

Government of West Bengal  
Finance Department  
Audit Branch

**MEMORANDUM**

No.8074-F(Y)

Dated, 27th November, 2015

**Sub : Introduction of modified Format of Inspection Report on the working of Treasury**

Consequent upon the introduction of Integrated Financial management System, monitoring of all fund allocation and financial transactions through the Treasuries/ Pay and Accounts Offices in the State, for some time past the Government has been considering for a thorough revision of the existing Format of Inspection of Treasuries as per Appendix 4(T.R.2.07) under Treasury Rules, 2005 keeping in parity with the newly introduced IFMS. After necessary consultation with the Principal Accountant General (A&E), West Bengal, the Governor has been pleased to introduce the revised Format of the " Inspection Report on the working of Treasuries" given in the Annexure with immediate effect.

Necessary amendment in the Treasury Rule (WBTR-2005) will be made in due course.

SD/- G. Samanta

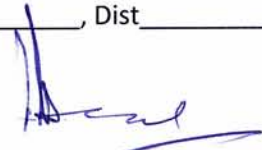
Joint Secretary to the Govt. of West Bengal  
Finance Department

No. 8074/1(200)F(Y)

dated, 27th November, 2015

Copy forwarded for information and necessary action to:

- 1) Principal Accountant General(A & E), West Bengal, Treasury Building, 2, Govt. Place(West), Kolkata 700 001
- 2) Deputy Accountant General(VLC & A/cs), West Bengal, Treasury Building, 2, Govt. Place(West), Kolkata 700 001
- 3) Director of Treasuries & Accounts, West Bengal, Mitra Building, 3<sup>rd</sup> Floor, 8 Lyons Range Kolkata-700 001
- 4) Joint Commissioner of Internal Audit, Finance Department, West Bengal, Todi Mansion, P-15, India Exchange Place, Kolkata
- 5) District Magistrate & Collector, \_\_\_\_\_ District, West Bengal
- 6) Commissioner, Kolkata Collectorate, Kolkata-700 001
- 7) Sub-Divisional Officer, \_\_\_\_\_ Sub-Division, West Bengal
- 8) Pay & A/c.s Officer, Kolkata Pay & Accounts Office-I,II,III, New Delhi.
- 9) Treasury Officer, \_\_\_\_\_ Treasury, P.O. \_\_\_\_\_, Dist \_\_\_\_\_, W.B.

  
Joint Secretary to the Govt. of West Bengal  
Finance Department

**INSPECTION REPORT ON THE WORKING OF .....TREASURY**  
**Period From..... To.....**

**PART-A**

Name & Designation of the Inspecting Officers	:	
	:	
	:	
<b>Date of Inspection</b>	:	
<b>ADMINISTRATION</b>		
<b>1. Name of the Collector and other Officers working in the treasury with date of taking over the charge</b>		
i)	Collector	:
ii)	S.D.O.(in outlaying sub-Division only)	:
iii)	Treasury Officer	:
iv)	Additional Treasury Officer/s	:
<b>2. STAFF POSITION</b>		
<b>Sl No.</b>	<b>Category</b>	<b>Sanctioned strength</b>
(i)	Accountant	
(ii)	Additional Accountant	
(iii)	Deputy Accountant	
(iv)	Upper Division Clerk	
(v)	Cheque Writer	
(vi)	Lower Divn. Clerk/Pin Point Typist	
(vii)	Record Supplier	
(viii)	Group 'D' Staff	
(ix)	Re-employed staff	
(x)	Fresh Data Entry Operator	

Seal & Signature of the Treasury Officer

Signatures of the Inspectors of Treasuries

Signature of the Inspecting Officer

**PART-B****1. Security Management of Treasury**

(i)	Are bills presented to the Treasury through Bill Transit Register in T.R. Form 6 duly authenticated by the DDO and Treasury Officer/ PAO annually and acknowledgement given on it by the Treasury indicating token numbers? Are the printed BTR given by the Treasury?(at least 10 nos. of BTRs are to be scrutinised and to report accordingly)	:	
(ii)	Is there any DDO under payment control of this treasury who have not been receiving allotment through e-Bantan but submitted their bills? Give their names and DDO codes.	:	
(iii)	How many bills are not submitted through e-Billing, if not exempted? Give details.	:	
(iv)	Are the payment made to the beneficiaries through ECS under e-Pradan module? State exceptional cases, if any,	:	
(v)	Whether there is any case where the T.O. has taken no action in case of failed transaction after rectification by the DDO?	:	
	What is the frequency of failed transactions of DDO's during the last six months?		
(vi)	How many DDOs submitted bills using One Time Password (OTP)? (Give designation & DDO code)		
(vii)	Is there any DDO using OTP inspite of having DSC? If yes, cite reason.		
(viii)	Whether there is any DDO using OTP multiple times? If yes, state reason.	:	
(ix)	Whether served DSCs among the DDOs have been activated?	:	
(x)	Whether the DSC has been deactivated in r/o those DDOs on retirement/ transfer?	:	
(xi)	How many cheques are issued other than non-exempted categories? (explanation from the T.O. is required)	:	
(xii)	How many bills are pending more than 5 days? Mention with reason.	:	
(xiii)	State the number of top 5 DDOs whose bills have been objected multiple times within a time period? a) How many bills b) Nature of the bills, c) Nature of payment Whether all objections are system generated? If not, why?	:	



(xiv)	How many DDOs are submitting bills in piecemeal manner instead of consolidated bills? Name of such DDOs with code no. & Nature of the bills.	:	
(xv)	Are the bills checked and verified/objected at back office through CTS before onward transmission to the T.O./P.A.O. ?	:	
(xvi)	Whether salary bills, regular pension and pensionery benefits are paid before mandate?	:	
(xvii)	Whether any delay has occurred in giving mandate for payment?	:	
(xviii)	Whether date wise detailed list of successful transaction (in Annexure-II) as well as failed transactions (in Annexure-III) is generated at the end of day?	:	
(xix)	Whether a list of the objected bills as well as passed bills is generated?	:	
(xx)	In case of failed transaction whether the T.O. has taken action properly?	:	
(xxi)	Whether the bills which have been objected are resubmitted after rectification by the DDO within 3(three) months from the date of failed transaction?	:	
(xxii)	Whether the bills physically submitted at the treasury are thoroughly checked with that of the electronic form in CTS?	:	
(xxiii)	Has the T.O. issued DSC to all the DDOs attached to this treasury?	:	
(xxiv)	Whether register of DSC is maintained?	:	

## **2. Works and Forest Accounts :**

(i)	How many Forest and Works Accounts are attached to the treasury? a) No. & Name of Works Accounts b) No. & Name of Forest Accounts	:	
(ii)	Whether opening balance of deposit works/security deposits/Miscellaneous Deposit have been entered in the Treasury system on being certified by the Chief Engineer in compliance with Departmental Order? (70,70A,70B & 70C are to be scrutinised){at least 5 bills are to be checked}	:	
(iii)	Whether $\pm$ memo is system generated in respect of PW Deposit/Forest Deposit and exhibits balances for each class like Deposit Works/Security Deposit/Miscellaneous Deposit?	:	
(iv)	Whether monthly reconciliation of passbook is	:	

	made operator wise? (At least 5 passbooks are to be checked)		
(v)	Whether advances are drawn within the delegated financial power? Exceptions to be reported.	:	
(vi)	a)How many advances are remain unadjusted after prescribed period? b)whether outstanding advance at any time exceeded the delegated power?	:	
(vii)	Whether PW Remittance/Forest Remittance was operated in Treasury Accounts after 01.04.2015 for crediting Departmental Receipts of the Division? If yes, whether correction memo has been issued for crediting Departmental Revenue? Whether PW Cheques/Forest Cheques were debited in the accounts in May,2015? If yes, reasons thereof.		
(viii)	Whether permanent advance has been drawn by Executive Engineer/Divisional Forest Officer based on the authorization of the Finance Department.		
<b>3. Pension:</b>			
(i)	Whether there is any delay in making first pension after identification? If yes, how many cases are there on average in a month? (at least 2 PPOs of each category of pension cases are to be checked and reported thereof)	:	
(ii)	Is any intimation is issued to pensioner due to his/her prolonged non-appearance in case of release of first pension?	:	
(iii)	Whether checking of EFP to NFP is done before and after the generation of monthly bill?	:	
(iv)	Whether the payment particulars in details as on the date of transfer are shown in computer in a case where PPO has been transferred from other treasury? In case of failed transaction in payment of pension whether the T.O./A.T.O.(pension)/APDO has taken any action properly?	:	
(v)	Whether TDS has been made in respect of the pensioners? Whether list of pensioners in r/o whom TDS is to be deducted is generated? Whether any penalty has been imposed for not filing quarterly return in time? Is there any action has been taken if there is any penalty? Give details.	Financial Year	Total Amt. Of TDS
(vi)	Whether Money Order Pension still exists? If yes, is any certificate from competent authority taken as per provisions in TR-2005? Whether any manual register of this category is maintained?	:	



(vii)	Are timely steps taken for refund of pension 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 paid money from Bank/Post office? Is the amount of pension so refunded by Bank/Post Office credited to the Government? (Rule 5(1) of Appendix 15 Part B of WBTR?)	:	Financial Year	No. of letters sent to Banks/P.O.	Amount claimed	Amount recovered
		:				
(viii)	Is payment made with the authority of Principal Accountant General(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]					
(ix)	Is the six-monthly statement on the cases of failure on the part of the pensioners to draw pension sent duly to the Pr. A.G(A&E), WB?[T.R.4.193]. Mention letter No.& Date of last two cases.					
(x)	Is yearly declaration/LC/Other certificates obtained from the female / male pensioners? Is the pension stopped for non-receipt of L.C.?	:				
(xi)	Total no. of banks and branches from where pension is paid.					
(xii)	Have all L.C's received entered in the Treasury System? Data may be checked at random in respect of at least 5 branches Life Certificates(L.Cs)received from which bank branches? How many L.Cs per branch is still awaited?.					
(xiii)	Is commuted value of pension restored after the stipulated period? Is it done automatically or on receipt of application?					
(xiv)	How many Court cases have been involved during the period? What is the total interest paid on delayed payment and accounting thereof? Are the court cases related to pension issued by DPPG or AG?					
<b>4. LF/PL/PFD Accounts</b>						
(i)	How many LF/PL/PF/PD Accounts are being operated presently in the treasury? (a) PL A/c under head of account"8443" (b) L F A/c under head of account"8448" (c) PFD A/c under head of account"8336" (d) Other deposit A/c of non-Govt. Institution under head of account"8449" & "8342" (e) Any other A/c maintained and not reported above, please, give details. (f) Whether system generated plus- minus memo is issued? (g) Whether monthly reconciliation of the deposits are done with that of the respective operators?	:				

		:	
(ii)	Are all funds and all on-line payment advice/cheque issued by the authorities reflected in CTS module?	:	
(iii)	How many cheques are issued otherwise than exempted categories?		
(iv)	What is the main source of credit of funds to the Deposit Accounts, particularly PL account? Is there any amount credited to the PL Account of the DM other than by way of transfer credit? What is the reason of deposit of money by challan?		
(v)	Scheme wise balances remaining stagnant for all classes of deposit for 2/3 years and reasons thereof including action taken.		
(vi)	How many new authorities from the AGWB were received for operation of Local Fund? Whether any operator without authority is functioning?		

## 5. ACCOUNTS COMPILATION

**Dates of submission of monthly accounts to the office of Accountant General(A&E), WB.**

Month	Due date of Submission	Actual date of submission	Delays in days	Reason for delay with comments

## 6. **Stamps:**

(i)	Are the provisions of T.R.2.41 properly followed in respect of the security and safety of the Strong Room?	:	
(ii)	Is adequate Fire Fighting equipment provided? Does the local Fire Service Station in charge certify it?	:	
(iii)	Are physical verification of Stamps are conducted regularly as per rules?	:	
(iv)	Whether Stamp management is done through e-CTS module? Whether re-conciliation with the Double Lock Register is done?	:	
(v)	Whether TDS in respect of the Stamp Vendors is made? Whether any bill in this regard is generated?	:	



(vi)	No. of damaged & unused stamps presently at the treasury & steps taken to obtain certificate of damaged stamps from Kolkata Collectorate.	:	
(vii)	No. of unused stamps at the treasury.(mention category wise)	:	
(viii)	Are provisions of T.R. 2.38 and 2.42 of WBTR properly followed in relation to duplicate keys and other padlocks and keys of Treasury Strong Room and other Offices attached to the Treasury?	:	
(ix)	Are provisions of T.R.2.38 and 2.39 of WBTR and Memo No.11067-F dated 03.11.92 properly followed for money or other valuables lodged with the Treasury?	:	
(x)	What is the process of refund of stamps sold? How is the cancelled stamp received from the Revenue Munshikhana section verified in the Stamp section?		
(xi)	How stamps that are refunded are sent to Kolkata Collectorate?		

### 7. *Cheque*

(i)	Are provisions of Appendix 10 of WBTR properly followed for making indent, receipt, issue, and cancellation, re-issue and stock of cheque books to be used for making payment to 3 <sup>rd</sup> party, P.A. Cash, Telephone bills and Electricity bills?	:	
(ii)	Are the statements, as required under Rules 5(10), 5(12) and 5(14) of Appendix 10 of WBTR, sent regularly to the Accountant General (A&E), West Bengal?	:	
(iii)	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]	:	
(iv)	Is the account of blank cheques maintained as per Rule 4(4) of Appendix 10 of WBTR?	:	
(v)	Is the amount and name of payee as recorded in the paid cheques verified with reference to records kept in Computer/Registers of cheque delivered?	:	

### 8. *GENERAL*

(i)	Is the accommodation adequate? If not, has any proposal for additional construction been initiated? If yes, mention the amount with sanction order & date?	:	
(ii)	Is there any alternative arrangement in case of power failure,	:	



(iii)	Whether there is Waiting Hall for pensioners at the Treasury?		
(iv)	Are drinking water and toilet facilities available for the staff and outsiders at the treasury?		
(v)	Are boards indicating the location and various sections of the Treasury put at prominent places in the Treasury Building for guidance of visitors?	:	
(vi)	Whether any Guard File/Register of Inspection notes is maintained? Are the Guard of circulars/notes/notifications/orders etc? Issued from time to time by the Accountant General (A&E), West Bengal, Finance Department and other authorities maintained? Are the corrections to all books of reference in use updated?	:	
(vii)	Has the Treasury a record room of its own? If yes, is the Record room in good conditions? Is it waterproof, protected from white ants and kept clean? Is it lighted sufficiently? How is the fire fighting arrangement?	:	
(viii)	Are the Stock Registers of all forms/ stationeries/ cheque foils/printed challan as required in the treasury is maintained?	:	
<b>9. PREVIOUS INSPECTION NOTES:</b>			
(i)	How far have the defects and omissions pointed out in their inspection report by the Director of Treasuries & Accounts, West Bengal, Collector, Sub-Divisional Officer, Treasury Officer, Audit Officer and Other Inspecting Officers been rectified?	:	

Name of the Inspecting Officer	Date of Inspection	Whether I.R. received or not	Memo No. and the date of the letter through compliance report has been sent by the T.O.
Director of Treasuries & Accounts, West Bengal			
Collector			
Name of Inspecting Office	Year of Inspection	Period of Accounts	Outstanding paras
A.G.(A&E), W.B.			

(II)	Has the reply to the Inspection Report of the Audit sent to the Accountant General (A&E), West Bengal? A detailed status report regarding the reply of all outstanding paras with reason for non-submission of reply should be furnished.	:	
(iii)	Is the Cheque Register for advance drawal maintained and closing balance of the unadjusted advance brought forward each year in next page DDO-wise in terms of para2(4) of Finance Department Order No.9510-F dated 9.5.83?	:	
(iv)	Is the report showing the details where adjustment bills against advances drawn by the DDOs have not been received within six months, sent to the Finance Department and DTA,WB?(G.O. No.9510-F dt.9.5.83) An up-to-date DDO-wise list of unadjusted advances may be furnished. Steps taken for liquidation of outstanding adjustments should be stated.	:	
(v)	Is the Revenue Deposit recorded in Register of Receipts? Is every repayment of Revenue Deposit noted under the dated initial of the Treasury Officer in the Register of Receipts as well as Refund of Deposit Register?	:	
(vi)	Is up-to-date lapsed statement prepared and forwarded to the Accountant General (A&E), West Bengal by 15 <sup>th</sup> of April each year?	:	

### **PART-C**

### **SUGGESTIONS FOR IMPROVEMENT**