

Inspection note of District Treasury, Dhalai, Ambassa.

Date:- 01-09-2009.

Time:- 11:30 am

I inspected District Treasury, Dhalai, Ambassa on 01-09-2009 alongwith a team consisting of **Sri Dhananjoy Debbarma, DWO, Dhalai; Sri Mohan Jamatia, UDC & Sri Pradip Mallick, UDC, DM Office, Dhalai.** The District Treasury, Dhalai was inspected last time by Sri Madhav Datta, the then DM & Collector in **2003**. The day long exercise aimed at inspecting all aspects of functioning of District Treasury i.e. passing of bills, stock of stamps, maintenance of strong room, disposal of pension, final withdrawal of provident fund etc.

2. I interacted with the staffs which included Accountant, Data Entry Operator and Gr-C & D staffs. **to know about their understanding of the functioning of Treasury.** It was noted that most of the staff including Accountant was quite ignorant about the Central Treasury Rules and provisions of DRPRT,2007 which form the base for checks exercised by the Treasury. Sri Dibyendu Debnath, DEO was found to be posted for the last four years who needs to be transferred to Kamalpur Sub-Treasury. Three-four number LDCs (fixed payee) may be transferred out to other offices as availability of the staff is quite large.

3. The District Treasury maintains Token register, cheque resister, double lock register stamp register etc. The maintenance of these registers in treasury was not found to be satisfactory. The District Treasury Officer, Dhalai needs to take interest for building up records and their maintenance/updation. He may give specific duties in writing to the different staff.

4. **Daily token issue register** has not been maintained properly. It did not have details of bills number of DDO, date of the bill etc. The District Treasury Officer, Dhalai to ensure maintenance of token register as per the format provided by the Finance Department.

5. Huge stock of **non-judicial stamps worth Rs.1,30,84,290/- is kept** in the strong room. As such annual requirement of stamps is around **Rs.50** lakhs for whole district. Therefore, the stock of stamps may be reduced slowly and kept not beyond 50 to 60 lakhs at a time. Out of these non-judicial stamps, total 102 nos. stamps of Rs.500 denomination, 600 nos. of Rs.5/- denomination and 5450 nos. judicial stamps of Rs.2/-denomination are found to be damaged. The District Treasury Officer, Dhalai to dispose off these damaged stamps as per the establish procedure within next **one month**. The number of judicial & non-judicial stamps as per the stock register tallied with the physical counting.

6. The strong room is being maintained with double lock system. However, the mandatory requirement of annual inspection by the EE, PWD(R&B) and Superintendent of Police, Dhalai have to be done. The District Treasury Officer, Dhalai to take action for inspection of strong room by these two authorities.

7. The daily scrolls of credit & debit sent by banks were maintained very loosely in a file under the custody of a Group-'D'. One LDC should be given the responsibility of having custody of this scrolls. He should do daily verification of scrolls with the challans & bills approved by the Treasury. The concerned LDC after verification will put his signature in the scroll register. Daily bank scroll with the challans submitted to the Treasury should be compared so as to avoid any fraud & discrepancy by the depositor.

8. The **register of GPF final withdrawal** is not maintained. All the orders passed by the Accountant General Office, Tripura were kept in a file. Separate register for this purpose should be opened and up-dated regularly so that in case any paper is lost, record can be build up and verified easily.

9. **(+) (-) schedule of group insurance scheme** is not maintained year wise. This is to be maintained as per the format & instruction given by the Finance Department.

10. Total 5 numbers of pension cases were pending for disposal, of which, one relates to Sri Sandhya Rani Saha, retired Gr-'D' staff of H/M Gandacherra H.S. School, Dhalai. This pension proposal was received from the AG Office in April but still not cleared off. To avoid any unnecessary delay, District Treasury Officer, Dhalai is suggested to send formal letter to the concerned retired employee for submitting required documents, once a pension proposal is received in the Treasury from AG Office, Tripura, Agartala.

11. On scrutiny of the records, it was seen that there was delay in sending VDMS & monthly Accounts to the AG Office, Tripura by the DTO. On raising query, it was replied that the delay has been caused due to late submission of DMS by the bank and the 2(two) Sub-Treasuries. However, this seems to be an excuse and therefore, District Treasury Officer, Dhalai has been asked to ensure that the first list of Accounts is sent by 17th and second list of Accounts by 8th of every month to AG Office, Tripura. In addition it is duty of District Treasury Officer to verify the DMS received from the bank and send it back with comments after verification. This practice is not followed scrupulously.

12. On scrutiny of **specimen signature of the DDOs**, it was found that in violation of the Central Treasury Rules, these were kept under the custody of a Gr.-'C' staff and not with the District Treasury Officer. The District Treasury Officer, Dhalai should ensure all the specimen signatures are up-dated regularly and kept under his custody. Some of the signature of the DDOs have not been scanned and uploaded into the computer for the last one year due to non-functioning of the scanner. The District Treasury Officer to repair the scanner and up load signatures of all the DDOs in the computer data base within 7 days.

13. Sr. Accounts Officer of AG Office, Tripura, Agartala had sent one detail inspection report (IR) of District Treasury, Dhalai for the period from 01-09-2007 to 31-10-2008 (No.TMC/IR/DHA/TRY/2008-09/359 dt. 18-02-2009) in the month of February,2009. But no action was

taken by the DTO & Accountant on the suggestions given in the IR. This has been taken very seriously and DTO & Accountant have been asked to explain reason for negligence of such duties. They have also been instructed to take action on the points mentioned in IR within **7(seven) days** and send an **ATR within 10 days to the AG Office.**

Finally, I alongwith the team returned back to DM Office by 6:00 pm.

Sd/-
(Brijesh Pandey)
District Magistrate & Collector,
Dhalai District : Ambassa