

Do's and Don'ts for Treasuries

Do's

Treasury Officer should satisfy himself personally before passing the bills to ensure that:

1. The details as given on the outer page with those filled in inner pages as required under the Assam State Treasury Rules (classification upto detailed head including Grant no. Arithmetical accuracy, budget provision as per Grant, DDO code etc) have been checked.
2. Bills have been submitted by authorized DDOs only on the basis of DDO authority issued by the Head of Department/ Government Order.
3. Object head-wise details with Grant no. as filled by the DDO in the bill are same as appeared in the Schedule of Payment.
4. Voted/Charged details are correctly marked on the bill by DDO and are same as appeared in the Schedule of Payment.
5. The Schedule of recoveries under the Major Head 7610- Loans to Government Servant are attached with the vouchers and the type of recovery with amount shown in the bill should match with the details given in the schedules.
6. Each voucher has the standard object heads of Basic pay and various allowances as shown by the Assam Government Order in their budget. Pay vouchers should depict amounts of various objects in order of Pay, DA, OA, DP. Object head codes should be correct.
7. The 16 digit classification of the vouchers as filled in by the DDO is same as shown by the treasury officer in the schedule of payment.
8. GPF credit schedules are attached with the establishment Vouchers as per classification and amount of deduction shown on the establishment vouchers should agree with GPF credit schedules.
9. All AC bills bear suitable rubber stamps in bold letters and in red ink on its top.
10. All prescribed checks on the bills submitted by DDOs have been applied.

11. All rules and provisions given in the Financial Hand Book/Assam Financial Rules/Treasury Rules and other manuals, ORDER's issued by the state Government and directives issued by the Accountant General from time to time must be followed while passing the bills.

Besides, the Treasury Officer should satisfy himself personally regarding followings items also to see that-

Do's

1. PLAs are opened with the prior permission of the Accountant General. The PLAs which are debited to the Consolidated Fund of the State must be closed at the end of the each year and re-opened again, if required, follow the same procedure as contained in Assam Treasury Rules.
2. Replies of Annual Inspection Report on the working of Treasuries are sent promptly after receipt of report from A.G. Office.
3. The Specimen signatures of the Accounts Officers of the Accountant General Office as well as DDOs of State Government and other DDOs are to be kept properly and readily available.
4. Plus and Minus Memos are being sent by the Treasury Officers monthly to the Accountant General as directed in the Assam Treasury Rules.
5. R.B.D. (Receipt and Payment) figures are correctly shown in the list of payment or Cash Account and Verified Date Wise Monthly Statement (VDMS) of the RBD are sent to this office along with monthly accounts positively.
6. All the vouchers of state loans granted to different institutions under various loans heads by the State Government, a copy of the GOVERNMENT ORDER sanctioning the loan is attached and category of Voted or Charged is specifically ticked on the voucher after verification from the GOVERNMENT ORDER. Similarly in case of repayment of loans, the treasury challans submitted by the department must have GOVERNMENT ORDER No. of the loan, particulars of loan including installment No. of the loan.

7. Ensure submission of monthly accounts to AG (A&E), Assam on or before 10th of the following month.
8. The payments of instruments of Interest warrant issued by the RBI on account of interest on Assam State Development Loans should be classified by the Treasury under the Major Head 2049-Interest Payment. The payment of discharge value of the above loans should be debited to the Major Head 6003- Internal Debt of the State Government.
9. All rules and provisions given in the Financial Hand Book/Assam Financial Rules/Assam Treasury Rules and other Manuals, orders issued by the State Government and directives issued by the Accountant General from time to time shall be followed while passing the bills.
10. Ensure quotation of TV No and date on the vouchers and vouchers are properly bundle in Major head wise and ensure submission of *cent percent* vouchers with the monthly accounts to the Accountant General (A&E)

Don'ts

- 1 No change in the treasury database should be made after the submission of the monthly account to the AG (A&E).
- 2 No transaction under Head of accounts (major head/ sub major head/ Minor head/ Sub head/ Object head) which has not been authorized by the C&AG of India / CGA / State Government should be authorized/passed and taken into treasury accounts.
- 3 No state receipts should be taken into account under the Central heads of Tax Revenue 0020, 0021, 0032, 0037, 0038, 0044 (Receipts Heads). The receipts of state share under these heads are reimbursed by the Government of India, Ministry of Finance through RBI Nagpur as State Share of Taxes and adjusted by the AG in the state accounts on receipt of sanctions from the Ministry.

Treasury Officer should satisfy himself personally about the List of Payment and Cash Accounts of the treasury generated from the Comprehensive Treasury Management and Information System (CTMIS) to see that:

DO'S:

Treasury Officer should satisfy himself personally before sending the monthly accounts of to the A.G. Office that:

1. List of payment and Cash Accounts generated from treasury software and are being sent to A.G office have no deficiency mentioned above and are correct and clearly printed (in duplicate) and are kept along with the bundle of the monthly accounts.
2. Accounts for each Major Head of Payment/ Receipts etc have been kept in separate packets.
3. Each packet for payment heads contains all vouchers along with the respective schedule of payment. (all the vouchers, pertaining to respective Major must be tagged in serials in bundles).
4. Each packet for receipt heads contains all relevant information along with the respective receipt schedule.
5. Separate packets for each Major Head of Payment/ Receipts etc. kept in the bag tally with the payment / Receipts shown in the list of payment /cash account for handing over to A.G. Office.
6. All wanting bundles/ SOPs of previous accounts with other information as required by the AG Office till date of dispatch of monthly accounts of the following month, have also been kept in the bag under a separate cover for handing over to the officer concern of A. G. Office. To ensure *cent percent* compliance, Treasury officer should maintain a register of records / information required by AG office.
7. Each voucher should bear token No., TV No., full classification of heads, Grant No. date and paid seal.
8. The printed copies of the list of Payment/ Cash Accounts sent to the AG Office are complete, clear and legible.
9. Duplicate copy of the schedule of payments of all payment heads are also kept in a separate packet in the bundle of the monthly accounts.
10. All the respective paid cheques which are to be treated as vouchers must be sent along with the accounts as the case may be.
11. All rules and provisions given in the Financial Hand Book and other manuals, orders issued by the State Government and directives issued by the Accountant General from time to time must be followed while sending the monthly accounts.