

No. P4/11548/2007  
Police Headquarters,  
Kerala, Thiruvananthapuram-10,  
Dated: 09.02.2010

**EXECUTIVE DIRECTIVE NO. 03/2010**

Sub:- Exercising Basic Internal Checks envisaged in Kerala Treasury Code by the Drawing and Disbursing Officers – Instructions issued

Ref:- C & AG of India Report for the year ended on 31.03.2005 (Civil) Para 4.1.1.

As per Rule 163 Kerala Treasury Code Vol. I, the component items of an Establishment Bill should be checked by the Drawing and Disbursing Officers. The total shown in the bill should be checked by him. He should also get it checked by a Gazetted Government Officer before it is signed. The Treasury Officer shall not honour the bills presented for encashment if he notices erasures or unattested corrections in a Bill Book and it is the Duty of the DDO to ensure that there are no erasures or unattested corrections in a Bill Book. In the C & AG of India Report cited, the Accountant General has observed that there was an instance of misappropriation due to the failure of the DDO in adhering to the Codal Provisions.

The following instructions are issued for strict compliance by all the DDO's in future.

- 1) The amount in the Treasury copy of the Bills shall be compared with the Office copy before sending it to the Treasury so as to avoid presentation of forged bills.
- 2) Prescribed checks as provided in Kerala Treasury Code shall be conducted while attesting the Bill Book entries, Cash Book, Acquittance etc.
- 3) The amount received from Treasury as per Treasury copy of the Bills shall be checked with Office copy of the Bills, Cash Book and Acquittance Rolls.
- 4) No unattested corrections or erasures in the Bill Book or Bills shall be allowed.

While checking the above matter by Internal Audit Wing and other Audit Branches, it is noticed that in many of the Offices in Police Department, the DDOs do not enforce the Codal provisions strictly. All DDOs are therefore instructed to exercise due diligence in this regard.

DIRECTOR GENERAL OF POLICE