



CBSE/Pers.A/ 2017/375-83

09/1/2017

OFFICE ORDER

It has been observed that the advances which were taken on or before 30.8.2017 and are still pending for adjustment, in spite of direction to adjust them within 15 days from the issue of Office Circular no. AC & BW/Accounts/319/2017-18/80-129 dt. 31.11.2017. The Competent Authority has taken serious note on this.

All the employees / units / Regional Offices / CoEs' are hereby informed once again to follow the directions of the Competent Authority in totality and to adjust the pending advances within 15 days from the issue of this office order, failing which disciplinary action shall be initiated, as per rules.

This issue with the approval of the Competent Authority.

(Signature)
12/01/2018
(JAIPRAKASH CHATURVEDI)
DEPUTY SECRETARY (A & L)

Copy for information to:

1. PS to Chairperson, CBSE, Delhi.
2. Sr. PS to Secretary, CBSE and Directors of the Board.
3. All the Regional Officers of the Board.
4. All Officers/ Officials of the Board.
5. The Deputy Secretary (IT), CBSE IT Project Unit with a request to upload this office order on Board's website.
6. The Section Officer (Pension Cell)- with a request to inform all the pensioners / retired employees of the Board.
7. The President, SBSWA, CBSE Preet Vihar, Delhi.
8. Notice Board.
9. Scrap Register.



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CENTRAL BOARD OF SECONDARY EDUCATION

AC&BW/ACCOUNTS/319/2017-18/ 80-129

30/11/2017

CIRCULAR

In continuation of the directions issued by Hon'ble Chairperson dated 23/11/2017, with respect to the financial management in CBSE following points may be adhered as per detailed instructions elaborated as under:

1. Settlement of advances:

- i. It has been observed from the books of accounts submitted by the ROs, COEs, units that, inspite of repeated follow-ups, substantial amount is outstanding i.e. temporary/contingent advance, TA/DA advance, medical advance, advance to third party, Centre advances, observer advance, city co-ordinator advance, any confidential/secret work related advance.
 - a. All the Regional Offices/units/COEs are requested to recover long pending contingent & miscellaneous advances from the salary of the official concerned with penal interest under intimation to this office. If the adjustment bill along with balance, if any, has not been submitted by the employee within 15 days, disciplinary action/procedure is to be initiated.
 - b. In case of third party pending advances, concerned official on whose recommendation advance has been released, may be directed to submit the bill within one month from the date of issue of this circular under intimation to this office failing one time settlement of the amount may be asked from concerned official.

DDOs concerned may issue immediate notices to follow the directions as suggested as per 'a' & 'b' above.

- ii. In this regard, all the HODs, ROs, Head of units/COEs are requested to submit the status of outstanding advances latest by 30th November, 2017 as under:

Sl. No	Name of the employee/third party name	Amount of Advance withdrawn	Purpose for advance	Date of release advance	Date of completion of work	Status of the advance

- iii. It is also requested to submit weekly advance settlement status regularly to IAFA on every Monday.

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iv. The practice of drawing temporary advances for purchasing/procuring goods/services in the name of employee in cash or in any other mode has been discontinued forthwith and such type of purchase/procurement of goods/services be affected by paying through RTGS/NEFT directly to the vendor on the basis of invoice only on the delivery of goods/availing services.

2. Imprest/permanent advances

As directed by Hon'ble Chairperson, a policy is to be framed. All the HODs/ROs/Incharges are requested to submit a proposal to IAFA unit in respect of permanent advance or imprest as per average daily cash requirement to meet out day to day contingent expenses latest by 30th November, 2017. To assess limit of the imprest or permanent advances with respect to each ROs/units/COEs, average cash requirements may be assessed on the basis of minimum cash expenses incurred in last three months for contingent purpose.

3. Bank Reconciliation Statement

All the HODs/ROs/Incharges are requested to direct their DDOs to prepare and submit monthly Bank Reconciliation Statement with annexure of each Bank Accounts maintained by respective department by 15 days of the completion of the month.

4. Reconciliation of Examination Fee

All the Regional head are requested to reconcile respective fees collected through online mode since 2014-15 academic year latest by 31st December, 2017. In this regard, it is stated that MIS of the fee collected for each Regional Offices have been already provided.

5. Maintenance of expenses control register and Budget register

All the ROs/HODs/Incharges shall maintain expenditure and Budget control register in every financial year. The format of the same is as under:

BUDGET CONTROL REGISTER

RO/UNIT/COE name:					
Name of the section:					
Account Head:			Head Name:		
Budget allocated					
Sl. No	Name of the payee	Purpose of payment	Amount paid	Unutilised Budget	Signature of DDO after releasing fund

The compliance of the above for 2017-2018 may be given to IAFA unit latest by 15th December, 2017. Cont..3



6. Duties and Responsibilities of Drawing and Disbursing Officer w.r.t. point no 1,2,3,4 of the directions issued by Hon'ble Chairperson

The duties and responsibilities of Drawing & Disbursing Officer have been defined in the Receipt and Payment Rules, General Financial Rules and also Swamy's Manual for DDOs Part-I & Part-II.

The officer who is assigned the function of Drawing & Disbursing Officer is expected to follow the rules/orders contained therein. The Drawing & Disbursing Officer shall exercise the same vigilance as a person of ordinary prudence may be expected to exercise in spending his own money. He is responsible for ensuring that rules regarding the preparation of bills are observed and that the money is required for immediate disbursement and that the expenditure is within the available appropriation and that all steps have been taken to obtain additional appropriation where necessary. However, some of the duties and responsibilities of the Drawing & Disbursing Officer are indicated below:

- Preparation of Bills

- All bills will be prepared and processed by the staff working under the Drawing & Disbursing Officer in the forms prescribed for the payment of salary, T.A., contingencies, advances etc., and the bill duly signed by the Drawing & Disbursing Officer and accompanied by necessary certificates/schedules and countersigned by the Controlling Officer where necessary, will be transmitted to Internal Audit section for pre-audit and payment.
- DDO shall prepare the separate bills head wise e.g. Pay Bills, OTA Bills etc. will be prepared separately even if these relate to the same employee, record the full classification on each bill, enclose the original copy of the sanction or attested photocopy if original is not possible and record the up to date expenditure and the balance available under a particular head.
- In case of arrears bill (s) a detailed statement showing the amount admissible, already paid and the difference month wise, should also be enclosed.

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- In case the amount is payable to more than one party it should be fully explained/incorporated in the orders.
- Any amount previously drawn and lying un-disbursed, should be refunded through those bills, if no longer required for payments and should in no case be kept for more than three months. Full particulars of the amount refunded should be given in the relevant portion or remarks column of the bills. Any amount refundable on account of TA advance should be recovered in cash or from the next T.A. bill or if necessary from the pay bill if it is not otherwise recovered before the close of financial year. Any advance drawn but no longer required should be refunded forthwith in cash and deposited into the Bank account under intimation to Finance & Accounts Officer.

- **Contingent Register & Bills**

A record of contingent expenditure shall be kept in contingent register. Claims on account of contingent charges may be met if the charges are petty, out of imprest. For contingent expenditure which cannot be met out of imprest, a contingent bill shall be drawn and entered in the relevant column of the contingent register. The register and the bill should be submitted to the Drawing & Disbursing Officer for attestation and signatures. The bill should then be submitted for pre-audit along with the claim with instructions recorded thereon that the cheques should be drawn in favour of party or parties giving the name and amount payable to each party. Every time, a contingent bill is prepared and the progressive expenditure under each head should be worked out in contingent register and compared with the appropriation sanctioned there for. If appropriation is insufficient to meet the amount claimed in the bill, steps should be taken to regulate the same by obtaining additional funds by re-appropriation or otherwise.

- **Suppliers Bill**

The bills preferred by the suppliers should be submitted in prescribed form for pre-audit with the necessary certificate recorded thereon by officer concerned to place orders.

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A record of the payment should be kept by the officer concerned in the relevant register to guard against double payment.

While preparing bills it shall be the duty of the DDO to ensure that all statutory liabilities viz Income Tax, Service Tax and other deductions viz the EPF/ NPS are deducted at source and these are deposited with the concerned authority and return files in time. Any liability remaining to be discharged should be reported upon in order to account for at the end of financial year.

- Cash/Bank Book

- The Drawing & Disbursing Officer is responsible for the money drawn on bill, signed by him or otherwise received in cash or by money order till it has been paid to the party or person concerned or deposited into the Bank Account.
- A record of all cash transactions is kept in the Subsidiary Cash Book in prescribed form. The Cash Books should be bound in convenient volumes and their pages machine- numbered.
- Before bringing a cash book into use, the Drawing & Disbursing Officer should count the number of pages and record a certificate of count on the first page of cash book.
- The amount of each cheque drawn on account of Pay, T.A., Contingent bills, G.P.F. Advances, Festival Advance etc. should be entered in the Cash Book and attested by the Drawing & Disbursing Officer at the time of signing the cheque for collection from the Bank.
- An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Drawing & Disbursing Officer should initial every such correction and invariably date his initials.
- The Cash book will be closed daily. Before it is signed by the Drawing & Disbursing Officer he will check the totals on either side and see that all entries made therein have duly been attested by him.

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- The Drawing & Disbursing Officer, who is responsible for all cash transactions till the money is paid out to the parties concerned or is deposited into the Bank Account, is assisted by a Cashier for handling and safe custody of cash and securities etc., encashment of cheques, depositing cash into the Bank Account of the Board, as also for making payments to the staff/parties concerned and making entries in respect of all cash receipts, encashment, payments and deposits into the Bank Account in the Subsidiary Cash Book. It is, therefore, necessary that cash balance should be physically checked and verified by the Drawing & Disbursing Officer himself as frequently as possible, and invariably on the last working day of each month and a certificate to this effect recorded on the Subsidiary Cash Book itself under dated signature in the prescribed form
- In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of monthly salary and allowances, it may be done on the first working day of the next month before making any transactions.
- Board's money not to be mixed up with non-Board money. A Board employee who handles Board money should not except with the special sanction of the Competent Authority be allowed to handle also in his official capacity money which does not belong to the Board. Where under any special sanction, a Board officer deals with both Board and non-Board money in his official capacity, the Board money should be kept in cash box separate from the non-Board money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Board account.
- The Drawing & Disbursing Officer should verify the daily totals in Cash Book or have this checked by some responsible official other than the writer of the Cash Book who will initial it as correct. Every entry both on the

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receipt side and payment side will be initiated by the Drawing & Disbursing Officer. Entry for receipt of cash will be made simultaneously with the issue of receipt to the party and the entry for payment will be checked with reference to the challan from the bank.

- All cash should be kept in a strong iron safe provided with two locks having duplicate keys of each lock (where necessary even embedded in the wall). It should be purchased from a standard firm of repute. The safe should be kept strongly secured in a room and keys of the two locks shall be kept by different persons, say the Cashier and the Drawing & Disbursing Officer so that the safe can be operated only when both are present.

Bharti Zade

Bharti Zade
(IAFA)

Distribution:-

1. PS to Chairman, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. All ROs/units/COEs of the Board
4. All the section of Board's HQ