

THE QUESTIONERIES ON THE INSPECTION OF TREASURY

Name & Designation of the Inspecting Officer	
Date of Inspection	
Period Covered by Inspection	

ADMINISTRATION

1.	Name of the Collector & other Officer working in the Treasury with date of taking over charge	
a)	Collector	
b)	Treasury Officer	
c)	Additional Treasury Officer	

STAFF POSITION

Sl. No	Category	Sanction Strength	Actual Strength
i)	Acct. / HCW		
ii)	Addl. Accountant		
iii)	Deputy Accountant		
iv)	UDC / Jr. Acct.		
v)	Cheque Writer		
vi)	L.D.A.		
vii)	Record Supplier		
viii)	Group "D" Staff		

TOKEN SECTION

<i>Receipts of Bills against Token:</i>		
3.	Are all bills presented to the Treasury along with bill Transit Register T.R. Form 5A duly authenticated by the DDO and Treasury Officer annually and acknowledgment given on it by the Treasury indicating token number token date and other requisite particulars.	
4	Are the accounts of the token made and verified by the Treasury Officer, of each day as per rule? (Rule 7(1) Appendix 10 of WBTR) [for Manual & Host base Treasury]	
5.	Is the census of the token held in on the 10 th day of the each month as (Rule 7(3) Appendix 10 of WBTR) [for Manual & Host base Treasury]	
Receipt of bills & disposal thereof:		
6	Is the " Register of Bills received, passed and cheque drawn " In Annexure-A maintained in triplicate? And all the bills sent to the bills section with Annexure A as (Rule 1(1)) Appendix 10 of WBTR)	
7.	Are the bills sent to Cheque Section along with the duplicate & triplicate copies of the Register in Annexure "A"? Is the duplicate copy returned with the signature of the concerned Head Cheque Writer in token of acknowledgement? Rule 3 Appendix 10 of WBTR)	

BILL SECTION

8.	Is the signature of the DDO verified by the Accountant / Addl. Acct. / T.O. before passing of the bill?	
9.	Whether up-to-date list of DDO's is maintained? Whether the DDO's who are not at present attached with the Treasury have been deactivated for computerized Treasury	
10	Whether Guard File containing specimen signatures of DDO's is maintained? Whether the specimen signature of all DDO's is maintained in the computer?	
11	Whether Allotment Register is maintained DDO wise for TA, salary, and contingent expenses with all particulars required?	
12	Whether any bill is passed in anticipation of allotment. (Except the standing order of Finance Dept) if so, under whose order?	
a)	Number of outstanding bills in the section on the date of visit.	
i)	Less than 3 days	
ii)	3 days and more	
iii)	More than 5 days in case of Kolkata PAO	
b)	Reasons for delay in disposing of bills within 2/3 days	
c)	Pending for more than 10 days with details list along with reason for delay and action taken?	

SECURITY PAYMENT

13	Whether provisions of Treasury Rules are followed properly in case of security/ interest payment? Vide (vide T.R 4.204 to 4.208)	
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PENSION

14	How many pensioners are there on the register on the date of inspection? Indicate their number according to categories	Relates to Treasury - II			
Sl.	Categories of pensioners	Total No. Of Pensioners	Paid through Bank	Paid through Money Order	Paid through counter
A	State (Civil)				
B	State Ad-hoc				
C	State (Freedom Fighter				
D	Central (Civil/Freedom Fighter)				
E	Central (Railway)				
F	Military: (i) C.O.				
	(ii)Un. C.O.				
G	Other Categories (MP/MLA PL A/C)				
H	School & Non Govt. Institution				
I	Other State Govt.				
J	Political Sufferer				
	TOTAL				
15	Whether provisions of Treasury rules concerning the payments of pension of different categories are properly followed? Vide (Vide T.R. 4.162 to 4.167, 4.170, 4.171, 4.174 to 4.176, 4.178, 4.180 to 4.193)				
16	Is the stock register of money order forms maintained?				
17	Are timely steps taken for refund of pension paid in excess as soon as the fact of death comes to the notice of the Treasury? What action has been taken for refund of excess money from Bank/Post office? Is the amount of pension received back unpaid from Bank/Post Office credited properly to the Govt.? (Rule 5(1) of Appendix 15 part B of WBTR)				
18	Is any intimation issued to pensioner due to his prolonged non-appearance for identification in case of release of first pension?				
19	Has there been any delay in transferring pension payment orders of the pensioners to the Bank concerned?				
20	Are the six monthly statements on the cases of failure on the part of the pensioners? To draw pension sent duly to the Pr. Accountant General. (A & E) West Bengal? (T.R. 4.193)				
21	Is payment made with the authority of Pr. Accountant Gen. (A & E), WB in case of any pension, which has not been drawn for a period of three years or six years? (T.R. 4.191)				
22	Is yearly declaration / L.C./ other certificate obtained from the female/male pensioners? Is the pension stopped for non-receipt of L.C.?				

ACCOUNTS SECTION

23	Does the Bank send the daily scrolls with vouchers/challans etc? D.M.S. (daily monthly statement) regularly on time and the treasury return the same after scrutiny on time?				
	Are the vouchers and other instruments sent in locked box?				
	Is the Bank sending two sets of passbook?				
	Is the Bank sending correct DMS in time? In case of any undue delay, has it been brought to the notice of the Director of Treasuries & Accounts, WB (vide sub-rule (3) of T.R. 2.31)? What are the defects omission discrepancies detected in the Accounts received from the Bank?				
	a) Is the 'Memorandum of Errors' being issued for such defects?				
	Is the bank rectifying these defects in time?				
	Are the daily bank scrolls being verified with the computer-generated report?				
	b) Is the daily Subsidiary Registers being generated through computer checked with the voucher?				
24	Are the procedures, as laid down in T.R. 2.31, 2.35 & 2.36 and accounting rules for Treasuries 1992 strictly observed in compilation of Accounts?				
25	A. Whether monthly payment Subsidiary Register & Receipt Subsidiary Register are maintained properly?				
	B. Whether 14 digit head-wise accounts are maintained in receipt register through computer?				
	C. Whether 17/19 digit Headwise accounts are maintained for payment through computer? Whether mistakes if any are rectified through computer menu or back-end? Whether schemes Headwise accounts are maintained for cash book/cash account? Whether minor head-wise accounts are maintained from head of account 6001 onwards?				
	D. Whether Forest & PWD accounts are maintained division-wise or not?				
	E. Whether CTR/CTI are regularly sent by the concerned Divisional Officer to the treasury and same are sent back by the Treasury Officer to the said authorities after verification with the treasury records? Whether backlog in the matter of verification of CTR/CTI has been / are been cleared as per existing order of the of the Finance Dept? If being done, states clearly how far has been pulled up and balance remaining due for verification.				
	F. Whether the vouchers relating to payment of pension to the Central Govt. pensioners (including ad-hoc relief to the pensioners of the Govt. of Burma). Railway pensioners, Defence Pensioners have been sent promptly to the respective Account Officers				
26	Whether subsidiary register of Reserve Bank Deposit is maintained as per Form No. IST 5 of Accounting Rules for Treasuries 1992?				
27	Reports, Return, Statements & Accounts (covering period of last twelve months inspection)				
	Month	Due date of submission	Actual date of submission	Delay in days	Reasons for delay
	Mar'09	16-Apr-2009	08-Apr-2009		
	Apr'09	05-May-2009	21-May-2009		
	May'09	05-Jun-2009	08-Jun-2009		
	Jun'09	06-Jul-2009	06-Jul-2009		
	Jul'09	05-Aug-2009	06-Aug-2009		
	Aug'09	07-Sep-2009	07-Sep-2009		

Sep'09	09-Oct-2009	14-Oct-2009		
Oct'09	05-Nov-2009	16-Nov-2009		
Nov'09	07-Dec-2009	10-Dec-2009		
Dec'09	05-Jan-2010	21-Jan-2010		
Jan'10	05-Feb-2010	05-Feb-2010		
Feb'10	05-Mar-2010	05-Mar-2010		
Reasons of delay, if any, in submission of monthly accounts to the Office of the Pr. Accountant Gen. (A&E), WB and other authorities				
28	Are the List of Payment, Cash Account and verified date-wise verified monthly statement (VDMS) sent to the Directorate of Treasuries & Account, W.B. & Pr. Accountant General (A & E), West Bengal as per order regularly?			
29	Are plus-minus memo of each class of deposits as required under Accounting rules for Treasury, 1992 rendered to the Pr. Accountant General (A&E) W.B. and the D.T.A.?			

STAMPS

30	Are the provision of T.R. 2.41 properly followed in respect of the security and safety of strong room?			
31	Is adequate Fire fighting equipment provided? Is it certified by the local Fire Service Station in-charge?			
32	Are physical verification of stamps are conducted regularly as per rules?			
33	Are plus minus memo of stamps prepared in conformity with actual stock of stamps and submitted to concerned authorities viz. Pr. Accountant General of W.B. (A&E) and DTA?			
34	Are all reports, returns, registers and indents prepared properly in time and submitted to concerned authorities?			
35	Relating to furnishing of security by stamps clerk are the provisions of existing G.O.'s of WBFR Vol.-I properly followed?			
36	Is disposal of obsolete and damaged stamps made properly? Detail may be given.			

CHEQUES

37	Are provisions of Appendix - 10 of WBTR properly followed for making indents, receipts, issue and stock of chequebook?			
38	Are concerned provisions of Appendix - 10 of WBTR properly followed for issue, cancellation and reissue of cheques?			
39	Are provision of T.R. 2.38 and T.R. 2.42 of WBTR properly followed a relation to duplicate keys and other padlocks and keys of Treasury Strong Room and other office attached to the Treasury?			
40	Are the provision of T.R. 2.38 and T.R. 2.39 and memo no. 11067 F dated 3.11.92 properly followed for money and other valuables lodged with the Treasury?			

GENERAL

41	Is the accommodation adequate? If not, has any proposal for additional construction been initiated? (A separate note of the latest position of the construction of the treasury or administrative building may please be furnished)			
42	Are the following facilities are available in the treasury complex?			
a)	Alternative arrangement in case of the power failure (i.e. emergency light)			
b)	Waiting Hall for pensioner?			
c)	Drinking water and toilet facilities for the staff and the outsider?			
43	Are boards indicating the location and layout of various section of the treasury put at prominent places in the treasury building for guidance of the visitor?			
44	Whether any Guard File/Register of inspection notes is maintained? Is the Guard File of circular/notes/notification etc. issued from time to time by pr. Accountant General, Finance Dept? And other authorities maintained? Are they properly indexed? Is any office order file maintained? Are the correction to all books of reference is use updated?			

45	Has the treasury a record room? Is the record room in good condition? Is it waterproof and protected from white ants, and kept clean? Is it lighted sufficiently? How is the fire fighting arrangement?	
46	Is the attendance register maintained properly? It is being closed monthly and does it agree with the casual leave and other admissible leave account?	
47	Is forms/stationeries/cheque foils/printed challans etc. as required in the treasury available? Are stock books of these stationeries maintained properly?	

PL ACCOUNT & OTHER ACCOUNT OF SIMILAR NATURE

48	How many PL (Banking nature) accounts are operating in the Treasury?	
a)	PL Account in favour of Govt. Officer U/H 8443	
b)	L.F. Account of local fund authorities U/H 8448	
c)	Provident Fund Deposit Account U/H 8336	
d)	Other deposit account of Non Govt. Institution U/H 8449 and 8342	
e)	Are the Schematic Register maintained as per the existing Govt. Order?	
f)	Is the Secondary Institution-wise ledger folios maintained in respect of PFD Accounts as per existing Govt. order?	
49	Are there any Banking accounts, which are not operated for more than three complete account year? If so, has any steps been taken to close such accounts?	
50	Are plus minus memo in respect of all the deposit prepared and sent along with the monthly accounts to the Pr. Accountant Gen. (A&E), WB & DTA, WB?	
51	Are the passbooks received from all the authorities administering the Deposit A/Cs / PL A/Cs / L.F. A/Cs / PFD A/Cs every month and does the Treasury Officer make up-to-date entries?	
52	Is monthly verification of the balance at credit of the above-mentioned account made? Are there cases of non-submission of pass books to the Treasury for consecutive three months? If so, has the Treasury Officer withheld further payment in such cases until the passbooks are presented and bough up-to-date? (G.O. No. 13092 dt. 01/11/83)	

CHEQUE SECTION

53	Does Head Cheque Writer countersign the counter foil / duplicate copy in case of computer cheque of the cheque form? Are the Accounts of Bill received and cheque printed being monitored by Addl. T.O daily?	
54	Is the account of the cheques prepared daily at the end of the transaction by the counter clerk and scrutinized by the Head Cheque Writer and the Addl. Treasury Officer regularly? Are these recorded properly in the relevant register? [Rule 5(16) and clause (ii) of rule 5(17) Appendix 10 of WBTR]. Are undelivered cheques properly kept each day under double lock system?	
55	Are the statements, as required under rules 5(10), 5(12) & 5(14) of Appendix 10 of WBTR, sent regularly to the Pr. Accountant General (A&E), W.B.?	
56	Is the prescribed procedure followed in respect of issue of new cheques in lieu of time-barred, damaged or lost cheques? [Rules 5(9) to 5(14) of Appendix 10 of WBTR]	
57	Is the account of the blank cheques as per rule 4(4) of Appendix 10 of WBTR?	
58	Is the amount and name of payee as recorded in the paid cheques verified with reference to records kept in registers of cheque delivered?	
59	Is the list of outstanding cheques prepared and sent to the Pr. Accountant General (A&E), West Bengal? (Rule 10.1)	

Previous Inspection Notes :

60	How far have the defects and omissions pointed out by Director of Treasuries & Accounts, WB, Collector, SDO, Treasury Officer, Audit Officer & other Inspecting Officers been rectified?			
	Name of the Inspecting Officers	Date of Para drawn	Para settled	Para outstanding
1	DTA, WB			
2	D.M. /ADM(G), Birbhum			
61	Has reply to the inspection report of the audit sent to the Pr. A.G., WB?			

	A detail status report regarding the reply of all outstanding with reason for non-submission of reply should be furnished,	
62	Is the Cheque Register of advance drawal maintained and closing balance of the unadjusted advance brought forward each year in the next page DDO-wise in terms of para-2 (4) of the Finance Dept. Order No. 9510-F dated 9.5.83	
63	Is the report showing the details where adjustment bills against advance drawn by the DDO's have been received within six months, sent to the Finance Dept? And DTA, WB? (G.O No. 9510-F dt 09/05/83). An up-to-date DDO-wise list of unadjusted advance may be furnished. Steps taken for the liquidation of outstanding adjustments should be stated.	
64	Is every Revenue Deposit recorded in Register of Receipt? Is every repayment of Revenue Deposit noted under the dated initial of the Treasury Officer in the Register of Receipt as well as Refund of Deposit Register? {T.R. 6.12}	
65	Is up-to-date lapsed deposit statement prepared and forwarded to the Accountant General (A&E), WB by 15 th of April each year?	
66	Is repayment of lapsed deposit recorded in the register of receipt under authentication of Treasury Officer? (T.R. 6.19)	
67	Report on computerized Treasury management system:	
a)	Whether the Register of Stock Book of Computer Appliances such as Hardware, O.S., Installation C.D./Floppy, and Stationery are maintained properly? Whether the Installation C.D./Floppy are kept properly? [vide Appendix 10 part B]	
b)	Whether the register of Call Book for maintenance of Hardware and Software are maintained? [vide Appendix 10 part B]	
c)	Whether the back up is regularly taken at the end of each day by the T.O.? [vide Appendix 10 part B]	
d)	Whether register of period of shut down of computer arising due to failure of Hardware/Software is maintained? [vide Appendix 10 part B]	
e)	Whether accounts are being generated from computer or not, reasons thereof?	
f)	Name of the Hardware vendor?	
g)	Name of the Software vendor?	
h)	Whether adequate support received from the vendor and Software developer?	
i)	Whether all the packages have been loaded and working properly?	
j)	Whether the backup for Software (Server & Clint) including O.S. has been taken in DAT through software vendor?	
k)	Whether there is adequate space in the Tables & in the Hard Disk? (to be enquire through Software /Hardware vendor)	
l)	Whether archival of the old data have been made? Whether the archived data have been preserved in the DAT/C.D. properly?	
m)	Whether current allotments are entered detail Headwise and DDO wise in Computer?	
n)	Whether the Sub-allotments are reduced properly in computer?	
o)	Whether uniform head of Accounts are maintained for Deposit Receipt and corresponding Deposit Payment?	
p)	Whether full Heads of Accounts with descriptions as per Budget books have been entered in the Master Table? (No Bill should be returned for non entry of any head of Account in the Master Table)	
q)	Whether all the receipts Challans and Paid Vouchers of the Bank are entered in the computer and verified properly?	
r)	Whether the DDO wise Monthly Receipts and Payment statements are sent to each DDO and certificate of correctness received from each DDO?	
s)	Whether separate ID is allotted for separate category of Pensioner?	
t)	Whether separate ID is allotted for each label/ sheet of Stamps?	
u)	Whether original cheque cancellation & certificate issued by T.O. is furnished by the DDO with the fresh bill against Cancelled Cheque?	
v)	Whether Treasury copy of sanctioned memo is enfaced by T.O. at the time of payment?	
w)	Whether the user ID is given in the name of the user and not in designation and is deactivated at the time of transfer/ retirement of the user?	
x)	Whether bill objection, cheque delivery, cheque cancellation etc are made through computer?	

y)	Whether monthly accounts are closed in computer after submission of monthly accounts?	
z)	Whether the back-end corrections are done after approval from Jt. DTA?	
68	For Treasuries not yet computerized?	
a)	Whether estimate for Civil & Electrical work have been sent to DTA?	
b)	Whether allotment has been received for that purpose?	
c)	Whether Civil work has been completed?	
d)	Whether Electrical work has been completed?	

SPECIAL COMMENTS IF ANY :-

SIGNATURE OF INSPECTING OFFICER
BIRBHUM