

GOVERNMENT OF MADHYA PRADESH
DEPARTMENT OF FINANCE



PROCESS MANUAL

**DIRECTORATE OF TREASURIES AND
ACCOUNTS
MADHYA PRADESH
BHOPAL**

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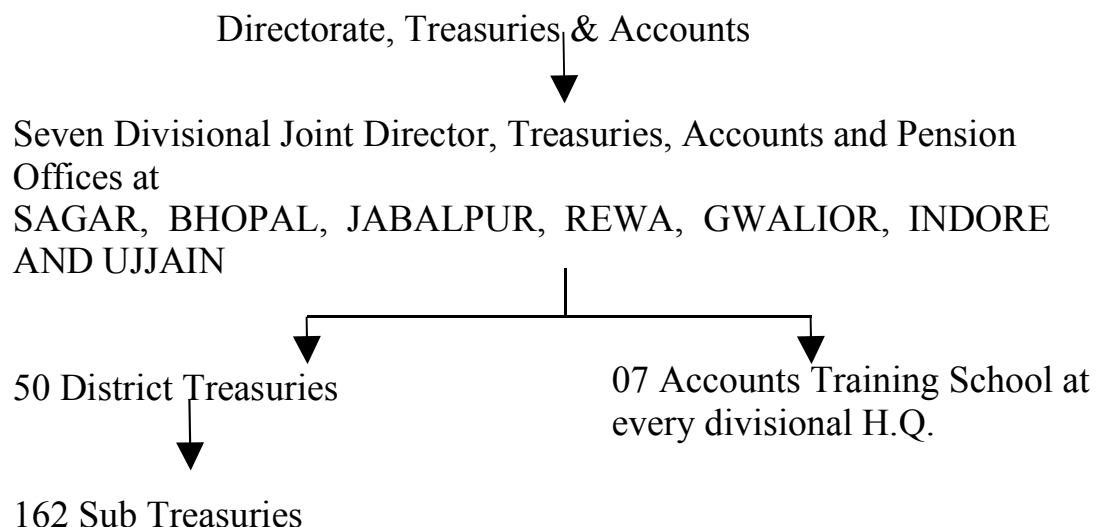
Section – I
Introduction

Finance Department of State Government is responsible for convenient transaction of its business, pertaining to financial aspect. The Primary function of the Finance Department is to prepare the State Budget. Under the provisions vested with the Governor under Article 166(2) and (3) of The Constitution and the instructions issued there under, the Finance Department has been charged with the responsibility to prepare an extract of estimated revenue and expenditure, to be laid before the legislature every year. As soon as the Demands for grant included in the Annual Financial Statement have been voted by the Legislative Assembly and the payment from the sums charged on that fund which have also been authorised by means of an Appropriation Act, the Finance Department distributes the budget to various Departments.

Besides Budgetary exercise, the Finance Department also monitors Status of external aided schemes, Central Sector and Centrally Sponsored schemes. It is entrusted with the responsibility of verification of expenditure and submission of utilisation certificate to the concerned agency. Finance Department also monitors progress of Revenue collecting department to ensure minimum possible deficit. Finance Department receives daily report on "Ways and Means" Status of the Government. It consolidates the report and takes policy measures to maintain financial discipline. For carrying out various social development activities the Government provides assistance to various para statal organisations in the form of equity, loan, debenture etc. The Finance Department is responsible for its recovery and adherence to agreed terms and conditions. Finance

Department also works as nodal department for monitoring of draft para of Public Account committee and Controller and Auditor General. Finance Department releases the Budget to various dept, strictly in conformity with the financial position of the state exchequer. Director Budget has a Pivotal role in exercise of these regulatory functions.

After release of the Budget it is allocated to various Head of Departments, Budget Controlling officers and ultimately to drawing officers. The role of Directorate, Treasuries and Accounts is very significant. Seven Divisional Offices, 50 District Treasuries, 162 Sub Treasuries and 07 Accounts Training Schools operate under the Administrative control of the Directorate. The basic responsibility of the Directorate is to ensure financial discipline in conformity with policies framed & instructions issued by Finance Department from time to time and preparation of Monthly Accounts to be submitted to AGMP. The Directorate's Administrative set up may be explained in the following chart:-



The Directorate is overall responsible for ensuring proper functioning of the JD Offices, Treasuries, Sub- Treasuries & ATS under it.

It issues all necessary directions from time to time. Following are the major functions of the Directorate:-

- Management of different cadres.
- Monitoring of Treasury Operations.
- Conducting/ Monitoring of internal Audit
- Monitoring of court cases
- Management of Budget
- Monitoring of pension cases/ pay fixation
- Transmission of information
- Monitoring of submission of Monthly Accounts to AG.
- Overall Financial Management

Some of the above activities are performed directly by the Directorate, and some by the Divisional Joint Director offices, the Treasuries, Sub-Treasuries & ATS.

Following are the Main activities performed by the Joint Director Offices:-

- Finalisation of pension cases.
- Approval of pay fixation cases.
- Issue of lettes of credit to works department.
- Conducting / Monitoring of internal Audit in Different Offices.

The Following activities are performed by Treasuries / Sub-Treasuries:-

- Payment of Bills which are presented to the Treasury/ Sub-Treasury by the authorized D.D.O.'s
- Disbursement of Pension and other retirement benefits.
- Issue of stamps
- Safe Custody of valuables/ Sealed Packets in strong room.

- Monitoring of Deposit/ Receipt.
- Submission of monthly Accounts to AG.

The following are the functions of Accounts Training Schools:-

- Imparting of 2 1/2 months Accounts training to Government personnel.
- Conducting examination of personnel that have taken Accounts Training.
- Other training courses as per training need.

For convenient explanation of the process and mechanism adopted, the functions of each office have been dealt separately in relevant sections. Each section is further divided into chapters dealing with specific activities of that office. Functions of Directorate, Divisional offices, Treasuries and Accounts Training School are dealt at length in Section II, III and IV respectively.

Section II – Directorate, Treasuries & Accounts,
Madhya Pradesh

- II Management of Different Cadres.
- III Monitoring of Treasury Operations/ Inspections.
- IV Monitoring/ Conducting of Internal Audit
- V Monitoring of Pension/ Pay fixation cases
- VI Preparation/ Monitoring of Budget
- VII Monitoring of submission of Monthly Account/ other
required information
- VIII Implementation of Financial Control Measures
- IX Drawing and Disbursement
- X Store and Archive.

II. MANAGEMENT OF DIFFERENT CADRES

Introduction :-

Management of Different Cadres and Personnel working under its administrative control is one of the main functions of the Directorate. This function is exercised by the establishment section which comprises of the following four sections:-

- (1) Gazetted section;
- (2) Subordinate Accounts service section;
- (3) Treasury clerical service section and;
- (4) Head Quarter administration;

The main process followed in the establishment section is given below:-

- Any letter, which is received, has to be first in-warded in the prescribed register by the dealing assistant.
- The dealing assistant puts up the letter on the concerned file. This file is presented to the section officer.
- After examining the case and giving his comments on the file the Section Officer puts up the file for further action/ decision to the Assistant Director, who examines the case and after giving his opinion, puts up the matter to the Deputy Director, Joint Director/ Additional Director and finally to the Commissioner, as the case may be.
- Certain cases can be disposed off at the Assistant Director/ Deputy Director level itself.
- After decision in the matter, if required further correspondence/ issue of letter/ issue of sanction/ further action is taken till the matter is disposed. This is the procedure adopted for all matters relating to establishment section.

(1) DATA BASE MANAGEMENT

(A) General Process: -

- For proper management of the cadres it is important that correct cadre information should be kept.

- Information of total posts sanctioned and against this sanctioned strength, the number of posts filled and posts vacant has to be kept.
This information is to be regularly updated as & when any changes occur.
- Changes in database occur when any new posts are created or there is redefining of the cadre structure or due to promotions, new recruitment's, of death/ retirements etc. due to which the number of posts filled/ posts vacant also changes.
- Every cadre has posts, which are defined either as Permanent posts or Temporary posts. A cadre could have posts which fall in both the categories or in either of the two categories.
- Information regarding permanent posts has to be recorded once, however in the case of temporary posts, every temporary post is granted validity for one financial year only.
- Every temporary post has to be renewed each year. This is done by sending post renewal proposals to the Finance Department.
- Only on the receipt of this sanction is there validity of a temporary post.
- The proposal for post continuation of Temporary post should be sent to the Government by Jan-Feb of every year so that the post continuation orders for the next financial year, beginning from April can be received in time.

(B) Validation:-

- 1) Post sanctioning orders issued by the Govt.
- 2) Service Record of each employee
- 3) Other Govt. orders & instructions issued
- 4) Recruitment Rules & Amendments issued.
- 5) Sanction order for continuation of Temporary post.

(C) Duties & Responsibilities :-

- 1) All initial entries, correspondence handling has to be made by the dealing assistant concerned.
- 2) The work has to be supervised by the section officer.
- 3) Information has to be validated by the Assistant Director, Deputy Director, Joint Director, Additional Director

- 4) Commissioner, Treasuries will give due directions to ensure maintenance of above database.

(D) Rules / Regulations :-

- 1) As per validations

(E) Reports :-

- (1) Details of posts sanctioned Filled/ Vacant/ Temporary/ Permanent.
- (2) Information for "Karmachari Kalyan Abhiyan" & other such reports.
- (3) Different Report Generated for preparation of reports required for Budget preparation and an annexure for Budget Book.
- (4) For proposals to be sent for post continuation order.

2) ENTRY OF SERVICE RECORDS:-

(A) General Process:-

- To create a Data Base, entries of names of all the employees in the cadre is made on the basis of seniority.
- Entries that are to be made against each employees name is as follows:-
 - Date of Birth, Home District, Educational qualification, Mode of entry into the service
 - Whether by Direct Recruitment, by promotion or by transfer or absorption from other services.
 - Caste (General, SC, ST or OBC)
 - Date of first appointment in to Govt. service, if by promotion then date of entry into this service.
 - Date of confirmation.
 - Date since when various promotions or higher scales have been sanctioned.
 - Present place of posting & date since when posted.
 - The above information is recorded for each & every employee in the various cadres.

(B) Validation:-

- 1) Personal Records of each employee.
- 2) Govt. orders issued from time to time, regarding Appointment, promotion & transfer etc.

(C) Duties & Responsibilities

- 1) Primary entries are to be made by the dealing assistant.
- 2) Entries have to be checked by the section officer.
- 3) Information has to be validated by the concerned Assistant Director, Deputy Director, Joint Director & Additional Director.
- 4) Commissioner has to give necessary instructions to ensure proper execution of work.

(D) Rules & Reference:-
(As per validation)

(E) Reports:-

- 1) Gradation list.
- 2) Any information required regarding employees in the cadre.
- 3) For report & returns to the Govt. as & when required.
- 4) For Transfer/ Posting (on various posts)
- 5) For promotions, to get information regarding vacancy in the cadre.

3) GRADATION LIST:-

(A) General Process:-

- On the basis of the already available database any new changes, which have occurred during the financial year, have to be first entered.
- Changes could be of the following nature:-
 - Changes in place of posting, promotion of the employee.
 - change in Home District,
 - correction in date of birth,
 - death of employee,
 - change in seniority,
 - up-gradation of educational qualification
 - confirmation

- After incorporation of these changes, gradation list for all cadres is prepared.
- The employees who are confirmed in each cadre are shown separately from those awaiting confirmation. However all necessary procedures adopted are the same.
- The Gradation list also shows the no. of posts sanctioned (filled & vacant) Temporary/ permanent & post sanctioned in each pay scale.
- Also a break up of Duty posts, Training & Leave Reserved posts, etc. is also given.
- Gradation List for every cadre is to be published as on 1st April every year.
- Once all the necessary changes are made in the Data Base, the list is presented for approval.
- After approval (in case of Gazetted officers, the Government) a provisional Gradation list is published and representation for any corrections to be made are invited from the employee within a time frame.
- If any representation given requires changes to be made in the Gradation list entries, then after examining the case the necessary changes are made & the Final Gradation List is published every year.

(B) Validations:-

- 1) Data Base of employees prepared on the basis of personal record of employees.
- 2) Order/ sanctions of changes to be made in Data Base.
- 3) Other orders/ references regarding posts, etc.

(C) Duties & Responsibilities :-

- 1) Dealing Assistant for entries to be made.
- 2) Section Officer has to verify the entries.
- 3) Assistant Director, Deputy Director, Joint Director & Additional Director have to ensure that entries are correct.
- 4) Commissioner will give appropriate directions as required.

(D) Rules / Reference:-

- 1) M.P. Civil Service (General Conditions of Services) Rules 1965.
- 2) G.A.D. Memo regarding publication of Gradation List every April
- 3) As per validations.
- 4) Recruitment Rules.

(E) Reports :-

- 1) Gradation List
- 2) For DPC's a list of eligible candidates in zone of considerations.
- 3) For Transfer/ postings.
- 4) Reports/ Returns to Govt.
- 5) To prepare a list of employees retiring within 2 years.

4) CONFIRMATION:-

(A) General Process :-

- As per provisions given in General conditions of service & Departmental Regulations of each cadre, each employee has to be confirmed in Govt. Service, after serving the Govt. for a specified period of time and availability of permanent post.
- For this purpose a committee is set up, similar to one required for a DPC, which after perusing the CR's of the employees in the zone of consideration, decides which employees are fit to be confirmed in Govt. Services.
- After confirmation, required changes are made in the Gradation list and service records.

(B) Validations:-

- 1) Govt. orders/ other orders issued from time to time.
- 2) Recommendation of confirmation committee.
- 3) Gradation List.
- 4) Clearance of Deptt. examination before completing probation period.

(C) Duties & Responsibility :-

- 1) Entries regarding changes to be made by dealing asst. & verified by S.O.
- 2) Further checks to be done by AD, DD, JD, Additional Director.
- 3) Commissioner to supervise.

(D) Rules & References :-

- 1) GAD Memo No/c/3 – 10/ 93/3/Dt. 16-3-93
- 2) Recruitment Rules.
- 3) M.P. Civil Service (General Conditions of Service) Rules 1965

(E) Reports :-

Gradation List.

5) RECORD OF CONFIDENTIAL REPORTS :-

(A) General Process :-

- Every employee's work is evaluated according to his abilities & Performance for every financial year.
- In case of Class IV & non-executive class III employees the CR's are written in the Proforma prescribed directly by the reporting officer by the 15th of April each year.
- It is presented to the reviewing officer who in turn forwards it to the accepting officer by 15th May of the year.
- In case of Class III executive, Class II & Class-I employees, the employees has to present in the proforma prescribed before the reporting officer a summary of the work he has performed during the year.
- The reporting officer gives his comments by 15th of April of the following year & forwards it to reviewing officer who forwards it to the accepting office by the 15 of May.
- Final comments have to be given by accepting officer.

- The CR's are then sent to the required authorities for safekeeping, for Gazetted officers the finance department & other employees the D.T.A.
- Any adverse CR comments have to be communicated to the employee. If he so desires to make a representation, then comments of the officer (s) who has (have) given adverse CR's is taken. After due consideration, if the representation is accepted then the adverse entry is dropped.
- In case where the reporting or reviewing officer retires or dies, then his channel is surpassed for the next officer.
- For every year of service rendered, the employees CR Record must be systematically graded & recorded.
- If the assessee does not submit his C.R.'s assessment from within the time period specified, then the assessing officer may assess the employee without waiting for the assessee's self assessment form.
- All intimations sent regarding movements of CR's has to be recorded accordingly against the offices name so as to keep a trace of the employee's C.R.

(B) Validations:-

- 1) Intimations regarding forwarding of CR's written by the officer concerned to be received by 15th of April.
- 2) Intimations/ letters written with this reference.
- 3) Various channels by whom CR's are to be assessed.

(C) Duties & Responsibilities :-

- 1) The assessee himself has to submit his CR form in due time.
- 2) The Assessing officer has to comment & forward the CR to Reviewing official.
- 3) Reviewing officer after commenting has to forward the CR to the Accepting officer.
- 4) The accepting officer gives his comments and ensures safe custody.

(D) Rules & References:-

- 1) MP General Book of circular part I S.R. 7 & 8.
- 2) GAD Memo No. F 5-4/98/ 9/1 dt. 13 Jan 99.

(E) Reports:-

- 1) Dossiers for department promotion committee (DPC's)
- 2) In panels sent for selection of employees/ officers for various posts.
- 3) For confirmation of employees & other such departmental activities.

6) RECORD OF MOVABLE/ IMMOVABLE PROPERTY OF EMPLOYEE'S:-

(A) General Process :-

- It is the responsibility of every employee to submit by the end of every calendar year a statement of his movable/ immovable Property purchased for above Rs. 5000/- in case of class II & class I and for employees of class III & below Rs. 2500/-.
- The statement has to be presented to the Head of office/ Head of Department in the proforma prescribed.
- Permission/ Intimation, as the case may be, has to be sought before purchase or sale or disposal of any movable or immovable property.

(B) Validations:-

- 1) Property return filed at the time of entering govt. service/ returns filed by employee from time to time.
- 2) Personal records of the employee
- 3) Any other intimation the employee has given from time to time.

(C) Duties & Responsibilities :-

Concerned govt. employee has to submit yearly property return.

(D) Rules & References:-

- 1) M.P. Civil Services (Conduct) Rules, 1965, (Rule 19)
- 2) M.P. General Book of Circular.

(E) Reports:-

- 1) Status report of property returns received and pending returns.

7) DISPOSAL OF PERSONAL CLAIMS:-

(A) General Process :-

- Disposal of personal claims of employees is a major activity undertaken by the establishment section.
- Personal claims can be broadly categorized under the following heads.

Seniority claims :- Any dispute in seniority is resolved after due deliberations of any representation received from the effected employee. Any change in gradation list has to be made thereafter.

- **Disposal** of pay fixation, leave, date of increment, pension cases, GPF Temporary/ Part Final payment sanctions, FBF/ GIS final payment surrender leave. These cases are decided on the basis of given rules & Govt. orders.

- **Pension** cases arise when employees expires or retire in any one of the following manner:-

Superannuation

Voluntary

Compulsory

Medically unfit

Family pension

Compassionate allowance

-In case of resignation or voluntary retirement of the employee, if he is a permanent employee then three months notice or three months salary has to be deposited. In case where he is a temporary employee then one-month salary or one-month notice has be deposited.

- **Disbursement of loans/ advances & allowances:-** Claims like House Building loans, Motor Vehicle/ Two wheeler/ cycle Loan are to be disposed of on the basis of entitlement, availability of Budget & as per rules & references. Various allowances like House Rent, Vehicle, city compensatory allowance, photocopy allowance & bi-lingual typing allowance, medical/ T.A. & Transfer T.A., Out of state medical treatment sanctions etc. are given on the basis of eligibility and with relevant rules & regulations.

-Maintenance of Service Books & Service Records:- All relevant entries are to be regularly updated. The first page of the service book must be attested and date of birth entry must be preserved by pasting cellophane tape on the entry. All nominations like GPF/ GIS, etc must be duly attested and entered in Service Book. A duplicate copy of every Service Book must be kept in the safe custody of the Head of Office. Annual service verification of each employee must be completed.

-Some other personal claims are:- Sanction of special increment for family planning, after passing of Accounts Training exam with 60% marks, award of PHD, Relaxation to be given to Handicapped employees in typing, sanction of Honorarium & disposal of mercy appointment cases.

- Besides the above detailed cases there may be some other cases requiring disposal.
- The procedure for dealing with personal claims has already been given in the introduction at the beginning of the section.

(B) Validations:-

- 1) MP Civil Service (General Conditions of Service) Rule 1961
- 2) Gradation List
- 3) MP Service (conduct) Rules 1965
- 4) MP Fundamental Rules
- 5) Recruitment Rules
- 6) GPF/GIS/TA/Medical/ Loans & Advance Rules
- 7) M.P. General Book of Circular
- 8) M.P. Financial Code, Book of Financial powers
- 9) M.P. Leave Rule

(C) Duties/ Responsibilities:-

- 1) The dealing Assistant is responsible for putting up the concerned correspondence on the concerned file.
- 2) The Section Officer has to give his comments.
- 3) The file is put up to the Assistant Director, DD, JD, Additional Director & finally to the Commissioner for decision.

(D) Rules & Reference:-

As per validations.

(E) Reports:-

- 1) List of fair copies/ orders/ sanctions for various disposed cases.

8) TRANSFER/POSTING & JOINING TIME:-

(A) General Process :-

- During the service period of every Government employee, he can be posted any where on Government orders as per availability of posts & exigencies of the Government.
- Transfer can be on the following grounds:
 - Administrative, own request, mutual transfer.
- As per prevalent transfer policy, all transfer proposals have to be presented in the prescribed proforma before the State Transfer Board.
- The board comprises of the Hon'ble Finance Minister, Finance Secretary and Commissioner Treasury & Accounts.
- District Board decides the transfers within the district.
- For transfer proposals, which entail change of district, the State Transfer Board sends its recommendations for approval under process of Coordination. Only after these approvals the transfer orders are issued.
- After transfer of employees, they have to be relieved of their present duty within 7 days, if not then the competent authority can one sided relieve the employee.
- In case where it seems that compliance of orders have not been followed deliberately by the employee concerned, then disciplinary proceedings can also be initiated against the employee.
- Time to time appraisal of transfer & compliance of the same is needed. An appraisal of all employees posted in one place for a very long time is undertaken, so as to a create database for transfer/ postings.
- Joining time is given as per Rules MP Civil Services (Joining Time) Rules 1977, Rule 5(4).

- As per provisions if an employee transferred for administrative reasons joins service without availing his Joining time, then his joining time period can be converted into earned leave.
- Transfer T.A. is sanctioned as per eligibility.
- No joining time & Transfer TA is allowed for mutual and own request transfer.

(B) Validations:-

- 1) Transfer orders
- 2) Date of Joining/ date of relieving

(C) Duties/ Responsibilities:-

- 1) The dealing assistant will make due entries, supervised by section officers.
- 2) The assistant Dir, DD, JD & Additional Dir will monitor compliance.
- 3) Commissioners has to be regularly updated with the compliance.

(D) Rules & Reference:-

- 1) Rules with reference to joining time/ TA Rules.
- 2) F.D. Memo regarding conversion of joining time to E.L.
- 3) M.P. Civil Services (Joining Time) Rule, 1977.

(E) Reports :-

- 1) Compliance report

9) DEPARTMENTAL ENQUIRY:-

(A) General Process :-

- After receiving a prima-facie report of irregularities, responsibilities are fixed.
- Keeping in mind the type of irregularity, a decision of minor/ major penalty is taken.
- A show cause notice is issued to the person responsible for committing the irregularity.
- Delivery of the show cause notice must be confirmed.

- In cases where a minor penalty is to be given, it can be done so on the basis of a show cause notice.
- Where decision for a major penalty has been taken then charge sheet is issued. Along with the charge sheet a list of documents & a list of witnesses is also attached to facilitate the DE proceedings. A reply is sought from the charged employee.
- After examining the reply, if the charged employee refuses to admit the allegation then the competent authority establishes the D.E. and appoints an enquiry officer and presenting officer.
- The DE has to be conducted within the time frame specified. After examining all relevant aspects the enquiry officer present the report to the Disciplinary Authority. A copy of the report is given to the charged employee and he is given an opportunity to represent his case.
- The Disciplinary Authority decides the gravity of rules violated & orders the punishment accordingly.
- In cases of Lokayukta/ EOW they either send the complaint for examination to the administrative department or recommend action on the basis of their own findings.

(B) Validations:-

- 1) Show Cause notice/ charge-sheet served
- 2) Reply of the Show Cause served
- 3) Order/ Date of DE instituted
- 4) Daily order sheet & record of the proceedings
- 5) Enquiry report
- 6) Punishment order

(C) Duties & Responsibilities:-

- 1) Presenting officer acts on behalf of the Govt.
- 2) The dealing Assistant will submit the report to the next higher authority for compliance.

(D) Rules & References:-

- 1) CCA Rules 1966
- 2) M.P. GBC
- 3) Government Orders/ GAD Memo specifying Time limits & disposal of cases.

(E) Reports:-

- 1) Status report for regular monitoring
- 2) Regular reports to be sent to Government.

10) COURT CASES:-

(A) General Process :-

- After examining the case, the case is admitted by the court and the notice to the respondents is issued.
- Court Cases can be broadly categorized in 2 type:-
 - 1) Which the State Government is the petitioner.
 - 2) Where the State Government is the Respondents (primary or secondary)
- In both cases the Government has to appoint an officer-in-charge to represent the Government.
- The OIC is appointed by the State Government.
- Proposal for appointment of OIC is sent to the Government after receipt of notices of admission of petition from the court. In some case, due to delay in receipt of official notices, OIC appointment proposals are sent on the basis of information available.
- The OIC is responsible for filing a reply for the petition.
- After filing of the reply, the OIC has to keep in regular touch with the Courts so that he keeps himself updated in the status of the case.
- It is the OIC's duty to present any rejoinders or additional reply necessary. As the case is finalized a judgement is passed.
- In cases where the judgement is not in favour of the Government then the view of the advocate/ Government counsel or Advocate General or the Law department is taken.
- If the view is that the Government should appeal against the judgement in a higher court it is done so accordingly. For this also, the procedure of appointing an OIC is undertaken as explained earlier.
- In cases where the Government abides by the decisions of the court, then compliance of the order has to be ensured, so as to avoid any contempt of court.

(B) Validations:-

- 1) Notices issued by the court in admitting a petition
- 2) Receipt of petition
- 3) Appointment of OIC
- 4) Date of Hearing of the case
- 5) Date of Judgement
- 6) Compliance of order
- 7) View of Government counsel/ Law department
- 8) Decision to appeal against an order

(C) Duties & Responsibilities:-

- 1) OIC must ensure action on filing of return/ rejoinder, personal presence if desired by the court. Communication of courts directives to the respondents.
- 2) The dealing assistant who will ensure that all notices/ petitions received are registered & put up for OIC order and further follow up. The Section Officer has to supervise the work and seek directions from his senior officers.

(D) Rules & References:-

- 1) GAD/ Law dept. memo regarding appointment of OIC.
- 2) Law dept. manual
- 3) Government Orders/ instructions issued from time-to-time.

(E) Reports:-

- 1) Status report of court cases registered and their present status.
- 2) Compliance reports on orders passed.
- 3) Report on cases to be appealed
- 4) For appointment of OIC a status report where OIC is to be appointed.
- 5) Reports/ returns to be sent to the Government.

11) DEPARTMENTAL EXAMINATION:-

(A) General Process :-

The Directorate holds the following departmental examinations:-

- 1) M.P. Finance Officers (Direct Recruitment) Deptt. Examination, Part-I and II.
- 2) M.P. Subordinate Services examination – Direct Recruitment
- 3) M.P. Subordinate Services examination – Deptt. exam – Part –I and II
- 4) M.P. Subordinate services examination – Through selection for the employees from other department part – I and II.
- 5) M.P. Subordinate services examination – Through examination for employees of Directorate Treasuries & Accounts Part I and II.
- 6) Accounts Training Examination (Thrice a year)
 - Before the Accounts Training examination, the Government employees are given a 4 month training in the Accounts Training School, situated in all 7 Divisional places (Bhopal, Ujjain, Indore, Sagar, Gwalior, Jabalpur & Rewa). If these employees clear the ATS exam with 60% marks, they are entitled to a pay increment.
 - The syllabus for each examination has been framed as per requirement. In cases of M.P. Finance Officer (Direct Recruitment) and M.P. Subordinate services it is mandatory for them to clear the Dept. examination. It is thereafter that their first pay increment is released. For all the M.P. Subordinate Services examination except by Direct Recruitment, it is mandatory for candidates to have cleared the Accounts Training Examination.
 - The exam paper for the M.P. Finance Officer (Direct Recruit) M.P. Subordinate officer (Direct Recruit) Departmental exams & Accounts Training examination are prepared by officers of the department, nominated by the Commissioner, Treasuries & Accounts. Such officers are nominated to set the paper who have served in selection grade for 6 or more years. Papers for rest of the examinations are set partially by the officers of the office of Accountant General and partially by officers nominated by the Commissioner, Treasuries & Accounts.
 - The paper are then sent to the Government press for printing & thereafter sent to the various designated examinations centers, where the examinations are to be held. The commissioner

nominates the examination in-charge for the centers for these exams.

- Treasuries & Accounts papers, which are set by the departmental officers, are centrally evaluated at the Directorate level and a result is prepared here itself.
- The Directorate also checks the seating arrangements & the case certificate. A time-table is also prepared by the Directorate on the basis of which the Accounts Training school hold there training seasons.

(B) Validations:-

- 1) Time schedule for holding examination
- 2) Papers setting schedule/ paper checking schedule
- 3) Letters to be sent for printing papers.
- 4) Results declared

(C) Duties & Responsibilities:-

- 1) Nominated officers
- 2) Dealing Assistant who ensures time Schedules are followed
- 3) Assistant Director who checks the caste certificates & ensures proper seating arrangements
- 4) Assistant Dir., Deputy Dir., JD, Additional Dir., who will be responsible for maintaining secrecy & time schedule.
- 5) Commissioner will give due directions for timely disposal.

(D) Rules & References:-

- 1) Recruitment Rules (M.P. Finance service & M.P. Subordinate Account services)
- 2) Examination Rules - 1996

(E) Reports:-

- 1) Results for each exam.
- 2) Report of time schedule to be followed.
- 3) Report of past examination held & results employee wise.

TRAINING OF PERSONNEL

ANNUAL PLANNING:-

This involves setting up of annual target and preparation of an annual training schedule (financial year-wise). This is to be finalised by 15th of March every year. The activities involved are as under:-

- (A) COURSE (S) IDENTIFICATION.
- (B) EARMARKING INSTITUTES (COURSE-WISE)
- (C) TARGET SETTING
- (D) APPROVAL OF H.O.D.
- (E) CONFIRMATION OF ANNUAL SCHEDULE.

COURSE IDENTIFICATION

(A) General Process :-

- This involves outlining the desired courses in which training is to be provided to the personnel of various cadres under the Directorate.
- On the basis of previous experience, demand study, suggestions etc. a need-assessment is to be done for each cadre regarding the courses and the probable duration there in required for each course.

(B) Validations:-

- Feedback report of previous year
- List of desirable courses cadre-wise
- Options, if any
- Information/ demand from establishment section viz. likely promotions, if any.

(C) Responsibility:-

- Primary - Assistant Director
- Overall - Joint Director

(D) Reference(s) :-

Government / Directorate Training Policy

(E) Report :-

Suggestive list of courses.

COURSE	CADRE	DURATION
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EARMARKETING INSTITUTE:-

(A) General Process :-

- The institute for carrying out the training program as per course suggested is to be identified.
- This involves study of feedback reports of previous programs, advertisements in newspapers if any, web surfing and referring to the information brochure of institutes maintained in the section.

(B) Validations:-

- Institute database
- Feed back reports
- Advertisements – No./ date
- Web address

(C) Responsibility:-

- Primary - Assistant Director
- Overall - Joint Director

(E) Report :-

Institute wise list (Suggestive)

COURSE	CADRE	DURATION	INSTITUTE

TARGET NUMBER:-

(A) General Process :-

- This involves deciding the number of officers/ employees who are to be trained for each type of course.
- The relevance of course is to be worked out before deciding the number thereon.
- Placement/posting the nomination criteria, the financial implication (the vis-a-vis the budget available) are to be considered.

(B) Validations:-

- Employee Database (Posting/ placement)
- Nomination Criteria
- Budget availability

(C) Report :-

Suggestive plan for the year with estimate of expenditure likely.

COURSE	CADRE	INSTITUTE	NO. TO BE TRAINED	PROBABLE EXPENDITURE

APPROVAL OF PLAN BY H.O.D.:-

(A) **General Process** :-

- This involves the processing of the suggestive plan for the ensuing year, as per the "SECTION PROCEDURE" for obtaining the approval of the H.O.D.

(B) Responsibility:-

- Primary - Assistant Director/ Joint Director
- Overall - Head of Department

(C) Validation :- Section Procedure

(D) REPORT :- Approved Plan

CONFIRMATION OF ANNUAL SCHEDULE:-

(A) **General Process** :-

- This involves sorting out institute wise list of courses from the approved plan; contacting / discussing it with authorities of the institute(s) concerned; working out modalities, modification thereon, booking of time slots and the compilation of the sorted lists and there by drawing the confirmed annual schedule of training.

(B) Responsibility:-

- Primary - Assistant Director/ Joint Director

Overall - Head of Department

(C) Validation :- Confirmation letters from the institute(s)

(D) REPORT :- CONFIRMED ANNUAL TRAINING SCHEDULE

COURSE DURATION	INSTITUTE	CADRE	NUMBER TO BE TRAINED	FEE	TOTAL EXPENDITURE

EXECUTION OF TRAINING PROGRAMMES:-

I. NOMINATION

(A) General Process :-

- This involves proposing for the forthcoming training program, getting the approval for nomination and sanction for expenditure therein, from the competent authority.

(B) Processor:- as per section procedure

(C) Validation :- annual training schedule
Nomination criteria (training manual)
database of placement/ posting
time schedule
budget allocation

- (D) Responsibility :- as per section procedure
- (E) Reference :- training manual/ training policy/ budget
- (F) Report :- List of nominees

II. Intimation of Nomination:-

(A) General Process :-

- This involves intimation to the nominees with instructions for participation and also to the institute concerned for confirmation of the program.

(B) Processor :- as per section procedure

(C) Validation :- time schedule
intimation letter
budget allocation

(D) Responsibility :- primary : section officer

(e) Report :-

Course (duration / date)	Nominee	Letter no. and date of intimation to nominee	Correspondence details from nominee, if any	Confirmation from institute	Remarks

POST PROGRAMME FORMALITIES:-

Evaluation of Training:-

(a) General Process:-

- This involves processing/ detailed analysis of the feedback from the institute and from the participants and maintenance of program report in two parts-training report & performance reports.

(b) Processor:- As per section procedure.

(c) Responsibility :- Primary - Asst. Director
Overall - Joint Director

(d) Validation :- Feedback Report
Training Report

(f) Report :-

Performance Report			Course Title	Duration
S. NO.	NAMES OF ABSENTEES	REASON FOR ABSENCE	WHETHER WITH PRIOR INTIMATION	DEFAULTER YES/ NO

TRAINING REPORT:-

S. No.	Name of Participant	Comment on Training favourable yes/no	Suggestion or opinion if any	Remarks (Recommendation)

(II) ACTION AGAINST DEFAULTER:-

(A) General Process:-

- This involves the recommendation on the performance of participants as per the program report and maintenance of the record of actions taken thereon, as also the list of institutes black-listed for future training.

- (B) PROCESSOR:- As per section procedure.
- (C) RESPONSIBILITY:- Section Officer
Over all – Assistant Director
- (D) REPORT:- MONITORING REPORT

S. NO.	NAME / OFFICE NAME	COURSE DURATION	ACTION TAKEN

BUDGET MANAGEMENT:-

- (I) MAKING OF PAYMENT :- (After sanction from Competent Authority)
- (A) General Process:-
- This involves the issuance of payment order as per the sanction from competent authority, intimation to the payment authority for the same and obtaining receipt from the institute for the payment so made.
- (B) PROCESSOR:- As per section procedures.
- (C) RESPONSIBILITY:- Primary – Section Officer
Over all – Assistant Director/D.D.O.
- (D) VALIDATION :- Receipt for payment from Institute/Academy
- (E) REFERENCE :- Book of Financial Powers
- (F) REPORT :- Statement of expenditure incurred.

ACCOUNTING FOR EXPENDITURE:-

- (A) General Process:-
- This involves keeping an updated budget position by accounting for expenditure incurred after every training programme, so that before

sanctioning a training programme, the H.O.D. has the exact position of budget – available, before him.

- (B) PROCESSOR:- Section procedures.
- (C) RESPONSIBILITY:- Primary – Section Officer Overall
- (D) VALIDATION :- Statement of expenditure incurred.
- (E) REPORT :- Balance Budget Position.

DATA – BASE MAINTENANCE:-

- (A) General Process:-
 - This involves updating of all the data bases maintained in the Training Section, by incorporating all alternations made from time to time.
- (B) RESPONSIBILITY:- Primary – Assistant Director
Overall – Joint Director
- (C) VALIDATION :-
- (E) REPORT :-
 - Updated information on posting/ placement of each cadre under the Directorate.
 - List of suitable courses cadre wise.
 - Details of Training Institutes.
 - Record of training imparted.
 - Individual Performance.
 - List of Blacklisted Institutes/ Faculty.
 - Updated budget position.

SECTION PROCEDURE:-

(1) REGISTRAION: All correspondences received at the section will be entered into a "Correspondence Register" to be maintained as per the following format:-

REG. NO.	LETTER NO/DT.	FROM WHERE RECEIVED	SUBJECT IN BRIEF	PREVIOUS REF. IF ANY	FILE IN WHICH PROCESSED	DATE OF DISPOSAL

(2) P.U.D. PROCESSING

(A) The P.U.D. after registration shall be put up by the section before the Section Officer. The U.D.C. of the section shall mention the bare facts therein.

(B) The Section Officer would in detail analyse the subject, mention the points to be decided therein, the previous example (precedents) if any, and the relevant material provisions, rules, regulations etc with documentary support and propose the probable course(s) of action.

(C) The Assistant Director, shall after the analysis of the subject will make a proposal on the basis of facts and if required after calling for further information forward the same to the Deputy Director/ Joint Director.

(D) The Joint Director shall approve/ disapprove the proposal so made or may make a fresh recommendation to the H.O.D. for decision.

Activity time schedule – wise:

(1)	Confirmation of annual schedule of training :	15 march
(2)	Confirmation of programme:	1 month before schedule date
(3)	Intimation of nomination:	15 days before start of programme
(4)	Payment for programme:	With in one week after completion
(5)	Updation of data-base:	1 week after receipt
(6)	Presentation / approval;	15 th April of the of annual report next year

III- MONITORING OF TREASURY OPERATIONS/ INSPECTIONS

TREASURY OPERATIONS

- (I) Treasury-wise cash balance, receipts expenditure and Reserve Bank deposit.

"Cash Balance"

(A) General Process

- (i). The money held in non-banking Sub-Treasury is usually divided into two parts.
- (a) The treasury balance from which Government disbursement are made.
 - (b) The currency chest balance, which consists of notes (which are treated as not in circulation) and coins, which form the portion of assets held by Issue department of Reserve bank of India.
- (ii). The State Government has fixed maximum balance to be held by non-banking sub-treasuries, which is known as Normal cash balance. The sub-treasuries must maintain the limits of normal cash balance.
- (iii). The non-banking sub-treasuries must prepare a daily report on cash balance position in the format A (i) and send it to District Treasury.
- (iv). During compilation of accounts at the treasury a watch is kept at normal cash balances of non-banking sub-treasuries.
- (v). After end of the month, while sending the second list of accounts to A.G., the Treasury must send a consolidated report

of the cases where a non-banking sub-treasury has exceeded the limits of normal cash balance in form (A)(ii).

- (vi). The reports thus received by DTA will be compiled and if any sub treasury is found to exceed the normal cash balance and currency chest balance, the Treasury Officer concerned will be asked to investigate the matter and transfer the excess to currency chest to maintain the normal balance if the cash balance exceeds the limit of currency chest, the excess amount would be remitted to the concerning banks currency chest.

Receipts and Expenditure

- (i). The Treasuries compile daily account of receipt and expenditure. These accounts include the receipt and payments of all the sub-Treasuries in the district.
- (ii). After end of the month while sending the account to AG the treasuries are required to send monthly receipt and expenditure figures to DTA.
- (iii). At the DTA level these reports are compiled to see if there are cases of exorbitant expenditure or less revenue receipts from treasuries. In such cases the Treasury Officers are asked to look in to the matter and inform the DTA the reasons for such variations.

Reserve Bank Deposits

- (i). On receipt of daily account from Banks in case of banking Treasuries and sub-treasuries a register of Reserve Bank deposit (form A iii) is maintained at treasury or sub-treasury level to show that on a particular date the total receipt are

exceeding the total payments or total payments are exceeding total receipt.

- (ii). At the close of the month the monthly difference of Reserve Bank Deposit should be carried out into the cash account if total of receipts exceed the total of payments or into the list of payments if the total of payments exceeds the total of receipt.
- (iii). The Bank branches dealing with government business send the date wise monthly statement (DMS) of receipt and payments to the Treasury or Sub treasury concerned. The Treasury Officer has to verify these statements by 5th of next month. If there are any differences between the figures shown by Bank and those in treasury record, it must be reconciled before verification by the Treasury officer.
- (iv). A consolidated report of RBD register must be sent to DTA in format A(iv). On receipt of such report the DTA will ascertain that there is no difference between the figure of R.B.D. Deposits as mentioned by the bank and by T.O. and that the DMS of banks are timely verified by T.O.

(B) Performer:

Cash Balance

- (i). Daily report on cash balance position will be prepared in form A(i) by dealing assistant of accounts in the sub-treasury.
- (ii). The report will be signed by sub-Treasury Officer and sent to District Treasury with daily accounts.
- (iii). On receipt of daily reports in form A(i) the dealing assistant of accounts at the treasury will scrutinize the reports and inform

the ATO if any discrepancy is found and if the sub-treasury has exceeded the normal cash balance and currency chest balance.

- (iv). ATO will report the matter to T.O. If a particular sub-Treasury is exceeding the normal balances regularly then the T.O. will enquire into the matter and instruct the S.T.O. concerned to maintain the normal balances.
- (v). On receipt of reports in form A(ii) by T.O. the dealing assistant at DTA will compile the reports and sort the sub-treasuries who have exceeded the normal limits, and report to the Section Officer of the section.
- (vi). Section Officer will submit the consolidated report to officer in charge of the section and issue letters to T.O. for maintaining normal balance position.
- (vii). An inspection team of the DTA can be sent to the non-banking sub-treasury, if it continues to exceed the normal limits and action must be taken to increase the limits of such sub-treasury if found necessary.

Receipt and Expenditure

- (i). On receipt of details of monthly account from treasuries the dealing assistant at the DTA will examine the reports and prepare a list of Treasuries where less revenue receipt or exorbitant payments are reported and submit his findings to the S.O.
- (ii). The Section Officer will further examine the reports and try to find out the reasons for excess payments or less receipts. He will then submit finding to the officer in charge.

- (iii). If found necessary, especially at the time of restrictions on payments by Finance Department, the Treasury Officer will be asked to explain the reasons for such excess payments/ less revenue receipts. Suitable action will be taken against T.O. if he surpasses any instructions/ rules regarding restriction on payments.

Reserve Bank Deposit

- (i). On receipt of daily account from banks form A (iii) in case of banking sub-treasuries and treasuries, the dealing assistant will prepare RBD register and work out the difference between receipts and payments.
- (ii). In case of sub-treasuries the register will be put before STO and in case of treasuries before ATO. The STO or ATO will examine the register to see that the difference between receipt and payment has been worked out correctly and is written in the correct place.
- (iii). After end of the month, the totals of each days receipts and payment will be worked out by dealing assistant and put before the STO or ATO as the case may be. The STO or ATO will examine the correctness of totals and verify it with the DMS received from the bank branches.
- (iv). If the DMS received from bank branch is in accordance with the records maintained at the treasury/ sub-treasury, the same will be put to the T.O. for signature. If there is any difference, the ATO/ STO will be responsible for reconciliation. The verification in such cases will be done only after the figures are reconciled.

- (v). The consolidated report for RBD statement will be prepared by dealing assistant at the Treasury and put before ATO who will examine it and present it to T.O. for signatures. The report will be sent to DTA.
- (vi). On receipt of reports from Treasuries they will be examined by dealing assistant at DTA and if any difference is found between Bank figures and Treasury figures it will be recorded separately. He will prepare a list of such treasuries and sub treasuries and put them before the S.O.
- (vii). The section Officer will examine the report and put it to the officer concerned. Suitable instructions may be given to the T.O. to reconcile the figure if there is any difference, the Section Officer will also prepare a list of such T.O. who do not verify the DMS of banks in time and put it before the officer concerned to take suitable action against such officers.

(C) Validation:-

- (i) Reserve Bank of India act.
- (ii) Central Treasury rules sections IV of part IV
- (iii) M.P. Treasury Code Vol-I part – II chap III & chap - V
- (iv) M.P. Treasury Code Vol-I part – II chap XII.
- (v) M.P. Treasury Code Vol – II appendix IV & XIV

(D) Responsibilities:-

- (i). Dealing assistant at sub-Treasury/ Treasury and DTA.
- (ii). Sub-Treasury Officer/ Assistant Treasury Officer
- (iii). Treasury Officer
- (iv). S.O. at the DTA
- (v). Officer in charge at DTA

(The detailed responsibilities are depicted in performer's clause)

(E) Rules/ References:-

M.P.T.C. Vol. I S.R. 36, 88, 94, 95, 103, 478, 481, 746, 747, 748, 749, 750, 752

(F) Reports/ Returns / Register :-

A (i) Daily report on Cash balance

Name of Non-Banking Sub-Treasury

Date	Opening Balance	Receipt	Payment	Closing Balance	Normal cash balance	Reasons if closing balances, exceeds the normal cash Balance Limits

Signature of S.T.O.

List of Sub-Treasury exceeding normal cash balances

Form (A ii)

S. No.	Name of Treasury	Name of sub-treasury	Normal cash balance limits	Date/ Dates on which the balance exceeded the normal balance	Balances on the date reported in columns	Reasons

Signature of T.O.

Reserve Bank deposit Register
Form A(iii)

Name of Treasury/ Sub-Treasury

Date	Net payments	Net Receipts	Difference	
			Receipt RBD (If receipt exceeds payments)	Payment RBD (If payment exceeds receipts)
1	2	3	4	5

Consolidated RBD report
(Form A iv)

S. No.	Name of Treasury	Name of Sub-Treasury	Monthly Net-payment as reported by Bank	Monthly net payment as per treasury record	Monthly net receipt as reported by Bank	Monthly receipt as per treasury record	Difference (if any)	Date of receipt of DMS from bank	Date of verification of DMS by T.O.
1	2	3	4	5	6	7	8	9	10

II. Timely submission of monthly accounts to AG

(A) General Process:-

- (i). On receipt of daily accounts from bank branch & sub-treasury daily account is compiled at Treasury level.
- (ii). The treasuries are required to send compiled accounts to A.G. twice a month i.e. from 1st to 10th date of every month, which is known as first list and for rest of the month, which is known as the second list. The first list of accounts must be dispatched to A.G. by 12th of the month and second list by 5th of next month.

- (iii). The treasury officers are required to inform the Directorate of Treasuries about the dates on which accounts are dispatched to A.G.
- (iv). At DTA level a list is generated of those treasuries who do not send the accounts to AG on due date and action is taken against those officers who are not sending accounts timely.

(B) Performer:-

- (i). Daily accounts at sub-treasury level are prepared by dealing assistant at sub-treasury level. Such accounts are signed by STO and sent to District Treasury.
- (ii). Dealing assistants at Treasury compile daily treasury account and incorporate accounts received from sub-treasury.
- (iii). These accounts are put before the A.T.O. at treasury who examine the accounts and puts them to T.O. for signature if they are in order and as per instructions of the Government. If there are any discrepancies it should be brought to the notice of T.O. by A.T.O. and suitable action must be taken for the rectification.
- (iv). After the accounts are prepared they should be immediately dispatched to A.G. and copy of information must be sent to DTA by T.O.
- (v). On receipt of information regarding dispatch of accounts from Treasuries, the dealing assistant at DTA must prepare a report in proforma B(i) and prepares a list of those officer who have not sent the accounts in time. These reports are then put before the Section Officer of the section.
- (vi). The Section Officer will examine and verify the reports prepared by dealing assistant and inform the delay to officer in charge of

the section. In case of delay in submission of accounts, the T.O. must be asked to explain the delay.

- (vii). At the end of every financial year the dealing assistant will prepare a list of all Treasury Officers who have sent the accounts in due date or prior to due date specially emphasizing the date of March account. Like wise he will prepare a list of all such T.O.'s who were not very particular about sending accounts through out the year but have dispatched March account in time. He will also prepare a list of such Treasury Officers who are not particular about sending the accounts to A.G.
- (viii). These reports will be examined by Section Officer and Officer in charge of the section and will be put before the commissioner for perusal and necessary action.

(C) Validation:-

- (i) M.P. Treasury Code part – II chapter I
- (ii) Accounts code vol. – II.

(D) Responsibilities:-

- (i). Dealing assistant at sub-Treasury/ Treasury and DTA.
 - (ii). S.T.O/ A.T.O.
 - (iii). Treasury Officer
 - (iv). Collector of the district
 - (v). Dealing Assistant at DTA
 - (vi). Section Officer of the section
 - (vii). Officer in charge of the section
- (Details are enumerated in performer clause)

(E) Rules/ References:-

M.P.T.C. Vol. I S.R. 3, 36

(F) Report on submission of Accounts by T.O.:-

Form B(i)

S. No.	Name of Treasury	Month April to March			
		April			
		Date of submission of first list	Delay if any	Date of submission of second list	Delay if any

II Performance against the requirement of citizen charter for the department.

(A) General Process:-

- (i). The State Government has prescribed certain time limits for disposal of some important functions in the offices of Joint Director Treasuries & Pension, Treasuries and Sub-Treasuries. This is called the citizen charter.
- (ii). This requires entering every application for the specified work and keeping a strict vigil on their disposal in the above office.
- (iii). The J.D. office and Treasuries are required to send monthly reports to DTA by 7th of every month where they are compiled and sent to F.D. by 15th of every month.

(B) Performer:-

- (i). The dealing assistance at Sub-Treasury will compile the report in prescribed Proforma and send it to T.O. concerned after taking signature of STO.
- (ii). The dealing assistant at Treasury compiles all the reports from Sub-Treasuries and that of treasury and puts this before A.T.O.
- (iii). The A.T.O. examines the report and puts them before T.O. for signature before sending them to DTA. The sub treasury officer and section in-charge of treasuries must be warned if inordinate delay is found in disposal of cases.
- (iv). The dealing assistant at J.D. office will prepare the report and put them to Assistant Director designated for this purpose who in turn puts them for signature to J.D. before sending it to DTA. The inordinate delay must be brought to the notice of J.D. and action must be taken for speedy disposal.

- (v). On receipt of reports from Joint Directors and Treasury Officers the dealing assistant of the DTA will consolidate these report and prepare a list of such Joint Directors and Treasury Officers who have not disposed cases in prescribed time limit. These reports will be put before Section Officer of the section to verify and examine.
- (vi). The dealing assistant will also prepare a consolidated report to be sent to F.D. before 15th of every month.
- (vii). The section officer will examine and verify the report and put them to officer in charge of the section for signatures before sending to F.D.
- (viii). Show cause notices will be issued to such officers who don't send the report or send them late. In case of delay in execution the officers are to be ordered accordingly to improve their performance.

(C) Validation:-

Government of M.P. instructions of Dt. 15-6-99 and 8-7-01, regarding Citizen Charter.

(D) Responsibilities:-

As per performer clause.

(E) Rules / References:-

Order No- F(5)(A) 38/E/IV/dt. 15-6-99 and order No. F- 5(A) 38/99/E/IV/dt. 8-7-01 of F.D.

(F) Reports/ Returns / Registers:-

Report in prescribed format according to the above mentioned instructions.

(IV) Value of Inventory of Stamps

(A) General Process:-

- (i). The treasuries are required to maintain sufficient balance of various stamps in their double lock to meet the requirement of next 3 months.
- (ii). Treasuries send quarterly indent for next 3 months requirement to Government Security Press Nasik. The copy of the indent is sent to I.G. Registration and DTA.
- (iii). On receipt of stamps in a treasury they are counted to ascertain their correctness according to the bills sent by Government Security Press, Nasik. Any shortfall or excess is reported back to Government Security Press, Nasik with intimation to I.G. Registration and DTA.

(B) Performer:-

- (i). The quarterly indent is prepared by cashier of the double lock and is put before T.O. for his signature before sending it to Nasik.
- (ii). On receipt of indents copy of DTA the dealing assistant of the section examines it to see any unrealistic demand from Treasury Officer. If there is any unrealistic demand, he puts the case before Section Officer who in turn puts the case before officer in charge of the section to take suitable action.
- (iii). In case of any shortfall or excess is reported from treasuries, the dealing assistance put the case immediately to the Section

Officer who puts the case to officer in charge for taking suitable action.

- (iv). If on enquiry it is ascertained that the shortfall is not due to Treasury or Sub Treasury staff's negligence, the case is sent to I.G. registration to write off the losses.

(C) Validation:-

Stamp manual M.P.T.C. Vol. I part – II chap – I.

(D) Responsibility :- As depicted in performer clause.

(V) Other parameters specified by the State Government /DTA

(A) General Process:-

- (i). The State Government in order to keep financial control issue instructions to treasuries for stopping certain payment temporarily or permanently.
- (ii). Sometimes Central Government or A.G. issues instructions to DTA and DTA in turn informs all the T.O.'s to implement them or to collect information accordingly.

(B) Performer:-

- (i). On receipt of such instructions the dealing assistant must put them before the officer in charge through Section Officer of the section and accordingly prepares instructions for the Treasury Officer.
- (ii). It is the duty of the dealing assistant to get compliance reports from T.O.'s and put it before the officer in charge through S.O.
- (iii). If any treasury is not sending desired compliance report, the fact must be intimated to Commissioner, Treasuries and suitable action must be taken against such officer.

(C) Validation :- Relevant Government orders or instructions to carry out such activity.

(D) Rules/ References:-

Relevant orders/ instructions of the Government or DTA.

(E) Reports/ Returns / Registers :-

They will have to be prepared as per instruction/ orders to carry out such activity.

Treasury inspection

- The Directorate of Treasuries & Accounts controls in 50 district treasuries & 162 sub treasuries situated at districts/ tehsil levels.
- As per provisions given in the M.P. Treasury code, the treasuries and sub-treasuries have to be inspected regularly. For this purpose, the treasury inspection section in the Directorate has the following main functions:-
 1. Preparation of inspection roster.
 2. Finalization of inspection programme.
 3. Conduction of inspection.
 4. Preparation & presentation of inspection report.
 5. Monitoring of inspection paras.

(A) General Process :-

- As annual inspection roster is prepared by the section.
- The preparation of this roster is done on the basis of inspections conducted in the previous year.
- Under S.R. 38 of M.P. treasury code, Vol I, inspection of divisional Joint director office, Divisional treasury & office of Principal Accounts Training school must be held each year, other district level treasuries must be inspected once in every three years and sub-treasuries must be inspected once in every six year.
- On the basis the inspection roster is prepared and finalised by the 15th of April every year.

- Copy of the roster is sent to the Government.
- After approval of annual roster, the monthly programme is made out for inspections to be conducted.
- This programme includes the team & the supervisory official who are supposed to conduct the inspection and duration of inspection.
- The duration period of each office is given below:-

Divisional Joint director's office	3 days
Divisional Treasury	3 days
District Treasury	3 days
Principal ATS	1 day
Sub-treasury	2 days
- The inspection report is to be prepared by the inspection officer & his team with in a week of completion of the inspection.
- The report is presented for approval before the Commissioner, Treasuries.
- The report is then sent to the concerned authorities for comments. These reports contain paras objecting to irregularities found during inspection.
- The inspection paras are to be dropped only when the authorities find that rectification measures are being effectively taken.
- The correspondence done with record to these paras are recorded in the concerned file.

B) Validation:-

- (1) Inspection & inspection reports conducted during previous years.
- (2) Provisions of Treasury Code Vol. I SR. 38.

C) Responsibility:-

- (1) The section clerk will be responsible to prepare a list of those officer which are due for inspection during the financial year. He will also be responsible for preparation of Inspection programme and putting up inspection reports received. Regular Monitoring of the roster will be put up for perusal.

- (2) The section officer will be responsible for putting up the proposal for roaster by March, so that the roster is finalised by 15th April. Issuing reminders and regular monitoring for inspections and inspection reports will be his responsibility. The section officer puts up his files to the assistant director.
- (3) The assistant director will put up the files to the Deputy director for his comments who in turn puts it up to Joint director/ Additional director.
- (4) The Commissioner will give approval to the annual roster & ensure conduction of timely inspections.

D) Rules & Regulations:- SR 38 of M.P. T.C. Vol. I.

E) Reports:-

- (1) Annual roster
- (2) Monthly report of inspection Completed/
pending.
- (3) List of inspection reports received/ pending.
- (4) List of JD offices & Directorate Treasury & ATS
inspected every year.
- (5) List of District Treasury/ Sub-treasury inspected
every 3 years & 6 years respectively.

IV – MONITORING / CONDUCTING OF INTERNAL AUDIT

1. Preparation of Annual Audit Roster:

(A) General Process :-

- The annual Audit roster is prepared by the Directorate & approval taken from the Commissioner.
- The audit roster should be approved by the 15th of April every year.
- A copy of the approved audit roster is sent to the Finance Deptt.
- The Directorate conducts audit of Head of Department offices.
- The roster is prepared in such a manner that every H.O.D. office is audited by DTA every 3 years.
- On the basic of the List of HOD's the DTA decides the number & names of offices to be audited.
- The roster should be so programmed that most of the audits are conducted by February since March is the financial year closing & budget session & Vidhan Sabha etc.

(B) Validation :-

- List of all the HOD officer & those which are selected for Audit.
- Offices which have been audited in the past.

(C) Responsibility:- The dealing assistant prepares a list of HOD offices & those which have been audited in the past.

- The section officer will examine the list & propose a list of those offices which have not been audited in the past 3 years.
- The Assistant Director will propose the audit program & present it for approval to his section officer, who in turn present it for approval to the Commissioner.

(D) Rules & Regulations:-

- FD memo No. 365 – 396 – 4R/ 61 dt. 14.04.1964.
- Internal Audit Manual

(E) Reports :-

- List of offices of HOD.
- Annual Roster/ proposed dates of Audit.

II. Conduction of Audit

(A) General Process :-

- Audit of offices is conducted as per approved Roster.
- Besides the Roster, some special Audits are ordered by the Finance Deptt. which are conducted on certain specific points, as ordered by the Govt.
- The audit team comprises of at least 2 to 3 SAS officer posted in the Directorate and is supervised by an officer of the Directorate not less than the rank of an Assistant Director.
- The size of the team can vary as per the requirement of the audit/ work load, etc.
- After completion of audit, the team has to present an audit report as soon as possible.
- Audit report is approved by the Commissioner and sent to the concerned H.O.D., his administrative Deptt. Finance Deptt, for further necessary action.
- The H.O.D. concerned is supposed to give a prompt reply to the audit paras mentioned in the report.
- Special audit reports are sent to Finance Deptt.
- The audit programme is approved by a senior officer.
- In special audit 100% physical verification of cash/ store is done.
- During audit the team will physically verify cash & store.
- Audit programme must be issued 7 days before the beginning of audit & the audit programme will consist of at least 10 working days & may be extended, if required.
- The team prepares its audit report on the basis of the audit memos it has issued & related documents, rules & regulations. The audit report language should be based on audit manual chapter 10-C.
- The audit report is mainly in 4 parts, i.e.;

Introduction

- I- Cases of embezzlement, theft & losses
- II- Serious Irregularities.
- III- Other Irregularities.

(B) Validation :-

- Audit Programme.
- Audit Report

(C) Responsibility:-

- The dealing assistant will put up the roster every month for necessary directions.
- The section officer will put up the proposal.
- Audit team, supervisory officers & dates, etc will be decided by the Assistant Director, who seeks approval of his seniors. The Asstt. Director will have to ensure that audit is being conducted according to the annual roster.
- The officer supervising the audit has to submit the audit report within 3 weeks of the audit.

(D) Rules & Regulations:-

- Internal Audit Manual
- MPTC Vol I & II
- MPFC "
- MPAC "
- Book of financial powers.
- Various Govt. order issued from time to time.

(E) Reports :-

- Audit conducted their reports received.
- Pending audit report.

III. Monitoring of Audit

(A) General Process :-

- Monitoring of audit begins with issue of audit reports to the concerned HOD and its administrative Deptt.
- The HOD is supposed to reply to the audit report within the given time period (4 weeks).
- After report of the reply for the audit para through the administrative deptt. the reply is examined and if the reply is found satisfactory, then the para is dropped, otherwise the deptt is apprised of that the audit para still stands.
- There are cases where the HOD and admn. deptt. do not reply to audit reports.
- Reminders are sent to the concerned HOD and admin. deptt. with a copy to finance deptt.
- An updated record of all compliance reports & dropped/ pending audit paras is kept.
- A 6 monthly review of outstanding paras should be issued to concerning H.O.D.s.
- A high power committee is constituted for disposal of outstanding paras in part I & II of audit reports which comprises of Finance Secretary as Chairman, concerning H.O.D. & Secretary as members & the Commissioner Treasuries as member Secretary. It should meet at least once a year.

(B) Validation :-

- Audit Reports issued
- Compliance report from HOD
- Paras dropped/ pending paras of each audit reports.
- Reminders issued.

(C) Responsibility:-

- The dealing assistant will keep the concerned correspondence & reminder where necessary.

- The section officer will examine the reply & give his opinion. Reminders & regular monitoring has to be brought to the notice of assistant director.
- The Assistant director examines the reply to audit paras & give adequate proposals to his senior. Reminder & regular monitoring is to be done at the Asstt. Director level. Where necessary proposals are put up to the deputy director/ Joint Director / Additional Director & Commissioner.

(D) Rules & Regulations:-

- Internal Audit Manual

(E) Reports :-

- List of reports issued.
- List of replies received.
- Pending/ dropped audit paras, deptt. & year-wise.

IV. Monitoring of Audit Conducted by Divisional J.D. offices

(A) General Process :-

- All Divisional Joint Director, Treasury Accounts & pension, have to conduct audit of Head of offices in their division. The audit roster prepared by the JD offices is sent by 5th April to the DTA for approval.
- The approval has to be given by the 15th of April, so that audit can be conducted accordingly.
- The JD office sends a copy of the audit reports prepared, to the DTA, where it is examined & put up for necessary action.

(B) Validation :-

- Audit roster of JD offices.
- Audit reports sent by JD offices.

(C) Responsibility:-

- The dealing assistant will put up the roster received from various JD offices & also their report for perusal.

- The section officer examines the proposals & reports puts it up to the Assistant Director.
- After examination the assistant Director will put up the roster for approval, which is approved by the Commissioner & where necessary puts up the reports received from JD offices to his superior officers.

(D) Rules & Regulations:-

- Audit Manual

(E) Reports :-

- Audit roster of each JD office
- Audit reports received.

V. MONITORING OF PENSION AND PAY FIXATION CASES

(A) General Process :-

- Monitoring of the pension and pay fixation cases is one of the most important functions assigned to the Directorate Treasuries and Account. The origin point of this function is directly related with the requirements of the Heads of various offices of the government departments. After receiving the cases from these offices, the function of checking of the pay fixation cases and the issuance of pensionary authority is computed by the subordinate divisional offices and on the basis of these authorities, the treasuries of the state make the first payment of the pensionary benefits. In this process, the responsibility of proper control and time bound monitoring lies with the Directorate Besides this, the implementation of the decisions of the Pensioner's Welfare Board and the executive committee of this board is also an important function assigned by the government.
- Keeping in view the effective monitoring of the pension cases, Finance department has constituted a "Pension Cell" as a section of the Directorate of Treasuries & Accounts vide memo no. F16/16/97/E/IV Dt. 21.04.97
- The pension cell, as a section of the Directorate, is supposed to perform the following functions:-
 - (i). Co-ordination among the Divisional Joint Directors, Treasuries, Accounts and Pension.
 - (ii). To expedite solutions to problem of pensioners.
 - (iii). Simplification and updation of Pension Rules.
 - (iv). Pensioners welfare board and operation of pensioners welfare fund.
 - (v). Guidance in the pension cases.
 - (vi). Audit of the pension cases.
 - (vii). To work as a nodal point of the Government regarding the cases of pensionary benefits.
- As per the provisions of Pay Fixation Rules framed by the State Government from time to time, the approval of the Joint Director Treasuries, Accounts & Pension in every individual case is essential

and the work of checking the pay fixation cases is being performed by the divisional offices of this directorate. The Directorate is also supposed to provide guidance in the pay fixation cases and this work has been assigned to the pension cell of the directorate.

(B) Validation :-

Regarding the Pension Cases

- Enquiry is not pending as per pension rules 1976.
- Calculated qualifying service is without any interruptions as per pension Rule 12.
- No cutting and overwriting in date of birth as per Rule 84-85 of MPFC vol-I.
- Amount of pension & Gratuity as per qualifying service (Pension Rule 43 to 46)
- Family pension is as per rules (Pension Rules 47-48)
- Any event having a bearing on pension (pension Rule 60)
- Adjustment of recoveries (Pension Rule 65)
- Commutation is as per Madhya Pradesh Civil Service (Commutation of Pension) Rules 1996.
- Pay has been fixed as per Pay fixation Rules issued by Government of Madhya from time to time. Simultaneously keeping in view the provisions of Fundamental Rules.
- The cases received for the financial help from the pensioner welfare fund are as per the provisions of pensioner welfare fund rules.

(C) Responsibility:-

I. Guidance in the pension and pay fixation cases

- The cases received for guidance will be entered in the receipt register of the cell by the clerk concerned and according to the "mark" of the OSD pension, the case will be sent to the concerned seat.
- Assistant/Superintendent / SAS will submit the case to the Accounts Officer with a descriptive note.

- Accounts Officer will examine the case minutely and submit it to the Joint Director, with a concrete note in the light of rules and regulations.
- Joint Director, Pension will put up the case to the Officer on Special duty (Pension) for order. he is supposed to submit the case with clear proposal.
- OSD Pension will give the clear instructions/ order on the file and then file will come back through the same channel for disposal. If OSD Pension thinks necessary to obtain the order of the Commissioner Treasury, he will submit the file with clear proposal for order.

II. Regarding the assistance from Pensioners welfare fund

- The cases received in the pension cell shall be handed over to the Assistant concerned at once after entering in the inward register.
- Assistant will examine the genuineness of the cases in the light of Pension welfare fund rules and submit the file with a clear note. If the cases are not as per the provisions of the said rules, such cases shall be put up in a separate file with a concrete note.
- These cases shall also be put up in the same channel as mentioned above. Superintendent and Accounts Officer shall scrutinize minutely and then they shall put up the file with self-explanatory note. The Joint Director (pension) will put-up the file with clear proposal.
- The cases which are disallowable due to the unfitness in the frame of rules, shall be put up to the Commissioner Treasury for order and the pensioner concerned will be informed of the factual position.
- The cases which are found as per rules shall be enlisted in the prescribed Proforma and OSD (Pension), will put up these cases with a summary note before the executive committee for approval.
- After obtaining the approval from the executive committee, the total sanctioned amount will be drawn from the PD Account operated for this purpose in the Vindhyachal Treasury, Bhopal. The concerned Assistant will put up the file with the same channel and will seek the approval and signature of the competent authority on the cheque of PD account.

- After withdrawal of the sanctioned amount the individual draft prepared in the name of pensioner concerned, Registered AD will be sent at their home address as mentioned in the applications submitted for assistance.

III. Presentation of periodical information

- Monthly progress report received from the divisional offices, will be sent to the Finance Department by 10th of every month.
- Assistant will compile the monthly progress of the finalised pension cases in the prescribed form and put it to the Accounts officer.
- Accounts officer will make a note on the file showing the comparative position of the pension cases finalised in the current and previous months and he will submit the file to Joint Director.
- Joint Director (Pension) stating the upward or downward trend of the progress will submit the file to the O.S.D. Pension and after seeking the approval of OSD pension the monthly progress report will be sent to the Finance Department.

IV Co-ordination work regarding the boards meeting

- The Pensioner welfare boards meeting is held twice a year.
- The concerned assistant will put up a note as a proceeding of the previous meeting mentioning the discussions taken by the board. He will also put up a note on the Agenda points received from the members of the boards.
- Both the note shall be put up to the superintendent and superintendent will submit to the Accounts officer, Assistant Director after proper examination.
- Account officer/Assistant Director will go through the note and making corrections will put it up to the Joint Director pension.
- Joint Director will see the genuineness of the facts mentioned in the note and then put up to the OSD pension.
- If OSD Pension agrees with the trueness of the note, will put up for the approval of Commissioner Treasury who in turn will mark it to the Secretary Finance.

(D) Rules and References:

- Madhya Pradesh Civil Service Pension Rules 1976.
- Madhya Pradesh Civil Service(Commutations of pension) Rules 1996.

- Act of Superannuation age.
- Extraordinary family pension rules.
- Scheme for payment of pension through public sector banks.
- Fundamental Rules.
- Madhya Pradesh Civil Service (Leave) Rules 1997.
- Madhya Pradesh pensioners welfare fund rules.
- Pay fixation Rules.
- Executive orders issued by the State Government from time to time

(E) Reports

- Monthly progress report regarding the finalised pension cases shall be submitted to the Finance Department upto 10th of every month in prescribed proformas.

VI – PREPARATION / MONITORING OF BUDGET.

Commissioner, Treasuries & Accounts also acts as the Budget Control officer (BCO) for the department. He is responsible for preparation, allocation, control & appropriation of Budget in the department.

General process :-

Budget Preparation

- Instructions are given to the field/ subordinate offices (JD/ Treasuries/ ATS) to prepare and send to the Directorate the proposal are sought for next financial year's Budget, on the basis of current financial year's first four months' actual expenses (i.e. April to July) as well as anticipated expenditure of the rest of the eight months (i.e. August to March). For budget preparation certain guidelines are issued on the basis of which proposals are sought. Information for DTA's (head office) budget proposal is also gathered in the same way by collecting information from the budget section which prepares their budget proposals estimating annual demand.
- The budget proposals are prepared district –wise i.e. each district office is allotted budget at the beginning of the financial year. District budget is so voted in the state assembly. The Head Office budgetary provision is also approved similarly.

- Information gathered from field/ subordinate offices/ different sections is processed at the Directorate level. Rationale for demand as well as new items (if any) is looked into and subsequent queries sent to the field/ subordinate offices.
- After this scrutiny, the information is compiled to prepare the Budget proposal of the DTA.
- This budget proposal is then sent to the Finance Department where it is scrutinized; rationale for demand as well as new items (if any) is looked into and subsequent queries sent to the DTA.
- Response of FD's queries is prepared and if necessary, DTA officials discuss the matter with the FD.
- FD consolidates and incorporates DTA's Budget proposal into the State's Budget proposal.
- FD presents the State's Budget proposal for approval of the State legislature and after latter's approval it intimates the DTA.
- Supplementary Budget proposals are also prepared for such additional grants which have not been provided for in the annual budgetary proposals.
- Proposals for first/ Second/ Third supplementary budget, as the case may be, are sent to the finance department in the proforma prescribed with a precise, justifying the demand.
- If the supplementary demands are accepted, then it has to be voted in the legislative assembly and a similar procedure is followed as in the case of annual budget.

Budget Allocation -

- (i). After receiving the intimation of approval of budget from the state assembly, the district budget is sent to the districts. The rest of the budget which is approved for the head office, i.e. Directorate treasuries has to be further reallocated to the D.D.O. of the directorate.

Budgetary Control –

- (i). The main purpose of Budgetary Control is to ensure financial discipline in the department and to see that at no stage and at no level expenditure exceeds the allocation in a particular head.
- (ii). When found inevitable, reappropriation of funds is permissible, that too within the same budget head by the H.O.D. In cases where the

- reappropriation has to be done from one head to another, then F.D's permission is required.
- (iii). The DDO has to certify the budget availability against the allocation, while submitting bills for drawals at the treasury.
 - (iv). Field/ subordinate offices/ DDO headquarters submit the monthly expenditure reports to the HOD. These reports are scrutinized by the budget section and if any anomaly is found then the concerned level has to show cause/ justify in excess.
 - (v). All the units incurring expenditure have to periodically (normally quarterly) reconcile their accounts with the AG and submit reports of this effect to the HOD.

B) Responsibilities:

- The dealing assistant is responsible for handling all correspondence. Maintaining up-to date budgetary figures and regular monitoring of monthly expenditure reports.
- The Section Officer will supervise the work of the dealing assistant. Put up proposals for budget, supplementary budget, re appropriation, reconciliation of accounts to be done at A.G. levels.
- The assistant director will ensure up-dated budgetary position, highlighting any irregularities,

C) Validation:

- Instruction for preparation of budget proposals sent to the Field / subordinate offices in time.
- Budget proposals received within time limit & as per the parameter given. If not, queries sent to them duly.
- Ensure during scrutiny & compilation that budget estimates are not abnormally higher/ lower than previous year's estimates. If so, take corrective measures.
- Analysis of MERs to check that no excess expenditure occurs.

D) Report:

- Monthly expenditure reports.
- Draft budget proposal.

E) Rules/ Regulations:

- Government instructions and circulars.
- Financial Code etc.

F) Responsibility:

Section Officer

- Correspondence for collecting necessary information from the Field/ subordinate offices.
- Record keeping of Government instructions & circulars.
- Preparation of draft proposal as per the instructions of the OIC Budget.

OIC Budget –

- Analysis of information sent by the Field/ subordinate offices (expenditure reports as well as budget proposals).
- Finalisation of budget proposal in consultation with the HoD.

DDO - Preparation of MER.

VII – MONITORING OF SUBMISSION OF MONTHLY ACCOUNT/ OTHER REQUIRED INFORMATIONS

Electronic transmission of Information

Main Activity:

- (i). General official correspondence relating to general administration, collection of information, issue of circulars etc.
- (ii). General instruction to subordinate offices through e-mail.
- (iii). Monitoring of complaints regarding hardware & software, received from Divisional offices & Treasuries.
- (iv). Monitoring of complaint other than hardware & software.
- (v). Forwarding of e-mails to respective addresses.
- (vi). Maintenance of address book.

A) General Process:

- (i). Receive & send all mails through departmental mail account.
- (ii). Check the contents of mail draft before sending.
- (iii). Maintain daily record of mail sent & received.
- (iv). Printing of mails received & refer to concerned officer/ section.
- (v). Take necessary actions on complaints received from subordinate offices & monitoring.

B) Performer:

- i) Data Entry Operator
 - Preparation of draft mail.
 - Send, receive & printing of mail.
 - Maintain record of mail
- ii) Assistant Programmer
 - Working support to the Data Entry Operator
 - Maintenance of address book.
 - Solving of problem relating to system/ mailing procedure.
 - Refer received mail to concerned officer/ section.
- iii) EDP Incharge

C) Validation:

Send/ receive all mail minimum three times per day.

- D) Variations:
- Urgent mail should be sent/ received immediately.
 - General information can be submitted/ referred to once a day.
- E) Responsibility:
- (i). OIC of the section (to which information pertain).
 - (ii). EDP incharge.
- F) Rules / Regulations:
- (i). Government instructions and circulars
 - (ii). Financial Code etc.
- G) Reports:
- (i). List of e-mail/ queries received and responses thereon.
 - (ii). List of amendments to the address book, if any.

Web Site

Main Activity

- a) Cyber Treasury
- Access relevant challan
 - Submit
 - Verify & ok
 - Receipt through e-mail
 - Information to accounts section
 - Accounting
 - Information about realization of money into Government account
 - Update
- b) Pension
- Pension calculations
 - Update circulars
 - Help line for pensioners
 - Rules/ code updation
- c) General Information
- Citizen Charter
 - Circulation issued by the FD/ DTA
 - Information about departmental authorities
 - Cadre information

- Rules/ codes

D) Budget information

- Scheme wise budget information
- Controlling officer wise budget information
- District wise budget information
- DDO wise budget information

(A) General Process:

Information will be provided by the concerned sections to the system manager who will periodically update the information on the Web Site.

(B) Performer

- OIC of the concerned section will provide information in predefined formats.
- System Manager will periodically update the Web Site.

(C) Validation:

- Information on Cyber Treasury should be updated on daily basis.
- Other information of Web Site should be updated weekly to facilitate optimal information to the users and for the Help Desk.

(D) Variations:

Information on Cyber Treasury may have to be updated more than once daily, in order to provide update information to the users or in response of a query.

(E) Responsibility:

- OIC of the section (to which information pertain).
- EDP incharge.
- System Manager

(F) Rules / Regulations:

- Government instructions and circulars.
- Financial Code etc.

(G) Reports:

- (i). List of e-mail/ queries received and response thereon.
- (ii). List of challans submitted through the Cyber Treasury.

- (iii). List of challans realized into Government account.
- (iv). List of challans not realized into Government account
- (v). List of e-receipts sent to the users.

VIII – IMPLEMENTATION OF FINANCIAL CONTROL MEASURES

CO-ORDINATION OF VARIOUS ACTIVITIES

(A) General process :-

- Preparation of Vidhan Sabha Questions & if required information sought from subordinate offices also. Follow Up as to assurances given in the Vidhan Sabha has to be monitored.
- Organising various meetings held at the DTA level. Also co-ordination of meetings at secretariat level in which DTA is a participant.
- Monitoring of various timely information to be sent to the Government in the prescribed proforma. These information include:-
 - 1) Monthly Returns of citizen charter/ monthly returns of Employee welfare programme.
 - 2) Monthly return under Right to Information.
 - 3) Compliance report with regard to reservation (half yearly Report)
 - 4) Reservation of Ex service men/ Women/ Handicapped, etc
 - 5) Annual return of representation of SC/ST officer/ Employees in Government.
 - 6) Other information's like back-log etc.
- The headquarter also has a receipt & dispatch section. All letters addressed to the Directorate (except in the cases where addressed by name) are received in the central receipt section of DTA. From here it is marked to the respective section to which it is concerned & received by the dealing assistant of that section. The dealing assistant will be responsible for all receipts.
- Any correspondence, which has to be dispatched is sent to the central dispatch. The letter/ matter is first dispatched on the dispatch register of the concerning section and sent to the central dispatch along with the register. The dealing assistant of dispatch, receives the matters & then posts/ deliver it on the concerned address. The register of the concerned section is sent back. The dealing assistant are responsible for all dispatches.

(B) **Validations:-**

- Receipt of Vidhan sabha questions & time limit mentioned.
- Agenda for various meetings.
- Regular information's to be collected from all sections & sent to the Government.
- Receipt & dispatch of letters / correspondence.

(C) **Responsibility:-**

- As required the dealing assistant will be required to regularly put up the concurred correspondence.
- The Section Officer will collect information from various section & put up draft proposal to the Assistant Director.
- The Assistant Director will examine the proposals & when necessary put up the proposal for further approval to Deputy Director / Joint Director / Additional Director, who in turn will examine the proposal & propose accordingly.
- The Commissioner's approval is sought where ever found necessary.

(D) **Rules & References:-**

- Vidhan sabha manual.
- Citizen charter: F.D. memo No F.5 (A) 38/E/four/dt: 15.6.99.
- Employees welfare program: GAD memo No F.115/98/MA.NE/1 dt: 9.3.98.
- Right to information F.D memo No 961/1362/2001/E/four dated 20.4.2001.
- Reservation Act of 1994 GAD Memo No F-7-3/2001.A.p/07 dt. 6.3.2001
- Reservation of Ex servicemen. FD Memo No 407/583/99/E/four dt 22.2.99.
- Provision for handicapped person ACT 195 FD Memo No 1183/429/99/E/four dt 15.4.99
- Representation of SC/ST officer /Employees in Government service, GAD Memo F1-1198/AP/1 dt 14.12.98
- 81st amendment of constitution FD Memo No 1455/2249/2001/E/four dt. 10.7.2001
- Register of Vidhan Sabha question & answers sent (Date-wise)

(E) **Reports:-**

- List of various report & returns sent to the Government. List of pending information & reason of pending.

IX DRAWING & DISTBURSEMET

- These are general instruction followed for drawal of money from time to time, for receipt handling of cash & expenditure

I) Receipt :-

- All monetary transaction entered in the cashbook either received by
- Drawal from Treasury or by cash through M.P.T.C.6

(A) General Process :-

- The Drawing disbursing officer is authorized for any money handling, whether receipt or payment.
- For any such transaction, the bills are prepared in the prescribed forms after due sanction is received.
- All kinds of bills are prepared on printed & prescribed from as under :-

Estt. pay bill forms		M.P.T.C.
24		
Medical allowance	"	24 A
Traveling allowance bill	"	28
Contingent bill	"	34
Bill for withdrawal	"	63
Simple receipt	"	76 A
"	"	76 B
Refund bill	"	44

- Bill are prepared on the bill format & presented with the bill register to the drawing officer.
- All Bills are then entered on the bill transit register and signed by the D.D.O.
- The BTR along with bills is taken to the Treasury by the bill messenger.
- The bill messenger collects the cheque from Treasury.

- The cheque is entered in the cheque register & D.D.O.'s signature obtained on the cheque and sent to the bank through the person authorised to received cash.
- The cash is entered in the cash book on the receipt side. Form M.P.T.C. is also taken as receipt.

(B) Validation :-

- Vouchers,
- Bill register,
- Bill transit register
- Cheque register
- Cash book

(C) Responsibility :-

- The bills are prepared by the bill clerk after receipt of vouchers which have been sanctioned by the competent authority.
- The bill amounts & description are entered in the bill register & presented to the section officer.
- The Section Officer checks the bills & puts it up to the DDO for signature.
- After signature of bills the bills are sent to the cashier who enters the bills/ Amounts on the bill transit register and puts it to the DDO for signature.
- The bill messenger takes the BTR to the treasury and receives the cheque and also bills of objection, which are processed in a similar manner after removal of objection.
- Messenger is also supposed to collect monthly voucher slips from the Treasury & DDO can tally T.V. slips with his actual drawals and give a certificate to that effect to the treasury officer.
- Encashment of cheque is by the DDO or a person authorized to receive cash, he may be the cashier.
- Entries in cash book are to be made by the cashier & verified by DDO. The cashier has in his safe custody M.P.T.C. 6.

(D) Rules & Regulation:-

M.P. Treasury Code
M.P. Financial Code

Bill Register	M.P.T.C.	17
Receipt for Contingent cheque	"	32

Bill Transit Register	T.C.S.	1
Register of cheques	T.C.S.	14
Received from Treasury		
Register of undisbursed allowances	M.P.T.C.	31A
Cash book	M.P.T.C.	5
Acquittance Roll	M.P.T.C.	31

(E) Reports :-

- List of bills presented in the Treasury
- List of Cheque received/ Encashed.
- List of bills in Objection
- List of bills pending in the Treasury.

II Expenditure :-

- All expenditure must be entered in the cash book.
- The following principles must be followed before incurring any expenditure:
 - a) That money must not be withdrawn from the Treasury unless it is required for immediate payment.
 - b) That there is provision of funds for expenditure duly authorised by competent authority.
 - c) That the expenditure is in accordance with the sanction properly accorded and is incurred by an officer competent to incur it.
 - d) The claims are in accordance with the rules & in proper form.
 - e) The charges are correctly classified.
 - f) Payment have been correctly brought to account.
 - g) Every payment is supported by a voucher (Sub voucher of if) and any are defaced to preclude double payment and other instructions are followed as given under rules.

(A) General Process :-

- On the above given principles money drawn from the treasury is spent as & when required to do so.
- Receipt of all expenditure done has to be taken & all expenditure shown in the cash book.
- The Acquittance Roll is maintained to take receipts.
- Once paid all vouchers must be paid and cancelled by the cashier & DDO.

- The cash book must be written the same day the transaction takes place & balances worked out.
- Monthly certificate stating balance in cash balance advance must be given by the DDO.
- The cash book must be closed at the end of the financial year.

(B) Validation:-

- Paid vouchers
- Entries in cash book.

(C) Performers:-

- The cashier has to ensure that receipt of all expenditure is taken & shown in cash book.
- The DDO will verify all payments made.
- The cash book must be written by the cashier & verified by DDO.

(D) Rules & Regulations :-

MP Treasury Code
MP Finance Code

(E) Reports:-

- List of expenditure done against payment received.
- Balance position.
- Advance position.

III Cheque Books:-

- The cheque books used for Government transaction are received from Government printing press Nasik.
- As estimated demand for the whole year is calculated and a consolidated indent sent to Government printing press, Nasik.
- When the cheque books are received, they are counted, registered and kept in safe custody and issued when requisition for them are received from the Joint Directors offices.
- These cheque books are used by treasury for drawing cheques to the DDO's, for issue to the works deptt. & forest deptt. who have cheque drawing powers.
- With issue of cheque books, the register is also so discharged & balance worked out.

(B) Validation:-

- Indent sent to Government printing press Nasik.
- Demand for cheque books.
- Register of cheque books

(C) Performers:-

- The Section Officer will ensure safe keeping of cheque books.
- The DDO is over all responsible.

(D) Rules & References:-

MP Treasury Code

(E) Reports:-

- Balance position of cheque books.

IV Advance/ Loans & Other miscellaneous activities:-

(A) General Process :- Advances which are to be recovered from the pay bill like GPF, Festival, Grain, Vehicle, Computer, House building loan etc, are sanctioned, by the establishment section but record of recoveries are to be maintained in the Accounts section

- Registers are to be maintained for each category of advance/ loans & entries updated regularly.
- Travelling advance is sanctioned by the Accounts section after submission of the prescribed form.
- TA advance is sanctioned only when the previous advance has been adjusted and other conditions are being satisfied.
- TA bills have to be submitted as soon as journey is completed.
- Medical reimbursements are also sanctioned as per rules.
- Contingent Advances bill (made on M.P.T.C. 76) are given when circumstances so warrant.
- Deduction of income tax/ professional tax and GIS are to be made as per norms.
- Issue of pay slips.

(B) Validation:-

- Sanction order of various Loans/ advances.
- Recovery of loans/ advances.

(C) **Performers:-**

- The dealing assistant will maintain register & ensure deduction are regular.
- The Section Officer supervises.
- DDO is over all responsible.

(D) **Rules & References:-**

Register of advances	MPFC	30
Recovery of H.B.A.		
Register of Grain Advance	"	31
Register of Festival Advance	"	30
Register of Scooter/car/moped Advance	"	30
Register of Computer Advance	"	30

(E) **Reports:-**

- List of advances.
- List of Recoveries made.

X-STORE

The term "STORE" is used generally to all articles and materials purchased or otherwise acquired for the use of Government. Store includes not only expendable and issuable articles in use for specific purposes, but also articles of dead stock like plant machinery, instruments, furniture, equipment, fixtures etc.

I. Purchase of Store:-

(A) General Process :-

- When the need for any store article arises, the purchase of such store is sanctioned by the competent authority under M.P. Store purchase rules.
- As per store purchase rules, it will be decided whether single tender, limited tender or open tenders are to be called, as the case maybe.
- After sanction from the competent authority order to such purchase is given.
- All article receiving should be examined, counted, measured or weighed, when delivery is taken.
- The person received the stock will verify the quantity & quality & record a certificate to that effect. He will enter the stock in the appropriate stock register.
- Demand for stores.
- Stock position.
- Purchase to be in conformity with store purchase rules.
- Purchase to be made judiciously and economically.
- Purchase not to be split up to avoid obtaining sanction of eligible authority.

(B) Responsibility:-

- The dealing assistant will assess the position of stock and put up the position to the section officer. Any demands for store which can not be met from the office will also be put up the Section Officer for sanction of purchases.
- The Section Officer will verify the position & propose suitable action as per rules.
- The Assistant Director will scrutinize the proposal suggest suitable action & put the proposal before the Deputy Director

who in turn puts up the file to Joint Director/ Additional Director, Sanction is taken, as the case may be.

- In certain case the Commissioner will have to give due sanction for articles above the power of Head of office.

(C) Rules & Regulation:-

- Chapter I of financial code Vol I.
- Rule 116 to 121 of MPFC Vol. I.
- Rule 96 of MPFC Vol. I.
- Rule 127 of MPFC Vol. I.
- Appendix V of MPFC Vol. II.
- GAD and Transport Deptt. instruction regarding maintenance & running of vehicles.
- Finance deptt. instructions issued from time to time.

(D) Reports & Returns:-

- Monthly stock position.
- Articles received during the month.
- Expenditure made on each article monthly.

II. Issue of Store:-

(A) General Process :-

- Any article required from the store has to be requisitioned by the concerning officer on an indent form.
- In case of demands from any section, it has to be signed by the officer in charge of that section.
- This indent is received by the Section Officer of store section/ storekeeper.
- After verifying the store position, he will issue the articles to be given by discharging the quantity issued in the stock register. Thus keeping an up to date position in the stock register.
- The storekeeper will take the initials of the concerned taking the articles.
- The storekeeper will see that the demands are not unjustified. Only thereafter will he issue stock.

(B) Validation:-

- Receipt of indent, duly signed.
- Kind of demand made, whether justified.
- Stock position.

(C) Responsibility:-

- The store keeper will be responsible for any issue made from store. He will issue stores only after examining the indent and keeping in mind the stock position.
- The Assistant Director will be apprised of the monthly stock position. He will in turn apprise his higher authorities.

(D) Rules & Reference:-

- Rule 122 of MPFC Vol. I.
- Rule 127 of MPFC Vol. I
- Government instructions issued from time to time.

(E) Reports:-

- Monthly stock position.
- Monthly issues made.
- Taking inventory of stock in hand.

III. Maintenance of Stores:-

(A) General Process :-

- Maintaining of stores is a vital function in any officer.
- All stock in hand must be recorded duly in prescribed registers.
- Dead stock and consumable stock must be registered in separate registers.
- All issues made from stock must be duly discharged and signatures of person receiving store must be obtained in the stock register.
- Physical verification of stores must be done by Head of office and Head of deptt. as per rules.
- Any excess or losses found in physical verification has to be duly enquired and action taken as necessary.
- Write off of stores/ losses of store has to be undertaken after taking sanction from due authorities as per delegation of powers.

- Any handling over or transfer of stores must be duly recorded.
- (B) Validation:-**
- Maintenance of stock registers.
 - Physical verifications.
 - Write off of losses.
- (C) Responsibility:-**
- The dealing assistant will ensure that all stores are kept secured and away from damage.
 - The store Section Officer will ensure that records are kept up to date and are well maintained.
 - The Assistant Director will supervise the working and intimate higher authorities regarding store verifications / write offs to be done.
 - Head of office and Head of Deptt. will give due directions as and when necessary.
- (E) Rules & Reference:-**
- Rule 123 to 126 of MPFC Vol. I,
 - Rule 133 to 134 of MPFC Vol. I,
 - Finance Dept. memo No. F/3/5/8/fu-5/pkg dated 24.08.1981
- (F) Reports:-**
- Annual stocktaking/ verification of stock.
 - Items to be written off.

**Section- III Office of Divisional Joint Director
Treasuries, Accounts & Pension**

- XI Management of Different Cadre, working under administrative control.
- XII Finalization/ Monitoring of retirement claims.
- XIII Finalization/ Monitoring of pay fixation cases
- XIV Monitoring/ Conducting of Internal Audit / Inspection of Different Offices/ Treasuries.
- XV Issue/ Monitoring of Letter of Credit.
- XVI Approval/ Disposal of discrepancies in date of birth.
- XVII Approval of Duplicate Service Book
- XVIII Conducting of Exams. & Other Miscellaneous Duties.

XI- MANAGEMENT OF CADRES WORKING UNDER ADMINISTRATIVE CONTROL

Activities 1.1 : Service books maintenance

(A) General Process :-

- Joint Director office receives and maintains service books of all the officers class I & II, all the S.A.S. officers posted in different districts on deputation (foreign service) in the division. Service books of the employees of class I, II of J.D. office, Treasury, ATS & class III and class IV of the J.D. (except Divisional J.D.) are also maintained in the office.
- Entries of service verification, annual increment, leaves (Earned leave and Commuted Leave etc.) are done in the service books.
- Other special entries either related with appreciation, punishment or any change effecting D.N.I are done as per orders of concerned authorities.
- Attested photocopy of first page of service book is kept in the safe custody of Joint Director.
- Duplicate service book of the officer's and employees are also prepared by Joint Directors office.

(B) Validation:-

- a) Posting order's, appointment order's
- b) Service books of employees & officers.
- c) Sanction orders of leave, increment etc. issued by competent authority.
- d) Service verification certificate by competent authority.

(C) Performer:-

- 1) Concerned Clerical Staff makes required entries in the service book.
- 2) S.A.S. incharge of establishment check and correct the entries if necessary.
- 3) Check is also done by Asst. Director, Treasury incharge of the section.
- 4) Final entries are approved by J.D.

(D) Responsibility:-

- a) Primary : S. A. S. incharge
- b) Secondary : Asst. director incharge
- c) Over all : Joint Director of the division

(E) Reference:- F.R. 74, (Sub rule – 29)

(F) Reports:- List of Service Books maintained.
List of Duplicate Service Books maintained.

Activities 1.2 : SANCTION OF INCREMENT

(A) General Process :-

- Joint Director sanctions annual increment of all the M.P.F. & A.S. and S.A.S. & other employees/ officer posted in his office.
- Joint director sanctions annual increment of all the Treasury officer's and officer's posted in different offices's deputed of Foreign Service.

(B) Validation :-

Service verification of the employee/ officers done by controlling authority are the basis of salary statement of last 12months.

(C) Performer:-

- a) Increment certificate is prepared by concerning clerk of establishment.
- b) Statement is checked by S.A.S. Incharge of the section.
- c) Also checked by Asst. Director.
- d) Finally approved by Joint Director Treasuries and Accounts.

(D) Responsibility:-

- | | | | |
|-----|-----------|---|-----------------|
| (a) | Primary | : | S.A.S. |
| (b) | Secondary | : | Asst. Director |
| (c) | Over all | : | Divisional J.D. |

(E) Reference:- F.R. 24

(F) Reports:-

- a) Monthly Report of names of employees whose Increments are due.
- b) Increments sanctioned every month.

Activities 1.3 : SERVICE VERIFICATION

(A) General Process :-

- Attendance of the officers/ employees is ensured.

(B) Validation :-

- (a) Attendance register
- (b) Leave sanction orders
- (c) Report of Controlling authority

(C) Performer:-

- 1) Entries in service book are made by concerned clerk of establishment
- 2) Entries checked by S.A.S.
- 3) Also checked by Asst. Director
- 4) Finally approved by Joint Director

(D) Responsibility:-

- | | | | |
|-----|-----------|---|----------------|
| (a) | Primary | : | S.A.S. |
| (b) | Secondary | : | Asst. Director |
| (c) | Over all | : | Joint Director |

(E) Reference:- F.R. – 74 (Under sub rule 39) (form 27)

(F) Reports:-

Status Report of annual verification.

Activities 1.4 : SANCTION OF LEAVE

(A) General Process :-

As per application of officer's / employees Joint Directors Treasuries and Accounts sanctions the leave after making proper calculation of leave due till date of the application. Also keeping in mind the nature of leave, periodicity of leave, leave already availed by the concerned officer or employee as per record and leave balance in the account.

(B) Validation :-

- (1) Leave Account in Service book.
- (2) Admn. Power to Sanction leave.

- (3) Time of Submission of application
- (4) Application of the employee/ officer.

(C) Performer:-

- a) Section clerk after receiving the application on the basis of service book works out the balance position of leave in the account of employee.
- b) S.A.S. incharge of the estt. section checks the correctness of the proposal.
- c) Asst. Director (Estt.) again checks it.
- d) Final approval is given by Joint Director.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Asst. Director
3. Over all : Joint Director

(E) Reference:- M.P. Civil Services Leave Rules, 1977

(F) Reports:- Monthly List of leave sanctioned.

Activities 1.5 : SANCTION OF H.R.A. AND OTHER CLAIMS

(A) General Process:-

Application for H.R.A. and other claims like CA, Washing Allowance, Tribal Allowance etc. are scrutinized by the Joint Director office after they are received by the section, as per the rules referred to in the sanction. The claims are sanctioned accordingly.

(B) Validation :-

- (1) Application of the employee/ officer.
- (2) Time of submission of application.

- (3) Eligibility for the claims.
- (4) Power to sanction.

(C) Performer:-

- a. Sanction clerk calculates the amount due and checks the statement of officer/ employee submitted in office and proposes the correct amount for approval.
- b. S.A.S. checks the complete calculation as per reference given below.
- c. Assistant Director checks again.
- d. J.D. gives final approval.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Asst. Director
3. Over all : Joint Director

(E) Reference:-

F.R./ 17/02/96/pkj/c&1/dated 11.03.96
HRA – F.D. memo R-17/02/96/4/B-9 Dt. 11.03.96
Vehicle Allowance – F.D. Memo 1459/CR – 1928/4/R-1 Dt. 4.12.71
CCA – F.D. Memo no. 11/1/93/R-2/4 dt. 1.7.93
Compensatory Allowance Undergoing: Training at ATS –FD Memo no. 11/9/82/R-2/4 Dt. 18-1-83.
Handicapped Allowances:- Social Welfare Deptt. no. 1190-F-3/153/94/26-1 Dt. 4-12-95.
Washing Allowance- Home Deptt memo no. F-4-4/93/Two/A(3) dt. 4-12-93
Cycle Allowance – F.D. Memo no. D- 305/910/89/R-I/4 dt. 1-8-89.
Photo Copies Allowance:- F.D. Memo no. G-25/27/95/c/4 dt. 10-7-95
Bi-lingual Allowance – GAD memo no. F-4-1/P.c.cell/95/dt. 27-7-95

Activities 1.5(A) : SANCTION OF LOANS & ADVANCES:-

(A) General Process:-

After submission of application the following loans & Advances are sanctioned:-

Interest Free Advances:-

Transfer pay Adv. : M.P.F.C. Rule 268 A

Transfer Tour Adv. : M.P.F.C. Rule 268

Tour Adv. : M.P.F.C. Rule 271

Festival Adv. : FD. Memo No. 1866/871/4/r 7/60 dt. 12.09.60

LTC Adv.: FD Memo. No. 1342/c/r/2654-4/r1/72 dt. 27.11.72

Solar Cooker adv. : FD. Memo No. g3/4/r4/4 dt. 5.12.83

Training Adv. (Abroad – India): M.P.F.C. Rule 269

Adv. to all India services employee on regular leave:
M.P.F.C. Rule 280 A

G.P.F. / D.P.F. Advance : G.P.F. Rule 15 & 16.

Advance with interest

House Building Advance/ Plot purchase/ Readymade House purchase advance: M.P.F.C. Rule 236 to 250

Motor Car purchase Advance : M.P.F.C. Rule 251

Motor Cycle / Scooter/ Moped Purchase Advance: M.P.F.C. Rule 264 A, 264. 267

Cycle Purchase Advance : Rule M.P.F.C. 265

Grain purchase Advance: Rule M.P.F.C. 267A

Computer Purchase Advance: FD Memo no. G- 25/8/96/C/IV dated 04.09.96

(B) Validation :-

- (1) Application of the employee/ officer.

- (2) Eligibility of loans & advances
- (3) Availability of Budget
- (4) Power to sanction.
- (5) Time of submission of application.
- (6) Eligibility for the claim.

(C) Performer:-

1. Sanction clerk calculates the amount due and checks the statement of officer/ employee submitted in office and proposes the correct amount for approval.
2. S.A.S. checks the complete calculation as per reference given below.
3. Assistant Director checks again.
4. J.D. gives final approval.

(D) Responsibility:-

- | | | | |
|----|-----------|---|----------------|
| 1. | Primary | : | S.A.S. |
| 2. | Secondary | : | Asst. Director |
| 3. | Over all | : | Joint Director |

(E) Reference:-

HRA – F.D. memo R-17/02/96/4/B-9 Dt. 11.03.96
Vehicle Allowance – F.D. Memo 1459/CR – 1928/4/R-1 Dt. 4.12.71
CCA – F.D. Memo no. 11/1/93/R-2/4 dt. 1.7.93
Compensatory Allowance Undergoing: Training at ATS –FD Memo no. 11/9/82/R-2/4 Dt. 18-1-83.
Handicapped Allowances:- Social Welfare Deptt. no. 1190-F-3/153/94/26-1 Dt. 16-06-95.
Washing Allowance- Home Deptt memo no. F4-4/93/2/A(3) dt. 4-12-93
Cycle Allowance – F.D. Memo no. D- 305/910/89/R-I/4 dt. 1-8-89.

Photo Copies Allowance:- F.D. Memo no. G-25/27/95/c/4 dt. 10-7-95

Bi-lingual Allowance – GAD memo no. F-4-1/PC.cell/95/dt. 27-7-95

Activities 1.6 : PREPARATION OF GRADATION LIST

(A) General Process:-

Joint Director office prepares a gradation list of all the class III non-gazetted employees posted in J.D. office and different treasuries and sub treasuries under the division. Proper scrutiny of date of joining service and other record is done. Every year a gradation list as on 1st April showing the seniority of employees is published as per GAD memo C-3-1/95/3/1 dt. 2-2-95. A provisional Gradation list is published. If any application is received against this provisional list there after due changes are made.

(B) Validation :-

- (1) Service record.
- (2) Posting order.
- (3) Promotion order.
- (4) Last gradation list.

(C) Performer:-

- a. Related establishment Clerk prepares the list as per record.
- b. It is checked thoroughly by S.A.S in charge of the section.
- c. Assistant Director checks the list.
- d. Joint director finally approves the gradation list and publishes it.

(D) Responsibility:-

1. Primary : S.A.S. incharge of establishment
2. Secondary : Asst. Director of establishment
3. Over all : Joint Director of the division.

(E) Reference:- 1) M.P. Civil Services general conditions of services rules S.R. – 12, amendment by G.A.D. F-92-3-1 dated 2-4-1998.

C-3-84-

- 2) M.P. General Book of circular Part-I S.R. No. 778.

(F) Reports:- Publication of gradation list.

Activities 1.7 : CONDUCTING OF D.P.C. FOR CLASS III EMPLOYEE TO PROMOTE THEM FROM L.D.C. TO U.D.C.

(A) General Process:-

Vacancy position within the division is worked out at J.D. level. Depending on the posts vacant , a committee in which a Divisional Treasury Officer and a Senior Officer of the rank of Dy. Director or Assistant Director of the J.D. office is formed with the Collector as chair person or any other officer nominated by the Collector. Promotion orders are issued by the J.D.

(B) Validation :-

- (1) List of vacant post as per roster.
- (2) Gradation list.
- (3) C.R. of last five year's of employees.
- (4) Service record of employees.
- (5) 100 point roster, etc.

(C) Performer:-

1. Concerned clerk prepares list of zone of consideration.
2. Thorough scrutiny is done by S.A.S. and a chart is prepared.
3. Re-check is done by Assistant Director.
4. Committee, on the basis of record produced, scrutinizes and it gives recommendations.
5. Joint Director approves the final list & issues orders.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Asst. Director
3. Over all : Joint Director

- (E) Reference:-**
- 1) G.A.D. Memo No. – C/28/97/3/ date 19-09-97
 - 2) Recruitment Rules (Treasury Clerical & Treasury Class- III) 1965.

- (F) Reports:-** Issue of promotion orders.

Activities 1.8 : WRITING OF C.R.

(A) General Process:-

As per the procedure laid down by GAD Memo & D.T.A. the C.R. of all the Treasury Officer's, Assistant Director directly under J.D., Deputy Director in J.D. office is directly written by J.D. himself, after submission of C.R. by the officer concerned with the prescribed proforma. Based on the performance and personal analysis C.R. is written by J.D. C.R. of all the other employees and S.A.S. is written by Assistant

Director primarily and then secondary opinion is given by J.D. In case of JD himself the CR is written by the Commissioner of the Division who forwards it to CTA & then to Finance Secretary, C.R. is to be written within a prescribed time frame as issued by government of M.P. C.R. of all the T.O's & A.T.O's is sent for secondary opinion to Collector of the districts concerned who forwards the CR to Commissioner Treasuries for approval.

(B) Validation :- As per procedure elucidated in DTA section.

(C) Performer:-

1. C.R. should be submitted by concerned officer/ employee himself.
2. C.R. to be written by authority detailed above.

(D) Responsibility:- As per DTA

(E) Reference:- General Book of circular 1-7(1)(d)

(F) Reports: Report of complete C.R.'s
Pending CR's

Activities 1.9 : DRAWAL OF SALARY/ WAGES AND OTHER CLAIMS

(A) General Process:-

Bills of establishment are prepared every month by accounts section in proper form related with salary wages & other claims of employees. Bills are submitted

in Bill Transit Register, to the Treasury. After receipt of cheque money is drawn from the bank and payment is made from the joint Director office. The cashier receives cheque from treasury, and as authorized by DDO, receives money from the bank distributes cash & maintains accounts.

- (B) Validation :-**
1. Post sanction.
 2. Attendance reports as given by establishment section.
 3. Availability of budget allotment.
 4. Related application in proper form for claims other than salary and wages.
 5. Sanction of claims from the competent authority.

(C) Performer:-

1. Accounts clerk prepares the bill.
2. S.A.S. incharge of account section checks bill.
3. D.D.O. of J.D. office finalize and send the bill to T.O. by messenger.
4. Cashier receives the cheque from the treasury & D.D.O. draws the amount from the bank.
5. Cashier is to write cash book as per S.R. 53 of MPTC Vol –I.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : D.D.O. (Asst. Director)
3. Over all : J.D. of division.

- (E) Reference:-** F.R.- 17, S.R. 53 of M.P.T.C. Vol – I.

**XII – FINALISATION/ MONITORING OF RETIREMENT CLAIMS
ACTIVITIES 2.1 : LISTING OF EMPLOYEES RETIRING WITHIN
TWO YEARS**

(A) General Process:-

J.D. office prepares a list of employees retiring within two years as provided by data base of employees from D.T.A. and information given by different Head of Offices within the division.

- (B) Validation :-**
1. Data base of employee given by D.T.A.
 2. List given by Head of Offices within Division.

(C) Performer:-

1. Entry clerk will enter the data.
2. S.A.S. incharge will check the data.

(D) Responsibility:-

1. Primary : S.A.S. & entry clerk.
2. Over all : Joint Director Treasury.

- (E) Variation:-** Data may change due to New posting or transfers from one division to another division;

(F) Reference:-

1. Data base prepared by D.T.A.
2. Orders of Government.
3. As per F.D. Memo No. D/177/e/99/PWC/pkj/BPL/
dt. 02-07-99

- (G) Report:** List of retiring employees within two years is generated & sent to Revenue Commissioner every month.

ACTIVITIES 2.2 : REGISTRATION OF PENSION CASES

(A) General Process:-

Section officer in charge should scrutinize the case based on check list viz; whether the case being registered carries all the necessary documents for finalizing the pension. If it is short of any document as given in check list the case is not registered and sent back with objection. A complete case received is given a master Index Registration Number and employees number for all future correspondences till the case is finalized. This number is linked with P.P.O./G.P.O./Commutation order number so that any alteration if required, is carried out without delay in future.

- (B) **Validation :-**
1. Data base of employee from D.T.A.
 2. List of employees given by Head of offices.
 3. Service book of the employee.
 4. Other papers & forms as per M.P. pension rules, 1976 (Rule-5)
 5. All documents are attached as per circular F.D. Memo no. 466/177-M/99/PWC/4/dt. 24-07-99.

(C) Performer:-

1. Dealing Assistant will register the case (Primary)
2. Assistant Director will check the Registered Cases.

(D) Responsibility:-

- | | | |
|--------------|---|--------------------|
| 1. Primary | : | Dealing Assistant |
| 2. Secondary | : | Assistant Director |

3. Over all : Joint Director

(E) Reference:-

1. Orders of D.T.A. as per reference of activity 2.1
2. Pension rule 49 to 57 of MP Civil Service (Pension Rules) 1976

(G) Report:

Report is submitted to D.T.A. and Revenue Commissioner every month of new case registered.

ACTIVITIES 2.3 : SCRUTINY & PREPARATION OF F.R.

(A) General Process:-

Pension case is decided by S.A.S. after thorough checking of the record provided. Date of birth, date of retirement, death, date of appointment, pay fixation by Joint Directors office, is checked. Calculation for pension/ family pension as done by Head of Office is checked. Calculation of D.C.R.G. is checked. Calculation of commutation is checked. No enquiry/ No event certificate, last pay certificate is checked. Nomination is checked. Single or Joint Photograph of family is checked whether it is attested or not. After checking, F.R. is prepared by S.A.S. and submitted to Assistant Director for final approval. If correct approval is given by Assistant Director.

(B) Validation :-

1. Service Book
2. Nomination Papers
3. Calculation sheets submitted by H.O. Office.

4. Last pay certificate.
5. No event/ No enquiry certificate.
6. Pay fixation approval of different pay commissions by J.D./ A.G. M.P.
7. All the forms filled by pensioner.
8. Attested photograph & Signature of the pensioner.
9. Death certificate in case of death.

(C) Performer:-

1. S.A.S. will check & prepare F.R.
2. Assistant Director finalises F.R.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Assistant Director
3. Over all : Joint Director Treasuries

(E) Reference:-

MP Civil Service (Pension Rules) 1976,
Pension Rule 63

(G) Report: List of cases received.

List of those cases for which FR has been
approved/ pending.

List of objected cases.

**ACTIVITIES 2.4 : ISSUING OF P.P.O. /G.P.O./ COMMUNICATION
BY AUTHORITY SECTION**

(A) General Process:-

F.R. (Final Report) is checked by Authority section to ensure the validity of name as given by head of office, correction of address, accuracy of calculation done in the F.R. After these checks the clerk prepares the final authority for P.P.O./G.P.O./ Commutation and it is checked by the S.A.S. Finally it is approved by Deputy Director and the Authority sent to the Treasury for final payment. Copy of information is sent to head of office and pensioner concerned.

- (B) Validation :-**
1. F.R. sent by F.R. section
 2. Document attached to F.R. provided by head of office.

(C) Performer:-

1. Typing Clerk
2. S.A.S.
3. Deputy Director Treasuries.

(D) Responsibility:-

- | | | |
|--------------|---|--------------------------------------|
| 1. Primary | : | S.A.S. |
| 2. Secondary | : | Assistant Director / Deputy Director |
| 3. Over all | : | Joint Director |

(E) Reference:-

MP Civil Service (Pension Rules) 1976,
Pension Rule 63
Fundamental Rules 56, 57, 58

- (F) Report:** List of FR received.

List of finalised cases

Name, number & date of dispatch of authority

**ACTIVITIES 2.5 : AUTHORITY ISSUED TO PENSIONER
RESIDING OUTSIDE THE STATE**

(A) General Process:-

If a pensioner requests his pension disbursement outside the state his P.P.O./G.P.O./ Commutation order is signed by Joint Director and then his Pension papers are sent to another state, through A.G. M.P.

- (B) Validation :-**
1. Application of pensioner requesting place of receiving pension.
 2. Application forwarded by head of office.

(C) Performer:-

1. S.A.S.
2. Assistant Director/ Dy. Director
3. Joint Director.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Assistant Director / Deputy Director
3. Over all : Joint Director

(E) Reference:-

MP Civil Service (Pension Rules) 1976,
Pension Rule 63

(F) Report: List of application received.

List of disposed cases and details of disposal.

ACTIVITIES 2.6 : MONITORING PENDING CASES

(A) General Process:-

On the basis of registration and information given by D.T.A., head of office, if any case is pending either due to want of any document or otherwise J.D office keeps a watch on such pending case through Treasury Officers of the division. Revenue Commissioner is informed of such pending every month. When cases are referred by J.D. office steps are taken to ensure that all the objections are pointed out at one time only. Duplicate copies of such objections are maintained at J.D. office. After removal of the objections the case is received back. If pendency remains for more than three months in any case (except court case, D.E. case or pendency at Government Level) then there are standing orders that they are to stop the salary payment of the concerned head of office till the pension case is finalized or special permission of drawal of salary is given by Revenue Commissioner.

- (B) Validation :-**
1. Registration of the case.
 2. Court case details
 3. D.E's details
 4. Government level pendency detail/ reasons of pendency.

(C) Performer:-

1. S.A.S.
2. Assistant Director/ Dy. Director
3. Joint Director.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Assistant Director / Deputy Director
3. Over all : Joint Director

(E) Reference:-

1. Orders of finance department,
2. Dept. Memo No. FB-251129/P.W.C./94/Four dt. 9-2-95

(F) Report: Every month report of pension pendency sent to D.TA. and Revenue Commissioner of the division.

ACTIVITIES 2.7 : REVISION OF PENSION CASES

(A) General Process:-

When case of pensioner who's P.P.O's has already been issued is resubmitted by head of office for revision of pension then J.D. office thoroughly examines the case as per orders of Government and if necessary issues revised P.P.O./ G.P.O./ Commutation authority as recommended by head of office.

- (B) Validation :-**
1. Recommendation of head of office.
 2. Orders of F.D. or G.A.D.
 3. Orders of court if any.
 4. Any other justified reasons as per rules.
 5. Previous authority of pension order.

(C) Performer:-

1. S.A.S.
2. Assistant Director/ Dy. Director

3. Joint Director.

(D) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Assistant Director / Deputy Director
3. Over all : Joint Director

(E) Reference:- M.P. Civil Service (Pension Rules) 1976 & revision of pay scale by Government from time to time.

ACTIVITIES 2.8 : REVALIDATION OF D.C.R.G.

(A) General Process:-

If due to some reason D.C.R.G. is not paid to pensioner within a year then before payment revalidation is done from J.D. office. Joint Director office revalidates the authority issued on the basis of non drawal certificate given by T.O.

(B) Performer:-

1. S.A.S.
2. Deputy Director

(C) Responsibility:-

1. Primary : S.A.S.
2. Secondary : Assistant Director / Deputy Director
3. Over all : Joint Director

(D) Reference:- M.P. Civil Service Pension Rules 1976

(E) Report: List of D.C.R.G. revalidated within a month.

XIII – FINALISATION/ MONITORING OF PAY FIXATION CASES ACTIVITIES 3.1 : PAY FIXATION APPROAL

(A) General Process:-

Pay fixation is sent for approval by Head of office in proforma I, in which service book is examined by J.D. office. All the fixation related with different pay commissions are checked to see whether they have been approved earlier or not as per the Government orders by the appropriate authority or Joint Director, Treasury. If not then fixation should be checked from the beginning by J.D. office/ A.G.M.P. as per rules. Any irregularity noticed either in scale or miscalculation by dept. in promotion and fixing of scale or deciding of D.N.I are brought to the notice of head of office and either a recovery is proposed or corrective action ordered. This entire exercise is done in service book. After this pay fixation is approved by J.D. office/ A.G.M.P.

- (B) Validation :-**
1. Pay fixation statement from Head of office.
 2. Service book of the employee.
 3. Related Govt. Orders regarding pay fixation.
 4. Data base of rules regarding different pay commissions

(C) Performer:-

1. Primary : S.A.S. for proper 100% checking
2. Secondary : Deputy Director / Assistant Director for checking & approval
3. Over all : J.D./ Dy. Director himself to sign the objection

(D) Responsibility:-

- | | | | |
|----|-----------|---|--------------------|
| 1. | Primary | : | S.A.S. |
| 2. | Secondary | : | Assistant Director |
| 2. | Over all | : | Joint Director |

(E) Reference:-

1. The Madhya Pradesh unification of pay scales and fixation of pay on absorption rules, 1959 (F.D notification No. 2283-1293-IV-R-I date 30/11/1959).
2. The M.P. revision of pay scale rules 1961. (Tara Chand pay scale (M.P.F.D. Letter No. – 423/559/4/R-I/60, date 23-12/1961)
3. M.P. Revision of pay scale 1977 (Fakir Chand)
4. Revision of U.G.C. pay scale.
5. Revision of A.I.C.E.T.
6. The M.P. Revision of pay scale 1973 (Pandey Pay Scale) M.P.F.D. Letter No. A-5-1(11)-73-I-iv-BPL dated 15/1/1973.
7. The M.P. revision of pay scale, 1983 (Choudhary Scale M.P.F.D. order No. 369/3412/82/R-1/4 BPL-5-3-1983)
8. The M.P. revision of pay rules 1987 (M.P.F.D. order No. 143-863-87-R-I-14 BPL 4/5/1987)
9. The M.P. revision of pay scale 1998 (M.P.F.D. Letter No. D-38/R-a-4-90 BPL dt. 4-2-1990)
10. The M.P. revision of pay scale 1998 (M.P.F.D. Letter No. G-27/2/c/4/98 BPL dt. N 3/98)
11. Orders of GAD regarding pay scale.
12. Order of Government / head of deptt.

13.F.R. 22 to 31

(F) Report: List of pay fixation done / pending.

XIV – MONITORING / CONDUCTING OF INTERNAL AUDIT/ INSPECTION OF DIFFERENT OFFICES/ TREASURIES

(A) General Process:-

J.D. office sends a team to different office (H.O. office) for internal audit of the records and physical verification. Team examines all the record of the office and find out the irregularities if any. Observation of the team are discussed with head of office. Finally a report is prepared by the team of different points of irregularities and the compliance is required by Head of office concerned within a specified period. In case of treasuries and sub-treasuries team inspects the strong room and other records of treasury & sub treasury. Any irregularity if noticed is brought to the knowledge of in charge person and Treasury Officer. Compliance of audit report is to be monitored by J.D. office so that in future the working of office as per rule is ensured.

(B) Validation :-

1. Audit Manual
2. Inspection Notes.
3. Earlier Inspection/ Audit reports.
4. Sanction issued.
5. Other orders of Government.
6. Stock & Stock Register
7. Record of office.

(C) Performer:-

1. Clerical member of Audit/ Inspection team go through the record / work out inspection roster as well.
2. S.A.S. examines the observation of the team related with rules.
3. Joint Director constitutes the audit party.
4. Final audit report is sent when the Joint Director approves it.

(D) Responsibility:-

- | | | | |
|----|-----------|---|----------------------------------|
| 1. | Primary | : | S.A.S. |
| 2. | Secondary | : | Dy. Director/ Assistant Director |
| 2. | Over all | : | Joint Director |

(E) Reference:- As per Internal Audit Manual of D.T.A.

(F) Report: Audit / Inspection reports are issued J.D. Office.

XV. ISSUE/MONITORING OF LETTER OF CREDIT

ACTIVITY 5.1 : BUDGET CONFIRMATION

(A) General Process:

- The Engineer-in-Chief of the Department issues the budget allotment to concerning C.E.s of the zone (Head wise and Scheme wise)
- The Chief Engineer issues the allotment to the concerning E.E.s of the division.
- The E-in-C and C.E.s endorse the copy of budget allotment to concerning Joint Directors of the division.
- Chief Engineer submits the prescribed Form-I and II with the position of the allotment every month.
- Assistant Director incharge of L.O.C., in J.D. Office ensures by thorough checking that budget is available.
- Dealing Asstt. of L.O.C. ensures the thorough checking of budget allotment, correction of budget allotment, checking of Proforma I and II and additional allotments.

(B) Validation

1. Budget Allotment orders.
2. Proforma given by works Dept. C.E.'s

(C) Performer

1. Entries are checked by
Dealing Assistant/S.A.S./ Assistant Director.
2. Entries are rechecked by J.D.

(D) Responsibility

1. Primary : Dealing Assistant/S.A.S./
Assistant Director.
2. Secondary : J.D.
3. Overall : J.D.

(E) References :

F.D. memo No. 366/form/R-1/2000 Dt. 1-3-2000;
FD memo No. 17-6/19841c/I/IVBPL 27/10-1993
and other orders issued by F.D. from time to
time.

(F) Reports : Monthly budget position as shown in the statements.

ACTIVITY 5.2 : EXPENDITURE POSITION

(A) General Process:

- Exp. Position is tallied (Cross Checked) with reference to monthly exp. of the division and it is ensured that no excess expenditure is done. Any excess expenditure is brought to the notice of concerned C.E. & F.D. as well.
- Checking of expenditure of each division with reference to budget allotment Proforma – I, II and III

which is made available by C.E. at the time of demand of L.O.C. every month.

- If any excess cheque is drawn against the L.O.C. issued it should be brought to the notice of Principal Secretary of the concerned Admn. Deptt. / D.T.A. / F.D.

(B) **Validation** :

1. Monthly Exp. of division.
2. Proforma given by C.E.'s.

(C) **Performer** :

1. Primary : S.A.S. Incharge
2. Secondary : Asstt.
Director Incharge
3. Overall : Joint Director

(D) **Responsibility**

1. Primary : S.A.S.
2. Secondary : Assistant Director
Incharge
3. Overall : Joint Director

(E) **References** : F.D. memo No. 366/form/R-1/2000 Dt. 1-3-2000; FD memo No. 17-6/19841c/I/IVBPL 27/10-1993 and other orders issued by F.D. from time to time.

(F) **Report** : Updated exp. Position.

ACTIVITY 5.3 : AUTHORISATION OF L.O.C.

(A) **General Process:**

- J.D. on the basis of allotment available and discussion held with C.E. fixes annual as well as monthly limit of L.O.C. as per the instruction issued by F.D.
- On the basis of budget allotment made available in proforma I, II and III and after J.D.s and C.E.s discussion, monthly L.O.C. limit may be issued as per F.D. Memos with the Joint signature of C.E. and J.D.
- L.O.C. is issued under the ratio of 1/12 of budget demand/demand.

(B) **Validation** :

1. Proforma I, II & III produced by C.E.'s office.
2. Rules & Instructions of F.D.

(C) **Performer** :

1. S.A.S.
2. Asst. Director/Dy. Director
3. Joint Director

(D) **Responsibility:**

1. Primary : S.A.S.
2. Secondary : Assistant Director
Incharge
3. Overall : Joint Director

(E) **References:** As per reference of 5.1
ACTIVITY 5.4 : **FINALISATION & RECORD**
MAINTENANCE LEVEL

(A) **General Process:**

- After finalization in meeting with CE, L.O.C. is signed division wise. A record submitted in two copies in proforma I, II & III is received by J.D. Office. One copy is kept in J.D.s record and another is sent to D.T.A. for information. Expenditure also sent to DTA monthly.

(B) **Validation** :

1. Proforma I, II & III
2. Expenditure statement.

(C) **Performer** :

1. Concerned clerk.
2. Assistant Director/Dy. Director
3. Joint Director

(D) **Responsibility:**

1. Concerned clerk (Primary)
2. Assistant Director (Secondary)
3. Joint Director (Overall)

(E) **References:** As per reference of 5.1

(F) **Report :** Report is sent to D.T.A. as required.

XVI. APPROVAL / DISPOSAL OF DISCREPANCIES IN DATE OF BIRTH

ACTIVITY 6.1 : APPROVAL OF DATE OF BIRTH

(A) **General Process:**

- Over written & cutting cases in D.O.B., Joint Directors Office examines the proposal given by Head of Office in the proper proforma. Three year copies of gradation lists or educational qualification certificate showing date of birth is to be seen before giving approval to D.O.B. of any employee. If neither of these certificate/copies is available, then the Divisional Revenue Commissioner has authority to give approval to these cases. After confirmation, their approval is given as per rules by Joint Director office.

(B) **Validation** :

1. Proposal in Proper Proforma from Head of Office.
2. Three year copies of gradation list attested by head of office.
3. Educational Qualification Certificate showing date of birth.

(C) **Performer** :

1. S.A.S.
2. Assistant Director
3. Joint Director

(D) **Responsibility:**

- 4. Primary : S.A.S.
- 5. Secondary : Assistant Director
- 6. Overall : Joint Director

(E) **References:** F.D. Memo F.B. 25/29/94/PWC/Four Dt. 1st July
95. F.D. Memo No. Dt. 20-4-2001 regarding date of birth.

(F) **Report :**

- 1. List of such cases received.
- 2. List of cases approved/pending.

XVII: APPROVAL OF DUPLICATE SERVICE BOOKS.

ACTIVITY 7.1 : APPROVAL OF DUPLICATE SERVICE BOOK

(A) **General Process:**

- If the Original Service Book is lost then a proposal given by Head of Office with attested or true copy of service book is submitted by Head of Office. Joint Director Office examines the recommendation and if found correct and as F.D. Memo No. 1102/c-R-1800/Four R-1/70 Dt. 6-11-70 approves the applicant's service book.

(B) **Validation** :

1. Proposal of Head of Office in prescribed form & F.D. Memo no F.B. 25/29/94/L.W.C./form dt. 1-7-95 M.P.G.A.D. Memo No. 541 dt. 1.2.67.
2. True copy of service book by head of office.

(C) **Performer** :

1. S.A.S.
2. Assistant Director
3. Joint Director

(D) **Responsibility:**

1. Primary : S.A.S.
2. Secondary : Assistant Director
3. Overall : Joint Director

XVIII: CONDUCTING OF EXAMS AND OTHER MISCELLANEOUS DUTIES

(A) **General Process:**

- Joint Directors office conducts exams on dates decided by D.T.A. A team of supervisors is declared by J.D. for conducting exams. The place of exams is managed by the Joint Directors. He also receives papers and exam answer copies from D.T.A. in due time. Papers are kept in strong room/double lock of related treasury. On the day of exam, the papers are brought to exam center. It is the duty of Joint Directors to conduct free and fair exams.

(B) **Validation:**

1. Exam time table
2. Exam papers
3. Examination admission letter of candidate
4. Invigilation duty orders to different officers.

(C) **Performer** :

1. S.A.S. selected to conduct duties.
2. Assistant Directors
3. Joint Director

(D) **Responsibility:**

1. S.A.S. selected to conduct duties.
2. Assistant Director on duties.
3. Overall : Joint Director.

Section IV – FUNCTIONING OF DISTRICT/SUB-TREASURIES

- XIX Withdrawal of Money from consolidated/Public Account Fund**
- XX Deposit/Receipt in Consolidated / Public Account Fund**
- XXI Pension Disbursement**
- XXII Strong Room Operations**
- XXIII Compilation of Monthly Accounts/Generation of Returns.**
- XXIV Functioning of Non-banking sub-treasuries**
- XXV Personnel Management in District Treasuries**
- XXVI Maintenance of Archive (Record Room)**

XV. Withdrawal of Money from consolidated/Public Account Fund

1) Authorisation for Drawal at District Treasury/Sub Treasury

(A) General Process:-

- The Treasury allows withdrawal of Money only to authorized drawing and disbursing officers.
- To allow a drawing officer to withdraw at a Treasury following two conditions must be fulfilled. ATO/Treasury Officer verify following documents for its compliance.
 - (a) Sanction of State Government regarding declaration of Head of Office.
 - (b) Authorisation of Accountant General placing the new drawing officer in account with the Treasury concerned.
- After verification of above document specimen signature duly attested as per provision of SR 157 of MPTC Vol. I should be received at Treasury. ATO bills verify these papers. A separate file to be maintained regarding DDO code.
- Treasury Officer after being satisfied with receipt of all above-mentioned documents allots a D.D.O. Code No. to the newly authorized officer. Specimen signatures are countersigned by Treasury Officer, before enclosing them in the specimen signature Guard Files.
- A Head of Office officer may authorise any class I Gazetted Officer under his control to sign and present

bills at Treasuries as per provision laid down in MPTC Vol. I.

- In case of Temporary D.D.O.'s similar process will be followed in which date of temporary D.D.O. is maintained which reminds T.O. regarding date of expiry of powers.

(B) **Validation:-**

- Declaration of Head of the Office by competent authority. Sanction No. & date.
- Authorisation of AGMP, No & date.
- Specimen signature attested by another drawing officer, who is presently drawing from treasury.
- Allotted D.D.O. Code is written in the main D.D.O. file.

(C) **Responsibilities :-**

- Bill Assistant is responsible for Maintaining the authorities, in updating and maintaining the Guard File.
- Assistant Treasury Officer is responsible for verifying the authorities / Specimen signature received and ensuring completion of all document before permitting first drawal / Maintain temporary D.D.O.'s list.
- Treasury Officer is overall responsible for allowing an officer to start financial transaction with Treasury.

(D) **Rules/References** :

- S. Rule 15(c), 125 and 157 of MPTC Vol - I

(E) **Reports** :

- List of authorized drawing officers at required intervals.
- Variations, if any, regarding specimen signature, DDO code, department code etc.
- List of officers to whom delegation of power is made.
- List of Temporary D.D.O.'s and date of expiry of D.D.O.'s power.

2) **Bill Transit Register :-**

(i) **BTR – Procurement at Treasury :-**

(A) **General Process:-**

- Treasury Officer forward a letter of indent to Government. Press for supply of Bill Transit Register.
- Treasurer receives the BTR's and enters particulars in Stock Register, which is thoroughly verified by Treasury Officer, and thereafter kept in the safe custody.
- Treasury Officer is supposed to physically verify the BTRs in stock as per entries in Stock Register, at regular intervals.

(B) **Validation:-**

- Submission of periodical Indent.

- All B.T.R. received are entered in stock.
- Observing the Minimum / Maximum levels of inventory of B.T.R.s, as approved by CTA.

(C) **Responsibilities :-**

- Treasurer is responsible for preparing indent, receiving them and keeping a up-to-date account.
- Treasury Officer is responsible to ensure availability of B.T.R.'s in stock.

(D) **Rules/References :**

- Section II appendix (23) M.P.T.C. Vol. I.
- Directorate, Treasuries and Accounts Memo No. 121 dated 7.11.2000.

(E) **Reports :**

- List/Stocks of BTRs available in strong Room.

(ii) Issue of BTR to Drawing Officers :-

(A) General Process:-

- The D.D.O.'s through authorized messenger, presents a demand letter to the Treasurer along with the Challan of required sum.
- The Treasurer after verification of authority, Challan and last page of used previous BTR and identity of messenger puts up the case before Treasury Officer. Treasury Officer verifies the entries and signs the stock register.

- The allowed BTR No. is entered in Account of the D.D.O. concerned and BTR is issued to the D.D.O. & delivered to the messenger after his proper identification.
- An up to date list of BTR issued is forwarded to the counter clerk for his record.
- After issue of BTR to the D.D.O., a certificate regarding number of pages intact in three copies is to be recorded by the D.D.O. and the certificate counter signed by Treasury Officer.

(B) **Validation:-**

- D.D.O.'s as well as authorized messengers identification tallies with photo and identity card of the messenger.
- Challan and old BTR details confirms the genuineness of the demand.

(C) **Responsibilities :-**

- Treasurer is responsible for verifying identity of DDO as well as messenger. He is also responsible for ascertaining exhaustion of previous BTR and making all relevant entries as indicated in DTA circular No. 121 dated 07/11/2000.
- The Treasury Officer is overall responsible for issue of B.T.R. He ought to exercise his utmost vigil in issuing new B.T.R. and ensure that no D.D.O. ever has more than one B.T.R. issued for current usage.

(D) **Rules/References** :

- S.R. 458 M.P.T.C. Vol-I and Provision contained in Directorate, Treasuries and Accounts Circular No. 121 dated 7-11-2000.

(E) **Reports** :

- List of D.D.O. wise BTR in current use.
- Inventory Control.
- D.D.O. wise list of previously issued B.T.R.s

(iii) Presentation of Bills at Treasury :-

(A) General Process:-

- Bills are presented by authoised messenger in BTR at the counter of the treasury.
- Counter clerk verifies the following points : -
 - a) Genuineness of D.D.O./BTR.
 - b) Identification of authorized messenger.
 - c) No. of bills entered in BTR.
- The counter clerk after confirmation of the above entries receives the bill along with duplicate/triplicate BTR & acknowledge the receipt in original BTR page.
- ATO supervises working of counter.
- All bills received at counter are transferred to bill section with an abstract of details through ATO.

(B) **Validation:-**

- Messenger identity tallies with photo and identity card of the messenger.
- BTR is genuine and the number tallies with the list of B.T.R.s issued to the D.D.O.

(C) **Responsibility :-**

- Counter clerk is solely responsible for ensuring genuineness of D.D.O./Messenger/B.T.R. and for No. of bills he has received.
- ATO is responsible for supervising Counter's functioning and verifying daily returns.

(D) **Rules/References** :

- S.R. 458 M.P.T.C. Vol-I and appendix 23.
- Provisions contained in Directorate, Treasuries and Accounts Circular No. 121 dated 7-11-2000.

(E) **Reports** :

- D.D.O. wise list of bills received.

(iv) Presentation of Bills at Banking Sub-Treasury :-

(A) General Process:-

- Drawing Offices who are authorized to draw money from banking sub-treasury submit bill in B.T.R. through authorized messenger.
- The Accountant of the Sub-Treasury receives the bill, enters them in token register and issues the token to the authorized messenger.
- The tokens are allotted to the Sub-Treasury in a particular series by the D.T.A.
- As the D.D.O. presents the bills in the Sub-Treasury the Accountant issues a token to the messenger. The token number is also written on the bill.
- The messenger presents this token to the bank where it is tallied with the token number on the bill at the time of payment at the bank.
- Token Register is maintained at the Sub-Treasury. If a token is lost Rs. 5/- is recovered from the messenger. Intimation of loss of token is given to the D.T.A. and bank.

(iv) Scrutiny of Bills :-

(A) General Process:-

- The Dealing Assistant in bill section verifies No. of bills received daily as per counter Report before he starts in detailed scrutiny of bills.

- **Scrutiny (Common to all categories of bill)**

Following entries are to be checked in every bill by the dealing assistant:-

- (a) DDO Code/Dept Code/Major head/Minor head upto detailed head/complete classification upto detailed head/Seal.
- (b) Prescribed bill format is used.
- (c) Budget allotment is written and is available.
- (d) Bill is supported by proper sanction, if required; the bill bears the sanction number of the expenditure/finance committee.
- (e) No cutting/overwriting is done without attestation by DDO. Amount tallies with BTR.
- (f) Arithmetical Total Horizontal as well as vertical is accurate.
- (g) Amount to be withdrawn, does not fall in category of banned drawals.
- (h) Every bill should be enclosed with Treasury Voucher slips.
- (i) Amount in words & Figures tallies.
- (j) Signature of D.D.O. tallies with specimen signature.

(k) Required certificates/ schedules/ enclosures duly enclosed with tags.

(l) In cases of purchase of store a certificate to be furnished, as per provisions of S.R. 397 of MPTC Vol. I.

(m) In cases of natural calamities and other unforeseen emergency events, withdrawal can be permitted without budget allotment under section VII Rule 27 of MPTC Vol. I.

(B) Validation:-

- D.D.O./Deptt/Head identification is matching with database.
- Budget availability (except in cases covered under M.P.T.C. Vol.-I Sec – VII, Rule 27)
- Combination of budget is proper.
- Checking of violation of rules and overriding of financial powers.
- Amount of bill tallies with BTR entries.
- Arithmetic total is correct.
- Exempted from ban imposed by finance dept. from time to time.
- Bill is in prescribed format.
- Claim is supported by proper sanction.
- Specimen signature.

- Unacceptable combination of budget heads and bill types.
- Checking of violation of rules and overriding of financial powers in cases where bill value is more than Rs. Five lacs.
- Original copy of sanction/authority endorsed to Treasury must be received before passing bill.

(C) Rules/Reference:-

- S. Rule 121, 161 to 167 M.P.T.C. Vol. I
- MPFD memo No. 1042/Four/B/1/58 dated 26-7-1958) regarding Treasury Voucher slip.
- MPFD Memo No. 160/R/1487/Four/24-1-70
- Directorate, Treasuries & Accounts M.P. Memo No. Accts/57/2/68-69/7046 dt. 29-8-68
- Rule 8 MPFC Vol. I regarding drawal in excess of Budget allotment.
- Original copy of sanctioned authority endorsed to treasury. Must be received by before passing bill.

Scrutiny (Specific to different sort of bill)

I. Establishment Bills

All permanent and temporary establishment pay bill is to be prepared by DDO in prescribed form. Following validations are required for scrutiny:-

Validation:-

- Ensuring that sanctioned posts are available for bills drawn.
- Post identification numbers is available and post continuation for temporary post is available.
- Same formats of bills are to be made to draw anticipatory pension/gratuity, provisional pension.
- All entries in amount column (3 to 6-b) as well as deductions (9 to 13) should be complete.
- Arithmetic total of horizontal and vertical columns is accurate.
- Deduction/Recoveries are made as per pay record database. All schedules are attached.
- Entries made regarding by transfer transaction is accurate. Gross and Net amount tallies.
- In case of transferred employees, with their first pay bill, last pay certificate is attached, and details of deductions/recoveries are electronically transferred to the pay record database.
- In case of newly appointed employee a proof of medical fitness certificate being available is attached/recorded with the first pay bill.
- Periodical increment certificate/pay fixation certificate, service verification is attached if necessary.

- Sanction a certificate should be attached as per SR. rule 268 of M.P.T.C. Vol-I in case of arrear bills.
- Verification against average of last six months with salary drawn.
- Sanction order of anticipatory pension / gratuity, provisional pension.

Rules and References:-

- S.R. 167, 240, 248, 250, 255, 256, 257, 264, 268 MPTC Vol. I.
- MPFD Memo No. 2539/R/9-6/Four/69 dt. 6-11-1969 memo No. 214/R/2099/R-5/Four/80/dated 5-3-1981 and Memo No. 188/R/479/R/R-5/Four dated 3-4-1982 regarding continuation of Temporary post (Rule 64, 71 of Pension Rules 1976).

Contingent bills:-

- The contingent charges should be drawn in Form No. MPTC 33, 34 and 35.

Validation:-

- In case of C.C. Bills No. vouchers are required to be attached. Heads against which, expenditure is incurred should be shown. Certificates under Rule 288, 289, 301, 302 and 396 to 400 M.P.T.C. Vol-I should be enclosed.
- In case of F.V.C. bills are vouchers above Rs. 1000/- should be enclosed.

- In case of Abstract contingent bills the detailed bill should be submitted to the authority for counter signature. Prescribed certificate should be attached to the bill as per provision of SR 314 of M.P.T.C. Vol-I.

Rules and References:-

- S.R. 301, 302, 304, 305, 306, 308, 310, 311, 312, 313, 315, and 623 of MPTC Vol. I.
- MPFD Memo No. E-4/13/86/N-5/Four/Dt. 29.9.92

Medical charges reimbursement bill

General Process:-

- The expenditure incurred by and to be reimbursed to Government Servants on account of Medical attendance and treatment is classified under Sub head "Allowances, Honorarium etc."
- In case of Gazetted officers this is withdrawn in Form MPTC 21 where as in the case of Non-Gazetted employees it is withdrawn in MPTC 24-A.
- The bills presented to the treasury should be supported by proper receipts and vouchers in all cases. The bill should be counter signed by the Controlling officer as where necessary.

Validations:-

- The claim should be presented in prescribed bill format.

- The bill should be supported by all receipts and vouchers duly verified by Medical Officer.
- Wherever necessary, the bill is counter signed by the Chief Medical Officer or Medical board for second opinion.
- The bill counter signed by the Controlling Officer.
- Medical Bill has been presented within six months of Doctor's prescription.

Rules and References:-

- S.R. 241, 275 MPTC Vol. I.

Travelling allowance bill :-

Validations:-

- The bill should be presented in Form No. MPTC 28. The bill should be in conformity with the instructions printed on the bill format.
- Eligibility criteria like pay, category, purpose of Journey all should be full filled.
- It should have been preferred within one year from date on which it became due.
- Bill should bear proper verification and counter signature if required.
- It should be supported by competent sanction especially in case of out of state journey or foreign journey as per G.A.D. Memo M/60-24/1996/1/4 dated 17/04/1996 and as

per State Government notification no. G-22/C/94/C/4 dated 24/10/1996.

- In LTC bill original tickets no. must be mentioned.
- All claims shown in bill i.e. H.Q. allowances, special halt, D.A. etc. are primarily correct and as per T.A. Rule.
- The amount of tour advance has to be adjusted within one year.

Rules/References:-

- S.R. 115, 117, 269 M.P.T.C. Vol-I.
- MPFD Memo E-3/1/82/R-5/Four/Dt. 9-11-82.

Pension Bill :-

Validation:-

- The bill should be presented in form MPTC 40 or in form MPTC 41 as the case may be.
- All required certificates to be furnished by the pensioner should be attached i.e. life certificate, remarriage, and reemployment certificate as per S.R. 392 (18) of M.P.T.C. Vol-I.
- The rate of pension, interim relief should be in conformity with the database and as per entries of P.P.O.

Rules/References:-

- S.R. 339 to 392 MPTC Vol.-I.

Refund of Revenue :-

General Process:-

- The bill should be presented in form MPTC No. 44. All entries are primarily checked by the dealing assistant. He verifies the refund order/sanction of the competent authority under S.R. 578 of M.P.T.C. Vol.-I. Sanction of AG is also required.
- The dealing assistant verifies the amount from Receipt Sanction records and confirms the credit, which is endorsed by the ATO. The refund is noted against the original credit in the concerned Register.
- After thorough scrutiny the pay order is signed by Treasury Officer.
- All payment more than Rs. 1000/- to private parties are to be made through bankers.

Validation:-

- The bill is presented in form MPTC 44 or MPTC 45.
- It is supported by a refund order.
- The amount shown in the bill is credited in relevant Receipt Records.
- Identity of payee is proved.
- The original Challan/Certificate should be attached.
- Validity period of three months to be checked.

Rules/References:-

- S.R. 417, 417-A, 418, 419, 421-A, 422, 228, 553 of MPTC Vol-I.
- MPFD Memo 625/R/925R-5/Four Dt. 29.6.81.

Grant-in-Aid Bill:-

General Process:-

- Grant-in-Aid Bill is presented in Treasury in Form MPTC 46. The dealing assistant verifies the sanction of competent authority and counter signature if required.

Validations:-

- Bill is in Form No. MPTC 46.
- Sanction order is enclosed.
- If required the bill is counter signed.
- All payments more than Rs. 1000/- to private parties are to be made through bankers.

Rules/References:-

- S.R. 423, 424, 425 and 426 (note) MPTC Vol.-I and SR 127 of MPTC Vol-I.

Bill for Scholarship:-

General Process:-

Scholarship/Stipends bill are presented in Treasury in Form MPTC 47. The dealing assistant verifies all entries and prescribed certificate of counter signing authority as per provision of S.R. 428 of M.P.T.C. Vol-I.

Validation:-

- The bill is in form MPTC 47.

- In case of payment to private Institution it should be counter signed by competent authority and designated by State Government as per provision.
- Details of sanction order must be quoted. If it is to be paid to local bodies, Religious charitable trust or private educational institution and Amount exceeds 1000/- it should be presented through a Banker.

Rules/References:-

- S.R. 426, 428, and 127 of MPTC Vol.-I

Bills for withdrawal of Provident Fund:-

General Process:-

- Bill for withdrawal from General Provident Fund is presented to Treasury in Form MPTC 63. The dealing assistant verifies the entries made in the bill and enclosed sanctioned order. If required, he also ensures certification that the advance of withdrawal is covered by balance at the credit of the Government Servant concerned as per provision of S.R. 529 of M.P.T.C. Vol-I. He also ensures certificate regarding entry of part final withdrawal in the service book and G.P.F. passbook are entered.

Validation:-

- The bill is on Form MPTC 63.
- Supported by the sanction order.

- Entries in the bill are in conformity with database.
- Validity period of final payment sanction order of six months must be checked.

Rules/References:-

- S.R. 529, 530, 530 (a), 531 MPTC Vol-I and, Provisions of Central Provident Funds Rules.

Bill for Simple Receipt (Lump-sum drawal):-

General Process:-

- Bill for drawal for permanent advances, loans and Advances and Advances to Government Servants on personal Record presented in Form MPTC 76, 76-A and 76-B, respectively.

Validation:-

- The Bill is in Form MPTC 76, 76-A in case of Gazetted Officers and 76-B in case of Non-Gazetted Government Servant.
- In case of permanent Advance – Permission of competent authority should be quoted.
- The bill should be supported by the sanction order.

Rules/Regulations:-

- S.R. 282, 441 (a) ii, and 630 MPTC Vol-I.
- MPFD Memo 401/R/199/IV/R-5/77 Dt. 24-03-77.

Responsibilities:- As per Annexure 'C'.

Reports/Returns:-

- No. of passed bill to be given to cheque section.
- D.D.O. wise bill passed.
- Balance Budget available in DDO Account.
- The list of bills passed under provision of M.P.T.C. 27 Vol-I Section VII to be sent to A.G.

(vi) Bills under objection:-

(A) General Process:-

- After scrutiny of bills, the bills which are not found to be in conformity with the rules, regulations and validations of the software are categorised in bill with objection.
- In T.C.S. 2 the dealing assistant mentions the exact objections and generates the objection slip which is available in the software. A standard list of probable objection given as follows :-

List of Permissible Objections:-

1. Bill is not submitted in the prescribed form _____ as per M.P.T.C. Vol-II.
2. Copy of the competent sanction may be attached.
3. Sanction of the budget allotment/certificate may please be attached.

4. Error ____ for Rs. _____ in the column _____ in the bill for Rs. _____.
5. Investigation certificate in support of claim more than one year may please be quoted as per M.P.T.C. Vol-II SR. 115.
6. Certificate may please be attached as per SR. 268 M.P.T.C. Vol-I.
7. The bill may please be submitted along with budget allocation as per S.R. 283 M.P.T.C. Vol-I.
8. The bill may please be submitted after counter signature by the H.O.D. or Head of the Office, as per SR. _____ M.P.T.C. Vol-I.
9. Class of Journey/Class of Transport of luggage / Transport receipt/Ticket/Adjustment of Advance is not as per rule in the bill of transfer T.A.
10. Amount differs with the B.T.R./Bill overwriting or cutting is not allowed.
11. Copy of A.G.'s sanction may please be attached with the bill for drawal as per rule _____ M.P.T.C. Vol-I.
12. Calculation sheet / Statement is not signed by the D.D.O.
13. Counter signature or verification of journey is required in the T.A. Bill.
14. Copy of the out state journey may please be attached.
15. Signature of the D.D.O. / Controlling officer differs with the specimen (Treasury's guard file).

16. Copy of original challan may please be attached.
17. Signature of receiver required on the revenue stamp.
18. Signature of the receiver may please be attested by the depositer.
19. Bill of the G.P.F. Final Payment Bill may please be submitted in separate B.T.R./Copy of A.G.'s authority may please be enclosed in the bill.
20. Validity of AG's authority has expired. Bill may please be submitted after revalidation.
21. Endorsement in favour of Bank / concerning is required.
22. Amount and nature of bill is banned by the Finance Department, exemption order may please be obtained and submitted by the F.D.
23. Amount of Bill differs with the word and figure.
24. Sanction order amount Rs. _____ incorrect.
25. Creation order / continuation of the post order may please be attached.
26. Sub voucher No. ----- not mentioned in the F.V.C. Bill. Certificate may please be enclosed in the purchase bill as per S.R. 289 A M.P.T.C. Vol-I.
27. Sub-voucher more than Rs. 1000/- may please be attached with the bill.
28. Copy of out state treatment/ Advance may please be attached with the bill.

- 29.Claim is over than allotment.
- 30.Copy of competent authority required in the claim.
- 31.Amount of the prescribed deduction has not been made in the enclosed schedule.
- 32.Copy of Pay Fixation document _____ has not been received by the department, may please be attached.
- 33.Copy of Pension document _____ has not been received by the department, may please be attached.
- 34.Copy of pensioner's identification may please be attached.
- 35.Certificate of Death / No dues / No enquiry / Life certificate are required in the bill.
- 36.Certificate of interim relief adjustment required.
- The objection slip is further verified by the ATO, before the Treasury Officer approves it and signs the objection slip.
 - The bills with objection are encircled in Duplicate copy of the BTR to distinguish them from passed Bills. Entry to this effect is made by ATO in column No. 8 of TCS1 (i.e. BTR)
 - ATO will transfer the objected bills to the counter clerk who will hand them over to the messenger after taking receipt on the triplicate copy of the B.T.R.

(B) Validation:-

- Objection raised are in conformity with the validations of scrutiny.
- Each objection slip is signed by TO & ensures accuracy of objection.
- The objected bills are encircled in BTR.
- If objected bills are presented earlier, the status of earlier objection and required corrections are in conformity of validations of scrutiny.
- Objections raised should be quoted with relevant rules.

(C) Responsibility :- As per Annexure 'C'.

(D) Rules/Regulation:-

- S.R. 161 to 169 MPTC Vol-I appendix 23 part-VI.
- M.P.T.C. Vol-I & II, M.P.F.C. Vol-I & II.

(E) Reports:-

- List of Bills in objection.
- For record of reoccurrence of objections.
- Record of corrections made for removal of objection.

(vii) Bills under objection:-

(A) General Process:-

- In the District Treasury Payment is made through Treasury cheque system, whereas the procedure for payment is

different in Banking Sub-treasury and Non-banking sub-treasury.

- In banking sub-treasury after scrutiny of bills pay order for passed amount is signed by Assistant Treasury Officer. The accountant enters all the passed bill in Bank Warrant Register and sends it to the banks in a sealed box along with the advice.
- The concerned authorized messenger produces the token issued to him by sub-treasury, to the bank. The bank after confirming the identity of the messenger makes the payment to him.
- In Non-Banking Sub Treasury, the accountant sends all the passed bills to the Treasurer in warrant register who makes the payment, after ensuring prescribed procedure, as per detailed provision dealt in a separate chapter of "Functions in Non-banking sub-treasury".
- After Scrutiny in bill section, the bills along with BTR is received by cheque writer. This contains passed as well as objected bills. The dealing assistant first verifies bills shown in B.T.R.
- Dealing Assistant verifies the "Pay Order" gross and net amount of the bill and by transfer adjustments.
- Dealing Assistant sums each passed bill amount and compares it with the total of amount of passed bill shown in BTR. Assistant Treasury Officer after ascertaining the

accuracy of amount, allows the cheque writer to prepare the cheque of the said amount.

- ATO verifies the cheque amount, No. of passed bills and their total amount as entered in BTR. He also verifies the amount mentioned in T.C.S.6.
- Proposed cheques with T.C.S. is put to Treasury Officer with BTR. Treasury Officer verifies the entries and signs the cheque.
- Cheque writer and ATO ensure safe delivery of Advice (Copy of T.C.S.-6) to the bank.
- The cheque prepared for passed bills is enclosed with a copy of BTR and forwarded to counter clerk who delivers it to authorized messenger. The counter clerk verifies the received cheque and BTR, with his original records. He hands over this cheque to authorized messenger after ensuring his identity and acknowledges his signature in BTR.
- Counter clerk prepares a daily statement of undelivered cheques and balance cheque in TCS-8. He transfers the balance cheques to safe deposit.
- The passed bills are forwarded to Account Section for headwise sorting and further transmission to AGMP alongwith the Account.
- Cheque writer deals all such cheques received for revalidation i.e. extension of time period. After scrutiny

from original record, the cheque is put up to ATO for verification and then to the Treasury Officer for signature.

- Counter clerk prepares a statement of delivered cheques in TCS-9. Statement of cancelled/Lapsed cheques is prepared in TCS 13. Plus and minus memorandum is prepared by ATO.
- In case of lost cheques a Non-drawal certificate is issued then a fresh cheque is prepared as per procedure prescribed in Clause XV of Appendix 23 of MPTC Vol. II.

(B) Validations:-

- No. of passed bills received in cheque section tallies with No. of bills mentioned in BTR.
- Pay order is in conformity with Net payable amount shown in the bill.
- Bills with objection are not included in the sum, against which cheque is proposed to be issued.
- Sum of passed bills tallies with the amount of cheque as well as TCS-6.

(C) Responsibility :- As per Annexure 'C'.

(D) Rules and Regulations :-

- S.R. 458 of MPTC Vol. I and Appendix 23 Section VII to XVI of MPTC Vol. II.

(E) Reports:-

- List of passed bill, included in cheque amount (TCS-3) of Appendix 23 of MPTC Vol. II.
- List of cheques prepared TCS-6 of Appendix 23 of MPTC Vol. II.
- List of cheques delivered TCS-9 of Appendix 23 of MPTC Vol. II.
- List of cancelled/Lapsed cheques.
- Discharge of cheques paid (TCS-13 of Appendix 23 of MPTC Vol. II) by bank and received with scroll.
- Plus / minus memorandum of cheques.

XX : Deposit / Receipt in Consolidated / Public Account Fund

(1) Introduction:-

Money received at the Treasury for deposit in Public Account may be classified in following general categories:-

- (i) Revenue Deposit
 - (ii) Civil Court Deposit
 - (iii) Criminal Court Deposit
 - (iv) Personal Deposit.
 - (v) Local Funds Deposit
 - (vi) Miscellaneous
- Separate registers are kept for each classification of deposit in accordance with the directions contained in Account Code Vol. II
 - All deposit of revenue and criminal courts are taken to the head "Revenue Deposit".
 - As a General Rule, All deposits are received in public account. Unless they are such as by virtue of any statutory provision or any general or special order of the Government.
 - Following items are prohibited as deposit.
 - (i) No pay, pension or other allowances.
 - (ii) No fines (except compensation fines) on the ground of pendency of appeal.
 - (iii) No refund of stamps or other receipts, can be lodged in deposit pending demand by the payee.
 - (iv) No jewels or other property received for custody.
 - (v) Government promissory Notes or other security.

(vi) The sale proceeds of unclaimed property.

GENERAL WORKING OF RECEIPT SECTION :-

(A) General Process:-

- All deposits must be separately credited with Challans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.
- In all the District Treasuries the transaction are done by the banks. The receipts are received by the banks through Challan which is presented in four copies.
- All the Challans received by bank are forwarded to treasury along with the scroll. The dealing Assistant in Receipt Section and ATO verifies the No. of Challan with bank scroll before head wise sorting.
- Challans received in Receipt Section are sorted out Major/Minor headwise and posting is made in concerned Registers maintained in Form MPTC 67.
- After the end of the month, the head wise schedules are prepared. All challans of the concerned head, which are forwarded to AG along with monthly account.
- At a later stage if any misclassification or erroneous entry is found, requisition for correction is to be sent to AGMP. The entry shall be corrected only on receipt of AG approval. If the error is detected before submission of

monthly Account, the required correction may be made by Treasury Officer.

- Receipt section also deals the demand of credit certificate. The receipt clerk verifies the required fee deposited and then confirms the desired entry from concerned Register and prepares the certificates, the ATO verifies the entry and the certificate is issued under T.O.'s Signature. A note regarding issue of credit certificate is also recorded in the concerned subsidiary register.
- Receipt section also deals the Refund of Revenue matters. The dealing assistant verifies the demand from the person entitled to receive them. This should be supported by proper authority. Where money is credited by a departmental officer the refundee's should request for payment through such a departmental officer. Every refund is noted against the original credit.
- When a Refund is allowed the bill is forwarded to cheque section after entering it in Treasury BTR, the cheque section issues the cheque as per procedure prescribed in sub-section 6 of Chapter XIX of MPTC Vol. I.

(B) Validations:-

- Number of Challans are in conformity with bank scroll.
- All Challans/receipt are within the list of permissible deposits, as shown in introduction section.

- The entries made in challans specially the major/minor/sub head are as per list of heads.
- No cuttings/overwriting/suspicious entries are made.
- Head wise total of challans should be tallied with that of Bank Scroll.

(C) Responsibility:-

- Clerk in receipt section is responsible for receipt of challans along with bank scroll, its sorting and posting of challans head wise.
- ATO is responsible for maintaining subsidiary Register and daily cash book of receipt section and preparation of monthly account.
- Treasury Officer is over all responsible.

(D) Rules/References:-

- S.R. 417, 418, 419, 422, 473, 474, 476, 478, 480 and rule 37 of MPTC Vol. I.

(E) Reports:-

- Head wise list of challans.
- Department / DDO wise list of receipt.
- List of Monthly Receipt to be forwarded along with Account to AGMP.
- List of requisition for correction.
- List of Refunds made.

REVENUE DEPOSIT :-

(A) General Process:-

- All Revenue Deposits classified in S.R. 546 MPTC Vol-I are paid into treasury through challans. Challans received with the bank scroll is sorted out major head wise and is recorded in the register of receipts to be maintained in MPTC-64.
- All entries should be numbered. There will be separate series of numbers for each class of deposit, beginning from 1 each year. Every item must be recorded in the name of the person through whom it is received.
- No money is allowed to be deposited as revenue deposit unless it is covered by Statutory Provision or any general or specific order of the Government.
- Refund of Revenue is entertained on receipt of demand from the person entitled to them after production of due authority. In case of deposits made through department officer, the refundee should put his demand through the departmental officer.
- The dealing assistant verifies the Refund order with the entry in the Register of Receipts if the balance is sufficient payment is made by the Treasury Officer.
- Each Refund is entered in Register of Repayments maintained in from MPTC-65. Simultaneously a note is made against the original credit.

- The dealing assistant prepares a plus and minus memorandum in from MPTC 67 showing the opening balance, receipt, repayments and closing balance, under each head of deposit. This is duly verified by ATO and signed by T.O.
- Treasury Officer examines the receipt register in April each year for the entries related to second preceding year and transfer all out standing balances to clearance Register, which are not reported to have been lapsed.
- All balances unclaimed for more than three complete Account years shall at the close of March in each year be credited to the Government by means of transfer entries in A.G. office. These lapsed deposits are furnished to AG in Form MPTC – 71 after 31st March.
- The lapsed deposit whose detailed account is not kept in treasury can not be repaid without the sanction of the A.G. If the sanction is issued it is valid for 3 months.

(B) Validations:-

- The deposit must be covered by a statutory provision general or specific Government order.
- All particulars mentioned in challans should be accurate.
- Challans are recorded in the concerned Register of receipt.
- A valid Refund order/demand should be received for repayment.

- Bill for Refund should be presented in Form MPTC – 44 or Form MPTC 45.
- The claim in Refund bill should be in conformity with the entries in the Receipt Register.
- The deposits lying unclaimed for more than three years should be lapsed and credited to Government.
- Sanction of AG against lapsed deposit, with validity of three months.

(C) Responsibility:-

- The dealing Assistant in Receipt section is primarily responsible for receipt, sorting, recording of challans in Receipt Register. He verifies the Refund bills with entry in Register and records a note against it.
- ATO is responsible for checking Receipt Register, Scrutinising refund bill and submitting timely returns.
- Treasury Officer is overall responsible for maintenance of all Records, preparation of timely returns.

(D) Rules/References:-

- S.R. 62, 544, 546, 548, 550, 551, 552, 558, 560, 562, 564, 565, 567 MPTC Vol-I.
- MPFD Memo No. 24/four/R-1/93 Dt. 7.1.93.
- MPFD Memo No. 534/1024/R-1/four Dt. 26.6.93.

(E) Reports:-

- Major head wise list of challans.
- Schedule of Receipt to sent to AG with monthly account.
- Department wise list of Receipts.
- Plus and Minus memorandum.
- List of deposit unclaimed for three years.

**PERSONAL DEPOSIT, EDUCATION DEPOSIT AND CIVIL
COURT DEPOSIT**

(A) General Process:-

- Personal Deposit Accounts of a Government organization may be opened at Treasury, with the permission of Finance Department. Where as quasi-public institution require permission of AG as well as finance department. The concerned dealing assistant verifies the requisition and puts up the case to Treasury Officer through ATO.
- The Treasury Officer after proper scrutiny of records permits the institution to open the Account. The attested specimen signature of the Administrator as well as identity of authorized messenger is to be checked.
- The dealing Assistant/ATO allot a PD Account No. and PD Cheque book, containing Numbered cheques are issued to the D.D.O. and is communicated to Treasurer as well as counter clerk. Counter clerk should maintain a complete list of P.D. Accounts holders with details of cheque book in use.
- The receipt and payment entry in P.D. Account should be recorded in Form MPTC 72. Every Receipt entry should be verified from original challan/Bank scroll by the dealing Assistant and ATO before allowing it to be credited in the Account.

- The Administrator of the Accounts, present the cheque at the Treasury Counter. The Counter clerk verifies the P.D. Account No., Cheque No. and administrator identity. He acknowledges the cheque and forwards it to the P.D. Section.
- The dealing Assistant and ATO Scrutinize the cheque regarding its genuineness, entries and the balance available in the Account. If found permissible, the amount of the cheque is deducted from the balance and entry to this effect is made in the ledger as well as the passbook. The cheque with ledger is put up to Treasury Officer who signs it after thorough verification.
- The passed P.D. cheque is forwarded to cheque section with concerned BTR. Cheque is prepared and issued to counter as per scheduled procedure.
- Counter clerk delivers the cheque to the authorized messenger after completing all formalities, and receives acknowledgement in B.T.R.
- ATO and dealing Assistant prepares a Plus Minus memorandum of P.D. Accounts, which is forwarded to AG every month.
- All balances unclaimed for a continuous period of three years shall be credited to the Government at the close of March every year by means of a Transfer entry in AG records. This is to be prepared in Form MPTC-71.

- In case of education deposit account, a separate account has to be opened for each Institution. Finance departments permission to open Account is required.
- In case of Civil Court deposit, the Account is opened subject to general or special order issued by the Government. In these Accounts only Gross Deposit receipt are remitted after furnishing the details. Detailed entries of Receipt and payments are maintained by Civil Court only.
- On each working day the civil court forwards a remittance list showing in a lump sum the amount of civil court deposit received and repaid during the day with a remittance in case or a demand for the excess of repayments over receipt. These remittance lists are prepared at the treasury and the gross amount of receipts and payments are shown in the account of personal deposits furnished to the Accountant General.

(B) Validation:-

- Every account is opened after Receipt of proper sanction.
- Entries regarding the PD A/c No., specimen signature cheque book No. is in conformity with record.
- Every credit entry in ledger is supported by challan/Bank scroll figures.
- Yearly certificate for reconciliation with treasury record is obtained from Administrator.

- The amount proposed to be withdrawn is within the limit of balance available.

(C) Responsibility:-

- Dealing Assistant is primarily responsible of maintaining all documents regarding Accounts. Government sanction entries regarding Receipts and Repayments monthly returns, plus minus memorandum and statement of lapsed deposit.
- TO/ATO is responsible for verification of each entry in the record and preparation of different returns.
- Treasury Officer is overall responsible for ensuring observance of procedure laid down in MPTC Vol.-I, Chapter-6. He is supposed to check entries at random.

(D) Rules/References:-

- S.R. 533, 542, 568, 569, 572, 573, 574, 575, 580, 585, 588 MPTC Vol.-I.
- MPFD Memo No. E-4/23/Four/c/dt. 22-11-94
- MPFD Memo No. 2117/97/c/Four/dt. 16-12-97
- MPFD Memo No. 3-4-23/94/c/Fourdt. 22-11-94
- Directorate Treasuries Memo No. Acctt/16/8/A/94-95/1069 dated 6-9-97.
- MPFD Memo No. 404/Four/B-1/90dt. 10-5-90
- MPFD Memo No. 24/Four/B-1/93dt. 7-1-93

- MPFD Memo No. 534/1024/B-1/Four/dt. 26-6-93
- MPFD Memo No. E-4/R-5/Four/dt. 6-10-89

(E) Reports:-

- List of P.D. Account Holder
- List of sanctions received in Treasury
- Monthly list of payment and receipt
- Monthly returns
- Plus and Minus memorandums
- List of lapsed Deposits.
- List of Accounts not operated since one/three year

REFUND OF EXCESS RECOVERIES

{SR 422 (16) MPTC Vol (I)}

(A) General Process:-

- In respect of the following process of advances given to Government employee, refund of any excess recovery effected from them shall be made only after obtaining an authorization from the AG.
 1. **Objection book advances** – advances of pay of transfer, advances of Travelling allowance on transfer.
 2. **Advances for purchase of motor car and other conveyance.**
 3. **House building advances**
 - In other cases of advances where the departmental officer maintains individual wise accounts, the drawing officer can claim refund on the Treasury without the AG's authorization, attaching to the Bill a certified copy of verification signed by the departmental officer concerned.
 - The Bill should be presented in form MPTC No. 44. All the desired entries are primarily checked by the dealing assistant. He verifies the refund order/sanction of the Competent Authority. In some cases sanction of the AG is required which is endorsed by the ATO. Refund is noted against the original credit in the concerned register.

- After thorough scrutiny the Treasury Officer signs the pay order.

(B) Validation:-

- The Bill is presented in form MPTC 44.
- It is supported by a proper refund order.
- If required, AG's authorization/certificate of verification signed by the concerned departmental officer should be attached.
- The amount shown in the Bill is credited in relevant record.

(C) Rules/Reference:-

- S.R. 418, 422 (16), MPTC-I.

MISCELLANEOUS REFUND

(A) General Process:-

- Same as otherwise provided in these rules of sum credited through misappropriation or by mistake may be made only after sanction by the AG. The form of application prescribed for refund of revenue may be used (MPTC-44). The application being addressed to the AG.
- All the desired entries are primarily checked by the dealing assistant. He verifies the refund order/sanction of the Competent Authorities. Sanction of AG is required, which is endorsed by the ATO. Refund is noted against the original credit in the concerned register.
- After thorough scrutiny the Treasury Officer signs the pay order.

(B) Validation:-

- The Bill is presented in Form MPTC 44.
- The Bill is supported by a proper refund order.
- If required, AG's authorization/certificate of verification signed by the concerned departmental officer should be attached.
- The amount shown in the Bill is credited in relevant record.
- The amount shown in the Bill is credited in relevant receipt record.

(C) Rules/Reference:-

- S.R. 418, 422 (17), MPTC-I.

XXI PENSION-DISBURSEMENT

1) Pension Payment:-

(A) General Process:-

- Treasuries/Sub-Treasuries are also responsible for disbursement of pension, Commutations, Gratuity and other retirement claims in accordance with different pension payment authorities. These authorities (P.P.O./G.P.O.) is received mainly from :-
 - Accountant General
 - Divisional Joint Director Treasury, Accounts and Pension.
 - Controller of Defense Account (Pension)
 - Railway
 - Other Treasuries/State.
- On Receipt of a PPO/GPO the Treasury Officer after a brief scrutiny marks it to the Pension Assistant. The Clerk Registers the PPO/GPO in Receipt Register, as a Token of acknowledgement of the authority. The dealing Assistant verifies the documents viz. Pensioners details, mark of identification, specimen signature, fingers print, Joint family photograph. After initial Scrutiny the PPO is entered in PPO Register. The dealing Assistant must ensure that all conditions mentioned in the authority are entered in the register.
- The Treasury Officer should verify the PPO register after each new entry of PPO and put his initial, the Treasury

Officer should ensure the genuineness of the authority by comparing the signature of pension issuing authority with the specimen signature/embossing seal/series and serial Number etc. After his complete satisfaction he should accept the pension payment order.

- After scrutiny, Memo should be issued to pensioners parent office to furnish all wanting documents including details of anticipatory payments. This memo is simultaneously endorsed to the concerned pensioner. The pensioner appears in the treasury along with the intimation copy issued by the pension issuing authority. Subject to receipt of all wanting documents a particular date is allotted to the pensioner for payment of his claims. This date should not exceed a period of sixty days as per provisions of citizen charter.
- The Treasury Officer, on appearance of the pensioner for first payment, identifies the pensioner as per specimen signature, identity mark, photograph, fingerprints etc. After identification the pension Assistant verifies the bill for first payment. He checks the rate of pension, rate of relief, the anticipatory payment adjustment and other conditions of PPO if any. The ATO verifies the calculations, adjustment of recoveries & certificates. The pay order is signed by the Treasury Officer. The Bill is prepared in Form MPTC 40 or MPTC 41, as the case may be.

- The passed bill is forwarded to cheque section after entering it into Treasury BTR. Cheque section issues the cheque to the counter clerk as per the prescribed procedure. The counter clerk delivers the cheque to the pensioner after satisfying his bonafides. The passed Bill/Voucher is forwarded to Account Section.
- The pensioner has an option to receive his regular pension either at Treasury /Sub-Treasury or to a public sector bank. In case the pensioner opts for payment through public sector Bank, he applies accordingly with his Bank Account No. The Dealing Assistant processes the application and ensures complete entry in the PPO regarding the payments made. Treasury Officer verifies the entries in the PPO and then it is forwarded to the concerned branch. An entry to this effect is made in Bank Transfer Register. In case of pensioner's option for payment at Treasury, every month on schedules date, the bill format (MPTC 40) is provided to pensioner by pension clerk. The pensioner completes the entries and signs the bill/put his thumb impression.
- After Scrutiny of bills, it is signed by Treasury Officer. The passed bills are forwarded to cheque section for issue of monthly pension.
- The public sector banks forward, a detailed Account alongwith the Bank Scroll of pension payment to the Treasury. This account is further analysed by Account Section and is classified in pension head i.e. 2071.

(B) Validations:-

- PPO received and registered is entered in PPO Register.
- Memo to pensioner/concerned office is issued within 15 days of Receipt of PPO.
- Signature of PPO tallies with specimen signature.
- Pensioners identification is in conformity with identity disclosed in documents.
- Payment of anticipatory pension/Gratuity is adjusted.
- All conditions of pension is entered in database Viz. – rate of pension, time period, commutation enteries, Remarriage, reemployment.
- Rule of Relief/Admissibility.
- Periodical identification/life certificate is obtained.

(C) Responsibility :-

- As per Annexure C.

(D) Rules/Reference:-

- S.R. 349, 351, 352, 353, 356, 359, 369, 373, 376, 378, 384, 385 MPTC Vol-I.
- F.D. Memo No. 78/R/162/R-2/Four/92 dt. 10-2-92
- F.D. Memo No. 4/84/73/R-5/Four/ dt. 13-9-94
- F.D. Memo No. E-4/5/73/R-5/Four/ dt. 24-2-76
- F.D. Memo No. 354-R-539-iv/R-2 dt. 25-2-69

(E) Reports:-

- List of category wise pension payment viz – civil, military, Railway, Political etc.
- List of PPOs where pension is sanctioned with conditions like – period of pension, rate of pension, eligibility of pension etc.
- Pension payment during the month, for work of preparation of monthly account.
- List of pension payment/schedule for defense pensioner.
- Monthly list of pension payment to Railways.
- Separate list for each state, on whose behalf pension payment is made during the month.
- Comprehensive list of all pension issuing authorities with their specimen signature.

2) TRANSFER OF PENSION, UNDRAWN PENSION, LIFE TIME ARREAR:-

(A) General Process:-

- If a pensioner applies for transfer of his pension to some other district, the Treasury Officer transfers the PPO to the concerned Treasury Officer after recording the status of pension payment on disburser's half as well as pensioner's half. This transfer should be intimated to the pension issuing authority. In case of political pension if the amount of pension is less than 100/- the pension may be

transferred to desired district by the Treasury Officer under intimation to the Government (S.R. 344) MPTC Vol.I.

- In the cases where pension is to be transferred to some other state within India, the Treasury Officer should forward the application along with both portions of PPO with up to date entry of pension paid, to the Accountant General. The AG will either issue a fresh PPO or endorse the same PPO to concerned Treasury through Accountant General of that state.
- On close of financial year the pension Assistant verifies the PPO. In such cases, where pension is undrawn for more than six years, the pension will be with held. If the pensioner appears, the payment of arrear pension can be made only after the authority/sanction of District Collector. The Treasury Officer after scrutiny and subject to satisfaction, starts the payment of regular pension, and put the case of arrear pension to the District Collector.
- In case of death of pensioner the pension is paid till the date of death of the pensioner. The Treasury Officer, makes the life time arrear payment to the pensioner's nominee. This Nomination is given during the life time of the pensioner in person and in prescribed proforma as per SR 388(1) (b) of MPTC Vol-I. It is duty accepted by the Treasury Officer and is enclosed in the PPO.

- In absence of nomination the life time arrear is paid to the members of the family, and in case of any dispute, a valid legal heir certificate is obtained.
- The dealing assistant should verify all the documents before preparing a lifetime arrear bill. The Treasury Officer is supposed to exercise his prudence and vigilance in finalizing such claims, to rule out possibilities of fraudulent drawal, or irregular payment.
- In cases of lost pensioner's half, or mutilated or torn PPO, the Treasury Officer should issue a New Duplicate PPO. All important entries are to be recorded in the duplicate PPO, viz – Name, identification, nature, period, role, conditions of pension specimen signature/attested photograph are to be affixed on duplicate PPO (S.R. 351, 352 MPTC Vol.-I).
- When a pension is to be authorized at any sub-treasury situated in the District, the Treasury Officer issues an attested copy of the Disburser's half to the Sub Treasury Officer, along with the Pensioner's half and an endorsement on the authority mentioning the sanction order No. Sub Treasury Officer delivers pensioner's half to the pensioner and starts pension payment as per procedure adopted in District Treasury.

(B) Validation:-

- The pension cases which are transferred to other districts/states all entries are complete.
- The pension cases which are received from other Treasuries/state, the signature of Transferring authority should tally with the specimen.
- Collector's sanction should be obtained in case of arrear payment of pension undrawn for six years.
- In life time Arrear payment, Nomination or legal heir certificate should be obtained.
- Entries of Duplicate PPO should be in conformity with the database.
- All conditions mentioned in the PPO are to be fulfilled.

(C) Rules/References:-

- S.R. 344, 345, 346, 352, 353, 355, 387, 388, 388 (A) MPTC Vol-I.
- F.D. Memo No. E-4/28/76/R-5/Four/dt.14-6-77
- F.D. Memo No. F-N/E-4-6/82/R-B/Four/dt.23-9-82
- F.D. Memo No. E-4/4/80/R-5/Four/dt. 28-11-84
- F.D. Memo No. E-4/4/79/R-5/84/ dt. 20-10-84.

(D) Reports:-

- List of state wise PPO's received from other states.
- List of PPO's in which pension is undrawn for more than six years/one year.
- List of PPO's received from other Treasuries (Treasury wise)
- No. of Duplicate PPO's issued.
- No. of PPO's Transferred to sub-treasuries.
- Monthly List of PPO where pension is to be revised as per conditions of the authority.

XXII STRONG ROOM OPERATIONS

1) PROVISIONS REGARDING SAFETY, RECEIPTS & MAINTENANCE:-

(A) General Process:-

- Strong Room in Treasuries is meant for safe custody of cash, stamps, valuables, duplicate keys, sealed packets of important documents, etc.
- The function of Strong Room is basically discharged by Treasurer and Treasury / Sub Treasury Officer. The District Collector is responsible for general control of the strong room.
- To ensure the safety and security of strong room, the Treasury / Sub Treasury Officer (Stamp Depot Keeper) is responsible for obtaining a fitness certificate from Executive Engineer of Public Works Department in the month of April every year & Policy Guard Beat Chart must be obtained from district S.P. as per SR 90 of MPTC Vol-I. The certificate and Police Guard beat chart should be displayed at the entrance of the strong room.
- The Treasurer and Treasury Officer should ensure the prescribed arrangement for Pad Locks, keys and a proper record should be maintained in the prescribed format as per SR 91 of MPTC Vol-I. Original and duplicate keys of the strong room, should be used alternatively every two year. The keys of the strong room not in use should be

deposited in sealed packet, under the signature of district collector, in the nearest branch of Bank.

- The Treasury Officer must ensure that the Treasurer has furnished the Security amount.
- Following are the main items, which have been authorized to be kept in strong room:-
 - (i) Cash chest of different offices.
 - (ii) Stamps of different Denominations pertaining to court fees, registration fee, Excise duty, judicial and Non-Judicial stamps, and special Adhesive stamps, water mark paper.
 - (iii) Cheque Books pertaining to different departments like Treasury cheque book, PWD cheque book, Forest cheque book, P.D. cheque book.
 - (iv) Other documents like Bill Transit Register, Money Receipt Book.
 - (v) Valuables sealed packets deposited under various orders / authority as per SR 47 of MPTC Vol.-I.
 - (vi) Other important documents by the order of District Collector/competent authority as per SR 47 of MPTC Vol.-I.
 - (vii) Sealed packets of duplicate keys of different offices.
- Before allowing cash chest of different offices, sealed packets containing the valuables, the Treasury Officer must verify the permission of the District Collector or the order of the competent court. The Treasurer will enter

these properties in the register maintained in prescribed format under S.R. 48 MPTC Vol-I. This is the responsibility of the Treasurer to check the seal of the Packets and entries regarding the valuable. He will allot a particular treasury number, to the packet and acknowledge the receipt to the Tenderer with a mention of Treasury number. Treasury Officer will verify the entry and put his initial in the register.

- Periodical indents are prepared by the Treasurer for procurement of stamps, B.T.R., cheque books. These indents are based on the stock available, issued in past period and further probable demand. This also includes the demand of Sub Treasuries. The Treasury Officer should exercise his discretion to examine the indent as per necessity of the district, to avoid shortage or surplus of stamps.
- The Treasury Officer ensures timely submission of indent to I.G. (Registration) / Security printing press / Government press and Divisional Joint Director Office as the case may be.
- In case of shortage of stamps during the transit period of supply received, Treasury Officer should contact other Treasuries for procuring required quantities. On receipt of such supplies entries to that effect should be made in the double lock register.

- The Treasurer and Treasury Officer should ensure all prescribed measures for safe and secure keeping of stamps viz. Almirahs with double lock system, arrangement to prevent insects and dampness etc.
- On receipt of stamps, the Treasury Officer and Treasurer should verify the receipt with that of invoice. The quantity said to have contained in sealed packets should be tallied with the Invoice. After being satisfied, this should be entered in double lock register and sealed packets containing stamps should be arranged in concerned Almirah / Section of Almirah.
- It is not necessary to open all sealed packets received. But once a sealed packets is opened, the stamps should be counted physically. In case of any shortage / surplus/torn/blank/mutilated stamp received, it should immediately be communicated to the depot concerned while furnishing full particulars under intimation to I.G. (Registration) and Director, Treasuries.
- In case of receipt of B.T.R., cheque books, money receipt books it should be physically counted by the Treasurer & Treasury Officer before taking them into Accounts. In case of any discrepancy the matter should immediately be reported to the authorities concerned.
- Each B.T.R. should be entered & registered in their number sequence. Like entries are made in the case of

cheque book and money receipt books in the concerned register (from Dist. Try)

- The packets containing the duplicate keys should be accompanied by duly signed letter of the concerned head of the office. These packets should be checked properly by the treasurer before entering them into the register. These packets should be arranged year wise and number be allotted to them accordingly. Every year these packets should be returned to the office concerned for renewal.

(B) Validations:-

- Required certificate for fitness of Double-Lock is obtained.
- Proper arrangement regarding store of stamps are made.
- Indents for various inventory is sent in time.
- Security of Treasurer is deposited.
- Key of Strong Room is maintained as per procedure in SR 91 of MPTC Vol. I.
- All the prescribed registers are maintained.
- Every month physical verification of stamp is made on behalf of collector by Treasury Officer. Six monthly September/March inspection is to be done by the Collector.
- Authorities of cash chest of different offices is available.
- All valuable and sealed packets are kept under order issued by competent authority.

(C) Responsibility:-

- As per Annexure C.

(D) Rules/Reference:-

- S.R. 20, 21, 22, 47, 48, 90, 91 MPTC Vol. I.
- Directorate Memo No. DI/29/Gen/66/3251 Dt. 4-4-1967.
- F.D. Memo No. E-4-23-74/R-5/Four dt. 8-10-74
- Directorate Memo No. E-4-23-74/R-5/Four Dt. 16-8-1966.
- Directorate Memo No. IAO/DI/29/Gen/60/2127 Dt. 31-3-1967.
- Directorate Memo No. DI/29/Gen/66/2143 Dt. 19-8-1966.
- Directorate Memo No. Tr. Insp/2-20/75-76 Dt. 2-3-1976.

(E) Reports:-

- Denomination wise stamps position with upto date balance.
- Inventory Management of BTR, Cheque Books, money receipt book
- Year wise list of valuables and sealed packets of duplicate keys.
- Monthly list of supply received from different sources.
- List of authorities available for custody of cash chest of various offices.

2) **ISSUE OF STAMPS, VALUEBLES, DUPLICATE KEYS ETC.:-**

(A) General Process:-

- Authorized stamp vendor's present their indent of stamps, to the treasurer, the treasurer verifies the indents as per availability of stamps in stock, as well as entries/calculation made in challan. The stamp vendors deposit the challan in the banks and present it to the treasurer. The treasurer verifies the challan from bank scroll and prepare an indent for issue of stamps from double lock. The Treasury Officer verifies each entry and after physically counting each and every stamp, issues it to the single lock. The treasurer completes the entries in single lock and issues the stamps to the vendor by acknowledging their receipt in the concerned register. The Treasury Officer ensures that all the stamps issued to single lock are delivered to concerned person. Treasury Officer verifies the entries in all registers and cancel the relevant challans, against which the stamps are issued.
- The Treasurer should also maintain a commission register regularly checked and verified by the Treasury Officer, whenever transaction takes place.
- Cheque books are issued to works/forest department as well as personal account holders. The treasurer must keep all such cheque drawing officer list with their specimen signature, identity (attested photograph) of authorized

messenger. He should also maintain the Authority of drawing power of these officers. On receipt of demand the treasurer verifies specimen signature, Validity of drawing authority, identity of authorized messenger, and then prepares an indent for issue from double lock. The demand being found correct, the cheque books are issued after all necessary entries and delivered to the authorized messenger. Money receipt books are issued in like manner.

- B.T.R. is issued to the drawing officers who are authorized to draw money at the treasury. The demand for it is presented by D.D.O. to treasurer with required challans and proof regarding exhaustion of previous B.T.R. The treasurer verifies the identity of the D.D.O. with specimen signature as well as identity of messenger with available record. If documents are found correct, the B.T.R. is issued to the messenger after prescribed certificate of Treasury Officer as per DTA Memo No. 121 Dt. 7-11-2000. The treasurer provides a list of BTR issued to different DDO to the counter clerk for his record.
- Sealed packets containing valuables are issued against the requisition received from the competent authority. After proper identification of the packet it is handed over to the authorized messenger after acknowledging his receipt. Packets containing duplicate keys are also returned in like manner.

- Sealed cash boxes deposited are returned to the authorized employee of that office, on production of valid requisition letter/authority after acknowledging his receipt in relevant register.
- Treasurer should complete his daily Account and communicate to Assistant Treasury Officer to incorporate it into daily balance sheet. The ATO shall reconcile his accounts with that of treasurer's figure. The treasurer will prepare a memo of total sale of stamps to forward it to Accounts section. Treasurer will prepare of Plus and Minus memorandum of stamps and list of commission given to stamp venders. The Treasury Officer will verify these statements before forwarding it to IG (Registration) as well as Accountant General. After physical verification of stamps, Position of stamps is communicated to AGMP in month of April / Sept. every year under intimation to DTA and IG (Registration).
- Due to strike in Banking organization or any emergent circumstances temporary currency chest is operated with the prior permission of the District Collector. Treasury should maintain the cash book, cash balance statement, reports forwarded to Currency officer RBI.

(B) Validations:-

- Specimen signature of all DDO, Cheque-drawing officers are maintained.

- Authorities of drawing offices are maintained.
- Every challan is tallied with bank scroll before issue of stamp.
- Value of stamps calculated in indent register tallies with the amount deposited by challan.
- License of stamp vendors are valid.
- BTR issued are properly entered in record of the concerned DDO under intimation to the counter clerk.
- Requisition for properties / sealed packets are supported by proper authority.

(C) Responsibility:-

- Treasurer is primarily responsible for issues of different stores (including stamp, valuables and sealed packets). He should verify the indent/requisition with available records, challans received and entries to be made in different registers. Treasurer is responsible for maintaining all records/preparation of Accounts/ returns.
- Treasury Officer is personally liable for proper maintenance of records, safe custody of stamps, valuables, sealed packets and cash chest etc. He should exercise his utmost prudence and vigilance to ensure the observance of all checks and caution.

(D) Rules/References:-

- S.R. 26, 27, 33, 47, 131, 132, 133.

- Directorate Memo No. Tr. Insp. / I-20/75-76/327 dated 03-02-71.

(E) Reports:-

- Denomination wise detailed list of stamp issued.
- List of commission paid to stamp vendors.
- List of B.T.R. issued to different D.D.O.'s.
- List of cheque books/Money receipt book issued.
- List of sealed packets / Properties issued daily/monthly.
- Daily account pertaining to the transaction of Treasurer.
- Plus and Minus memorandum of stamps.
- List of valuables kept in safe custody for three years.
- List of Duplicate keys kept in safe Custody for one year.

XXII REPORTS / RETURNS GENERATION INCLUDING
MONTHLY ACCOUNTS

(A) General Process:-

- District Treasuries are responsible for Compilation / Submission of Monthly Account to Accountant General. This includes all payments made out of consolidated fund and receipts received there in with in the District. It comprises of Transactions of District Treasury, Banks and Sub Treasuries located in the District.
- From Banks, District Treasury receives daily Account as well as from Sub Treasuries of the District. This is checked and verified by the Account Section of the Treasury. The Dealing Assistant should check and ensure that all Vouchers, cheques and challans entered in daily Account are received. In addition to these Accounts the Dealing Assistant in Account Section receives paid bills (Vouchers) from cheque section.
- Assistant supervise preliminary scrutiny and receipt of daily account and paid voucher from cheque section. Vouchers and challans received in Accounts Section are sorted out head wise and entered in concerned subsidiary register, by dealing Assistant.
- The dealing assistant enters the paid vouchers in a sequence in concerned subsidiary register. A continuous serial number is allotted to every voucher entered in, starting from No. 1 at the beginning of every month. This

number is entered on the voucher as well as Treasury Voucher slip. This number is important for tracking of a particular bill as paid vouchers are sent to AG, Tr. Vr. Slip to DDO and subsidiary register available for treasury record.

- On completion of entry of all voucher and challans in concerned subsidiary register, the summation of each register is done by the dealing assistant daily. These sums of each head are transferred to ATO to enter them in daily cash book. The ATO enter total head wise payment and receipts in cash book daily.
- Dealing Assistant is responsible for entering of vouchers, verifying with all adjustments by Transfer and after including the amount he transfers the entry along with challans to dealing assistant responsible for entry of receipts. He ensures their incorporation. Similarly the Treasurer provides the account of commission paid to stamp vendors for its incorporation in Daily Account.
- The Dealing Assistant / ATO of Accounts Section ensures that the daily sheet of sub Treasury should be en faced :- "Entered in account of (date)". The Treasury officer should scrutinize and examine receipts and payments at sub treasuries. It is not possible for him to scrutinize each voucher, so this should be delegated to A.T.O. and dealing Assistant. But at least 10% vouchers must be checked by Treasury Officer himself, 40% by ATO and remaining

50% by the dealing Assistant and the record is maintained in a register.

- Assistant Treasury Officer maintains the Reserve Bank Deposit register, in form TA-6. He enters total payments and total receipts and works out the net difference between the two. This figure is worked out daily, after confirmation of entries of Bank transactions. On the basis of daily figure, monthly statement of R.B.D. is prepared which is forwarded to A.G. along with monthly account. The Account of Sept. & March are to be sent under the sign of the Collector.
- On the basis of daily account, the monthly Account is prepared in following statements –
 - (i) List of payments
 - (ii) List of Receipts
 - (iii) Cash Account
 - (iv) R.B.I. Statement
 - (v) Other returns
- List of Payments/Receipt is supported by schedules, vouchers and challans. Assistant Treasury Officer and Treasury Officer are responsible to ensure the correctness of accounts. The ATO must ensure that vouchers pertaining to each schedule relating to the Cash Account or the list of Payment shall be numbered, consecutively in a separate monthly series. Before dispatch of list of payment

and schedules, the Assistant Treasury Officer should satisfy himself that the required vouchers are attached.

- As soon as the monthly Accounts is prepared, Headwise/Scheme wise / minor headwise, Report is prepared for the purpose of analysis of expenditure and receipt by Directorate, Financial Management Information system. The format for required information is prescribed by Directorate, FMIS/DTA.
- Information regarding the dispatch of monthly Account is e-mailed by the Treasury Officer to DTA positively by 5th of every month.

(B) Validations:-

- Accounts from Bank/Sub Treasuries are received regularly.
- Vouchers/Challans are sorted properly as per classifications of Heads.
- All Vouchers/Challans are entered in subsidiary Register of the concerned Head.
- By Transfer entries are in conformity with Daily Accounts.
- Account received from Sub Treasuries are incorporated in Treasury Account with enfacement on daily sheet" Entered in Account of (date)".
- Arithmetical sums are in conformity with all books of Accounts.

- Monthly Account is supported by all Schedules, challans and different returns/statements as required by AG.

(C) Responsibility:-

- Dealing Assistant in accounts section is responsible for receiving daily Account from Banks/Sub Treasuries as well as vouchers (Paid bills) received at Treasury. He is responsible for Headwise sorting of vouchers and challans and their entry in to subsidiary Registers, summing of all subsidiary registers. He is responsible to ensure that all vouchers, challans and schedules are attached with the monthly account.
- Assistant Treasury Officer is responsible for maintenance of Daily Account / Cash Book, R.B.D. statement. He is also responsible for correctness of accounts and all entries made in cash book. He should check the total of subsidiary Registers as well as (at least 40%) Vouchers received from sub treasuries. He should compare all entries incorporated in list of payments / receipts before finalizing the monthly account. He is responsible for correctness of all totals and monthly Account prepared. If any correction in accounts is needed, action should be initiated by him as per procedure mentioned in S.R. 37-A, B, C, D, E, F MPTC Vol.-I.
- The Treasury Officer is overall responsible for maintenance of all accounts book as per provision contained in Accounts Code Vol. II. The Treasury Officer is responsible for rendering a complete list of treasury

accounts and returns to the Accountant General and other authorities. He should exercise all possible checks to ensure correctness of the accounts.

(D) Rules/References:-

- SR 26, 27, 28, 29, 32, 33, 34, 35, 36, 37, 37-A, 53 (vi) MPTC Vol. I
- Appendix – 4, MPTC Vol I
- Accounts code Vol. II
- Directorate, Treasuries and Accounts, MP Memo No. Try/Insp/s-1/4/B/96/70/4295/5 dated 17-7-1971)
- MPFD Memo No. E-4/41/76//R-5/Four dt. 2-2-1981
- Directorate Try & Accounts Memo / Try. Insp/824 dt. 17-7-1976.

(E) Reports:-

- (i) List of payments
- (ii) List of Receipts
- (iii) Head wise subsidiary Registers
- (iv) R.B.D. statement
- (v) Plus and Minus memorandum of cheques
- (vi) Plus and Minus memorandum of personal deposit
- (vii) Different reports pertaining to Receipts/Exp. to be sent to Directorate FMIS.
- (viii) Cash Account.

XXII FUNCTIONING OF NON-BANKING SUB-TREASURY

1. INTRODUCTION

- Non-banking treasury means a treasury other than a banking treasury. The cash business of government receipt & payment is conducted by Non-banking sub treasury itself. Like other sub treasury the Non-banking sub treasury works under the general administration of the sub divisional officer, while the immediate executive control is entrusted to the sub treasury officer (Tehsildar/SAS). Under the administrative control of sub-divisional officer, Sub Treasury Officer is responsible for submission of monthly accounts and return to the district treasury.
- For the assistance to the Sub Treasury Officer, there are an accountant and a treasurer posted in each Non-Banking Sub treasury. Account work of sub treasury is performed by the accountant and transaction of cash, stamp and double lock is performed by the treasurer.
- The money available in non-banking treasury is divided into parts : - treasury balance of state government and the currency chest containing Notes & rupee as the assets of Reserve Bank of India.

2. MAINTENANCE AND OPERATION OF CURRENCY CHEST

- Currency chest is operated as per provisions of M.P.T.C. vol. 1 S.R. 752. If permanent chest is not sanctioned in non-banking sub treasuries, temporary chests for a period not exceeding six

month may be operated which may be extended for an other six months so on by the permission of the Dist. Collector.

- The currency and bank notes held in currency chest are not in circulation, until they are transferred to the treasury balances.
- Currency chest should be kept in sub treasuries strong room under double lock. One key of this chest should be held by the Officer-in-Charge of sub treasury and other by the treasurer.
- The notes and coin held in the currency chest must be kept quite distinct from treasury balance and must not be touched except in accordance with these order or under special instruction of currency officer.
- As per M.P.T.C. Vol. – I SR. 753 the currency officers will be responsible for maintaining the required volume of currency in the chest. Treasury Officer is responsible to ensure that currency chest located at Non banking sub treasury are adequately stocked with notes and rupees. Sub Treasury Officer send requisition through Treasury Officer to State Bank of India main branch for supply of currency.
- The State Bank of India concerned remit the currency to non banking sub treasury under his own custody & security arrangements.
- After getting remittance from the State Bank the Sub Treasury Officer should count and check the currency properly and keep it in currency chest and inform Reserve Bank of India (issue department) Nagpur.

- Reserve Bank of India provides Cypher code and "Treasury Agencies Private Check Signal Book" to each Non banking sub treasury.
- Cypher code is confidential and should be kept in safe custody carefully. Cypher code contains a list of 'phrases' and 'expression' ordinarily required for telegraphic communication. Sub Treasury Officer who possesses cypher code at the time of handing over his charge, he is responsible to transfer it to the incoming officer and the letter shall certify as per provision given in M.P.T.C. I. SR 829. Sub Treasury shall send a certificate on, 1st April every year as given in MPTC – I SR 830 to the Currency Officer.
- A currency chest register in form M.P.T.C. 85 should be kept in the currency chest and the balance should be verified and signed at every transaction by Sub Treasury Officer.
- All transaction from currency chest shall be reported on "Currency – slip – Form M.P.T.C. 86" to Reserve Bank and Currency chest account maintained in issue department of Reserve Bank of India. Currency slip should be numbered serially for each financial year. All currency chest transaction should be done as per Appendix – 14 of M.P.T.C. I SR 755.
- The normal balance of Non-banking sub treasury shall be fixed as per instruction of SR 748 to 750 of M.P.T.C. Vol. I.
- Treasury Officer should watch balances at sub-treasury carefully to ensure that balance do not exceed the amount of normal balance. When the balances at non-banking treasury exceed the

normal balance, prompt step should be taken to transfer the excess to currency chest as per SR 640-641 of M.P.T.C. Vol. I.

- When heavy payments are expected in non-banking sub-treasury and sub-treasury officer requires funds, he should draw funds from currency chest to State Government account and the transaction should be reported to R.B.I., as per Annexure 14 of SR 755 of MPTC Vol. I.

3. **PRESENTATION AND SCRUTINY OF BILLS**

- Drawing officers who are authorized to draw money from Non-banking sub treasury, submit bill to sub treasury on BTR. (From TCS-I issued from Sub-Treasuries).
- The Accountant receives the bills, enter then in token register and issue the token to the authorized messenger.
- The duties and responsibilities of Non-banking treasury accountant as counter clerk and bill clerk regarding receiving and checking the bills are same as in the case of banking sub-treasury.
- If the claim is admissible, the Accountant records payment order on bills and forwards it to the Sub Treasury Officer.
- The duty of Sub Treasury Officer regarding passing of the bills are same as in the case of treasury.
- Bill passed by Sub Treasury Officer are received by the Accountant.

- Passed bill are entered in Bank warrant register and forwarded to the Treasurer for the payment.
- Bill in objection are entered in a register and returned with acknowledgement to DDO through accountant.

4. **PAYMENT OF BILLS:**

- Treasurer receives the passed bill in Bank warrant register.
- Treasurer makes the payment to the authorized messenger who presents authority in the form of M.P.T.C. 52-A. Before making the payment treasurer should be fully satisfied for identification of the messenger by specimen signature, photograph etc. and receive acknowledgement of payment and keep it in custody.
- Payment voucher is entered in treasurer cash book serially with token number by the treasurer.
- Treasurer shall stamp the voucher "PAID" and retain it for verification with payment side total in his cash book and deliver all payment voucher to the accountant for the accounting.
- As per S.R. 355 of M.P.T.C. Vol. I the pension is also paid from non-banking sub treasury.
- Payment of pension process is same as is in the case of Treasury.
- Cheques of work-department are payable in non-banking sub-treasury under the provision of S.R. 134 and 148 of M.P.T.C. Vol. I
- Cheques of forest department are payable in non-banking treasury under the provision of S.R. 509 of the M.P.T.C. Vol. I.

5. **RECEIPT OF GOVERNMENT MONEY**

- Challan are presented in four copies to the Accountant first, who scrutinizes the entries.
- If challan is in order in all respect it is signed by the Accountant. In the case of receipt of Rs. One thousand and above the challan are signed by the Sub Treasury Officer.
- Next, the person making the payment will present it with the cash to the treasurer.
- The treasurer will count and verify the money and note down denomination wise details on the reverse side of the challan, for precautionary measure.
- Treasurer enters the amount of challan in his cash book.
- Treasurer records receiving order on the challan and amount should be written in words as well as in figures and record challan no. in each challan as per date wise serial no in his cash book.
- If challan is in duplicate or in triplicate, the original challan shall be returned to the tenderer duly signed, and rest of challans (duplicate/triplicate) should be retained serially and delivered to the accountant with daily closing accounts.
- Treasurer should enter only cash transactions in his cash book. Transaction under "Book-Transfer" should not be entered in the treasuries cash book. Adjustment by transfer should be recorded separately.

6. **PREPARATION OF DAILY ACCOUNTS**

- Accountant receives daily account with the challans and vouchers from the treasurer.
- The Accountant shall first examine the challans and vouchers received.
- After examination the accountant shall discharge the bank warrant register and Token register. As per DTA order No. actf/75-76/4659 dt. 6.5.75 & order No. 5250 dt. 13.4.76.
- Accountant should sort out the challan head wise and should record them in concerning subsidiary register (Form –T, A-2) and bring out the net head wise total of each subsidiary register and total shall be entered in receipt side of Accountant balance sheet.
- Accountant should sort out the vouchers head wise and record them in subsidiary register (Form T.A.-3) and bring out the net head wise total of each subsidiary register and should enter it in the payment side of Accountant balance sheet.
- Daily total of receipt & payment side of Accountant balance sheet should agree with total of treasurer's cash book.
- Accountant and treasurer close their registers and forward it to Sub Treasury Officer to sign them.
- Sub Treasury Officer shall examine each entries of register and sign each entry as a verification. Sub Treasury Officer shall sign all accounts supported with challan & vouchers and then forward it to district treasury in a daily sheet form T.A. – 8.

- Finally a balance sheet should be drawn up in Form TA-9. The cash balance worked out therein should reconcile with daily balance as per treasurer cash book.
- On month closing day, monthly Plus and Minus memorandum of personal deposit account, revenue deposit account, education deposit account, civil & criminal deposit account, local fund deposit account and monthly list of receipts & payment of currency chest and cash balance should be reported to district treasury.
- On the close of the month Sub Treasury Officer shall record monthly summary in the registers after verifying the closing balances of each registers.
- Erasures and overwriting in all registers must be avoided. If any correction is necessary the correct entry be inserted neatly and should be attested by full signature of the Sub Treasury Officer as many time as such corrections and alternation are made.

7. **STRONG ROOM**

- Functions pertaining to Strong Room are same as in the case of a treasury except in the case of currency, the operation of currency has been explained earlier.

**XXV MANAGEMENT OF PERSONNEL IN DISTRICT
TREASURIES**

Introduction :

1. Following cadres are working under administrative control of Treasury Officer:-

- (i) Assistant Treasury Officer (SAS Cadre)
- (ii) Sub Treasury Officer (SAS)
- (iii) Assistant Programmer
- (iv) Account Assistant
- (v) Assistant Grade-II
- (vi) Assistant Grade-III
- (vii) Daftari/Peon

- In the case of Peon/Daftari and Assistant Gr. III, the Treasury Officer is appointing authority and he discharges his responsibilities accordingly for this cadre.
- In the case of Assistant Grade-II the appointing authority is Divisional Joint Director, whereas in the case of Account Assistant and SAS, the appointing authority is Commissioner, Treasuries.
- The matters pertaining to service records/claims of employees working in Treasuries/Sub Treasuries are processed/monitored by establishment section of the treasury.

(A) General Process of Establishment Section:-

- Following are the main functions of Establishment section of the Treasury :

- (i) Maintenance of database regarding sanctioned posts & continuation of Temporary posts.
- (ii) Maintenance of database of employees regarding pay scale, date of appointments/confirmation/promotion, Date of Birth, Home district, educational qualification etc.
- (iii) Scrutiny of different claims e.g. leave, advances, withdrawal from G.P.F./D.P.F. , Medical reimbursement, Loans & Advances.
- (iv) Preparation of bills/withdrawal from treasury/disbursement and maintenance of cash book.
- (v) Preparation of budget, monthly expenditure report and submission of surrender saving with in stipulated schedule.
- (vi) Release of periodical increments.
- (vii) Maintenance of accounts regarding different recoveries due e.g. grain/festival advance, DPF/GPF advance, income tax/Professional Tax etc.

(B) Validation:-

- (i) Post database is up-to-date and complete
- (ii) Employees database is up-to-date and complete.
- (iii) Periodical increments are released on due date.
- (iv) Pending claims are processed in a definite time schedule, and desired sanction order.

APPENDIX-B

**A PROFILE OF RESPONSIBILITIES AT DIFFERENT LEVEL OF
ACTIVITIES**

(1) COUNTER SECTION :-

(i) Dealing Assistant:-

- To identify the authorized messenger according to messenger guard file.
- To ensure the correct sequence of BTR issued to specific DDO.
- To check the Number of bills as described in all the 3 copies of BTR.
- To ensure the signature of DDO.
- To maintain the register of BTRs received.
- To receive the PD cheques/other documents regarding claim according to parameter set for normal BTRs/Bills.
- To deliver/distribute the prepared cheques to the authorized messengers/persons after acknowledging receipts and maintaining all accounts.
- To return the objected BTR/bills to the messenger in TCS (9).
- To maintain a Bill Objection Register.

(ii) Assistant Treasury Officer:- Responsible for verifying different prescribed returns to be prepared by dealing assistant and correctness of all returns.

(iii) Treasury Officer:- Responsible for over all functioning of counter and verifying/signing daily prescribed returns.

(2) BILL SECTION :-

(i) Dealing Assistant:-

- To identify/ (ensure) the signature of DDOs on each Bills according to file of specimen signatures.
- To check DDO code, BTR No, Bill No, Detailed head, classification and budget computer sheet.
- To check arithmetical calculation of the bills. To check the bills according to M.P.T.C. Vol I, S.R. 161-169.
- To check budget allocation/Allotment and expenditure.
- To check the bills as per prescribed proforma accompanied with necessary sanction/documents.
- To ensure propriety in view of the bans/relaxation's, validity of sanction according to different rules and regulations issued by the Government time to time.

(ii) Assistant Treasury Officer:-

- To ensure the proper sanction authority.
- To identify the specimen signature of DDO.
- To examine the claim/bill in the perspective of provision of MPTC and different regulations, Directives issued by finance deptt/DTA for financial control.
- To ensure the genuineness of objections raised by bill Assistant.

(iii) Treasury Officer:-

- To sign the pass order after ensuring that it is in conformity with the amount mentioned in the bill.
- To identify the DDO signatures.

- Over all responsibility for scrutiny of Bills by exerting his utmost vigilance and random check to ensure observance of procedure by ATO and dealing Assistant.

(3) CHEQUE SECTION :-

(i) Dealing Assistant:-

- To calculate the total amount of the passed bills in each BTR sheet and prepare cheque accordingly.
- To prepare cheque ensuring accuracy regarding amount as well as name of the DDO and preparation of bank advice.

(ii) Assistant Treasury Officer:-

- ATO is responsible for comparing pay order with the amount of bill included in cheque amount. He is also responsible for tallying amount of cheque with B.T.R. amount and TCS-6 amount and delivery of advice to the Bank.

(iii) Treasury Officer:-

- Treasury Officer is overall responsible to ensure that all the procedures prescribed for cheque section are being adhered to.

(4) ACCOUNTS SECTION :-

(i) Dealing Assistant:-

- He would be responsible for the correct classification of receipts/payments heads.
- He would be responsible for generating the date wise total of receipts according to different government departments (ex- sales tax, transport)

(ii) Assistant Treasury Officer:-

- To generate/compile T.A.-9, R.B.D. and other subsidiary register head wise.
- To maintain cash book daily.
- Responsible for proper preparation of Monthly Account.

(iii) Treasury Officer:-

- Overall responsible for ensuring observance of all procedure to maintain daily accounts book and preparation of Monthly Account.

(5) PENSION SECTION :-

(i) Dealing Assistant:-

- To maintain the P.P.O./G.P.O. register. Ensure entry of all conditions mentioned in the authority.
- To obtain the documents and certificates as maintained in P.P.O./G.P.O. as well as LTA nomination.
- To verify the specimen signature and embossing seal of the P.P.O. issuing authority & confirmation of the P.P.O. No. being in series allotted to the authority concerned.
- To verify the bill after ensuring adjustment of anticipatory payment, due recoveries and verifying other calculations.
- He is responsible for arithmetic calculations of pension, validity of the certificates & adjustments of recoveries etc.
- Ensuring preparation of pension accounts.
- Review of pendency / revalidation.

(ii) Assistant Treasury Officer:-

- He will be responsible for checking the work of the dealing assistant.

(iii) Treasury Officer:-

- For identification of Pensioner and Guinness of authorities.
- Is overall responsible for pensioner disbursement. He ought to exercise his utmost vigil in observance of each check and measure provided in MPTC Vol.I.

(6) DEPOSIT SECTION :-

(i) Dealing Assistant:-

- Is responsible for verifying signatures on P.D. Cheques, balance in deposit A/c. To ensure the closing of such A/c which have been non-operative for the last three consecutive year.

(ii) Assistant Treasury Officer:-

- Would be responsible for checking the proper authority for opening the P.D. A/c. To ensure monthly returns to be sent to A.G., and required annual certificate at the close of the financial year.

(iii) Treasury Officer:-

- Is responsible for General observance of opening or closing of P.D. A/c, Certification of balances in the A/c at the close of financial year.

(7) STRONG ROOM

(A) SINGLE LOCK

(i) Dealing Assistant (Treasurer):-

- Would be responsible for the correct calculation of commission due to the registered stamp vendors.
- Verification of challans with the bank scrolls.
- Proper delivery of stamps to the authorized stamp vendors.

(ii) Treasury Officer:-

- Is responsible for verifying daily Account/Entries made in the Register.

(B) DOUBLE LOCK

Dealing Assistant (Treasurer)

Treasury Officer

- Treasury Officer along with Treasurer would be responsible for receipt, and issue of stamps, valuable, BTR, cheque books & Duplicate keys
- Treasury Officer would be responsible to see that beat chart is hung in the proper place, certificate of E.E., P.W.D. safety instruments/measures.
- Treasurer would be responsible for the proper maintenance of the records of D/lock.

(8) ESTABLISHMENT :-

(i) Dealing Assistant:-

- Timely sanction of yearly increment.
- To put up different personal claims of employees, within time.

- Preparation of Budget, Monthly expenditure report and reconciliation.
- Maintenance of all records/reports sent to higher authority.

(ii) Assistant Treasury Officer:-

- Is responsible for verifying different claims/cases in the light of rules and regulation and propose accordingly.
- Update entry of cash book.
- To prepare bills for different expenditure/drawal after ensuring proper sanction.

(iii) Treasury Officer:-

- To ensure the proper supervision of above activities. Would be responsible for his role as DDO and as head of the Office.

(9) STORE :-

(i) Dealing Assistant:-

- Update maintenance of all stocks immovable assets and equipments.
- Maintenance of library and keeping its record.

(ii) Treasury Officer:-

- Is responsible for physical verification from time to time.

(9) ARCHIVE :-

(i) Dealing Assistant:-

- Maintenance of all records year wise as per appendix, M.P.T.C. Vol.-I.

- Responsible to put up all records in time which are due for elimination.

(ii) Treasury Officer:-

- Responsible for periodical inspection of record room to ensure safety and maintenance of records.
- Before elimination he should verify personally that the proposed records are well within the stipulated time period.