

Copy of the Circular No.TM.11/3-18/20 from the Accounts General
Trivandrum

Sub:- Monthly Closing of Sub Treasury Accounts—changes of date

Ref:- G.O.Rt.No.805/65/Fin dated 29th March, 1965

As per Article 76 of the Kerala Treasury Code Volume 1 the latest date for the formal closing of the Sub Treasury accounts for a month (other than March) has been fixed as the last working day four days prior to the last date of the calendar month. The transactions of the remaining days are left over for incorporation in the subsequent months accounts of the District Treasury.

2. In view of the increase in the magnitude of Government transactions the number of Departmental accounting units and disbursing offices the need for adopting a uniform date of closing for the accounts of month by each such disbursing/accounting unit has been under consideration. While the banking institution and the department all officers rendering accounts to the Accountant General adopt the calendar month, the District Treasuries alone leave out the transactions of the Sub Treasuries for the last few days and incorporate the left over transactions of these days in the next months' account. This disparity in the dates of closing of the two sets of Accounts stands in the way of speedy reconciliation of departmental accounts with the Accounts booked by the Accountant General. Besides the cash balance reported in the Treasury Accounts does not depict the true cash balance at the end of the month end the figures for deposits with the Reserve Bank which is part of Government' cash balance worked out in the Civil Account do not tally with figures furnished by the Reserve Bank of India, for each calendar month.

3. A revised procedure for closing the accounts of the sub Treasuries on the last day of the month has been introduced in the districts on the last day of the month has been introduced in the districts of quilon, Alleppey and in some of the selected P.W/P.H Divisions with effect from 1-4-64 as an experimental measure. Government after examining the working of the scheme in the selected District Treasuries and Public Health P.W.D have now ordered the scheme to be all the other districts. Public works/Public Health Divisions and Forest Divisions with effect from 1-4-65.

4. The followings instructions are issued for the information and guidance of the Treasuries and P.W/P.H and Forest Officers in respect of the entire State of Kerala.

1. District Treasuries

Beginning with the accounts of April, 1965 the accounts of the District Treasury for the last day of each month must be kept open till the receipt of daily sheets of every Sub Treasury under it for the entire period of the month. The Accounts of the Districts Treasury for all the remaining days of the month should be closed by incorporating the Sub Treasury accounts on the same day on which it is received as laid down in Article 47 of the Account Code Vol.II Every endeavour should be made to close the accounts of the month at the earliest possible date, in any case not later than 6th of the following month (of 76 K.T.C Vol.I) The due date for receipt of Accounts of each month in the office of the Accountant General shall be the 7th of the succeeding month—Distribution of vouchers and listing work of the 1st list of payment of the succeeding month should be simultaneously done and those should not be held up on account of the previous months closing work. Sufficient number of pages should be left for the listing work of the previous month and for closing the various subsidiary registers. They day book closing work in the Districts Treasury of the subsequent month should however be done only after the previous months accounts are closed.

Sub Treasuries

The Sub Treasury day book and supporting documents (with the exception of these which are sent to the District Treasury on or after the first of the succeeding month) shall be sent by post as required in article 74 of the Kerala Treasury Code Vol.1. The day books which are dispatched on or after the 1st of the succeeding month shall however be sent to the District Treasury in sealed packets through a special messenger or in such other way so as to reach the District Treasury not later than the 2nd working day of the next month at the latest. The cash balance reports of the Sub Treasury shall be drawn up in Form TR.36 as on the evening of the last working day of the month after the close of business for the day and sent to the District Treasury by 'Express delivery' post or through special messenger.

In the case of Banking Sub Treasuries the imprest amount kept for pension and S.B. Transactions should be refunded to the Bank on the dates now prescribed for the District Treasuries. After introduction of the new procedure the R.B.B. figure—State/Central of the banking Sub Treasuries as worked out in the Register of Reserve Bank Deposits (Form TA.5) should agree with the monthly totals of the Bank Pass Book Central/State. The revised dates on which the account returns are to be dispatched from the Treasury are furnished in the annexure.

iii. Forest, Public Works & Public Health Engineering Divisional Offices

The Cash and Stock Account of Divl./District Officers are now closed on the last working day of the calendar month (para 577 of Kerala Public Works Account Code, Article 221 of Travancore Cochin Forest Code and section 160 of the Madras Forest Code) The change in date of closing of Divisional Cash book or the preparation of main monthly account. The change will however reduce the difference in Part I and Part II of the schedule of settlement with Treasuries due to Sub Treasury transactions. No special action is necessary as far as the Divisional/District cash book is concerned.

The Divisional/District Officers and Divisional Accountant should however ensure that the submission of the monthly account to Accountant General is not delayed beyond the permissible date. Spl. Instructions should issued to Sub Divisions/Range Offices/Depot Officers to close and send the copy of cash book and vouchers on the 1st day of the following month itself to the Division. Wherever necessary, detailed instructions should be issued by the Divisional/District Officer/Divisional Accountant to the concerned Sub Division/Range Office/Depot Officer.

Sub Divisional Office/Range Officer/Depot Office

According to the provision of Para 592 of Kerala Public Works Account Code/Art.276 of the Travancore Cochin Forest Code/section 207 of the Madras Forest Account Code the Accounts of the Sub Division/ Range offices/Depot Officers are allowed to close the accounts a few days earlier to the closing of a month thereafter the account of the Sub Division/Forest Range Office/Depot Office will be closed on the last working day of the month. The following instructions are issued for the guidance of Sub Division Officers/Range Officers/Depot Officer.

- a) All cheques issued till the last working day should included in the cash book of the Sub Division/Range Office/Depot Office for the current month.
- b) All amount remitted into Treasuries (Both District/ Treasuries) till the last working day should be included in the cash book for the current month.
- c) All cash disbursed and received till the last working day should be included in the cash book.
- d) The cash book should be closed in the last working day and copy of cash book for the closing period of each month with vouchers sent to the Divisional/District Office so as to reach there positively on the first working day of the succeeding month.
- e) The store account should be closed on the last working day incorporating all transactions till the end of the month.
- f) All other returns prescribed in para 575 of Kerala Public Works Account Code should be sent so as to reach the Divisional Office within three days of the closing of the cash book. As regards Range Offices and Depot Officers all returns due to District/Divl.Officers should accompany the monthly in

accordance with the provisions contained in section 207 of the Madras Forest Code And Art. 276 of the Travancore Cochin Forest Code.

- g) Any Special item about which the Sub Divisional Office/Range Office/Depot Office is not sure should be referred immediately to the Divisional Officer or to the Accountant General and clarification obtained.

Sd/- Deputy Accountant General (A)

To

All Conservator of Forests. (Chalakydy)

Annexure

Statement showing the dates on which the have to be submitted by the District Treasury Officers from 1-4-1965

Name of return	Revised date fixed
1. Monthly cash balance report.	3 rd work day of the succeeding month.
2. District Register of Receipts under R.D. (State and General)	To reach the Accountant General's Office on 7 th of the succeeding month.
3. Consolidated Treasury Receipts under P.W./Forest remittances with chalans.	7 th of the succeeding month of the Divisional Officers.
4. Reconciliation Certificate under R.B. Depo-Sits.	8 th of the succeeding month to Accountant General.
5. 1 st list of payment.	13 th of the succeeding month to the Accountant General .
6. 2 nd list of payment and cash Account with all supporting documents and returns.	To reach Accountant General by 7 th of the succeeding month.

Endt. F.Dis. (HA)7535/65 dated 10-6-1965

Copy forwarded to all Sections, Stock file (HA) and circular file.

For Conservator of Forests

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