

**Government of West Bengal  
Finance (Audit) Department  
'NABANNA'**

**Mandirtala, 325, Sarat Chandra Chatterjee Road, Howrah-711102.**

No. 141-F(Y)

Howrah, the 8<sup>th</sup> January, 2014

**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 2013-2014 by 31st March 2014

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 2014 is carried out in a systematic and phased manner it is enjoined that all bills, in respect of which payment is desired by 31.03.2014, 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 28th February, 2014 must be submitted to Treasury by 17<sup>th</sup> March, 2014
  - b) Bills against Sanction/ Allotment Orders issued up to 17<sup>th</sup> March, 2014 must be submitted to Treasury by 24<sup>th</sup> March, 2014
  - c) Bills against Sanction/ Allotment Orders issued upto 24<sup>th</sup> March, 2014 must be submitted to Treasury by 28<sup>th</sup> March, 2014.
  - d) No new Bill shall be received by the Treasury after 6p.m on 31.03.2014
  - e) Bills returned during the period from 17.03.2014 to 21.03.2014 must be resubmitted by 24.03.2014. Bills returned between 24.03.2014 and 27.03.2014 must be resubmitted on 28.03.2014. Bills returned on 31.03.2014 must be resubmitted by 6p.m on the same day i.e on 31.03.2014.
  - 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 14.03.2014.
  - g) All claims for payment on account of office Expenses and other charges of recurring nature should be preferred to the Treasury by 21.03.2014.
  - h) The salary Bills for the month of March 2014 shall be presented by 14.03.2014. The Treasury shall issue salary cheques for March 2014 by 31.03.2014 with specific instruction for non encashment before 01.04.2014. In the computerised Treasuries, the delivery date of such salary bills of March 2014 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 authorisation 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 11<sup>th</sup> March, 2014 by 14<sup>th</sup> March, 2014 by way of delivery of cheques or the return of bills as the case may be. Bills received during the period from 11.03.2014 to 28.03.2014 shall be cleared by the Treasury officer on day to day basis with an aim to start with nil pending bill on 31.03.2014. 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 31.03.2014.

06) Closing of March, 2014 accounts shall be completed by midnight of 31st March, 2014. Cheques, except those related to March, 2014 salary, remaining undelivered up to mid-night on 31st March, 2014 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 2013-14 for his Treasury by 10 p.m on 31.03.2014 positively after delivery of the Cheques.

08) On 31.03.2014 from 10p.m to 12 midnight, 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 1<sup>st</sup> April, 2014 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, 2014 must reach the office of the Accountant General(A&E), West Bengal by 10<sup>th</sup> April, 2014.

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 computerised, bills submitted after scheduled date may not be passed within 31.03.2014.

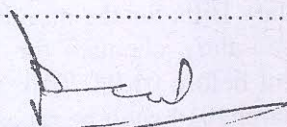
11) The District Magistrates and outline sub Divisional Officers are requested to cross verify the position of disposal of bills in the Treasury concerned during the last fortnight of March, 2014 so that undue rush of the bills on 28.03.2014 & 31.03.2014 in the Treasury does not take place.

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

No. 141/1(250)-F(¥)

Howrah, the 8<sup>th</sup> January, 2014

- 1) The Director of Treasuries & Accounts, West Bengal, New India Assurance Building (2<sup>nd</sup> & 3<sup>rd</sup> floor), 4, Lyons Range, Kolkata-700001.
- 02) The Divisional Commissioner (Presidency/Burdwan/ Jalpaiguri Division)
- 03) The District Magistrate.....
- 04) The Sub Divisional Officers'.....
- 05) The Treasury Officers, .....

  
Joint Secretary to the  
Government of West Bengal