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If so, whether the conditions prescribed by Government are properly observed ?

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Preparation and payment of Bills—

8. Whether acquittances have been obtained in all the cases in which the pay and allowances have been disbursed and have they been furnished to the Treasury Officer ?

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9. Whether the amounts have been taken to cash book on date of encashment of Draft ?

Register of undisbursed pay and allowances—

10. Whether the Register is maintained as prescribed in Rule 91 of Bombay Financial Rules, 1959 ?

11. Is there any case in which the undisbursed amount is held for more than 3 months ?

12. What steps are taken to clear off the above items ?

Cash Book (M.T.R. 98)—

13. Has the Sub-Treasury Officer complied with the following requirements—

(a) Is the certificate of count of pages recorded on the 1st page of the cash book before it is brought into use ?

(b) Is the closing balance carried over from the last cash book, verified and found correct ?

(c) Is each and every transaction attested by Sub-Treasury Officer ?

(d) Is endorsement of 'Receipts verified' and 'Payments verified' made in the cash book after closure of day's transaction ?

(e) Is surprise as well as monthly verification of balances carried out regularly ?

14. Is there any case in which the balance on hand disagreed with the balance shown in Cash Book ?

Register of P.A./Petty Supplies—

15. What is the amount of P.A. ?
16. Are the sub-vouchers sent to Treasury Officer regularly for recoupment ?
17. Is the balance verified by S.T.O. on the last day of the month ?
18. Are all the entries properly made and attested ?
19. Is the annual acknowledgement certificate of P.A. sent as on 1st April ? If so, number and date may be noted.
20. Are petty purchases entered in the Register of Petty Supplies ?
21. Is the register of petty supplies maintained properly and up-to-date ?

Register of Dead Stock—

22. Are all the dead stock articles taken to the register properly allotting a separate page to each kind of article ?
23. Whether the numbers allotted in the register are those painted on the articles ?
24. Is annual verification of dead stock articles carried out and a certificate to the effect submitted to Treasury Officer ?
25. Are any unserviceable articles held in stock ? If so, what action is taken for disposal ?

Register of Library—

26. Whether the register is maintained in the prescribed form General 125. e.
27. Whether all books are entered in the register ?
28. Whether periodical verification of library books is carried out and a certificate recorded to that effect in the Register ?
29. Whether all important Government publications are available ? If so, are they kept up-to-date by pasting correction slips from time to time ?

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30. Are there any missing books? If so, what steps are taken for recovery?

31. Are there any obsolete books? If so, what action is taken for disposal?

Register of Stationery—

32. Has the Sub-Treasury Officer maintained the register of stationery articles in the prescribed form?

33. Is issue account kept properly?

34. Is periodical verification made?

35. Is annual indent prepared properly and sent to Treasury Officer?

O.M. Activities—

36. Has the Sub-Treasury Officer maintained the following registers? Are they properly maintained and abstracts drawn regularly?

Inward—

(i) Register of Government References (viz. Government, D.A.T., D.D.A.T.).

(ii) Register of D.O. Letters.

(iii) Register of L.A.Q./L.C.Q. (Please mention latest position of pending cases).

37. Whether work-sheets are maintained properly for calendar year and written day to day?

38. Whether weekly abstract is regularly drawn? (Please mention latest position of pending references).

39. Whether await registers are maintained? Are all cases in await entered in the register?

40. Are timely reminders issued in await cases?

41. Are there any cases pending or await badly delayed for no specific reasons?

Periodical Returns—

42. Are the registers of periodical returns in forms 'A' and 'B' maintained?

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43. Are they up-to-date ?
44. Are all periodical returns entered ? Are they sent on due dates ?
45. Are the returns badly delayed ? If so, for what reasons ?

Outward Register/Stamps Account—

46. Is the outward register maintained properly and in the prescribed form ?
47. Is the service Postage stamps account maintained up-to-date in form 'A' and 'B' ?
48. Does the stock of S.P. Stamps on the date of Inspection agree with the book balance ? Is the stock account checked by surprise by Sub-Treasury Officer ?
49. Whether the daily entries of the stamps actually utilised and entered in account 'A' are verified by comparison with stamped packets ready for posting by the S.T.O., and whether he has certified the correctness of the accounts and set his signature against day's entries in token thereof ?

Record—

50. Is the old record classified properly according to A, B, C, D, list.
51. Is the old record preserved and arranged properly ? Is it kept aloof from current record ?
52. Are 'D' papers arranged monthwise and labelled ? Are there any 'D' papers overdue for destruction ? (i.e. over 1 year).
53. Is the indent of Forms/Registers sent to Treasury Officer ?

Dafter Inspection—

54. Are the Dafter Inspections carried out by Sub-Treasury Officer regularly ?
55. Are there any major points noticed at the time of Dafter Inspection ?

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Standing Orders, Files—

56. Are standing orders files maintained subjectwise, department-wise, etc.? Are they indexed up-to-date?

STAMPS SECTION

Security of Strong Room—

57. Is the annual certificate of fitness obtained from the Executive Engineer? Please state the date and number.
58. Is the order describing the position of sentries issued by D.S.P.?
59. Are the above certificates hung up in a conspicuous place within the strong-room?
60. Are all the openings of the strong room barred?
61. Is adequate fire fighting equipment provided? Are the fire extinguishers refilled from time to time.
62. Are the following notices hung up in conspicuous places?
- (i) Exchange of small coin and copper.
 - (ii) Encashment of currency notes (in English and in Regional Languages).

Padlocks and keys of the Strong Room—

63. Is the register of padlocks and keys maintained in the proper forms?
64. Are all the padlocks and keys entered in this register?
65. Are all the padlocks in good condition?
66. Are there any spare padlocks?
67. Do all the padlocks and keys bear number plates?
68. Is the annual verification certificate of keys sent to Treasury Officer?
69. Are there two locks on strong room door?

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70. Does the Shroff Karkun keep key of one lock ?

71. Does the Sub-Treasury Officer keep key of other lock ?

72. Are there any padlocks of which duplicate keys have been lost ?

Register of cash boxes, valuables, Keys kept for Safe Custody—

73. Is the register maintained in the prescribed form properly ?

74. Are separate registers for each kind of deposit viz., valuables, cash boxes maintained ?

75. Is every case requiring permission supported by the order of Collector/Treasury Officer as the case may be ?

76. Is there any item of deposit held for more than 3 years without renewal of the permission ?

77. Are the requisite fees recovered from the depositor as prescribed in Financial Rules ?
Are requisite notes of recovery of fees kept against the relevant entry in the register ?

78. Is the transit register kept for noting the daily deposit and return of cash boxes of other departments ?

79. Does the Sub-Treasury Officer examine monthly the condition of boxes of jewellery/other valuables lodged in the strong room for safe custody and record, the result of such examination in the register of valuables ?

Remittance—

80. Is the register showing the currency transactions maintained properly and up-to-date ?

81. Are currency slips furnished to R.B.I. in time ?

82. Are there any slips pending submission ?

83. Is monthly verification of cash balance carried out by Tahsildar and the result noted in the register ?

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84. Did the normal balance fixed exceed on any of the day? If it is exceeded is it got condoned?

Remittance facilities—

85. Are the drawing and encashment schedules sent in time?
86. Is the stock of draft forms sufficient? Does it agree with the book balance?

Stamps—

87. Are the double lock, single lock registers maintained properly?
88. Is the invoice register kept in proper form and up-to-date?
89. Are the supplies properly accounted for by Sub-Treasury Officer as soon as the stock is received?
90. Are the copies of invoices returned duly acknowledged within prescribed period?
91. Is the stock position of all kinds of stamps adequate? If not, are steps taken to obtain the additional supply?
92. Is the physical verification of stamps carried out monthly by Tahsildar?
93. Does the Sub-Treasury Officer verify the stock of stamps at the time of taking over charge (on transfer or on return from leave)?
94. Are alteration and erasures in the register attested by the Sub-Treasury Officer?
95. Is the table of discount on the several classes of stamps corrected up-to-date?
96. Are the monthly abstracts drawn up in the double lock stock register?
97. Do the figures of receipts in the abstracts agree with the figures of receipts shown in the *plus* and *minus* memos and that of sales shown in the column of 'Sales' in the memos?

98. Does the closing balance of last month agree with the opening balance of the next month shown on the *plus* and *minus* memos? (Figures of one or two months may be checked).

Empty Boxes—

99. Is the register of empty boxes kept up-to-date?

Stamps' Returns—

100. Are the following returns prepared and submitted on due dates?

- (i) Plus-minus Memo of stamps with statement of receipts and issues. ...
- (ii) Discount statement ...
- (iii) Six monthly verification certificate of stamps. ...
- (iv) Store Account ...
- (v) Forecast of stamps ...
- (vi) Quarterly Indents ...

Annual Certificate of possession of Cypher Code, Check Signal Book—

101. Has the Sub-Treasury Officer furnished requisite annual certificate with numbers of last correction slip to the R.B.I.?

Deposits—

102. Are the following deposit registers (Receipts and Payments) maintained properly and up-to-date?

- (i) Revenue Deposits ...
- (ii) Civil Court Deposits ...
- (iii) Criminal Court Deposits ...
- (iv) Deposits for work done for private bodies. ...
- (v) Personal Deposits ...

Revenue Deposits/Criminal Court Deposits etc.—

103. Is serial number given for each item from 1st April?

104. Is each item of deposit written in words and figures?

105. Is the annual lapsed deposit statement prepared and sent to Treasury Officer? Are notes kept against each such item in R.D./Criminal Court Deposit etc. Register?

106. Are the abbreviations for nature of deposits properly used?

Personal Deposits—

107. Are all the P.L.A.S. supported by the relevant sanction of Government/Accountant General?

108. Are there P.L.A.S. which are not operated for more than 3 complete account years? If so, are steps taken to close the accounts?

109. Are all the B. Cs. received from the Administrators of P.L. As? If so, have they been transmitted to Treasury Officer duly agreed and up-to-what year?

110. In how many cases the balances certified by the Administrators disagree?

111. Are steps taken to reconcile the differences?

112. Are monthly Plus-minus memo in respect of all the deposit accounts prepared and sent along with daily sheet of last working day of the month?

113. Are the pass books received from the Administrators monthly for completion? Are they completed by S.T.O. promptly?

114. Is there any case in which pass book is not presented for consecutive period of 3 months? If so, has the S.T.O. withheld further payments until the pass books are presented and completed up-to-date?

Lottery Section—

115. Is the stock register/issue register of State Lottery Tickets maintained properly in prescribed form?

116. Is the register in Form MSL-11 showing the amounts paid towards prize winning tickets maintained properly?

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117. Are all the returns prescribed sent in time ?

118. Is the register of valuables showing the letters received by R.P. maintained properly ?
PENSION SECTION-CIVIL PENSION

Register of P.P.O.—

119. Is the Register of P.P.O. maintained in Form M.T.R. 34 separately for pensions which are for life and other pensions which are subject to special conditions and for political pensions ?

120. Has the Sub-Treasury Officer intalled in Col. "name of pensioner" and ruled out red ink line across the pages below the entry ? (M.T.R. 325).

121. Are the notes kept against relevant entry in P.P.O. register whenever both the portions of P.P.O. are returned to Treasury Officer ?

122. Are note regarding renewal of P.P.Os. and death of pensioner taken in P.P.O. register ?

Maintenance of Pension Payment Orders' Files—

123. Are separate files maintained for each class of pension viz. Service, Political, Conditional ? and for Pensions remitted by Money Orders ?

124. Are the P.P.Os. arranged in serial order ?

Renewal of P.P.Os.—

125. Are there any instances in which the disbursers' portion of the P.P.O. is completely filled up ?

126. Is the renewal made promptly ?

127. Are the old P.P.Os. retained for a period of 3 years and then destroyed ?

Pension Payment Orders—

128. Is the pensioner's specimen signature or thumb impression as the case may be obtained whenever necessary in the space provided for the purpose on the disbursers half and attested ?

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129. Are there any cases of payment of pensions to lepers ? If so, is the prescribed procedure of payment followed ?

130. Are there any cases of re-employed pensioners ? If so, is T.I. being paid to such pensioners ?

131. Is the periodical identification of all the pensioners carried out and requisite notes kept on disbursers' halves ?

132. Is the Life Certificate obtained whenever necessary ?

133. Are there any cases of over payments/irregular payments ? (Review a few cases).

Pension Payment by Money Orders—

134. Are the declarations of the pensioner to the effect that pension should be sent by M.O.s at his cost obtained ?

135. Are both the halves of pension Payment Orders held in the file headed "Pensions payable by Money Orders ?

136. Is payment of pension by Money Order made monthly before 10th of each month ?

137. Are periodical life certificates and non-re-employment certificates obtained ?

138. Are M.O. receipts filed properly and with due care after comparing the signature of the pensioner on M.O. receipts ?

139. Is the amount of pension received back unpaid credited promptly to Government ?

Commutation/D.C.R.G.—

140. Are the commutation orders, D.C.R.G. authorities entered in the relevant prescribed Registers ?

141. Is there any D.C.R.G. pending for more than one year from the date of its issue ?

Transfer of Pension—

142. Is the prescribed Register of applications received requesting transfer of pensions maintained properly ?

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143. Are there any cases in which delay has taken place to effect the transfer of pension documents?

Returns—

144. Whether the six monthly statement of cases of failure to draw pension sent on due date?

Military Pension Registers—

145. Are the following registers maintained properly?

(i) P.P.O. register.

(ii) Check registers :

(a) IAFA 330.

(b) IAFA 331.

(c) IAFA 389.

Check Register—

146. Is the period of pension 'Temporary' etc. mentioned in the proper col. of the register?

147. Is the photograph obtained and pasted?

148. Are the notes of re-employment kept?

149. Are there any cases in which payment has remained undrawn for more than one year/ three years? If so, what action has S.T.O. taken so far?

150. Are all the D/Rs. preserved properly?

AUDIT SECTION

Gazetted Officers' Registers—

151. Is the Gazetted Officers' Registers maintained in the prescribed form (Try. 228) for each financial year?

152. Are the following requirements properly noted in the Registers.

(i) G.P.F. Account No.

(ii) L.I.C. Authority No. from the A.G.

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153. Are notes of (a) All authority letters, (b) Re-trenchment orders issued by Audit Office, (c) Sanction of Advances communicated by competent authorities, (d) Particulars of L.P. Reports etc. noted in the register properly?

154. Are the L.P.Cs. in respect of the Officers transferred issued promptly? (Quote the instances of delay in issuing the L. P. C., if any).

155. Whether the recoveries pointed out by the Accountant General, and other O.B.A. items are watched properly? Quote the instances in which recoveries have remained un-effected?

156. Are the following deductions watched through pay bills of Gazetted Officers?

(i) Income-tax at source.

(ii) Rent recoveries.

(iii) Objection Book Advance.

(iv) G.P.F. as per rules.

157. Are the live entries from previous years registers taken on new registers correctly and attested by Sub-Treasury Officer?

158. Is the up-to-date list of Drawing and Disbursing Officers maintained by S.T.O.?

Guard Files of Specimen Signatures—

159. Are all specimen signatures viz. in respect of G.O.s, Drawing and Disbursing Officers, Accountant General, etc. held on the record duly filed in guard files?

160. Are they verified by the S.T.O.?

161. In whose custody are the specimen signatures kept?

Bank Encashment Register—

162. Is the register of bills encashed on the Bank in Form No. TRY 10 maintained? Are the bills passed for payment by the Sub-Treasury Officer daily entered in the above register?

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163. Are the entries in the register daily reconciled with the Bank Scrolls ?
164. Are the notes of revalidation of pay-orders kept in the remarks Col. of the Register ?
165. Are there any instances where the bills are passed after considerable delay ?
- Cash Orders—*
166. Whether the prescribed procedure for payment and accounting of cash orders is properly followed ?

Registers to be maintained at Sub-Treasury—

167. Are the following registers properly maintained ?
- (i) Register of Bills presented at the Sub-Treasury as per para. 111 of Sub-Treasury Manual.
- (ii) "Nil Bill" Register.
168. Are the advice slips filed serially and notes of payments kept against the entries concerned on the advice slips under the dated initials of S.T.O. as required *vide* para. 137 of Sub-Treasury Manual and whether review of unpaid bills is taken as per note under para. 136 *ibid* by maintaining a suitable register ?

COMPILATION SECTION

Maintenance of Registers—

169. Are the following registers and records generally in good order and neatly maintained and posted up-to-date ?
- (i) Day-book.
- (ii) Subsidiary Registers.
- (iii) Shroff's Cash Book.
170. Are separate day-books maintained for the State and Central Government transactions ?
171. Are the day-books sealed with the seal of T.C. ?
172. Are the subsidiary registers kept in the standard and prescribed form (wherever forms are prescribed) ?

173. Is the register of registers maintained up-to-date ?

174. Are there any subsidiary registers other than those authorised by Regional Office ?

Submission of Daily Sheets—

175. Is the Daily Sheet with all vouchers and chalang required to be attached, prepared and submitted to Treasury Daily ?
176. Are there any instances of delay in submission of daily sheets. If so, give reasons in brief.
177. Are the daily sheets, posted under certificate of posting ?

Bank Scroll—

178. Are the chalangs and vouchers examined with the Bank Scrolls ?

179. Is the certificate of review i.e. verification of Scroll furnished on the Scroll ?

Monthly Returns—

180. Are the monthly returns sent to the Treasury Officer along with the Daily Sheet of the last working day of the month ?

Triplicate copies of Chalangs—

181. Are all triplicate copies of chalangs sent to the departmental officers regularly ?

182. Does the Sub-Treasury Officer send a fortnightly certificate regarding forwarding all triplicate copies of chalangs to the concerned departmental officers regularly to Treasury Officer ?

183. Are the notes of issues and despatches of triplicate copies are kept in respective subsidiary registers ?

Issue of Credit Certificates—

184. Is the prescribed fee charged and credited to Government account in respect of applications received for issue of credit certificates ?

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