

DIRECTORATE OF TREASURIES AND ACCOUNTS

Duties and responsibilities of various units:

- A) **Directorate**:- The Directorate looks after the overall administration of the Department, cadre control of all non-gazetted staff, monitoring of expenditure of all departments, monitoring and regulation of expenditure on GPF, authentication of Drawal Authorities/Drawing Limits, overall supervision of the working of Treasuries and Sub-Treasuries and all service matters of both gazetted and non-gazetted staff of the department. It also carries out pre-audit of all arrear bills, M.R. bills and leave encashment bills of all departments and issues Pay Slips in cases where A.G. is not issuing the same. Further, it also looks after training of Accounts Personnel of the Department. The Department is also constantly assessing and compiling the revenue realization under all revenue Heads of Accounts of the State.
- B) **Internal Audit**:- The Internal Audit Wing of the Directorate comprises of three (3) teams, each consisting of one (1) Audit Officer and four (4) Assistant Auditors. These teams conduct Internal Audit of the Governmental and non-Governmental bodies receiving Government grants. This Wing also gives financial guidance to the various offices and brings financial irregularities to the notice of the Government. One (1) Deputy Director (Audit) is posted to this Wing for proper supervision and effective functioning of the Wing.
- C) **Civil Accounts**:- Senior Accounts Officers/Accounts Officers/Junior Accounts Officers belonging to this Department are posted to various directorates to guide and assist the Head of Departments in all financial matters including response to Audit Paras, Draft Paras, C&AG's Reports, etc. They also carry out inspection of the subordinate offices of the respective Departments and guide them in accounts matters.
- D) **Works Accounts**:- The Divisional Accounts Officers, Senior Divisional Accountants and Junior Divisional Accountants are posted to all the Works Divisions having cheque drawal authorities. These officers and staff are responsible for maintenance of Divisional Accounts and for rendering monthly accounts to the Accountant General. They are also responsible for maintenance of Stock, T & P records etc. accounts and help in reconciliation of accounts with the office of the Accountant General. The

Divisional Accounts Officers posted in the Works Divisions act as financial advisors and guide to the Divisional Engineers.

- E) **Treasuries and Sub-Treasuries**:- There are eleven (11) District Treasuries and twelve (12) Sub-Treasuries in the State. The Sub-Treasuries of Baghty, Akuloto, Mangkolemba and Naginimora are functioning temporarily from the respective District Treasuries. Tobu Sub-Treasury is functioning from Aboi Sub-Treasury. All the Treasuries and Sub-Treasuries are directly controlled by the Directorate of Treasuries and Accounts. All receipts and payments of the State Government and all payment of pension and pensionery benefits to the Pensioners are made through the Treasuries and Sub-Treasuries.

They also maintain initial accounts of the State Government's receipts and payments and render monthly accounts to the Accountant General. They also monitor payments of all the DDOs and submit accounts of the same to the Directorate on monthly basis. They issue Stamps (non-Postal) to the Stamp Vendors. Non-Banking Sub-Treasuries also maintain RBI Currency Chests for meeting their cash requirements. Strong Rooms in the Treasuries and Sub-Treasuries serve as places of safe custody for the Departmental chests, confidential documents and valuables.

- F) **Training**:- The Departmental Training Institute at Purana Bazar, Dimapur is functioning in full swing. This Institute imparts accounts training to in-service staff and officers of the Department throughout the year. The fresh recruits of the department through NPSC are made to undergo training for one year at the Institute on probation. The Institute also provides training facilities to all the officers and staff in accounts matters to equip them to perform their duties well and also to enable them appear the Departmental Examinations.
- G) **Monitoring Cell**:- The Directorate of Treasuries and Accounts monitors the DDO-wise expenditure of all departments on the basis of monthly monitoring reports received from various Treasuries and Sub-Treasuries. These reports are compiled in the directorate and submitted to the Finance Department. They are an important tool in monitoring and control of expenditure, and in detecting malpractices. In addition to the above assignments, the following works are also entrusted to the department by the Government and is looked after by this Wing:-

- i) Authentication of Department wise Drawal Authority/Drawing Limit issued by the Finance Department.
- ii) Authentication of drawal authorities for payment of GPF (non-refundable and refundable) and sanction of scholarships and stipends issued by the various Heads of Departments.
- iii) Pre-Audit of Medical Reimbursements, Leave Encashment bills and arrears of pay presented by various Departments for payment.
- iv) Circulation of DDO-wise sub-allotment of funds of all departments to the Treasuries and Sub-Treasuries.