

CHAPTER 24 MISCELLANEOUS

24.1 Cheque Books, Receipt Books and Cash Memo Books

The following procedure will be followed in regard to indenting, safe custody, issue and accountal of cheque Books:-

24.1.1 Annual Indent – All the Cheque Drawing and Disbursing Officers (hereinafter called C.D.D.Os) of the Central Public Works Divisions will assess their annual requirement of all the three categories viz., “A”, “B” and “C” cheques/cheque scrolls required for making payments. Cheque Drawing and Disbursing officers will send their requisition of all the categories of cheques indicating total number of each category of cheque required to their respective Pay and Accounts Office. Similarly Pay & Accounts Officer of the Division will assess his own requirement and include the same in the Annual Indent of Cheque Books/Cheque Scrolls. The concerned Pay and Accounts Officer, after examining the details/requirements furnished by the CDDOs will consolidate Divisionwise requisition of all the CDDOs alongwith his own demand for onward transmission to the accredited Bank i.e., State Bank of India.

24.1.2 Issue of Cheque Books to Divisional Officers and the Pay and Accounts Officer of the Division.

The Divisional Officers as well as Pay and Accounts Officer of the concerned Division will send their requisition direct to the State Bank of India well in advance to enable the Bank to deliver the requisite Cheque Books in time.(See paragraph 6.7 of this code)

24.1.3 Stock Register of Cheque Books – A Stock Register of Cheque Books/Forms should be maintained to keep an account of the receipts, issues and balances of cheque books/forms (Form CAM 1). Each morning the cheque cashier should take such cheque books from the Officer-in-Charge, as are likely to be used during the course of the day and should remain responsible for their use and return of the balance at the close of the day.

24.1.4 In cases, where the power of drawal of funds by cheque(s) is withdrawn from any cheque-drawing Divisional Officer, all the unused form from the partly used cheque books with that officer shall be defaced by writing the word “Cancelled” promptly across such cheque form and its counterfoil/record slip (but without the signature of the Drawing Officer) and returned to the Pay and Accounts Officer concerned who should destroy them after keeping a note in the relevant records. All unused cheque books with such an officer shall however be returned by him to the Pay and Accounts Officer without any cancellation.

24.1.5 Whenever a new cheque book is brought into use, the DDO should intimate the number of the cheque book and the Serial Number of the Cheque forms contained therein to the Bank as well as the Pay and Accounts Officer.

24.1.6 Daily Account of Cheque Books used – An account of the cheque books/forms used daily should be maintained by the Cashier (in Form CAM 2) and submitted to the Divisional Officer at the time of closing of accounts daily. In this register, the cheque numbers used during the day should also be noted.

24.1.7 Stock taking at the change of the Officer-in-Charge – Every six months, in April and October, stock taking of the cheque book should be done by an Officer other than the Officer-in-Charge and a certificate of physical count recorded by him in the Stock Register. This stock taking should also be done whenever there is a change of the Officer-in-Charge and the relieving Officer should initial the entry in respect of each of the cheque book noted in the Form CAM 2 and sign a certificate in the Stock Register in the following form:-

“Received the current cheque books as indicated by my initials in the register of account of cheque forms and the unused cheque books from -----to-----as entered in the Stock Register.”

24.1.8 The physical verification can also be entrusted either to the Inspecting Officer of the internal inspection party conducting the normal inspection of his office or by any gazetted officer of his department who visits that office on any other official work.

24.2 TRANSFER OF CHARGES

1. DIVISIONAL AND SUB-DIVISIONAL OFFICERS

24.2.1 The Relieving Officer will take into account the expenditure in cash and on stores, as the case may be, from and for the first day of the month during which the relief took place, and submit the next monthly account in the same manner as if he has been incharge during the whole month. But the relieved officer remains responsible for the transactions during his incumbency.

24.2.2 In the case of transfers of divisional or sub-divisional charges, the cash book in the case of Divisional Office or imprest account in respect of Divisional Office and Sub-Divisional office should be closed on the date of transfer, and a note recorded in it, over the signatures of both the relieved and relieving officers showing the cash or imprest balances, the number of unused cheques made over and received in transfer by them as the case may be. A copy of this note, together with a receipt in the form appended below for the stores under the immediate charge of the relieved officer, should be forwarded on the same day to the Superintending Engineer in the case of divisional or to the Divisional Officer in the case of sub-divisional charges.

The receipts of cash and a stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the

Superintending Engineer or the Divisional Officer, as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

FORM A
(For Sub-divisional charge)

Received in transfer from A.B., formerly Divisional Officer.....Division, the stores in his personal charges as detailed in the annexed list.

The priced Stores Ledger and the Tools and Plant Ledger are on record and have been posted upto date/to end of.....

Station: CD
Date: Divisional Officer.....Division

FORM B
(For Sub-divisional charge)

Received in transfer from A.B., formerly officer-in-charge.....sub-division the stock and tools and plant which have been in his personal custody as detailed in the Bin cards and Tools and Plant Ledger, which have been posted upto date.

Station: CD
Date: (Relieving) Sub-Divisional Officer.

II. DIVISIONAL ACCOUNTANTS

24.2.3 When a Divisional Accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he should prepare a memorandum reviewing the accounts of the Division. The state of stock and other suspense accounts and of outstandings in the accounts of works should be reviewed in particular. All important liabilities as also recoveries to be made from the staff or from contractors and others which should receive special attention should be mentioned.

Any arrears or defects in the working of the divisional office or subordinate offices rendering accounts to it should be specified with a statement of the remedies applied or contemplated. Other points requiring the special attention of the relieving Accountant, whether in regard to the initial or compiled accounts or to Inspection Notes received from Chief Controller of Accounts should also be sent forth in detail.

The memorandum should be in a tabular form with columns for (1) remarks by the relieving Accountant (2) remarks by the Divisional Officer and (3) Orders of the Chief Controller of Accounts/Controller of Accounts. The relieving Accountant should examine it when taking over charge and promptly forward it with his remarks, to the

Controller of Accounts/Chief Controller of Accounts through the Divisional Officer, who will record such observations, as he may consider necessary.

24.3 RECONSTITUTION OF EXECUTIVE CHARGES

24.3.1 When in consequence of the reconstruction of executive charges or of any other arrangements, the accounts of two or more Divisional Officers are to be amalgamated or those of any office are either to be broken up into parts or closed, the Divisional Officer concerned should apply in time to the Chief Controller of Accounts for instructions to be observed in regard to accounts in giving effect to the arrangements. On all occasions, the necessary transfer between offices of unsettled accounts (for example, see below) of liabilities not yet brought to account, of quantity account of tools and plant and road metal, and of relevant account and establishment records (including unused forms of cheque books, receipt books and cash memo books) should receive the special attention of all concerned.

- (i) Work in progress and suspense account of Works.
- (ii) Appropriation and sanctions not yet completely operated upon.
- (iii) Stock and other suspense accounts.
- (iv) Remittance Accounts.
- (v) Deposit and cash balances.
- (vi) Unrealised licence fee and other revenue, and
- (vii) Interest bearing securities.

Note 1: At the time of re-organisation of P.W. Divisions, the outstanding balances of Suspense and Deposit heads in the books of the Division to be abolished and/or merged with another Division(s) may be transferred by the closing division to the successor division(s) with which it is to be amalgamated by Cash Settlement.

The following procedure should be followed by the closing and successor division(s) in effecting the transfer of these balances, to ensure that there has been no omission in taking over the balances under these heads in the books of the successor division(s).

- (a) If the balances are proposed to be transferred to two or more divisions, the closing division should make out two copies of the various registers showing therein the items proposed to be transferred to each division alongwith the cheque and forward the same to division(s) concerned with a forwarding letter requesting them to incorporate those figures in the balances of the latter division(s) and endorse a copy to the Pay and Accounts Officers of the concerned Divisions intimating the total amount under each head that is proposed to be transferred to each division. The registers of the closing division, duly completed, should be transferred to the division, which is nominated as its successor and to which the entire records of the defunct division are transferred. If, however, the entire balances are proposed to be transferred to one division only, the closing

division may simply transfer the registers duly completed alongwith a cheque for the amount to the successor Division. The closing division should quote Number and date of the letter, with the details of the cheque under which balances are transferred to the successor division(s) in the relevant schedules to be submitted to the Pay and Accounts Officer and show the closing balances under various heads as 'nil' on this authority.

- (b) The division(s) to which the balances have been transferred after the receipt of the cheque should incorporate the balances in its/their books immediately. The balances so transferred by the closing division should be incorporated in their entirety by the successor division(s). Discrepancy, if any may be settled subsequently with the successor division to which the records of the closing division have been transferred.

Note 2: In the event of closure of a Division only the wholly un-used receipt books and Cash memo books should be brought into use by the successor division. The un-used forms in partly used receipt books and cash memo books should be cancelled by the Officer-in-Charge of the closed division by drawing two diagonal lines and inserting the word "Cancelled" in between.

24.4 DESTRUCTION OF RECORDS

24.4.1 The destruction of account records in Public Works offices is governed by such rules as may be prescribed by Government with the concurrence of the Chief Controller of Accounts provided that, in cases not covered by such rules, the specific concurrence of the Chief Controller of Accounts is necessary before any records are ordered to be destroyed and that in each Divisional Office full details are maintained permanently in Form 97 of all records destroyed from time to time.