

**Government of West Bengal
Finance (Audit) Department
'NABANNA'
Mandirtala, 325, Sarat Chatterjee Road, Howrah-711102.**

No. 546-F(Y)

Howrah, the 2nd February, 2015

MEMORANDUM

It has been observed by the Finance Department that due to heavy rush of Bills at the end of every financial year, it becomes difficult for some Treasury Officers to pass the bills and deliver the Cheques within midnight of the last working day of March resulting in development of some unpleasant situation at those treasuries due to lapses of fund. Moreover, it has been noticed that in some treasuries due to heavy pressure of work the cheques are being delivered to the concerned D.D.Os on the last working day of March without recording the same through computer system causing non inclusion of such payment in the Treasury Accounts. The following measures may be taken by the District Administration to ensure speedy and timely disposal of the Bills and for proper checking and correct booking of all the transactions in respect of the financial year 2014-2015 by 31st March, 2015.

01) The Treasuries, as and when necessary, may be strengthened temporarily by deputation of staff from other sections of the district or Sub-divisional offices till the financial year ends. District Magistrates & outline Sub Divisional Officers are requested to look into the matter well ahead.

02) In order to ensure that the work during March 2015 is carried out in a systematic and phased manner it is enjoined that all bills, in respect of which payment is desired by 31.03.2015 should be presented to Treasuries following the procedure described below so that the Treasury Officers may have sufficient time to make payment by that date;

- a) The bills against sanction/Allotment Orders issued up to 27th February, 2015 must be submitted to Treasury by 16th March, 2015.
 - b) Bills against Sanction/Allotment Orders issued up to 17th March, 2015 must be submitted to Treasury by 23rd March, 2015.
 - c) Bills against sanction/Allotment Orders issued upto 23rd March, 2015 must be submitted to Treasury by 27th March, 2015.
 - d) No new Bill shall be received by the Treasury after 6 p.m. on 31.03.2015.
 - e) Bills returned during the period from 17.03.2015 to 20.03.2015 must be resubmitted by 24.03.2015 Bills returned between 24.03.2015 and 27.03.2015 must be resubmitted on 30.03.2015. Bills returned on 31.03.2015 must be resubmitted by 6 p.m. on the same day i.e. on 31.03.2015.
 - f) No bill on account of arrear salaries, T.A., and other personal claims relating to Provident Fund advance, Gratuity advance etc. shall be presented after 16.03.2015.
 - g) All claims for payment on account of office Expenses and other charges of recurring nature should be preferred to the Treasury by 20.03.2015.
 - h) The salary Bills for the month of March 2015 shall be presented by 13.03.2015. The Treasury shall issue salary cheques for March 2015 by 31.03.2015 with specific instruction for non encashment before 01.04.2015. In the computerized Treasuries, the delivery date of such salary bills of March 2015 shall be recorded through computer.
- 03) No advance shall be drawn without specific concurrence of the Finance Department. No amount shall be credited to the Deposit/PL/LF Account unless specific authorization to that effect is given in the Government Order. However this restriction shall not apply in case of those accounts opened under statutory provision.
- 04) No bill shall be passed under head of account for which no allotment has been received by the concerned DDO during the entire current financial year.
- 05) The Treasury Officer shall dispose of all the Bills received prior to 11th March, 2015 by 13th March, 2015 by way of delivery of cheques or the return of bills as the case may be. Bills received during the period from 11.03.2015 to 27.03.2015 shall be cleared by the Treasury Officer on day to day basis with an aim to start with nil pending bill on 30.03.2015. The Treasury Officer/Additional Treasury Officer (Cheque Section) shall arrange for the delivery of the Cheque as soon as it is completed. All cheques must be delivered latest by 10 p.m. on 31.03.2015.

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- 06) Closing of March, 2015 accounts shall be completed by midnight of 31st March, 2015 Cheques, except those related to March, 2015 salary, remaining undelivered up to mid-night on 31st March, 2015 should be cancelled forthwith so that no cheque is delivered on the next day under any circumstances. This should be strictly adhered to.
- 07) The Treasury Officer shall inform the Officials of the Directorate of Treasuries & Accounts, West Bengal, the last cheque Number of the Financial year 2014-2015 for his Treasury by 10 p.m. on 31.03.2015 positively after delivery of the Cheques.
- 08) On 31.03.2015 from 10 p.m. to 12 mid-night, the Treasury Officer shall confirm from the Computer Records as well as from the Physical verification that all the bills have been disposed of properly and all the cheques have been delivered through computer. No case of back end correction for cheque delivered manually but not recorded through computer shall be entertained from 1st April, 2015 in respect of the previous financial year.
- 09) It may be ensured that works relating to compilation of accounts, submission of returns pertaining to Group Insurance Scheme, NPS etc. do not suffer due to year ending rush. Accounts for March, 2015 must reach the office of the Accountant General (A&E), West Bengal by 13th April, 2015.
- 10) The District Administration at district and sub-division level shall issue necessary instructions on the above lines to the DDOs, so that the work in the treasuries can be completed smoothly at the close of the financial year. Since all the Treasuries have been computerized, bills submitted after scheduled date may not be passed within 31.03.2015.
- 11) The District Magistrates and outline Sub-Divisional Officers are requested to cross verify the position of disposal of bills in the Treasury concerned during the last fortnight of March, 2014 so that undue rush of the bills on 30.03.2015 & 31.03.2015 in the Treasury does not take place.

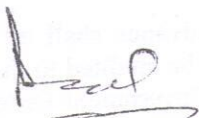
Sd/- G. Samanta
Joint Secretary to the
Government of West Bengal

No. 546/1(250)-F(Y)

Howrah, the 2nd February, 2015

Copy forwarded for information to :

- 1) The Director of Treasuries & Accounts, West Bengal, New India Assurance Building (2nd & 3rd Floor), 4, Lyons Range, Kolkata-700001.
- 2) The Divisional Commissioner (Presidency/Burdwan/Jalpaiguri Division)
- 3) The District Magistrate
- 4) The Sub Divisional Officers?
- 5) The Treasury Officers,


Joint Secretary to the
Government of West Bengal