



No. F. 13(13-26)-DFWPM/IDSP/229-32
Directorate of Family Welfare & PM
Government of Tripura
Agartala

13th June, 2007

To
The Chief Medical Officer
West/South/North/Dhalai

Sub : Monitoring of Cash Book as per IDSP guideline.

Sir,

I am to inform you that in Financial Management System of IDSP the guideline of maintaining Cash Book is as under.

"The Cash Book is meant to record all cash transaction whatever their nature. It is divided into two sides—the left hand for receipts of cash and the right hand side for payments. Since in modern times, transactions with or through the bank are even more numerous than the cash transactions, each side has two columns—one to record cash transaction & the other for bank transaction. Some-time cash is deposited in the bank and some times it is withdrawn for use. In this case entries both for receipt & payment will appear in the cash book itself in appropriate columns. Such transactions are called Contra Transactions. It is customary to put the word "To" before all entries on the debit (left) side and "By" before all entries on the credit (right) side. The cash book will be closed on day to day basis, checked and countersigned by the next higher officer by the close of each month."

Accordingly the Accountant of IDSP in your District may please be advised to strictly follow the above guideline and to close Cash Book on day-to-day basis.

It may please be treated as most important.

Yours faithfully,

13.06.07

(P. Chatterjee)

State Surveillance Officer, IDSP
Directorate of Family
Welfare & P.M.
Agartala.