

Do's	Don'ts
<p>The Treasury Officer is responsible to the Director (Treasuries & Accounts) for the working of the Treasury, for keeping the accounts of the Treasury strictly in accordance with the directions contained in the Accounting Rules for Treasuries, 1992 and for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the Treasury. The Treasury Officer is required to see that necessary precautions have been observed in the electronic payment or payment of cheques to the Disbursing Officers. The Treasury Officer shall periodically examine and ensure that all the computer applications are under the security controls and accesses to passwords are authorised and as per the security manual made for this purpose.</p> <p>Note- Lists of matters of treasury procedure which require personal attention of the Treasury Officer under these Rules are given in Appendix-3 of JTC, 2016.</p> <p>The Accountant-General (AG) directs his communication regarding treasury accounts and procedure either to the DTA/ Deputy Commissioner or to the Treasury Officer; but all important communications to the AG must be issued under the signature of the Deputy Commissioner or with his approval. The Deputy Commissioner may not forward the Treasury Officer's explanation as his own reply to questions or enquiries concerning the treasury work.</p> <p>A list of matters of treasury procedure requiring special personal intervention of Treasury officers:-</p> <ol style="list-style-type: none"> 1. He has no general authority to deal with demands presented at the treasury; his authority to make payments is strictly limited to the rules. He has no authority to act under an order of Government sanctioning a payment unless it is an express order to <i>him</i> to make the payment. 2. He is not to honor a claim which on the face of it is disputable but to refer the claimant to the Accountant-General. 3. He is required to prohibit erasures in any account, register or schedule or in the cash book, to verify and initial every correction in them, and to take special care with all vouchers and accounts showing signs of alteration and if such documents be frequently 	<p>A Treasury Officer shall not entertain correspondence from a government servant or a private individual making claim to any special allowance or concession, but request the person concerned to address the concerned Administrative Department of the State Government either directly or through his own official superior as the case may be.</p>

received from any office, to draw the attention of the head of the office to the matter.

4. He is required to see that the daily postings of revenue and receipts in the treasury registers are checked by the treasury accountant or his assistant with the challans and verify the monthly total of all the departmental revenue returns.
5. He is required, either at the close of the day's business, or before commencing the business of the next day, to examine the daily accounts with the challans and vouchers at the treasury to satisfy himself
 - (a) that each item of charge is supported by a voucher,
 - (b) that every item of each challan is embodied in its proper register,
 - (c) that the totals of all the registers are correctly entered in the cash book,
 - (d) that the additions and deductions indicated in the accountant's balance sheets are correct,
 - (e) that the result agrees with the balance sheet of the treasurer.
6. He should see that the monthly accounts and other returns complete with schedules and vouchers are dispatched to the authorities concerned on the due dates.
7. He is required to satisfy himself before dispatch of the lists of payments and accounts, that the necessary vouchers and schedules are all attached. He is expected to check the schedules with the vouchers at intervals during the month.
8. He is required to see that a notice is posted in a conspicuous place in the office of the hour at which the treasury closes for the receipt and payment of money.
9. He should see that payments, which require previous authority from the Accountant-General, are made only on receipt of a letter of authorization from him.
10. He is required to see that every voucher on which he passes an order for payment is complete in every respect.
11. He is required to use special precautions for satisfying himself of the identity of the applicant for payment of a bill drawn by a person not in Government service.
12. He is required to make recoveries exactly in accordance with the instructions of the Accountant-General.
13. He should see that the drawal of pay, pensions, etc., by agents on behalf of Government servants and pensioners is in accordance with the instructions contained in the Accountant-General's circular no. 135, dated the 31st October 1940 (published in Part X of the *Jharkhand Gazette*; dated November, 13, 1940) and subsequent orders

issued by him from time to time.

14. He is personally responsible for any payment of pension wrongly made.

15. He is required to initial every entry in the revenue deposit register and to see that no item is credited as a deposit save under formal order of competent authority and also if the amount could be credited to some known head in the Government accounts, to represent the matter accordingly to the court or authority ordering its acceptance.

16. He is required to satisfy himself that the signature of the drawing officer and that of the countersigning officer, in case there is a countersignature also, is genuine and in order before payment is ordered by him either on bills or cheques.