

Bihar Treasury Code – 2011

APPENDIX -5

(See Rule 27)

Inspection Note for the inspection of Darbhanga Treasury on 23.12.2015 by the sri Bala Murugan D, IAS, District Magistrate, Darbhanga

QUESTION FOR THE INSPECTION OF TREASURIES

STRONG ROOM	
1.(a) Are copies of the Public Works Department Inspecting officer's certificate that the strong room in secure and fit for use and the police superintendent's order prescribing the position of the sentries hung up in a conspicuous place?	Yes The Treasury office is functioning in new building but strong room is still in old building
(b) The Public Works Department Inspecting Officer's certificate will be in force for 12 months only. What is its date and is it still in force?	Up to 2015-16 vide Letter No. 2209 11.12.2015
(c) Are the sentries posted in accordance with the orders of the superintendent of police?	Yes
2. Are there two locks to the chests and almirah inside the strong room as well as on the outer doors of the strong room and, is the key of one kept by the Treasury Officer and that of the other by the treasurer?	There are two locks on the outer door of the Strong Room and one key is kept by the Treasury officer and another by the Stamp clerk.
3. Are the rules prescribed for the safe custody of the duplicate keys of the locks used in the treasury duly observed ? Are they regularly examined-in April each year?	The duplicate key of Samastipur Treasury's Strong Room is being kept here. Its verification has been done up to 20.09.2014 and the duplicate key of Darbhanga Treasury is deposited in Gaya Treasury. Treasury Officer Gaya has been requested vide our letter no 728 dt 16-12-2015 to provide a date for its verification.
4. Is there any bag or store of coin in the treasury kept apart from the general balance?	Nil
5. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments and is the register prescribed in Rule 31 properly maintained?	Valuables of private person are not kept in the Treasury. Valuables from different departments are kept for safe custody since long time. A register for this purpose is maintained properly. Requests to the depositors for its timely annual verification is being made time to time by the treasury, but very few depositors' turns up for verification.



6. Are the service books of the whole establishment in the double locks? (A few service books should be taken at random to see whether they contain a statement of Leave account and that the statement of leave has been examined by a gazetted Government servant.)	Service Books of Treasury Staff are kept with the Head Clerk cum Accountant of the Treasury. There are 11 (Seventeen) Treasury staff, whose service books have been verified. Service verification and leave account entries is up to date and has been examined by Treasury Officer.
7. Are all the register maintained by the treasurer properly kept up? Does the treasure maintain any unauthorized register?	All required register are maintained properly and kept by the Stamp Clerk.
8. Is care taken to see that the amounts of cash, stamps and opium taken out of double lock are not more than is actually required?	Proper care in this regard is being taken when Stamps is issued. There is no cash in the double lock. One sealed small box of Herion kept by Excise supt. Darbhanga on dt. 29.05.1957

Stamp and Excise Opium

9. Is the store account of stamps and excise opium kept regularly up to date?	Store account of stamps is up to date. There is one sealed small box of herion in the stock.
10. (a) What security does the stamps clerk give? (b) Where is the bond kept? (c) When was is last tested?	(a) The security Bond for sum of Rs. 2000.00 (Two thousand only) has already been furnished by the Stamp clerk. (b) In single lock. (c) 14.12.2015
11. Are the stamps register properly and neatly maintained and the cutting (if any) initialed by the Treasury Officer?	yes
12. Are the double lock and the single lock registers of stamps checked and initialed by the treasury officer as required by rules 25 and 27 of the rules for the supply and distribution of stamps?	Yes
13. Check some of the entries of issues in the double lock register and see if they agree with the corresponding entries of receipts in the single lock register. (Rule 27 of the Rules for the supply and Distribution of stamps)	Checked and Agreed
14. Is there suitable accommodation for the storage of stamps of various denominations and are they systematically kept?	Yes
15. What precautions are taken to prevent damage by insects, e.g. white ants?	Gemaxine Powder/ Spray are used for this purpose.
16. At what intervals are the stock overhauled to detect damage (if any)?	At regular intervals and also whenever required.
17. What stock is left with the treasury or official vendor?	Stock position attached separately.

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<p>18. (a) When was stock last actually taken?</p> <p>(b) By whom?</p> <p>(c) Was it found to agree with the balance in the register?</p>	<p>(a) 21.12.2015</p> <p>(b) Treasury Officer</p> <p>(c) Yes</p>
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Accounts Branch

<p>19. How are vouchers stored between the date of payment and transmission to the accounts office?</p>	<p>The vouchers are kept with the concerned clerk in their drawer under lock & key. Final Accounts up to Nov. 15 has been sent to the Accountant General, Bihar.</p>
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Pensions

<p>20. Are the files of the pension payment orders complete according to the registers kept of the pensions payment orders payable at the treasury? Are the orders in good condition? Are all payments noted on them and initialed by the Treasury Officer? Are any of them improperly detained, payment of pensions being more than one year in arrears?</p> <p>(i) In the case of pensioners permanently exempted from personal attendance, is proof obtained every year of their continued existence, and recorded?</p> <p>(ii) What steps are taken to prevent the impersonation of pensioners? Are you satisfied that the rules are intelligently followed?</p>	<p>Yes, every payment by treasury is noted in register. Register of Pension payment order is maintained in treasury. They are in good condition and each first pension payment by treasury is noted and initialed by the treasury officer in the aforesaid Register. Then it is sent to Bank for monthly pension starts only on personal appearance of the pensioner.</p> <p>(i) There is no such case in this Treasury.</p> <p>(ii) Attested Photograph are pasted on PPO. Personal identification marks are verified and signature or thumb impression is obtained. Personal appearance is required at the time of 1st pension payment. Rules are being followed.</p>
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Government Promissory Notes

<p>21. Is the register of government promissory notes, on which interest has been made payable at the treasury, kept up-to date?</p>	<p>There are no promissory notes in the Treasury.</p>
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Deposits

22. Is there a periodical agreement of the balance at the credit of a personal ledger Accounts?	Yes
23. A sufficient number of items should be examined to see whether the Treasury officer satisfies himself of the admissibility of the items as deposits.	Some entries are checked by treasury officer.
24. Does the Treasury Officer initial and date each deposit in the receipt register on the day on which the deposit is made? Does he also initial on every entry of repayment in the receipt register?	Yes. Deposit and payment are verified by the Treasury Officer with the monthly Treasury accounts.

Miscellaneous

25. (a) What record is kept of the Accountant- General's orders of retrenchment? (b) In whose custody it is? (c) Is it kept up-to- date?	A register of retrenchment was maintained previously in the custody of treasury Accountant. This is now not applicable.
26. Is a register kept of all self drawing officers drawing their pay from the treasury?	Not applicable.
27. Are specimen signatures of those officers and of others who draw establishment and other bills on the treasury pasted in these registers in pages assigned to the officers?	In case of DDO's Drawing establishment bill, Their specimen signature are kept & pasted in the treasury Copy of the Allotment Register.
28. Are the corrections to the authorized codes, manuals, etc., pasted up-to-date? What is the last number of correction slip pasted in each book?	Correction slips are pasted in the Guard file. Last correction by Finance Department vide letter no 1040 dated 16.12.2015
29. Is the circular file of the Accountant- General complete? What is the number of the last circular received?	Yes, last circular by A.G Bihar vide letter No.1479 dt 03.12.2015
30. Does the Treasury Officer take pains to see that the important new circulars are understood?	Yes
31. Are the office registers and records in goods order?	Yes

Establishment

32. Are receipts taken in a register for all pay and Allowances issued? Is there any item left undisbursed?	All payment of establishment is made through bank account.
33. Is a stamped receipt taken whenever the amount exceeds Rs.5000?	Not applicable.



34. Have the irregularities or suggestions noted in the last Inspection been rectified or carried out?	Inspection Reports has been complied and all suggestions are followed by the Treasury as far as possible.
35. How many audit objections have been received form the Accountant- General's office since the last inspection? Do they indicate faulty work on the treasury staff?	Last Inspection by the A.G Audit Team ws done during the period from 08.09.2014 to 13.09.2014 its compliance report has already been sent. Vide this Office Letter No.220 dt 16.04.2015
36. If so, what steps are to be taken for the avoidance of such irregularities?	Not applicable.

01/01/16
District Magistrate,

Darbhanga

Memo...13...../c Laheriasarai dated...02...December

January 2016

Copy forwarded to Sr. Treasury Officer, Darbhanga for compliance.

Copy forwarded to The Accountant General, Bihar, Patna/Principal Sectary Finance(Audit) Deptt., Bihar, Patna/Commissioner, Darbhanga Division, Darbhanga for kind information.

01/01/16
District Magistrate,

Darbhanga