

**GOVERNMENT OF ODISHA  
REVENUE AND DISASTER MANAGEMENT DEPARTMENT**

IVF-AUD-17-2018 17825 /R& DM, dated 18.05.2018

**From**

**Dr. Chandra Shekhar Kumar, IAS,  
Principal Secretary to Government**

**To**

**The Secretary, Board of Revenue, Odisha, Cuttack/  
The Special Relief Commissioner, Odisha, Bhubaneswar/  
The Commissioner, Land Records & Settlement Odisha, Cuttack/  
The Land Reform Commissioner, Odisha, Cuttack/  
The Inspector General of Registration, Odisha, Cuttack/  
The Director, Land Records and Survey, Odisha, Cuttack/  
The Director, Consolidation, Odisha, Cuttack/  
The Executive Director (F& A), OSDMA, Bhubaneswar/  
All Revenue Divisional Commissioners/  
All the Collectors/All ADM/ All Sub-Collectors/  
All Tahasildars/ All DSRs/ SRs**

**Sub: Measures to curb large scale misappropriation of Govt. money.**

Sir,

It has come to the notice of the Govt. that large scale wilful misappropriation is being caused in various institutions and sub-ordinate offices of Revenue & DM Department by adopting different techniques by the delinquent Officers. This is simply due to non-adherence of Rules, Regulations as well as executive instructions prescribed by Govt. in maintenance of Cash Book & related subsidiary Registers. Though various rules/executive instructions have been prescribed in Odisha Treasury Code, Odisha General Financial Rules, Nizarat Manual & in Circulars issued by Govt. from time to time, the same are again reiterated below which should be followed strictly by the DDOS/ Head of the Offices & the deviation thereof may lead to initiation of disciplinary action against the delinquent Officers.

- Money collected as Govt. Revenue need to be remitted to Treasury within three working days, if the treasury is situated in the same locality and seven working days, if the treasury is situated in other areas. **[Rule-6(I)of OTC Vol.-I]**
- The DDO/ Head of the office must ensure that, retention of huge amount of cash balance (hard cash) in hand is to be discouraged. Retention of cash balance in excess of the permissible limit of **Rs.5000/-** is prohibited strictly. **[GOFD circular No.31088 dated 16.08.1981 read with GONo. 9482/F, dt.06.03.2000]**

- Daily cash position should be maintained in the abstract of the closing of the Cash Book i.e on receipt of cash, the cash position will be inflated & disbursement of cash will reduce the cash balance position.
- The physical verification of cash balance. Bank draft, Cheques should be conducted with reference to R.P register, B.D /Cheque register regularly by the Nizarat Officers/ DDOs. The physical cash verification report made at the end of each month should be submitted to the Collector. The Advance Vouchers/ Receipts need also be verified at the time of physical verification of the cash at the end of each month. **[SR 37(iv) OTC Vol-I]**
- Surprise inspection / Physical verification of cash must be conducted at least once in the every month by the higher authorities.**[SR(viii) of OTC-Vol-I read with Notification No.8218/F,dt.23.05.1951]**
- In case of Treasury deposits made out of cash/draft/cheque, the DDO should cross examine the treasury challans daily with reference to cash book and schedules/consolidated receipt of the Treasury at the end of every month.  
**[SR-37(v) of OTC Vol-I]**
- All the monetary transactions- either legal tender or bank money should be enter in the cash book as soon as they occur and attested by the head of the office in token of cheque as required . **[ SR-37(ii) of the OTC, Vol-I]**
- The amount of Treasury deposits, made out of liquid cash should be proportionately reduced from cash in Main Cash Book only.
- The amount of Treasury deposit made out of B.D/Cheque should be proportionately deducted from the B.D/Cheque (Received) Register and that in the cash book also.
- The amount of Treasury deposit made out of A/C payee Cheque/Bearer Cheque of DDO's Current Account/ SB Account should be deducted from the DDO current Account/ SB current Account respectively and that in the Cash Book also.
- Treasury challans should not be manipulated and need to be verified by the DDO with reference to the Treasury cash book/treasury schedule.
- Self cheques issued by the DDOs should be verified with reference to the Cheque issue Register and cheque book record slip (attached to the cheque Book) and the Cash Book by ensuring that the actual amount of cash has been accounted for.

- Fraudulent intentions of the Nazirs like use of duplicate seal of the Treasury and Banks etc. should be watched by the DDO and to ensure that, Nazirs should enter the exact amount in the register, received from the R.Is or Private companies/persons.
- The balance shown in the subsidiary cash book should be analysed head-wise/unit wise and bill wise at the end of each month by the Nazir.
- The Collector or other inspecting Officers should conduct surprise check /inspection of the Nizarat. Bank Drafts along with cash should be kept under double lock after receipt in the Nizarat.
- In no circumstances cash should be reduced from the cash book in case of the payment made in shape of cheques.
- Paid vouchers must be marked “**paid and cancelled**” with a rubber stamp to avoid double payment in the cash book in future. [ SR-166 of OTC Vol.-I ]
- Register of advance receipt/ Advance Register need be adjusted with payment order of the D.D.O with signature & date and acknowledgement of receipt. The D.D.O should check this aspect and take appropriate action.
- Interest free advances granted out of available cash/ treasury drawal need to be adjusted within six months of receipt; failing which the entire amount should be recovered in one instalment along with imposition of 12% simple interest thereon.
- The closing balance of the day as per Main cash book i.e. in shape of cash, cheque/B.D, Advance Vouchers and all updated Bank Accounts need to be hand over by the Relieved Officer to the Relieving Officer (D.D.O & Nazir).
- In case of transfer/relieve of officers concerned, balance cash / cheque in hand if any, advance vouchers/ paid vouchers must be handed over to the successor in detail.
- The Bank Draft, Cheques, received from the Govt. and other executive agencies should be properly entered in Register No. XIII-A, R.P. Register and cash book by inflating CB to the extent and the same should be kept under double lock.
- In order to check misappropriation, the bank statement of the D.D.O Account or SB Account and concerned SRs need to be timely verified by the D.D.O/Nizarat Officers.

- The security money received by the Tahasil should not be taken to SR-I instead of keeping in SR-IX as it meant for security Deposit.
- The DDO should verify the user fee account regularly. The Tahasil share should be spent as per the guideline issued by Revenue & DM Department.[**39463/R&DM, dt.28.09.2005, 38196/R&DM, dt.07.09.2011 & 27047/R&DM, dt.18.08.2017**]
- The relief funds received from SRC should be distributed to the beneficiaries within seven days of the receipt and the balance fund need to be refunded without keeping the money in the bank account reflecting as closing balance in SR-VII. [**Circular No-095/SR, dtd.16.05.2008**]
- The DDO should watch the balance of Bank Account through the subsidiary Register in Form No.OTC-18. The Bank shall furnish a statement of receipt and payment to the DDO in every month which needs to be reconciled by the DDO by 18<sup>th</sup> of the succeeding month.
- Subsidiary Cash book in form OTC-28 should be maintained by the DDOs/ NOs. Amount received out of schemes lunched by Central/ State Govt. Should be kept in separate SB Account i.e. Relief Fund, Protection of Govt. Land.etc.
- A Clerk working as Nazir on completion of two years period in any particular seat need to be transferred. An employee retiring within 2 years should not be entrusted with **work of Nazir.** [**Rule-13 of Orissa Ministerial Service Rule,1963**]
- Any such clerk on completion of five years period in any particular station is liable to be transferred, where possible, to any other office at a different station.
- Ministerial Staffs in charge of cash (cashier) in account should be transferred regularly from their seat once in every three years.[**Circular No-698/Audit, dtd.31.01.1975 issued by BoR**]
- In order to streamline the accounting procedure aforesaid instructions should be followed by all Revenue Offices strictly. Unclassified/unspent amount of different units and schemes, interest accrued should be deposited in Treasury /refunded to funding agencies. [**FD No.15847(230)/F, dt.27.04.2013**]
- In order to restrict fraudulent misappropriation of the Govt. Money, the inspecting /supervising authorities i.e. Collector/ ADMs should conduct inspection of every Tahasils under their jurisdiction once in the year and ensure that the aforesaid Rules/Regulations, Circulars, Orders etc of the Finance Department and executive instructions are scrupulously followed by the D.D.Os/ N.Os. RDCs/Collectors/ADM