



GOVERNMENT OF KERALA

Abstract

MAINTENANCE OF CASH BOOK, REGISTER OF VALUABLES, REGISTER OF
CHEQUES—MODIFICATIONS—ORDERS ISSUED.

FINANCE (STREAMLINING) DEPARTMENT

G. O. (P) No. 469/2005/Fin. Dated, Thiruvananthapuram, 28th October, 2005.

- Read:—*
1. Circular No. 17/03/Fin. dated 20-1-2003.
 2. I.L. No. K1-29295/03 dated 5-7-2003 from District Collector, Malappuram.
 3. I.L. No. Co-ord. VI 17-46/Vol. 57/206/363 dated 3-3-2005 from the A. G. (A&E), Kerala, Thiruvananthapuram.

ORDER

Government have issued directions as per the circular 1st cited that one office should only have a Single Cash Book. All allotments, Demand Drafts and Cheques are to be accounted in that cash book only.

2. Government have received certain representations pointing out the difficulties being experienced in accounting of Demand Drafts and Cheques in the cash book as per the above procedure.

3. Government have examined the matter in detail and based on the suggestions of the Accountant General, are pleased to revise the existing forms of Cash Book as per Form T. R. 7A, Register of Cheques (Form TR 8) and Register of valuables and adopt the forms as is being used in the Central Government Departments as appended to this order for use in State Government Offices.

4. Formal amendments to these forms, TR-7A and Form TR-8 in the KTC Vol. II and KFC Vol. I will be issued separately.

By order of the Governor,

K. SREEDEVI AMMA,

Additional Secretary to Government.

To

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram.
 The Accountant General (A & E), Kerala, Thiruvananthapuram.
 All Heads of Departments and Offices.
 All Departments (all Sections) of the Secretariat.
 The Secretary, Kerala Public Service Commission, Thiruvananthapuram.
 The Registrar, High Court of Kerala, Ernakulam (with C.L.)
 The Secretary, Kerala Human Rights Commission, Thiruvananthapuram.
 The Advocate General, Kerala, Ernakulam (with C. L.)
 The Registrar, University of Kerala/Cochin/Calicut/Mahatma Gandhi/Kannur
 (with C.L.)
 The Registrar, Kerala Agricultural University, Thrissur (with C. L)
 The Registrar, Sree Sankaracharya Sanskrit University, Kalady (with C. L)
 The Secretary, Kerala State Electricity Board, Thiruvananthapuram (with C. L.)
 The General Manager, Kerala State Road Transport Corporation,
 Thiruvananthapuram (with C. L)
 All Principal Secretaries/Secretaries/Special Secretaries/Additional Secretaries/
 Joint Secretaries/Deputy Secretaries and Under Secretaries to Government.
 The Secretary to Governor.
 The Private Secretary to Speaker/Deputy Speaker.
 The Private Secretary to the Chief Minister and other Ministers.
 The Private Secretary to Leader of Opposition.
 The Director of Public Relations, Thiruvananthapuram.
 The Joint Secretary to Chief Secretary.
 The Chief Election Commissioner, Kerala, Thiruvananthapuram.
 The Registrar, Kerala Lok Ayukth, Thiruvananthapuram.
 The Ombudsman for Local Self Government Institutions.
 The Director of Treasuries, Thiruvananthapuram.
 The District Treasury/Sub Treasuries.
 The Stock File/Office Copy.

FORM T. R. 7A
[See Rule 92(a)]
CASH BOOK

Office of Month of

Receipts		Payments	
Particulars		Particulars	
	Date		
	No. of the receipt issued or bill drawn		
	From whom received		
	Cheque/D. D. No. or Serial Nos. in the register of valuables		
Rs. P.	Receipt to be credited to Government Account		
Rs. P.	Salaries and Advances		
Rs. P.	In recoupment of permanent advance		
Rs. P.	Advance Payment		
Rs. P.	Miscellaneous		
Rs. P.	Total		
	Classification		
	Date		
	Sub Vouchers Nos./Sr. Nos. in the register of valuables		
	To whom paid or sent to PAO/ Bank for crediting		
Rs. P.	Receipt to be credited to Government Account		
Rs. P.	Salaries and Advances		
Rs. P.	Out of permanent advances		
Rs. P.	Out of money drawn in anticipation of payments		
Rs. P.	Miscellaneous		
Rs. P.	Total		
	Classification		

FORM-7A

FOOT NOTE

1. Form of Certificate to be recorded under rule 92a (iv)—“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs.....) which tallies with the closing balance as (Rupees.....) worked out in the cash book”.
2. Self cheques drawn under cheque drawing powers, for payments to staff, etc., in cash, should also be entered on the receipts side of the cash book.
3. Closing balance should be analysed in the following manner:—

Rs. Ps.

(i) Cash:	
(ii) Self Cheques:	
(Not transferable category of Cheques and Bank Drafts)	
(iii) Other Cheques:	
(iv) Other Bank Drafts:	
(v) Imprest with:	
(a).....	
(b).....	
(vi)	
Total Cash Balance [Items (i) to (vi)]	

FORM-8

FORM T. R. 8.

[See Rule 95]

REGISTER OF CHEQUES ISSUED

SL No.	(1)	Date	(2)	Ref. to SL No. of the Bill Register	(3)	Particulars of the Bill	(4)	Cheque Number	(5)	Amount (Rs.)	(6)	To whom issued	(7)	Initials of DDO	(8)	Remarks	(9)	Date of encashment	(10)	Initials of DDO	(11)	Progressive total of assignment (Rs.)	(12)	Balance in assignment Account (Rs.)	(13)	Remarks	(14)
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[See Article 353 (2) (v)]
REGISTER OF VALUABLES

(1)	Sl. No.
(2)	Date of receipt
(3)	From whom received with No. & Date of covering letter, if any
(4)	Nature of valuable (e.g. whether Cheque/ Demand Draft) No. and Date and Name of Bank on which drawn
(5)	Amount
(6)	Initials of DDO/ Authorised Officer
(7)	How disposed of with particulars (e.g. credit to bank sent to P.A.O., returned to Party)
(8)	Date of Bank Scroll in which credit traced or Acknowledgement No. and date of PAO/Party
(9)	Initials of DDO/ Authorised Officer
(10)	Remarks

Foot Note: If any cheque is dishonoured, a note thereof may be made against the relevant entry in the Remarks column for further action.