

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

the balance shown in, the Cash Book and, record a signed and dated certificate to that effect. With a view to ensuring regular and systematic maintenance of Cash Book and preventing any temporary shortage in cash and misappropriation of Government money, the following guidelines are issued for observance by all concerned:—

- (i) All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Drawing and Disbursing Officers in token of such check.
- (ii) In Offices where the Head of the Office is not the Drawing and Disbursing Officer the Cash Book should be verified with reference to physical cash balance by the Head of the office or by an authorised Officer subordinate to him but superior to the Drawing and Disbursing Officer at least once in a month who should record a dated and signed certificate to that effect.
- (iii) In Offices where the Head of the Office is himself the Drawing and Disbursing Officer, the verification of physical cash balance with reference to the Cash Book should be done at least once in a month by his superior authority, if his office is located in the same headquarters.
- (iv) In cases where the office of the superior authority is not in the same headquarters, the Head of the Department shall make necessary arrangement and issue such instructions so as to ensure verification of cash and the Cash Book of the outstationed Drawing and Disbursing Officers by the superior Officers visiting on tour to such outstations.

3. The Secretaries of the Administrative Departments and the Heads of the Departments are requested to ensure strict observance of the provisions and the procedure contained in S. R. 37 of the Orissa Treasury Code, Vol.-I and the guidelines indicated above.

4. These guidelines may be brought to the notice of all the Officers under their administrative control.
5. Receipt of this letter may please be acknowledged.

Yours faithfully

P. K. PATNAIK

Principal Secretary to Government

FINANCE DEPARTMENT

Memo. No. 33801 (235)—TRC-48/91-F.

The 6th September 1991

To

All Departments of Government

All Heads of Departments

All Collectors

Subject—Non-maintenance of Register of undisbursed pay & allowances as required under S. R. 235 of OTC Vol.-I—Non-observance thereof.

The undersigned is directed to say that the A.-G. (Audit-I) has observed an irregularity of persistent and recurrent nature in different Government Offices in respect of non-maintenance of the Register of pay and allowances as required under S. R. 235 (2) of the Orissa Treasury Code