basis of the reports received from the Accountant-General, Orissa with regard to irregular maintenance of initial accounts and records like the Cash Book and non-observance of codal provisions, etc., a circular No. 24436 (230)/F., dated the 20th July 1990 was issued for information and guidance of all concerned. An instance disclosing shortage of cash of about Rs. 5,000 and irregular maintenance of Cash Book has recently come to the notice of the Chief Secretary during his inspection. This shows that the Drawing and Disbursing Officers/Heads of Offices are not meticulous in regular maintenance of Cash Book and periodical verification of cash balance. It is needless to emphasise that irregularity in the maintenance of Cash Book and laxity in the verification of cash provides scope for temporary misappropriation of Government cash and defalcation which has to be prevented altogether. This can be prevented by strict observance of codal provisions, frequent surprise checks by supervising Authorities and periodical inspection on and verification of cash by the Controlling Officers.

2. S. R. 37 of the Orissa Treasury Code, Vol-I elaborately outlines the procedure for observance by all Government Officers required to receive and handle cash. The said subsidiary rule provides that at the end of each month the Head of the Office should verify the cash balance with reference to