

**REVIEW ON THE
WORKING OF TREASURIES**

2017-18 & 2018-19

GOVERNMENT OF ARUNACHAL PARDESH



**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 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 two-year period from 2017-18 and 2018-2019, 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 8 (eight) Treasuries and Sub-Treasuries (Independent).

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: **17th February, 2021**


(Chhering Angrup Bodh)
Principal Accountant General,
Arunachal Pradesh, Itanagar

Highlights

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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 14 (fourteen) Sub-Treasuries in the State. All the Treasuries and Sub-Treasuries, except Anini Sub-Treasury are banking Treasuries¹. They render monthly accounts directly to the Principal Accountant General, except for Dirang, Hayuliang, Sagalee and Pangin Sub-Treasuries, which forward their accounts to the Accountant General through Bomdila, Tezu, Naharlagun and Aalo Treasuries respectively. A list of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2019 is given in the table below:

Table 1.1: List of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2019

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

¹ Anini Sub-Treasury has been converted into a Banking Treasury w.e.f. 01.08.2019.

17	AnjawDistrict, AP		Hayuliang
18	Kurung Kumey, AP		Koloriang
19	Longding		Longding
20	Siang		Pangin
21	Shillong	Shillong (S)	

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 235 against sanctioned strength of 252 during the financial year 2017-18 and a working strength of 244 against sanctioned strength of 250 during the financial year 2018-19. Treasury wise details are given as below:

Table 1.2: Table showing the Sanctioned strength and Person-in-position during the financial years 2017-18 and 2018-19

Sl. No.	Treasury	2017-18		2018-19	
		Sanctioned Strength	Person-in-Position	Sanctioned Strength	Person-in-Position
1.	Aalo	13	11	11	11
2.	Tezu	12	11	14	14
3.	Ziro	15	12	16	16
4.	Bomdila	11	12	11	9
5.	Khonsa	12	12	15	14
6.	Itanagar	8	14	9	9
7.	Daporijo	10	10	12	12
8.	Pasighat	13	11	12	14
9.	Seppa	9	9	9	9
10.	Tawang	10	8	10	13
11.	Changlang	7	7	8	4
12.	Naharlagun	12	12	11	11
13.	Yingkiong	9	6	9	9
14.	Shillong (S)	--	--
	Sub-Treasury				

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1.	Basar	9	9	12	12
2.	Mechuka	6	6	6	6
3.	Dirang	6	3	5	3
4.	Jang	9	9	8	8
5.	Anini	9	9	9	8
6.	Roing	7	7	7	7
7.	Jairampur	6	6	6	5
8	Miao	8	8	6	6
9	Sagalee	8	8	8	8
10	Namsai	13	6	10	10
11	Hayuliang	5	5	3	3
12	Koloriang	9	9	9	9
13	Longding	8	8	8	8
14	Pangin	8	7	6	6
Total		252	235	250	244

During the financial years 2017-18 and 2018-19, excess in Person-in-Position against Sanctioned Strength was noticed in Itanagar and Tawang Treasuries respectively.

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 Years 2017-18 and 2018-19 all Treasuries/Sub-Treasuries at one time or other delayed rendering monthly accounts.

During 2017-18, maximum delay in rendering accounts were noticed up to 134 days by Mechuka Sub-Treasury, 120 days by Seppa Treasury, 97 days by Jang Sub-Treasury, 94 days by Jairampur Sub-Treasury and 68 days by Pasighat Treasury.

Similarly, during 2018-19, maximum delay in rendering accounts were noticed up to 91 days by Mechuka Sub-Treasury, 67 days by Miao Sub-Treasury, 65 days by Koloriang Sub-Treasury, 62 days by Seppa Treasury and 56 days by Anini Sub-Treasury.

Treasury wise delay in submission of accounts during the Financial Years 2017-18 and 2018-19 are detailed in **Annexures-A & B** respectively.

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 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-C & Annexure-D** 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.

2.3 Improper classification of Challans/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 years 2017-18 and 2018-19, 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-E**.

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 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 during the financial years 2017-18 and 2018-19 a total amount of ₹ 1,16,07,283.00 (Payment) and ₹ 1,23,18,10,757.00 (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 years 2017-18 and 2018-19 is given in **Annexure-F**. The details of amount involved (Treasury-wise) are shown below:

Table 2.1: Treasury-wise Treasury Suspense (Payment) for the FYs 2017-18 & 2018-19

Sl. No.	Name of Treasury/Sub-Treasury	Amount involved (₹)
1	Bomdila Treasury	10,00,000
2	Koloriang Sub-Treasury	10,000
3	Pasighat Treasury	1,21,245
4	Miao Sub-Treasury	92,83,764
5	Itanagar Treasury	10,66,274
6	Yingkiong Treasury	1,26,000
Total		1,16,07,283

Table 2.2: Treasury-wise Treasury Suspense (Receipt) for the FYs 2017-18 and 2018-19

Sl. No.	Name of Treasury/Sub-Treasury	Amount involved (₹)
1	Naharlagun Treasury	8,10,757
2	Ziro Treasury	1,23,10,00,000
Total		1,23,18,10,757

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 **₹4.14 crores** against 53 AC bills are remaining outstanding as on 31st March, 2019. The wanting DCC bills range 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 Certificate

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 2019, the following Utilization Certificates involving ₹437.29 crore against the drawal under GIA were awaited:

Table 2.3: Outstanding Utilization Certificates as on 31.03.2019

Year	Number of UCs awaited	Amount involved (₹ in crore)
2014-15	7	7.24
2015-16	17	12.35
2016-17	15	92.06
2017-18	26	325.64
Total	65	437.29

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 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

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF LOCAL TREASURIES

3.1 Introduction

During the reporting period of 2017-18 and 2018-19, inspection of 8 (eight) Treasuries/Sub-Treasuries (Independent) were conducted as given in **Annexure-H**. 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 2017-18 and 2018-19, 124 paras were outstanding against 9 (nine) Inspection Reports. 31 paras for the period 2009-10 to 2016-17 were also outstanding against 3 (three) Inspection Reports. Treasury wise details of outstanding paras are given in **Annexure-I**.

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 (28.12.2020).

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

On scrutiny of DDO wise expenditure statement against each Major Head of account maintained by Itanagar Treasury, excess expenditure were noticed against Major Heads 2202, 2015, 2055, 2056, 2235, 2401, 4055 and 4202 during the financial years 2015-16 and 2016-17. It was also noticed that on many occasions bills were passed without any budget provision. A few examples are given below:

Table 3.1: Table showing excess expenditure over budget during FYs 2015-16 and 2016-17

Financial Year 2015-16

Sl. No.	Classification/DDO	Total Budget (in ₹)	Total Expenditure	Excess expenditure
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			(in ₹)	incurred (in ₹)
1	2055-00-001-01-00-01 (Plan) by D.G.P. Itanagar under Demand No. - 08	4,10,00,000	8,99,63,877	4,89,63,877
2	2055-00-001-01-00-29 (Plan) by D.G.P. Itanagar under Demand No. - 08	Nil	17,50,00,000	17,50,00,000
3	4055-00-800-02-00-29 (Plan) by D.G.P. Itanagar under Demand No. - 08	Nil	29,50,00,000	29,50,00,000
4	4055-00-800-06-00-53 (Non Plan)) by D.G.P. Itanagar under Demand No-08	Nil	4,16,96,000	4,16,96,000
5	2056-00-001-01-00-25 (Plan) by Dir. of Prison under Demand No.- 72	Nil	10,00,000	10,00,000
6	2401-00-001-01-00-02 (Plan) by Dir. , Horticulture under Demand No.- 48	15,00,000	32,86,861	17,86,681
7	2401-00-119-01-00-50 (Plan) by Dir. , Horticulture under Demand No.- 48	2,00,000	76,00,875	74,00,875
8	2401-00-119-49-00-50 (Non Plan) by Dir. , Horticulture under Demand No.- 48	Nil	7,54,16,000	7,54,16,000
9	2202-01-800-03-00-35 (Non Plan) by Dir. , Secondary Education under Demand No.- 14	Nil	15,45,48,000	15,45,48,000
10	2202-02-108-01-00-05 (Plan) by Dir. , Secondary Education under Demand No.- 14	Nil	1,08,86,000	1,08,86,000
11	4202-01-800-03-00-53 (Non Plan) by Dir. , Hr. Education under Demand No.- 75	4,47,75,000	4,73,94,081	26,19,081
12	4202-01-201-01-00-53 (Non Plan) by Dir. , Elementary Education under Demand No.- 76	61,00,000	78,09,461	17,09,461

Financial Year 2016-17

Sl. No.	Classification/DDO	Total Budget (in ₹)	Total Expenditure (in ₹)	Excess expenditure incurred (in ₹)
1	4202-01-104-01-00-52 (Non Plan) by Dir. , Hr. Education under Demand No.- 75	Nil	2,98,89,023	2,98,89,023
2	2202-80-001-01-00-01 (Non Plan) by Dir. Elementary Education under Demand No. - 76	Nil	92,809	92,809
3	2015-00-106-01-00-11 (Plan) by Chief Elect. under Demand No. - 04	Nil	22,300	22,300
4	2235-60-800-02-00-50 (Plan) by Chief Elect. under Demand No. - 12	Nil	10,00,000	10,00,000
5	2055-00-001-01-01-01 (Plan) by D.G.P.	Nil	16,35,356	16,35,356

	Itanagar under Demand No. – 08			
6	2235-60-800-02-00-31 (Plan) by D.G.P. Itanagar under Demand No. - 12	Nil	1,07,69,720	1,07,69,720
7	2235-60-800-02-00-50 (Plan) by EE Capital Elect. under Demand No. - 34	Nil	30,000	30,000

In response, the Treasury Officer, Itanagar Treasury stated that the situation arose due to rush of bills in the fag end and closing day of Financial Years in question.

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 vouchers and challans were not kept under lock and key and the same were kept without chronological order in Seppa and Khonsa Treasuries. In Namsai Treasury, the vouchers and challans were kept without chronological order and challans receipt register was not closed monthly in Changlang Treasury.

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/LOA Registers were not maintained by Itanagar Treasury.

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 Itanagar, Roing and Seppa 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 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.

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) Roing | (ii) Yingkiong | (iii) Itanagar | (iv) Namsai | (v) Seppa |
| (vi) Changlang | (vii) Daporijo | (viii) Khonsa | | |

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

As per FR 22, one increment equal to 3 *percent* 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.

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 Service Books of some officials were not maintained and updated properly in Itanagar, Roing, Seppa, Namsai, Daporijo, Yingkiong and Khonsa Treasuries as summarized in **Annexure-K**.

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

(i) GPF final payment and rate of interest thereof

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

On scrutiny of records of Seppa Treasury, it was noticed that the interest rate was calculated @ 8.8 percent instead of calculating @ 8.7 percent in crediting the GPF accounts.

(ii) 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.

In Seppa and Yingkiong Treasuries, it was noticed that no such General File and Index Register were maintained and no physical verification was conducted by the Officers-in-Charge.

(iii) GPF register

- (i) In Seppa Treasury, the GPF register of Group D staff was not updated. Entries were made only up to the end of FY 2016-17. No entries were made for the FY 2017-18. No certification of the no. of pages by the TO has been done.
- (ii) In Yingkiong Treasury, the GPF Register was not verified by the Treasury Officer after 29.02.2016. The Bill number and date was not found in the entry made against Sl. No. 84 (E.E., PWD Mariyang). Entries made against Sl. No. 5, Sl. No. 166 and Bill no. 382 dated 01.03.2013 (DDSE, Yingkiong) were found to be incomplete in the GPF Register.

- (iii) In Roing Treasury, the GPF Register was not bifurcated as 'Group-D' and 'other than Group-D'. The Register was not closed monthly and the consolidated monthly figures of GPF for 'Group-D' and 'other than Group-D' were not mentioned.
- (iv) On scrutiny it was found that GPF payment register was not maintained by Treasury Officer, Daporijo. Instead, only a file was available but there was no bifurcation for 'Group-D' and 'other than Group-D' employees.

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

(i) Non maintenance of PPO/GPO register

As per Rule 329 (2) of CTR, the disbursing officer'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.

However during inspection, the following irregularities were noticed:

(i) Roing and Changlang Treasuries: Index in respect of PPOs (Form T.R. 36) was not maintained in the Treasury Office. The Pension Register was not closed monthly and pension amount of the Treasury was not shown separately in the Verified Datewise Monthly Statement (VDMS).

(ii) Itanagar Treasury: Recorded all types of pension in the same register. Pensioners would be requested to furnish a life certificate once a year in the month of November. However, it was observed that Life certificate in respect of the Pensioner Shri **Nagendra Kai, PPO No. Pen/AP/22393/12-13/1392/ 306-07**, dated 18.06.13 was produced for the years 2014, 2015 and 2016 in the month of February 2014, January 2015 and January 2016 respectively.

(iii) Seppa Treasury: It was revealed that the PPO register was not maintained as per prescribed format and no separate files were maintained for each class of pensions.

Treasury Officer is therefore, requested to take necessary steps to maintain separate registers for each class of pensioners and ensure timely submission of Life Certificates of the pensioners as per codal provisions under intimation to this office.

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) Itanagar, (iii) Roing (iv) Changlang

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.

3.13 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, Seppa, Namsai, Changlang 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 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.

Scrutiny of cash book revealed that:

- (i) In Seppa, Namsai, Changlang, Daporijo and Yingkiong Treasuries, dated certification of the monthly closing of the Cash Book was not done by the Treasury/Sub-Treasury Officers.
- (ii) In Itanagar and Roing Treasuries, Cash books were not closed monthly as well as annually.
- (iii) Certification regarding no. of pages in the Cash Book was not done in Roing Treasury and month and year was not entered in some of the pages of the Cash Book in Changlang Treasury.

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.

3.16 Contingent Bill register

On scrutiny of the Treasury Establishment Bill registers such as DTE, LTC and Medical Reimbursement it was noticed that:

(i) Daporijo Treasury: The Contingent Bill register was not closed monthly and a monthly total of the expenditure was not mentioned. Fund allotment letter/order was not found in the register. Progressive expenditure against budget allotment and the balance amount was not shown.

(ii) Khonsa Treasury: LTC was sanctioned twice in the block year 2012-13 in r/o Shri M.K. Dey, Acctt. amounting to ₹8,288/- vide bill no. 01/LTC/NP/117 and ₹12,600/- vide bill no. 01/LTC/2014/NP/67. Progressive expenditure against budget allotment and the balance amount was not shown for LTC, TA etc. during the financial year 2013-14 and 2014-15.

(iii) Roing Treasury: Budget allotment copy was not enclosed with the Leave Travel Concession/Travel Expenses/Medical Reimbursement register and Charges/Other Expenditure register. Leave Travel Concession/Travel Expenses/Medical Reimbursement register was also used to record GPF.

It is recommended that all the Treasury Officers should close the Contingent bill registers monthly and attach all the relevant fund allotment copies to ensure budget compliance. Separate registers should be utilized for separate items like LTC, TA, Medical, GPF etc.

Annexure-A**Position of Treasury wise receipt of initial accounts during the financial year 2017-18**

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	No. of days delayed						
Naharlagun	Nil	03	10	11	17	07	Nil
Bomdila	22	39	48	34	12	27	11
Changlang	Nil	53	37	42	57	33	25
Tawang	20	19	09	09	01	10	25
Ziro	08	12	10	21	12	08	14
Khonsa	49	39	24	18	40	55	48
Anini	69	39	23	38	30	33	25
Yingkiong	12	09	23	18	40	38	25
Itanagar	Nil	Nil	08	Nil	02	08	Nil
Pasighat	68	38	51	61	31	26	61
Tezu	03	19	23	08	16	27	25
Daporijo	25	19	44	34	30	27	25
Roing	69	72	72	70	63	56	54
Aalo	26	26	27	21	46	41	31
Seppa	98	120	89	115	76	91	87
Shillong (S)	13	19	21	24	12	27	12
RCD	06	24	14	60	45	27	12
Namsai	20	30	37	24	16	16	25
Koloriang	57	39	09	Nil	01	54	24
Basar	20	19	07	18	40	10	27
Jang	09	10	23	37	30	06	10
Jairampur	39	37	49	53	85	90	87
Longding	..	13	24	65	56	43	69
Mechuka	..	134	104	74	44	54	24
DRC Guwahati	..	..	..	..	..	..	48

Name of Treasury	Month of Account					
	November	December	January	February	March	Average delay
	No. of days delayed					
Naharlagun	02	02	04	09	06	05
Bomdila	23	42	21	31	01	25
Changlang	23	42	34	13	03	30
Tawang	18	20	21	12	01	13
Ziro	12	08	05	02	17	10
Khonsa	30	42	43	31	23	36
Anini	40	27	42	31	19	34
Yingkiong	23	20	05	31	03	20
Itanagar	09	Nil	02	05	Nil	02
Pasighat	31	46	48	18	22	41
Tezu	18	20	21	12	Nil	16
Daporijo	23	20	21	13	Nil	23
Roing	50	27	43	32	09	51
Aalo	42	46	26	15	31	31
Seppa	69	72	66	60	31	81
Shillong (S)	24	10	12	13	25	17
RCD	24	19	25	30	30	26
Namsai	18	27	21	12	Nil	20
Koloriang	22	19	03	38	33	24
Basar	38	08	39	09	08	20
Jang	18	97	61	09	01	25
Jairampur	94	91	66	46	19	63
Longding	58	62	61	38	36	47
Mechuka	58	28	46	38	03	55
DRC Guwahati	18	10	29	12	Nil	19

Annexure - B.**Position of Treasury wise receipt of initial accounts during the financial year 2018-19**

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	No. of days delayed						
Aalo	39	30	24	03	25	35	37
Anini	57	36	13	45	04	31	30
Basar	04	01	13	03	17	37	06
Bomdila	01	03	06	06	09	0	05
Changlang	27	26	35	48	25	05	30
Daporijo	20	12	13	33	17	14	30
DRC Guwahati	01	01	02	41	02	0	06
Itanagar	01	0	12	0	0	0	0
Jairampur	43	36	35	33	25	14	30
Jang	01	04	06	06	09	05	05
Khonsa	43	26	13	13	25	37	30
Koloriang	39	30	31	34	56	47	47
Longding	46	43	13	35	0	03	38
Mechuka	27	31	27	0	29	32	62
Miao	..	..	29	48	129	61	61
Naharlagun	13	04	06	11	04	0	04
Namsai	20	12	35	33	32	45	30
Pasighat	32	30	23	39	50	20	26
RC Delhi	36	30	72	41	80	77	46
Roing	20	12	13	19	14	47	30
Seppa	32	36	33	23	07	36	26
Shillong (S)	12	36	13	0	17	37	30
Tawang	01	01	13	07	0	14	41
Tezu	20	12	24	13	17	14	0
Yingkiong	27	08	03	03	18	01	41
Ziro	08	03	03	14	0	03	05

Name of Treasury	Month of Account					
	November	December	January	February	March	Average delay
	No. of days delayed					
Aalo	25	22	30	17	21	26
Anini	31	32	40	17	0	28
Basar	07	13	03	Nil	24	11
Bomdila	0	18	23	02	14	07
Changlang	44	32	23	17	Nil	26
Daporijo	31	13	23	17	18	20
DRC Kolkata	39	Nil	Nil	01	Nil	08
Itanagar	Nil	01	Nil	Nil	Nil	01
Jairampur	31	28	43	44	30	33
Jang	Nil	18	23	01	07	07
Khonsa	31	12	02	04	24	22
Koloriang	Nil	57	26	66	49	40
Longding	17	07	01	51	42	25
Mechuka	59	32	19	32	24	31
Miao	44	54	45	68	43	58
Naharlagun	Nil	12	Nil	Nil	Nil	05
Namsai	31	13	23	15	07	25
Pasighat	37	35	36	08	18	30
RC Delhi	51	62	31	Nil	26	46
Roing	07	22	33	26	32	23
Seppa	18	36	23	44	21	28
Shillong (S)	44	49	33	17	50	28
Tawang	11	28	01	02	21	12
Tezu	31	28	30	12	07	17
Yingkiong	07	28	23	Nil	32	16
Ziro	11	08	05	10	0	06

Annexure-C**Position of outstanding Form 50 & 51 in respect of Works Divisions as on 21.12.2020****1. Aalo Treasury**

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Pangin Division	Water Resources Department	05/2016 onwards
2	Aalo Division	Water Resources Department	05/2016 onwards
3	Yomcha Division	Public Works Department	06/2017 onwards
4	Rumgong Division	Public Works Department	12/2019 onwards
5	Aalo-II Division	Department of Hydro Power Development	05/2016 onwards
6	Pangin Division	Department of Hydro Power Development	07/2017 onwards
7	Along Division	Rural Works Department	10/2017 onwards
8	Kaaying Division	Rural Works Department	04/2016 onwards
9	Pangin Division	Public Health Engineering & W.S.	07/2019 onwards
10	Aalo Division	Urban Development & Housing Department	04/2018 onwards

2. Anini Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Anini Division	Rural Works Department	08/2017 onwards
2	Anini Division	Power Department	05/2016 onwards

3. Basar Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Basar Division	Urban Development & Housing Department	04/2018 onwards
2	Basar Division	Power Department	05/2016 onwards

4. Bomdila Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Bomdila Division	Public Works Department	07/2019 onwards
2	Kalaktang Division	Public Works Department	08/2019 onwards
3	Singchung Division	Rural Works Department	09/2019 onwards
4	Dirang	Power Department	05/2016 onwards

5. Changlang Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Changlang Division	Department of Hydro Power Development	05/2016 onwards
2	Changlang Division	Rural Works Department	09/2019 onwards

6. Daporijo Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Dumporijo Division	Public Works Department	09/2019 onwards
2	Nacho Division	Public Works Department	04/2016 onwards
3	Daporijo Division	Department of Hydro Power Development	06/2019 onwards
4	Daporijo Division	Urban Development & Housing Department	08/2018 onwards
5	Daporijo Division	Rural Works Department	08/2017 onwards

7. Itanagar Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1.	New Delhi Civil	Department of Hydro Power Development	05/2016 onwards
2.	Capital Division	Power Department	04/2018 onwards
3.	Itanagar Transmission	Power Department	05/2016 onwards

8. Jang Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Lhou HPD-I Division	Department of Hydro Power Development	05/2016 Onwards
2	Lhou-II Division	Department of Hydro Power Development	01/2020 onwards

9. Khonsa Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Khonsa E/M Division	Department of Hydro Power Development	09/2016 onwards

10. Koloriang Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Sangram Division	Public Works Department	04/2019 onwards
2	Koloriang Division	Department of Hydro Power Development	05/2016 onwards
3	Koloriang Division	Urban Development & Housing Department	05/2016 onwards
4	Laaying Yangte Division	Rural Works Department	09/2016 onwards
5	Kurung Kumey Division	Power Department	05/2016 onwards

11. Longding Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Kanubari Division	Water Resources Department	08/2016 onwards
2	Kanubari Division	Public Works Department	04/2018 onwards
3	Longding Division	Urban Development & Housing Department	05/2016 onwards
4	Longding Division	Rural Works Department	04/2016 onwards
5	Longding Division	Public Health Engineering & W.S.	09/2019 onwards
6	Longding Division	Power Department	05/2016 onwards

12. Mechuka Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Mechuka Division	Public Health Engineering & W.S.	04/2019 onwards

13. 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

14. Naharlagun Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Sagalee Division	Water Resources Department	08/2019 onwards
2	Sagalee Division	Public Works Department	01/2019 onwards
3	Doimukh Highway Division	Public Works Department	11/2019 onwards
4	Sagalee Division	Rural Works Department	04/2018 onwards
5	Sagalee Division	Power Department	05/2016 onwards

15. 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.	01/2020 onwards
2	Pasighat Transmission	Power Department	03/2018 onwards
3	Pasighat Civil	Department of Hydro Power Development	01/2017 onwards
4	Boleng	Urban Development & Housing Department	01/2020 onwards

16. Roing Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Palin Division	Water Resources Department	05/2016 onwards
2	Roing Division	Water Resources Department	08/2019 onwards
3	Roing Division	Power Department	04/2018 onwards
4	Roing Division	Public Health Engineering & W.S.	12/2019 onwards

17. Seppa Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Seppa Division	Power Department	04/2018 onwards

18. Tawang Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Tawang Division	Urban Development & Housing Department	08/2019 onwards

19. Tezu Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Tezu Division	Water Resources Department	09/2018 onwards
2	Hawai Division	Water Resources Department	08/2019 onwards
3	Tezu Division	Urban Development & Housing Department	09/2018 onwards
4	Hawai Division	Urban Development & Housing Department	12/2017 onwards

20. Yingkiong

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Geku Division	Department of Hydro Power Development	01/2018 onwards
2	Yingkiong Division	Public Health Engineering & W.S.	11/2019 onwards

21. Ziro Treasury

Sl. No.	Name of the Division	Name of the Department	Form 50 & 51 not received
1	Raga Divison	Water Resources Department	01/2020 onwards
2	Tali Division	Public Works Department	07/2019 onwards
3	Yazali Division	Public Works Department	11/2016 onwards
4	Ziro Division	Urban Development & Housing Department	11/2016 onwards
5	Palin Division	Urban Development & Housing Department	05/2016 onwards
6	Jamin Division	Rural Works Department	04/2016 onwards
7	Raga Division	Rural Works Department	06/2016 onwards
8	Ziro Division	Rural Works Department	04/2018 onwards
9	Palin Division	Public Health Engineering & W.S.	09/2019 onwards
10	Ziro Division	Power Department	04/2018 onwards
11	Pania Division	Power Department	05/2016 onwards
12	Raga Division	Power Department	04/2018 onwards

Annexure-D**Position of outstanding Form 51 & 52 in respect of Forest Divisions as on 21.12.2020**

Sl. No.	Name of Treasury	Name of Divisions	Forms 51 & 52 not received
1.	Roing	DFO Dibang Forest Division, Roing	August 2020 onwards
2.	Itanagar	DFO Silviculture Division, Van Vihar, Chimpu, Itanagar	April 2019 onwards
3.	Bomdila	DFO Khellong Forest Division, Bhalukpong	April 2015 onwards
4.	Khonsa	DFO Southern Resources Survey Division, Deomali	September 2019 onwards
5.	Naharlagun	CCF, Western Circle, Banderdewa	April 2015 onwards
6.	Yingkiong	DFO Mouling Wild Life Div, Jengging.	October 2016 onwards
7.	Naharlagun	DFO Baderdewa	April 2019 onwards
8.	Bomdila	DFO Pakke Wild Life Sanctuary Div. Seijosa	April 2020 onwards
9.	Jairampur	CF and Field Director (Project Tiger) Namdapha Tiger Reserve, Miao	April 2015 onwards
10.	Yingkiong	DFO Yingkiong	May 2020 onwards
11.	Namsai	DFO Namsai	April 2016 onwards
12.	Bomdila	DFO Bomdila	April 2019 onwards
13.	Itanagar	DFO Social Forestry Div. Itanagar	April 2015 onwards
14.	Bomdila	DFO Shergaon , Rupa	April 2020 onwards
15.	Tezu	DFO Lohit, Tezu	September 2016 onwards
16.	Khonsa	DFO Deomali	April 2020 onwards
17.	Ziro	DFO Hapoli, Ziro	April 2015 onwards
18.	Namsai	Conservator of Forests, Eastern Working Plan, Namsai	July 2020 onwards
19.	Tezu	CCF Eastern Arunachal Circle, Tezu	April 2015 onwards
20.	Namsai	DFO Kamlang Tr & Wildlife Sanctuary, Wakro	March 2020 onwards
21.	Daporijo	DFO Daporijo	January 2017 onwards
22.	Khonsa	DFO Khonsa	April 2020 onwards
23.	Roing	DFO Mehao Wild Life Sanctury Division, Roing	April 2015 onwards
24.	Aalo	DFO Along, Aalo	December 2015 onwards
25.	Bomdila	DFO Northern Resources Survey Division, Kamengbari	April 2017 onwards
26.	Itanagar	CF Northern Working Plan, Chimpu, Itanagar	January 2015 onwards
27.	Changlang	DFO Changlang Social Forestry Division, Changlang	April 2015 onwards
28.	Seppa	DFO Seppa	April 2020 onwards
29.	Khonsa	DFO Kanubari Forest Division, Kanubari	April 2020 onwards
30.	Naharlagun	Deputy Chief Wild Life Warden, Naharlagun	July 2018 onwards
31.	Pasighat	DFO D'ering Memorial Wildlife Sanctuary Division, Pasighat	April 2015 onwards
32.	Tezu	DFO Anjaw Forest Division	August 2020 onwards
33.	Koloriang	DFO Kurung Kumey Forest Division, Koloriang	April 2016 onwards
34.	Itanagar	Director Biological Park, Itanagar	October 2019 onwards
35.	Koloriang	DFO Kra Daadi	November 2019 onwards

Annexure-E**Illustrative list of misclassification or incomplete classifications during the Financial Years 2017-18 and 2018-19**

Sl. No.	Major Head	Name of Treasury/Sub-Treasury	Month	TV. No.	Amount (₹)	DDO
1	2235	Pasighat	August 2017	31	1275675	Add. Director Textile & Handicraft, Pangin
	4070	Daporijo	September 2017	4	5000000	Deputy Commissioner, District Planning, Daporijo
	2406	Koloriang	September 2017	5	20286	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	10	36347	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	4	36347	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	3	40213	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	7	40213	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	6	47193	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	1	88036	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	8	88036	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	2	445838	Divisional Forest Officer, Koloriang
	2406	Koloriang	September 2017	9	445838	Divisional Forest Officer, Koloriang
	2059	Longding	October 2017	10	200000	EE, Longding PWD
	4070	Seppa	December 2017	1	4000000	DPO, East Kameng, Seppa
	4070	Roing	January 2018	1	1249698	DPO, Lower Dibang Valley, Roing
	3456	Naharlagun	January 2018	30	50000	Dir. of Food & Civil Supplies
	3425	Itanagar	February 2018	1	670046	Dir. Dept. of Information & Technology
	3456	Naharlagun	February 2018	67	50000	Dir. of Food & Civil Supplies
	2055	Namsai	February 2018	5	742203	S.P. Namsai
	5452	Itanagar	March 2018	10	986770	Dir. of Tourism
	2205	Itanagar	March 2018	12	50000	Dept. of Karmilk and Adhyatmik
	3425	Itanagar	March 2018	47	32250000	Dir. Dept. of Information & Technology
	2029	Bomdila	March 2018	4	150000	Dist. Land revenue & Settlement
	2202	Tawang	March 2018	108	700000	DDSE, Tawang
	4070	Tawang	March 2018	13	293060	ADC, Lumla
	4070	Tawang	March 2018	12	850000	ADC, Lumla
	4070	Tawang	March 2018	14	856950	ADC, Lumla
	4070	Pasighat	March 2018	2	949532	DPO, Pasighat
	4515	Daporijo	March 2018	5	1000000	BDO Daporijo
	3054	Daporijo	March 2018	37	1500000	EE, RWD Daporijo
	3054	Daporijo	March 2018	38	1500000	EE, RWD Daporijo
	2236	Anini	March 2018	2	500000	CDPO, Anini
	4070	Roing	March 2018	4	1250000	ADC Dambuk
	4070	Roing	March 2018	13	1633500	DPO Roing
	2210	Naharlagun	March 2018	507	9537196	Dir. of Health Services

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	2235	Naharlagun	March 2018	136	100000	DC Papumpare
	2210	Longding	March 2018	48	2000000	DMO Longding
	2210	Longding	March 2018	49	2000000	DMO Longding
	2053	Longding	March 2018	2	1224458	DC Longding
	4070	Longding	March 2018	20	200000	DC Longding
	4070	Longding	March 2018	50	400000	DC Longding
	4070	Longding	March 2018	72	400000	DC Longding
	4070	Longding	March 2018	73	500000	DC Longding
	4070	Longding	March 2018	17	610000	DC Longding
	2059	Koloriang	March 2018	31	579798	EE, PWD Sangram
	2059	Koloriang	March 2018	37	739417	EE, PWD Sangram
	2059	Koloriang	March 2018	36	842594	EE, PWD Sangram
	2059	Koloriang	March 2018	38	1510096	EE, PWD Sangram
	2059	Koloriang	March 2018	39	1602600	EE, PWD Sangram
	2220	Pasighat	April 2018	4	1,21,245	DC, Pasighat
2	5055	Miao	August 2018	1	2,70,000	Station Supdt. State Transport Service, Miao
3	4070	Miao	August 2018	10	1,98,892	ADC, Bordumsa Sub-Division
4	4070	Miao	August 2018	9	3,49,960	ADC, Bordumsa Sub-Division
5	4070	Miao	August 2018	7	4,49,288	ADC, Bordumsa Sub-Division
6	4070	Miao	August 2018	11	4,49,993	ADC, Bordumsa Sub-Division
7	4070	Miao	August 2018	1	7,99,952	ADC, Bordumsa Sub-Division
8	4070	Miao	August 2018	2	7,99,952	ADC, Bordumsa Sub-Division
9	4070	Miao	August 2018	3	7,99,952	ADC, Bordumsa Sub-Division
10	4070	Miao	August 2018	4	7,99,952	ADC, Bordumsa Sub-Division
11	4070	Miao	August 2018	5	7,99,952	ADC, Bordumsa Sub-Division
12	4070	Miao	August 2018	6	7,99,952	ADC, Bordumsa Sub-Division
13	4070	Miao	August 2018	8	9,99,405	ADC, Bordumsa Sub-Division
14	4070	Miao	August 2018	12	9,99,725	ADC, Bordumsa Sub-Division
15	4070	Miao	August 2018	3	7,66,789	Zonal Malaria Officer, E/Z, Miao
16	2235	Itanagar	November 2018	1	66,274	Director of Research
17	2217	Itanagar	December 2018	16	10,00,000	Director Town Planning
18	2204	Yingkiong	February 2019	3	23,000	DDSE, Yingkiong
19	2204	Yingkiong	February 2019	5	30,000	DDSE, Yingkiong
20	2204	Yingkiong	February 2019	4	36,000	DDSE, Yingkiong
21	2204	Yingkiong	February 2019	2	37,000	DDSE, Yingkiong

Annexure-F**Amount under 8658-102 Treasury Suspense (Payment)**

SL. No.	Treasury/Sub-Treasury	Accounting Month	Major Head	Amount (in ₹)	Remarks
1.	Bomdila	09/2017	3601	10,00,000	Booked under wrong Major Head
2.	Koloriang	03/2018	2035	10,000	Booked under wrong Major Head
3.	Pasighat	04/2018	2220	1,21,245	Vouchers not found
4.	Miao	08/2018	4070	7,66,789	Vouchers not found
5.	Miao	08/2018	2071	82,46,975	Vouchers not found
6.	Miao	08/2018	5055	2,70,000	Vouchers not found
7.	Itanagar	11/2018	2235	66,274	Vouchers not found
8.	Itanagar	12/2018	2217	10,00,000	Vouchers not found
9.	Yingkiong	02/2019	2204	1,26,000	Vouchers not found
Total				1,16,07,283	

Amount under 8658-102 Treasury Suspense (Credit)

SL. No.	Treasury/Sub-Treasury	Accounting Month	Major Head	Amount (in ₹)	Remarks
1.	Naharlagun	08/2017	0037	1,62,757	Booked under wrong Major Head
2.	Naharlagun	09/2017	0037	1,08,000	Booked under wrong Major Head
3.	Naharlagun	10/2017	0037	2,16,000	Booked under wrong Major Head
4.	Naharlagun	11/2017	0037	1,08,000	Booked under wrong Major Head
5.	Naharlagun	12/2017	0037	1,08,000	Booked under wrong Major Head
6.	Naharlagun	01/2018	0037	1,08,000	Booked under wrong Major Head
7.	Ziro	03/2019	2552	1,23,10,00,000	Vouchers not found
Total				1,23,18,10,757	

Annexure–G**Detail of DCC bills outstanding till the end of March 2019**

Sl. No.	Month of account	Major Head	AC bill No. & Date	Amount drawn on AC bills (in ₹)	DDO Name
1	01/2017	2220	225 dt. 07.01.17	75,00,000	Dy. Commissioner, Papumpare
2	03/2017	2052	3515 dt. 24.03.17	5,000	Commissioner's Office, Itanagar, AP
3	09/2018	2013	1112 dt. 13.09.18	15,000	Under Secretary (Estt), Govt. of A.P, Itanagar
4	09/2018	2013	1169 dt. 24.09.18	3,50,000	Under Secretary (Estt), Govt. of A.P, Itanagar
5	09/2017	2052	1191 dt. 20.09.17	5,000	Under Secretary (Estt) O/o the Div. Commissioner, Itanagar
6	09/2018	2052	1217 dt. 25.09.18	8,000	Under Secretary, Itanagar
7	12/2018	2052	1833 dt. 28.11.18	14,50,000	Under Secretary, Itanagar
8	12/2018	2052	1926 dt. 13.12.18	7,500	Under Secretary, Itanagar
9	12/2018	2052	1943 dt. 17.12.18	5,000	Under Secretary, Itanagar
10	01/2019	2052	2258 dt 21.01.19	7,500	Under Secretary, Itanagar
11	01/2019	2052	2364 dt. 29.01.19	2,13,000	Under Secretary, Itanagar
12	02/2019	2052	2460 dt. 07.02.19	18,000	Under Secretary, Itanagar
13	02/2019	2052	2459 dt. 07.02.19	1,25,34,000	Under Secretary, Itanagar
14	02/2019	2052	2461 dt. 07.02.19	1,50,000	Under Secretary, Itanagar
15	02/2019	2052	2469 dt. 08.02.19	3,00,000	Under Secretary, Itanagar
16	02/2019	3452	2530 dt. 18.02.19	14,40,0000	Under Secretary, Itanagar
17	03/2019	2052	2528 dt. 15.02.19	5,90,000	Under Secretary, Itanagar
18	03/2019	2052	3102 dt. 16.03.19	5,000	Under Secretary, Itanagar
19	03/2019	2052	3105 dt. 16.03.19	7,500	Under Secretary, Itanagar
20	03/2019	2052	3104 dt. 16.03.19	5,000	Under Secretary, Itanagar
21	03/2019	2052	3101 dt. 16.03.19	2,00,000	Under Secretary, Itanagar
22	03/2019	2052	3103 dt. 16.03.19	7,500	Under Secretary, Itanagar
23	03/2019	2052	3196 dt. 18.03.19	5,000	Under Secretary, Itanagar
24	03/2019	2052	3264 dt. 19.03.19	5,000	Under Secretary, Itanagar

Review on working of Treasuries for 2017-18 & 2018-19

25	03/2019	2052	3263 dt. 19.03.19	5,000	Under Secretary, Itanagar
26	03/2019	2015	89 dt. 20.03.19	3,00,000	District Election Officer, Bomdila
27	03/2019	2015	88 dt. 20.03.19	3,00,000	District Election Officer, Bomdila
28	03/2019	2015	82 dt. 15.03.19	14,00,000	District Election Officer, Bomdila
29	03/2019	2015	83 dt. 25.03.19	14,00,000	District Election Officer, Bomdila
30	03/2019	2015	86 dt. 25.03.19	30,000	District Election Officer, Bomdila
31	03/2019	2015	05 dt. 15.03.19	5,00,000	District Election Officer, Tirap
32	03/2019	2015	04 dt. 15.03.19	14,00,000	District Election Officer, Tirap
33	03/2019	2015	03 dt. 15.03.19	30,000	District Election Officer, Tirap
34	03/2019	2015	02 dt. 15.03.19	14,00,000	District Election Officer, Tirap
35	03/2019	2015	06 dt. 15.03.19	5,00,000	District Election Officer, Tirap
36	03/2019	2015	01 dt. 15.03.19	13,00,000	District Election Officer, Tirap
37	03/2019	2015	02 dt. 22.03.19	2,00,000	District Election Officer, Anini
38	03/2019	2015	01 dt. 22.03.19	2,00,000	District Election Officer, Anini
39	03/2019	2015	03 dt. 22.03.19	1,30,200	District Election Officer, Anini
40	03/2019	2015	05 dt. 22.03.19	2,00,000	District Election Officer, Anini
41	03/2019	2015	04 dt. 22.03.19	2,00,000	District Election Officer, Anini
42	03/2019	2015	06 dt. 26.03.19	5,00,000	District Election Officer, Anini
43	03/2019	2015	07 dt. 26.03.19	5,00,000	District Election Officer, Anini
44	03/2019	2015	59 dt. 12.03.19	12,00,000	Dist. Election Officer, Yingkiong
45	03/2019	2015	60 dt. 12.03.19	10,00,000	Dist. Election Officer, Yingkiong
46	03/2019	2015	61 dt. 12.03.19	6,00,000	Dist. Election Officer, Yingkiong
47	03/2019	2015	70 dt. 23.03.19	2,00,000	Dist. Election Officer, Yingkiong
48	03/2019	2015	77 dt. 18.03.19	3,00,000	Dist. Election Officer, Papumpare
49	03/2019	2015	76 dt. 18.03.19	1,65,000	Dist. Election Officer, Papumpare
50	03/2019	2015	75 dt. 18.03.19	15,00,000	Dist. Election Officer, Papumpare
51	03/2019	2015	98 dt. 23.03.19	1,77,000	Dist. Election Officer, Papumpare
52	03/2019	2015	80 dt. 22.03.19	88,000	Dist. Election Officer, Papumpare
53	03/2019	2015	19 dt. 18.03.19	8,00,000	Dist. Election Officer, Kurung Kumey

Annexure-H

Detail of Treasuries/Sub-Treasuries inspected during FY 2017-18 to 2018-19

Sl. No.	A. Name of Treasury/Sub-Treasury	Year of Inspection
1	Itanagar	2017-18
2	Roing	2017-18
3	Seppa	2017-18
4	Namsai	2018-19
5	Chnglang	2018-19
6	Daporijo	2018-19
7	Khonsa	2018-19
8	Yingkiong	2018-19

Annexure-I

Treasury wise position of Outstanding Paras till the end of March 2019

Sl. No.	Name of Treasury	2009-10 to 2016-17	2017-18 & 2018-19	Total
1	Itanagar	..	15	15
2	Naharlagun	..	21	21
3	Namsai	..	12	12
4	Yingkiong	7	12	19
5	Aalo	14	..	14
6	Khonsa	..	12	12
7	Daporijo	..	13	13
8	Roing	..	16	16
9	Changlang	..	08	08
10	Seppa	..	15	15
11	DAT	10	..	10
Total		31	124	155

Annexure-J

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	Itanagar	2015-16, 2016-17, 2017-18
2	Roing	2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18
3	Seppa	2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18

Annexure-K

Irregularities observed in the maintenance of Service Books of Treasury staff

Name of Treasury	Irregularities in Service Book
Itanagar	<ul style="list-style-type: none"> ➤ In respect of pay fixation as per 7th CPC recommendations, it was observed that the DNI (date of next increment) was not mentioned in the “Form of Option” submitted by the staff. ➤ Shri P Dutta, Accountant, DNI was mentioned as 01.06.2016. But the same was found in the “statement of Pay Fixation as 01.07.2016. ➤ Smti. Gyati Yaku, UDC, EL as on 01.01.2015 was 300+75, on dated 01.07.2015 was 300+ 90 instead of 300+15 (maximum as per Rule).
Roing	<ul style="list-style-type: none"> ➤ Shri Rakang Ratan, UDC, 15 days of Earned Leave w.e.f. 22.12.2014 to 05.01.2015 was not entered in the Service Book. HPL w.e.f. 01.01.2016 to 31.12.2017 were found wrongly calculated and HPL was also not updated since 01.01.2018. ➤ Shri Rockey Perying, Dak Runner, Date of Birth was not entered in the Service Book in respect of.
Seppa	<ul style="list-style-type: none"> ➤ Shri D.K. Kundu, UDC, photograph was not pasted in the Service Book. Leave account and bio-data was not carried forward in the appended Service Books. ➤ Shri Sacha Rang, UDC, photograph was not pasted in the Service Book. Leave account and bio-data was not carried forward in the appended Service Books. ➤ Smt. Gayatri Barman, LDC, photograph was not pasted in the Service Book. Leave account and bio-data was not carried forward in the appended Service Books. ➤ Shri Sanjam Dada, Peon, photograph was not pasted in the Service Book. Leave account and bio-data was not carried forward in the appended Service Books. ➤ Ms. Yama Muri, Peon, photograph was not pasted in the Service Book. Leave account and bio-data was not carried forward in the appended Service Books.
Namsai	<ul style="list-style-type: none"> ➤ Shri S.K.S Hussain, STO, photograph was not pasted in appended Service Book. Leave account and bio-data was not carried forward in the appended Service Books.

	<ul style="list-style-type: none"> ➤ Shri Chau Noyat Manttow, UDC, Leave account of Shri Chau Noyat Mantow, UDC was not updated from 01.01.2016. ➤ Smt. Monumati Sharma, LDC, photograph was not pasted in the appended Service Book. Leave account and bio-data was not carried forward in the appended Service Books. ➤ Smt. Neeru Manchey, LDC, photograph was not pasted in the appended Service Book. Leave account and bio-data was not carried forward in the appended Service Books.
Daporijo	<ul style="list-style-type: none"> ➤ Signature or left hand thumb impression in r/o Yado Eru, LDC was not taken. ➤ Attestation by the Head of Office on Photos in r/o Shri Taku Yallo, Peon, Shri P.N. Dutta, UDC and Shri Durga Prasad Deka, Accountant was not done. ➤ Updation of HPL and EL in r/o Shri P.N.Dutta, UDC and Shri Durga Prasad Deka, Accountant were not made in the appended volume of Service book.
Yingkiong	<ul style="list-style-type: none"> ➤ Shri Oyem Panyang, UDC, the E.L. credited was found to be 300 + 30 instead of 300 + 15. While 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 E.L. availed of during that half-year ending 30th June/ 31st December. The maximum E.L. at credit should not exceed to 300 + 15. ➤ Smt. Abur Nitik, Peon, E.L. credited was found to be done annually, i.e., 30 days E.L. were credited during 01.01.2017 to 31.12.2017. Credit will be afforded in advance at a uniform rate of 15 days on the 1st of January and 1st of July every year. ➤ Annual increment on 01.07.2018 was not entered in the Service Books of Shri Oyem Panyang, UDC and Miss Olak Lego, UDC and Smti. Yaken Taboh. ➤ The Aadhaar Number of the employees was not found to be entered in the Service Books of the Treasury Staff. 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.
Khonsa	<ul style="list-style-type: none"> ➤ Smti. Minoti Gogoi, UDC - The official was granted E.L. for 23 days w.e.f. 21.06.2007 to 13.07.2007 but increment was allowed from 01.07.2007, which should be allowed from the date of

	<p>resumption of duty.</p> <ul style="list-style-type: none">➤ Updation of HPL and EL in r/o some officials were not made in the appended volume of Service book.➤ Shri Nokbang Lowang, Try. Acctt. - Less credit of 15 (fifteen) days, 257 instead of 272 in E.L. account as on 01.07.2010.
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