

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.

2. It has been envisaged in S. R. 69 of the Orissa Treasury Code, Vol.-I that moneys received by a Government servant on behalf of Government, if not immediately remitted to superior authority or a Treasury should be lodged in the cash chest provided in the office. For the safety and security of the cash kept in the office cash chest, necessary arrangement is required to be made by the officer concerned. In the note under S. R. 69, it has been envisaged that if considered desirable, the duplicate keys of the cash chest may be placed under the seal of the officer-in-charge in the custody of the Treasury Officer.

3. The aforesaid provision which is of a precautionary nature is intended to ensure safety and security of the Government cash lodged in cash chests. Accordingly, it is impressed upon all concerned that the duplicate keys of the office cash chests should be deposited in the strong room of the Treasury in due compliance with the provisions contained in the note below S. R. 69 of the Orissa Treasury Code, Vol.-I.

4. This may be brought to the notice of all concerned under their administrative control.

N. R. DUBEY

Additional Secretary to Government

FINANCE DEPARTMENT

Memo. No. 39399 (236)-TRB-20 / 91-F.

The 24th October 1991

To

All Departments of Government/all Heads of Department/all Collectors

Subject—Precautions to be observed for fetching or carrying of Government money

The undersigned is directed to say that several instances of theft / burglary of Government money from the hands of Peons / Treasury Sarkars while fetching the same from Bank to Office have come to the notice of Finance Department. This has resulted in huge loss of Government money due to lack of observance of precautions while fetching or carrying Government money from Bank to Office and *vice versa*. In supersession of this Department letter No. 21079-F., dated the 12th June 1961 it is hereby informed that the following procedures be followed in the matter in order to avoid theft / loss of Government money.

(a) For amount up to Rs. 5,000 the Treasury Sarkars / Peons may be allowed to carry the amount.

(b) For amount exceeding Rs. 5,000 and up to Rs. 25,000 the Treasury Sarkars / Peons should be accompanied by a Class-III employees who may be the Cashier / Assistant Accountant or any other Clerk.

(c) For amount exceeding Rs. 25,000 and up to Rs. 1.00 lakh, the Treasury Sarkars / Peons should be accompanied by two Class-III employees who may be Cashier / Accountant or any other employee.

(d) For amount exceeding Rs. 1.00 lakh, the Treasury Sarkars / Peons should be accompanied by two Class-III employees in the above manner and in addition, a Gazetted Officer of the office should also accompany.