

Maintenance of CASH BOOK

(SR.3, TR-10; SR.2, TR-11)

-> The following instructions should be followed in the maintenance of Cash Book:

-> Every DDO should maintain a Cash Book in APTC Form-5 (Annex-29). There should be TWO such cash books ---

- (1).for the Government transactions and the other
- (2).for non-Governmental transactions (if the Government servant is permitted to handle in his official capacity money received not on behalf of the Government Institution).

-> The cash balance relating to Government transactions and non-government transactions should be kept separately in the cash chest (SR.7(c), TR-10 of APTC Vol.I) (Annex-30).

-> **Maintenance:-**

- (a). It is not correct to multiply cash books and as far as possible, only one cash book should be maintained. Subsidiary registers may, however, be opened, if need be, taking their totals to the cash book.
- (b). Money received on behalf of the Government with the exception of money withdrawn from Treasuries on Bills for pay, contingencies, etc., which are accounted for and watched in other ways, should immediately be accounted for in the Cash Book.

- (c). For each entry on the receipts side of the cash book, there should be a counterfoil of printed receipt. A printed receipt book should be maintained for the issue of receipt for the amounts received in the office. Against each relevant entry of receipt for the amounts received in the cash book, the receipt number should be noted against each item in the cash book.
- (d). Before an officer signs a receipt, he should see that the receipt has been duly recorded in the cash book and in token of his check he should initial with date, the relevant entry in the cash book.
- (e). When money is sent to the Treasury/bank for remittance, entry should be made in the cash book while signing the challan. It should be attested only on receipt of the challan after remittance.
- (f). In respect of amounts received on account of encashment of bills and cheques at Treasury or Bank, they should be supported by relevant entries in the Treasury Bills Register, U.D.P, P.A. Register etc.,
- (g). After totalling the receipts recorded in the cash book, the opening balance of the cash book should be added and grand total struck.
- (h). For every item of disposal on the charge in debit side of the cash book, there should be Acquittance in proof of having disbursed the amount.

- (i). At the close of the business on each working day, the cash book should be closed duly verifying the cash on hand and the closing balance arrived at in the cash book.
- (j). A memorandum of verification should be recorded in the cash book duly counting the cash and verified with the book balance as shown in the cash book and all other sub-cash registers after they have been closed for the day and then signed by the Drawing Officer as below:

A.	Balance as per Cash Book	x x x x
	Balance as per UDP Register	x x x x
	Balance as per PA Register	x x x x
	Balance as per Non-Govt.cash book	x x x x
	Total Book Balance	_____
B.	Amount held in cash	x x x x
	Amount held in the shape of cheques and drafts	x x x x
	Amount in the DDO current a/c	x x x x
	Total	_____
C.	Cash balance ascertained by counting	x x x x x x

The book balance shall be equal to physical balance.

- > If there is any difference between the book balance and the physical balance, the same should be reconciled. If it cannot be reconciled, action should be taken under Article 294 of APFC Vol.I and SR.2(a) of TR-11 of APTC Vol.I.
- > If the reconciled officer happens to be in camp or leave, the officer who looks after his work or the ministerial head should also check the cash book as above and the DDO should, as soon as he returns, verify the entries in the cash book and attest the balances duly satisfying the correctness of the same. (SR.2(c) of TR-16).