

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

Vol. I. Under the aforesaid provision the Head of Office is responsible for the disbursement of pay and allowances drawn from the Treasury to the recipients after obtaining valid quittances on the Acquittance Roll maintained for the purpose. If for any reason the payment cannot be made to a payee in course of a month such amount is required to be refunded by short drawal in the next bill. However, as per the proviso under S. R. 235 (2), the Head of the Office has the discretion to retain the undisbursed pay and allowances for any period not exceeding 3 months provided he is of the opinion that the restriction is likely to operate to the disadvantage of the payee by causing him avoidable inconvenience and hardship.

2. As per note-5 under S. R. 235 (4) of the Treasury Code an account of undisbursed pay and allowance is required to be kept by each Head of the Office in a register in form No. O. T. C. 28-B. In this register the entries of the total and particular amounts of undisbursed pay and allowances are required to be made serially in a chronological order and subsequent payments entered in the register and the Cash Book. Each of the entries in the register should be attested by the Head of the Office or a Gazetted Officer authorised for the purpose. An extract of the amounts remaining undisbursed for 3 months shall be prepared out of this register to ensure the refund of such amount either in cash or by short drawal from the next bill.

3. The procedure outlined in S. R. 235 is intended to ensure regular watch and prompt and proper utilisation of the amounts drawn from the Treasury towards pay and allowances of the Government employees so that no diversion of funds and utilisation thereof for other purposes may occur. Despite such clear codal provisions, persistent irregularity has been noticed and pointed out by the Accountant-General, Orissa due to non-maintenance of the register of undisbursed pay and allowances in the prescribed form. Due to violation of the provision and non-observance of the procedure difficulty is experienced by the Heads of Offices / Drawing & Disbursing Officers in watching the disposal of undisbursed amounts and it results in retention of heavy cash in total disregard of the rules and provides scope for temporary misappropriation and defalcation.

4. It is therefore, impressed upon all concerned that the provisions contained in S. R. 235 (2) of the Treasury Code, Vol.-I should be strictly followed and the prescribed register of undisbursed pay and allowances duly maintained with a view to eliminating /rectifying the persistent irregularity pointed out by the Accountant-General.

5. This may be brought to the notice of all the Officers under their administrative control.

N. R. DUBEY

Additional Secretary to Government

FINANCE DEPARTMENT

Memo. No. 33806 (235)—TRC-48 / 91-F.

The 6th September 1991

To

All Departments of Government

All Heads of Department

All Collectors

Subject:—Deposit of duplicate keys of cash chest in Treasury—Non-observance thereof

The undersigned is directed to say that Accountant-General (Audit-I) has observed persistent irregularity in respect of Head of Offices / Drawing & Disbursing Officers due to their failure to deposit the duplicate keys of the cash chests in the Treasury as required under S. R. 69 of the Orissa Treasury Code, Vol.-I.