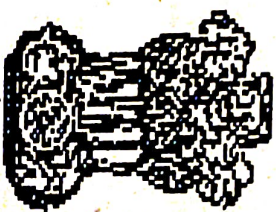


# INSPECTION NOTE



सत्यमेव जयते

Name of the Office : MADHUBANI TREASURY

Date of Inspection : 27-06-2001

Name of the Inspecting officer : Dr. B. Rajender

I.A.S.

District Magistrate, Madhubani

INSPECTION NOTE OF THE INSPECTION OF MADHUBANI TREASURY  
BY DR.B.RAJENDER,I.A.S,DISTRICT MAGISTRATE,MADHUBANI  
ON 27.06.2001

APPENDIX-5

(See Rule - 75)

QUESTIONS FOR THE INSPECTION OF TREASURIES

1.(a) Are copies of the Public Works Department Inspecting Officers Certificate that the strong room is secure and fit for use and the police Superintendent's order prescribing the position of the sentries hung up in a conspicuous place ?

A certificate to the effect that the strong room is secure and fit for use was issued by the Executive Engineer, Building Division,Madhubani vide letter no. 22(AA),dated 07.06.2001. The validity of the aforesaid certificate expires on 31st December,2001. The Treasury Officer(T.O) stated that for the first time that he obtained such a certificate. There was no verification done by the Executive Engineer, Building Department in previous year and no certificate was given to the treasury. The Executive Engineer is directed to verify the treasury building every year in the month of December.

Apart from main strong room there are three subsidiary strong rooms. Two strong rooms are in treasury premises and one strong room is in old Jail campus. In strong room no.1 (main strong room) Court Fee,Judicial Stamp,Non-Judicial Stamps,Adhesives,Revenue Stamps,Army Welfare Stamps,Opium, Old Postage Stamps,Insurance Stamps are kept.

In strong room no.2 those stamps are stored which are not in use presently,old cash book,T.S Register,Issue & Dispatch Registers,Old Treasury Advices are also kept in this room. There are 35 packets of question papers and

answer books of Matriculation Examination, 1999 are lying. Treasury Officer is advised to make correspondence with Administrator, Bihar School Examination Board, Patna and request him to take away the unused materials immediately. There are 11 Godrej Chairs and 1 table are kept for the last many years, which are getting rusted. They should be immediately used otherwise they will get rusted further. There are a large no. of old advices which are kept in disorderly manner. Treasury Officer is advised to sort out them yearwise within 15 days from today and send compliance report to the undersigned. Some stamps are also stored which are not in practice presently. A letter may be sent to the State Government to dispose off these unused stamps and for necessary directions.

Treasury Officer is directed to send the 11 Godrej Chairs and one table to District Nazarat for use. Whenever these chairs and table are required, District Nazarat will return them to Treasury Officer. Treasury Officer has stated that stamps of Rs. 5000 valued are lying unused. I.G. Registration, Patna may be requested to dispose off these stamps immediately.

Strong room has no pucca roof, but false ceiling available. There is a hole in the false ceiling and in the glass of ventilator also. There is a possibility rain water being entered in the room. Executive Engineer, Build. is directed to

repair this hole and close the ventilator with bricks immediately. In the varandah there are 8(eight) currency chests embedded in the treasury which are in use of District Nazarat, Welfare, Panchayat, Election, Municipality. Treasury Officer is not fully aware that who are using these currency chests,  
He is directed to send a detailed report within two days from today.

A room located in varandah is engaged by Commanding Officer, N.C.C. He has kept the Arms & Ammunitions in this room but who has given permission to him for this purpose, Treasury Officer failed to explain. He is directed to examine this and a copy of authorisation letter should be given to the undersigned within a week.

In strong room no.3 which is lying in the old Jail campus, election materials are kept.  
D.A.P Sentries are posted by the Supdt. of Police, Madhubani.

The date of issue of fitness certificate is 07.06.2001. It is still in force.

Yes, Sentries are posted in accordance with the Superintendent of Police but up-to-date orders of S.P are needed. Please ask for the same.

(b) The Public Works Department Inspecting officer's certificate will be in force for 12 months only. What is its date and is still in force ?

(c) Are the sentries posted in accordance with the Superintendent of Police ?

2. Is a copy of the rules for the verification of cash balance hung up in conspicuous place in the strong room ?

Not applicable as this treasury is a non-banking Treasury.

3. Are notice in English and Indian language regarding encashments of notes exhibited in an conspicuous place when the balance allow of such encashment ?

-Do-

4. Are the authorised methods of storing coin in the strong room strictly followed ? Are there two locks to each of 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 ?

-Do-

5. Are the rules prescribed for the safe custody of the duplicate of the duplicate keys of the locks used in the treasury duly observed, Are they regularly examined in April each year ?

Duplicates of keys used in the treasury are kept for safe custody in Darbhanga Treasury. Treasury Officer is directed to confirm the safe custody of keys from Darbhanga Treasury. There is no document available in the treasury about the duplicate keys. The verification of the keys has not been done even once since the establishment of the treasury.

Not applicable.

6. Is there any bag or store of coin in the treasury kept apart from the general balance ?

No valuable of private persons are received in the treasury. Additional Collector(C), Madhubani had

7. Is there any money or valuable place in the treasury for safe custody by private

persons or other departments and is the register prescribed in rule 80(c) properly maintained ?

deposited some valuables of Government property in the treasury by the the order of the District Magistrate, Madhubani.

TREASURY FURNITURE

8. Has the treasurer got the set of minimum weights and test scales and are the scales in good conditions? Are the ordinary weights and scales ever tested and is any record kept of such test ?

Weights of 1kg, 500 gms, 200 gms, 100 gms and 50 gms. are available in the Treasury. There is also a balance scale available which was used to weigh opium.

9. Is the furniture of treasury adequate? If not, what additions and replacement are necessary ?

The stock register of all the furniture of Treasury is maintained as per miscellaneous stock register which is to be verified twice in a year. The Treasury Officer has verified the same in the month of January 2001 and again in the month of June, 2001.

10 (a) How many spare chubb's locks are there in store ?

Three Chubb's locks bearing no.s 29317, 41773 and 1080459 are in use.

(b) What is their condition ?

The locks are greased properly and they are in good condition.

(c) Who keeps their keys ?

The keys of these locks are kept with the Treasury Officer and also the stamp clerk, Mr. Gulab Ahmad who is incharge of this strong room.

11. What is the state of the treasure boxes and do those in use possess chubb's locks?

Not applicable.

Not applicable.

12. Are notices in English and Indian Language is bold type hung up in the treasurer's room and near the counter conveying a warning that persons paying money into the treasury should never leave the treasury before obtaining receipts signed both by the treasury and the accountant and in cases of receipts for amounts of Rs.500 and over by the Treasury Officer except as provided in rule-111 ?

Not applicable.

13. The cash balance should be certified if not already done in the month proceeding that in which the inspection is held?

Not applicable.

14. The Statements of daily balance of one or two days selected at random should be examined to see whether

(1) They were agreed with the accounts and signed by the Treasury Officer on the evening of the same days;

(11) To totals of the cash balance and stamps, opium etc. in the treasurer's custody exceeded the amount of his security or not.

The distribution of treasure shown in the two columns of the balance sheet. (1) closing balance and (2) closing balance in the banks of the treasurer, is correct with reference

to the register of double lock transactions ?

15. The figures in the office copies of the statements of uncurrent silver coins and the annual returns showing the silver coin, cut of broken, submitted to the Currency Officer, Calcutta, of any months elected at random, should be examined to see if they agree with the entries in the respective registers ? Not applicable.

16. Does the Treasury Officer himself register every amount passed into or out of double locks at the time with his own hand ? Not applicable.

17(a)(1) In how many receptacles is the currency chest balance kept ? Not applicable.

- (2) Are all the receptacles kept under double locks ?
- (3) Who hold the keys of the receptacles?

(b)(1) Is the currency chest book (vide rule-735(11) usually kept locked inside a chest ? Not applicable.

- (2) Does the treasure have access to the currency chest book except in the presence of the officer in-charge of the treasury ?

(3) Are the currency slips submitted to the currency officer serially numbered and is the serial number of the slips suitably recorded in the chest book? A number of entries on different pages of the book should be examined to see that the slips have been correctly numbered ?

18. The currency chest balance should be verified if not already done within 60 days of the date on which the inspection is held.

Not applicable.

NOTE: Whenever possible and always provided that the last verification has been done within 60 days of the date on which the inspection is held. Inspecting Officer should not do the inspection and verification of the balances on the same day, in order that they may be able to devote adequate time in inspection.

When the currency chest balances is verified the following question should be answered:-

Not applicable.

(1) Does the amount of cash and currency noted in the currency chest agree with the balance as shown in the last entry in the currency chest book ?

(2)(a) How many of the receipts containing the currency chest balance

have you personally verified by counting at this inspection ?

Not applicable.

(b)(1) When were the other receptacles last verified by counting ?

Not applicable.

(11) Are the other receptacles sealed and are seals intact ?

Not applicable.

(3) When the currency chest balance is not verified the date of the last verification should be noted?

Not applicable.

(4) The report in the enclosed form (T.C Form 87) should be completed. The Inspecting Officers should personally compare the balance as recorded in this report with that shown in the last entry in the currency chest book and sign it immediately after the comparison is made. The report should not be left to be put up for signature later with other papers.

Not applicable.

NOTE: In dispatching the report care should be taken to see that it is not possible for the treasury staff to intervene in the dispatch of the report.

(5) (To be filled on return of the report from the currency officer)

Has the balance reported by you been accepted by the Currency Officer ?

Not applicable.

19. (a) What Security does the treasurer give ?

Not applicable.

(b) Where is the bond kept ?

Not applicable.

20. Who appoints potdars ?

Not applicable.

Are the service books of the whole establishment in the double locks? (Are the service books should be taken at random to see whether they contain a statement of leave account and that the statements of leave have been examined by a Gazetted Government servant.)

Service books are not kept in double locks but are kept in steel almdrah of single lock. The Treasury Officer stated that there are ten employees posted in the treasury in which two persons from Treasury cadre and 5 (five) clerks are from Bihar State Food Corporation and one from Agro Industries Financial Corporation. One assistant is from Collectorate cadre, who has also posted in the treasury. The details of the employees are annexed as Annexure-I.

The service books of thirteen retired employees are also kept in the treasury whose retirement benefits have been cleared and there is no point in keeping those service books in the treasury. They should be sent to the record room within one week from today.

On perusal of service books, it was found that last verification was done on 31.3.99 and again on 21.6.2001. As per Board Miscellaneous Rule the service books <sup>are</sup> supposed to be verified twice in a year by the controlling officer. On perusal it was found that Mr. Ajay Kumar Verma's service book was verified on 19.3.2001 by the Sub. T.O., Jamtara.

The earned leave account sheet is not filled-up which is grossly irregular. The Treasury Officer should ensure proper maintenance of earned leave account and he is directed to comply the same within seven days from today. Service books of Mr. Avdhesh Kumar Pandey, Peon and Mr. Lalan Prasad, Peon are verified upto 31st May, 2001. Mr. Lalan Prasad's earned leave account is maintained only till 7.7.1999.

The condition of service books is in very bad shape. Papers are loose. The Treasury Officer is directed to bind the same immediately. Five employees are deputed from different corporations to the treasury by letter no. 447 dated 24.8.1996 whose extension was given for every two years but service books of these employees are not available in the treasury. The respective depts. were requested to send the service books of the employees deputed in the treasury Madhubani vide letter no.1901 dated 22.6.2001. The Treasury Officer should pursue with the respective depts. to get the service books transferred to the treasury.

STAFF REGISTER

The staff register of the employees is not maintained in the treasury. The Treasury Officer is directed to maintain the same.

ATTENDANCE REGISTER

In the first instance, the condition of the attendance register, appeared in a bad shape. There should be a separate attendance register for each year but in this treasury the attendance register of the year 2000 is also used in the current year.

C.L/ISSUE/DISPATCH REGISTER

C.L register is maintained properly. Issue/Receipt register is not maintained in a prescribed proforma. On perusal of the receipt register, it is not clear that the placement of received letter in a particular file and also the compliance of that letter. The Treasury Officer is directed to immediately maintain the receipt register in the prescribed proforma. There should be a separate issue/receipt register for each year. The issue register is maintained in the prescribed proforma, but the handwriting is not legible. The Treasury Officer, Madhubani should ensure legible entry

STOCK REGISTER

22. Are all the registers maintained by the treasury properly kept up ? Does the treasurer maintain any unauthorised register ?

In the Issue register. He is directed to bind the registers properly and keep them neatly. The stock register is also not maintained in the prescribed proforma. On perusal one can not make out that what are the things lying in the stocks. The Index is not properly written. The Treasury Officer is directed to maintain the stock register in the prescribed proforma which should procure from the O.S.D of Collectorate.

23. Is care taken to see that the amounts of cash, stamps and opium taken out of double lock is not more than is actually required ?

Register of registers: On perusal of this register, it is clear that there are fifty one registers maintained in the treasury. The Index Register is not certified for the number of pages by the Treasury Officer. On perusal of the Index Register, it was found that on eleven subjects files are maintained but each subject how many files are there, it is not clear. The Index Register is also not maintained in the prescribed proforma. The Treasury Officer is directed to give the exact number and details of authorised and unauthorised registers maintained in the treasury. He may consult the B.T. Code and Board Miscellaneous Rules.

24. Is the store account of stamps and excise opium kept regularly up-to-date?

No cash and opium is kept in the strong room of the treasury. Care is being taken while stamps are taken out of the double locks. Account of stamps and excise opium are kept up-to-date.

25. (a) What Security does the stamp clerk give ?  
(b) Where is the bond kept ?  
(c) When was it last tested ?

The stamp clerk, Mr. Gulab Ahmad has furnished to security bond of Rs. 500/- and also NSC of Rs. 500 and he is incharge since 01.06.1998.

26. Are the stamp registers properly and neatly maintained and the cuttings (if any) initialled by the Treasury Officer ?

There are two types of stamp registers maintained in the treasury. One is double lock stamp register and other is single lock register. In case of double lock stamp register various denominations stamp entry is made which are 1 rupee, 2 rupees, 3.50 rupees, 5 rupees, 7 rupees, 10 rupees, 50 rupees, 100 rupees, 500 rupees, 1000 rupees and 5000 rupees. Under each denomination, total number of stamps and its value is mentioned and datewise issue and balance of stamps mentioned which is written in blue and red ink respectively. The single lock register is not neatly/properly maintained by the stamp clerk. It is directed to maintain it properly. Issue of stamps to stamp vendors should be entered in the register in different ink (preferably in red). The Treasury Officer stated that there are 35,05,046 stamps of Rs 5000 of denominations available which are not in use for the last several years and also the reason he has stated that the sale of the stamps does not take place much higher denominations. Hence, the I.G. Registration, Patna is requested to transfer these stamps where ever stamps needed. The stock position of the stamps is that the denominations of Rs.1 and Rs.1000 are only 135 and 8,536 respectively which are available where the sale of these denomination is higher. The I.G. Registration, Patna is requested to supply the stamps of these denominations in sufficient number so that there is no scarcity.

On perusal of the stamp register, the over-writing installed by the Treasury Officer is seen in two places i.e. for the date 24.4.2001 for Rs.500 denomination and also for Rs.1000 denomination for the date 25.6.2001. However, for the dated 4.6.2001 for the denomination 1000 rupees, there is an over-writing in two places but the Treasury Officer has not installed. He is directed to initial the same.

21. Are the double and the single lock registers of stamps checked and installed by the Treasury Officer as required by rules-26 and 28 of the Rules for the Supply and Distribution of stamps ?

There is a separate stock register. The vendors normally deposit the money in the treasury through challan on Monday and Thursdays and stamps are issued to the vendors on Tuesday and Fridays. The Treasury Officer has also stated that in case of necessity, the stamps are also issued on other dates for which prior permission of Collector is required. On being asked about the number of stamp vendors of the district the Treasury Officer has failed to give any reply. He stated that the stamp vendors deposit the requisite amount in the treasury through challan on the basis of which stamps are issued to the vendors. This procedure appears to be very faulty as there is no mechanism to check the authenticity of the vendership. Moreover, there is no record available in the treasury about the stamp vendors. The stamp clerk stated that he is familiar with the faces of stamp vendors and just issues on experience. This appears to be dangerous. The Treasury Officer should explain as to why a report should not be sent to the Govt. for initiating departmental proceedings against him. As per Rule 33 of Bihar Stamp Rules 1954, the officer incharge has to count the stamps twice in a year, firstly on 27th September or last open day of the

month and secondly on last open day of March. Thereafter, he will prepare plus/minus memorandum for September and March alongwith the prescribed certificate of physical verification. The Treasury Officer is directed to comply it and send a plus/minus memorandum for September in the first week of October to the undersigned.

Not applicable.

28. Check some of the entries of issue in the double lock register and see if they agree with the corresponding entries of receipts in the single lock register (Rule-28 of the Rules of the Supply and Distribution of Stamps).

29. Is there suitable accommodation for the storage of stamps of various denominations and are they systematically kept ?

There is no suitable space for the storage of stamps of various denominations. The stamps of various denominations are not systematically arranged. The Treasury Officer is directed to label the racks as per the denomination and arrange it in the ascending order.

30. What precautions are taken to prevent

*Fenwick* powder is sprinkled over the stamps to prevent damage caused by insects and white ants. The Treasury Officer is directed to use the Gamaxine (BHC) powder in place of *Fenwick* powder which is available in the market.

31. At what intervals is the stock overhauled to detect damage (if any) ?

The stocks of stamps are being overhauled to detect the damage but there is no record to this effect available in the treasury.

32. What stock is left with the treasury or official vendor ? (Annex-II).

All the stamps which are issued for distribution on a particular date are kept with the stamp clerk till the distribution is finished. The stamps are kept in a Godrej steel almirah of the stamp clerk. The T.O should ensure

the distribution of taken out stamps on the same day among the stamp vendors.

When stock was last taken on 27.6.2001, single lock register for the dated 3.1.2001, on the receipt column, the signature of the stamp vender is not seen. The stamp clerk of the treasury should explain for this lapse in 7 days as to why the departmental proceeding should not be initiated against him. The stamp clerk should also give explanation as to why the signature of the stamp vendors is not verified.

33. (a) When was stock last actually taken?

30.11.2000.

(b) By whom

Dr.B.Rajender, I.A.S, District Magistrate, Madhubani.

(c) Was it found to agree with the balance in the register?

Yes.

ACCOUNTS BRANCH:

34. Some of the daily sheets of the various sub-treasuries taken at random should be examined to see

Not applicable.

(a) If they have been checked and classified,

(b) If there is any unnecessary delay in incorporating the sub-treasury transactions in the district treasury accounts, and

(c) If they are filled properly.

35. Taking at random the balances at the district and sub treasuries for a

Not applicable.

a number of days, examine whether they exceeded the normal balances fixed and note the result. If the fixed balance at a sub-treasury was exceeded by any appreciable amount, where prompt steps taken to transfer the excess ?

36. How are vouchers stored between the date of payment and transmission to the accounts office ?

37. Are remittances within the district watched by means of daily balance sheets?

PENSIONS :

38. Are the files of the pensions payment orders complete according to the registers kept of the pension 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 pension being more than one year in arrears ?

The vouchers (bills) duly passed by the treasury, returned as vouchers. The vouchers are kept in wooden rack of the concerned clerk datewise systematically.  
Not applicable.

The Treasury Officer stated that pension payment orders received from the Accountant General, Bihar are being maintained in a separate docketing register. These pension payment orders are supposed to be kept with the clerks. The Treasury Officer is directed not to keep with the peons but clerks should be responsible for maintaining pension payment orders initially. The Treasury Officer stated that after the pensioners come with the personal copy in the treasury, the Treasury Officer verifies the signature, the photo of attendants, LPC, family list, demand statement etc. then first pension payment order is passed by the Treasury Officer himself then treasury serial number is given to each P.P.O thereafter these P.P.Os are transferred to particular clerk. Once pension payment order is transferred to a particular clerk through the treasury serial register, then the pension is paid regularly. Volumes of the guard files maintained,

should be labelled properly. It should be written with sketch pen so that tracing may easily be done. The pension papers are not maintained in guard file. The Treasury Officer is directed to maintain the guard files of orders.

On perusal of pension payment order of Mr. Uma Shankar Prasad vide P.P.O No. 3362,3303, the photograph is not pasted on the pension paper supplied by the Accountant General Office instead of that it is pasted on separate loose paper attested by Headmaster. The Treasury Officer is directed to maintain the pension papers properly. There are 4 categories of pensioners; Railway, Central, Bihar State and Political pensioners.

However, the number is not known to the Treasury Officer, which is a serious lapse. He is directed to furnish exact number of pensioners categorywise within 15 days in the following proforma :-

Sl.No.	Name	Father's or husband's name	Depts. Name	Date of retire <sup>ment</sup>	Deptt. P.P.O No.
1	2	3	4	5	6

Present address	Falls under which commercial bank	Rate of Pension	Remarks
7	8	9	10

In Janta Darbar pensioners met the undersigned and complained about the corruption in the treasury and harassing the pensioners.

Treasury Officer is directed to become sensitive on this issue and see that they are not harassed in any way.

There is no case of the pension who is permanently exempted from personal appearance and also of those who receive payment through money order. The Treasury Office is directed to transfer as many cases to the banks as it checks unnecessary harassment to the pensioners.

39. In the case of pensioners permanently exempted from personal attendance and of those receiving payments by money order, is proof obtained every year of their continued existence and record. As the acknowledgement coupons of the pensioners who are paid by money order carefully preserved ?

40. What steps are taken to prevent the impersonification of pensioners? Are you satisfied that the rules are intelligently followed ?

physical verification has to be made six monthly but on this account Treasury Officer failed to reply the number of pensioners who have been physically verified and what is the actual number of pensioners who are receiving pension . The Treasury Officer is instructed to furnish a certificate with regard to the genuineness of the pensioners within 15 days.

GOVERNMENT PROMISSORY NOTES :

41. Is the register of Government promissory notes on which interest has been made payable at the treasury kept up-to-date?

Register of Government promissory notes on which interest has been paid by the treasury, is up-to-date.

42. Where are the stores of forms of drafts and of advices kept? Under whose key and by what precautions maintained in order ?

Not applicable.

43. Are issues of duplicate drafts noted in the Issue Register ?

Not applicable.

44. Are the counterfoils of drafts issued intialled by the Treasury Officer ?

Not applicable.

45. Are advices lists of drawings on the treasury dated and intialled by the Treasury Officer immediately on their receipt ? Are they filed chronologically in guard files according to the treasuries from which they are received?

Not applicable.

46. (a) Is the advice list of remittances sent to the Accountant General on the day or transaction takes place?

Not applicable.

DEPOSITS:

47. Is there a periodical agreement of the balance at the credit of a personal ledger account ?

Two P.L accounts are Nagar Palika and Zila Parishad. The Treasury Officer is the custodian of personal ledger Account. The Treasury Officer stated that there are two P.L Accounts lying in the Treasury, one is of Municipality and another is of the District Board. On perusal of P.L register, Madhubani Municipality is upto-date and there is balance of Rs 13,385.33 paise. The Treasury Officer has not intialled the closing balance.

48. A sufficient number of items should be examined to see whether the Treasury Officer satisfies himself of the admissibility of the items. Not applicable.

49. 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 every entry of repayment in the receipt register ? Not applicable.

MISCELLANEOUS

50. (a) What record is kept of the Accountant General's order or retrenchment ?  
 (b) In whose custody it is ?  
 (c) Is it kept up-to-date ?

51. Is a register is kept of all the Gazetted Government Servant drawing their pay from the treasury ? The Treasury Officer has failed to give exact number of Gazetted Officers who are drawing pay from Treasury. He is directed to furnish the same within two days from today.

52. Area specimen signatures of these officers and of others who draw establishment and other bills on the treasury pasted in these registers in pages assigned to the officers ? Yes.

53. Are the corrections to the authorised codes, manuals etc. passed up-to-date ? What is the last number of correction pasted in each book ? No correction slips are being given by the Government, hence, new books are maintained and are up-to-date.

54. Is the circular file of the Accountant general complete ? What is the number of the last circular received ?

The circular received from the Accountant General Office are not maintained properly. Important circulars are not compiled in the guard file. The Treasury Officer is directed to comply the same in seven days from today. The Accountant General Office circular no. 208 dated 25.3.2001 was perused. The circular is related to the increase of the D.A to the pensioners.

55. Does the Treasury Officer take pains to see that the important new circulars are understood ?

Circular No. GPF-1-181-89,1198 dated 5.3.2001 which was addressed to the Treasury Officer by the Finance Department in which the Treasury Officer was instructed to send the G.P.F accounts in a prescribed format for the purpose of updating the GPF account of all the employees of the district. The Treasury Officer is directed to comply the orders of Finance Department within one week from today. The Treasury Officer is also directed to bind the registers and maintain the guard files properly.

56. Are the office registers and records in good order ?

Maintenance of office registers and records are not even satisfactory. The Treasury Officer is directed to bind the registers and maintain the guard files by proper binding. This procedure should be completed within 15 days from today.

57. Are receipts taken in a register for all pay and allowances issued ? Is

Yes, Rs. 250.30 paise is kept with the Cashier.

58. there any item left undisbursed ?  
Is stamped receipt taken whenever the amount exceeds Rs.20 ?

Yes, stamped receipts are taken whenever the amount exceeds Rs.20 .

59. Have the irregularities or suggestions noted in the last inspection report of the Accounts Department been rectified or carried out ?

The last inspection of A.G was done in the year, 1999 (21.1.1999 to 30.1.1999). Inspection report was received on 25.5.2000. The Treasury Officer stated that he had sent compliance report vide letter no. 427 dated 17.5.2001. The Treasury Officer is directed to give the contents of compliance report and see that whether the compliance has been done or not. ~~The~~ inspection report of A.G should be pasted on the guard file for future reference. Since the last inspection, no audit inspection has been received as Treasury Officer states, but he is directed to confirm the same and go through the papers which have been received from the Accountant General Office. He is also directed to go through the last three previous inspection report and see the compliance also.

60. How many audit objection have been received from the Accountant General's Office since the last inspection ? Do they indicate faulty work on the part of the district or sub-treasury staff?

The Treasury Officer is directed to place 3 previous A.G. reports with their compliance before me within two days.

61. If so, what steps are to be taken for the avoidance of such irregularities ?

Guard files of inspecting officers are not maintained in the Treasury. Compliance report is not being sent. The Treasury Officer is hereby instructed to maintain Guard file of the inspection notes of the inspecting

officers separately in chronological order and compliance report be sent immediately within 15 days of this Inspector. The present Treasury Officer is in-charge since 02.05.1997. According to the Finance Department's letter, accounts for the month should be sent by 15th of every month but accounts only for the month of April have been sent. In this regard, reminders are received by the undersigned from Finance Department and also Accountant General Office, Finance Commissioner also spoke to the undersigned to send the accounts immediately. The Treasury Officer should give explanation as to why action should not be initiated for not sending the report on time.

During inspection at Counter No. 2 & 3 some vouchers were lying in dust. On being asked the Treasury Officer could not give any information. The Treasury Officer is directed to make arrangements to keep vouchers in orderly manner. Log books of clerks are not being maintained. Name plates of the clerks are not available. The Treasury Officer is directed to ensure the same.

The computer room requires greater neatness as dust particles may bring the system to a grinding halt. Vinyl flooring is urgently required. Cleaning of the room should be done regularly. The Executive Engineer, Building Division is directed to take steps for repairing the treasury office immediately.

1. Madhubani treasury is one of the important treasuries of Bihar which was made computerised on-line since June, 1999. Since then computerised advice list is being sent to the Bank and monthly accounts are prepared. The Treasury Officer and all the staff of treasury are trained so that they can perform the operation independently.
2. Normally the allotment under different heads from the Government through letter number are received by the respective departments and treasury copies are also sent to the treasury. The department after receiving the allotment letter, enters the same in allotment register and comes to the treasury with that register. The concerned clerks in the treasury compare the same with treasury copy and they enter in the computer under a particular head. While entering each clerk has allowed a separate code and secrecy is being maintained and only that concerned clerk knows the entry of that allotment. Then it is entered into the computer and whenever withdrawal is done from concerned department through cheque or bills with LOC, there is mechanism in the computer to check the balance. Whenever the amount is exhausted, the computer does not accept the entry at all. Care should be taken while entering allotment into the computer. If there is any abnormal withdrawal of any particular head, it should be brought to the notice so that action is taken against the concerned person involved. The Treasury Officer told that once there was excess withdrawal in account of Municipality. The Treasury Officer is directed to send a detailed report so that action against concerned person can be taken.
3. The computerisation of GPF is on going and it cannot succeed without the active support of treasury. The Treasury Officer is directed to personally monitor the compliance of Finance Commissioner's letter no. 1198 dated 05.03.2001 in toto. Deduction schedules of GPF should be sent under four categories as instructed in the letter on monthly basis. Any lapse in this regard will be seriously viewed and the Treasury Officer/ Head Assistant will be made responsible for it.
4. On perusal of the accounts for the month of April, 2001 of the receipt cash book, the amount was received under thirty two heads Rs. 1,68,24,848.28 (one crore sixty eight lack twenty four thousand, eight hundred forty eight and twenty paise) for payment salary. For the month of April, on payment side, it was found that under 71 heads the payment was made and the total amount was Rs. 1,14,47,307.95 (one crore fourteen lack forty seven thousand three hundred seven and ninety five paise) only.

5. The Treasury Officer is directed to maintain a separate receipt register for allotment letters received from the Government. This should be further categorised under different heads and be distributed among concerned clerks. Concerned clerk, in turn, should maintain a guard file headwise (apart from the allotment register) and paste it there. The Treasury Officer must keep a vigil upon the monthly receipt headwise and its withdrawal. Any anomaly in this should quickly be brought to the notice of undersigned for further investigation.

*Pravin Kumar*  
15.9.2001  
District Magistrate,  
Madhubani.

Memo No. 2530 / Distt. Establishment, Madhubani dated / 5 th Sept. 2001.

Copy to

1. Chief Secretary, Bihar Patna for kind information.
2. Secretary, Board of Revenue, Bihar Patna for kind information.
3. Commissioner & Secretary, Finance Department, Bihar Patna for information & necessary action.
4. Director, Treasury & Account, Bihar Patna for information and necessary action.
5. Commissioner, Darbhanga Division, Darbhanga for kind information.
6. Treasury Officer, Madhubani for information and compliance.

*Pravin Kumar*  
15.9.2001  
District Magistrate,  
Madhubani.

## LIST OF TREASURY OFFICERS POSTED IN MADHUBANI TREASURY

Sl.No.	Name of the T.O	Category	Date of Joining	Posted up-to
1.	Sri Sharda Nand Das	B.F.S	1.4.73	1.9.73
2.	Sri N.Kujur	B.F.S	2.9.73	6.3.74
3.	Sri Sharda Nand Das	B.F.S	6.3.74	31.8.77
4.	Sri Ram Narayan Dad	B.F.S	1.9.77	3.4.80
5.	Sri Ram Lakhnan Mahto	B.F.S	4.4.80	4.6.81
6.	Sri Ram Kishore Sharma	B.P.S	5.6.81	10.8.81
7.	Sri Ram Lakhnan Mahto	B.F.S	11.8.81	2.1.82
8.	Sri Shyam Vilash Prasad	B.P.S	3.1.82	29.10.83
9.	Sri Surendra Pd.Sharma	B.F.S	30.10.83	27.11.88
10.	Sri Ramesh Chandra Prabhakar	B.F.S	28.11.88	28.8.91
11.	Sri Rajiv Ranjan Sinha	B.F.S	29.8.91	20.8.92
12.	Sri Kedar Prasad	B.F.S	20.8.92	11.5.93
13.	Sri Rama Shankar Singh	B.F.S	11.5.93	2.5.97
14.	Sri Ravi Shankar Pal	B.F.S	2.5.97	Till date

## LIST OF EMPLOYEES POSTED IN MADHUBANI TREASURY

1.	Sri Vijay Kumar Verma, Accountant	TRY.	27.3.2001
2.	Sri Ajay Kumar, Assistant	TRY.	28.8.97
3.	Sri Jafar Alam, -do-	B.F.C	20.9.96
4.	Sri Achal Kumar Singh, -do-	B.F.C	4.2.99
5.	Sri Vinay Kumar Gupta -do-	B.F.C	20.9.96
6.	Sri Vipendra Kumar Kamlesh -do-	B.F.C	7.10.96
7.	Sri Girish Chandra Mittal -do-	B.F.A	27.3.97
8.	Sri Gulab Ahmad, -do-	Colle.	1.6.98
9.	Sri Abdesi Kumar Panday, Peon	TRY.	26.5.82
10.	Sri Lalan Prasad -do-	TRY.	7.12.82

STOCK POSITION OF STAMPS OF VARIOUS DENOMINATION  
AS PER PHYSICAL VERIFICATION

(A) 1. Non Judicial Stamp	20,39,11,700=00
2. Judicial Practitioner Stamp	01,790=00
3. Insurance Stamp	15,520=00
4. Central Excise Stamp	01,07,027=00
5. Revenue Stamp	18,08,401=42
6. Special Adhislive Stamp	03,91,992=15
7. India Insurance Stamp	05,45,720=00
8. Hundi	03,105=00
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(B) 9. Entertainment Tax Stamp	20,67,85,255=57
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(C) 10. Court Fee Stamp	79,23,307=95
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11. Pleader Welfare Stamp	01,62,00,951=45
12. Copy Stamp	13,71,595=00
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	02,555=00
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(D) 13. Five Years Plan Stamp	01,75,75,101=45
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14. Old Postage Stamp	254=00
15. Radio Licence Stamp	16,912=65
16. Old Service Stamp	24,38,299=00
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	06,631=44
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	24,62,097=00
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SUMMARY

- 1. 20,67,85,255=57
- 2. 79,23,307=95
- 3. 01,75,75,101=45
- 4. 24,62,097=09

Grand total, 23,47,45,762=06