



**REVIEW ON THE
WORKING OF TREASURIES**

2012-13 TO 2016-17

GOVERNMENT OF ARUNACHAL PRADESH



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

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Preface

Treasuries play a very important role in the financial management of a state Government, especially in the accounting of Government transactions. Treasuries, along with Public Works and Forest Divisions, constitute the principal Accounts Rendering Units (ARUs) to the Principal Accountant General, who is responsible for compilation, preparation and finalization of accounts of the State Government. To ensure proper functioning of 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 is a mechanism to derive assurance that 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 five-year period from 2012-13 to 2016-2017, 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 observations or comments raised during local inspection of records of 12 (twelve) Treasuries and the Directorate of Accounts & Treasuries, Arunachal Pradesh.

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:



(JOHN K. SELLATE)
Principal Accountant General,
Arunachal Pradesh, Itanagar

Highlights

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1	Delay in receipt of Monthly Accounts ranging from 1 day to 121 days	2.1
2	Misclassification on vouchers	2.3
3	Outstanding balance under Treasury Suspense to the tune of ₹ 9,93,46,040/- (Payment) and ₹ 2,03,36,822/- (Receipt)	2.5
4	Non submission of DCC bills in respect of AC bills to the tune of ₹ 3.89 crores	2.6
5	Outstanding Utilization Certificates to the tune of ₹ 1279.37 crores	2.7
6	Expenditure incurred in excess of Budget allotment	3.3
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8	Periodical reconciliation with DDOs	3.7
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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, 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 14 (fourteen) Treasuries including Shillong (South) Treasury and 9 (nine) Sub-Treasuries in the State. All the Treasuries and Sub-Treasuries, except Anini Sub-Treasury are banking Treasuries. They render monthly accounts directly to the Accountant General, except for Dirang and Hayuliang Sub-Treasuries, which forward their accounts to the Accountant General through Bomdila and Tezu Treasuries respectively. A list of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2017 is given in the table below:

Table 1.1: List of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2017

Sl. No.	Name of District	Name of Treasury	Name of Sub-Treasury
1	Tirap	Khonsa	
2	East Siang	Pasighat	
3	East Kameng	Seppa	
4	Upper Siang District	Yingkiong	
5	Papumpare District	Itanagar	
6	Tawang	Tawang	Jang
7	Upper Subansiri	Daporijo	
8	Papumpare	Naharlagun	
9	West Siang	Aalo	Basar
10	Lower Subansiri	Ziro	
11	West Kameng	Bomdila	Dirang
12	Changlang	Changlang	Jairampur
13	Lohit	Tezu	
14	Shillong	Shillong (S)	
15	Namsai District		Namsai
16	Dibang Valley		Anini
17	Lower Dibang Valley		Roing
18	Kurung Kumey		Koloriang
19	Anjaw		Hayuliang

1.3 Position of Treasury Staff

Inspection of records of Treasuries during the period under report, along with records received from the Director of Accounts & Treasuries, revealed that the Treasuries and Sub-Treasuries of Arunachal Pradesh have a working strength of 198 against sanctioned strength of 214. Treasury wise details are given as below:

Table 1.2: Table showing the Sanctioned strength and Person-in-position

Sl. No.	Treasury	Sanctioned Strength	Person-in-Position
1.	Khonsa	12	12
2.	Pasighat	13	11
3.	Seppa	09	09
4.	Yingkiong	09	06
5.	Itanagar	08	14
6.	Tawang	10	08
7.	Daporijo	10	10
8.	Naharlagun	12	12
9.	Aalo	13	11
10.	Ziro	15	12
11.	Bomdila	11	12
12.	Changlang	07	07
13.	Tezu	12	11
14.	Shillong (S)	--	--
	Sub-Treasury		
1.	Jang	09	09
2.	Basar	09	09
3.	Dirang	06	03
4.	Jairampur	06	06
5.	Namsai	13	06
6.	Anini	09	09
7.	Roing	07	07
8.	Koloriang	09	09
9.	Hayuliang	05	05
Total		214	198

PART - 2

DEFECTS 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 on or before 10th of the following month. However, during the Financial Year 2016-17 all Treasuries at one time or other delayed rendering monthly accounts.

During 2016-17, maximum delay in rendering accounts were noticed up to 121 days by Seppa Treasury, 98 days by Pasighat Treasury, 77 days by Itanagar Treasury, 76 days by Anini, Jairampur and Naharlagun Treasuries. Treasury wise delay in submission of accounts is detailed in **Annexure-A**.

Delay in the rendition of accounts by the Treasuries and Sub-Treasuries consequently led to delay in submission of Monthly Civil Accounts and subsequent delay in preparation and finalization of Annual Accounts.

It is recommended that the Treasury Officers submit the monthly accounts within the prescribed time limit to the office of the Principal Accountant General, Arunachal Pradesh, so that monthly civil accounts and subsequently annual accounts are prepared in time.

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 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.

2.3 Misclassification on Vouchers

As per Rule 138 (v) of CTR, the full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide. The classification should also show whether the expenditure is voted or charged and as far as practicable its allocations between Departments or Governments.

During the financial year 2016-17, scrutiny of vouchers revealed that in many cases, complete classification were not mentioned in the vouchers (mentioning only Major Head, wrong Minor Head code, Sub Head code, Grant Nos., etc.) as per the budget documents. An illustration is given in **Annexure-D**.

It is recommended that all the Treasury/Sub-Treasury Officers should ensure that full accounts classifications are recorded on each bill by the Drawing Officers before passing the bill for payment.

2.4 Non-submission of challan copies of TDS (Income Tax)

During the financial year 2016-17, due to non-submission of challan copies of TDS receipt of Income Tax booked by Treasuries under the head of account 8658-112, final settlement with the Income Tax Department was delayed and verification of such figures could not be carried out in time as illustrated in **Annexure-E**. Out of the 5 (five) Treasuries, Basar Sub-Treasury is yet to submit the challan copies till the date of finalization of this report.

It is recommended that the Treasury Officers should ensure that all the related challans of TDS (Income Tax) are enclosed along with the receipt schedule of 8658-112 TDS for timely settlement with the Income Tax Department.

2.5 Outstanding balance under Treasury Suspense

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 a total amount of ₹ 9,93,46,040.00 (Payment) and ₹ 2,03,36,822.00 (Receipt) were lying outstanding under the head of account 8658-102 Suspense Accounts Civil for want of schedule of payments, vouchers and challans. Year wise details of Treasury Suspense outstanding for the financial year 2012-13 to 2016-17 is given in **Annexure-F**. The details of amount involved (Treasury-wise) are shown below:

Table 2.1: Treasury-wise Treasury Suspense (Payment)

Sl. No.	Name of Treasury	Amount involved (₹)
1	Khonsa Treasury	1,77,00,000
2	Aalo Treasury	22,82,257
3	Daporijo Treasury	24,42,000
4	Naharlagun Treasury	7,69,21,783
Total		9,93,46,040

Table 2.2: Treasury-wise Treasury Suspense (Receipt)

Sl. No.	Name of Treasury	Amount involved (₹)
1	Yingkiong Treasury	20,21,555
2	Pasighat Treasury	1,83,08,762
3	Itanagar Treasury	6,505
Total		2,03,36,822

Due to 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 Annual Accounts prepared by this office.

It is recommended that the concerned Treasury Officers submit the Schedule of Payment, Vouchers, etc., or Certificate of Payment with detailed classification to the office of the Principal Accountant General, Arunachal Pradesh for classifying the amount to the Final Head at the earliest.

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

As per Central Treasury Rules 309 (Abstract Bill) – “A certificate shall be attached to every AC Bills to the effect that the Detailed Contingent Bills have been submitted to the Controlling Officer in respect of AC Bills drawn more than a month before the Date of that bill. On no account may an AC Bill be cashed without this certificate.”

It was noticed that ₹ 3.89 crores against 65 AC bills were remaining outstanding as on 31st March 2017. The wanting DCC bills ranged from 1 month to 1 year as per details given in **Annexure- G**. 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.

2.7 Outstanding Utilization Certificates

Para 16.9 (Chapter 16) of C&AGs Manual of Standing Orders (Accounts and Entitlement) Volume 1 states that 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 the records revealed that at the end of March 2017, the following Utilization Certificates involving ₹ 1279.37 crore against the drawal under GIA were awaited:

Table 2.3: Outstanding Utilization Certificates as on 31.03.2017

Year	Number of UCs awaited	Amount involved (₹ in crore)
Up to 2013-14	25	41.12
2014-15	48	251.32
2015-16	125	397.72
2016-17	94	589.21
Total	292	1279.37

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

It is recommended that the Treasury Officers 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**DEFECTS AND OTHER IRREGULARITIES NOTICED DURING LOCAL INSPECTION OF TREASURIES****3.1 Introduction**

During the reporting period of 2012-13 to 2016-17, inspection of 12 Treasuries and the Director of Accounts and Treasuries were conducted as given in **Annexure-H**. Inspection Reports were issued to the Director of Accounts and Treasuries, Arunachal Pradesh and all the concerned Treasury Officers with a copy to Deputy Commissioners of the Districts for early submission of replies.

Till the end of 2016-17, out of the 13 IRs issued, replies have been furnished by 9 Treasuries but replies from the Director of Accounts and Treasuries and three Treasuries of Itanagar, Pasighat, and Tezu were still outstanding as of March 2017.

3.2 Outstanding Inspection Reports and Paras

90 paras relating to the period from 2009-10 to 2011-12 and 140 paras relating to the period from 2012-13 to 2016-17 were outstanding against 27 Inspection Reports. Treasury wise details of outstanding paras are given in **Annexure-I**.

Non-receipt of the compliance report of the Inspection from the aforesaid Treasuries/Office of 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 concerned Treasuries/Sub-Treasuries.

The Director of Accounts and Treasuries being the overall in-charge of the Treasuries is requested to direct all the defaulting Treasuries and Sub-Treasuries to submit their respective compliance reports after taking appropriate action on the observations and recommendations.

3.3 Expenditure incurred in excess of Budget allotment

On scrutiny of DDO wise expenditure register against each Major Head of account maintained by Tawang Treasury, excess expenditure were noticed against Major Heads 2202, 3452 and 2205 during the financial years 2010-11 and 2011-12 as per details given below:

Table 3.1: Table showing excess expenditure over budget during 2010-11 and 2011-12

Sl. No.	Classification/DDO	Original budget (in ₹)	Expenditure incurred up to receipt of Supplementary /Re-appropriation Budget (in ₹)	Excess expenditure incurred (in ₹)
1	2202-01-001-01-00-01 (Non Plan) by D.D.S.E., Tawang under Demand No-14	6,60,00,000 of 2011-2012	7,28,23,158	68,23,158
2	3452-80-001-01-00-01 (Non Plan) by Tourism Department, Tawang under Demand No-56	14,55,000 of 2011-2012	21,45,603	6,90,603

3	2205-00-102-01-00-01 (Non Plan) under Demand No-18	18,18,000 of 2010-2011	20,05,232	1,87,232
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In response, the Treasury Officer, Tawang Treasury stated that due to verbal request/pressure from the Government through Fax message, bills had to be passed anticipating receipt of fund.

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 New Pension Scheme (NPS)

A test check of pay bills at Naharlagun Treasury for those employees who were covered under the New Pension Scheme (Defined Contributory Pension Scheme) implemented since 2008 revealed that:

- (i) As per the relevant rules, employee contribution should be made from his/her salary, while employer contribution should be made out of MH-2071 (Pension and other Retirement Benefits), but deductions were made from salary heads.
- (ii) Employee and Employer contributions were together parked under MH-8342 (Other Deposits), which should have been parked under MH-0071 and when remitted to the Trustee Bank, the Major Head-0071 should be minus credited. However, it was noticed that the amount was still lying under MH-8342 (Other Deposits).

In response, Naharlagun Treasury (January 2015) stated that the matter had been referred to the Government of Arunachal Pradesh for direction on the arrangement/structure to be followed but the replies were still awaited (January 2018).

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.

It was noticed that:

- (i) Separate LOC/LOA Registers were not maintained by Ziro, Itanagar and Aalo Treasuries.
- (ii) In Naharlagun Treasury, details of cheque payments against LOC were kept in the computer from the financial year 2013-14. Only total payment against a particular head was maintained without details of the DDO-wise total payment, date of payment, etc.

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 regular inspection was carried out by the DCs in Tawang, Bomdila, Naharlagun and Itanagar Treasuries during the reporting period. Details of years for which inspections were not done by the concerned DCs is given in **Annexure-J**.

In the absence of annual inspection of the Treasuries by the Dy. Commissioners of the Districts concerned, the latter were not in a position to ensure that the Treasuries were 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.

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 the inspection, it was noticed that the reconciliation with the DDOs was not done in the following Treasuries during the reporting period:

- (i) Tawang (ii) Yingkiong (iii) Itanagar (iv) Bomdila (v) Ziro (vi) Pasighat (vii) Tezu

No files/registers related to periodical reconciliation with DDOs were maintained in the above mentioned Treasuries.

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 and also to ensure the proper maintenance of the said registers as per prescribed rule and provision.

3.8 Irregularities in the maintenance of Service Book

3.8.1 Pay calculation

As per FR 22, one increment equal to 3 *per cent* of the pay will be computed and rounded off to the next multiple of 10. While rounding off, paise should be ignored but any amount a rupee or more should be rounded to next multiple of 10. This will be added to the existing pay in the pay band.

During inspection of Service Books several irregularities in the calculation and fixation of pay and maintenance of service books were noticed in Ziro, Naharlagun, Aalo, Pasighat and Bomdila

Treasuries. Overdrawal of pay/less drawal of pay due to wrong calculation of increment were noticed in Ziro, Naharlagun, Pasighat and Bomdila Treasuries as given in **Annexure-K**.

3.8.2 Leave Account

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

On scrutiny of the Service Books, it was revealed that the leave account of some officials were not maintained and updated properly in Itanagar, Bomdila, Tawang and Ziro Treasuries including the Directorate of Accounts and Treasuries, Arunachal Pradesh as per rules and regulations as summarized in **Annexure-L**.

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 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 Observations on GPF maintenance

3.9.1 Continuation of GPF subscription beyond retirement date

As per GPF (CS) Rule 7 under sub rule (i) Below the Heading “Government of India’s Decisions”, a Government servant due to retire on superannuation shall be exempted from making any subscription to GPF during the last 3 months of his service. The discontinuation of subscription would be compulsory and not optional.

Scrutiny of GPF Final Payment case in respect of Dr. Tapi Ering, Sr. Pathologist, File No. 9295/15/1958, Account No. AP/MEDL/1730, O/o the Joint Director of Health & Services (TR) Pasighat, maintained by the Director of A/Cs and Treasuries, Arunachal Pradesh revealed that the said person subscribed GPF up to the month of February 2015 into his GPF Account while his retirement date was on 31.01.2015.

3.9.2 GPF final payment and rate of interest thereof

As per the Resolution Nos. F.No.5(1)-B(PD)/2013 and F.No.5(1)-B(PD)/2014 issued by the Government of India, Ministry of Finance (Department of Economic Affairs), the interest rate of GPF for 2013-14 and 2014-15 were fixed @ 8.7 per cent per annum.

On scrutiny of records of the Directorate of Accounts and Treasuries, it was noticed that the interest rate was calculated @ 8.8 *per cent* instead of calculating @ 8.7 *per cent* in finalizing the GPF payments of both Shri J. K. Das and Shri Dr. Tapi Ering.

3.9.3 Non maintenance of General File of Nomination of GPF subscribers

As per Rule 6.2.2. (ii) and 6.2.3 under Chapter 6 of Civil Accounts Manual, the nomination of GPF subscribers shall be filed in a General File of Nomination and kept in the personal custody of the Officer-in-Charge of the Fund Section. At least once in 3 years, a physical verification of the nominations shall be conducted and a record of conduct of the verification will be kept in the General Index Register. Immediately after the final payment in each case, a record to that effect should be made on the nomination with the initials of Accounts Officer. All such nominations should be removed from the General File of Nominations and placed in a separate Guard File, in chronological order of payment.

On scrutiny of the records of the Director of Accounts and Treasuries, it was noticed that no such General File and Index Register were maintained and no physical verification was conducted by the Officer-in-Charge.

3.9.4 GPF advance

As per rules 12 (1) & 13 (1) of GPF (CS) Rule, amount of advance permissible in normal case is 3 months' pay or half the amount at credit, whichever is less, and recoverable in not more than 24 equal monthly instalments.

On scrutiny of records of Ziro Treasury it was noticed that Shri Taga Tada, LDC had taken advance from GPF and 30 (thirty) no. of equal instalments was fixed for recovery of the advance amount of GPF.

It is recommended that the above observations pointed out may be attended to and corrective action taken at the earliest under intimation to the Principal Accountant General, Arunachal Pradesh.

3.10 Pension Cases

3.10.1 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 register was maintained in Ziro, Tawang, Bomdila and Aalo Treasuries. Non maintenance of such registers leads to difficulties in ascertaining the PPOs/GPOs received and disposed.

It is recommended that all the Treasury Officers maintain the register of Pension Payment Orders as per the above mentioned provisions under intimation to this office.

3.10.2 Delay in settlement of pension cases

As per Rule 65 of pension rules, the Accounts Officer responsible for issue of Pension Payment Order, on receipt of pension papers from the Head of Office, shall apply necessary checks, record the account encasement and assess the amount of pension and gratuity and issue the Pension Payment Order not later than one month in advance of the date of retirement of the Government servant if the pension is payable in his circle of account unit.

Scrutiny of pension cases in Naharlagun Treasury revealed that there was undue delay in issuing PPO by the PPO issuing authority, i.e. the Director of Audit and Pension, Arunachal Pradesh. The delay ranged from 4 months 23 days to even 2 years 1 month and 9 days from the date of retirement/death. An illustration of a few such cases is given in **Annexure-M**. Moreover, it has also been noticed that there are instances of delay of more than 4 months in settling the pension cases forwarded by the Director of Audit & Pension, Arunachal Pradesh to the Treasury Officer, Naharlagun.

In Bomdila Treasury, the pension case of Shri Dal Bahadur Lama PPO No. Pen/AP/19942 dated 26-03-12 was received on 20-04-2012 by the Treasury Office, Bomdila and the pensioner also submitted all necessary documents for onward transmission of PPO book to the bank but the pension papers were still lying in the Treasury (June 2017).

It is recommended that all the Treasury Officers settle all the Pension/family Pension cases within one month from the date of receipt from the Director of Audit & Pension. To improve the system and to guard against any double payment and delays, Treasury Officers should open Inward Diary Registers for watching the receipts and timely disposal of authorities received from the Director of Audit and Pension.

3.10.3 Other irregularities

- (a) Life certificate in respect of Smti. Chimi Utton bearing PPO No. SF/AP/409 which was submitted to Bomdila Treasury was found without any signature & seal (Designation) of the authorized official.
- (b) In most of the PPOs file in Tawang Treasury unemployment certificate of the pension in the prescribed format were not attached with.
- (c) Non-marriage certificate in respect of PPO No. PEN/AP/18977/10-11/1028/12450 which was submitted to Tawang Treasury was found without any signature & seal (Designation) of the authorised official.
- (d) Pension & ORB Register maintained by Tawang Treasury has not been certified by any authorized official.

It is recommended that all the Treasury Officers should ensure completeness of all documentation of the pensioner's family under their jurisdiction.

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 (no page and index nos., list and no. of DDOs not mentioned etc.) in the following Treasuries:

- (i) Naharlagun, (ii) Itanagar, (iii) Aalo, (iv) Bomdila (v) Yingkiong, (vi) Pasighat (vii) Ziro.

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 Improper maintenance of Personal Ledger account (PLA)

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. Moreover, PLA opened in Treasury should have the approval/with consultation of Accountant General.

However, during inspection, the following irregularities were noticed:

(i) Itanagar Treasury: As per record of this office, authority for 1 (one) no. of PLA amounting to ₹ 7.60 Lakh was issued for Financial Year 2010-11 in respect of the Director of Town Planning. The details of the balance laying in the account were not maintained by the Treasury.

The Treasury Officer, Itanagar Treasury should review the position of the said PLA and to ensure liquidation of the same under intimation to the Principal Accountant General, Arunachal Pradesh.

(ii) Ziro Treasury: As per Personal Ledger Account Register, one PLA in favour of the DVO, Ziro and VO of Ziro (HQ) was renewed for the FY 2015-16 for an amount of ₹ 12,99,000/- and the same amount was deposited to the MH 2403-AH vide Challan No. 11138 dated 22-03-2016. However, it was noticed that as per record of this office the authority letter was not issued for the renewal of the said PLA. As per the rule provision the authority letter from the Accountant General Office is required to renew/open the PLA which is created by debit to the Consolidated Fund.

It is recommended that all Treasury Officers strictly ensure that no authority for opening and renewal are entertained from Departments for PLA without the approval of Principal Accountant General, Arunachal Pradesh. All the balances laying in the accounts should be reviewed and closed at the end of the financial year by minus debit of the relevant Service Head.

3.13 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 separate registers for 8443-Civil Deposit and Lapse Deposit Register were found maintained by Yingkiong, Bomdila, Pasighat and Itanagar Treasuries. In the absence of separate register for each class of deposits, there are chances of mixing up of figures from one class to another.

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

3.14 Discrepancies in the maintenance of Cash Book

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.

Scrutiny of cash book revealed that:

- (i) In Pasighat, Bomdila and Tezu Treasuries, there were no certifications of the Treasury Officers at the beginning of the cash book regarding no. of pages and date of opening of the cash book.
- (ii) Cash books were not closed monthly in Pasighat, Bomdila and Tawang Treasuries. Monthly totals of Receipt/Payment were not calculated and mentioned in Pasighat and Tawang Treasuries.
- (iii) In Tezu Treasury, from June 2015 onwards only loose sheet of monthly accounts without any signature were found in the cash book. Vertical and horizontal totals were not found in the cash book from June 2015 onwards.
- (iv) In Ziro Treasury, the entry in respect of Receipt /Expenditure in Cash Book was not maintained in chronological order. For example, entry of Bill No. 86 dated 01/04/2016 was before the entry of Bill No. 85 dated 01-04-2016; Treasury Officer's signature were found without date in the Cash Book; and Bill No. 97 dated 31-03-2016 related to office expenditure for the month of March 2016 was entered in the Bill Register, but entry of the same was not found in the Cash Book.

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.

3.15 Delay in submission of Verified Date-wise Monthly Statement (VDMS)

In terms of Para 7 (x) & (xi) of the instruction contained in the Government of Arunachal Pradesh, Finance Department letter No FIN/EA/RBI/1/87 dated October 6, 2007, the Agency Bank will prepare a date-wise monthly statement (DMS) in the prescribed form and submit to the Treasury in all cases not later than the 1st working day of the succeeding month to which they relate and the same will be scrutinized by the Treasury Officer and one copy of the same will be returned to the Bank within a period of 3 (three) days from the receipt of it with a certificate to the effect that it has been checked and found correct.

Scrutiny of records of VDMS in Bomdila, Tawang, Ziro and Tezu Treasuries, it was noticed that there were delays in submission of DMS by Agency Bank to the Treasury and also delays in returning the VDMS by the Treasury to the Agency Bank. Treasury wise details of delay in submission of DMS and return of VDMS is given in **Annexure-N**.

It was observed that the range of delay for the period from April 2012 to March 2016 in respect of DMS and VDMS was 01 day to 13 days and 02 days to 13 days respectively in Tawang Treasury while in Ziro Treasury the range of delay was 01 day to 76 days and 01 day to 108 days respectively.

The range of delay for the period from April 2015 to March 2016 in respect of DMS and VDMS was 01 day to 05 days and 02 day to 49 days respectively in Bomdila Treasury; whereas in Tezu Treasury the range of delay for the period from April 2015 to December 2016 in respect of DMS and VDMS was 01 days to 12 days and 02 to 15 days respectively.

It is recommended that the Treasury Officers liaise with the bank to receive the DMS in time and to ensure the return of the same after scrutinizing to the bank as per due date.

Annexure-A**Position of Treasury wise receipt of initial accounts during the financial year 2016-17**

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	Date of receipt and No. of days delayed						
Naharlagun	12.07.16	26.08.16	05.09.16	07.10.16	07.11.16	17.11.16	11.12.16
	62	76	55	57	57	37	31
Bomdila	02.06.16	12.07.16	20.07.16	26.08.16	13.09.16	31.10.16	25.11.16
	22	32	10	16	03	21	15
Changlang	23.05.16	21.07.16	26.08.16	14.09.16	17.10.16	25.11.16	14.12.16
	22	41	46	34	37	45	34
Tawang	23.05.16	22.06.16	20.07.16	18.08.16	19.09.16	03.10.16	11.11.16
	13	12	10	08	09	00	01
Ziro	20.05.16	27.06.16	15.07.16	18.08.16	13.09.16	14.10.16	24.11.16
	10	17	05	08	3	04	14
Khonsa	16.06.16	26.07.16	16.08.16	15.09.16	03.11.16	25.11.16	14.12.16
	36	46	36	35	53	45	34
Anini	22.06.16	26.08.16	14.09.16	17.10.16	16.11.16	25.11.16	29.12.16
	42	76	64	67	66	45	49
Yingkiong	20.05.16	22.06.16	29.07.16	02.09.16	15.09.16	31.10.16	19.12.16
	10	12	19	22	05	21	34
Itanagar	27.07.16	09.08.16	29.06.16	28.09.16	07.10.16	28.10.16	18.11.16
	77	59	70	43	27	18	08
Pasighat	18.08.16	18.08.16	26.08.16	17.10.16	17.10.16	15.11.16	23.11.16
	98	68	46	67	37	35	13
Tezu	02.06.16	12.07.16	20.07.16	02.09.16	27.09.16	31.10.16	21.12.16
	22	32	10	22	17	21	41
Daporijo	31.05.16	26.06.16	21.07.16	31.08.16	13.09.16	31.10.16	25.11.16
	21	16	11	21	03	21	15
Roing	28.06.16	03.08.16	29.08.16	14.10.16	18.11.16	15.12.16	19.01.17
	48	53	49	64	68	65	69
Aalo	16.06.16	12.07.16	16.08.16	13.09.16	17.10.16	31.10.16	05.12.16
	36	32	36	35	37	21	25
Seppa	19.07.16	26.08.16	27.09.16	17.10.16	16.11.16	15.12.16	19.01.17
	69	76	77	67	66	65	69
Shillong (S)	21.06.16	28.06.16	08.08.16	31.08.16	28.09.16	27.10.16	25.11.16
	41	18	28	21	18	17	15
Namsai	18.05.16	28.06.16	26.07.16	26.08.16	13.09.16	31.10.16	25.11.16
	08	18	16	16	03	21	15
Koloriang	13.06.16	22.07.16	28.08.16	26.08.16	14.10.16	07.11.16	20.12.16
	33	42	48	16	34	27	46
Basar	23.05.16	13.08.16	15.07.16	12.08.16	13.09.16	13.10.16	15.11.16
	13	03	05	02	03	03	05
Jang	24.05.16	19.07.16	29.07.16	24.08.16	23.09.16	21.10.16	08.11.16
	14	39	19	14	13	11	00
Jairampur	22.06.16	05.08.16	29.08.16	14.10.16	16.11.16	26.12.16	19.01.17
	42	55	49	64	66	76	69

Name of Treasury	Month of Account					
	November	December	January	February	March	Average delay
	Date of receipt & No. of days delayed					
Naharlagun	29.12.16	25.01.17	14.02.17	09.03.17	24.04.17	
	19	15	04	0	14	35
Bomdila	22.12.16	02.02.17	27.02.17	23.03.17	26.04.17	
	12	22	17	13	16	16
Changlang	04.01.17	25.01.17	09/03	28.04.17	04.05.17	
	24	15	29	48	0	31
Tawang	22.12.16	03.02.17	06.03.17	29.03.17	19.04.17	
	12	23	26	19	9	11
Ziro	14.12.16	23.01.17	20.02.17	24.03.17	21.04.17	
	04	13	10	14	11	09
Khonsa	29.12.16	07.02.17	09.03.17	10.04.17	11.05.17	
	19	27	29	31	01	32
Anini	04.01.17	07.02.17	27.02.17	29.03.17	11.05.17	
	24	27	17	19	01	41
Yingkiong	25.01.17	07.02.17	07.03.17	27.03.17	04.05.17	
	45	27	27	17	0	19
Itanagar	16.12.16	12.01.17	10.02.17	10.03.17	19.04.17	
	06	02	0	0	9	26
Pasighat	24.01.17	24.01.17	22.03.17	20.04.17	20.04.17	
	44	14	42	40	10	42
Tezu	25.01.17	02.02.17	27.02.17	29.03.17	17.04.17	
	45	22	17	19	7	22
Daporijo	20.12.16	25.01.17	06.03.17	27.03.17	12.04.17	
	10	15	26	17	0	14
Roing	31.01.17	09.03.17	21.03.17	10.04.17	19.05.17	
	50	59	41	30	09	50
Aalo	04.01.17	07.02.17	17.03.17	19.04.17	19.05.17	
	24	27	37	39	09	29
Seppa	27.02.17	11.05.17	11.05.17	30.05.17	20.06.17	
	77	121	91	80	70	77
Shillong (S)	26.01.17	24.01.17	27.02.17	24.03.17	28.04.17	
	46	14	17	14	18	22
Namsai	26.01.17	02.02.17	27.02.17	17.03.17	12.04.17	
	46	23	17	07	2	16
Koloriang	13.01.17	03.03.17	17.03.17	18.04.17	25.05.17	
	33	53	37	39	45	37
Basar	20.12.16	23.01.17	17.02.17	27.03.17	17.04.17	
	10	13	07	17	7	07
Jang	19.12.16	25.01.17	20.02.17	27.03.17	17.04.17	
	09	15	10	17	7	14
Jairampur	31.01.17	06.03.17	03.04.17	03.04.17	22.05.17	
	51	56	53	24	32	53

Annexure-B

Position of Form 50 & 51 in respect of Works Divisions as on 31.03.2017

1. Itanagar Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1.	Itanagar Division	Public Health Engineering & W.S.	02/2016 onwards
2.	Capital (E) Division	Power Department	04/2014 onwards
3.	Transmission Division-II	Power Department	10/2015 onwards
4.	New Delhi Civil Division	Department of Hydro Power Development	11/2015 onwards
5.	Capital A Division	Public Works Department	04/2016 onwards

2. Yingkiong Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Yingkiong Division	Public Health Engineering & W.S.	04/2016 onwards
2	Yingkiong (E) Division	Power Department	09/2016 onwards
3	Mariyang Division	Public Works Department	04/2015 onwards

3. Pasighat Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Pasighat Division	Public Health Engineering & W.S.	01/2014 onwards
2	Pasighat Division	Water Resources Department	08/2016 onwards
3	Pasighat TW &GW Division	Water Resources Department	12/2016 onwards
4	Boleng Division	Urban Development & Housing Department	03/2016 onwards
5	Nari Division	Public Works Department	10/2016 onwards
6	Pasighat Highways Division	Public Works Department	10/2015 onwards

4. Koloriang Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Koloriang (Sangram) Division	Public Health Engineering & W.S.	04/2016 onwards
2	LaayingYangte Division	Rural Works Department	09/2016 onwards
3	Koloriang Division	Urban Development & Housing Department	11/2014 onwards
4	Kurung Kumey (E) Division	Power Department	04/2016 onwards

5. Ziro Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Palin Division	Public Health Engineering & W.S.	11/2016 onwards
2	ZiroDivison	Water Resources Department	07/2016 onwards
3	Ziro Division	Urban Development & Housing Department	11/2016 onwards
4	Palin Division	Urban Development & Housing Department	03/2016 onwards
5	Ziro Civil Division	Department of Hydro Power Development	10/2015 onwards
6	Koloriang Division	Department of Hydro Power Development	04/2016 onwards
7	Ziro Division	Public Works Department	09/2015 onwards
8	Tali Division	Public Works Department	05/2016 onwards
9	Jamin Division	Public Works Department	06/2016 onwards

6. Aalo Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Pangin Division	Public Health Engineering & W.S.	04/2016 onwards
2	Aalo Division	Water Resources Department	09/2015 onwards
3	Aalo (E) Division	Power Department	04/2016 onwards
4	Boleng Division	Public Works Department	10/2016 onwards
5	Mechuka Division	Public Works Department	07/2016 onwards

7. Jairampur Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Bordumsa Division	Public Health Engineering & W.S.	04/2016 onwards
2	Miao (E) Division	Power Department	08/2016 onwards

8. Khonsa Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Longding Division	Public Health Engineering & W.S.	12/2016 onwards
2	Longding Division	Urban Development & Housing Department	03/2016 onwards
3	Khonsa E/M Division	Department of Hydro Power Development	09/2016 onwards
4	Kanubari Division	Public Works Department	04/2016 onwards

9. Naharlagun Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Sagalee	Public Health Engineering & W.S.	04/2016 onwards
2	Sagalee (E) Division	Power Department	03/2014 onwards
3	Sagalee Division	Public Works Department	11/2016 onwards
4	Doimukh Division	Public Works Department	04/2015 onwards
5	PakkeKessang Division	Public Works Department	10/2015 onwards
6	Doimukh Highways Division	Public Works Department	04/2015 onwards

10. Tezu Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Tezu Division	Water Resources Department	05/2016 onwards
2	Hawai Division	Rural Works Department	05/2015 onwards
3	Tezu Division	Urban Development & Housing Department	09/2016 onwards
4	Hawai Division	Urban Development & Housing Department	08/2016 onwards
5	Hawai E/M Division	Department of Hydro Power Development	04/2015 onwards

11. Basar Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Basar (E) Division	Power Department	03/2014 onwards
2	Basar Division	Public Works Department	06/2016 onwards

12. Daporijo Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Daporijo Division	Water Resources Department	02/2016 onwards
2	Daporijo Division	Rural Works Department	10/2015 onwards
3	Daporijo Division	Public Works Department	06/2016 onwards
4	Nacho Division	Public Works Department	04/2013 onwards

13. Tawang Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Tawang Division	Water Resources Department	10/2016 onwards

14. Seppa Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Seppa (E) Division	Power Department	07/2016 onwards
2	Seppa Civil Division	Department of Hydro Power Development	11/2015 onwards
3	Seppa Division	Public Works Department	06/2016 onwards

15. Bomdila Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Singchung Division	Rural Works Department	06/2016 onwards
2	Transmission Division-I	Power Department	10/2015 onwards
3	Bomdila Division	Public Works Department	07/2015 onwards
4	Kalaktang Division	Public Works Department	08/2016 onwards

16. Anini Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Anini Civil Division	Department of Hydro Power Development	02/2016 onwards

17. Jang Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Lhou Civil Division	Department of Hydro Power Development	07/2015 Onwards
2	Lhou E/M Division	Department of Hydro Power Development	04/2016 onwards

18. Longding Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Longding Division	Water Resources Department	09/2016 onwards

19. Namsai Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Namsai Division	Urban Development & Housing Department	03/2016 onwards

20. Roing Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Roing (E) Division	Power Department	04/2016 onwards

Annexure-C**Position of Form 51 & 52 in respect of Forest Divisions as on 31.03.2017**

Sl. No.	Name of Treasury	Name of Divisions	Forms 51 & 52 not received
1.	Pasighat	CCF Central Circle, Pasighat	April 2016 onwards
2.	Itanagar	DFO Silviculture Vanvihar, Itanagar	January 2017 onwards
3.	Bomdila	DFO Khellong, Bhalukpong	April 2015 onwards
4.	Khonsa	DFO SRS Division, Deomali	March 2016 onwards
5.	Naharlagun	CCF Western Arunachal Circle, Banderdewa	April 2015 onwards
6.	Yingkiong	DFO Mouling Wild Life Division, Jenging	September 2016 onwards
7.	Banderdewa	DFO Banderdewa	April 2016 onwards
8.	Itanagar	PCCF (Wild life & biodiversity), Itanagar	April 2015 onwards
9.	Bomdila	DFO Pakke Wild life Sanctuary Division, Seijosa	April 2016 onwards
10.	Jairampur	CF and Field Director (Project Tiger) Namdah National Park	April 2015 onwards
11.	Yingkiong	DFO Yingkiong	December 2016 onwards
12.	Roing	Principal Arunachal Pradesh Forest Training Institute, Roing	August 2016 onwards
13.	Namsai	DFO Namsai	April 2016 onwards
14.	Itanagar	DFO Social Forestry Division, Itanagar	April 2015 onwards
15.	Tezu	DFO Lohit, Tezu	September 2016 onwards
16.	Khonsa	DFO Deomali	April 2016 onwards
17.	Ziro	DFO Hapoli	April 2015 onwards
18.	Khonsa	CCF Southern Arunachal Circle, Deomali	April 2015 onwards
19.	Itanagar	Deputy Conservator of Forest, Minor Forest Produce/ Non-Timber Forest Produce, Itanagar	April 2015 onwards
20.	Itanagar	APCCR Working Plan & Conservator, Itanagar	April 2015 onwards
21.	Namsai	CF Eastern Working Plan, Namsai	April 2016 onwards
22.	Tezu	CCF Eastern Arunachal Circle, Tezu	April 2015 onwards
23.	Namsai	DFO Kamlang Wild Life Sanctuary, Wakro	September 2016 onwards
24.	Daporijo	DFO Daporijo	January 2017 onwards
25.	Tawang	DFO Social Forestry Division, Tawang	November 2016 onwards
26.	Roing	DFO Mehao Wild Life Sanctuary Division, Roing	April 2015 onwards
27.	Along	DFO Aalo	December 2015 onwards
28.	Itanagar	CF Northern Working Plan, Chimpu, Itanagar	January 2016 onwards
29.	Changlang	DFO Changlang Social Forestry Division, Changlang	April 2015 onwards
30.	Namsai	DFO Wasteland Development Division, Namsai	April 2015 onwards
31.	Seppa	DFO Seppa	April 2016 onwards
32.	Khonsa	DFO Longding Forest Division, Kanubary	September 2016 onwards
33.	Naharlagun	Deputy Chief Wild Life Warden, Naharlagun	April 2016 onwards
34.	Pasighat	DFO D'ering Memorial Wild Life Sanctuary Division, Pasighat	April 2015 onwards
35.	Tezu	DFO Anjaw Forest Division Camp, Tezu	October 2016 onwards
36.	Ziro	DFO KurungKumey Forest Division, Koloriang	April 2016 onwards

Annexure-D**Illustrative list of misclassification or incomplete classifications during the FY 2016-17**

Sl. No.	Major Head	Name of Treasury	Month	TV. No.	Amount (₹)	DDO
1	2515	Itanagar	April 2016	1	12,500	Dir., R.D.
2	2052	Itanagar	May 2016	80	3,00,000	Commissioner's Office, Itanagar
3	2052	Itanagar	May 2016	81	3,30,000	Commissioner's Office, Itanagar
4	2575	Itanagar	October 2016	8	1,24,500	Dir., Trade & Commerce, Itanagar
5	5452	Itanagar	November 2016	1	2,01,000	Dir. of Tourism
6	2202	Bomdila	April 2016	28	1,08,096	Principal, GHS School, Mechuka
7	2202	Bomdila	April 2016	30	2,27,157	Principal, GHS School, Mechuka
8	2205	Bomdila	May 2016	3	1,00,628	DLIO, Bomdila
9	2204	Bomdila	May 2016	3	53,405	Prn.,GHS School,Bomdila
10	2216	Bomdila	May 2016	1	11,09,220	EE, PWD Kalaktang
11	2217	Bomdila	May 2016	2	31,500	Dir., UD Bomdila
12	2205	Bomdila	June 2016	5	55,880	DRO, Bomdila
13	2205	Bomdila	June 2016	6	70,865	DRO, Bomdila
14	2205	Bomdila	June 2016	10	1,00,628	DL&I, Bomdila
15	2515	Daporijo	April 2016	1	71,982	DC, Daporijo
16	2515	Daporijo	April 2016	2	1,47,183	BDO, Taliha
17	2515	Daporijo	April 2016	3	2,68,257	BDO, Taliha
18	2515	Daporijo	April 2016	17	1,31,196	BDO, Daporijo
19	2515	Daporijo	April 2016	18	3,97,343	BDO, Daporijo
20	2515	Daporijo	April 2016	21	1,52,121	BDO, Nacho Siyum
21	2053	Daporijo	May 2016	5	2,16,573	DC, Daporijo
22	2235	Daporijo	May 2016	8	1,49,375	CDPO, Daporijo
23	2053	Daporijo	May 2016	24	1,80,660	ADC, Daporijo
24	2235	Daporijo	May 2016	2	76,602	CDPO, Nacho Siyum
25	2235	Daporijo	May 2016	3	88,783	CDPO, Nacho Siyum
26	2235	Changlang	April 2016	9	62,165	CDPO, Changlang
27	2055	Changlang	May 2016	1	27,551	SP, Changlang
28	2851	Changlang	May 2016	10	1,11,250	Dir., Textile & Handicraft, Changlang
29	2217	Changlang	May 2016	1	61,867	DC, Changlang
30	2235	Changlang	May 2016	13	62,165	DD, ICDC, Changlang
31	2205	Changlang	June 2016	8	7,000	DC, Changlang
32	2204	Changlang	June 2016	1	4,54,463	DDSE, Changlang
33	2401	Pasighat	April 2016	3	6,86,469	DHO, Pasighat
34	2401	Pasighat	April 2016	38	3,98,446	PRI, Gramsevak T.C. Pasighat
35	2408	Pasighat	April 2016	3	2,42,567	DSO, Pasighat
36	2408	Pasighat	April 2016	4	22,701	DSO, Pasighat
37	2202	Pasighat	April 2016	61	24,35,684	DDSE, Pasighat
38	3454	Pasighat	May 2016	3	1,85,839	ADC, Mebo
39	2202	Pasighat	May 2016	31	12,00,897	DDSE, Pasighat
40	2202	Pasighat	May 2016	41	17,13,426	DDSE, Pasighat

Review on working of Treasuries for 2012-13 to 2016-17

41	2202	Pasighat	May 2016	75	19,88,177	DDSE, Pasighat
42	2202	Pasighat	May 2016	87	22,50,636	DDSE, Pasighat
43	2202	Pasighat	May 2016	88	23,79,264	DDSE, Pasighat
44	2014	Pasighat	June 2016	2	1,20,145	DC, Pasighat
45	2014	Pasighat	June 2016	3	33,315	DC, Pasighat
46	2014	Pasighat	June 2016	4	28,914	DC, Pasighat
47	2014	Pasighat	June 2016	5	28,414	DC, Pasighat
48	2702	Pasighat	June 2016	9	7,17,387	EE, WRD Pasighat
49	2053	Pasighat	August 2016	6	2,58,500	DC, Pangin
50	2053	Pasighat	August 2016	9	2,56,678	DC, Pangin
51	2053	Pasighat	August 2016	13	1,14,278	DC, Pangin
52	2053	Pasighat	August 2016	15	1,00,800	DC, Pangin
53	3454	Anini	April 2016	2	1,09,017	DC, Anini
54	2216	Anini	April 2016	1	76,419	EE, PWD, Anini
55	3054	Anini	April 2016	1	4,31,627	EE, PWD, Anini
56	3054	Anini	April 2016	2	3,79,752	EE, PWD, Anini
57	3451	Anini	May 2016	3	10,800	DC, Namsai
58	3454	Anini	May 2016	1	1,12,864	DC, Namsai
59	2205	Anini	June 2016	6	25,229	DC, Anini
60	2205	Anini	June 2016	7	38,907	DC, Anini
61	2205	Anini	June 2016	8	17,140	DC, Anini
62	3454	Anini	June 2016	4	1,12,864	DC, Anini
63	3454	Anini	June 2016	6	39,052	DC, Anini
64	2055	Anini	June 2016	1	81,880	SP, Anini
65	2204	Anini	June 2016	2	51,937	DC, Anini
66	2054	Anini	June 2016	2	1,26,824	TO, Anini
67	2054	Anini	June 2016	8	1,26,374	TO, Anini
68	2054	Anini	June 2016	9	46,559	TO, Anini
69	2235	Anini	October 2016	11	4,01,001	CDPO, Anini-Italin
70	2054	Anini	December 2016	2	79,935	TO, Naharlagun
71	2054	Anini	December 2016	3	1,33,800	TO, Naharlagun
72	3454	Koloriang	April 2016	1	41,380	DC, Koloriang
73	2405	Koloriang	April 2016	1	1,32,546	DFDO, Koloriang
74	2405	Koloriang	April 2016	5	67,848	DFDO, Koloriang
75	2054	Koloriang	April 2016	1	47,545	STO, Koloriang
76	2408	Koloriang	May 2016	1	57,553	DC, Koloriang
77	2408	Koloriang	May 2016	3	15,300	DC, Koloriang
78	2053	Koloriang	May 2016	17	2,40,300	ADC, Nyapin
79	2054	Koloriang	May 2016	2	1,59,452	STO, Koloriang
80	2059	Koloriang	May 2016	3	2,00,989	EE, Sangram PWD
81	2059	Koloriang	May 2016	7	1,73,237	EE, Sangram PWD
82	2204	Koloriang	June 2016	2	52,516	DDSE, Koloriang
83	2204	Koloriang	June 2016	3	50,523	DC, Koloriang
84	2405	Koloriang	June 2016	1	39,457	DFDO, Koloriang
85	3456	Koloriang	June 2016	5	1,22,157	DSO, Koloriang
86	2515	Koloriang	July 2016	1	3,07,700	BDO, Koloriang-Sari
87	2515	Koloriang	July 2016	3	1,20,850	BDO, Koloriang-Sari

Review on working of Treasuries for 2012-13 to 2016-17

88	2515	Koloriang	July 2016	4	1,20,124	BDO, Koloriang-Sari
89	2515	Koloriang	July 2016	9	34,020	BDO, Koloriang-Sari
90	2216	Jang	April 2016	1	1,34,000	EE, Jang PWD
91	2205	Ziro	May 2016	4	22,987	DRO, Ziro
92	2205	Ziro	May 2016	5	46,893	DRO, Ziro
93	2205	Ziro	May 2016	6	54,327	DRO, Ziro
94	2235	Jairampur	May 2016	10	26,862	CDPO, Jairampur
95	3425	Roing	May 2016	1	1,17,870	DC, Roing
96	2230	Roing	May 2016	4	3,51,558	Prinsipal, ITI Roing
97	2702	Roing	May 2016	9	6,33,200	EE,Roing WRD
98	2205	Roing	June 2016	1	6,774	DC, Roing
99	2055	Roing	June 2016	1	10,600	SP, Roing
100	3054	Roing	June 2016	7	1,05,952	EE, PWD Roing
101	3054	Roing	June 2016	13	1,41,844	EE, PWD Roing
102	2235	Basar	May 2016	8	1,13,613	CDPO, Basar
103	2235	Basar	May 2016	9	3,35,362	CDPO, Basar
104	2202	Namsai	May 2016	12	2,64,050	Prn., GHS School, Namsai
105	2202	Namsai	May 2016	13	12,15,021	Prn., GHS School, Namsai
106	2202	Namsai	May 2016	16	1,57,489	Prn., GHS School, Namsai
107	2204	Namsai	May 2016	3	58,225	Prn.,GHSS, Mahadevpur
108	2205	Namsai	May 2016	3	47,055	DC, Namsai
109	2205	Namsai	May 2016	4	28,286	DC, Namsai
110	2039	Namsai	June 2016	3	32,628	DC, Namsai
111	2039	Namsai	June 2016	4	83,186	DC, Namsai
112	2204	Namsai	June 2016	1	3,94,451	Prn.,GHSS,Mahadevpur
113	2011	Naharlagun	May 2016	40	13,67,719	Legislative Assembly
114	2011	Naharlagun	May 2016	41	1,03,500	Legislative Assembly
115	2403	Naharlagun	October 2016	33	50,000	Dir., AHVT, Nirjuli
116	2401	Naharlagun	November 2016	24	26,24,000	DAO, Naharlagun
117	2235	Tawang	June 2016	1	49,033	DMO, Tawang
118	2702	Yingkiong	June 2016	1	19,490	EE, WRD Yingkiong
119	4235	Aalo	November 2016	1	72,74,982	DPO, Aalo

Annexure-E

Detail of 8658-112 TDS challan copies not enclosed along with the receipt schedule during the FY 2016-17

Sl. No.	Name of Treasury	Month of Account	TV No./Bill No./Challan No.	Amount (in ₹)
1	Seppa	December 2016	14	2,000
2	Seppa	December 2016	15	2,000
3	Seppa	January 2017	1	70,000
4	Itanagar	March 2017	32/24891	20,635
5	Itanagar	March 2017	390/25664	1,02,927
6	Itanagar	March 2017	201/27022	15,420
7	Itanagar	March 2017	419/26389	1,961
8	Itanagar	March 2017	414/27680	120
9	Basar	March 2017	3	54230
10	Basar	March 2017	4	13270
11	Naharlagun	March 2017	6/18774	38255
12	Ziro	March 2017	1/10069	22,109
13	Ziro	March 2017	5/10213	10,851
14	Ziro	March 2017	6/10214	54,487
15	Ziro	March 2017	34/10652	88,403
16	Ziro	March 2017	8/12410	5,20,560
17	Ziro	March 2017	9/12412	16,100
18	Ziro	March 2017	11/12415	19,999
19	Ziro	March 2017	10/12417	10,000
20	Ziro	March 2017	7/12420	42,680
21	Ziro	March 2017	6/12423	1,06,700
22	Ziro	March 2017	5/12431	4,620
23	Ziro	March 2017	3/12434	3,898
24	Ziro	March 2017	4/12435	9,332
25	Ziro	March 2017	1/12439	2,000
26	Ziro	March 2017	2/12445	8,42,600
27	Ziro	March 2017	12/12630	4,00,516
28	Ziro	March 2017	13/12896	3,64,379
29	Ziro	March 2017	14/12908	41,869

Annexure-F

Amount under 8658-102 Treasury Suspense (Payment)

SL. No.	Treasury	Accounting Year	Amount (in ₹)	Remarks
1.	Khonsa	2012-13	1,77,00,000	Vouchers Wanting
2.	Aalo	2012-13	22,82,257	Vouchers Wanting
3.	Daporijo	2014-15	24,42,000	Vouchers Wanting
4.	Naharlagun	2016-17	7,69,21,783	Vouchers Wanting
Total			9,93,46,040	

Amount under 8658-102 Treasury Suspense (Credit)

SL. No.	Treasury	Accounting Year	Amount (in ₹)	Remarks
1.	Yingkiong	2014-15	2,108	Vouchers Wanting
2.	Pasighat	2016-17	1,83,08,762	Vouchers Wanting
3.	Yingkiong	2016-17	20,19,447	Vouchers Wanting
4.	Itanagar	2016-17	6,505	Vouchers Wanting
Total			2,03,36,822	

Annexure-G**Detail of DCC bills outstanding up to March 2017**

Sl. No.	Month of account	Major Head	AC bill No. & Date	Amount drawn on AC bills (in ₹)	DDO Name
1	03/2016	2075	81 dt. 21.03.16	15,000	Secretary, State lotteries, Itanagar
2	03/2016	2075	88 dt. 28.03.16	25,000	Secretary, State lotteries, Itanagar
3	03/2016	2011	1095 dt. 31.03.16	50,00,000	FAO, Legislative Assembly, Naharlagun
4	06/2016	2014	490 dt. 16.06.16	5,000	Under Secretary, Itanagar
5	08/2016	2052	833 dt. 25.07.16	7,500	Under Secretary, Itanagar
6	09/2016	2052	1278 dt. 15.09.16	26,93,000	Under Secretary, Itanagar
7	09/2016	2052	1292 dt. 16.09.16	7,500	Under Secretary, Itanagar
8	10/2016	2052	1621 dt. 24.10.16	7,500	Under Secretary, Itanagar
9	10/2016	2052	1616 dt. 24.10.16	7,500	Under Secretary, Itanagar
10	10/2016	2052	1627 dt. 24.10.16	5,000	Under Secretary, Itanagar
11	11/2016	2052	1792 dt. 02.11.16	1,39,90,720	Under Secretary, Itanagar
12	11/2016	2052	1827 dt. 07.11.16	100,000	Under Secretary, Itanagar
13	11/2016	2052	1888 dt. 17.11.16	5,000	Under Secretary, Itanagar
14	11/2016	3452	137 dt. 24.11.16	30,00,000	Director of Tourism
15	12/2016	2052	2135 dt. 13.12.16	7,500	Under Secretary, Itanagar
16	12/2016	2052	2161 dt. 15.12.16	7,500	Under Secretary, Itanagar
17	12/2016	2052	2160 dt. 15.12.16	7,500	Under Secretary, Itanagar
18	12/2016	2052	2245 dt. 21.12.16	7,500	Under Secretary, Itanagar
19	01/2017	2052	2454 dt. 16.01.17	7,500	Under Secretary, Itanagar
20	01/2017	2052	2440 dt. 13.01.17	7,500	Under Secretary, Itanagar
21	01/2017	2052	2439 dt. 13.01.17	2,00,000	Under Secretary, Itanagar
22	01/2017	2205	136 dt. 18.01.17	10,00,000	District Research Officer, Naharlagun

Review on working of Treasuries for 2012-13 to 2016-17

23	01/2017	2220	225 dt. 07.01.17	75,00,000	Deputy Commissioner, Papumpare
24	01/2017	2220	233 dt. 25.01.17	10,00,000	Director Information & Public Relation
25	01/2017	2055	313 dt. 10.01.17	2,00,000	Superintendent of Police, Itanagar
26	01/2017	2055	340 dt. 25.01.17	2,00,000	Superintendent of Police (Telecom.), Itanagar
27	02/2017	2055	359 dt. 15.02.17	2,00,000	Superintendent of Police (Telecom.), Itanagar
28	02/2017	2052	2567 dt. 27.01.17	7,500	Under Secretary, Itanagar
29	02/2017	2052	2713 dt. 08.02.17	2,00,000	Under Secretary, Itanagar
30	03/2017	2051	397 dt. 14.03.17	15,000	Under Secretary, Public Service Commission, Itanagar
31	03/2017	2202	385 dt. 01.02.17	20,00,000	Director of Secondary Education, Itanagar
32	03/2017	2055	391 dt. 02.03.17	2,00,000	Superintendent of Police (Telecom.), Itanagar
33	03/2017	2055	202 dt. 10.03.17	2,00,000	Superintendent of Police (Telecom.), Itanagar
34	03/2017	2055	240 dt. 14.03.17	2,00,000	Superintendent of Police (Telecom.), Itanagar
35	03/2017	2055	538 dt. 24.03.17	2,00,000	Director General of Police, Itanagar
36	03/2017	2055	548 dt. 24.03.17	2,00,000	Director General of Police, Itanagar
37	03/2017	2055	668 dt. 29.03.17	2,00,000	Superintendent of Police, Itanagar
38	03/2017	2052	507 dt. 06.03.17	5,000	Deputy Secretary (Parliamentary Affairs)
39	03/2017	2052	508 dt. 06.03.17	5,000	Deputy Secretary (Parliamentary Affairs)
40	03/2017	2052	3188 dt. 16.03.17	5,000	Under Secretary, Itanagar
41	03/2017	2052	3263 dt. 16.03.17	5,000	Under Secretary, Itanagar
42	03/2017	2052	3148 dt. 16.03.17	7,500	Under Secretary, Itanagar
43	03/2017	2052	3187 dt. 16.03.17	5,000	Under Secretary, Itanagar
44	03/2017	2052	3256 dt. 17.03.17	7,500	Under Secretary, Itanagar
45	03/2017	2052	3264 dt. 17.03.17	5,000	Under Secretary, Itanagar
46	03/2017	2052	3372 dt. 18.03.17	5,000	Under Secretary, Itanagar

Review on working of Treasuries for 2012-13 to 2016-17

47	03/2017	2052	3374 dt. 18.03.17	5,000	Under Secretary, Itanagar
48	03/2017	2052	3444 dt. 20.03.17	5,000	Under Secretary, Itanagar
49	03/2017	2052	3443 dt. 20.03.17	5,000	Under Secretary, Itanagar
50	03/2017	2052	3438 dt. 20.03.17	5,000	Under Secretary, Itanagar
51	03/2017	2052	3390 dt. 21.03.17	5,000	Under Secretary, Itanagar
51	03/2017	2052	3388 dt. 21.03.17	5,000	Under Secretary, Itanagar
53	03/2017	2052	3429 dt. 21.03.17	5,000	Under Secretary, Itanagar
54	03/2017	2052	3391 dt. 21.03.17	7,500	Under Secretary, Itanagar
55	03/2017	2052	3440 dt. 21.03.17	5,000	Under Secretary, Itanagar
56	03/2017	2052	3442 dt. 21.03.17	7,500	Under Secretary, Itanagar
57	03/2017	2052	3586 dt. 24.03.17	5,000	Commissioner's Office, Itanagar
58	03/2017	2052	3515 dt. 24.03.17	5,000	Commissioner's Office, Itanagar
59	03/2017	2052	3602 dt. 25.03.17	7,500	Commissioner's Office, Itanagar
60	03/2017	2052	3601 dt. 25.03.17	7,500	Commissioner's Office, Itanagar
61	03/2017	2052	3600 dt. 25.03.17	7,500	Commissioner's Office, Itanagar
62	03/2017	2052	3599 dt. 25.03.17	7,500	Commissioner's Office, Itanagar
63	03/2017	2052	3947 dt. 28.03.17	5,000	Under Secretary, Itanagar
64	03/2017	2052	3598 dt. 31.03.17	5,000	Under Secretary, Itanagar
65	03/2017	2055	664 dt. 29.03.17	2,00,000	Superintendent of Police, Itanagar
Total				3,89,86,220	

Annexure-H

Detail of Treasuries/Sub-Treasuries inspected during FY 2012-13 to 2016-17

Sl. No.	A. Name of Treasury/Sub-Treasury	Year of Inspection
1	Bomdila	2012-13
2	Tawang	2012-13
3	Yingkiong	2012-13
4	Ziro	2012-13
5	Naharlagun	2014-15
6	Itanagar	2015-16
7	Aalo	2015-16
8	Bomdila	2016-17
9	Tawang	2016-17
10	Ziro	2016-17
11	Pasighat	2016-17
12	Tezu	2016-17
13	B. Office of the Director of Accounts and Treasuries	2015-16

Annexure-I**Treasury wise position of Outstanding Paras till the end of March 2017**

Sl. No.	Name of Treasury	2009-10 to 2011-12	2012-13 to 2016-17	Total
1	Itanagar	14	19	33
2	Naharlagun	--	21	21
3	Tawang	--	11	11
4	Ziro	2	23	25
5	Bomdila	9	15	24
6	Pasighat	--	13	13
7	Yingkiong	7	14	21
8	Aalo	8	11	19
9	Anini	9	--	9
10	Khonsa	13	--	13
11	Daporijo	6	--	6
12	Roing	7	--	7
13	Changlang	5	--	5
14	Seppa	10	--	10
15	Tezu	--	13	13
Total		90	140	230

Annexure-J

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

Sl. No.	Name of Treasury	FYs in which inspections were not conducted by DCs
1	Tawang	2011-12
2	Bomdila	2008-09, 2009-10, 2011-12
3	Naharlagun	2010-11, 2011-12, 2012-13, 2013-14
4	Itanagar	2010-11, 2011-12, 2012-13

Annexure-K**Pay fixation irregularities observed in the Service Book of Treasury staff**

Name of Treasury	Irregularities in Service Book																								
Ziro	<p>(a) Smt. Koj Yapa, Peon, was granted 1st financial up gradation from her existing GP ₹1800 in the PB -1 ₹ 5200-20200 to the next higher GP ₹1900 in the PB-1 ₹5200-20200 under the MACP with effect from 03-06-2014 vide office order No. E-8375/2009/1165 dated 22/06/2015 of Deputy Commissioner, Lower Subansiri District, Ziro. On scrutiny, it was revealed that her pay was fixed on 01-07-2014 as ₹7800 + GP ₹1900. Her pay should be fixed as ₹7880 + GP ₹1900.</p> <p>(b) At the time of annual increment on 01-07-2012 the Basic pay of Shri Saju Samuel, UDC was fixed as ₹10800 + 2800 instead of ₹10810 + 2800. Actual calculation is cited below. Pay on 01-07-2011- ₹10410 + GP ₹2800 = ₹13210 Pay on 01-07-2012 - ₹10810 + GP ₹2800 = ₹13610</p> <p>Hence, Smti. Koj Yapa and Shri Saju Samuel were drawing less pay at the time of inspection.</p>																								
Naharlagun	<p>a) Verification of Service Books of other staff of the Treasury revealed that there were some cases of overdrawal of pay. The records are depicted below:</p> <p>Name of employee: Nani/Padi Yaming, UDC</p> <table border="1" data-bbox="597 1171 1404 1507"> <thead> <tr> <th>Year</th> <th>Admissible (Band Pay + Grade Pay) in INR</th> <th>Actual paid (Band Pay + GP) in INR</th> </tr> </thead> <tbody> <tr> <td>Since July 2012</td> <td>15110 + 4600</td> <td>15120 + 4600</td> </tr> <tr> <td>Since July 2013</td> <td>15710 + 4600</td> <td>15720 + 4600</td> </tr> <tr> <td>Since July 2014</td> <td>16320 + 4600</td> <td>16330 + 4600</td> </tr> </tbody> </table> <p>Name of employee: Padi Yapyang, Peon</p> <table border="1" data-bbox="597 1581 1404 1915"> <thead> <tr> <th>Year</th> <th>Admissible (Band Pay + Grade Pay) in INR</th> <th>Actual paid (Band Pay + GP) in INR</th> </tr> </thead> <tbody> <tr> <td>Since July 2011</td> <td>6970 + 1800</td> <td>6980 + 1800</td> </tr> <tr> <td>Since July 2012</td> <td>7240 + 1800</td> <td>7250 + 1800</td> </tr> <tr> <td>Since July 2013</td> <td>7520 + 1800</td> <td>7530 + 1800</td> </tr> </tbody> </table>	Year	Admissible (Band Pay + Grade Pay) in INR	Actual paid (Band Pay + GP) in INR	Since July 2012	15110 + 4600	15120 + 4600	Since July 2013	15710 + 4600	15720 + 4600	Since July 2014	16320 + 4600	16330 + 4600	Year	Admissible (Band Pay + Grade Pay) in INR	Actual paid (Band Pay + GP) in INR	Since July 2011	6970 + 1800	6980 + 1800	Since July 2012	7240 + 1800	7250 + 1800	Since July 2013	7520 + 1800	7530 + 1800
Year	Admissible (Band Pay + Grade Pay) in INR	Actual paid (Band Pay + GP) in INR																							
Since July 2012	15110 + 4600	15120 + 4600																							
Since July 2013	15710 + 4600	15720 + 4600																							
Since July 2014	16320 + 4600	16330 + 4600																							
Year	Admissible (Band Pay + Grade Pay) in INR	Actual paid (Band Pay + GP) in INR																							
Since July 2011	6970 + 1800	6980 + 1800																							
Since July 2012	7240 + 1800	7250 + 1800																							
Since July 2013	7520 + 1800	7530 + 1800																							

	<table border="1" data-bbox="597 172 1404 247"> <tr> <td data-bbox="597 172 800 247">Since July 2014</td> <td data-bbox="800 172 1118 247">7800 + 1800</td> <td data-bbox="1118 172 1404 247">7810 + 1800</td> </tr> </table> <p data-bbox="526 323 1003 359">Name of employee: Jumyo Ete, LDC</p> <table border="1" data-bbox="597 359 1404 543"> <thead> <tr> <th data-bbox="597 359 800 470">Year</th> <th data-bbox="800 359 1118 470">Admissible (Band Pay + Grade Pay) in INR</th> <th data-bbox="1118 359 1404 470">Actual paid (Band Pay + GP) in INR</th> </tr> </thead> <tbody> <tr> <td data-bbox="597 470 800 543">Since Nov. 2014</td> <td data-bbox="800 470 1118 543">8890 + 2000</td> <td data-bbox="1118 470 1404 543">8890 + 2400</td> </tr> </tbody> </table> <p data-bbox="548 583 1421 653">Overdrawal of pay should be initiated under intimation to O/o the Principal Accountant General, Arunachal Pradesh, Itanagar.</p>	Since July 2014	7800 + 1800	7810 + 1800	Year	Admissible (Band Pay + Grade Pay) in INR	Actual paid (Band Pay + GP) in INR	Since Nov. 2014	8890 + 2000	8890 + 2400
Since July 2014	7800 + 1800	7810 + 1800								
Year	Admissible (Band Pay + Grade Pay) in INR	Actual paid (Band Pay + GP) in INR								
Since Nov. 2014	8890 + 2000	8890 + 2400								
Aalo	<p data-bbox="548 751 1421 856">a) Photograph was not found in the Service Book of some of the officials e.g. Shri Terdam Ronya, (Treasury accountant), Smti. Torik Rime (UDC).</p> <p data-bbox="548 863 1421 968">b) Educational qualification, height, personal identification mark and the signature of the Treasury Officer were missing in respect of Yayi Sora (Peon).</p> <p data-bbox="548 974 1421 1043">c) GPF A/C No. were not noted in the Col. 8(a) of the service book in respect of most of the officials.</p> <p data-bbox="548 1050 1230 1077">d) Several whiteners were used in the Service Books.</p>									
Pasighat	<p data-bbox="537 1117 1421 1276">(a) Smti. Omen Rina Dai, Peon, got annual increment on 01/07/2016 and her earlier pay was 8900 + 1900. Pay was fixed as 9230 + 1900 = 11320 Pay should be fixed as 9230 + 1900 = 11130</p> <p data-bbox="537 1289 1421 1541">(b) Shri Toyi Lego, UDC, got Promotion on 14/02/2010 and he opted promotional increment on 01/07/2010. Accordingly he was given double increment on 01/07/2010 and his earlier pay was 12580 + 4200. Pay was fixed as..... 13620 + 4600 Pay should be fixed as..... 13610 + 4600</p> <p data-bbox="537 1556 1421 1793">(c) Shri Liladhar Bhanzare, Peon, who got MACP on 28/01/2013 and opted for his increment of MACP on 01/07/2013. Accordingly he was given double increment on 01/07/2013 and his earlier pay was 9480 + 2000. Pay was fixed as..... 10200 + 2400 Pay should be fixed as..... 10190 + 2400</p> <p data-bbox="488 1808 1421 1913">Treasury Officer should review the fixation of pay and necessary corrections may be made under proper authentication under intimation to Principal Accountant General, Arunachal Pradesh.</p>									

Bomdila	<p>(a) Smti. Ina Rai, LDC got MACP on 09/09/15 and her earlier pay was 11050 + 2800. Pay was fixed as 11480 +4200. Pay should be fixed as 11470 + 4200.</p> <p>(b) Decham Droma, LDC, got normal increment on 01/07/14 and where earlier pay was 10210 + 2800. Pay was fixed as 10610 +2800. Pay should be fixed as 10600 +2800.</p> <p>(c) Pay of Shri Amalendu Dasgupta, UDC was fixed while he got normal increment on 01/07/14 and 01/07/15 as- 16309 + 4600 (should be 16310 as nearest multiple of 10) 16939 + 4600 (should be 16940 as nearest multiple of 10)</p> <p>(d) DOB in respect of Shri Bimal Kumar Mazumdar was recorded in his service book as 30/01/1960. But, DOB of Shri Bimal Kumar Mazumdar according to school certificate should be 27/02/1961.</p>
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Annexure-L

Irregularities observed in the Leave account of Treasury staff

Name of Treasury	Irregularities in Service Book
Itanagar	<p>(a) Entry of EL & HPL in Service Book was not updated in respect of Mrs. Durga Kumri Gurung (Peon), Mrs. Hari Maya Chetri (LDC) and Mrs. Hage Yaku (UDC).</p> <p>(b) It was found that 30 days E.L and 20 days HPL annually credited in Service Book of Mrs. Durga Kumari Gurung (Peon), Mrs. Hari Maya Chetri (LDC) instead of crediting half yearly on 1st January and 1st July as per rule.</p> <p>(c) EL calculation of Mrs. Durga Kumari Gurung (peon) was found incorrect w.e.f. 01/07/2010 to 30/06/2013.</p> <p>(d) EL calculation of Mrs. Hari Maya Chetri (LDC) was found incorrect w.e.f. 01/07/2011 to 30/06/ 2014.</p> <p>(e) Several whiteners were used with Service Books.</p> <p>(f) The Leave account in respect of Mrs. Hage Yaku (UDC) were not as per rules.</p>
Director of Accounts and Treasury	<p>(a) On scrutiny of the Service Book in respect of Smti. Tapi Dorjee Youden, Superintendent, O/o the Director of Accounts and Treasuries, the following observations have been made:-</p> <ul style="list-style-type: none"> ➤ She was granted E.L. for 11 (eleven) days w.e.f. 22-10-1991 to 01-11-1991 vide Order No. DA/Estt/36/89 dated 04-10-1991 under rule FR 26 (b) (ii) when there were 34 days of EL into her Leave Account. Hence, the balance should have been 23 days but it was shown as 24 days in her leave account. ➤ She had availed EL for 60 (sixty) days w.e.f. 03.11.2003 to 02.01.2004 along with Commuted Leave for 28 days w.e.f. 03.01.2004 and recorded in the Leave Account. On scrutiny, it was revealed that the number of EL was 61 days not 60 days. ➤ Smti. Tapi D. Youden was granted and availed commuted leave for 5 (five) days w.e.f. 18.12.2005 to 22.12.2005 which was converted into Half Pay Leave (5 x 2 =10) and the balance remained 26 days after advance credit (six months) of 10 days HPL from 01.01.2006 to 30.06.2006. The balance after completion of six months should have been 36 days. But in the Leave Account it was recorded as 37 days. ➤ She availed EL for 5 days w.e.f. 24.09.2007 to

	<p>28.09.2007 suffixing 29.09.2007 and 30.09.2007 vide Order No.DA/Estt/36/89 dated 19.09.2007. There were 56 days of EL at her credit as per Leave Account. After availing 5 days EL, EL at her credit would be 51 days not 55 days.</p> <p>(b) On scrutiny of the Service Book in respect of Shri J. K. Bhattacharya, FAO, O/o the Director of Accounts and Treasuries, Itanagar, it was revealed that:</p> <ul style="list-style-type: none"> ➤ He was granted and availed E.L. for 11 (eleven) days w.e.f. 12-05-2014 to 16-05-2014 and 21 days commuted leave w.e.f. 01.07.2014 to 06.06.2014. But the same was not found recorded in the Leave Account. ➤ He had also availed E.L. for 18 (eighteen) days w.e.f. 29-12-2009 to 15-01-2010, E.L. for 33 (thirty-three) days w.e.f. 17-05-2004 to 18-06-2004, E.L. for 26 (twenty six) days w.e.f. 12-07-2005 to 06-08-2005, E.L. for 19 (nineteen) days w.e.f. 30-04-2001 to 18-05-2001 and E.L. for 30 (thirty) days w.e.f. 10-10-2002 to 08-11-2002. Though these leaves were entered in the leave account, these were not recorded in the History and Verification of Service Book. ➤ Commuted Leave was calculated wrongly from 31.12.2011 onwards.
Bomdila	<p>(a) Shri G.K. Chillan, UDC, where his existing EL credit was 300 days and after 15 days EL credited on 01-01-2015, entry has been done as only 300 days. Correct entry should be as 300 + 15 days Accordingly after availing 40 days EL from 18/5/15 to 26/6/15 EL debited as 300-40=260 days. EL should be debited as 300+15-40=275 days.</p> <p>(b) Shri Amalendu Dasgupta, UDC, where his existing EL at his credit was 299 days and after 15 days EL credited on 1/7/13, entry has been done as only 300 days. Correct entry should be as 299 + 15 days Accordingly, less of 14 days EL was noticed up to 1/7/15. His EL account was not updated on 1/1/16.</p>
Tawang	<ul style="list-style-type: none"> ➤ Service book of Shri Karma Thinley, Peon Half Pay Leave from 01.01.2014 was not updated. ➤ Service book of Shri Rinchin Nima, Peon Half Pay Leave from 01/07/2012 was not updated. ➤ Service book of Shri Thupten Tashi, UDC Half Pay Leave from

	<p>30/06/2010 was not updated.</p> <ul style="list-style-type: none"> ➤ Shri Thupten Tashi, UDC, E.L was credited up to 31/12/2014 half yearly, but from 01/01/2015 it was credited annually.
Ziro	<ul style="list-style-type: none"> ➤ In case of Smt. Koj Yapa, it was observed that 30 days EL and 20 days HPL was annually credited on 01-01-13 and 01-01-2014 respectively instead of crediting 15 days half yearly. ➤ Leave account of Shri Taku Tajo, UDC was not maintained as per the Rule and updated only up to 01-01-2014. ➤ EL calculation of Mrs. Tage Tada, LDC, was found incorrect w.e.f. 01-01-2013 to 01-07-2015 i.e on 01-01-2013 total no. of EL should be 299 days instead of 300 days and there was no entry of EL on 01-07-2013, 01-01-2014, and 01-07-2014 and afterwards credit of EL and entry of availed leave was not maintained properly. Further, it is also noticed that the maintenance of HPL was up to 01-01-2012 only. ➤ The photograph of Shri Langkung Rade, Treasury Accountant was not found /affixed in the Service Book
Tezu	<ul style="list-style-type: none"> ➤ EL & HPL of Shri R. N. Upadhaya, LDC and Smti. Neefalu Boo, UDC were credited annually for the year 2013 and 2014 respectively instead of crediting half yearly as per rule. ➤ Sanctioned EL in r/o Smti. Rupjyoti Sharma, UDC, for 12 days w.e.f. 10/12/12 to 21/12/12 was not updated in her EL account. ➤ Few officials of Treasury Establishment, namely Shri M. Payeng, UDC, Shri R.N. Upadhyay, LDC etc were found to have availed Leave Encashment, but the same had not been deducted from their EL account. ➤ The photograph of Smti. Roni Linggi, Dak Runner, was not found/ affixed in her Service Book. ➤ Several whiteners were used in the Service Books.

Annexure-M

Delay in settlement of pension cases in Naharlagun Treasury

Name of pensioner	Date of retirement/ Death (1)	Date of forwarding from DA & P (2)	Date of settlement (3)	Delay in settlement by the DA & P (2) – (1)	Delay by Naharlagun Treasury (3) – (2)
Smti. Jarina Khatum, w/o Late A. Ahmed, Ex C/A	03/09/2009	07/12/2010	20/01/2011	1 yr. 3 m. 4 days	1 m. 13 days
Smti. Dipenkar Sen, Retd SACS	01/02/2013	13/09/2013	13/11/2013	7 m. 12 days	2 m
Smti. Thomas John, Retd. S/Inspector	01/12/2013	24/04/2014	07/07/2014	4 m. 23 days	2 m 13 days
Mstr. Tagio Maling, s/o Late Tania Maling, Ex-Councillor	07/02/2010	16/03/2012	03/07/2012	2 yrs. 1 m. 9 days	3 m 17 days
Smti. Binapani Das, Retd. Asst.	01/02/2014	21/08/2014	08/01/2015	6 m. 20 days	4 m 17 days

Annexure-N

Delay in submission of DMS by the bank and return of VDMS by the Treasury Office, Tawang from April 2015 to March 2016

Month of Accounts	Date of receipt from Bank	Delay (in days)	Date of return to Bank by the Treasury	Delay (in days)
April 2015	11/05/2015	09	19/05/2015	05
May 2015	02/06/2015	01	15/06/2015	11
June 2015	03/07/2015	02	14/07/2015	09
July 2015	06/08/2015	05	10/08/2015	02
August 2015	04/09/2015	01	15/09/2015	09
September 2015	07/10/2015	06	14/10/2015	05
October 2015	02/11/2015	00	17/11/2015	13
November 2015	05/12/2015	03	11/12/2015	03
December 2015	14/01/2016	13	19/01/2016	01
January 2016	05/02/2016	04	08/02/2016	00
February 2016	04/03/2016	03	14/03/2016	07
March 2016	04/04/2016	03	08/04/2016	02

Delay in submission of DMS by the bank and return of VDMS by the Treasury Office, Ziro from April 2012 to March 2016

Month of Accounts	Date of receipt from Bank	Delay (in days)	Date of return to Bank by the Treasury	Delay (in days)
April 2012	03/05/2012	02	22/08/2012	108
May 2012	05/06/2012	04	31/8/2012	84
June 2012	14/08/2012	43	26/09/2012	45
July 2012	16/10/2012	76	09/11/2012	20
August 2012	16/11/2012	76	16/12/2012	27
September 2012	08/10/2012	87	13/12/2012	63
October 2012	09/11/2012	08	10/01/2013	59
November 2012	04/12/2012	03	14/01/2013	38
December 2012	23/01/2013	22	04/03/2013	36
January 2013	23/02/2013	21	30/03/2013	05
February 2013	08/04/2013	30	11/04/2013	0
March 2013	08/04/2013	87	23/05/2013	42
April 2013	06/05/2013	05	08/07/2013	60
May 2013	04/06/2013	03	30/07/2013	53
June 2013	01/07/2013	0	19/08/2013	46
July 2013	01/08/2013	0	13/09/2013	40
August 2013	04/09/2013	03	09/10/2013	32
September 2013	03/10/2013	02	28/10/2013	24
October 2013	01/11/2013	0	03/12/2013	30
November 2013	04/12/2013	03	19/12/2013	12

Review on working of Treasuries for 2012-13 to 2016-17

December 2013	06/01/2014	05	28/01/2014	19
January 2014	03/02/2014	02	21/02/2014	15
February 2014	05/03/2014	04	31/03/2014	23
March 2014	03/04/2014	02	02/05/2014	26
April 2014	15/05/2014	0	29/05/2014	25
May 2014	02/06/2014	01	23/06/2014	18
June 2014	02/07/2014	01	15/07/2014	10
July 2014	06/08/2014	05	22/08/2014	13
August 2014	02/09/2014	01	22/09/2014	17
September 2014	30/09/2014	29	29/10/2014	28
October 2014	03/11/2014	02	08/12/2014	32
November 2014	08/12/2014	07	12/01/2015	34
December 2014	06/01/2015	05	12/02/2015	37
January 2015	05/02/2015	04	24/03/2015	44
February 2015	02/03/2015	01	21/04/2015	47
March 2015	02/04/2015	01	14/05/2015	40
April 2015	05/05/2015	04	01/07/2015	54
May 2015	04/06/2015	03	02/07/2015	25
June 2015	03/07/2015	02	24/08/2015	49
July 2015	03/08/2015	02	31/08/2015	25
August 2015	03/09/2015	02	26/09/2015	20
September 2015	31/10/2015	30	03/11/2015	0
October 2015	01/11/2015	0	19/11/2015	16
November 2015	02/12/2015	01	10/12/2015	05
December 2015	31/12/2015	0	21/01/2016	18
January 2016	22/2/2016	21	22/02/2016	0
February 2016	01/03/2016	0	17/03/2016	13
March 2016	31/03/2016	0	27/04/2016	24

Delay in submission of DMS by the bank and return of VDMS by the Treasury Office, Bomdila from April 2015 to March 2016

Month of Account	Date of receipt from Bank	Delay (in days)	Date of return to Bank by the Treasury	Delay (in days)
April 2015	06/05/2015	05	19/05/2015	09
May 2015	01/06/2015	00	12/06/2015	09
June 2015	01/07/2015	00	21/08/2015	49
July 2015	31/07/2015	00	21/08/2015	17
August 2015	31/08/2015	00	21/09/2015	19
September 2015	30/09/2015	00	20/10/2015	15
October 2015	31/10/2015	00	16/11/2015	13
November 2015	02/12/2015	01	17/12/2015	13

Review on working of Treasuries for 2012-13 to 2016-17

December 2015	31/12/2015	00	14/01/2016	10
January 2016	01/02/2016	00	05/02/2016	02
February 2016	01/03/2016	00	10/03/2016	07
March 2016	06/04/2016	05	26/04/2016	18

Delay in submission of DMS by the bank and return of VDMS by the Treasury Office, Tezu from April 2015 to December 2016

Month of Accounts	Date of receipt from Bank	Delay (in days)	Date of return to Bank by the Treasury	Delay (in days)
April 2015	05/05/2015	04	22/05/2015	14
May 2015	06/06/2015	05	24/06/2015	15
June 2015	06/07/2015	05	21/07/2015	12
July 2015	13/08/2015	12	18/08/2015	02
August 2015	03/09/2015	02	14/09/2015	08
September 2015	03/10/2015	02	14/10/2015	08
October 2015	31/10/2015	00	20/11/2015	17
November 2015	02/12/2015	01	16/12/2015	11
December 2015	01/01/2016	00	21/01/2016	17
January 2016	01/02/2016	00	17/02/2016	13
February 2016	02/03/2016	01	10/03/2016	05
March 2016	31/03/2016	00	22/04/2016	19
April 2016	01/05/2016	00	20/05/2016	16
May 2016	01/06/2016	00	17/06/2016	13
June 2016	01/07/2016	00	13/07/2016	08
July 2016	01/08/2016	00	08/08/2016	04
August 2016	01/09/2016	00	09/09/2016	05
September 2016	01/10/2016	00	19/10/2016	15
October 2016	01/11/2016	00	17/11/2016	13
November 2016	01/12/2016	00	18/12/2016	14
December 2016	02/01/2017	01	12/01/2017	07

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2018

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