

TRIPURA TRIBAL AREAS AUTONOMOUS DISTRICT COUNCIL
OFFICE OF THE CHIEF EXECUTIVE OFFICER
KHUMULWNG : WEST TRIPURA.

No.F.3(146)/ADC/FIN/PLC/2016-17/781-910 Dated...09/11/2016.

MEMORANDUM

(A) In order to maintain proper control over expenditure it is felt that there is a need to streamline the maintenance of the Cash Book although instructions for checking and authentication of the Cash Book are given in GFR.

Keeping in view of the same instructions are given to the DDOs as under:-

- (i) All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of Office / DDO in token of check and there shall be only one Cash Book to be maintained by the DDO of a particular notified office.
- (ii) The number of pages in the Cash Book should be certified in the front pages of the Cash Book by concerned DDO.
- (iii) The Cash Book should be certified by concerned DDO at least twice a week.
- (iv) The Cash Book should be closed regularly and completely checked. The Head of Office should verify the totaling of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book and initial it as correct.
- (v) At the end of each month, the Head of Office should verify the cash balance in the Cash Book and recorded a signed and dated certificate to the effect.
- (vi) The Cash Book should be written neatly. An erasure or over-writing of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and invariably date his initials.
- (vii) The receipts through various cheques / NEFT / Drafts etc. should be authenticated and separate cheque / NEFT Receipt Register should be maintained by the cashier. The payments should be certified by the cashier and DDO with reference to APR and issue register of cheques / Drafts. The amount as credited into SB, Account through NEFT should match with the sanction memo and enter into cheque / NEFT Receipt Register.
- (viii) The Cash Balance should be closed on every transaction day and certified by the cashier and DDO.
- (ix) At the end of every month, a cash analysis should be prepared and submitted in prescribed proforma (Annexure-I).

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- (x) The Bank Balance as per Cash Book and as per Bank Pass Book usually does not tally in many offices which require regular Bank reconciliation to be done by concerned DDO every month. The Bank reconciliation should be completed and statement should be submitted along with cash analysis in the prescribed proforma (Annexure-II).

(B) Apart from the above the Departments of the TTAADC shall be responsible for control of expenditure against the sanctioned grants and appropriations placed at their disposal. The control shall be exercised through the Heads of Departments and Head of Offices & DDOs. It has been revealed from the perusal of account records maintained by difference offices of TTAADC that there is no uniformity in maintenance of various Registers / Records in different offices leading to non-effective control over expenditure and non-submission of actual balance amount of fund in their reports.

In view of the above the following Registers / Proforma are being introduced.

1) BUDGET CONTROL REGISTER: -

The funds received for implementation of various Projects / Schemes from different departments of TTAADC shall be entered in the Budget Control Register in the proforma - I.

The BCR should be maintained for each project / scheme separately in very financial year.

The fund received under salary head shall not be entered in BCR being maintained for any project / scheme. It should be recorded in separate BCR.

2) CHEQUE RECEIPT / NEFT REGISTER: -

The fund as received from Headquarters by cheque or through NEFT credited into Bank Account for implementation of different schemes / projects shall be entered into a cheque receipt / NEFT Register in proforma - II.

3) NATIONAL ELECTRONIC FUND TRANSFER REGISTER: -

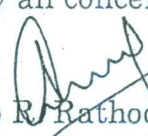
The fund as transferred & received by the existing system of NEFT shall be maintained in a Register of NEFT by all DDOs and Finance Department, TTAADC in proforma - III.

4) CHEQUE ISSUE REGISTER: -

Based on the sanction Memo issued the DDO shall maintain Cheque Issue Register in the register prescribed in proforma - IV.

The instructions as aforesaid shall be followed strictly by all concerned.

Enclo: - As stated.


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TTAADC : Khumulwng.

