

## FINANCE DEPARTMENT

No. 38355 (2)—T.R.B.-33/90-F.

The 15th November 1990

From

SHRI P. K. PATNAIK,  
Secretary to Government

To

{ As per list enclosed }

**Subject—Non-submission /late submission of daily Bank scrolls and monthly consolidated statement of daily scrolls to the Treasuries and mis-classification in the State Government Account.**

Sir,

It has been brought to the notice of the Government that most of the Agency banks conducting Government transactions are not submitting the daily bank scrolls complete in all respect along with all the paid vouchers and receipted chalans to the concerned Treasury/Special Treasury/Sub-Treasury in the first hour of the next working day following the date of transactions. Some times the delay ranges from few days to few months even. Again some banks submit scrolls for few transactions but not for all the transactions of the day at a time and that too Bank scrolls are also not accompanied with all the supporting receipted chalans and vouchers. This casual and haphazard submission of daily scrolls contributes to the avoidable delay in compilation of Government accounts both at the Treasury level and Accountant-General's level. This has to be eschewed.

2. It is seen from the cash account furnished by the Treasuries that there is always mis-classification of central transactions in the State scrolls and *vice versa*. A little care on the part of staff preparing the scroll shall avoid unnecessary paper work in future. The concerned Treasury Officers are also being instructed to prominently mention "Central" in red ink on the top of the relevant vouchers /challans for facility of identification of central transactions by the staff of the Agency banks.

3. As per S. R. 382-A of the Orissa Treasury Code, Volume-I the agency bank is required to submit the extract of daily payments and receipts for the entire month to the concerned Treasury/Special Treasury/Sub-Treasury by first working day of the succeeding month. This statement of daily transactions for the month, invariably should contain the correct figure which has already been worked out in consultation with the Treasuries at the stage of compilation of daily accounts. Such monthly statements are not being submitted by the Agency banks in time as required under S. R. 382-A of the O. T. C., Volume I. This non-submission/late submission has contributed to piling up of discrepancies in the Reserve Bank deposit figure from months to month. All the Agency banks conducting the Government transactions should be instructed to strictly adhere to the codal provisions in the matter of submission of both daily scrolls and submission of monthly daily transactions.

4. In order to avoid delay in the compilation of Government accounts at different stages minimise the discrepancies in the Reserve Bank deposit figure and reduce the mis-classification of transactions, it is requested that all the agency banks under your control conducting Government transactions may kindly be instructed suitably on the lines indicated in the foregoing paras.

Yours faithfully

P. K. PATNAIK

Secretary to Government

## LIST

1. Chairman, State Bank of India, Central Office, New Administrative Building, Madame Camac Road, Bombay-400001.
2. Chairman and Managing Director, United Commercial Bank, 10, B. T. M. Sarani Calcutta-700001
3. Chairman and Managing Director, United Bank of India, 16-oid Court House Street, Calcutta
4. Chairman and Managing Director, Bank of India, Express Tower, Nariman Point, Bombay-400021
5. Chairman and Managing Director, Canara Bank, Canara Bank Building, 12-J. P. Road, Post Box No. 6648, Bangalore-2.
6. Executive Director, Allahabad Bank, Netaji Subash Bose Road, Calcutta-1
7. Chairman and Managing Director, Central Bank, Chandar Mukhi, Mariman Point, Bombay-400021
8. Chairman and Manging Director, Indian Bank, 31, Rajajee Road, Post Box No. 1384, Madras-600001

## FINANCE DEPARTMENT

Memo No. 5666 (220)—TRB-7/91-F.

The 19th February 1991

To

All Departments of Governments/All Heads of Department

*Sub:*—Measures to prevent push of expenditure towards fag end of financial year, 1990-91.

The undersigned is directed to say that large number of bills are usually presented in the Treasuries/Special Treasuries/Sub-Treasuries towards the fag end of the financial year. Presentation of a large number of bills within a short span during the last phase of the financial year results in rush of expenditure which affects the Ways and Means position of the State, imposes heavy strain on the staff, impedes proper scrutiny of the bills leading to avoidable financial irregularities and makes it difficult for the Bank to cope with the pressing demands for payment. With a view to minimising the strain on the Treasury and the Bank and preventing heavy rush of expenditure and with a view to facilitating smooth conduct of business by the Treasuries/Sub-Treasuries, it is impressed upon all concerned that the following instructions may please be followed scrupulously:

- (i) All claims for payment including those covered under the 2nd Supplementary should be presented to the Treasuries/Special Treasuries/Sub-Treasuries by the 15th March 1991.
- (ii) Resubmission of bills objected to earlier after due compliance, will be allowed up to the 20th March 1991.
- (iii) Presentation of fresh bills at the Treasuries/Special Treasuries/Sub-Treasuries after the 15th March 1991 but within the 20th March 1991 may be allowed with the specific prior permission of the Collector of the concerned district or by the concerned Treasury/Special Treasury/Sub-Treasury Officer, duly authorised in writing by the concerned Collector. In no circumstance, any bill, shall be entertained after the 20th March 1991.
- (iv) The bills which under rules are passed by transfer credit to deposit heads and P. L. Account may, however, be accepted by the Treasury/Special Treasury/Sub-Treasury upto the 28th March 1991 and dealt with as per the provisions of the Orissa Treasury Code and other instructions issued on the subject.