

Government of West Bengal
Finance Department
Audit Branch (Group T)
"NABANNA" 325, Sarat Chatterjee Road, Howrah-711102
(E- 1422438)

No: 2273-F(Y)

Date: 23-06-2026

MEMORANDUM

Sub: Introduction of Revised Inspection Report Format for PAOs and Treasuries

The Inspection on the Working of PAOs/Treasuries and reporting thereof, as mandated under Rule 2.07(3) and Appendix-4 of the West Bengal Treasury Rules, 2005 (WBTR-2005), is presently conducted in accordance with the format and questionnaire prescribed vide Finance Department's Memo No. 8074-F(Y) dated 27.11.2015.

Since then, significant advancements have been achieved in the digitization of Treasury operations. These digital advancements necessitate to adopt a revised perspective for Treasury Inspection and eventually revise the format and questionnaire used in the Inspection process.

Accordingly, the Governor is pleased to introduce a revised format and questionnaire for the "Inspection Report on the Working of PAOs/Treasuries", as annexed herewith, in terms of Rule 2.07(3) and Appendix-4 of West Bengal Treasury Rules 2005, with immediate effect.

The relevant provisions of WBTR-2005 shall stand modified to the extent indicated above.



(P K Mishra, IAS)
Additional Chief Secretary to the
Government of West Bengal
Finance Department

No. 2273 /1(15) -F(Y)

Date: 23-06-2026

Copy forwarded for information and necessary action to:

1. Pr. A.G. (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata-700001.
2. Pr. A.G. (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata-700001.
3. Additional Chief Secretary / Principal Secretary/ Secretary,.....Department requesting to circulate concerned offices/autonomous bodies/Parastatals under the administrative control of his Department.
4. Special Secretary / Additional Secretary / Commissioner/ Joint Secretary / Deputy Secretary, Finance Department.
5. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata - 700001.
6. Pay & Accounts Officer, Kolkata Pay & Accounts Office-1, Old Khadya Bhavan, 3rd Floor (East side), 11A Mirza Ghalib Street, Kolkata - 700 087.
7. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Old Khadya Bhavan, 2nd& 3rd Floor, (West side), 11A Mirza Ghalib Street, Kolkata - 700 087.
8. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, Salt Lake, Kolkata - 700064.
9. Commissioner, _____ Division,
10. District Magistrate/District Judge/ Superintendent of Police, Commissionerate of Police
11. Sub-Divisional Officer, _____
12. Treasury Officer, _____
13. Block Development Officer, _____
14. Group _____ / _____ Branch, Finance Department.
15. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.

Joint Secretary to the
Government of West Bengal
Finance Department

INSPECTION REPORT ON THE WORKING _____ TREASURY
(Revised format vide Order No. 2273-F(Y) dated 23-06-2026)
Period From _____

PART-A

Name & Designation of the Inspecting Officers	:	
	:	
	:	
Date of Inspection	:	

ADMINISTRATION

1. Name of the Collector and other Officers working in the treasury with date of taking over the charge

i)	Collector	:	
ii)	S.D.O.(in outlying sub-Division only)	:	
iii)	Treasury Officer	:	
iv)	Additional Treasury Officer/s	:	

2. STAFF POSITION

	SI No.	Category	:	Sanctioned strength	Actual Strength
	(i)	Accountant	:		
	(ii)	Head Clerk	:		
	(iii)	Deputy Accountant	:		
	(iv)	Supervisor Head Clerk	:		
	(v)	Upper Division Clerk	:		
	(vi)	Cheque Writer	:		
	(vii)	Lower Divn. Clerk/Pin Point Typist	:		
	(viii)	Record Supplier	:		
	(ix)	Group 'D' Staff	:		
	(x)	Re-employed staff	:		
	(xi)	Data Entry Operator	:		

<p>Sd/-</p> <p>Seal & Signature of the Treasury Officer</p> <p>Sd/-</p> <p style="text-align: center;">Signature of the Inspecting Officer</p>		<p style="text-align: center;">Sd/-</p> <p style="text-align: center;">Signatures of the Inspectors of Treasuries</p>
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PART-B

1.BILL, ECS & CHEQUE MANAGEMENT:

(i)	<p>a) Are bills presented to the Treasury through Bill Transit Register in T.R. Form 6 duly authenticated by the DDO and PAO/Treasury Officer annually?</p> <p>b) Whether all details are duly filled up indicating Bill Details, Token Nos. TV Nos. etc. and authorized under the signature of DDO & Bill receiving clerk? (at least 10 nos. of BTRs are to be scrutinised)</p>	:
(ii)	Verify whether all active DDOs as per DDO List has been assigned with DSC as per DSC List. If not, reasons thereof	:
(iii)	No. of OTP issued in lieu of DSC covering the period of inspection. Whether such issuance is substantiated with documentations and justified reasons?	:
(iv)	Whether any DDO has been issued OTP multiple times covering the period of inspection? Reasons, if yes.	:
(v)	Review & comment on the checks applied by the T.O. for activation/de-activation of DSCs as required. Note suggestions, if any.	:
(vi)	Login of Treasury Officials & Staffs: Whether any CTS Login credential in Treasury is active against Official/Staff who is presently not functioning. If so, reasons thereof.	:
(vii)	No. of bills for which the processing time was greater than 5 days. Reasons for the delay.	:
(viii)	<p>a) No. of bills objected in the last 6 months. (Pl. attach month-wise report)</p> <p>b) Categories of objections which are occurring persistently.</p> <p>View of Treasury Officer regarding the possible reasons of such persistency and his suggestions to avoid so.</p>	:
(ix)	No. of time a "Pull-Back" request for mandates delivered that has been requested by the Treasury. Note reasons for the same.	:
(x)	To Test-Check and analyse the "User wise activity report" for any considerable gap in no. of bills processed and mandates delivered. Note reason for considerable gaps.	:
(xi)	<p>No. of transactions failed during the last 6 months. (Month-wise report).</p> <p>a) Whether the Treasury officer has reviewed with the DDOs where Failed Transactions have occurred more compared to others.</p> <p>b) Whether Failed Transactions are re-processed?</p> <p>c) No. of cases pending to be re-processed for the current FY?</p> <p>d) Whether action taken on the pending failed transactions (not-reprocessed) for the previous FYs</p>	:

(xix)	A) No. of cheques issues during the last 6 months. In case, cheques have been issued for non-exempted categories, the reasons for their issuance. B) No. of cheques cancelled covering the period of inspection. C) The major reasons for such cancellation D) Suggestions of PAO/Treasury for redressal of such issues.	:	
(xx)	No. of cheques rejected before delivery. Reasons of such rejections with suggestions to avoid the same.	:	
(xxi)	In case of Cheque Cancellation/ Rejection whether relevant Annexure-U / Annexure-V is submitted to AGWB.	:	
(xxii)	Whether duly signed counterfoils are maintained against all delivered cheques?	:	

2. WORKS & FOREST DEPOSIT ACCOUNTS:

(i)	No. of Forest Deposit Accounts (Works, Misc, Security): No. of Works Deposit Accounts (Works, Misc, Security):	:	
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(ii)	Whether "Plus-Minus" Memo for all such deposit accounts are generated and submitted to AGWB? Whether the balances of such deposit accounts are reconciled with the Operators?	:	
(iii)	Whether "Permanent Advances" drawn are within the permissible limit of the sanctioning authority?	:	
(iv)	Scrutinize some available bills (TR-70, 70A, 70B, 70C) to observe whether all requisite details are duly filled and certifications duly done.	:	

3. Pension:

(i)	Delays observed in processing of the following: 1. Disbursement of arrear first pension after assignment of PPO ID: 2. Payment of CVP: 3. Payment of RG: Review the reasons of delay.	:	
(ii)	Check the following for pendency if any: 1. EPF to NPF conversion: 2. Restoration of CVP pending: 3. Disbursement of Age Benefits (Addl. Pension) pending: Note the reasons for such pendency	:	
(iii)	No. of cases where Pension is being disbursed not as per present ROPA: Reasons thereof. Actions taken in this regard from Treasury.	:	
(iv)	Whether TDS has been deducted in respect of the applicable pensioners and returns have been duly filed? Note total TDS deducted in the last FY.	:	

(v)	Whether Money Order Pension still exists? If yes, verify whether the conditions mentioned in WBTR has been fulfilled.	:	
(vi)	Verify the No. of LCs entered in the system with the No. of Pensioners. Note the mismatch with reasons if any. Percentage of Digital Life Certificates received: Steps taken by TO for promotion of DLC submission.	:	
(vii)	Whether Pension has been kept under Suspension for non-receipt of LC? No of such cases:	:	
(viii)	Review whether Death Register is duly maintained. No. of cases where excess remittance amount of Pension is yet to be refunded by the Bank. Review the Mode of communication between the banks & treasury.	:	
(ix)	a) Total no. of banks and branches from where pension is disbursed: b) Whether review meetings at periodic intervals with Banks are held. Note major outcomes.	:	
(x)	No. of payments initiated based on directives from the Court in last and current FY. Total amount:	:	
(xi)	No. of cases pending for payment against court directives. Reasons thereof.	:	
(xii)	Review the process followed by the Treasury with respect to the following during the appearance of the pensioner: 1. No. of counters the pensioners have to visit. 2. Whether the pensioner is getting the pension ID on the same day. 3. Whether first arrear pension is released by the next day of appearance. 4. Whether the mobile no. , age & DOB, address are mandatorily entered in the system. 5. Whether nomination for LTA is submitted. 6. Review whether e-PPO is scheduled through the system and accepted on daily basis so that automated SMS to pensioners are sent. 7. Review the no. of cases where Pensioner has appeared after 30 days of receiving PPO. Note T.O.s comment of the reasons of delay.	:	

4. PUBLIC ACCOUNTS:

A. OPERATOR BASED PUBLIC ACCOUNTS

(i)	<p>How many LF/PL/PF/OD Accounts are being operated presently in the treasury?</p> <p>I) LF Accounts u/h 8448:</p> <p>II) PF Accounts u/h 8336:</p> <p>III) PL Accounts u/h 8443:</p> <p>IV) Other Deposit Accounts, if any: (Mention Head-wise)</p> <p>a) Whether "Plus-minus" Memo is sent to AGWB?</p> <p>b) Whether reconciliation of balances are carried out on monthly basis with operators?</p> <p>c) Review the inward and outward Inter-Treasury Transfer of funds affecting the Deposit Accounts. Review the accounting of such transactions and note the anomalies if any.</p> <p>d) No. of In-operative Operators No. of In-operative Schemes(mention the Operators). Review the action taken by Treasury in this regard.</p> <p>e) No. of New Operator Codes created during the period under review. Verify AGWB's Authorization for opening of the new Deposit Accounts.</p> <p>f) No. of cheques issued by operators in the last six months, (Month-wise report). If these are of the Non-exempted Category, then reasons thereof.</p> <p>g) Verification of the amount appearing in "Plus-Minus" Memo with the amount of the respective HoA under LOP & CA of the month and note mismatch if any. In case of mismatch, action taken by the Treasury</p>	:	
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B. NON-OPERATOR BASED PUBLIC ACCOUNTS

(i)	<p>a) No. of Non-Operator based Deposit HoAs operated in the Treasury:</p> <p>b) Whether "Plus-Minus "Memo is duly generated and sent to AGWB</p> <p>c) Test checking of the amount appearing in "Plus-Minus" Memo with the amount of the respective HoA under LOP & CA of the month and note mismatch if any.In case of mismatch, action taken by the Treasury Officer.</p>	:	
(ii)	<p>Whether all Deposits due for lapsing have been lapsed?If not, reasons thereof.</p>	:	



5. Stamps:

(i)	Are the provisions of T.R.2.41 properly followed in respect of the security and safety of the Strong Room? Review whether all security & safety related procedures have been followed and up to date as per provisions of T.R. 2.41. Whether all updated Safety & Security certificates have been obtained?	:	
(ii)	Is adequate Fire Fighting equipment provided? Whether such equipments are within the expiry date? Whether regular mock fire drills are conducted?	:	
(iii)	No. of Vendors attached with the Treasury: c) Test Check of the documentations of the Vendors required to be fulfilled by the Vendors. d) If Stamps are not collected physically by the vendors, whether proper authorization have been collected by the Treasury.	:	
(iv)	a) Review the commission paid to the Vendors & TDS Deducted. Note mismatch if any b) Whether BT bills to transfer the commission & TDS have been drawn on monthly basis.	:	
(v)	Sample checking of the physical stamps with the Single & Double Lock Register. Note discrepancies, if any. Note the category & denomination of stamps checked.	:	
(vi)	No. of damaged stamps referred to Calcutta Collectorate : Whether Destruction Certificate has been received? Whether Stamp Stock is CTS System has been updated accordingly?	:	
(vii)	Verify the Padlocks Register with the Padlocks lodged with the Treasury. Are provisions of T.R. 2.38 and 2.42 of WBTR properly followed in relation to duplicate keys and other padlocks and keys of Treasury Strong Room and other Offices attached to the Treasury?	:	
(viii)	Verify the Valuables Register and the Valuables in accordance with T.R.2.38 and 2.39	:	
(ix)	No.of stamps refunded or cancelled after issue. Note the value. Whether the statues and accounting process have been duly observed.	:	

6. ADVANCE ADJUSTMENT & ACCOUNTS SUBMISSION, RECEIPTS AND MISC:**A. ADVANCE ADJUSTMENT**

(i)	No. of DC Bills Pending for adjustment & amount thereof.		
(ii)	Top DDOs with the no. of bills & unadjusted amount.		
(iii)	Review whether regular intimation has been provided by the Treasury to the DDOs. Review the special initiatives taken by the Treasury Officer to bring down the unadjusted DC bills.		
(iv)	No of bills Partially Adjusted, with value of such adjustment:		
(v)	Major reasons noted for not being able to provide the full adjustment.		

B. ACCOUNTS SUBMISSION

(i)	Specify the months where Accounts have been submitted beyond the stipulated timeline. Note the reasons for delay.		
(ii)	a) Review the total no. of call logs and note their types, which has affected the process of Accounts Submission. b) Review the type of calls logged due to system related issues. c) Review the type of calls logged for rectification of errors originating at Treasury Level.		
(iii)	Note the opinion of the Treasury Officers on the following requirements for enhancement and improvement in Treasury Operations: a. Introduction of new reports. b. Modification of existing Reports. c. Additions/Modifications proposed in any module of IFMS.		
(iv)	a) No. of receipts transactions received by the Treasury through TR-7 in the last 6 months with total amount. b) Major Categories of receipts (other than Sale of Stamps) where TR-7 receipts are still observed to be dominant.		
(v)	No. of months where Accounts Submission has been affected for delay in receipt of scrolls/DMS from Link Banks.		

	Note the initiatives taken by Treasury in this regard.	
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7. GENERAL ISSUES & INFRASTRUCTURE:

(i)	Is the accommodation and infrastructure adequate? Are necessary steps taken for maintenance and cleanliness of premises?	:	
(ii)	Is there any alternative arrangement in case of power failure.	:	
(iii)	Whether there is Waiting Hall for pensioners at the Treasury?	:	
(iv)	Are drinking water and toilet facilities available for the staff and outsiders at the treasury?	:	
(v)	Are boards indicating the location and various sections of the Treasury put at prominent places in the Treasury? Review whether the arrangements are sufficient for guiding a visitor.	:	
(vi)	Whether displays are maintained containing information on DR Rates, Ex-gratia dates, Pension disbursing Banks, Documentation required for initiating pension/family pension etc, for ease of the pensioners.	:	
(vii)	Has the Treasury a record room of its own? If yes, is the Record room in good conditions? Verify the fire fighting arrangements and note the vulnerable points, if any.	:	
(viii)	Verify the Computer and Computer peripheral registers are duly maintained. Note the calls made to Service Providers for computers peripherals in the last and current FY. Has proper action been taken by the Service Providers. Verify whether annual maintenance activities duly done by the Service Providers.	:	

8. AGWB AUDIT & PREVIOUS INSPECTIONS

A. AGWB AUDIT

a.	Year in which the last AGWB Audit was conducted. (Mention period under review)		
b.	i) Mention the periods for which Audit Reply is still pending. Note the reasons. ii) No. of Paras not yet settled. iii) Note the Major categories of unsettled paras along with reasons of non settlement.		

B. DTA INSPECTION

a.	Note the action taken on the observations	
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	made by DTA in the last inspection. If not rectified, note the reasons for so.		
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PART C

Other suggestions by the Inspecting team for the PAO/Treasury.