

Do's & Don'ts For Treasury Officers

Do's

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

1. The details as given on the outer page with those filled in inner pages as required under the State Treasury Rules (proper six tier classification including Grant no. Arithmetical accuracy, budget provision as per Grant, DDO code etc) have been checked.
2. Bills have been submitted by authorised DDOs only on the basis of DDO authority issued by the Head of Department/ UP Government.
3. Object head-wise details with Grant no. as filled by the DDO in the bill are same as shown by the Treasury Officer in the Schedule of Payment.
4. Plan/ Non-Plan and Voted/Charged details are correctly marked on the bill by DDO and are same as shown by the Treasury Office in the Schedule of Payment.
5. The Schedules of recoveries under the Major Head 7610- Loans to Government Servant are attached with the vouchers, the type of recoveries with amount shown in the bill matches with the details given in the schedules.
6. Each voucher has the standard object heads of Basic pay and various allowances including Dearness pay as shown by the UP Government in their budget. Pay vouchers should depict amounts of various objects in order of 01- Pay, 03-DA, 06-OA, 50-DP. Object head codes should be correct.
7. The 15 digit classification of the vouchers as filled in by the DDO is same as shown by the treasury officer in the schedule of payment.
8. GPF credit schedules are attached with the establishment Vouchers (47ka) as per classification and amount of deduction shown on the establishment vouchers.
9. All AC bills bear suitable rubber stamps in bold letters and in red ink on its top as directed by Director of Treasuries, UP, Lucknow vide their letter no. 4873/1(62 Lekha). /05/Ko Ni/Pra Vi dated 13.3.2006.
10. All prescribed checks on the bills submitted by DDOs have been applied.
11. All rules and provisions given in the Financial Hand Book and other manuals, GO's issued by the state government and directives issued by the Accountant General from time to time must be followed while passing the bills.

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

1. PLAs are opened with the prior permission of the Accountant General.

The PLAs which are debited to the Consolidated Fund of the State must be closed at the end of the each year and re-opened again, if need be, following the same procedure as contained in UP PLA Rules 1998 issued by the UP Government vide notification dated 4.5.1998.

2. Replies of Annual Inspection Report on the working of Treasuries, are sent promptly after receipt of report from A.G. Office.
3. The Specimen signatures of the Accounts Officers of the Accountant General Office are readily available.
4. Plus and minus memos are being sent by the Treasury Officers monthly as directed by Director of Treasuries vide their letter no. 4018/10(88)/2000/Plus Minus Memo/DT/TC dated 28.12.2004.
5. R.B.D. (Receipt and Payment) figures are correctly shown in the list of payment or Cash Account and verified date wise monthly statement of the RBD are sent to this office alongwith 2nd list of account positively.
6. All the vouchers of state loans granted to different institutions under various loans heads by the State Government a copy of the GO sanctioning the loan is attached and category of Plan or Non-Plan and Voted or Charged is specifically ticked on the voucher after verification from the GO. Similarly in case of repayment of loans, the treasury challans submitted by the department must have GO no. of the loan, SLR no. of loan as intimated by this office including installment no. of the loan.
7. The repayment of general Taquavi Loans are correctly classified under the major head 6401-00-108 in the treasury challan and receipt schedule sent to Accountant General office along with monthly accounts.
8. The payments of instruments of Interest warrant issued by the RBI on account of interest on UP state development loans should be classified by the Treasury under the Major Head 2049-Interest Payment. The payment of discharge value of the above loans should be debited to the major head 6003- Internal debt of the State Govt.
9. All rules and provisions given in the Financial Hand Book and other manuals, GO's issued by the state government and directives issued by the Accountant General from time to time must be followed while passing the bills.

Don'ts

1. No change in the treasury database should be made after the submission of the monthly account to the AG office.
2. No transactions under any head of accounts (major head/ sub major head/ Minor head/ Sub head/ Object head) which has not been authorized by the C&AG of India / CGA / State Government should be taken in to account sent to AG.
3. No state receipts should be taken into account under the Central heads of Tax Revenue 0020, 0021, 0028, 0032, 0037, 0038, 0044 (Receipts heads). The receipts under these heads are received from the Government of India, Ministry of Finance through RBI Nagpur as State Share of Taxes and adjusted by the AG in the state accounts on receipt of sanctions from the Ministry.

Do's

Treasury Officer should satisfy himself personally about the List of Payment and Cash Accounts of the treasury generated from the Treasury software to see that:

1. List of Payments and Cash Accounts of the treasury generated from Treasury software contains correct codes with the name of respective States under Major Head 8793- Inter Suspense.
2. Transactions shown in all the Major Heads above the Major Head 8000-Contingency Fund have classifications upto sub head level.
3. Major Head-wise figures of schedule of payment and list of payment tally with each other. Similarly figure of schedule of receipts and Cash Accounts should also tally.
4. Opening balance as give in the list of payment tallies with the Closing balance of the previous month as given in the Cash Accounts.
5. Details of functional major head wise receipt and payment figures in respect of major heads 7610(upto minor head)/8000(upto Major head)/8009(upto sub head level) have appeared in the list of payment & Cash Account and the total of the functional major head-wise breakup matches with the total figures shown in List Of Payment / Cash Accounts.
6. The correct code no. of the various Pay and Accounts Officers of different Ministry/ Defence, P&T and Railway Offices etc. as required to be given in the major heads 8658 are correctly shown in the list of payment or Cash Accounts.
7. In respect of receipt schedules of Capital heads, full classification along with Grant no. is mentioned.
8. For all major head of Account, the total of the payments shown in the Schedule of Payment for the 1st list are correctly shown in the Schedule of Payment for the 2nd list.
9. All rules and provisions given in the Financial Hand Book and other manuals, GO's issued by the state government and directives issued by the Accountant General from time to time must be followed while preparing the bills.

Don'ts

1. No manual correction in List of Payment and Cash Account generated through Treasury software should be made in ink to prove the account.

DO'S:

Treasury Officer should satisfy himself personally before sending the monthly accounts of 1st /2nd list to the A.G. Office that:

1. List of payment and Cash Accounts generated from treasury software and are being sent to A.G office have no deficiency mentioned above and are correct and clearly printed (in duplicate) and are kept along with

- the bundle of the monthly accounts.
2. Accounts for each Major Head of Payment/ Receipts etc have been kept in separate packets.
 3. Each packet for payment heads contains all vouchers along with the respective schedule of payment. (all the vouchers, pertaining to respective Major must be tagged in serials in bundles).
 4. Each packet for receipt heads contains all relevant information along with the respective receipt schedule.
 5. Separate packets for each Major Head of Payment/ Receipts etc. kept in the bag tally with the payment / Receipts shown in the list of payment /cash account for handing over to A.G. Office.
 6. All wanting bundles/ SOPs of previous accounts with other information as required by the AG Office till date of dispatch of monthly accounts, have also been kept in the bag under a separate cover for handing over in A.G.Office to the officer concern.(To ensure cent percent compliance, Treasury officer should maintain a register of records / information required by AG office).
 7. The First list of accounts must reach before 13th of that month and second list before 5th of the following month.
 8. The printed copy of the list of Payment/ Cash Accounts sent to the AG Office are complete, clear and legible.
 9. Duplicate copy of the schedule of payments of all payment heads are also kept in a separate packet in the bundle of the monthly accounts.
 10. All the respective paid cheques which are to be treated as vouchers in respect of Major Heads 4408, 6003, Interest warrants of RBI paid by the treasury and PLA etc. must be sent alongwith the 1st/ 2nd list of accounts as the case may be.
 11. All rules and provisions given in the Financial Hand Book and other manuals, GO's issued by the state government and directives issued by the Accountant General from time to time must be followed while sending the monthly accounts.

DO's:

Treasury Officer should keep himself personally satisfied regarding GPF of all employees /officers (other than class IV) to ensure that:

1. GPF credit schedules/ challans/debit vouchers are sent to this office by the prescribed date and schedules of all the major heads as shown on the summary are attached and tally with the amount shown on the summary list.
2. Cent percent GPF credit schedules detached from the establishment Vouchers (47ka) are transmitted to A.G office each month.
3. The amount of schedules attached, in respect of particular vouchers mentioned on the covering list prepared by the treasury offices tally with the amount of vouchers.
4. GPF deductions of officers who have been promoted to AIS cadre but have not been allotted PF account number of AIS series (IASU, IPSU, IFSU) by AG office are shown under the major head 8009-01-101-02 and schedules are attached accordingly.
5. For GPF deductions of all class IV employee who had been promoted to class III cadre and their GPF balances have been transferred by transfer

credit through treasury challan to his GPF class III account, schedules/challan relating to transfer credit are invariably attached and detailed classification on the schedules are mentioned.

6. Final payment authorities on which payment has not been done due to some reason and which has become time barred, are returned to AG office immediately with non-payment certificate.
7. While making 90% GPF payment as well as 10% GPF payment / RB payment to the retired state government employees name and GPF account number of the subscriber is same as shown in the master provided by AG office.
8. Correct GPF account number and name are mentioned on GPF schedules, challans and debit vouchers.
9. All rules and provisions given in the Financial Hand Book and other manuals, GO's issued by the state government and directives issued by the Accountant General from time to time must be followed while passing the bills.

Don'ts

1. Do not pass the salary bills if the GPF credit schedules are not attached by the DDO as per classification and amount of the deductions shown on the salary bills (47ka) till such bills are corrected by DDOs.
2. No GPF credits or debits should be passed on through defunct series account numbers.