



सत्यमेव जयते

ANNUAL REVIEW ON THE WORKING OF TREASURIES

2022-23

GOVERNMENT OF ARUNACHAL PARDESH



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**PRINCIPAL ACCOUNTANT GENERAL,
ARUNACHAL PRADESH, ITANAGAR**



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TABLE OF CONTENTS

Sl. No.	Particulars	Page
1	Preface	(iii)
2	Highlights	(v)
3	Part 1: Introductory	1-3
4	Part 2: Inconsistencies and irregularities noticed during compilation and verification of accounts	5-7
5	Part 3: Inconsistencies and irregularities noticed during inspection of local Treasuries	9-18
6	Annexure-A: Position of Treasury wise receipt of initial accounts during the financial year 2022-23	19-20
7	Annexure-B: Position of Form 50 & 51 in respect of Works Divisions	21-24
8	Annexure-C: Position of outstanding Form 51 & 52 in respect of Forest Divisions	25-26
9	Annexure-D: Detail of DCC bills outstanding till the end of March 2023	27-29
10	Annexure-E: Detail of Treasuries/Sub-Treasuries inspected during Financial Years 2022-23	30
11	Annexure-F: Treasury-wise details of Outstanding Paras	31
12	Annexure-G: Excess expenditure over budget during Financial Years 2019-20, 2020-21 and 2021-22 in Daporijo and Yingkiong Treasuries	32
13	Annexure-H: Details of years in which inspection was not conducted by the respective Deputy Commissioners	33
14	Annexure-I: Irregularities observed in the Service Book of Treasury staff	34-35


PREFACE

Treasuries play a very important role in the financial management of a state Government, especially in processing and accounting of the Government transactions. Treasuries, along with the Works and Forest Divisions, constitute the principal Accounts Rendering Units (ARUs) to the Accountant General office, who is responsible for compilation, preparation and finalization of the Annual Accounts of the State Government. To ensure proper functioning of the Treasuries, the State Government has prescribed codes, manuals and administrative procedures, which Treasuries are required to strictly adhere to. Any deficiency in the functioning of Treasuries and any deviation from prescribed rules and procedures adversely affects the entire process of financial accountability.

Inspection of Treasuries by the Accountant General office is a mechanism developed to derive assurance that the Treasuries are organized and function in an appropriate manner with requisite internal controls and financial discipline. This compilation is a review on the working of Treasuries in Arunachal Pradesh during the year 2022-2023, prepared in accordance with Paragraph 20.17 of the CAG's Manual of Standing Orders (A&E) Vol.-I, incorporating deficiencies/irregularities noticed during the compilation of accounts in this office together with the observations or comments raised during the local inspection of 8 (eight) Treasuries and Sub-Treasuries (Independent) in the State.

I hope this compilation will act as a guide for establishing an efficient and effective system of Treasury administration in the State.

Place: Itanagar
Date: 18/03/2024


(CHHERING ANGRUP BODH)
Principal Accountant General,
Arunachal Pradesh, Itanagar

HIGHLIGHTS

Sl. No.	Particulars	Para No.
1	Delays in the receipt of Monthly Accounts ranging from 1 to 142 days	2.1
2	Non-submission of Consolidated Treasury receipt of PWD and Forest Remittances	2.2
3	Outstanding balance under Suspense Accounts (Civil) to the tune of ₹ 22, 50, 58, 196/- (Payment)	2.3
4	Non submission of DCC bills in respect of AC bills to the tune of ₹ 0.93 crores	2.4
5	Outstanding Utilization Certificate	2.5
6	Expenditure incurred in excess of Budget allotment	3.3
7	Periodical Inspection not carried out by the Deputy Commissioner	3.6
8	Periodical reconciliation with DDOs	3.7
9	Irregularities in the maintenance of Service Book	3.8
10	Pension cases	3.10
11	Register of specimen signature of DDOs and Guard File	3.11
12	Discrepancies noticed in the maintenance of Cash Book in Treasury Establishment	3.13
13	Improper Maintenance of Personal Ledger Account	3.14
14	Public Works Cheques	3.15
15	Rush of Expenditure	3.16
16	Non-maintenance of DDO wise Budget allotment register	3.17
17	Computerization of Treasuries	3.18

PART – 1
INTRODUCTORY

PART – 1

INTRODUCTORY

1.1 Introduction

Treasuries are important organs of the state through which management, administration and control of finances of the state Government are conducted. They are channels through which monetary resources of the State are collected, disbursed and accounted for. Treasuries and Sub-Treasuries in Arunachal Pradesh function under the administrative control of the Director of Accounts and Treasuries, Finance Department, Arunachal Pradesh, Itanagar. At the District level, Deputy Commissioners and at the Sub-Divisional level, Sub-Divisional Officers (Civil) are responsible for the day-to-day functioning of Treasuries.

1.2 Organizational Set-up

There are 26 (twenty-six) Treasuries including Shillong (South) Treasury and 8 (eight) Sub-Treasuries (Independent) in the State. All the Treasuries and Sub-Treasuries (Independent) are banking Treasuries. They render monthly accounts directly to the Principal Accountant General, except for Boleng Sub-Treasuriy, which forward their accounts to the Accountant General through Aalo Treasury. A list of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2023 is given in the table below:

Table 1.1: List of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2023

Sl. No.	Name of District	Name of Treasury	Name of Sub-Treasury
1.	West Siang District, AP	Aalo	
2.	Lepa-Rada District, AP	Basar	
3.	Shi Yomi District, AP	Mechuka	
4.	Lohit District, AP	Tezu	
5.	Lower Subansiri District, AP	Ziro	
6.	West Kameng District, AP	Bomdila	Dirang
7.	Tirap District, AP	Khonsa	Deomali
8.	Papumpare District, AP	Itanagar	
9.	Upper Subansiri District, AP	Daporijo	
10.	East Siang District, AP	Pasighat	Ruksin
11.	East Kameng District, AP	Seppa	
12.	Pakke-Kessang District, AP	Seijosa	
13.	Tawang District, AP	Tawang	Jang
14.	Dibang Valley District, AP	Anini	
15.	Lower Dibang Valley District, AP	Roing	
16.	Changlang District, AP	Changlang	Jairampur, Miao
17.	Papumpare District, AP	Naharlagun	Sagalee
18.	Upper Siang District, AP	Yingkiong	
19.	Namsai District, AP	Namsai	

Sl. No.	Name of District	Name of Treasury	Name of Sub-Treasury
20.	Anjaw Distrcet, AP	Hawai	
21.	Kurung Kumey District, AP	Koloriang	
22.	Kra Daadi District, AP	Palin	
23	Longding District, AP	Longding	Kanubari
24	Siang District, AP		Boleng
25	Shillong	Shillong (S)	
26	Lower Siang District, AP	Likabali	
27	Kamle District, AP	Raga	

1.3 Position of manpower in Treasuries

Inspection of the records of the selected Treasuries during the period reported upon, along with the records received from the Director of Accounts & Treasuries, revealed that during the financial year 2022-23, excess Person-in-Position in comparison to the Sanctioned Strength was noticed in Itanagar, Tawang, Anini, Dirang, Hawai, Longding, Mechuka, Miao and Seijosa Treasuries. Palin, Raga, Likabali, Ruksin, Deomali, Kanubari and Singchung treasuries were found functioning without any sanctioned posts. Treasury wise details are given as below:

Table 1.2: Sanctioned strength vis-à-vis Person-in-position during 2022-23

Sl. No.	Treasury/Sub-treasury (Ind.)	Sanctioned Strength	Men in Position
1	Aalo	18	16
2	Tezu	13	12
3	Ziro	17	17
4	Bomdila	12	12
5	Khonsa	14	14
6	Itanagar	08	17
7	Daporijo	13	11
8	Pasighat	13	13
9	Seppa	11	08
10	Tawang	09	14
11	Anini	08	09
12	Roing	08	08
13	Changlang	08	08
14	Dirang	04	06
15	Naharlagun	13	13
16	Yingkiong	09	09
17	Namsai	12	09
18	Hawai	06	07
19	Jairampur	05	05
20	Koloriang	11	10
21	Basar	12	12
22	Jang	09	08
23	Longding	08	09
24	Boleng	06	06

Sl. No.	Treasury/Sub-treasury (Ind.)	Sanctioned Strength	Men in Position
25	Sagalee	07	07
26	Mechuka	02	07
27	Miao	06	07
28	Palin	Nil	09
29	Seijosa	02	04
30	Raga	Nil	01
31	Likabali	Nil	08
32	Ruksin	Nil	06
33	Deomali	Nil	04
34	Kanubari	Nil	04
Total		264	310

PART – 2
INCONSISTENCIES AND IRREGULARITIES
NOTICED DURING COMPILATION AND
VERIFICATION OF ACCOUNTS

PART – 2

INCONSISTENCIES AND IRREGULARITIES NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Delay in receipt of Monthly Accounts

In terms of Rule 68 (1) & (2) of Central Treasury Rules, Vol.-1 and as per the existing arrangement, the monthly Cash account and List of Payments with all supporting schedules, challans and vouchers etc. in respect of each Treasury, including the Sub-Treasuries are to be submitted to the Accountant General office on or before 10th of the following month. However, during the Financial Year 2022-23, all Treasuries/ Sub-Treasuries (Ind.) at one time or the other delayed the rendering of their monthly accounts.

During 2022-23, maximum delay in rendering accounts were noticed up to 142 days by Likabali Treasury, 62 days by Anini Treasury, 44 days by Mechuka Treasury and 22 days by Hawai Treasury.

Treasury wise delay in submission of accounts during the Financial Year 2022-23 are detailed in **Annexure-A**.

Delays in the rendition of the monthly accounts by the Treasuries and Sub-Treasuries consequently led to delay in submission of the Monthly Civil Accounts by the Principal Accountant General, Arunachal Pradesh and subsequent delay in preparation and finalization of the Annual Accounts.

It is recommended that the Treasury Officers should closely monitor and ensure that the monthly accounts are submitted to the office of the Accountant General, Arunachal Pradesh within the prescribed time limit.

2.2 Non-submission of Consolidated Treasury Receipt of PWD and Forest Remittances

Rule 550 of Central Treasury Rules, Volume-1 provides that the Treasury Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer, he should have the Passbook written up in respect of cheques cashed during the previous month, and return after signature the consolidated receipt sent to him by the Divisional Officer for the whole of remittances sent by him and his sub ordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues.

Scrutiny of records revealed that the Consolidated Treasury Receipts and Certificate of Cheques issued in respect of various Works Divisions and Forest Divisions are pending from various Treasuries. Details are given in **Annexure-B & Annexure-C** respectively.

It is recommended that the Treasury Officers verify the Monthly Settlement reports and send to the concerned Divisions for timely submission to the Principal Accountant General, Arunachal Pradesh office.

2.3 Outstanding balance under Suspense Account (Civil)

As per Rule 70 of Government Accounting Rules, 1990, the items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the Major Head “8658-Suspense Account”.

It was noticed that during the financial year 2022-23 a total amount of ₹22,50,58,196.00 (Payment) was lying outstanding under the head of account 8658-102: Suspense Accounts (Civil) due to non-submission of vouchers or incomplete classifications in the vouchers (mentioning only Major Head, wrong Minor Head code, Sub Head code, Grant Nos., etc.) as per the budget documents. The total amount involved (Treasury-wise) are shown below:

Table 2.1: Treasury-wise Suspense (Payment) during financial year 2022-23

Sl. No.	Name of Treasury/Sub-Treasury	Amount involved (in ₹)
1	Palin Treasury	22,50,00,000
2	Pasighat Treasury	58,196
Total		22,50,58,196

Due to the non-receipt of vouchers in respect of expenditure given in the above table, huge amounts could not be classified under proper head of account and were kept under 8658-102 Suspense Account. As a result, complete picture of the accounts of the Government of Arunachal Pradesh was not reflected in the Monthly Civil Accounts as well as Annual accounts prepared by this office.

It is recommended that all the Treasury/Sub-Treasury Officers should submit all the vouchers and challans along with the schedules and also ensure that full accounts classifications up to detailed head level are recorded on each bill by the Drawing Officers before passing the bill for payment and also insist the DDOs to write proper classification up to minor head level in challans.

2.4 Non-submission of DCC Bills in respect of AC Bills

As per Rule 308 of Central Treasury Rule, Vol-I, except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting Abstract Bills in Form T.R.-31, subject to the presentation of detailed bills to the controlling officer for counter signature and transmission to the Accountant General. Also as per Rule 312, Note- 4 of Central Treasury Rule, Vol-I, the detailed bills duly signed by the Controlling Officer shall be sent to the Accountant General direct within a month from the date of receipt of such bills in his office.

It was noticed that ₹ 0.93 crores against 39 AC bills are remaining outstanding as on 31st March, 2023. Details are given in **Annexure-D**. Treasury Officers should watch the submission of DCC bills by the Drawing and Disbursing Officers and should not honor any further AC bills until the DCC bills are received in respect of AC bills drawn previously.

It is recommended that the Treasury Officers take necessary steps to watch the timely submission of DCC bills by the Drawing and Disbursing Officers and not to honour any further AC bills until the DCC bills are received in respect of AC bills drawn previously as prescribed by the above-mentioned Rule.

2.5 Outstanding Utilization Certificate

In terms of Rule 238 of the General Financial Rules read and Para 16.9 (Chapter 16) of C&AGs Manual of Standing Orders (Accounts and Entitlement) Volume 1, in the case of unconditional grants, the Accountant General is in no way concerned with the manner in which the grant is utilized by the grantee. In the case of conditional grants, a formal utilization certificate about the proper utilization of the grant from the administrative, technical and financial point of view should be furnished to the Accountant General (A&E) by the sanctioning authority.

Scrutiny of records revealed that at the end of March 2023, the following Utilization Certificates involving ₹ 1,533.98 crore against the drawal under GIA were awaited:

Table 2.2: Outstanding Utilization Certificates as on 31.03.2023

Year	Number of UCs awaited	Amount involved (₹ in crore)
Up to 2020-22	139	387.90
2022-23	210	1,146.08
Total	349	1,533.98

In the absence of Utilization Certificates, it could not be ascertained that the grant amount was actually utilized for the purpose for which they were sanctioned.

It is recommended that the Finance Department take necessary steps in accordance with the rules with all the concerned Drawing and Disbursing Officers so that the outstanding Utilization Certificates are furnished at an early date to the Principal Accountant General.

PART – 3
INCONSISTENCIES AND IRREGULARITIES
NOTICED DURING INSPECTION OF
LOCAL TREASURIES

PART – 3

INCONSISTENCIES AND IRREGULARITIES NOTICED DURING INSPECTION OF LOCAL TREASURIES

3.1 Introduction

During the reporting period of 2022-23, inspection of 08 (eight) Treasuries/Sub-Treasuries (Independent) as given in **Annexure-E**, were conducted. Inspection Reports were issued to all the concerned Treasury Officers with a copy to the Deputy Commissioners of the Districts and the Director of Accounts and Treasuries, Arunachal Pradesh for early submission of replies.

3.2 Outstanding Inspection Reports and Paras

For the Financial Years 2015-16 to 2021-22, 110 paras were outstanding against 10 (ten) Inspection Reports. 109 paras for the period 2022-23 were also outstanding against 8 (eight) Inspection Reports. Treasury wise details of outstanding paras are given in **Annexure-F**.

The Director of Accounts and Treasuries, Govt. of Arunachal Pradesh, Itanagar has not furnished the reply of the Inspection Report issued during the FY 2014-15 to the Principal Accountant General, Arunachal Pradesh till the finalization of this report (01.03.2024).

Non-receipt of the compliance report of the Inspection from the Director of Accounts and Treasuries indicates that appropriate action against the paras as pointed out by the inspection team have not been carried out by the Director of Accounts and Treasuries, Govt. of Arunachal Pradesh, Itanagar. Outstanding paras also indicate that the concerned Treasury/Sub-Treasury have not taken appropriate actions against the paras as pointed out by the inspection team.

The Director of Accounts and Treasuries is requested to submit their compliance report after taking appropriate action on the observations and recommendations. All the concerned Treasuries and Sub-Treasuries may also be directed to take appropriate action on the observations and recommendations.

3.3 Expenditure incurred in excess of Budget allotment

As per Rule 61 of GFR, the Treasury Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Finance Department.

On scrutiny of DDO wise expenditure statement against each Major Head of account maintained by Daporijo and Yingkiong Treasuries, excess expenditure were noticed during the financial years 2019-20, 2020-21 and 2021-22. It was also noticed that on many occasions bills were passed without any budget provision. A few examples are given in **Annexure-G**:

Passing of bills without budget provision or in excess of budget provision is in violation of laid down rules for checking financial propriety.

It is recommended that all the Treasury Officers/Sub-Treasury Officers should not pass any bills without any budgetary provision. Passing of bills in anticipation of receipt of fund is in violation of Rule 57 (3) of the General Financial Rules, 2017.

3.4 Improper keeping of challans/vouchers

As per provisions of Rule 69 of CTR, Vol-I, vouchers pertaining to each schedule relating to the Cash Accounts or the List of Payments shall be numbered consecutively in separate monthly series and kept under lock and key in the order of payment, till they are dispatched.

During scrutiny it was observed that the vouchers and challans were not numbered consecutively and kept haphazardly in Khonsa treasury. In Ziro treasury, during the scrutiny of challans for the month of April 2022, it was revealed that full classification of the Head of Account was not written in most of the challans.

The Treasury Officers are requested to ensure entry of full classification of the Head of Account (at least upto Minor Head) as per the List of Major and Minor Head published by Controller of Accounts, Ministry of Finance, Government of India, so that O/o the Principal Accountant General can compile the receipts of the State Government in the proper Head of Accounts.

It is also recommended that the concerned Treasury Officers take necessary steps for keeping the vouchers and challans under lock and key and maintain chronological order.

3.5 LOC/LOA Register

In terms of Rule 168 (1) of CTR, Vol.-1, Letter of Credit or Assignment is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer shall have authority to draw on the particular treasury on which the letter of credit or the assignment has been issued. The Treasury Officer is to maintain a register of LOC to record allotment of funds (DDO wise) and to watch the progress of expenditure against the grant to control and see that no bill is passed without allotment of fund.

However, it was noticed that separate LOC/Allotment of fund registers were not maintained by Ziro, Koloriang and Miao Treasuries.

It is recommended that the concerned Treasury Officers maintain a DDO-wise Budget Allotment Register to guard against any possible excess payment over grants.

3.6 Periodical Inspection not carried out by the Deputy Commissioner

In terms of Rule 70 of C.T.R. Vol.-I, every Collector/Deputy Commissioner shall make a systematic inspection of the working of the treasury once a year with the object of ensuring that the procedure actually observed at the treasury is in accordance with the

rules and orders in all respects and that the accounts and other records are properly maintained.

It was, however, observed that no such inspection has been carried out by the DC in case of Miao Sub-Treasury (Ind.) since the establishment of the Sub-Treasury as an independent Sub-Treasury vide Govt. of Arunachal Pradesh notification No. DA/TRY/15/2009 dated 2nd February 2011. Details of years for which inspections were not done by the concerned DCs is given in **Annexure-H**.

In the absence of annual inspection of the Treasuries by the Dy. Commissioners of the Districts concerned, the latter are not in a position to ensure that the Treasuries are functioning as per the procedure prescribed by rules and orders and that the accounts and other records are maintained properly.

It is recommended that all the Treasuries request the Dy. Commissioners concerned to strictly follow the provisions of the rules in this regard and take up annual Treasury inspections thereby ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained.

3.7 Periodical reconciliation with DDOs

As per the provisions of GFR 52, every DDO should reconcile the figures booked in his office with the figures booked by the Treasury and communicate the same to the Controlling Officer for onward transmission to the Chief Controlling Officer, who will then reconcile the figures with those booked by the Accountant General.

In course of inspection it was noticed that periodical reconciliation with the DDOs was not done by Daporijo, Jang, Khonsa, Tawang and Ziro Treasuries.

In Koloriang and Yingkiang treasuries Monthly reconciled details of all the DDOs were found kept in a single file without any page numbering or indexing.

The process of periodical reconciliation is a mechanism through which the Treasury can verify the correctness of the bookings of the DDOs under its jurisdiction.

It is recommended that all the Treasury Officers take necessary steps to ensure reconciliation of monthly accounts with the concerned DDOs at regular intervals to avoid discrepancies with the departmental accounts.

3.8 Irregularities in the maintenance of Service Book

As per Rule 26 of CCS (Leave) Rules 1972, E.L credit will be afforded in advance at a uniform rate of 15 days on the 1st January and 1st of July every year. As per Rule 29 of CCS (Leave) Rules 1972, the half pay leave account of every Government servant (other than a military officer) shall be credited with half pay leave in advance, in two installments of ten days each on the first day of January and July of every calendar year. As per rule limiting the maximum of 300 days, where the balance at credit is 286-300 days, further advance credit of 15 days on 1st January/1st July will be kept separately and set-off against the EL availed of during that half-year ending 30th June/31st December.

Also, in terms of SR-196, 197, Service Book shall be opened from the date of the first appointment in the prescribed form. As per SR-199, GID (10) and OM, dated 05.08.2015, the Respective Aadhaar Number of all Government employees shall be entered in their Service Books.

On scrutiny of the Service Books, it was revealed that the Service Books of some officials were not maintained and updated properly in Miao, Yingkiong, Koloriang, Jang, Ziro, Daporijo and Khonsa Treasuries. A complete list of such cases are given in **Annexure-I**.

Due to non-maintenance of service books as per codal provisions, problem may arise at the time of retirement of such officials if requisite information is not recorded with proper attestation for settlement of pension and ORB cases.

It is recommended that the concerned Treasury Officers rectify the irregularities and update the service books including the leave account of the staff of their establishments regularly. It is the responsibility of the head of the office to ensure that maintenance of service books of his staff is up-to-date.

3.9 New Pension Scheme (NPS)

The New Pension Scheme (NPS) is applicable to all Government servants who are appointed on or after 01.01.2004. As per NPS scheme, the monthly contribution of 10 % of the Basic Pay plus DA to be paid by the employee and 14%/10% of the Basic Pay plus DA by the Central Government/State Government. The recovery will commence from the month following the month of joining the Government Service.

During scrutiny, it was noticed that in Miao Sub-Treasury contributions of NPS were not deducted in respect of the following 06 (six) officials since their date of joining:

1. Shri Nyadar Gadi, Accountant
2. Shri Keampho Kamhudam, UDC
3. Shri Kego Doye, LDC
4. Smti Ngappam Wangsa, Peon
5. Smti Tadar Yaha, Peon
6. Shri Dev Maring, Chowkidar

The Sub- Treasury Officer is requested to communicate the matter with Director of Accounts and Treasuries, Itanagar, Arunachal Pradesh for early registration of NPS Accounts in r/o the above mentioned officials so that their NPS accumulation may be credited accordingly. Action taken in this regard may be intimated to this office.

3.10 Pension Cases

(i) Non maintenance of PPO/GPO register

As per Rule 329 (2) of CTR, the disburser's portions of the Pension Payment Orders shall be pasted in serial order in separate files, one for each class of pensions, such as service pensions, political pensions, foreign Government pensions etc. Moreover, as per CTR rule-336, each Disbursing Officer shall keep a register in Form T.R 36 of the Pension Payment Orders issued on his Office, which will serve as an index to the files of orders referred to in the sub rule (2) of rule 329 above.

During inspection it was revealed that no such separate registers were maintained in Khonsa, Koloriang and Ziro treasuries. In Miao and Yingkiong treasuries, PPO Indexing Register was not maintained in the prescribed format for PPO register. Non maintenance of such registers leads to difficulties in ascertaining the PPOs/GPOs received and disposed.

In Khonsa and Ziro treasuries, it was also noticed that Inward Diary register for authorities regarding issuance of pension received from the Director of Audit and Pension was not maintained. Due to non-maintenance of Inward Diary register it was not possible to ascertain the actual position of receipt and disposal of PPOs/GPOs.

(ii) Non submission of Six Monthly statement

As per rule 371 of CTR, Vol.-1, every pension disbursing officer shall submit to the Accountant General concerned every six months a statement of cases of failure to draw pensions. The reason for the non-drawal, if known, shall be stated against each name.

During inspection it was noticed that the Six Monthly statement was not sent by Daporijo, Jang, Khonsa, Koloriang, Miao, Yingkiong and Ziro treasuries neither to the Accountant General Arunachal Pradesh nor to the Director of Audit and Pension, Naharlagun.

Treasury Officers are recommended to take necessary steps to maintain the PPO/GPO registers for each class of pensioners and ensure timely submission of six monthly statement of cases of failure to draw pensions as per codal provisions under intimation to this office.

(iii) Unsettled Pension cases

In Daporijo and Yingkiong treasuries, the following pension cases were found unsettled till the time of inspection:

Sl. No.	Name of Treasury	Name & Details of the Pensioner	Reference Letter No & Date
1.	Daporijo	Mrs.Yamak Lima (Gadi), Wife of Late Keko Gadi, Ex-Sweeper	Pen/AP/34941/21-22/886/10852-56, dated 05/01/2022
2	Daporijo	Mrs Yapa Markia, Wife of Late Mabu Markia, Ex. Political Interpreter	Pen/AP/GPO/32828/6326-30 dated 06/01/2021
3	Daporijo	Mrs.Dhan Laxmi Biswakarma, Rtd. Sweeper	Pen/AP/GPO/35637/3224-228 dated 03/06/2022
4	Daporijo	Mrs.Pungto Mara, Legal Heir of Late Ajoy Mara, Ex. Personal Assistant	Pen/AP/35333/21-22/1278/2775-779 dated 27/05/2022
5	Yingkiong	Smti Asha Kuriakose, Wife of Late C.K. Kuriakose, Ex J.E. PPO No. Pen/AP/26210/15-16/887/22834	Pen/AP/26210/15-16/887, dated 09/02/2022

It is recommended that the treasury officers take up prompt action in settling pension cases without delay as per codal provisions.

3.11 Register of Specimen Signature of DDOs and Guard File

As per Rule 172 and note below Rule 182 of Central Treasury Rules, Vol.-I, every Gazetted Officer who is authorized to draw cheques or sign or countersign bills payable at a treasury, shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose signature is already with the Treasury. The specimen signature so received by the Treasury Officer, should be carefully pasted in Guard File which must be kept in the personal custody of the Treasury Officer.

Scrutiny of records revealed that the file of specimen signature of DDOs was not maintained properly in Daporijo, Khonsa, Koloriang, Miao, Tawang, Yingkiang and Ziro treasuries. The specimen signatures were kept in a haphazard manner without proper indexing and page numbering.

Non maintenance of such important record properly involves a high risk in passing bills and making payments. Proper maintenance of specimen signature of DDOs is highly essential to prevent frauds and forgery.

It is recommended that all the Treasuries should ensure maintenance of names of the officers who are performing the duty of Drawing and Disbursing Officers along with their specimen signatures duly attested by appropriate authority.

3.12 Non-maintenance of Deposit Registers

As per Rule 614 of Central Treasury Rule, Vol-I, separate Registers must be kept for each class of deposits in accordance with the direction contained in this regard in the Account Code, Vol-II or under special instruction of the Accountant General.

However, during inspection it was noticed that no such registers for 8443-Civil Deposit and Lapse Deposit Register were found maintained in Ziro treasury. In the absence of such registers of deposits, it cannot be ascertained that which deposits are to be refunded and there is chance of double refund also.

It is recommended that the Treasury Officers maintain separate registers for each class of deposits as per the prescribed rules.

3.13 Discrepancies noticed in the maintenance of Cash Book in Treasury Establishment

As per Rule 77 of the Central Treasury Rules, Vol-1, the cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. At the end of each month, the Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

As per CTR Rule-62, The Treasury Officer shall prohibit any erasures or over writings in the cash book and other registers of initial records or in any account or schedule and verify and initial every correction in them.

Scrutiny of cash book revealed that:

- (i) In Khonsa Treasury it has been noticed that corrections were made without initials in the Cash Book Register. Whitener was found used several times, and also signature of the Treasury Officer in the Cash Book was found without date.
- (ii) In Tawang Treasury it was noticed that the Cash Book was generated electronically and printed copies of the same enclosed in a file. However, the Cash Book was not page numbered or signed by the Treasury Officer ensuring correctness of the same.

It is recommended that the Treasury Officers review the cash books and necessary corrections may be carried out under proper authentication under intimation to the Principal Accountant General, Arunachal Pradesh.

3.14 Improper maintenance of Personal Ledger Account

As per Rule 624 of CTR Vol-I, the PLA created by debit to the Consolidated Fund of the State should be closed at the end of each Financial Year by minus debit to the relevant Service Head in the Consolidated Fund.

During the course of inspection it was noticed that:

- (i) In Yingkiong Treasury, 1 (one) PLA was held by the Dist. AH & Veterinary, Yingkiong. However, no register or file pertaining to the said PLA was found maintained by the Treasury. Cross examination of the challans produced as deposited in the months of March 2018 and March 2019 also revealed that these challans were not deposited into the bank after passing by the Treasury. Moreover, an amount of Rs 10,96,000 was found deposited under the H/A 8443-106 in March 2015 as unspent amount under the Personal Ledger Account instead of depositing it under the service head 2403. No transactions have been made since 2016-17.
- (ii) In Daporijo treasury, it was noticed that 1 (one) PLA amounting to Rs. 15,00,000/- was held by the Dist. AH & Veterinary, Daporijo under the jurisdiction of Daporijo treasury. However, no record of closing/renewal of the said PLA was found in the Treasury Office since 31.05.2017.
- (iii) In Khonsa treasury, it was noticed that one PLA Account amounting to Rs. 15,00,000/- has been opened on 27.03.2008 vide sanction order no AHV/P-11 02/2005B, dated 24.01.2008, in r/o A. H & Veterinary Department, but the status of the said PLA was not known till the time of inspection.

The Treasury Officers are required to strictly monitor the opening and closing of PLA and ensure proper booking and documentation under relevant service heads as per relevant rules and provisions.

3.15 Public Works Cheques

According to Rule 6.2.7 of CPWA code, 'All cheques in Divisional Office drawn for Rs. 10 Lakh and above shall bear 02 (two) signatures. The second signatory shall be the Divisional Accountant or any other senior most officials as may be nominated by the Chief Controller of Accounts.

During the course of inspection, it was noticed that various Works divisions under Daporijo, Jang, Tawang and Koloriang Treasuries had issued many Cheques amounting above Rupees Ten Lakhs bearing only single Signature instead of Double Signatories. A few such instances are given in the table below:

Table 3.1: Table showing details of PWD cheques drawn without double signatory

Sl. No.	Name of Division	Chq. no. & date	Amount (in ₹)	Remarks
1	PWD, Daporijo	0188490, 10.02.2023	37,00,000	Single signature
2	PWD, Nacho	0188358, 28.01.2023	42,31,746	Single signature
3	PWD, Nacho	0188362, 28.01.2023	43,64,863	Single signature
4	PWD, Nacho	0188364, 28.01.2023	1,38,49,472	Single signature
5	PWD, Nacho	0188351, 28.01.2023	65,86,244	Single signature
6	RWD, Daporijo	0001288, 10.12.2022	32,25,257	Single signature
7	WRD, Daporijo	0027020, 31.01.2023	45,20,856	Single signature
8	PHED, Daporijo	0002215, 30.01.2023	28,83,808	Single signature
9	PHED, Daporijo	0002229, 01.02.2023	19,39,155	Single signature
10	DHPD, Lhou-II	0011147, 13.01.2023	92,71,376/-	Single signature
11	PWD, Lumla	0167594, 10.01.2023	88,88,806	Single signature
12	PWD, Tawang	0167672, 22.12.2022	14,26,823	Single signature
13	PWD, Sangram	0131734, 14.12.2022	1,13,58,219	Single signature
14	HPD, Koloriang	0020793, 15.12.2022	4,66,55,000	Single signature
15	HPD, Koloriang	0020800, 15.12.2022	55,91,574	Single signature
16	HPD, Koloriang	0020792, 15.12.2022	2,00,14,068	Single signature

It is highly recommended that the Treasury Officers communicate the matter with the concerned Divisions and agency banks to strictly adhere to the provisions of Rule 6.2.7 of CPWA code while passing Government cheques for payment.

3.16 Rush of Expenditure

As per rule 62(3) of GFR, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

However, during inspection, it was noticed that in Daporijo, Jang, Koloriang, Tawang and Yingkiang Treasuries there was rush of expenditure in the months of March 2020, March 2021 and March 2022 involving up to 47.93 percent of the total expenditure during the concerned financial years. Detail is given in the table below:

Table 3.2: Table showing rush of expenditure in March 2019 and March 2020

Name of Treasury	Financial Year	Total Expenditure during year (₹ in crore)	Expenditure in March (₹ in crore)	Percentage
Daporijo	2019-20	413.38	82.66	19%
	2020-21	455.49	99.37	22%
	2021-22	548.54	209.24	38%
Jang	2019-20	80.04	32.36	40.43
	2020-21	43.95	8.99	20.46
	2021-22	94.13	41.31	43.89
Koloriang	2019-20	219.25	55.46	25.30
	2020-21	188.26	58.37	31.00
	2021-22	247.89	108.58	43.80
Tawang	2019-20	367.90	107.74	29.28
	2020-21	271.29	76.31	27.02
	2021-22	396.55	190.09	47.93
Yingkiong	2020-21	154.17	50.34	32.66
	2021-22	286.04	115.15	40.26

In order to maintain financial propriety it is highly recommended that Treasury Officers and the concerned authorities of the State Government should avoid rush of expenditure during the month of March and plan the expenditure of public money well in advance as per codal provisions.

3.17 Non-maintenance of DDO wise Budget Control/Expenditure register

The mechanism of exercising control over expenditure is vested upon the Treasury offices. The Treasury officer is to maintain a register to record allotment of funds (DDO wise) and to watch the progress of expenditure against the grant to control and see that no bill is passed without allotment of fund.

During inspection, it was revealed that Treasury Officer is not maintaining DDO wise budget against the expenditure neither manually nor electronically. DDO wise expenditure registers were found where only expenditure figures were recorded, but progressive expenditure and budget allotment figures were not recorded.

The Treasury Officer is therefore, required to take necessary steps in this regard as per codal provision under intimation to this office. Action taken in this regard may be intimated to this office.

3.18 Computerisation of Treasury

Complete computerization of treasuries comprises an essential part of implementation of the Integrated Financial Management System (IFMS) in the state of Arunachal Prdaesh.

However, during inspection it was noticed that the process of computerisation of Jang, Miao, Khonsa and Koloriang Sub-Treasury Office has not been initiated. Computerization of treasury is an essential part of implementation of IFMS in the

state. The entire work in these treasuries were done manually. The daily maintenance of accounting work in the Treasury was found to be fully manual and installation of Treasury Net software is not initiated till the time of inspection

In Tawang and Ziro treasuries, the Treasury Net software (developed by NIC) and internet connection have been installed in the treasury. However, the Treasury is submitting the accounts offline to the PAG, Arunachal Pradesh. The process of computerisation for online submission of accounts to the Pr. AG, Arunachal as required in IFMS has not yet been finalized.

In Yingkiong treasury, the Treasury Net software was found installed but there was no internet connectivity. The work of the Treasury was done manually as well as in the system. However, accounts are submitted to the Accountant General in offline mode. Moreover, no separate server room was found in the treasury. SWAN equipments was found installed in the office chamber of the Treasury Officer without any safety protocol.

The Treasury Officers are required to take necessary actions for complete computerization of the Treasury with internet connectivity and proper server room for effective data management and subsequent implementation of IFMS. Action taken in this regard may be intimated.

ANNEXURE

Annexure-A

Position of Treasury wise receipt of initial accounts during the financial year 2022-23

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	No. of days delayed						
Aalo	0	3	1	1	0	7	0
Anini	24	5	16	0	62	32	13
Basar	0	0	1	6	5	4	1
Bomdila	0	0	1	0	2	8	4
Changlang	2	5	11	8	5	7	13
Daporijo	0	0	0	0	0	4	0
Dirang	14	14	8	6	2	8	4
DRC GHY	0	0	0	0	0	2	0
DRC KOL	3	0	3	8	0	3	0
Itanagar	0	0	0	0	0	0	0
Jairampur	10	0	11	15	13	18	7
Jang	2	14	8	6	2	8	4
Khonsa	0	3	2	2	0	4	0
Koloriang	0	3	5	7	3	7	4
Longding	0	0	1	0	0	18	4
Mechuka	20	26	22	8	10	30	43
Miao	16	7	8	12	9	15	11
Naharlagun	0	0	0	0	0	0	0
Namsai	10	3	8	12	6	7	6
Palin	0	4	5	1	0	15	0
Pasighat	8	3	2	0	2	8	0
RC Delhi	1	0	2	8	0	17	13
Roing	2	0	1	1	2	3	0
Seppa	7	7	11	12	3	15	4
Shillong (S)	14	17	17	12	9	21	14
Tawang	3	20	1	15	9	8	4
Tezu	10	5	11	0	13	3	1
Yingkiong	1	3	2	0	6	8	7
Ziro	2	0	1	0	0	2	0
Hawai	0	20	11	22	13	18	13
Seijosa	13	7	5	13	0	1	4
Likabali	29	35	100	142	111	81	71
Sagalee	0	0	18	16	3	11	11
Ruskin	0	0	0	0	0	0	32
Raga	-	-	-	-	-	-	-
Kanubari	-	-	-	-	-	-	-
Deomali	-	-	-	-	-	-	-

Name of Treasury	Month of Account					
	November	December	January	February	March	Range of Delay
	No. of days delayed					
Aalo	9	0	1	0	0	1-9
Anini	20	21	3	18	0	3-62
Basar	3	0	4	3	0	1-6
Bomdila	2	2	0	0	0	1-8
Changlang	11	6	0	20	0	2-20
Daporijo	2	2	3	0	0	2-4
Dirang	6	2	0	3	0	2-14
DRC Ghy.	6	0	0	0	0	2-6
DRC Kol.	6	1	3	5	0	1-8
Itanagar	0	0	0	0	0	Nil
Jairampur	20	14	6	7	0	6-20
Jang	6	2	0	3	0	2-14
Khonsa	2	7	0	0	0	2-7
Koloriang	3	17	11	6	0	3-17
Longding	2	14	1	4	7	1-18
Mechuka	13	44	32	24	0	8-44
Miao	12	9	11	6	0	6-16
Naharlagun	0	0	0	0	0	Nil
Namsai	5	3	6	0	0	3-12
Palin	3	13	0	10	0	1-15
Pasighat	2	6	0	0	0	2-8
RC Delhi	2	0	0	3	6	1-17
Roing	5	2	0	5	0	1-5
Seppa	9	9	5	0	0	3-15
Shillong (S)	10	14	19	17	16	9-21
Tawang	9	9	5	0	0	1-20
Tezu	11	6	3	3	0	1-13
Yingkiong	2	3	0	6	9	1-9
Ziro	2	2	0	0	0	1-2
Hawai	6	14	17	6	0	6-22
Seijosa	5	3	0	0	0	1-13
Likabali	41	49	18	19	14	14-142
Sagalee	9	7	0	0	0	3-18
Ruskin	2	9	0	0	0	2-32
Raga	-	-	0	3	0	3
Kanubari	-	-	-	0	0	Nil
Deomali	-	-	-	0	0	Nil

Annexure-B

Position of Form 50 and 51 in respect of Works Divisions (30.06.2023)

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
1	RWD Laaying Yangte	Koloriang	September 2016 onwards
2	RWD Changlang	Changlang	February 2023 onwards
3	RWD Papumpare	Itanagar	February 2023 onwards
4	RWD Roing	Roing	November 2022 onwards
5	RWD Yingkiong	Yingkiong	September 2020 onwards
6	RWD Tezu	Tezu	September 2022 onwards
7	RWD Ziro	Ziro	May 2022 onwards
8	RWD Pasighat	Pasighat	January 2021 onwards
9	RWD Along	Aalo	October 2017 onwards
10	RWD Kaying	Aalo	July 2018 onwards
11	RWD Jamin	Palin	November 2017 onwards
12	RWD Longding	Longding	February 2021 onwards
13	RWD Pakke Kessang	Itanagar	June 2020 onwards
14	RWD Basar	Basar	June 2020 onwards
15	RWD Mechuka	Mechuka	August 2021 onwards
16	RWD Anini	Anini	October 2022 onwards
17	RWD Raga	Ziro	April 2021 onwards
18	RWD Jairampur	Jairampur	January 2022 onwards
19	RWD Itanagar	Itanagar	December 2021 onwards
20	RWD Tali	Palin	August 2022 onwards
21	RWD Seppa	Seppa	March 2023 onwards
22	RWD Singchung	Bomdila	January 2023 onwards
23	RWD Khonsa	Khonsa	February 2023 onwards
24	RWD Hawaii	Hawaii	February 2023 onwards
25	RWD Bameng	Seppa	April 2022 onwards
26	RWD Sagalee	Sagalee	April 2022 onwards
27	PHED Along	Along	August 2022 onwards
28	PHED Pasighat	Pasighat	July 2022 onwards
29	PHED Yupia	Naharlagun	September 2022 onwards
30	PHED Hawaii	Hawaii	March 2021 onwards
31	PHED Anini	Anini	February 2023 onwards
32	PHED Palin	Palin	June 2021 onwards
33	PHED Pangin	Aalo	July 2019 onwards
34	PHED Longding	Longding	September 2019 onwards
35	PHED Mechuka	Mechuka	March 2020 onwards
36	PHED Sagalee	Naharlagun	July 2022 onwards
37	PHED Dirang	Dirang	September 2022 onwards
38	PHED Lemmi	Seppa	September 2021 onwards

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
39	PHED Itanagar	Itanagar	February 2023 onwards
40	PHED Changlang	Changlang	February 2023 onwards
41	PHED Khonsa	Khonsa	February 2023 onwards
42	PHED Seppa	Seppa	February 2023 onwards
43	PHED Tezu	Tezu	February 2023 onwards
44	PHED Namsai (E/M)	Namsai	April 2022 onwards
45	WRD Tezu	Tezu	September 2018 onwards
46	WRD Basar	Basar	February 2022 onwards
47	WRD Palin	Palin	April 2020 onwards
48	WRD Seppa	Seppa	March 2023 onwards
49	WRD Daporijo	Daporijo	January 2023 onwards
50	WRD Roing	Roing	January 2022 onwards
51	WRD Hawaii	Hawaii	August 2022 onwards
52	WRD Likabali	Pasighat	October 2021 onwards
53	WRD Kanubari	Longding	August 2016 onwards
54	WRD Pangin	Aalo	April 2015 onwards
55	WRD Sagalee	Naharlagun	August 2019 onwards
56	WRD Aalo	Aalo	September 2015 onwards
57	WRD Yatdam	Changlang	August 2022 onwards
58	WRD Namsai	Namsai	August 2022 onwards
59	WRD Tato	Aalo	August 2022 onwards
60	WRD Anini	Anini	August 2022 onwards
61	WRD Pasighat	Pasighat	April 2022 onwards
62	WRD Itanagar	Itanagar	April 2022 onwards
63	WRD Yingkiong	Yingkiong	February 2023 onwards
64	WRD Raga	Raga	May 2022 onwards
65	WRD Yupia	Itanagar	February 2022 onwards
66	Ziro HPD	Ziro	April 2020 onwards
67	Bomdila HPD-I	Bomdila	April 2020 onwards
68	Mechuka HPD	Mechuka	June 2020 onwards
69	Seppa HPD	Seppa	January 2022 onwards
70	Lhou HPD-I	Jang	May 2022 onwards
71	Yatdam HPD	Changlang	August 2022 onwards
72	Aalo-HPD	Aalo	April 2019 onwards
73	New Delhi HPD	Itanagar	April 2022 onwards
74	Pangin HPD	Aalo	July 2017 onwards
75	Koloriang HPD	Koloriang	March 2023 onwards
76	Bomdila –HPD II	Bomdila	December 2022 onwards
77	Daporijo HPD	Daporijo	April 2016 onwards
78	Geku HPD	Yingkiong	August 2022 onwards
79	UD&H Tezu	Tezu	December 2020 onwards
80	UD&H Bomdila	Bomdila	December 2022 onwards

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
81	UD&H Basar	Basar	August 2019 onwards
82	UD&H Seppa	Seppa	December 2022 onwards
83	UD&H Tawang	Tawang	August 2019 onwards
84	UD&H Daporijo	Daporijo	August 2022 onwards
85	UD&H Roing	Roing	February 2023 onwards
86	UD&H Hawai	Hawai	April 2018 onwards
87	UD&H Aalo	Aalo	April 2018 onwards
88	UD&H Palin	Palin	June 2020 onwards
89	UD&H Boleng	Aalo	January 2020 onwards
90	UD&H Longding	Longding	April 2018 onwards
91	UD & H Itanagar	Itanagar	April 2022 onwards
92	UD & H Capital Complex	Itanagar	April 2022 onwards
93	UD & H Yingkiong	Yingkiong	October 2022 onwards
94	Daporijo Electrical Division	Daporijo	June 2021 onwards
95	Aalo Electrical Division	Aalo	April 2020 onwards
96	Pasighat Electrical Division	Pasighat	January 2023 onwards
97	Seppa Electrical Division	Seppa	October 2021 onwards
98	Ziro Electrical Division	Ziro	July 2022 onwards
99	Roing Electrical Division	Roing	January 2023 onwards
100	Bomdila Electrical Division	Bomdila	June 2020 onwards
101	Yazali Electrical Division	Ziro	April 2022 onwards
102	Kurung Kumey Electrical Division	Koloriang	July 2015 onwards
103	Mechuka Electrical Division	Mechuka	January 2019 onwards
104	Pakke Kessang Electrical Division	Naharlagun	January 2022 onwards
105	Likabali Electrical Division	Basar	November 2018 onwards
106	Rupa Electrical Division	Bomdila	September 2019 onwards
107	Tezu Electrical Division	Tezu	August 2019 onwards
108	Rumgong Electrical Division	Aalo	September 2021 onwards
109	Sagalee Electrical Division	Naharlagun	April 2015 onwards
110	Anini Electrical Division	Anini	March 2015 onwards
111	Basar Electrical Division	Basar	March 2016 onwards
112	Transmission Divison No.I, Dirang	Dirang	May 2019 onwards
113	Transmission Divison No. II, Itanagar	Itanagar	May 2019 onwards
114	Transmission Divison No. II, Pasighat	Pasighat	February 2020 onwards
115	Pania Electrical Division	Pallin	March 2021 onwards
116	Raga Electrical Division	Ziro	April 2018 onwards
117	PWD Roing	Roing	March 2023 onwards
118	PWD Basar	Basar	July 2019 onwards

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
119	PWD Seppa	Seppa	August 2020 onwards
120	PWD Palin	Palin	September 2021 onwards
121	PWD Pakke Kessang	Naharlagun	January 2019 onwards
122	PWD Daporijo	Daporijo	February 2023 onwards
123	PWD Pasighat	Pasighat	October 2022 onwards
124	PWD Jairampur	Jairampur	April 2021 onwards
125	PWD Bomdila	Bomdila	August 2022 onwards
126	PWD Capital "A"	Itanagar	January 2023 onwards
127	PWD Kalaktang	Bomdila	June 2022 onwards
128	PWD Longding	Longding	December 2022 onwards
129	PWD Boleng	Aalo	February 2023 onwards
130	PWD Sangram	Koloriang	April 2022 onwards
131	PWD Dumporijo	Daporijo	July 2021 onwards
132	PWD Changlang	Changlang	August 2020 onwards
133	PWD Mechuka	Mechuka	August 2020 onwards
134	PWD Capital "B"	Itanagar	February 2023 onwards
135	PWD Hayuliang	Hawai	March 2023 onwards
136	PWD Yomcha	Aalo	January 2023 onwards
137	PWD Mariyang	Pasighat	February 2023 onwards
138	PWD Sagalee	Naharlagun	June 2021 onwards
139	PWD Rumgong	Aalo	July 2021 onwards
140	PWD Tali	Ziro	July 2019 onwards
141	PWD Yazali	Ziro	March 2023 onwards
142	PWD Pasighat Highway	Pasighat	March 2023 onwards
143	PWD Ziro Highway	Ziro	April 2020 onwards
144	PWD Kanubari	Longding	October 2018 onwards
145	PWD Basar Highway	Basar	April 2022 onwards
146	PWD Nari	Pasighat	May 2022 onwards
147	PWD Gensi	Aalo	February 2023 onwards
148	PWD Raga	Ziro	April 2022 onwards
149	PWD Nacho	Daporijo	September 2015 onwards
150	PWD Khonsa	Khonsa	December 2022 onwards
151	PWD Tezu	Tezu	January 2023 onwards
152	PWD Namsai	Namsai	March 2023 onwards
153	PWD Anini	Anini	February 2023 onwards
154	PWD Dirang	Dirang	December 2022 onwards

Annexure - C

Position of outstanding Form 51 & 52 in respect of Forest Divisions (30.06.2023)

Sl. No.	Name of Treasury	Name of Divisions	Forms 51 & 52 not received
1	Roing	DFO Dibang Forest Division, Roing	April 2023 onwards
2	Pasighat	DFO Pasighat Forest Division, Pasighat	July 2023 onwards
3	Pasighat	Chief Conservator of Forests, Central Circle, Pasighat	July 2023 onwards
4	Itanagar	DFO Silviculture Division, Van Vihar, Chimpu, Itanagar	May 2023 onwards
5	Bomdila	DFO Khellong Forest Division, Bhalukpong	January 2023 onwards
6	Khonsa	DFO Southern Resources Survey Division, Deomali	August 2022 onwards
7	Nahalagun	Chief Conservator Of Forests, Western Circle, Banderdewa	June 2023 onwards
8	Yingkiong	DFO Mouling Wild Life Div, Jengging.	May 2023 onwards
9	Naharlagun	DFO Baderdewa	May 2023 onwards
10	Nahalagun	DFO Pakke Wild Life Sanctuary Div. Seijosa	Never submitted
11	Miao	CF And Field Director (Project Tiger) Namdapha Tiger Reserve, Miao	Never submitted
12	Yingkiong	DFO Yingkiong	July 2023 onwards
13	Roing	Director, Arunachal Pradesh Forest Training Institute, Roing	February 2023 onwards
14	Namsai	DFO Namsai	May 2023 onwards
15	Bomdila	DFO Bomdila	April 2021 onwards
16	Itanagar	DFO Social Forestry Div. Itanagar	Never submitted
17	Bomdila	DFO Shergaon, Rupa	September 2021
18	Tezu	DFO Lohit, Tezu	September 2016
19	Khonsa	DFO Deomali	May 2023 onwards
20	Jairampur	DFO Nampong, Jairampur	May 2023 onwards
21	Ziro	DFO Hapoli, Ziro	Never submitted
22	Khonsa	CCF Southern Arunachal Circle, Deomali	May 2023 onwards
23	Namsai	Conservator Of Forests, Eastern Working Plan, Namsai	January 2022 onwards
24	Naharlagun	DFO Sagalee	May 2023 onwards
25	Tezu	CCF Eastern Arunachal Circle, Tezu	June 2023 onwards
26	Namsai	DFO Kamlang TR & Wildlife Sanctuary, Wakro	May 2023 onwards
27	Daporijo	DFO Daporijo	May 2023 onwards
28	Tawang	DFO Social Forestry Division, Tawang	July 2023 onwards
29	Khonsa	DFO Khonsa	May 2023 onwards
30	Roing	DFO Mehao Wild Life Sanctuary Division, Roing	April 2022 onwards

Sl. No.	Name of Treasury	Name of Divisions	Forms 51 & 52 not received
31	Aalo	DFO Along, Aalo	Never submitted
32	Naharlagun	DFO Northern Resources Survey Division, Kamengbari	May 2022 onwards
33	Itanagar	CF Northern Working Plan, Chimpu, Itanagar	Never submitted
34	Changlang	DFO Changlang Social Forestry Division, Changlang	May 2023 onwards
35	Anini	DFO Anini Social Forestry Division, Anini	August 2023 onwards
36	Namsai	DFO Lohit Waste Lands Development Division, Namsai	August 2023 onwards
37	Likabali	DFO Likabali	May 2023 onwards
38	Seppa	DFO Seppa	May 2023 onwards
39	Longding	DFO Kanubari Forest Division, Kanubari	April 2022 onwards
40	Naharlagun	Deputy Chief Wild Life Warden, Naharlagun	May 2023 onwards
41	Pasighat	DFO D'ering Memorial Wildlife Sanctuary Division, Pasighat	April 2022 onwards
42	Tezu	DFO Anjaw Forest Division	November 2021 onwards
43	Koloriang	DFO Kurung Kumey Forest Division, Koloriang	Never submitted
44	Itanagar	Director Biological Park, Itanagar	August 2023 onwards
45	Palin	DFO Kra Daadi	July 2021 onwards

Annexure - D**Detail of DCC bills outstanding till the end of March 2023**

Sl. No.	Month of account	Major Head	AC bill No. & Date	Amount drawn on AC bills (in ₹)	DDO Name
1	11/2022	2013	1828 dt. 16.11.2022	1,50,000	Joint Secretary (Parliamentary Affairs), Itanagar
2	11/2022	2013	1834dt. 17.11.2022	1,40,000	Joint Secretary (Parliamentary Affairs), Itanagar
3	11/2022	2013	1863 dt. 21.11.2022	1,30,000	Joint Secretary (Parliamentary Affairs), Itanagar
4	12/2022	2013	2219 dt. 20.12.2022	1,30,000	Joint Secretary (Parliamentary Affairs), Itanagar
5	12/2022	2013	2217dt. 20.12.2022	1,50,000	Parliamentary Secretary, Itanagar
6	01/2023	2013	2218 dt. 20/12/2022	1,40,000	Parliamentary Secretary, Itanagar
7	01/2023	2013	2515 dt. 13/01/2023	1,50,000	Joint Secretary (Parliamentary Affairs), Itanagar
8	01/2023	2013	2595 dt. 18.01.2023	1,30,000	Joint Secretary (Parliamentary Affairs), Itanagar
9	01/2023	2013	2594 dt. 18.01.2023	1,40,000	Joint Secretary (Parliamentary Affairs), Itanagar
10	03/2023	2013	3162 dt. 22.02.2023	1,50,000	Joint Secretary (Parliamentary Affairs), Itanagar
11	03/2023	2013	3480 dt. 13.03.2023	1,50,000	Joint Secretary (Parliamentary Affairs), Itanagar
12	03/2023	2013	3164 dt. 22.02.2023	1,30,000	Joint Secretary (Parliamentary Affairs), Itanagar
13	03/2023	2013	3163 dt. 22.02.2023	1,40,000	Joint Secretary (Parliamentary Affairs), Itanagar
14	03/2023	2013	3482 dt. 13.03.2023	1,30,000	Under Secretary, Political & Cabinet Affairs, Itanagar
15	03/2023	2013	3481 dt. 13.03.2023	1,40,000	Under Secretary, Political & Cabinet Affairs, Itanagar

Sl. No.	Month of account	Major Head	AC bill No. & Date	Amount drawn on AC bills (in ₹)	DDO Name
16	06/2023	2052	380 dt. 14.06.2023	40,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
17	07/2022	2052	577 dt. 14.07.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
18	07/2022	2052	595 dt. 18.07.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
19	08/2022	2052	823 dt. 11.08.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
20	08/2022	2052	828 dt. 16.08.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
21	09/2022	2052	1178 dt. 09.09.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
22	09/2022	2052	1352 dt. 23.09.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
23	10/2022	2052	1480 dt. 12.10.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
24	10/2022	2052	1479 dt. 12.10.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
25	11/2022	2052	1835 dt. 17.11.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
26	11/2022	2052	1900 dt. 22.11.2022	5,000	Commissioner, Government of Arunachal Pradesh, Itanagar
27	11/2022	2052	1907 dt. 22.11.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
28	12/2022	2052	2111 dt. 08.12.2022	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
29	01/2023	2052	2508 dt. 12.01.2023	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
30	01/2023	2052	2507 dt. 12.01.2023	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar

Sl. No.	Month of account	Major Head	AC bill No. & Date	Amount drawn on AC bills (in ₹)	DDO Name
31	01/2023	2052	2373 dt. 02.01.2023	15,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
32	02/2023	2052	2896 dt. 06.02.2023	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
33	03/2023	2052	3570 dt. 15.03.2023	50,00,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
34	03/2023	2052	3551 dt. 14.03.2023	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
35	03/2023	2052	3553 dt. 14.03.2023	7,500	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
36	03/2023	2052	3554 dt. 14.03.2023	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
37	03/2023	2052	3552 dt. 14.03.2023	5,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
38	02/2023	2070	3077 dt. 16.02.2023	3,80,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar
39	02/2023	2070	3077 dt. 16.02.2023	16,20,000	Under Secretary, Arunachal Pradesh Civil Secretary, Itanagar

Annexure-E

Detail of Treasuries/Sub-Treasuries inspected during Financial Years 2022-23

Sl. No.	A. Name of Treasury/Sub-Treasury (Ind.)	Year of Inspection
1	Ziro	2022-23
2	Miao	2022-23
3	Khonsa	2022-23
4	Yingkiong	2022-23
5	Koloriang	2022-23
6	Tawang	2022-23
7	Jang	2022-23
8	Daporijo	2022-23

Annexure-F

Treasury-wise position of Outstanding Paras (01.03.2024)

Sl. No.	Name of Treasury/Office	2015-16 to 2021-22	2022-23	Total
1	Directorate of Accounts & Treasuries	10		10
2	Yingkiong		17	17
3	Roing	12		12
4	Seppa	15		15
5	Namsai	13		13
6	Changlang	11		11
7	Daporijo		13	13
8	Khonsa		16	16
9	Miao		13	13
10	DRC Guwahati	6		6
11	Ziro		16	16
12	Koloriang		13	13
13	Tawang		10	10
14	Jang		11	11
15	Bomdila	15		15
16	Jairampur	2		2
17	Aalo	13		13
18	Mechuka	13		13
Total		110	109	219

Annexure-G

Excess expenditure over budget during FYs 2019-20, 2020-21 and 2021-22 in Daporijo and Yingkiong Treasuries

Sl. No.	Classification/DDO	Financial Year	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure (in ₹)
Excess expenditure in Daporijo Treasury					
1	2059-80-001-02-00-11(DTE) by PWD Daporijo, D/N. - 31	2020-21	40,000	85,800	45,800
2	2059-80-001-02-00-13(OE) by PWD Daporijo, D/N. - 31	2020-21	90,000	1,90,000	1,00,000
3	2059-80-001-02-00-50(OC) by PWD Daporijo, D/N. - 31	2020-21	20,000	2,50,000	2,30,000
1	2059-80-001-02-00-02(Wages) by PWD Daporijo, D/N. - 31	2021-22	60,40,000	62,61,299	2,21,299
2	2059-80-001-02-00-13(OE) by PWD Daporijo, D/N. - 31	2021-22	1,40,000	3,15,000	1,75,000
3	3054-04-001-01-00-11(DTE) by PWD Daporijo, D/N. - 32	2021-22	75,000	1,74,000	99,000
4	3054-04-001-01-00-13(OE) by PWD Daporijo, D/N. - 32	2021-22	1,90,000	8,60,000	6,70,000
Excess expenditure in Yingkiong Treasury					
1	2202-02-109-07-00-50 by DDSE Yingkiong under Demand No. - 14	2019-20	50000	44999	399999
2	2202-02-800-15-00-50 by DDSE Yingkiong under Demand No. - 14	2019-20	27300	713170	685870
3	2202-01-800-13-00-50 by DDSE Yingkiong under Demand No. - 76	2019-20	420237	1103528	683291
4	2401-00-001-01-00-13 by Dist. Agriculture Officer, Yingkiong under Demand No. 24	2019-20	60000	440000	380000
5	2401-00-001-01-00-50 by Dist. Agriculture Officer, Yingkiong under Demand No. 24	2019-20	70000	520000	450000
6	2405-00-001-01-00-01 by DFDO, Yingkiong under Demand No.- 43	2020-21	0	9733365	9733365
7	2210-03-110-01-00 by DMO Yingkiong under Demand No. 15	2020-21	0	1720000	1720000
8	2202-04-001-01-00-01 by DDSE Yingkiong under Demand No. - 14	2021-22	100860	3057926	2957066
9	2204-00-101-01-00-01 by DDSE Yingkiong under Demand No. - 14	2021-22	91829	1419050	1327221

Annexure-H

Details of years in which inspection was not conducted by the respective Deputy Commissioners

Sl. No.	Name of Treasury/Sub-Treasury	FYs in which inspections were not conducted by DCs
1	Miao	Never inspected
2	Ziro	2021-22
3	Yingkiong	2019-20
4	Jang	2019-20, 2020-21, 2021-22

Annexure-I

Irregularities observed in the Service Books of Treasury staff

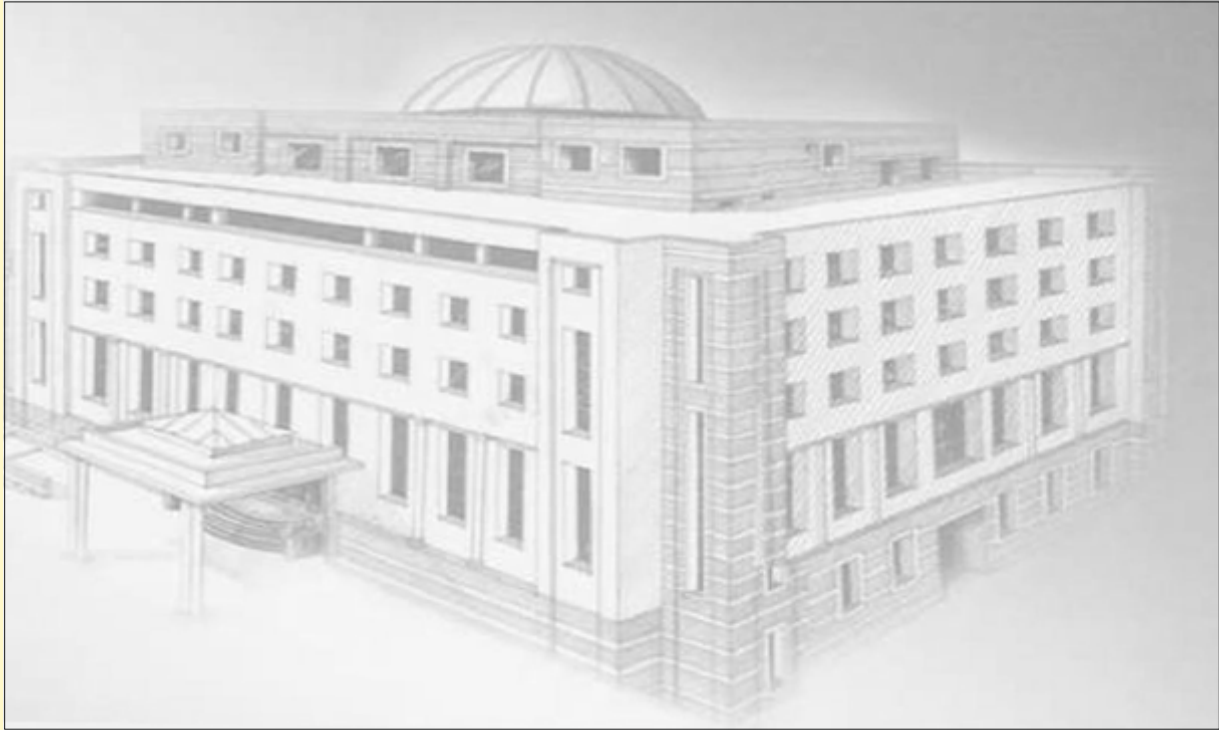
Name of Treasury	Irregularities in Service Book
Miao	<ul style="list-style-type: none"> ➤ Shri Nyadar Gadi, Accountant: Date of entry to government service was not recorded. Home town LTC for 2018-19 was not recorded in service book. ➤ Shri Kego Doye, LDC: Photo is not pasted in Service book. Leave Account not updated w.e.f 01.07.2019. ➤ Shri Keampho Khamhudam, UDC: Date of entry to Government Service was not recorded
Yingkiang	<ul style="list-style-type: none"> ➤ Shri Obing Peyang, UDC: EL Account was not updated w.e.f. 01.07.2021. ➤ Shri Oyem Panyang, UDC: Verification of Service Book was not upto date by Treasury Officer. It was verified upto July 2020. EL Account was not updated w.e.f.01.07.2021.
Koloriang	<ul style="list-style-type: none"> ➤ Smti Tashi Mepa, LDC: Leave Account was not updated w.e.f.01.01.2022. ➤ Shri Nikja Vijay, Treasury Accountant: Leave Account was found updated annually instead of half yearly in calendar years 2020, 2021 & 2022. Annual Service verification was not done. ➤ Shri Riya Kachung, UDC: Leave Account was found updated annually instead of half yearly in calendar years 2020, 2021 & 2022. Annual Service verification was not done. ➤ Smti Shera Kaku, LDC: Leave Account was found updated annually instead of half yearly in calendar years 2020, 2021 & 2022. Annual Service verification was not done. ➤ Smti Toku Morium, UDC: Leave Account was found updated annually instead of half yearly in calendar years 2020, 2021 & 2022. Annual Service verification was not done. ➤ Shri Pisa Epik, LDC: Leave account was not updated w.e.f 01.07.2022. Annual Service verification was not done. ➤ Smti Pisa Yani, Peon: Leave Account was found updated annually instead of half yearly in calendar years 2020, 2021 & 2022. Annual Service verification was not done. ➤ Smti Dongche Yallum, LDC: Leave Account was not updated w.e.f 01.01.2022. Annual Service verification was not done. ➤ Shri Loghi Tahar, Chowkidar: Leave account was not updated w.e.f 01.07.2022.
Khonsa	<ul style="list-style-type: none"> ➤ Service book of Shri Nyampong Panka, MTS: - Leave Account not updated after 31.12.2019. ➤ Service book of Shri Pangpong Tante, UDC: - Leave Account not updated after 31.12.2020. ➤ Service book of Shri Wanang Thinra, UDC: - Leave Account not updated after 31.12.2019. ➤ Aadhaar Number of the employees was not found to be entered in the Service Books of the Treasury Staff.

	<ul style="list-style-type: none"> ➤ Service Book have not been opened in r/o of two Official who is under probation period: (1). Mrs. Angoi Sumpa, MTS & (2). Shri Punwang Tante, UDC. ➤ Register regarding record of Service book is not maintained in Khonsa Treasury.
Ziro	<ul style="list-style-type: none"> ➤ Shri Taku Tajo, UDC : Bio-data and photograph not updated in Part – II & Part III file of Service Book. ➤ Shri Tage Tada, LDC: Leave account not updated since 01.07.2018. Bio-data and photograph not updated in Part – II file of Service Book. ➤ Shri Taku Hailyang, LDC: Leave account not updated since 01.07.2014. Bio-data and photograph not updated in Part- II file of Service Book. ➤ Smt. Nending Rija, UDC: Leave account not updated since 01.01.2022. Bio-data and photograph not updated in Part – II file of Service Book. ➤ Shri Saju Samuel, UDC: Leave account not updated since 01-01-2022. Bio-data and photograph not updated in Part – II file of Service Book. ➤ Smt. Koj Yapa, Peon: Leave account not updated since 01.07.2019^{1st} January and 1st July. Leave account not updated w.e.f. 01-01-2015. ➤ Shri Chera Talam, TA: Leave account not updated w.e.f. 01-07-2018. Bio-data and photograph not updated in Part–II & Part-III file of Service Book.
Jang	<ul style="list-style-type: none"> ➤ Smti. Nima Choton, LDC: EL credit on 01-01-2023 shown as 440 days. However, maximum EL on credit should be only 300+15. ➤ Smti. Lobsang Wangmo, LDC: EL credit on 01-01-2023 shown as 323 days. However, maximum EL on credit should be only 300+15. ➤ Smti. Rinchin Chozom, LDC: EL credit on 01-01-2023 shown as 323 days. However, maximum EL on credit should be only 300+15.
Daporijo	<ul style="list-style-type: none"> ➤ Tade Nayam, Peon: EL/HPL not credited w.e.f. January 2023. ➤ Yado Eru, LDC: EL/HPL not credited w.e.f. January 2023. ➤ Taru Yallo, Peon: EL/HPL not credited w.e.f. January 2023. 10 days leave encashment for the year 2021-22 was entered in leave account but approval is not found in service book. ➤ Doyom Ronya, UDC: EL/HPL not credited w.e.f. January 2023. ➤ Gida Jeram, UDC: 60 days EL w.e.f 05/11/2018 to 02/01/2019 was not updated/entered in Leave account.

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www.agarun@cag.gov.in