



सत्यमेव जयते

Annual Review on the  
Working of Treasuries in the  
State of Manipur  
For the year 2019-20



लोकहितार्थ सत्यनिष्ठा

Dedicated to truth in Public Interest

**Principal Accountant General (Accounts & Entitlements)  
Manipur**

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## **PREFACE**

The Treasuries Establishment has been one of the major divisions of the State Finance Department. Failure of the treasuries to observe the rules and regulations laid down by the Government for their effective functioning will adversely affect the finance of the State. Inspection of treasuries conducted by my office is the mechanism through which we can derive assurance that the treasuries are organized and functioning in an appropriate manner and have the requisite internal control structure in place to ensure that accounts are free from material misstatements.

The Annual Review on working of Treasuries in Manipur State is prepared by the office of the Principal Accountant General (A&E), Manipur, Imphal as envisaged in Para 20.17 of the Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol.-I. The purpose of the review is to highlight the importance and recurrent irregularities/deficiencies noticed in maintenance and submission of accounts and the functioning of the Treasuries/Sub-treasuries.

The report includes those deficiencies observed during the inspection of Treasuries/Sub-treasuries during the year 2019-20 and brought to the notice of the Government by way of issuing Inspection Reports. Necessary remedial measures were also pointed out and suggested to the authorities concerned to set right the deficiencies found in the inspection.

I hope that this Annual Review for the year 2019-20 will aid in bringing about effective management and ensuring improvements in the preparation, maintenance and submission of accounts to the office of the Principal Accountant General (A&E), Manipur.

**Place: Imphal**

**Date: 08.03.2021**

**Sd/-**

**(John K. Sellate)**

**Principal Accountant General (A&E)  
Manipur**

## PART-I

### 1.1 Introductory

Treasuries and Sub-treasuries in Manipur, excluding DRC (Deputy Resident Commissioner), Manipur Bhawan, Guwahati, function under the administrative control of the Director of Treasuries and Accounts (DTA), which is operating with the overall direction and control of the Finance Department of the State Government. The Treasury is the core of the accounting system of State Government. The Treasury maintains records of financial transactions and conducts necessary checks as per Treasury Code and Financial Rules on the flow of funds of the State Government transactions.

### 1.2 Organizational set-up

There are 11 District Treasuries and seven Sub-Treasuries under the Directorate of Treasuries and Accounts and one DRC (Deputy Resident Commissioner), Manipur Bhawan, Guwahati. All Treasuries/Sub-Treasuries and DRC, Guwahati are functioning as banking Treasuries. A list of Treasuries/Sub-Treasuries of Manipur and DRC, Guwahati along with their linked Banks is given in **Table 1.1**.

**Table 1.1: List of Treasuries/Sub-Treasuries/DRC, Manipur Bhawan (Guwahati) and their linked Banks**

Sl. No.	Name of Treasury	Linked Banks
	<b>District Treasury</b>	
1	Imphal West Treasury, Imphal	SBI, Imphal
2	Lamphel Treasury, Lamphel	SBI, Paona Bazar
3	Imphal East Treasury, Porompat	UBI, Imphal
4	Bishnupur Treasury	UCO, Bishnupur
5	Churachandpur Treasury,	UBI, Churachandpur
6	Thoubal Treasury	SBI, Thoubal & UBI, Thoubal
7	Chandel Treasury	SBI, Chandel
8	Ukhrul Treasury	UBI, Ukhrul
9	Senapati Treasury	SBI, Senapati
10	Tamenglong Treasury	UBI, Tamenglong
11	Jiribam Treasury	UBI, Jiribam
12	Manipur Bhawan(Guwahati)	SBI, GMC Branch, Guwahati
	<b>Sub – Treasury</b>	
1	Imphal Sub-Treasury, Imphal	SBI, Secretariat
2	Moirang Sub-Treasury,	UBI, Paona Bazar
3	Kakching Sub-Treasury,	UBI, Kakching
4	Moreh Sub-Treasury,	UBI, Moreh
5	Kangpokpi Sub-Treasury	SBI, Kangpokpi
6	Wangoi Sub-Treasury	SBI, Wangoi
7	Saitu Gamphazol, Gamnom Saparmeina Sub Treasury	SBI Saparmeina

### 1.3 Position of Treasury Staff

The Treasuries/Sub-Treasuries including the DTA (excluding DRC, Manipur Bhawan, Guwahati) have a total Men-in-Position of 200 against Sanctioned Strength of 399 as on 31<sup>st</sup> March 2020. Cadre-wise position of staff is given in the **Table 1.2**.

**Table 1.2: Cadre-wise Position of Treasury Staff**

Sl. No.	Name of post	Sanctioned Strength	Men in position
1	Director (Treasuries & Accounts)	1	1
2	Joint Director (Treasuries & Accounts)	2	2
3	Deputy Director (Treasuries & Accounts)	1	1
4	Deputy Director (Treasury System & Admin.)	1	1
5	Treasury officer	11	11
6	Assistant Director (Treasuries & Accounts)	2	0
7	Sub-Treasury Officer	7	7
8	Assistant Treasury Officer	17	5
9	Senior Accountant	34	21
10	Senior Accounts Assistant(SAA)	98	42
11	Junior Accounts Assistant(JAA)	118	63
12	Driver	5	1
13	Daftry	14	8
14	Peon	55	26
15	Peon-cum-chowkidar	7	3
16	Chowkidar	11	3
17	Sweeper	4	2
18	Chowkidar-cum-sweeper	11	3
<b>Total</b>		<b>399</b>	<b>200</b>

#### 1.4 Computerization

All Treasuries/Sub-Treasuries in the State are now computerized and have been brought to an online mode which allows real time monitoring of expenditure against allocation and sub-allocation of funds across departments. An online based software BEAMS (Budget Estimation, Allocation and Monitoring System) has also been implemented in all Treasuries/Sub-Treasuries allowing budgetary control in an electronic environment, reducing the chances of errors and misuse of funds. All Treasuries/Sub-Treasuries are using 'Treasury Net' software which facilitates passing of all bills and challans and contributes to timely and more accurate classification of treasury accounts for rendering to Accountant General's office. The proposal for online integration of the present pension payment system being used in the pension disbursing Treasuries has been initiated and is designed by NIC.

However, the state Government has not brought all the sub systems under IFMS platform so far. There is no integration between DDOs and Treasuries. Presently, DDOs submit their bills manually to treasuries where the details are captured in the treasury module of 'Treasury Net'. For salary payment, linkage has been setup with nodal bank at the treasury levels.

## PART - II

### Defects noticed during compilation and verification of accounts

#### 2.1 Delay in rendition of Monthly Accounts

As per Accounts Code Vol.-II, monthly accounts are to be submitted by Treasuries to the Accountant General (A&E) on or before the 10<sup>th</sup> of the following month to which the accounts relate.

Out of 19, 8(eight) Treasury/Sub-treasury offices *viz.* Senapati, DRC Guwahati, STO Kakching, STO Imphal, STO Moirang, STO Moreh, STO Wangoi and STO Saitu Gamphazol rendered monthly accounts within the prescribed timeframe except for two months in 2019-20. Other treasuries rendered accounts beyond the specified time by more than three months during the period. Extent of delay in rendition of monthly accounts by Treasuries ranged from 1 to 85 days. Details of the dates on which the monthly accounts were received by this office from the Treasuries/Sub-treasuries and extent of delay are shown in **Annexure-I**.

Delay in rendition of accounts by the Treasuries consequently leads to delay in submission of Monthly Civil Accounts and subsequent delays in preparation and finalization of Annual Accounts of the State Government.

#### 2.2 List of wanting vouchers from Treasuries

As per Rule-70 of the Government Accounting Rules (GAR) 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 Accounts” in the Sector “L. Suspense and Miscellaneous” of the Accounts.

While compiling the monthly accounts, we observed that in some cases, list of payments submitted along with Payment Schedules were not fully supported by vouchers, resulting in huge differences between the total of the List of Payments and that of the vouchers received. Consequently, an amount of ₹22,94,167 had been booked under the Major Head ‘8658-Suspense’ for want of vouchers. Treasury-wise details during the year 2019-20 are given in **Table 2.1**. DDO wise amount placed under the Suspense is indicated in **Annexure-II**.

**Table 2.1: Wanting vouchers**

Sl. No.	Name of Treasury/Sub Treasury	Amount (in ₹)
1.	Ukhrul Treasury	80,000
2.	Imphal West Treasury	47,660
3.	Churachandpur Treasury	21,66,507
<b>Total</b>		<b>22,94,167</b>

#### 2.3 Non submission of Detailed Countersigned Contingent (DCC) bills against Abstract Contingent (AC) bills from Treasuries

As per Rule 308 and 309 of Central Treasury Rules (CTR), except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting abstract bills in Form T.R. 31, subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed.

A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent

bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate.

However, on examination of records maintained in this office, it was observed that many AC bills were drawn against which submission of DCC bills were still pending. As of 31st March 2020, a sum of ₹1,699.22 crore drawn against 1447 AC Bills remained outstanding due to want of DCC bills as shown in **Table 2.2**.

**Table 2.2: Unadjusted AC bills as of March 2020**

Year	Number of AC Bills pending	Amount (₹ in crore)
2003-04	17	20.78
2004-05	13	4.78
2005-06	30	6.1
2006-07	57	40.59
2007-08	51	77.33
2008-09	89	46.46
2009-10	82	58.15
2010-11	226	129.72
2011-12	91	95.16
2012-13	32	32.08
2013-14	63	46.23
2014-15	163	311.86
2015-16	106	203.18
2016-17	92	122.71
2017-18	200	316.25
2018-19	63	82.74
2019-20	72	105.1
<b>Total</b>	<b>1447</b>	<b>1699.22</b>

Department-wise pendency for submission of DCC bills is shown in **Annexure-III**.

#### 2.4 Outstanding Utilisation Certificates (UCs)

As per Rule 238(1) of General Financial Rules (GFR), 2017, in respect of non-recurring grants to an Institution or Organisation, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned should be insisted upon in the order sanctioning the grants-in-aid. The Utilization Certificate should be submitted within twelve months of the closure of the financial year by the Institution or Organisation concerned. Further, in respect of recurring grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate, in respect of grants of preceding financial year, is submitted.

However, we observed that, as of 31 March 2020, the utilization certificates amounting to ₹9999.27 crore against Grants-in-Aid drawn were still awaited. Year-wise position of pending submission of UCs as on 31<sup>st</sup> March is shown in **Table 2.3**.

**Table 2.3: Pendency in submission of UCs**

Sl. No.	Year(*)	Number of UCs awaited	Amount (₹ in crore)
1.	Upto 2014-15	2075	1355.70



2.	2015-16	697	1089.30
3.	2016-17	704	1309.30
4.	2017-18	1093	1758.55
5.	2018-19	1149	2163.88
6.	2019-20	1167	2322.54
<b>Total</b>		<b>3885</b>	<b>9999.27</b>

(\* The year mentioned above relates to “due year” *i.e.* after 12 months of actual drawal)

Due to non-submission of UCs, whether grants were actually utilized for the purpose for which they were sanctioned could not be ascertained.

Concerned Treasury/Sub-treasury Officers were requested to take necessary steps with all the concerned Drawing and Disbursing Officers so that the outstanding Utilisation Certificates are furnished as per due dates to the office of the Principal Accountant General (A&E), Manipur.

## 2.5 Personal Deposit Accounts

As per Para 7.6 of CAG’s MSO (A&E), the opening of a banking deposit account or of a Personal Ledger account is sanctioned by Government after consultation with the Accountant General. Further, as per para 7.7, Personal Deposit Accounts, created by debit to the Consolidated Funds should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund, the Personal Deposit Accounts being opened next year again, if necessary, in the usual manner.

During 2019-20, only Personal Deposit Accounts of Planning & Development Authority is in operation.

## 2.6 GPF Accounts

### 2.6.1 Minus balances

There should not be any minus balances in GPF Accounts. Minus balance would be due to drawal of more than the available balances at credit or wrong posting of debit amounts. It was noticed that there were 12 GPF accounts with minus balances to the tune of ₹0.30 crore as of March 2020 as detailed in the **Annexure-IV**.

A reminder was sent to the DDOs of defaulting GPF account holders *i.e.* GPF subscribers having minus balances in their accounts vide this office letter No.PF/1/Misc/2017-21 dated 22.02.2021 to furnish the latest information.

## PART-III

**Defects and other irregularities noticed in the records during inspection of the Treasury Offices and Sub-Treasury Offices.**

### 3.1 Treasuries/Sub-Treasuries inspected during the year

During 2019-20, following units were inspected;

**Table 3.1: Treasuries inspected during 2019-20**

Sl. No.	Quarter in which inspected	Name of Treasury/ Sub-Treasury
1	1 <sup>st</sup> quarter (April-June,2019)	Wangoi Sub-treasury
2		Moirang Sub-treasury
3		Saitu Gamphazol Sub-treasury
4	2 <sup>nd</sup> quarter (July-Sept, 2019)	Guwahati Treasury
5		Senapati Treasury
6		Lamphel Treasury
7		Directorate of Treasuries and Accounts
8		Imphal West Treasury
9		Moreh sub-treasury
10		Imphal Sub-Treasury
11		3 <sup>rd</sup> quarter (Oct-Dec,2019)
12	Bishnupur Treasury	
13	Tamenglong Treasury	
14	Jiribam Treasury	
15	Thoubal Treasury	
16	4 <sup>th</sup> quarter (Jan-March,2020)	Chandel Treasury
17		Ukhrul Treasury
18		Churachandpur Treasury
19		Kangpokpi Sub-Treasury
20		Kakching Sub-Treasury

There were a total of 173 paras in those reports.

### 3.2 Outstanding paras of Inspection Reports

As on March ending 2020, there are 798 paras outstanding from 130 Inspection reports. Details of Treasury wise and year wise outstanding paras are shown in **Annexure-V**.

### 3.3 Accounts related issues

#### 3.3.1 Incorrect/Wrong booking of Revenue collection

Test check of Challan deposit register of **Thoubal Treasury** revealed that the Treasury Officer passed land revenue collection amounting to **₹4,36,797** presented by SDO, Lilong under the head 2029-00-101. As the amount is a revenue receipt, it should have been deposited under appropriate revenue receipt head i.e. 0029-00-101. Details are given in **Table 3.2**.

**Table 3.2: List of Challans booked under wrong Heads**

Sl. No.	Challan No.	Challan Date	Amount (in lakh)
1.	659	20/3/19	2,00,925

2.	660		61,898
3.	133	02/08/19	84,108
4.	170	05/09/19	89,866
<b>Total</b>			<b>4,36,797</b>

Further, 2 (two) petroleum outlets, viz. Asian Highway & NRL Thoubal made their deposits towards sales tax under the head 0040-102 instead of 0040-00-103. Copies of challans were not retained in the office. As such wrong bookings as recorded in the challan deposit register cannot be verified in the absence of challan copies.

Similarly in **Imphal East Treasury**, while checking the Deposit Register of Major Head 8443, it was observed that a total amount of ₹46,55,31,790/- was deposited/booked under the head 8443-108 (Public Works Deposit) by the Joint Director, MAHUD in favour of different Engineering Divisions of PWD and PHED as shown in **Annexure-VI**.

Such deposit under Major head 8443-108 PW Deposit may lead to booking of the same amount both in Treasury's Accounts and Division's monthly Compiled Accounts submitted to the o/o the Pr. Accountant General (A&E). Since the amount was deposited as Public Works Deposit relating to different works to be done by Engineering Divisions, it should be incorporated in the concerned divisions' Compiled Accounts as "receipt" under 8443-108 PW Deposit by remitting the amount under 8782-102-Remittance into treasuries (PW-challan). When any withdrawal is made from the amount deposited, it should be reflected in the concerned division's Monthly Compiled Accounts. However, due to the wrong booking of the amount under 8443-108 in Treasury's Accounts, the same will remain constant/outstanding without any withdrawal in Treasury's Accounts. Such misclassification of heads create incorrect accounting picture of the State Government.

### 3.3.2 Improper utilisation of funds

According to rule 56 of the Receipts and Payment Rules, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgement of the payment signed by the person by whom or on whose behalf the claim is put forward.

On checking of payment vouchers in **Chandel Treasury**, it was observed that Treasury Office drew a sum of ₹1,45,000 for purchase of stationery, Misc. items *etc.* vide Bill No.20/DTO/CDL dated 13.9.2019 under three sanction orders. The above amount was deposited in the State bank of India account No.20126045859 of the then Treasury officer Shri M. Agang Kabui. However, expenditure drawn for the purchase of the above items was not fully supported by vouchers/sub vouchers in contravention of the cited rules. There were only six cash memos/sub vouchers for an amount of ₹15,810. In the absence of the supporting expenditure particulars, improper utilization of government fund to the tune of ₹1,29,190 cannot be ruled out.

In **Jiribam Treasury**, it was observed that fund to the tune of ₹1,26,000/- only was released under Major Head-2054-00-097-18-00-13-O.E vide letter No. 7/339/2018-FR(5) dated 4<sup>th</sup> July, 2018 and another sum of ₹1,24,000/- vide letter No.7/391/2018-FR(5) dated 06.03.2019 under Special Encashment Permission was allocated by Finance Department, Government of Manipur to meet expenditures related to stationeries, Misc. items and other day to day office expenses. During the course of test check of the utilization records maintained in this regard, the following points were observed:

- i) No separate Office Expenses register is maintained. Instead, the receipt of the fund and its disbursement are recorded in the Cash Book.
- ii) No appropriation or control of fund is indicated in the records.

In **DRC, Manipur Bhawan, Guwahati**, an amount of ₹7,93,128 (1,29,812+6,63,326) as shown in **Annexure-VII** had been drawn as TA/DA by the Officer on Special Duty and Administrative Officer on different dates. In most of the bills, purpose of journey/halt were not mentioned in the bills but simply mentioned as OFFICIAL VISIT. No government orders/sanctioned for visiting/attending the different places were produced. Thus, the genuineness of the tour could not be verified and matter needs verification by higher authority.

### 3.3.3 Non deposits of Government money in the bank by the Treasuries

Rule 7 of Central Treasury Rule (CTR) specifies that all money received by or tendered by the Government officers on account of the revenues of the Government shall, without undue delay, be paid in full into a treasury and shall be included in the accounts of the government.

On scrutiny of Challan Register and Bank Receipt Scroll maintained by the Treasuries for the period covered by inspection, challans worth ₹28,28,762 as shown in **Table 3.3** were not found reflected in the Bank Scroll. Department wise details are shown in **Annexure-VIII**.

**Table 3.3: Non Deposits of money**

Sl. No	Name of Treasury/Sub Treasury	Amount (₹)
1	Senapati Treasury	6,912
2	Churachandpur Treasury	25,76,669
3	Imphal West Treasury	2,45,181
<b>Total</b>		<b>28,28,762</b>

Again in **Senapati Treasury**, an amount of ₹23,00,000/- was found recorded under MH 8782-102 (PW Remittances) deposit of agency charges under Bill No.154 dated 20/08/2018 in the Challan Register. However, in the bank Credit Scroll, the same amount was reflected as ₹2,30,000/- resulting in a difference amount of ₹20,70,000/-, which needs urgent verification to avoid misappropriation of funds.

### 3.3.4 Incorrect Classification of Challans

As per Rule 82 of GFR 2017, suitable classification shall be recorded by Drawing Officers on all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank shall be indicated or recorded by Departmental Officers responsible for the collection of Government dues *etc.* Further, as per Rule 92 of Central Treasury Rules (Vol-I), challans are to be prepared in Form T.R-6 showing distinctly the nature of the payment, the person or Government Officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit, etc.

Test check of Challan Registers and relevant documents in Treasury offices revealed that classification of head of accounts was not done correctly. Treasury wise incorrect classification of heads observed during inspection is illustrated in **Annexure-IX**.

In this regard, Treasury Officer was requested to make rectification of the wrong Heads of Account without any delay under intimation to the office of the Principal Accountant General (A&E).

### 3.3.5 Non-revalidation of challans

As per Rule 432 of CTR, Challan shall be valid only for such time not exceeding 14 days as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Treasury Office or by the departmental officer as the case may be.

On scrutiny of the Bank Scrolls and Challan Register, it was found that Challans worth ₹45,868 passed by the Treasury officer were deposited into the bank after the period of validity of the Challans as shown in **Table 3.4**. Detailed list of challans deposited after the validity period is shown in **Annexure-X**.

**Table 3.4: Non-revalidation of challans**

Sl. No.	Name of Treasury/Sub-treasuries	Amount (₹)
1.	Lamphel Treasury	43,868/-
2.	Kakching Sub-treasury	2000/-
<b>Total</b>		<b>45,868/-</b>

Treasury Officer is requested to liaise with the bank not to accept such challans for further necessary revalidation. If the codal rules and provisions are violated, chances of misuse of Government money shall be invited. Sub-Treasury Officer was requested to ensure revalidation of the Challans exceeding 14 days.

### 3.3.6 Non-credit of lapsed deposits

As per Rule 635 of CTR, at the close of March each year, all deposits or balances unclaimed for more than three complete account years, shall be credited to the Consolidated Fund of State Government as lapsed deposits. The Treasury Officer will submit to the Accountant General immediately after 31<sup>st</sup> March a list of deposits and balances thus lapsing, prepared in accordance with the directions contained in the Accounts Code, Volume-II.

On test check of the Deposit Register of **Senapati Treasury**, total amount of ₹1,88,03,464/- was found deposited under 8449-Other Deposit as shown below:-

1. Challan No.483 dated 31-03-2011 ₹ 1,65,38,000/-
2. Challan No.485 dated 31-03-2011 ₹ 11,32,732/-
3. Challan No.486 dated 31-03-2011 ₹ 11,32,732/-

Withdrawal for an amount of ₹1,65,38,000/- was made by the Director, Agri./RDF vide challan No.483 dated 31-3-2011. However, the remaining amount of ₹22,65,464/- had been lying as unspent balances for more than 5 years under 8449-Other Deposit in contravention to the Rules.

Treasury Officer was requested to prepare a list of deposits/balances available department wise for each year in addition to the Deposit Register maintained so that dues for withdrawal can be monitored, if not drawn within the stipulated time of three years as laid down under the Rule. Further, action may be taken up for reconciliation of balances available and crediting the deposit or the undrawn balance with the concerned department.

**In Lamphel Treasury**, on checking the Deposit Register under the Major Head 8449, it was observed that payments against each deposit have not been shown. As such, there is no mechanism to check whether payment, either partly or fully, has been made or not against a particular deposit. Amounts of ₹5,21,81,833 and ₹7,39,14,490 were paid during 2017-18 and 2018-19 respectively under the Major Head 8449-Other deposits. However, it was not possible to confirm whether a particular withdrawal (when claimed) was after a lapse of three complete years or not and also the

payment/refund was made against which deposit. Further, no separate register for lapsed deposits was maintained.

### 3.3.7 Non deposit of recovered amount

While checking the PPOs, GPOs issued by the office of the Principal Accountant General (A&E), Manipur, it was observed that recovery of various Government dues had been requested to the Treasury Officer, Churachandpur. Accordingly, recoveries were made at the time of making first payment. However, the recovered amount has not been deposited/transferred to the concerned head of account as requested in the following cases (**Table 3.5**).

**Table 3.5: Unaccounted recovered amount**

Sl. No.	Pensioner/Family Pensioner	PPO/GPO No	Amount (in ₹)	Particular deductions
<b>Churachandpur Treasury</b>				
1	Zolian Guite	111915012/121915012	1,545	MCA Interest
2	Nengkolhing	111914916/121914916	1,04,349	OP
3	Seithang	111914806/121914806	727	OP
4	Niangaihching	111914875/121914875	2,013	OP
5	Ngaizavung	111710092/121710092	5,82,143	Prov. DCRG & OP
6	Lamzagin	111608064/121608064	47,613	OP
7	T.Dimzaching	111916364/121916364	66,413	PDA Loan
8	O.Nimai Singh	111916367/121916367	7,688	OP
9	Late L.Rochung	141903245/121903245	1,19,154	OP
10	Thangkhomang Kipgen	111916414/121916414	1,53,579	OP
11	N.Thuamkhansuan	111914841/121914841	21,510	HBA Interest
12	Michael Lalremruot	111916699/121916699	15,825	OP
13	Kamkholal Neihisial	111915336/121915336	11,278	OP
14	Jampao	111916141/121916141	29,040	OP
15	L.Siemlein Hmar	111915961/121915961	27,337	OP
16	Late Yamkholam Haokip	141903175/121903175	29,735	OP
17	Niangzachin	111915120	74,049	OP
18	Ginsut	121915120	1,989	
19	Lalrotling	111915138/121915135	6,401	OP
20	T.Chinkhothang	111915228/121915228	58,069	OP
21	T.Chinsiam	111915307/121915307	16,841	OP
22	Zengaihdim	141802926/121802926	750	OP
23	Mangcha	111915497/121915497	1,393	OP
24	Darneikim	141903142/121903142	41,099	OP
<b>Imphal West Treasury</b>				
Sl. No.	PPO/GPO auth. No.		Nature of recovery advised.	
1.	111915312/121915312		O.P, PDA & MCA(I) &(P)	
2.	111812380/121812380		MCA(I)	
3.	111811918/121811918		MCA(I)	
4.	111812314/121812314		MCA(I)	
5.	111812738/121812738		O.P. & MCA(I)	
6.	111812788/121812788		MCA(I)	
7.	111812630/121812630		O.P.	
8.	111812398/121812398		O.P.	

9.	111812443/121812443	O.P.
10.	111812623/121812623	O.P.
11.	111812556/121812556	O.P.
12.	111812470/121812470	O.P.

(MCA=Motor Car advance, OP = Overpayment of Pay and Allowances, HBA=House Building Advance.)

Treasury Officer was requested to take up the matter with the concerned authorities for indication of the Head of account in the Gratuity Payment Order into which the recovered amount is to be deposited.

### 3.3.8 Irregularities in contingent bills

As per rule 296 of CTR, the countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and are in order, that the calculation are correct, and specially that the grants have not been exceeded nor are they likely to be excluded and that the Accountant General has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation.

- (i) In **Director of Treasuries and Accounts, Lamphel**, on checking of bills/vouchers, it was observed that sanction orders No.8/136/2017-FD(Try)pt-III dated 21.03.2019 for ₹4,85,047 and No.2/46/2011-DTA(02/489) dated 20.03.2019 for ₹27,980 for items purchased were supported by vouchers/sub-vouchers. However, some of the sub-vouchers dated 20.03.2019, 18.03.2019 & 16.03.2019 for ₹43,450/-, ₹6995/- and ₹6995/- respectively were found purchased prior to the date of issue of sanction orders. Thus, fraudulent presentation of claim and acceptance thereof cannot be ruled out.
- (ii) In **Thoubal Treasury**, vouchers of contingent expenditure were requisitioned during the period under inspection. However, it was not produced to the inspection party despite there were contingent related expenditures as seen from the Cash Book. In the absence of the vouchers, the authenticity of the expenditure made could not be ascertained. The Treasury Officer is requested to produce the records to A.G Office at the earliest.
- (iii) In **Saitu Gamphazol Sub-Treasury**, the following irregularities were observed:
- Two cases of the amount recorded in the Actual Payee Receipt (APR) were overwritten.
  - All bills and vouchers were not authenticated by the DDO and official seal of the Treasury officer was not available.
  - Official sanctions order for expenditure amounting to ₹70,000 was not furnished.
  - No confirmation can be made whether the payment was made by cash or by account transfer without supporting documents made available.
  - No information was provided regarding creation of Purchase Committee to look into the purchases of various items and the expenditure so incurred.
  - Rate quotation was also not furnished to verify the expenditure incurred on raw materials, van hiring, labour charges, etc.

Therefore, to avoid any manipulation and fraudulent expenditures, Sub-treasury Officer was requested to look into the matter and necessary steps taken for strict vigilance on the bills may be intimated to the O/o the Pr. A.G (A&E), Manipur.

### 3.4. Pension related issues

#### 3.4.1 Excess payment of pensions

Government of Manipur under Finance Department's office memorandum dated 5<sup>th</sup> May 2010, modified/revised the rules regulating pension, DCRG and family pension under the Manipur Civil Services (pension) Rules, in respect of pre-2006 pensioners/family pensioners. As per the memorandum, the amount of existing pensions/family pension should be consolidated as per the consolidated table *w.e.f* 01.01.2006 with cash payment/actual benefit from 1.4.2010.

Scrutiny of pension payment records revealed that:

#### 1) Bishnupur Treasury

On scrutiny of Disburser's portion of PPO No.SM/31887 in respect of (i) **Shri N. Menjor Singh**, Retd. Hindi Matriculate Teacher, it is observed that the monthly pension of the incumbent was revised @₹9,470/- vide AG (A&E) authority No. Pen/Revision/2010-SM/1821 dated 4.2.2019. His monthly pension arrear *w.e.f.* 1.3.2017 to 28.2.2019 was paid in excess due to wrong calculation as shown in **Table 3.6**.

(amount in ₹)

<b>Table 3.6: Excess Pension arrear of Shri N. Menjor Singh, Retd. Hindi Matriculate teacher</b>											
<b>Already drawn as reflected in PPO Book</b>						<b>Corrected calculation for already drawn</b>					
Pension relief	8490	pm	w.e.f.	3/12 to 2/19	713160	Pension relief	8490	pm	w.e.f.	3/12 to 2/19	713160
58%	4925	pm	w.e.f.	3/12 to 12/19	49250	58%	4925	pm	w.e.f.	3/12 to 12/19	49250
65%	5519	pm	w.e.f.	1/13 to 9/13	49671	65%	5519	pm	w.e.f.	1/13 to 9/13	49671
72%	6113	pm	w.e.f.	10/13 to 5/14	48904	72%	6113	pm	w.e.f.	10/13 to 5/14	48904
90%	7641	pm	w.e.f.	6/14 to 9/15	114615	90%	7641	pm	w.e.f.	6/14 to 9/15	122256
107%	9085	pm	w.e.f.	10/15 to 3/16	54510	107%	9085	pm	w.e.f.	10/15 to 3/16	54510
113%	9594	pm	w.e.f.	4/16 to 11/16	76752	113%	9594	pm	w.e.f.	4/16 to 11/16	76752
119%	10104	pm	w.e.f.	12/16 to 5/17	60624	119%	10104	pm	w.e.f.	12/16 to 5/17	60624
125%	10613	pm	w.e.f.	6/17 to 6/18	137969	125%	10613	pm	w.e.f.	6/17 to 6/18	137969
131%	11122	pm	w.e.f.	7/18 to 2/19	88976	131%	11122	pm	w.e.f.	7/18 to 2/19	88976
MA @	300	pm	w.e.f.	3/12 to 2/19	25200	MA @	300	pm	w.e.f.	3/12 to 2/19	25200
<b>Total</b>					<b>1418631</b>	<b>Total</b>					<b>1427272</b>
<b>To be drawn</b>											
Pension relief	9470	pm	w.e.f.	3/12 to 2/19	795480						
58%	5493	pm	w.e.f.	3/12 to 12/19	54930						
65%	6156	pm	w.e.f.	1/13 to 9/13	55404						
72%	6819	pm	w.e.f.	10/13 to 5/14	54552						
90%	8523	pm	w.e.f.	6/14 to 9/15	136368						
107%	10133	pm	w.e.f.	10/15 to 3/16	60798						
113%	10702	pm	w.e.f.	4/16 to 11/16	85616						
119%	11270	pm	w.e.f.	12/16 to 5/17	67620						
125%	11838	pm	w.e.f.	6/17 to 6/18	153894						
131%	12406	pm	w.e.f.	7/18 to 12/19	74436						
138%	13069	pm	w.e.f.	1/19 to 2/19	26138						
MA @	300	pm	w.e.f.	3/12 to 2/19	25200						
<b>Total</b>					<b>1590436</b>						
<b>Arrear already drawn</b>		<b>(₹15,90,436 - ₹14,18,631)</b>				<b>₹1,71,805</b>					
<b>Actual arrear to be drawn</b>		<b>(₹15,90,436 - ₹14,27,272)</b>				<b>₹1,63,164</b>					
						<b>₹ 8,641/-</b>					
						<b>Rupees (Eight thousand six hundred forty one) only</b>					



(ii) **Shri P. Nabakumar Singh**, Retd. Head Clerk (PPO No.SM/28211) was paid the revised pension arrear in excess of the amount authorised by the office of the Pr. A.G (A&E), Manipur, vide authority No.Pen/Revision/2010-11/SM/743 dated 03.07.2018 (Details given in **Table 3.7**)

(amount in ₹)

<b>Table 3.7: Excess Pension Arrear in r/o P. Nabakumar Singh, Retd. Head Clerk</b>											
<b>1) Already drawn as reflected in PPO Book</b>						<b>Corrected calculation for already drawn</b>					
Pension relief	8765	pm	w.e.f.	9/11 to 7/18	727495	Pension relief	8490	pm	w.e.f.	9/11 to 7/18	727495
51%	4471	pm	w.e.f.	9/11 to 10/11	8942	51%	4471	pm	w.e.f.	9/11 to 10/11	8942
58%	5084	pm	w.e.f.	11/11 to 12/12	71176	58%	5084	pm	w.e.f.	11/11 to 12/12	71176
65%	5698	pm	w.e.f.	1/13 to 9/13	51282	65%	5698	pm	w.e.f.	1/13 to 9/13	51282
72%	6311	pm	w.e.f.	10/13 to 5/14	50488	72%	6311	pm	w.e.f.	10/13 to 5/14	50488
90%	7886	pm	w.e.f.	6/14 to 9/15	118290	90%	7886	pm	w.e.f.	6/14 to 9/15	126224
107%	9379	pm	w.e.f.	10/15 to 3/16	56274	107%	9379	pm	w.e.f.	10/15 to 3/16	56274
113%	9905	pm	w.e.f.	4/16 to 11/16	79240	113%	9905	pm	w.e.f.	4/16 to 11/16	79240
119%	10431	pm	w.e.f.	12/16 to 5/17	62586	119%	10431	pm	w.e.f.	12/16 to 5/17	62586
125%	10957	pm	w.e.f.	6/17 to 7/18	153398	125%	10957	pm	w.e.f.	6/17 to 6/18	142441
				July-18		131%	11483	pm	w.e.f.	July-18	11483
MA @	300	pm	w.e.f.	9/11 to 7/18	24900	MA @	300	pm	w.e.f.	9/11 to 7/18	24900
<b>Total</b>					<b>1404071</b>	<b>Total</b>					<b>1412531</b>
<b>2) To be drawn as reflected in PPO Book</b>						<b>To be drawn</b>					
Pension relief	9510	pm	w.e.f.	9/11 to 7/18	789330	Pension relief	9510	pm	w.e.f.	9/11 to 7/18	789330
51%	4851	pm	w.e.f.	9/11 to 10/11	9702	51%	4851	pm	w.e.f.	9/11 to 10/11	9702
58%	5516	pm	w.e.f.	11/11 to 12/12	77224	58%	5516	pm	w.e.f.	11/11 to 12/12	77224
65%	6182	pm	w.e.f.	1/13 to 9/13	61308	65%	6182	pm	w.e.f.	1/13 to 9/13	55638
72%	6848	pm	w.e.f.	10/13 to 5/14	54784	72%	6848	pm	w.e.f.	10/13 to 5/14	54784
90%	8559	pm	w.e.f.	6/14 to 9/15	128385	90%	8559	pm	w.e.f.	6/14 to 9/15	136944
107%	10176	pm	w.e.f.	10/15 to 3/16	61056	107%	10176	pm	w.e.f.	10/15 to 3/16	61056
113%	10747	pm	w.e.f.	4/16 to 11/16	85976	113%	10747	pm	w.e.f.	4/16 to 11/16	85976
119%	11317	pm	w.e.f.	12/16 to 5/17	67902	119%	11317	pm	w.e.f.	12/16 to 5/17	67902
125%	11888	pm	w.e.f.	6/17 to 6/18	154544	125%	11888	pm	w.e.f.	6/17 to 6/18	154544
131%	12459	pm	w.e.f.	July-18	12459	131%	12459	pm	w.e.f.	July-18	12459
MA @	300	pm	w.e.f.	9/11 to 7/18	24900	MA @	300	pm	w.e.f.	9/11 to 7/18	24900
<b>Total</b>					<b>1527570</b>	<b>Total</b>					<b>1530459</b>
<b>Arrear already drawn</b>		<b>(₹15,27,570 - ₹14,04,071)</b>				<b>₹1,23,499</b>					
<b>Actual arrear to be drawn</b>		<b>(₹15,30,459 - ₹14,12,531)</b>				<b>₹1,17,928</b>					
						<b>₹5,571/-</b>					
<b>Rupees (five thousand five hundred seventy one) only</b>											

## 2) Thoubal Treasury

- E. Chaoba Devi, holder of PPO No.111401830, was found to have been paid in excess w.e.f. May, 2019 to September, 2019 an amount of ₹1,38,300/-.
- Wahida, holder of PPO No. 141902970 was paid an excess amount of ₹3,770/- due to wrong calculation of effective date of pension i.e. the employee expired on 18-07-2018 and his family pension should commenced w.e.f. 19-07-2018. However, T.O. Thoubal paid family pension w.e.f. 11-07-2018 @₹6325/- p.m. plus 131% of DR.

### 3) Chandel Treasury

As per pension rule 54 (3) and other State Government orders issued from time to time, in the event of death of Government servant after retirement, higher rate of family pension is payable to the family of a Government servant for a period of 7 years or upto the date on which he would have attained 67 years had he survived, whichever is less.

- (i) (Late) W. Runghring Anal Retd. Assistant Teacher, PPO No.SM/29126 (DOB 1.3.1951) retired from service on 28.2.2010 and pension was initially authorized at ₹5,305 pm *w.e.f* 1.3.2010. Thereafter, pension was revised at the following rates *w.e.f* 1.4.2010 vide the revised Pension Payment Order dated 7.5.2012 authorized by Pr. Accountant General (A&E) ;
- Revised pension: ₹8990 per month
  - Enhanced rate of family pension: ₹8990 per month
  - Normal rate of family pension: ₹5394 per month

However, the pensioner expired on 11.06.2019 but the Treasury office authorized family pension to his wife Smt W. Runghring Anal at the enhanced rate of ₹8990 per month *w.e.f* 12.6.2019. As the Government servant had completed 67 years on 1.3.2018, family pension should have been authorized to his wife at normal rate of pension *i.e.* ₹5394 per month *w.e.f* 12.6.2019 which resulted in irregular excess payment of ₹62,261.

- (ii) Yulhung Surou Chothe, Retd. Peon, holder of PPO No. SM/31486, (D.O.B 01.02.1952) superannuated on 31.01.2012. Consequent on the death of Government servant on 01.05.2018.

Enhanced rate of family pension was admissible upto 31.1.2019 (67 years). However, the Treasury Office allowed to draw pension at the enhanced rate of pension (₹4555 per month) instead of normal Rate of family pension (₹3500 per month) *w.e.f* February 2019 resulting in excess payment of ₹28,995.

- (iii) CR Korashing Moyon, PPO No.111403310 (DOB 01.03.1950) drawing pension *w.e.f* 1.3.2009 expired on 17.6.2018. Since the pensioner expired on 17.6.2018, family pension at normal rate of ₹3573 was admissible to Ng. Ashani, wife of the original pensioner *w.e.f* 18.6.2018. However, Treasury office continues to pay the family pension at enhanced rate of ₹5,955 *w.e.f* 18.6.2018 to 31.12.2019, resulting in excess payment of ₹1,06,381.

- (iv) (Late) L. Bepham Moyon, Retd Fish Farm Attendant, holder of PPO No.111607947 retired from service on 31.01.2016. Consequent on the death of the Government Servant on 5.12.2018 payment of arrear family pension from December 2018 to May 2019 was incorrectly calculated at ₹82,512 instead of ₹74,900. This resulted in excess payment of an amount of ₹7,612.

### 4) Tamenglong Treasury

On scrutiny of the Pension Payment Advice, the following excess payment of pension were observed (Table 3.8)

**Table 3.8 List of Pensioners with excess payment of pension**

Sl.No	Name of pensioner	PPO No.	Rate of pension paid
1.	Niampi Pamei	SF/12866	₹3840 + DP ₹1325 along with admissible DR from time to time under MS (RP) Rules, 2010.
2.	Dikiyang Gangmei	SF/13312	₹4533 plus DP ₹1407 along with admissible DR from time to time under MS (RP) Rules, 2010.
3.	Namdaikhonliu	SF/13388	₹3520+DP ₹1088 along with admissible DR from time to time as per MS (RP) Rules, 2010.

4.	Apaona	SM/24402	₹3735+DP ₹1350 with DR admissible under MS (RP) Rules, 2010.
5.	Diliangliu	SM/25038	₹3500+DP ₹740 with DR admissible under MS (RP) Rules, 2010.
6.	P. Makunlung R Naga	SM/25446	₹5150+DP ₹890 with DR under MS (RP) Rules, 2010.
7.	Asianliu	SM/25493	₹3510+DP ₹1067 with DR admissible under MS(RP) 2010
8.	Molsangan	SM/26133	₹4990+DP ₹812 with DR under MS (RP) Rules, 2010.
9.	G. Thanjikpou	SM/26687	₹3855+DP ₹643 with DR under MS (RP) Rules, 2010.

Treasury Officer was requested to review the cases for confirmation and to ensure that the excess amount paid had been fully recovered or not under intimation to O/o the Principal Accountant General (A&E), Manipur.

#### 5) Ukhrul Treasury:

Shri K. Yarteo, Retd. Headmaster, under ZEO, Ukhrul holder of PPO No.SM/17117 was paid the monthly basic pension @ ₹4688/- p.m instead of ₹4625/- w.e.f. January 2008 onwards leading to overpayment of ₹63 per month.

The Treasury Officer was requested to instruct the dealing Hand to work out the overpayment of Basic Pension and Dearness Relief and recover the amount on installment basis.

#### 3.4.2 Irregularities in Payment of Pension

##### (i) Family Pension:

As per Pension Rule 54 (3), in the event of death while in service, higher rate Family Pension is payable to the family of a Government Servant for a period of 10 (ten) years from the date following the date of death of a Government Servant, without any upper age limit.

In **Chandel Treasury**, (Late) Kh. Sendison Monsang, Ex- Primary Teacher, holder of PPO No. 141300043 (DOB 1.3.1956) expired on 31.10.2008 while in service. While authorizing pension by Pr. Accountant General (A&E), Manipur, it was also specifically mentioned that higher rate of Family Pension at ₹7635 per month with effect from 19.10.2013 to 31.10.2018 and thereafter normal rate of Family Pension at ₹4581 per month with effect from 01.11.2018 to 27.06.2023 was to be paid to Miss Kh. Lehring Monsang, daughter of (late) Kh. Sendison, under the legal Guardianship of Mr. Warchang Monshang. However, during verification of payment details, it was revealed that enhanced rate of family pension was allowed to continue even after 31.10.2018 in spite of specific order being issued. Non revising pension at normal rate of Family Pension of ₹4581 per month with effect from 01.11.2018 led to excess payment of ₹97,814/- as shown in **Annexure-XI**.

In **Imphal East Treasury Office**, the following irregularities were observed:

- (i) Family pension in r/o (L)Kh. Tampha Devi, Ex. Gr.IV, PPO No. SF/13374, was authorised to her daughter Km. K. Sanatombi Devi @₹1600 upto 15.04.2008. However, the pension was drawn upto 31.10.2018 resulting in excess drawal of 6(six) months.
- (ii) In r/o (L) Ng. Ibemhal Devi, Ex-School Mother, PPO No. SF/13101, family pension was authorised to her son, Shri Kh. Jiten Singh @₹1600 p.m. upto 12.12.2010. However, monthly pension was drawn beyond the admissible date for two years i.e. upto 31.12.2012.
- (iii) In r/o (L) Onkholet Haokip, Ex-chowkidar, PPO No. SF/11351, the family pension was made in favour of Smt. Nemkholin Haokip, wife of the deceased pensioner @ ₹1540 p.m. (Enhanced FP) w.e.f. 12.05.2003 and @ ₹1275 p.m. (Normal FP) w.e.f. 22.05.2010.

However, vide entry made in Disburser's portion of PPO, Treasury Officer, Imphal East had been already authorised family pension to Hemkhogin Haokip, son of the deceased pensioner without the authority of the Principal Accountant General (A&E), Manipur for payment of the same to the son which is irregular and responsibility should be fixed.

**(ii) Special Pension:**

As per Special Pension Rules, no relief is admissible to the pensioners vide para 4(i) of Government of Manipur, Finance Department's Notification No.10/2/82-FD (Pension) dated 19.01.1983.

In **Churachandpur Treasury**, some of the Special Pension had been paid at a different rate other than the rates authorised in the PPOs as shown below:

Sl. No.	Name of pensioner	PPO Nos.	Rate p.m. as per PPO	Rate p.m. as per payment advice
1	Smt. Chinneihlam Gangte	SP/226	₹5,420/-	₹12,250/-
2	Smt. Mankhannem	SP/195	₹2,958/-	₹7,741/-
3	Smt. Chinngaihching	SP/168	₹2,958/-	₹7,741/-
4	Smt. Siandin	SP/182	₹2,424/-	₹7,232/-

There was no record of conversion of the Special Pension into the Liberalised Pension as provided under the Manipur Services (Liberalised Pension) Rules, 2000. If the payment of pension is continued at the rate admissible under the Special Pension Rules, 1982, no Dearness Relief and Medical Allowance are admissible. However, the payment of Special pension/Family Pension had been made along with the Dearness Relief and Medical Allowance at the rates sanctioned by the Government of Manipur from time to time under the Manipur Services (Revised Pay) Rules, 2010. This needs to be examined by the Treasury Officer and rectification carried out under intimation to this office.

In **Imphal East Treasury**, Smt. Th.Madhubala Devi, w/o (L) Th. Nungshijao, PPO No. SP/86 was authorised Special pension @ ₹1927 (pre revised) w.e.f. 05.12.1993 upto 28.02.2023 and dearness relief was drawn along with monthly pension upto September, 2019. However, revised authority for switching over the pension to Liberalised family pension was not available/recorded in the PPO.

The matter needs examination by Treasury Officer and corrections carried out accordingly under intimation to this office.

**(iii) Normal Pension:**

In **Churachandpur Treasury**, Shri Pauliansian, Retd Rifleman of 1<sup>st</sup> Indian Reserve Battalion, who retired on 30-09-2006 on invalidation, was authorised monthly pension @ ₹1275 per month w.e.f. 01-10-2006 i.e. at the rate calculated on the basis of pay under Manipur Services (Revised Pay) Rules 1999 under PPO/SM/24709. Since then the monthly pension was paid at the same rate till the last day of inspection. However, Dearness Relief as well as Medical Allowance was paid at the rate prescribed under the Manipur Services (Revised Pay) Rules, 2010 which is not permissible.

**3.4.3 Irregular payment of Provisional Gratuity.**

Under Rule 64 of MCS (Pension) Rules 1977, provisional gratuity may be sanctioned subject to a maximum of 90% of the admissible gratuity subject to adjustment of the same at the time of final payment to the retired employee as admissible under rules. Sanction of provisional gratuity is made for timely payment of retirement benefits to a retiring government servant if the Head of

office is of the opinion that the settlement of his/her retirement benefits may not be possible on the day of retirement but not an advance. Therefore the payment of retirement gratuity provisionally long before the date of retirement will amount to the misappropriation of government money.

In **Churachandpur treasury**, as per the GPO issued by the office of the Principal Accountant General (A&E), Manipur, recovery of ₹9,56,215 being the Provisional gratuity and ₹3,12,514 being the amount of overpayment of pay and allowances was to be made by Treasury Officer, Churachandpur in respect of Zosangliana, holder of PPO No.111710092. However, while making first payment, an amount of ₹76,319 only being the Provisional Gratuity was recovered instead of ₹9,56,215 from the retirement Gratuity which is irregular.

#### 3.4.4 Irregularities in maintenance of PPO/GPO Register

As per Rule 359 (1) of CTR, 'every pension payment must be entered on the reverse of both the portions of the Pension Payment Order and attested by the signature of the disbursing officer'.

However, on scrutiny of Pension Books of Thoubal, Imphal East and Ukhrul treasuries, the following irregularities were observed:

- i) Entry on the reverse of both the portions of PPO was dispensed with. As such, there was no record for cross checking of pension payment except the monthly pension payment advice generated electronically.
- ii) Records of capturing photos of pensioners from time to time under proper attestation of the Treasury Officer were not available in the Disburser's portions.
- iii) Authorities of revision of pension issued by the office of the Pr. Accountant General (A&E), Manipur were not recorded in most of the Disburser's portions.
- iv) Revisions of pension under ROP-2010 as well as calculation statements of pension arrears were not recorded in the disburser's portions.
- v) Names of the deceased pensioners were not recorded. Instead, names of the recipients were recorded in the column provided for entering the name of the deceased pensioner.
- vi) Photographs of the recipient are not attached in the register.

Due to non-availability of the records as observed above in the PPOs, the inspection team could not ascertain whether the monthly pensions, arrears of pension due for revisions, if any, in respect of pensioners/family pensioners were given correctly.

#### 3.4.5 Less payment of monthly pension

In **Saitu Gamphazol Sub-treasury**, pension amount of ₹21,358 admissible to Beda Maya Acharya for the month of September, 2018 was paid @₹8,885 only resulting in less payment of ₹12,473.

In **Tamenglong Treasury**, discrepancies of less payment of Pension were observed as given below:

Sl. No.	Name of pensioner/family pensioner	PPO No.	Rate of pension paid with DR admissible from time to time sanctioned under the Manipur Services (Revised Pay) Rules, 2010 till 9/19 since 9/18.
1.	L. Gouzouba	111504067	₹1561 (pre 2006 rate)
2.	N. Zaiphuiliu	SF/15164	₹1913 i.e. (1275+50%) (pre-2006 rate)
3.	G. Siankhaoliu	SM/28361	₹3484 (less than the minimum pension 3500).
4.	Readilung	SM/30106	₹4900+MA@100 with DR @47%,(pre revised 2006 rate).

In **Kangpokpi Sub-treasury**, Nemkhohoi Haokip (PPO No. SF/17040), the family pensioner was paid pension amounting to ₹13,406/- during the period 01/2019 to 10/2019. However, in the month of 11/2019, the monthly pension was paid at the rate of ₹11409/- although no recording of recovery was made in the PPO Book. Similarly, in the PPO book of Khupkhongam Kuki (PPO No.SF/663), the monthly pension was paid at the rate of ₹13,690/- during the period 01/2019 to 10/2019 and reduced to ₹11,409/- in the month of 11/2019.

The matter needs examination and correction carried out under intimation to this office.

### 3.4.6 Non submission of statement of failure to draw pensions/monthly pensions

As per Rule 371 of CTR Vol.-I, every pension disbursing officer shall submit to the Accountant General concerned every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for six years or for three years.

The disburser's portions of the Pension Payment Orders of all pensioners whose names are included in Part-I of the statement, as also of deceased pensioners where the arrears of pensions due are not claimed within one year of pensioner's death shall be returned to the Accountant General along with the statement.

It was noticed that no such statement was prepared by **Imphal East treasury and Kakching Sub-Treasury**. In **Kakching**, payment of pension/family pension in case of the following pensioners were found discontinued from the months noted against their names (**Table 3.9**). The Sub-Treasury Officer was requested to sort out all such cases by examining the Pension payment advice periodically under intimation to this office.

**Table 3.9: Pensioners whose pension were discontinued**

Sl. No.	Name of Pensioner/Family pensioner	PPO No.	Date of last payment
1	M. Manileima Devi	SM/11959	30.04.2016
2	Ksh. Ibomcha Sigh	SM/11662	31.03.2016
3	P. Apabi Devi	M/MLA/310	31.10.2013
4	A. Thamballei Devi	SF/215	30.09.2016
5	N. Chaobihal Devi	SF/12460	30.09.2016
6	N. Yaima Singh	NL/321	31.01.2017
7	N. Ibomcha Singh	SM/12109	30.09.2014

## 3.5 GPF related issues

### 3.5.1 Less subscription towards GPF

As per Rule 8(1) and (2) of General Provident Fund (Central Services) Rules, 1960 read with the Government of Manipur Finance Department (PIC) OM No.1/115/98-PIC dated 9<sup>th</sup> August 1999, the rate of subscription towards the fund should not be less than 6% & 10% of pay as on March of preceding financial year in respect of Central Government employees and State Government employees respectively.

In **Imphal West Treasury**, the following officers subscribed lesser amounts than the prescribed rate towards General Provident Fund Account.

Sl. No.	Name of subscriber	Pay as on March 2019 including AGP/GP	Amount	
			To Subscribed (minimum)	Subscribed
1	N. Kipgen, IFS	2,17,600	13056(6% of 2,17,600)	10,000

2	Henni Adafro, MLA Secct.	23340	2334(10% of 23340)	2,000
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Similarly, in **Kakching Sub-treasury**, scrutiny of Gazetted Guard Register and Pay Slip of Kakching Khunou College, Manipur revealed that deduction of GPF amount and Professional tax was not found in respect of the following officers:

Sl. No.	Name of subscriber	Designation	EIN No.	Joined office on
1	M. Iboyaima Singh	Assistant Professor	104622	28.11.1981
2	M. Thonglen Singh	“	104620	02.11.1990
3	E. Budhichandra Singh	“	104651	04.04.1987
4	M. Ajeikumar Singh	“	104654	01.11.1991
5	N. Munal Singh	“	104657	01.04.1987
6	Sh. Manitoombi Devi	“	104665	02.10.1981
7	L. Norendro Singh	“	104702	04.09.1985
8	P. Ramdas Singh	“	104670	24.03.1987
9	Th. Ibomcha Singh	“	104700	06.08.1985

Further, there was less payment of GPF interest during the year 2018-19 of the Gr. D employee due to the wrong application of interest rate. The applicable rate of interest for the year 2018-19 is 7.6% p.a. for the first two quarters i.e. from 1<sup>st</sup> April to 30<sup>th</sup> September 2018 and 8% p.a. for the last two quarters i.e. from 1<sup>st</sup> October 2018 to 31<sup>st</sup> March 2019. However, in respect of Kuihialiu, Sweeper, holder of account no. TRY/L/6, the interest for the 1<sup>st</sup> half will be ₹6,727.33 and for the 2<sup>nd</sup> half the interest will be ₹7,561.40 yielding total interest of ₹14,288.73 rounded off to ₹14,289 for the year 2018-19 instead of ₹13,911, resulting in less payment of GPF interest.

### 3.5.2 Incorrect calculation of GPF interest

On checking the GPF ledger card of the staff of **Imphal Sub-Treasury**, excess in GPF interest calculation in r/o L. Jawan Gr.-D, holder of A/C No. m/TRY/9 was detected as shown below:

Year	Particulars	As per ledger(₹)	Interest rate	As per inspection(₹)
2016-17	Op. Balance	1,65,531	8.1%(March to Sept. '16) 8% (Oct. to March '17)	1,65,531
	Subscription	12,000		12,000
	Interest	14,967		13,847
	<b>TOTAL</b>	<b>1,92,498</b>		<b>1,91,378</b>
2017-18	Op. Balance	1,92,498	7.9%(March to June '17) 7.8%(July to Dec. '17) 7.6%(Jan. to March '18)	1,91,378
	Subscription	24,000		24,000
	Interest	15,970		15,884
	<b>TOTAL</b>	<b>2,32,498</b>		<b>2,31,262</b>
2018-19	Op. Balance	2,32,498	7.6%(April to Sept. '18) 8%(Oct. to March '19)	2,31,262
	Subscription	24,000		24,000
	Interest	19,161		19,064
	<b>TOTAL</b>	<b>2,75,659</b>		<b>2,74,326</b>

In **Imphal East Treasury**, it was noticed that the rates of GPF interest of Shri R.S.Gideon, Drafter, holder of account number STO/15 were taken at 7.6% per annum from April 2018 to June 2018, 7.8% per annum from July 2018 to December 2018 and 7.6% per annum from January 2019 to March 2019 instead of the approved rates at 7.6% per annum from April 2018 to September

2018 and 8 % per annum from October 2018 to March 2019 respectively. Since the interest was calculated taking the incorrect rates, an excess amount of interest for ₹20 was accrued during 2018-19.

Similarly, in **Bishnupur Treasury**, the calculation of GPF interest rate of Shri Dilip Kumar Gurung, Gr. IV for the year 2016-17 and 2017-18 were found to be incorrect. Consequently, the carrying of opening and closing balances reflected incorrect figures. Further, the posting of GPF monthly credits/debits (subscriptions/withdrawal) for the year 2018-19 was not recorded in the ledger which should have postings upto 10/2019 for the year (2019-20).

### 3.5.3 Improper/Non maintenance of Grade-IV GPF accounts

As per sub-rule (1) under Rule 7 of GPF (CCS) Rules, a subscriber shall subscribe monthly to the Fund except during the period when he is under suspension and as per proviso under the rule, a subscriber may, at his option, not subscribe during leave which either does not carry any leave salary or carries leave salary equal to or less than half pay or half average pay.

- (i) In **Jiribam Treasury** Shri Soibam Girani Singh, Grade-IV employee with G.P.F. account No.Try/Imp/19 was closed up to the accounting year 2016-17 with a closing balance of ₹3,51,082/ (Rupees three lakh fifty-one thousand eighty-two) only. The said G.P.F. was not updated/maintained for the accounting years 2017-18 & 2018-19 though the subscriber was contributing @ ₹3,000/ (Rupees three thousand) only per month regularly.
- (ii) In **DRC, Manipur Bhawan, Guwahati**, it was observed that the General Provident Fund account in respect of Shri Mohan Bahadur, Peon, was not closed for the years 2017-18 and 2018-19.
- (iii) In **Churchandpur Treasury**, following observations were made:
- (a) The interest allowed to Chinkhanmang holder of account no.1/STM/89 during the year 2011-12 amounting to ₹11,303 was incorrect. The rate of interest for the said year was 8% for the period April to November 2011 and for the remaining period i.e. December 2011 to March 2012 the rate was 8.6%. The amount of interest should be worked out to ₹11,598 as shown in the annexure.
- (b) The interest allowed to Japhet Lalthangsei, Peon holder of account no. CH/TRY(7)/7 during the year 2016-17 amounting to ₹14,056 was incorrect. The rate of interest for the first half year i.e. April to September 2016 was 8.1% and for the remaining period i.e. October 2016 to March 2017 the rate was 8%. The correct amount of interest was ₹14,047 as shown in the annexure.
- (iv) In **DIRECTOR TREASURIES & ACCOUNTS**, in respect of two Gr-IV staffs namely Tul Prasad Pradhan and Limkhosei Doungel, no record/entry relating to opening balance, subscriptions recoveries or withdrawals etc. were made in the relevant GPF Ledgers for the months from 04/2019(paid month) to 07/2019 (paid month) i.e. for 4 months.
- (v) In **Tamenglong Treasury**, it was observed that the following GPF records were made without recording Sanction order:

Sl. No.	Sl. No. of GPF Register	Date
1.	10	08.05.2018
2.	12	27.04.2018
3.	13	14.05.2018
4.	14	15.05.2018



5.	15	15.05.2018
6.	16	15.05.2018
7.	26	26.05.2018
8.	27	26.05.2018
9.	28	26.05.2018
10.	29	26.05.2018
11.	30	29.05.2018
12.	31	29.05.2018
13.	49	18.07.2018
14.	53	30.07.2018
15.	54	30.07.2018
16.	71	27.08.2018
17.	72	27.08.2018
18.	78	30.08.2018
19.	89	01.10.2018
20.	96	30.10.2018
21.	89	06.11.2018

(vi) In **Moreh Sub-treasury**, it was found that:

- ₹4,87,912 in r/o Shri Ph. Kumar Singh, ₹1,00,000 in r/o Jankhalan and ₹1,00,000/- in r/o Shri N. Ibohah Singh for STO, Moreh were passed by STO, Moreh for disbursement. But GPF account No. and sanctioned order No. were not recorded in the Bill Movement Register.
- ₹3,00,000/- sanctioned No. SF/W/B/GPF/Allo/2013 pt. Dated 18/08/2018 in r/o Th. Ibeyaima of Machi High School was passed by STO, Moreh for disbursing. However, GPF Account No. was not recorded in Bill Movement Register.

The actual drawal of the GPF amount and liability of the concerned GPF accounts needs to be ascertained by the Treasury Officer under intimation to this office.

### 3.6 Non deduction of New Pension Scheme (NPS) contribution

As per Ministry of Finance (Department of Economic Affairs) notification No 5/7/2003 PR dated 22/12/2003, Government servant has to subscribe GPF contribution if he/she is governed by the CCS/MCS(Pension) Rules, 1972, or contribution towards New Pension Scheme (NPS) should be made if the government employee had been appointed on or after 01.01.2004.

(i) In **Tamenglong Treasury**, during the year 2019-20 Vol.-II, neither the GPF nor NPS contribution was deducted in respect of the following officers:

Sl. No.	Name and Designation	Month
1.	Paotinsei Kipgen, MCS, SDO/BDO Tousem	07/2019 Bill no. 22 of 29.7.2019
2.	Dr. Ruby Panmei, MO	01/2019 to 10/2019 Bill no.309 dt.23.10.19

(ii) In **DRC, Manipur Bhawan, Guwahati**, there was no monthly subscription towards the State Government Group Insurance scheme and towards Defined Contributory Pension Scheme (DCPS) till the date of inspection i.e.01.07.2019 in respect of the following officials:

Sl. No.	Name of official & designation	Date of appointment on contract basis	Date of regularisation
1	Bharat Kumar Gupta, Cook	01-07-2007	26-10-2016

2	Jyotish Barman, Chowkidar	03-08-2013	26-10-2016
3	Rabi Singh, Sweeper	01-08-2016	26-10-2016
4	P. B. Thapa, Chowkidar	02-03-2008	26-10-2016
5	Sanjib Singh Mandal, Driver	02-07-2007	26-10-2016
6	Champak Medhi, Driver	01-06-2013	26-10-2016

(iii) In **Senapati Treasury**, National Pension Scheme (NPS) was not deducted in respect of the following officers:

Sl. No	Name of Gazetted Govt. Servant	Period for which NPS has not been deducted
1	Dr. Johnny Waray, M.O	13 months from 9/2017 to 9/2018
2	Dr. Helena Ngangom	12 months from 3/2018 to 2/2019
3	Dr. Kaihe Katina, M.O	5 months from 9/2018 to 2/2019
4	Dr. P. Augustin	5 months from 9/2018 to 2/2019

(iv) In **Imphal West Treasury**, 2(two) officers of Principal Chief Conservator of Forest, Manipur, namely S. Seiminthang Touthang, RFO and George Thangerosuen, RFO have not contributed either towards Defined Contributory Pension Scheme or General Provident Fund.

### 3.7 Pay and Allowance related issues

#### 3.7.1 Excess drawal/Overpayment of pay and allowances

(i) In **Ukhrul Treasury**, Shri Thomreishang Marie, AE, PHED, Ukhrul Division was authorised to draw pay of ₹18400/- + Grade Pay ₹4400/- along with admissible allowances vide Pay Slip No.50GOE/PS/140 dated 29.06.2019 issued by Office of the Principal Accountant General (A&E), Manipur. However, Treasury Officer allowed to draw pay of ₹18430/- with other allowances from the period from July, 2019 to January, 2020.

(ii) In **Tamenglong Treasury**, there were cases of excess drawal of pay in respect of the following officers:

Sl. No.	Name of Officers	Month and year	Pay already drawn(₹)	To be drawn (₹)	Difference (₹)	Remarks
1.	Ph. Abonmai, MCS	07/2019 to 10/2019	73280	71680	1600	Excess pay drawn in Gross amount @₹1600/-p.m. ₹1600×4 = ₹6400/-
2.	Th. Sunilkumar Singh, FSO	08/2019 to 09/2019	47089	46271	818	Excess pay drawn in D.A. @₹818/- per month ₹818×2= ₹1636/-
3.	S.P. Lovejoy Anal, DAO	07/2019 to 10/2019	58146	58155	1	Excess pay drawn in Gross @₹1/- per month=₹1×3=₹3/-
4.	H. John Lokho	4/2019 to 8/2019	93968	90284	3684	Excess pay drawn in Gross @3684 p.m. ₹3684×5= ₹18420/-

(iii) In **DRC, Manipur Bhawan**, following irregularities were observed:

(a) Pay of Shri Th. Shantikumar Singh on promotion to the post of stenographer Grade-I in the scale of PB-1 ₹5200-20,200 + GP 2800 w.e.f. 20.11.2010, was fixed at ₹10410 + 2800 (GP) on 20.11.2010 under FR 22(1)(a)(1). Subsequently, the pay of Steno Gr-I was

amended as PB-2 ₹9300-34800+4200(GP) w.e.f. 01.01.2006 notionally and cash payment from 01-09-2011 under Manipur Services (Revised Pay) (2<sup>nd</sup> Amendment) Rules, 2011 vide Finance Department (PIC) Notification No.1/4/2008-FD(PIC)(C) dated 20.09.2011 and refixed the pay at ₹10,810+4,200 (GP) on 20.11.2010 which should have been fixed at ₹10,410+4200(GP). Due to this wrong fixation of pay, an amount of ₹85,109 (Rupees eighty five thousand one hundred and nine only) was paid in excess for the period from 01.09.2011 upto 30.06.2019.

(b) Shri Lairenlakpam Sanjeet Meitei was granted the financial upgradation of ACP-I w.e.f. 21.08.2011 in the scale of Pay of ₹5200-20200 + 2400(GP) and fixed his pay under FR-22(1)(a)(1) under the provision of ACP scheme. On his regular promotion/upgradation to the post of caretaker in the scale of PB-1 ₹5200-20200+2800(GP) with effect from 3<sup>rd</sup> December 2016, his pay was again fixed under the benefit of FR 22(1)(a)(1). Under condition No.10 to Annexure-I of Finance Department (PIC) O.M. No.16/28/2000-FD(PIC) dated 20.07.2005, the financial benefit allowed under the ACP scheme shall be final and no pay fixation benefit shall accrue at the time of regular promotion i.e. posting against a functional post in the higher grade. Because of such erroneous fixation of pay, overpayment of pay and allowances of ₹29,179 (Rupees twenty nine thousand one hundred and seventy nine only) had occurred for the period from 03.12.2016 to 30.06.2019.

(iv) In **Bishnupur Treasury**, Shivadatta Ahongshangbam, was appointed as Jr. Accounts Assistant vide Director Treasuries and Accounts, Govt. of Manipur order No. 1/54/2018-07A(01/338) dated 05.01.2018 in the scale of pay ₹5200–20200+2000(GP) instead of the prescribed scale of pay ₹5200–20200+1900 (GP) w.e.f. 06.01.2018 to 31.10.2019, which resulted in excess payment of ₹36,429 as detailed in **Annexure-XII**

### 3.7.2 Incorrect/Irregularities in fixation of pay

As per Govt. of Manipur FD(PIC) OM No. 1/4/2008-FD(PIC)(Pt) dated 12/07/2012, employees who get their normal increments between 02/01/2006 to 30/06/2006 may be granted one increments on 01/01/2006 in the pre-revised scale for the purpose of fixation of pay under ROP 2010.

(i) In **Moirang Sub-Treasury**, in respect of Shri Suranjoy Singh, JAA, it was observed that his pay under ROP 2010 was fixed at ₹3650+1900 on 01/01/2006 with DNI on 01/07/2006 in the scale of PB-1/5200-20,200+1900(GP). Whereas, the correct pay should be fixed at ₹3725+1900 (5625\*1.86) on 01/01/2006 with DNI on 01/07/2006. This resulted in less fixation of pay amounting to ₹75.

(ii) In **Imphal East Treasury**, in respect of R.S. Gideon, Gr.-IV, on granting ACP-I, pay of the government servant was fixed at ₹6860+1400(GP) on 01.07.2009(by option) in the scale of pay of ₹4440-7440 and his pay was released on 01.07.2012 at ₹7640 + 1400(GP). As such, the pay was fixed (released) at an amount higher than the maximum amount of the previous pay scale in contravention to the rule.

Vide para-2 of Government of Manipur, OM No.1/4/2008-FD(PIC)(PT)(3) dated 28.12.2011, pay of the incumbent should have been fixed as below:

01.07.2011: ₹7370 + 1400 = ₹8770 (270)

01.07.2012: ₹7440 + Rs.1440= ₹8840 (270) (Max)

01.07.2013: ₹7710 + ₹1440= ₹9110 (280) (increment released)

And so on

- (iii) In **Kakching Sub-treasury**, in respect of Smt. C.R. Lemtin, Peon, on granting ACP-I, her pay was fixed at ₹3345 on 01.07.2005 instead of fixing pay at ₹3215. Due to the irregularities on fixation of pay on granting ACP-I, her pay was revised at ₹6230+1400 on 01.01.2006 instead of fixing pay at ₹5980+1400. However, records for rectification of pay from 01.07.2005 to 30.06.2015 and recovery made was not found recorded in service.

### 3.8 Service Related Issues

#### 3.8.1 Irregularities in maintenance of Service Books

As per Rule 26(1)(a)(i) of CCS(leave) Rules, 1972, credit of leave will be afforded in advance at uniform rate of 15 days on the 1<sup>st</sup> January and 1<sup>st</sup> July of every year.

- (i) **Thoubal Treasury**, the following irregularities were observed:

- a) None of the service books and leave accounts were updated w.e.f. 2016-17.
- b) In respect of Md. Iquebal Hussain, Peon, was not re-casted/rectified according to previous observation made by the Inspection party.

- (ii) In **Wangoi Sub-treasury**, from the Service Books of five employees examined, following irregularities were observed:

Sl. No.	Name of the employee	Irregularities/Deficiencies
1	H. Shakmacha Devi, JAA	(i) Leave account done only upto 31-12-2018 (ii) Service verified only upto 31-03-2018
2	O. Jiten Singh, JAA	(i) Service verified only upto 31-03-2018 (ii) Nomination for State Govt. Employees GIS, 1985 and nominee for Pension, GPF etc. were not recorded in Service Book.
3	N. Joychandra Singh, SAA	(i) Service verified only upto 31-03-2018 (ii) Leave account done only upto 31-12-2018 (iii) Nomination for State Govt. Employees GIS, 1985 and nomination for Pension, GPF etc. were not recorded in Service Book.
4	B. Jadumani Sharma, JAA	(i) Service verified only upto 30-06-2018 (ii) Leave account was not yet opened. (iii) Signature of the employee in Column (8) of Service Book was not done. (iv) Nomination for State Govt. Employees GIS, 1985 was not recorded in Service Book.
5	A. Bhajan Singh, Peon.	(i) Service verified only upto 30-06-2018 (ii) Leave account was not been opened. (iii) Signature of the employee in Column (8) of Service Book was not done. (iv) Nomination for State Govt. Employees GIS, 1985 was not recorded in Service Book.

- (iii) In **Imphal Sub-treasury**, the following irregularities/deficiencies were observed:

Sl. No.	Name of the employee	Irregularities/Deficiencies
1	Kh. Premabati Devi (LDC)	Date of birth of the employee recorded in the service book was shown in figure only not in words.
2	Kh. Brojendro Singh (JAA)	Date of birth of the employee recorded in service book was shown in figure only not in words.

(iv) In **Lamphel Treasury**, deficiencies were observed in respect of the following employees:

Sl. No.	Name of Govt. Servants	Deficiencies
1	H. Ibotombi Singh, JAA	Pay after accruing annual increment on 1 <sup>st</sup> July 2018 has not been recorded. Leave account has been updated only upto 31-12-2017
2	Th. Ibeni Devi, SAA	Service has not been verified beyond 31-03-2016. Pay drawn on 01-07-18 has not been recorded. Leave account has been updated only upto 31-12-2016.
3	Tingneihat Vaiphei, SAA	Leave account has not been updated beyond 31-12-17.
4	Sophia Keishing, JAA	Leave account has not been updated beyond 31-12-17
5	Y. Sobita Devi, SAA	Leave account has not been updated beyond 31-12-17
6	Md. Siraj Ahamed, Peon	Leave account has not been updated beyond 31-12-17
7	L. Jamuna Devi, SAA	Leave account has not been updated beyond 31-12-17
8	K.A. Mercy Shimray, SAA	Leave account has not been updated beyond 30-06-18
9	A. Awangjao Singh, JAA	Leave account has not been updated beyond 31-12-17

(v) In **Imphal East Treasury**, the following irregularities were observed:

- (i) Entries relating to first appointment order or the physical copies of the orders were not recorded in the Service books of the two employees of the office viz. Y. Chanchal Devi, JAA and Georgina Moirangthem, JAA.
- (ii) In respect of Smt. Th. Ibeni Devi, Sr. AA, pay under ROP '99 and ROP 2010 was refixed and re-regulated vide page 6,8 & 10 of Service book(Vol.-III) of the official without the necessary verification by the DDOs.

### 3.8.2 Improper maintenance of Leave account

As per CCS leave rule 26(1) a (i), the leave account of every government servant shall be credited Earned Leave in advance in two installments of 15 days each on the first day of January and July of every calendar year.

The deficiencies noticed during inspection are given below:

**Table 3.10: Status of Leave Accounts**

Sl. No.	Name & Designation	Period upto which leave was credited
<b>i) Directorate of Treasuries and Accounts:</b>		
1	Shri Limkhosei Doungel, Peon	30-06-2019
2.	Shri L.(O) Shandhyarani, Peon	30-06-2014
3.	Shri Md. Tareef Aziz, Peon	30-06-2019
4.	Shri Kh.Nekeshor ,Peon	30-06-2019
5.	Shri Tul Prasad. Peon	30-06-2019
6.	Shri John Mahesh Senjam, Peon	30-06-2019
7.	Shri S. Birjit Meitei, JAA	30-06-2019
8.	Smt. Bidyalakshmi Devi, JAA	30-06-2019
9.	Shri A.Basanta kumar, SAA	30-06-2019
10.	Shri L. Korouhanba , JAA	30-06-2019
11.	Smt. K.Prabha Devi, JAA	30-06-2019
12.	Smt. L.K. Anot, SAA	30-06-2019
13.	Shri S. Ibungochouba ,SAA	30-06-2019

14.	Shri R.S Pilate, SAA	30-06-2019
15.	Shri M. Minakishore, SAA	30-06-2019
16.	Smt. Kh. Bidyarani Devi, JAA	30-06-2019
17.	Shri T. Meghachandra, Driver	30-06-2019
18.	Shri L. Samarendra Singh, JAA	30-06-2019
19.	Smt. A. Nita Devi, SAA	31-12-2018
<b>ii) DRC, Manipur Bhawan, Guwahati</b>		
1	L. Sanjeet Meitei, Caretaker	01-01-2004 to 30-06-2019
2	Mohan Bahadur, Peon	01-01-2011 to 30-06-2019
3	Th. Shantikumar Singh, Steno Gr.-I	01-01-2014 to 30-06-2019
4	P.B Thapa, Chowkidar	26-10-2016 to 30-06-2019
5	Bharat Kumar Gupta, Cook	--do--
6	Jyotish Barman, Chowkidar	--do--
7	Rabi Singh, Sweeper	--do--
8	Sanjib Kumar Mandal, Driver	--do--
9	Champak Medhi, Driver	--do--
<b>iii) Saitu Gamphazol</b>		
1.	Shri Khupkholam Doungel, SAA	30-06-2018
2.	Shri Henkholal Doungel, SAA	30-07-2018
<b>iv) Ukhrul Treasury</b>		
1.	S. Kapangmi, Peon	The date of joining/Not maintained
2.	Bahuwon W, JAA	The date of joining/Not maintained
3.	My Charles Worth, Daftry	01-07-2018
4.	Ningtipla Keishing, SAA	The date of joining/Not maintained

### 3.8.3 Non-granting of financial upgradation under ACP/MACP schemes

As per condition No.1 for grant of benefits under MACP Scheme for the employees of the State Government annexure under Government of Manipur, Finance (PIC) O.M.No.32/1/2010-FD(PIC) dated 09.10.2015 read with condition No.1 of clarification to points of doubt under MACP scheme annexure in O.M. No.32/1/2010-FD(PIC) dated 19.10.2016, three financial upgradation are allowed on completion of 10, 20 & 30 years of regular service counted from the direct entry grade.

In **Kakching Sub-Treasury**, the following staff who had completed 10/20/30 years of regular service as on 01.10.2015 were not granted MACP-II/III till date:-

**Table 3.11 Staff not granted financial upgradation under MACP**

Sl. No.	Name & Designation	Dt. of regular appointment	Dt. of promotion	Completion of 10/20/30 yrs. of regular service	Due date for granting MAC-I/II/III
1.	C.R. Lemtin, Peon	27.04.1993	-Nil-	20 yrs. as on 27.04.2013	MACP-II w.e.f. 01.10.2015
2.	H. Manihar Singh, S.A.A.	19.05.1981	UDC-12.2.87	30 yrs. of regular service on 19.5.2011 or 20 yrs. from promotion as UDC on 12.02.2007	MACP-III w.e.f. 01.10.2015

**In DRC, Manipur Bhawan, Guwahati:**

- (i) The service of Shri Th. Shantikumar Singh was regularised to the post of Stenographer Grade-III on 29.03.1993 and was promoted to the post of Stenographer-I w.e.f. 20.11.2010. He completed 20 years of regular service on 28.03.2013. Hence, he was eligible for consideration of financial upgradation of MACP-II w.e.f. 01-10-2015 under the provision of MACP scheme vide GOM finance Department (PIC) O.M. No.32/1/2010-FD(PIC) dated:09-10-2015.
- (ii) The service of Mohan Bahadur was regularised as Peon w.e.f. 03-10-1987. On completion of 12 years of regular service he was granted first financial upgradation of ACP w.e.f. 01-07-2005. He completed 24 years of regular service on 02-10-2011 and 30 years of regular service on 02-10-2017. Hence he was eligible for consideration of financial upgradation of ACP-II w.e.f. 03-10-2011 and MACP-III w.e.f. 03-10-2017 under the provision of ACP and MACP scheme vide GOM Finance department(PIC) O.M. No.16/28/2000-FD(PIC) dated 20-07-2005 & No.32/1/2010-FD(PIC) dated 09-10-15 respectively.

Officer on Special Duty (OSD) was requested to look into the admissibility of the financial upgradation in respect of the above mentioned two officials for the welfare of the staff working under him as per the existing rules.

**3.9 Miscellaneous issues****3.9.1 Deficiencies in maintenance of Cash Book****(1) In Churachandpur Treasury office:**

- (a) As per Rule 13 of the Central Government Accounts (Receipts and Payment) Rules, 1983 all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of the Office in token of check.

However, the following transactions have not been entered in the Cash Book.

- (i) The amount of ₹6,02,658/- being the GPF Final Payment in respect of N.Vungzakim drawn vide Bill No.16/GPF dated 18-5-2019.
- (ii) Leave salary in respect of N.Vungzakim amounting to ₹5,13,900/-drawn under Bill No.23/LS dated 27-05-2019.
- (iii) GIS interest in respect of Thangkhankhuol Swante.
- (iv) GIS Insurance Fund interest in respect of Thangkhankhuol Swante.
- (v) GPF Final Payment amount ₹10,81,597/- in respect of Thangkhankhuol Swante.

- (b) The amount of leave salary drawn vide Bill No.24/LS dated 28-05-2019 being ₹5,13,900 in respect of Niangkaihchin did not match with the amount entered in the Cash Book. In the Cash Book, it was recorded as ₹51,900.

- (2) In **Thoubal Treasury Office**, the following bill nos. were recorded in the Cash Book as Receipt and Payment on 28/06/2019 which was before the bill date

Sl. No.	Bill No. and Date	Amount
1	13 dt.3/7/19	49120
2	14 dt.3/7/19	282091
3	15 dt.3/7/19	30630
4	16 dt.3/7/19	30035
<b>Total</b>		<b>3,91,876/-</b>

(3) In **Imphal West Treasury Office**, the monthly net salary figures in respect of staff of the Treasury reflected in the pay bill register did not match with the cash book as given below:

Sl. No.	Bill No. & date	Amount shown in (₹)		Particulars
		Pay bill Register	Cash Book	
1	29 dt. 31.07.18	54,027	54,057	1
2	66 dt. 11.12.18	29,373	29,379	2
3	75 dt. 28.01.19	29,373	29,374	3
4	80 dt. 04.02.19	98,653	98,652	4
5	06 dt. 06.04.19	57,127	57,067	5
6	15 dt. 25.04.19	3,90,000	1,70,000	6
7	39 dt. 20.06.19	17,672	19,396	7

In the case of Sl. No. 6, an amount of ₹3,90,000 being GPF (NRA) in r/o 02(two) officials was found to be recorded vide Bill No.15 dt.25/4/19. However, in the cash book, only an amount of ₹1,70,000 was found.

(4) In **Imphal East Treasury**, an amount of ₹5,50,043 and ₹4,53,343 reflected in the Cash Book relating to pay bills of Gr.III employees of the Treasury for the months of 09/2018 and 08/2019 respectively were written using erasure without dated initial of the Treasury Officer in contravention to the rule.

(5) In **Jiribam Treasury**,

- i) No opening balance as well as no closing balance was indicated in the cash book during the period from 27.06.2017 to 30.03.2018.
- ii) No closing of the cash book with a certification of the DDO/TO was done in violation of the rule.

### 3.9.2 Non Inspection of Treasuries by the Deputy Commissioner

As per Rule 70 of Central Treasury Rules, Volume-I, Every Collector 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.

However, no inspections were conducted by District Collectors in Eight treasuries/sub-treasuries (Tamenglong, Bishnupur, Thoubal, Imphal West, Imphal East Treasury, Wangoi, Saitu Gamphazol and Imphal Sub-Treasury).

### 3.9.3 Periodical reconciliation with DDO's

As per the provision of GFR 52, every DDO should reconcile 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.

It was noticed that the reconciliation with the DDO's was not done in the following Treasuries

- (i) Moreh Sub-Treasury w.e.f. 04/2019
- (ii) Wangoi Sub-Treasury w.e.f 01-01-2019 to 31-03-2019.
- (iii) Kangpokpi w.e.f. 04/2019

In respect of **Moirang Sub-Treasury** and **Jiribam Treasury**, periodical reconciliation was not on record.



### 3.9.4 Irregularities in Income-Tax calculation

As per the provision of Income-Tax Act, every government servant should assess their income for payment of income tax. Under Income-Tax Act, non-compliance of IT provisions shall attract penal provisions.

In **Ukhrul Treasury**, the payment of Income-tax by the following officers for the financial year 2019-20 could not be confirmed as no entry for deduction of income-tax was recorded in Gazetted Guard Register:

1. Shri N. Mohon Singh, Asso. Prof., Pettegrew College
2. Shri Amir Ayub Chishti, Ass. Prof. Pettegrew College
3. Shri AK. Shyamkumar Singh, Project Officer, Project Office, Adult Education
4. Shri Md. Sahid Ahmed Khan, RO, Ukhrul Forest Division.

The Treasury Officer was requested to furnish details of deduction of Income-tax in respect of these officials and take necessary action as required under intimation to this office.



**Annexure-II**  
(Ref: Para 2.2)

**List of wanting Vouchers and Challans from Treasuries/Sub Treasuries**

Sl. No	Month	Treasury/Sub-Treasury	Voucher No. (TV No.)	Challan No. (TC No.)	Name of DDO	Amount (₹)
1	08/2019	Ukhrul	122	--	District Programme Officer, ICDS Cell, Ukhrul	80,000/-
2	11/2019	Imphal West	--	1	Deputy Director(HQ), Information & Public Relations	7,100/-
3	02/2020			1		40,560/-
4	03/2020	Churachandpur	20	--	Treasury Officer, Churachandpur	2,44,860/-
5			21			6,84,680/-
6			22			6,10,450/-
7			23			6,26,517/-
<b>Total</b>						<b>22,94,167</b>

**Annexure-III**

(Ref: Para 2.3)

**Department wise Details of outstanding DCC bills as of March 2020**

Sl. No.	Name of Department	Amount of unadjusted AC bills (₹)
<b>For the year: 2003-2004</b>		
1	Police Department	13,73,276
2	Development of Tribal and Backward Classes	6,15,853
3	Sectt. Development Department	7,50,00,000
4	Education (S) Department	13,08,08,484
	<b>Sub Total</b>	<b>20,77,97,613</b>
<b>For the year: 2004-2005</b>		
1	Development of Tribal and Backward Classes	68,87,134
2	Education (U) Department	4,09,18,759
	<b>Sub Total</b>	<b>4,78,05,893</b>
<b>For the year: 2005-2006</b>		
1	Veterinary & Animal Husbandry Department	15,00,000
2	Education (U) Department	1,16,89,460
3	Medical & Health Services Department	3,95,52,709
4	Municipal Administration, Housing Development	5,00,000
5	Development of Tribal's and Backward Classes	77,39,262
	<b>Sub Total</b>	<b>6,09,81,431</b>
<b>For the year: 2006-2007</b>		
1	Veterinary & Animal Husbandry Department	16,80,000
2	Jail (Prison) Department	78,73,903
3	Tourism Department	9,92,000
4	Police Department	13,79,668
5	Education (U) Department	5,75,67,705
6	Education (S) Department	13,87,38,000
7	Medical & Health Services Department	18,42,27,314
8	Development of Tribal's and Backward Classes	1,34,77,636
	<b>Sub Total</b>	<b>40,59,36,226</b>
<b>For the year: 2007-2008</b>		
1	Veterinary & Animal Husbandry Department	14,75,300
2	Welfare of Minorities and other Backward Classes	22,13,700
3	Development of Tribal and Backward Classes	33,02,393
4	Art & Culture Department	3,00,00,000
5	Municipal Administration, Housing & Urban Development	36,00,000
6	Police Department	2,94,679
7	Medical & Health Services Department	22,35,58,758
8	Education (S) Department	50,88,52,067
	<b>Sub Total</b>	<b>77,32,96,897</b>
<b>For the year: 2008-2009</b>		
1	State Council of Educational Research Training Department	80,91,598
2	Family & Children Welfare Bureau	85,13,123
3	Veterinary & Animal Husbandry Department	80,21,110
4	District Administration	91,03,350
5	Education (U) Department	4,51,65,547
6	Rural Development & Panchayati	6,80,00,000
7	Development of Tribal and Backward Classes	2,62,51,227
8	Education (S) Department	16,26,81,440
9	Medical & Health Services Department	12,47,81,883
10	Transport Department	39,76,533
	<b>Sub Total</b>	<b>46,45,85,811</b>

	<b>For the year: 2009-2010</b>	
1	Agriculture Department	50,000
2	Department of Information & Public Relations	2,00,000
3	Labour Department	2,83,800
4	General Administrative Department	1,74,782
5	Veterinary & Animal Husbandry Department	9,00,000
6	Food & Civil Supply Department	4,11,39,000
7	Development of Tribal and Backward Classes	4,53,10,872
8	Sports & Youth Services Department	2,00,80,140
9	Rural Development & Panchayati	10,89,00,000
10	Transport Department	62,21,022
11	Education (S) Department	11,73,73,416
12	Tourism Department	1,33,01,600
13	Police Department	23,02,544
14	Planning Department	29,28,478
15	Medical & Health Services Department	22,23,27,837
	<b>Sub Total</b>	<b>58,14,93,491</b>
	<b>For the year: 2010-2011</b>	
1	State Council of Educational Research & Training Department	8,51,960
2	Agriculture Department	10,00,000
3	District Administration	24,15,268
4	Taxation Department	1,47,59,611
5	Labour Department	2,19,220
6	Transport Department	60,000
7	Art & Culture Department	30,60,001
8	Veterinary & Animal Husbandry Department	3,14,00,000
9	Jail (Prison) Department	2,14,24,069
10	Forest Department	7,00,00,000
11	Industries Department	5,10,11,918
12	Information Technology	3,58,04,651
13	Finance Department	1,84,93,400
14	Education (U) Department	15,27,92,988
15	Sports & Youth Services Department	9,47,23,692
16	Planning Department	7,43,60,648
17	Education (S) Department	17,22,73,853
18	Medical & Health Services Department	21,59,93,735
19	Police Department	2,28,92,702
20	Development of Tribal and Backward Classes	31,36,57,958
	<b>Sub total</b>	<b>1,29,71,95,674</b>
	<b>For the year: 2011-2012</b>	
1	Taxation Department	2,00,000
2	Veterinary & Animal Husbandry Department	17,03,200
3	General Administrative Department (GAD)	20,00,000
4	Education (S) Department	6,00,000
5	Industries Department	62,37,879
6	Food and Civil Supply Department	5,50,00,000
7	Finance Department	6,98,95,855
8	Sericulture Department	63,30,000
9	Education (U) Department	3,51,15,439
10	Agriculture Department	16,21,50,000
11	Tourism Department	1,76,45,600
12	Medical and Health Services Department	20,35,17,956

13	Development of Tribal and Backward Classes	17,09,28,516
14	Police Department	4,13,01,853
15	Planning department	17,90,00,000
	<b>Sub Total</b>	<b>95,16,26,298</b>
	<b>For the year: 2012-2013</b>	
1	Science & Technology Department	15,11,440
2	Manipur Public Service Commission	24,00,000
3	Education (U) Department	29,12,000
4	Sports & Youth Services Department	51,98,500
5	Industries Department	10,41,000
6	Education (S) Department	98,72,150
7	Police Department	1,71,69,541
8	Finance Department	3,18,78,018
9	Medical & Health Services Department	24,05,23,292
10	Planning Department	82,87,982
	<b>Sub Total</b>	<b>32,07,93,923</b>
	<b>For the year :2013-14</b>	
1	Labour Department	15,00,000
2	Manipur Public Service Commission	20,00,000
3	Science & Technology Department	31,09,400
4	Food & Civil Supply Department	47,00,000
5	Veterinary & Animal Husbandry Department	1,64,15,679
6	Tourism Department	71,52,373
7	Education (U) Department	1,11,79,707
8	General Administrative Department (GAD)	68,39,529
9	Welfare of Minorities and other Backward Classes	5,20,07,238
10	Agriculture Department	40,60,000
11	Development of Tribal and Backward Classes	9,44,15,471
12	Education (S) Department	11,24,19,991
13	Finance Department	1,32,34,275
14	Planning Department	7,23,06,907
15	Medical & Health Services Department	6,10,04,839
	<b>Sub Total</b>	<b>46,23,45,409</b>
	<b>For the year 2014-15</b>	
1	Veterinary & Animal Husbandry Department	32,54,400
2	Food & Civil Supply Department	36,81,906
3	Industries Department	68,18,000
4	Governor Secretariat	1,25,00,000
5	Directorate of Civil Defense, Manipur	48,78,438
6	District and Sessions Judge	2,17,29,635
7	Family & Children Welfare Bureau	2,66,91,153
8	Art & Culture Department	23,66,229
9	Sericulture Department	10,00,00,000
10	Education (U) Department	13,88,16,000
11	Education (S) Department	4,50,53,555
12	Welfare of Minorities and other Backward Classes	14,81,74,011
13	General Administrative Department (GAD)	1,25,00,000
14	Agriculture Department	49,80,930
15	Development of Tribals and Backward Classes	12,87,37,004
16	Tourism Department	29,40,37,501
17	Horticulture Department	22,47,77,370
18	Sports & Youth Services Department	14,43,64,950
19	Police Department	40,72,05,234
20	Planning Department	4,95,55,000
21	Power Department	85,67,19,878
22	Medical & Health Services Department	48,17,77,979

	<b>Sub Total</b>	<b>3,11,86,19,173</b>
	<b>For the year 2015-16</b>	
1	Revenue Department	1,50,513
2	Department of Information & Public Relations	5,00,000
3	Food & Civil Supply Department	36,00,000
4	Manipur Public Service Commission	50,00,000
5	Labour Department	56,50,000
6	Agriculture Department	35,57,400
7	Art & Culture Department	2,75,61,700
8	General Administrative Department (GAD)	5,99,00,000
9	Transport Department	6,00,00,000
10	Planning Department	6,00,00,000
11	Education (U) Department	9,76,75,420
12	Education (S) Department	10,96,23,545
13	Industries Department	13,76,36,000
14	Welfare of Minorities and other Backward Classes	14,28,86,800
15	Sports & Youth Services Department	15,00,00,000
16	Tourism Department	18,79,34,028
17	Development of Tribal's and Backward Classes	16,89,39,980
18	Horticulture Department	3,59,50,918
19	Police Department	20,49,44,175
20	Medical & Health Services Department	57,03,26,000
	<b>Sub Total</b>	<b>2,03,18,36,479</b>
	<b>For the year 2016-17</b>	
1	Public Works Department	72,895
2	District Administration	83,654
3	Agriculture Department	3,30,419
4	Co-Operation Department	7,33,208
5	State Academy of Training	12,84,000
6	Department of Information & Public Relations	15,57,600
7	Other Administrative Services	32,32,126
8	Manipur Public Service Commission	50,00,000
9	Labour Department	95,00,000
10	General Administrative Department (GAD)	12,00,000
11	Sericulture Department	1,53,36,000
12	Relief and Disaster Management Department	2,00,00,000
13	Industries Department	1,67,04,000
14	Horticulture Department	2,25,74,819
15	Sports & Youth Services Department	1,62,64,000
16	Development of Tribals and Backward Classes	4,11,38,200
17	Education (S) Department	2,63,79,842
18	Welfare of Minorities and other Backward Classes	7,87,50,000
19	Medical & Health Services Department	12,81,57,274
20	Tourism Department	12,85,40,803
21	Police Department	17,000
22	Planning Department	29,50,24,000
23	Social Welfare Department	15,60,000
24	Education (U) Department	41,36,78,215
	<b>Sub Total</b>	<b>1,22,71,18,055</b>
	<b>For the year 2017-18</b>	
1	Fisheries Department	3,84,574
2	Economics & Statistics Department	29,13,000
3	Industries Department	33,66,667
4	Manipur Public Service Commission	50,00,000
5	Excise Department	89,77,673
6	Horticulture Department	99,99,999

7	Veterinary & Animal Husbandry Department	1,31,00,000
8	General Administrative Department (GAD)	29,87,500
9	Transport Department	66,77,345
10	Labour Department	1,99,79,792
11	Treasuries & Accounts Department	2,05,00,000
12	Relief and Disaster Management Department	1,43,79,000
13	Sericulture Department	3,00,00,000
14	Education (U) Department	4,91,87,571
15	Social Welfare Department	5,34,67,000
16	Department of Information & Public Relations	1,18,75,200
17	Police Department	7,30,19,564
18	Tourism Department	11,38,26,077
19	Medical & Health Services Department	27,20,25,904
20	Development of Tribals and Backward Classes	28,88,70,536
21	Education (S) Department	34,52,05,040
22	Sports & Youth Services Department	38,16,38,300
23	Welfare of Minorities and other Backward Classes	41,71,03,315
24	Finance Department	32,24,46,214
25	Planning Department	69,56,15,204
	<b>Sub Total</b>	<b>3,16,25,45,475</b>
	<b>For the year 2018-19</b>	
1	Assembly Secretariat	25,000
2	Other Administrative Service	25,140
3	Taxation department	58,546
4	Veterinary & Animal Husbandry Department	66,334
5	Sericulture Department	66,446
6	Rural development & Panchayati Raj	93,194
7	Department of Information & Public Relations	1,10,386
8	District Administration	1,54,407
9	Industrial Department	1,57,517
10	Education (S) Department	2,71,223
11	Public Works Department	6,51,956
12	Forest Department	7,22,837
13	Family and Child Welfare Bureau	19,15,669
14	General Administrative department(GAD)	21,55,397
15	Labour Department	24,51,300
16	Education (U) department	93,41,191
17	Police Department	1,56,46,104
18	Medical & Health Services Department	2,50,00,000
19	Horticulture Department	3,73,11,028
20	Tourism Department	6,58,00,000
21	Sports and Youth Services Department	8,38,40,371
22	Election Department	9,88,25,830
23	Development of Tribals and Backward Classes	13,26,86,968
24	Planning Department	35,00,00,000
	<b>Sub-Total</b>	<b>82,73,76,844</b>
	<b>For the year 2019-20</b>	
1	Industries Department	6183
2	Rural Development & Panchayati Raj	18,803
3	Public Health Engineering Department	72,983
4	District Administration	1,33,568
5	Agriculture Department	1,54,245
6	Assembly Secretariat	5,88,654
7	Medical & Health Services Department	14,34,570
8	General Administrative Department (GAD)	29,53,095
9	Fisheries Department	38,22,944



10	Jail (Prison) Department	83,86,995
11	Labour Department	92,00,000
12	Election Department	1,02,83,000
13	Education (U) Department	1,04,25,289
14	Tourism Department	2,05,71,030
15	Veterinary & Animal Husbandary	5,40,00,000
16	Sports & Youth Services Department	6,85,39,873
17	Police Department	10,63,75,000
18	Education (S) Department	12,74,30,000
19	Development of Tribals and Backward Classes	21,28,97,032
20	Planning Department	41,36,60,000
	<b>Grand Total</b>	<b>16,99,23,07,956</b>

**Annexure-IV**  
(Ref: Para 2.6.1)  
**GPF Minus balances**

Sl. No.	GPF No. Account	Name of the Subscriber	Amount (in ₹)
1.	AGR-357	MD. ABDUL RASHID	2,78,610
2.	MED-3332	THOKCHOM IBOMCHA SINGH	75,298
3.	MIS-1655	N. JUGESWOR SINGH	3,58,357
4.	EDN-14031	SHANGZAN ZIMIK	2,03,642
5.	EDN-13946	A.S.KHANGAI	4,18,667
6.	CW-3942	LEIMAPOKPAM IBETOMBI DEVI	2,73,307
7.	MED-3163	MD. ZIA-U-DDIN	7,00,840
8.	MED-802	W. SARATCHANDRA SINGH	1,67,003
9.	MED-1927	R. RIJOY	1,33,183
10.	MIS-1626	MD.SAHABUDDIN MUSLANDIN	81,109
11.	MIS-4713	MD.NOORJAMAN	91,939
12.	EDN-26827	MD. TAJUDDIN KHAN	2,72,570
<b>Grand Total</b>			<b>30,54,525</b>

**Annexure - V**

(Ref: Para 3.2)

**Position of outstanding paras**

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
2006-07	Ukhrul	1	Part II(B)	<b>Para-9:</b> Withdrawal of Group IV-GPF in the C.O. 6 <sup>th</sup> Battalion, Manipur Rifle.
	Imphal Sub-Treasury	1	Part-II(B)	<b>Para-4:</b> Unscrupulous withdrawal of personal advance or impress.
2007-08	Bishnupur	1	Part-II(A)	<b>Para-2:</b> Loss of Govt. revenue to the tune of ₹99,600/- during the financial year 2006-07.
	Tamenglong	2	Part-II(A)	<b>Para-1:</b> Unauthorised payment of ₹30,00,000/- to UBI Tamenglong resulting to a loss of Government money.
			Part-II(B)	<b>Para-3:</b> Wrong accounting of ₹16,57,690/- relating to Pension resulting to double booking.
	Lamphel	1	Part II (A)	<b>Para-7:</b> Confirmation for DCC bills against the AC bills drawn amounting to ₹50.33 crore.
Ukhrul	1	Part-II(A)	<b>Para-5:</b> Non-adjustment of Provisional Gratuity in the final pension payment amounting to ₹1,29,865/-	
2008-09	Lamphel	1	Part-II(B)	<b>Para-1:</b> Withdrawal of ₹5,62,94,069/- through AC Bills.
2009-10	Imphal west	1	Part-III	<b>Para-2:</b> Non-accounting of commission allowed to Stamp Vendors.
	Imphal East	3	Part-II(B)	<b>Para-4:</b> Non Deposit challans into Book amounting to ₹7,32,254/-
			Part-III	<b>Para-3:</b> Irregularities in the Personal Deposit Account – Major Head 8235 – General and other Pension Fund (Forest) <b>Para-4:</b> Irregularities operation of 8443 – Deposit, 106 Personal Deposit.
	Lamphel	1	Part-II(A)	<b>Para-1:</b> Non crediting of lapsed deposit under 8449-other deposit for ₹5,76,34,036
2010-11	Lamphel	1	Part II (A)	<b>Para 1:</b> Unadjusted AC bills for an amount of ₹4,17,67,76,073/-
	Ukhrul	1	Part II (B)	<b>Para 4:</b> Wanting vouchers amounting to ₹7412959/- for 4 vouchers of different offices through the Treasury Office, Ukhrul.
	Sub-Treasury Imphal	1	Part- II(B)	<b>Para 1:</b> Non crediting of lapsed deposit under 8449-other deposit for ₹576,34,036/-
2011-12	Imphal West	1	Part II(A)	<b>Para-1:</b> Non-submission of DCC Bill for a total amount to ₹1,93,30,58,216/-.
	Lamphel	1	Part II(B)	<b>Para-1:</b> Grants-in-Aid bills and irregularities thereof.
	Ukhrul	2	Part- III	<b>Para-6:</b> Non production of O.E. bill copies. <b>Para-9:</b> Non deposition of government money amounting to ₹3,89,683/- to bank after passing challan in Treasury.
2012-13	Bishnupur	1	Part-III	<b>Para-4:</b> Wrong classification of accounts amounting to ₹40,39,161/-
	Chandel	1	Part-III	<b>Para-3:</b> Non-maintenance of Deposit Register and submission of Lapsed Deposit.
	Imphal West	5	Part-II(B)	<b>Para-1:</b> Confirmation of DCC Bills against the AC Bills drawn amounting to ₹3,83,93,03,030/-
Part-III			<b>Para-2:</b> Non-submission of Deposit with the monthly Treasury Accounts. <b>Para-6:</b> Non-maintenance of Stock Register. <b>Para-7:</b> Authorization of additional quantum of Pension.	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para-9:</b> Non monitoring of cash deposit for challan passed by Treasury.
	Imphal East	3	Part-II(B)	<b>Para-1:</b> (A) Wrong classification of Pension Payment to the AIS Officers, resulting loses to State Government. (B) Pension payments and irregularities thereof. <b>Para-2:</b> Wrong classification of account under Major Head 8443 Civil Deposit amounting to ₹6,32,60,345/- <b>Para-5:</b> Deposit through Challan-Irregularities thereof.
	Senapati	3	Part-II(B)	<b>Para-1:</b> (A) Irregularities in the payment of pension/ family pension of pre-2006 pensioners/family pensioners. (B) Excess payment of pension/family pension in respect of post 2006 pensioners/family pensioners due to the continuance of payment of dearness pension in the old rate. <b>Para-2:</b> Irregular payment of pension/family pension.
			Part III	<b>Para-1:</b> Unauthorised payment of family pension.
	Lamphel Treasury	1	Part II (A)	<b>Para-3:</b> Withdrawal of ₹5,80,05,864/- through A.C. Bills.
	Directorate of Treasuries & Accounts	2	Part II (B)	<b>Para-5:</b> Outstanding amount lying under MH 8342-Other Deposits being contribution for New Pension Scheme.
			Part III	<b>Para-7:</b> Irregularity in fixation of pay in respect of R.K. Bhubonsana Singh, J.A.A.
Ukhrul Treasury	1	Part-II(B)	<b>Para-1:</b> Doubtful drawal of ₹5,11,382/- by the Commandant, 6 <sup>th</sup> M.R. Ukhrul.	
2013-14	Bishnupur	1	Part-II(B)	<b>Para-1:</b> Passing of contingent bill of ₹1,25,000/- without sanction order.
	Chandel	1	Part-III	<b>Para-4:</b> Non-Production of Stamp Accounts.
	Imphal West	2	Part-II(B)	<b>Para-1:</b> wrong classification of pension payment to the accounts officer resulting to the loss of ₹4,28,84,588/- to State Govt.
			Part-III	<b>Para-9:</b> Irregularities in the Service Books of the staff of the Imphal West Treasury.
	Imphal East	1	Part-II(B)	<b>Para 3:</b> Non booking of pension payment of AIS Officers to the appropriate head-8658.
	Senapati	1	Part II (B)	<b>Para 2:</b> Non deduction of Income Tax.
	Lamphel	5	Part II (B)	<b>Para 1:</b> Lapsed Deposit amounting to ₹1,24,62,79,705/- under Major Head – 8449-Other Deposits; irregularities thereof <b>Para 2:</b> Withdrawal of ₹6,19,68,415 through AC bills
			Part III	<b>Para 3:</b> Non settlement of Treasury Suspense. <b>Para 5:</b> Pay bill register- Irregularities in maintenance. <b>Para 7:</b> Leave Account- Irregularities.
	Moirang Sub-Treasury	2	Part III	<b>Para 5:</b> Bill Movement Registers-Irregularities therein. <b>Para 7:</b> Inspection of Sub-Treasury Office, Moirang by the District Collector/Director of Accounts and Treasuries, Govt. of Manipur.
Thoubal Treasury	1	Part III	<b>Para 3:</b> Non-preparation of challan for recoveries of Govt. dues from gratuity.	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Ukhrul Treasury	12	Part-II(A)	<b>Para 1:</b> Incorrect calculation of due and drawal statement on revised pension resulted excesses payment of Pension amounting to ₹4,13,057/-
			Part-II(B)	<b>Para 1:</b> Non deposition of Challans amounting to ₹83,27,840/-
			Part – III	<p><b>Para 2:</b> Irregularities in the maintenance of GPF Broad sheet of Gr.-D employees of Treasury establishment.</p> <p><b>Para 3:</b> Non maintenance of Reserve Bank Deposit Registers</p> <p><b>Para 4:</b> Non Affixing of revenue stamps in the Acquaintance Roll of the Treasury Establishment.</p> <p><b>Para 5:</b> Non maintenance of Inward Register in r/o Pension, GPF and Leave Encashment authority issued by the O/o the AG(A&amp;E), Manipur.</p> <p><b>Para 8:</b> Non-recording of pension payments on the P.P.O. (Disburser's portion)</p> <p><b>Para 10:</b> Non maintenance of Register of Lapsed Deposit under Major Head 8443-Civil Deposit, 103-Security Deposit.</p> <p><b>Para 11:</b> Non submission of report to the Accountant General in r/o Pension failed to draw.</p> <p><b>Para 13:</b> Less payment of Pension/Family Pension amounting to ₹31,950/-</p> <p><b>Para 14:</b> Miscellaneous of debit amount of GPF(NRA) ₹90,000/-</p> <p><b>Para 15:</b> Excess drawal of pay amounting to ₹16,420/- in r/o Treasury establishment.</p>
2014-15	Imphal West Treasury	11	Part-II(B)	<p><b>Para 1:</b> Non-adjustment of advance TA on tour for an amount of ₹1,72,85,000/-.</p> <p><b>Para 2:</b> Non-deduction of money after passing challans by Treasury.</p> <p><b>Para 3:</b> Excess payment of Pension to Central Freedom Fighter pensioners.</p>
			Part-III	<p><b>Para-1:</b> Non-submission of wanting vouchers.</p> <p><b>Para-2:</b> Lapses on the maintenance of the First Payment Check Register of Pension.</p> <p><b>Para-3:</b> Less contribution towards GPF.</p> <p><b>Para-4:</b> Delay in Submission of monthly accounts.</p> <p><b>Para-5:</b> Erroneous pay fixation.</p> <p><b>Para-6:</b> Irregularities in Service Books.</p> <p><b>Para-7:</b> Annual inspection of the working of Treasuries by the District Collector and that of scrutiny of Strong Room by the Executive Engineer.</p> <p><b>Para-8:</b> Irregularities on enjoying facility under ACP Scheme.</p>
	Bishnupur Treasury	12	Part-II(A)	<p><b>Para-1:</b> Irregular revision of Special Pension – resulted excess payment to the tune of ₹47,18,424/-</p> <p><b>Para-2:</b> Irregular payment of pension/family pension, fixed medical allowance etc. beyond the prior to effective date for revision and payment of enhanced faulty pension etc. resulting excess payment to the tune of ₹84,301.20/-</p> <p><b>Para 3:</b> Less deduction of Income Tax amounting to ₹32,52,014/-</p>
			Part-II(B)	<b>Para 1:</b> Non-deposition of money after passing challan by Treasury Office, Bishnupur amounting to ₹2,67,79,195/-

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-III	<p><b>Para 2:</b> Non-revision of Pension/Family pension for pensioners of other circles.</p> <p><b>Para 3:</b> Rendition of monthly Accounts.</p> <p><b>Para 5:</b> Non-production of documents/records.</p> <p><b>Para 6:</b> Non update of leave account of Treasury Staff</p> <p><b>Para 7:</b> Irregularities in the Service Books of Treasury Staff.</p> <p><b>Para 8:</b> Irregularities in the Bill Movement Register.</p> <p><b>Para 9:</b> Irregularities in GPF Ledger for Grade 'D' Staff.</p> <p><b>Para 10:</b> Inspection of Treasury Office by District Collector submitted for kind personal and order.</p>
	Kakching Sub-Treasury	1	Part-III	<b>Para 1:</b> Discrepancy in Fund Position.
	Imphal East Treasury	3	Part-II(A)	<b>Para 1:</b> Diversion of fund from Service Head to Deposit under Major Head-8449-other Deposits amounting to ₹87,33,30,268/-
Part-II(B)			<b>Para 1:</b> Deposit through challan – irregularities thereof amounting to ₹15,48,373/-	
Part-III			<b>Para 4:</b> Non-booking of Pension liabilities of All India Service officers under Major Head 8656 Suspense account, 101-PAO Suspense (Item adjustable by CPAO, New Delhi).	
	Senapati Treasury	4	Part-II(A)	<b>Para 1:</b> Excess payment of monthly Pension/Family Pension amounting to ₹8,73,264/- (excluding DR & DP)
Part-II(B)			<b>Para 1:</b> Negative balance in GPF amounting to ₹6,27,610/-	
Part-III			<p><b>Para 1:</b> Stamp Account – irregularities thereof.</p> <p><b>Para 4:</b> Irregularities in the transfer of family pension to the surviving child/children of pensioner/family pensioner.</p>	
	Chandel Treasury	4	Part-II(B)	<p><b>Para 1:</b>Challans passed but amount not deposit into the bank amounting to ₹32,20,720/-</p> <p><b>Para 2:</b> Diversion of funds to Major Head 8449-Other deposit to the tune of ₹52,26,834/-</p>
Part-III			<p><b>Para-3:</b> Irregularities in maintenance of Service Books – Non maintenance of Half Pay Leave (HPL) Accounts.</p> <p><b>Para-5:</b> Non production of stamp account.</p>	
	Ukhrul Treasury	7	Part-II(A)	<p><b>Para-1:</b> Non-deduction of challan to the tune of ₹16,17,112/-</p> <p><b>Para-2:</b> Irregular payment of Additional pension to the tune of ₹1,38,738/-</p> <p><b>Para-3:</b> Double excess payment of Retirement Gratuity to the tune of ₹40,310+ ₹40,310 = ₹80,672.</p>
Part-III			<p><b>Para-1:</b> Non Judicial Stamp - irregularities thereof.</p> <p><b>Para-2:</b> Non-Inspection of Treasury, Ukhrul by District Collector/Director of Treasuries and Accounts.</p> <p><b>Para-3:</b> Non-Maintenance of Stock Register.</p> <p><b>Para-4:</b> Irregularities for the drawal of T.A. by the staff of Treasury Office, Ukhrul.</p>	
	Jiribam Treasury	4	Part-III	<p><b>Para-6:</b> Non-maintenance of Lob Book.</p> <p><b>Para-9:</b> Stock Register and Misc. Purchase items.</p> <p><b>Para-10:</b> Non maintenance of PF Ledger accounts and irregularities thereof.</p> <p><b>Para-11:</b> Bill Movement Register and its irregularities thereof.</p>

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Churachandpur Treasury	1	Part-II(B)	<b>Para-1:</b> Diversion of funds amounting to ₹5,70,82,334/- from Service Head to MH-8449-Other Deposits.
	Sub-Treasury Moirang	8	Part-II(B)	<b>Para-1:</b> Discrepancies in the RBD (State) in respect of Moirang Sub-Treasury - ₹9,36,551.16 (Net) <b>Para-2:</b> Non-crediting of Lapsed Deposit of ₹7,94,16,507/- lying under M.H. 8449-Civil Deposit as unclaimed deposit.
			Part-III	<b>Para-1:</b> Incorrect classification in deposit as revenue which may result to double booking. <b>Para-2:</b> Irregular maintenance of Cash Book, Sub-Treasury officer, Moirang. <b>Para-3:</b> Maintenance of Service Books-irregularities thereof. <b>Para-4:</b> Incomplete classification in the programme of passing challan. <b>Para-5:</b> Discontinuance of the maintenance of Broadsheet for the MH-8449-Civil Deposit Minor Head 106 in respect of PDA. <b>Para-6:</b> Non maintenance of Stock Register.
	Director of Treasuries & Accounts	5	Part-II(B)	<b>Para-1:</b> Irregularities in the Accounts MH-8342 <b>Para-2:</b> Incorrect Income Tax calculation.
			Part- III	<b>Para-1:</b> Irregular maintenance of Stock Register. <b>Para-3:</b> Non maintenance of Broadsheet/Ledger of Govt. employees covered under New Pension Scheme. <b>Para-4:</b> Computerization of Treasuries under Mission Mode Product.
Lamphel Treasury	2	Part-II(B)	<b>Para-1:</b> Non crediting of Lapsed Deposits under MH 8449-Other Deposit amounting to ₹1,54,19,583/- to Consolidated Fund of State Govt. <b>Para-2:</b> Non-submission of DCC Bills against AC Bills for ₹22,66,21,000/-	
2015-16	Imphal West	9	Part-II(B)	<b>Para-1:</b> Irregularities in the drawal and non-submission of Final TA Bill to the tune of ₹29,80,000/- <b>Para-2:</b> Non deposition of ₹13,03,677/- for the challans passed by Treasury Officer, Imphal West. <b>Para-3:</b> Non accounting of ₹21,08,307/- being the commission to Stamp vendors.
			Part-III	<b>Para-1:</b> Irregularities in the maintenance of Stock Register and Issue Register of Cheque Books. <b>Para-2:</b> Irregularities on calculation of GPF interest and closing balances. <b>Para-3:</b> Wrong calculation of Income Tax. <b>Para-4:</b> Non maintenance of Proper records. <b>Para-5:</b> Non reconciliation of RBD (States amounting to ₹4,95,06,237.84(Cr)) <b>Para-6:</b> Non-returning of P.P.O books for pensioner/family pensioners.
	Senapati Treasury	12	Part-II(B)	<b>Para-1:</b> Excess payment of pension amounting to ₹1,40,130/- <b>Para-2:</b> Excess payment of pension amounting to ₹41,078/- <b>Para-3:</b> Non deposition of challan after passing by T.O. amounting to ₹4,98,981/-

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part- III	<p><b>Para 1:</b> Non account of amount recovered from the Gratuity.</p> <p><b>Para 2:</b> Maintenance of Register of Deposits.</p> <p><b>Para-3:</b> Gazetted Guard Register.</p> <p><b>Para-4:</b> Service Book</p> <p><b>Para-5:</b> Guard Register/ file of specimen signature.</p> <p><b>Para-6:</b> Non quoting of GPF account number while passing the bill for part-final withdrawal/ Non Refundable Advance (NRA) and final withdrawal</p> <p><b>Para-7:</b> Passing and payment of travelling Allowance bill without counter signature of the controlling officer.</p> <p><b>Para-8:</b> Non submission of the statement of calculation of income tax..</p> <p><b>Para-10:</b> Non maintenance of Stock Register.</p>
	Chandel Treasury	1		<b>Para-1:</b> Challans passed but amount not reflected in the bank scrolls for ₹7,04,518/-
	Imphal East Treasury	9	Part-II(A)	<p><b>Para-1:</b> Diversion/parking of fund from service head to Deposit Major Head- 8449- other</p> <p><b>Para-2:</b> Non-deposition of money in Bank after passing challan to the tune of ₹56,71,114/-</p>
Part-II(B)			<p><b>Para-1:</b> Irregularities in fixation of Pay-Excess payment thereof.</p> <p><b>Para-2:</b> Non-payment of Death gratuity amounting to ₹97,416/-</p> <p><b>Para-3:</b> Less payment of Pay and Allowances amounting to ₹25,693 under ROP, 2010.</p> <p><b>Para-4:</b> Excess payment of Pension amounting to ₹5,320.</p>	
Part- III			<p><b>Para-1:</b> Irregularities in deduction of Income tax.</p> <p><b>Para-2:</b> Irregularities in maintenance of Gazetted Guard Register.</p> <p><b>Para-3:</b> Irregularities in maintenance of Leave account.</p>	
	Sub- Treasury Kakching	6	Part- III	<p><b>Para-2:</b> Irregularities in maintenance of Bill Movement Registers.</p> <p><b>Para-3:</b> Non-compliance of Finance Department's order in payment of additional pension to aged family pensioners.</p> <p><b>Para-6:</b> Requirement for updation of software used in the Treasury.</p> <p><b>Para-7:</b> Incorrect computation of GPF in respect of Grade IV staff.</p> <p><b>Para-11:</b> Irregularities in fixation of pay.</p> <p><b>Para-13:</b> Irregularities in deposit of Challans.</p>
	Bishnupur Treasury	10	Part-II(B)	<p><b>Para-1:</b> Challans passed but not reflected in the bank scrolls amounting to ₹13,42,884/-</p> <p><b>Para-2:</b> Passing of bills beyond the available fund</p>
			Part- III	<p><b>Para-1:</b> Irregularity in maintenance of Cash Book.</p> <p><b>Para-2:</b> Non reconciliation of figures with DDOs.</p> <p><b>Para-3:</b> Non maintenance of Stock and Issue Registers.</p> <p><b>Para-4:</b> Irregularities in maintenance of Stamp Account.</p> <p><b>Para-5:</b> Non retention of copies of income tax deduction statements.</p> <p><b>Para-7:</b> Irregularities in maintenance of Service Book of the staff.</p> <p><b>Para-8:</b> Non inspection of Bishnupur Treasury by the District Collector.</p> <p><b>Para-9:</b> Delay in rendition of Monthly Accounts.</p>



Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	STO, Moreh	8	Part-II(A)	<b>Para-1:</b> Irregular payment of Family pension by STO, Moreh.
			Part-II(B)	<b>Para-1:</b> Irregular fixation of Pay and overpayment of pay and allowances- thereof.
			Part- III	<b>Para-1:</b> Irregularities in recovery of commuted portion of pension. <b>Para-2:</b> Improper maintenance of Gazetted Guard Register. <b>Para-4:</b> Incorrect booking of collection of Labour cess. <b>Para-5:</b> Irregular maintenance of Pay Bill Register of STO, Moreh. <b>Para-6:</b> Irregularities in maintenance of Service Book of the Staff of STO, Moreh. <b>Para-7:</b> Non submission of report of Pensioners failed to draw pension to the Accountant General.
	Tamenglong treasury	7	Part-II(B)	<b>Para-1:</b> Excess payment of family pension amounting to ₹35,513. <b>Para-2:</b> Wanting Vouchers for ₹8,83,434/-
			Part- III	<b>Para-1:</b> Delay in submission of monthly accounts. <b>Para-2:</b> Non deduction of income tax. <b>Para-3:</b> Wrong calculation of GPF interests. <b>Para-4:</b> Non maintenance of Pension Payment Registers. <b>Para-5:</b> Non recording of Pension payments
	Kangpokpi Sub-Treasury	1	Part- III	<b>Para-7:</b> Non submission of wanting vouchers for ₹39.76 lakhs.
	Churachandpur Treasury	5	Part-II(B)	<b>Para-1:</b> Irregular payment of Quantum Pension.
			Part- III	<b>Para-1:</b> Irregularities in the payment of pension/ family pension. <b>Para-2:</b> Irregularities in passing the arrear pay and allowances bills amounting to ₹5,90,402-a vague thereof. <b>Para-3:</b> Irregularities in the maintenance of Stamp Account. <b>Para-6:</b> Irregular claim of TA.
	Thoubal Treasury	6	Part-II(B)	<b>Para-1:</b> Drawal of money on AC Bill for deposition under the Major Head 8449.
			Part-III	<b>Para-1:</b> Irregularities in the Bill movement Register. <b>Para-2:</b> Irregularities in maintenance of Gazetted Register. <b>Para-3:</b> Wrong classification in account. <b>Para-4:</b> Delay in submission of monthly accounts. <b>Para-5:</b> Non maintenance of Stock Register.
	Moirang Sub-Treasury	6	Part-II(B)	<b>Para-1:</b> Non-credit of lapsed deposit under MH-8449 Civil Deposit to Government Account. <b>Para-2:</b> Non-deposit of money after passing challan by STO amounting to ₹1,00,89,412/-
			Part-III	<b>Para-1:</b> Non-updating of Leave account <b>Para-2:</b> Incorrect calculation of GPF-(IV) interest <b>Para-3:</b> Improper maintenance of Gazetted Guard Register <b>Para-4:</b> Irregularities in maintenance of Stock Register.
	Director of Treasury & Accounts	5	Part-II(A)	<b>Para 2:</b> Non deposition of NPS contribution etc.
			Part- III	<b>Para 3:</b> Wrong fixation of pay in respect of Smt. N. Ekasini Devi, SAA. <b>Para 5:</b> Wrong calculation of GPF interest in respect of Gr. IV staff. <b>Para 6:</b> Partial dispatch of first payment authorities of pension and family pension to treasuries. <b>Para 7:</b> Irregularities in the Travelling Allowance Vouchers.

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Jiribam Treasury	7	Part- III	<p><b>Para 5:</b> Discrepancy in family pensions.</p> <p><b>Para-8:</b> Non-payment of family pension within specified period.</p> <p><b>Para-9:</b> Revision of pension/family pension/ Special Pension without authority.</p> <p><b>Para-10:</b> Non certification of the amount of cash balance and stamp.</p> <p><b>Para-11:</b> Non submission of report of undrawn pension.</p> <p><b>Para-12:</b> Reconciliation with DDOs.</p> <p><b>Para-13:</b> Maintenance of Inward Diary Register-incomplete thereof.</p>
	Ukhrul Treasury	16	Part-II(A)	<p><b>Para-1:</b> Irregular payment of Retirement/Death gratuity by not recovering the provisional Gratuity/overpayment of pay amounting to ₹32,66,311/-</p>
			Part-II(B)	<p><b>Para-1:</b> Excess payment of pension.</p> <p><b>Para-2:</b> Non-deposition of money after challan passed amounting to ₹1,11,639/-</p>
			Part-III	<p><b>Para-1:</b> Irregularity in stamp account.</p> <p><b>Para-2:</b> Non deduction of Professional Tax and Income Tax.</p> <p><b>Para-3:</b> Irregular drawal of Travelling Allowance.</p> <p><b>Para-4:</b> Unauthorised sanction and payment of provisional gratuity.</p> <p><b>Para-5:</b> Wrong fixation of pay on granting ACP.</p> <p><b>Para-6:</b> Less deduction of GPF.</p> <p><b>Para-7:</b> Irregularities in maintenance of Bill Movement Registers.</p> <p><b>Para-8:</b> Gazetted Guard Register – irregularity in maintenance.</p> <p><b>Para-9:</b> Non submission of vouchers/ challans along with the monthly account.</p> <p><b>Para-10:</b> Reconciliation with DDOs.</p> <p><b>Para-11:</b> Guard Register/ file of specimen signature.</p> <p><b>Para-12:</b> Non submission of report to the Accountant General in respect of pension/family pension failed to draw.</p> <p><b>Para-13:</b> Non maintenance of Stock Register.</p>
	Lamphel Treasury	4	Part- II(B)	<p><b>Para 1:</b> Diversion of fund from functional service head to Deposit Head 8449 – Other Deposits amounting to ₹15,61,41,106/-</p> <p><b>Para 2:</b> Non deposition of Lapsed deposit amounting to ₹3,09,71,694/-</p>
			Part- III	<p><b>Para-1:</b> Wanting vouchers-charges places under suspension for ₹89,79,746/-</p> <p><b>Para-2:</b> Non adjustment of AC bills amounting to ₹3,98,04,98,143/-</p>
2016-17	Sub-Treasury Office, Imphal	1	Part-II(B)	<p><b>Para 2:</b> Non-crediting of lapsed deposit under 8449-other deposit (₹3.12 crore).</p>
	Imphal West Treasury	16	Part-II(B)	<p><b>Para-1:</b> Irregularities in deduction of Income Tax.</p> <p><b>Para-2:</b> Irregularities in fixation of pay.</p> <p><b>Para-3:</b> Unadjusted AC bills for ₹187.10 crore and non-maintenance of AC bill register.</p> <p><b>Para-4:</b> Irregularity in the maintenance of Personal Deposit Account.</p> <p><b>Para-5:</b> Payment of Special/family pension under PPO No. SP/69 &amp; SP/70.</p> <p><b>Para-6:</b> Non-submission of wanting vouchers</p> <p><b>Para-7:</b> Non deposition of the amount deducted from the monthly pension.</p>

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part- III	<p><b>Para 1:</b> Irregularities in maintenance of guard file of specimen signature of DDOs.</p> <p><b>Para 2:</b> Less payment of savings and interest amount of Manipur Government Group Insurance Scheme.</p> <p><b>Para 3:</b> Drawal of TA bills – irregularities thereof</p> <p><b>Para 4:</b> Irregularities while according sanction for drawal of office expenses.</p> <p><b>Para 5:</b> Stock and issue register of Cheque Book.</p> <p><b>Para 6:</b> Non recording of the detailed information of Pensioner/family pensioner.</p> <p><b>Para 7:</b> Irregularities in maintenance of Stock Register</p> <p><b>Para 8:</b> Non submission of statement of pensioners who have not drawn for a long time.</p> <p><b>Para 9:</b> Non Inspection of Treasury Office by District Collector</p>
	Kakching, Sub-Treasury	1	Part- III	<b>Para-3:</b> Irregularities in deposit of challan
	Tamenglong Treasury	8	Part-II(B)	<p><b>Para-1:</b> Excess Payment of Gratuity of ₹1,36,921/-</p> <p><b>Para-2:</b> Excess Recovery of Government due of ₹16,677/-</p>
			Part- III	<p><b>Para-1:</b> Wrong fixation of pay</p> <p><b>Para-2:</b> Non-updation of Grant of Increment &amp; Leave Account in Service Book.</p> <p><b>Para-3:</b> G.P.F Accounts of Grade-IV employees</p> <p><b>Para-4:</b> Non-submission of Six Monthly Reports on Pension Failure to Draw to the AG (A&amp;E), Manipur</p> <p><b>Para-5:</b> Non-recording of Gratuity Payment in the First Payment Register (Check Register)</p> <p><b>Para-6:</b> First Payment Register not authenticated by TO/ATO</p>
	Chandel Treasury	7	Part-II(A)	<b>Para-1:</b> Excess drawal of pension to the tune of ₹4,42,405/-
			Part-II(B)	<b>Para-1:</b> Irregular drawal of family pension.
			Part- III	<p><b>Para-1:</b> Non-recovery of excess payment of pay and allowances of ₹1,57,228/-</p> <p><b>Para-2:</b> Non-Submission of reports related to failure to draw pension to the Accountant General.</p> <p><b>Para-3:</b> Non-inspection of Strong Room by Executive Engineer.</p> <p><b>Para-4:</b> Delay in rendition of Monthly Accounts.</p> <p><b>Para-5:</b> Non inspection of Chandel Treasury by the District Collector.</p>
	Thoubal Treasury	15	Part-II(A)	<b>Para-1:</b> Transfer of ₹49,02,874/- from Major Head 8449 to the personal account of Shri Th.Gyaneshwor (District Agriculture Office, Thoubal).
			Part-II(B)	<b>Para-1:</b> Diversion of Fund amounting to ₹21 crore from Service Head 2415- Agriculture Research & Edn.(P) TO 8449- Other Deposits in March, 2015 and then to 8443- Civil Deposits in March, 2016.

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part- III	<p><b>Para-1:</b> Non submission of wanting vouchers.</p> <p><b>Para-2:</b> Irregularities in maintenance of Service Books.</p> <p><b>Para-3:</b> Irregularities in fixation of pay.</p> <p><b>Para-4:</b> Payment of dearness relief in excess of the admissible rate.</p> <p><b>Para-5:</b> Non inspection of Treasury office by District Collector.</p> <p><b>Para-7:</b> Non/Improper maintenance of Register of Pension Payment Orders.</p> <p><b>Para-8:</b> Non Maintenance of Special Register for Pension.</p> <p><b>Para-9:</b> Irregularities in the Bill Register of Treasury Establishment.</p> <p><b>Para-10:</b> Non maintenance of Register of political Pension.</p> <p><b>Para-11:</b> Unsigned/In valid Credit scrolls from banks.</p> <p><b>Para-12:</b> Non recording of progressive expenditures in Bill Movement Register.</p> <p><b>Para-13:</b> Expenditure without budget provision in case of Medical Reimbursement.</p> <p><b>Para-14:</b> Delay in submission of monthly accounts.</p>
	Jiribam Treasury	11	Part-II(B)	<b>Para-1:</b> Excess payment of monthly pension arrear-recovery thereof.
			Part- III	<p><b>Para-1:</b> Wrong booking of Minor Head under the Major Head-8782- Cash Remittances.</p> <p><b>Para-2:</b> Irregularities in maintenance of Cash Book.</p> <p><b>Para-3:</b> Annual Inspection of Jiribam Treasury by the District Collector.</p> <p><b>Para-4:</b> Irregularities in maintenance of Non Judicial Stamp Account.</p> <p><b>Para-5:</b> Non maintenance of Grade IV G.P.F Ledger.</p> <p><b>Para-6:</b> Non maintenance of Log Book.</p> <p><b>Para-8:</b> Wrong fixation of pay under ROP 1999 and ROP 2010.</p> <p><b>Para-9:</b> Non reconciliation of Receipt &amp; Payment figures with DDOs.</p> <p><b>Para-10:</b> Irregularities in maintenances of Stock &amp; Issue Register.</p> <p><b>Para-11:</b> Non-submission statement of pension undrawn.</p>
	Imphal East Treasury	11	Part-II(A)	<p><b>Para-1:</b> Diversion/parking of fund from service Head to deposit Major Head-8449- Other Deposit amounting to ₹12,57,01,743/-</p> <p><b>Para-2:</b> Non deposition of money in bank after passing challans to the tune of ₹1,61,839/-.</p> <p><b>Para-3:</b> Wrong classification of head of amount in the challans deposited by P.W. Divisions amounting to ₹27,92,306/-.</p>
			Part-II(B)	<p><b>Para-1:</b> Non Deduction of Income Tax (TDS).</p> <p><b>Para-2:</b> Non entry/recording of recovery of excess payment of pay and leave accounts in the service book.</p> <p><b>Para-3:</b> Non-payment of additional quantum of pension and returning of PPO books for failed to draw.</p> <p><b>Para-4:</b> Wrong booking/use of wrong Minor Head of accounts for receipts/deduction of Value Added Tax (VAT).</p>

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para	
			Part- III	<p><b>Para-1:</b> Delayed action for the outstanding paras and non-persuasion regularly.</p> <p><b>Para 2:</b> Non submission of statement of plus and minus memoranda.</p> <p><b>Para-3:</b> Improper/ Irregular Maintenances of stock Register.</p> <p><b>Para-4:</b> Miscellaneous Issues:</p> <p>i. Improper/Non authentication of Appropriation register</p> <p>ii. Review of Para 1, Part-II (B) of Inspection Report of 2015-16</p>	
	Bishnupur Treasury	8	Part-II(B)	<b>Para-1:</b> Less deduction of Income Tax.	
			Part- III	<p><b>Para-1:</b> Charges places under suspense (CPUS) for ₹11,00,313/-</p> <p><b>Para-2:</b> Non deduction of Professional Tax.</p> <p><b>Para-3:</b> Non maintenance of the Stock and issue Register.</p> <p><b>Para-4:</b> Non inspection of Bishnupur Treasury by the District Collector.</p> <p><b>Para-5:</b> Irregularities in the maintenance of Bill Movement Register.</p> <p><b>Para-6:</b> Irregularities in the maintenance of GPF advance/withdrawal/ payment Register.</p> <p><b>Para-7:</b> Delay in rendition of Monthly Accounts</p>	
	Churachandpur Treasury	6	Part-II(B)	<p><b>Para-1:</b> Overpayment of pay and allowances.</p> <p><b>Para-2:</b> Non- deposition of money in Bank after passing the challans.</p>	
			Part- III	<p><b>Para-1:</b> Non- deduction of income tax.</p> <p><b>Para-2:</b> Irregularities in the maintenance of stamp accounts.</p> <p><b>Para-3:</b> Irregularities in maintenance of cash book.</p> <p><b>Para-4:</b> Non inspection of Treasury by the District Collector.</p>	
	Ukhrul Treasury	8	Part-II(A)	<b>Para-1:</b> Irregularities in Pension payment.	
			Part-II(B)	<p><b>Para-1:</b> Excess expenditure over the Budget Provision for a sum of ₹490.09 lakhs and improper maintenance of Bill Movement Register/Fund Control Register thereof.</p> <p><b>Para-2:</b> Non-deposition of money in Bank passing challan in treasury amounting to ₹39,97,484/-</p>	
			Part-III	<p><b>Para-1:</b> Irregularities in preparation of challans and maintenance of Challan Register.</p> <p><b>Para-2:</b> Less subscription in GPF accounts than the minimum prescribed rate of 10% of pay + grade pay</p> <p><b>Para-3:</b> Accounting errors and misclassification on stamps Accounts.</p> <p><b>Para-4:</b> Misclassification for a sum of ₹1,82,69,044/- under M.H.- 8782.</p> <p><b>Para 5:</b> Improper accounting of ₹25,63,692/- under M.H.- 8658</p>	
	2017-18	DRC, Guwahati	3	Part-II(B)	<p><b>Para 5:</b> Non maintenance of Imprest Account</p> <p><b>Para 6:</b> Irregularities in payment of mobile bill</p>
				PART -III	<b>Para 3:</b> Improper maintenance of Cheque Issue Register
	DTA	3	Part-II(B)	<p><b>Para3:</b> Irregular payments, reimbursements and other payments without proper sanction orders</p> <p><b>Para4:</b> Non-deposit of New Pension Scheme (NPS) contribution</p> <p><b>Para 5:</b> Overpayment of pay &amp; allowances amounting to ₹67,546/</p>	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Bishnupur Treasury	12	Part-II(B)	<p><b>Para 1:</b> Payment of additional quantum of pension</p> <p><b>Para 2:</b> Incorrect regulation of payment of pay and allowances</p> <p>(a) In correct regulation of pay of Smt. L. Memcha Devi, Jr. AA</p> <p>(b) Incorrect regulation of pay of Smt. Ph. Sunitibala Devi, Sr. AA</p> <p>(c) Regulation of pay of Shri M. Dorendro Singh, Sr. Accounts Assistant</p> <p><b>Para 3:</b> Excess payment of pay and allowances</p> <p>(i) Smt. Niangpi, Sr. AA</p> <p>(ii) Dilipkumar Gurung, Peon</p> <p>(iii) N. Saratchandra Singh, Jr. AA.</p> <p><b>Para 4:</b> Non deposits of money in the bank after passing challan by Treasury</p> <p><b>Para 5:</b> Non maintenance of Stock Register for Stamps</p>
			Part-III	<p><b>Para 1:</b> Non-furnishing of documents/files</p> <p><b>Para 2:</b> Incomplete GPF ledger account of grade IV employees for the year 2016-17</p> <p><b>Para 3:</b> Rendition of Monthly Accounts</p> <p><b>Para 4:</b> Irregularities in maintenance of Bill Register and Cash book</p> <p><b>Para 5:</b> Non maintenance of proper Appropriation Register/LOC Register</p> <p><b>Para 6:</b> Delay in submission of National Pension System (NPS) contribution</p> <p><b>Para 7:</b> Processing of pension papers for employees</p>
	Chandel	10	Part-II(B)	<p><b>Para 1:</b> Doubtful payment of Arrear Pay and Allowances- ₹5.66 lakhs</p> <p><b>Para 2:</b> Non-maintenance of Stock Register</p> <p><b>Para 3:</b> Suspected overpayment of Pay &amp; Allowances&amp; non production of service book</p> <p><b>Para 4:</b> Non-deduction of Income Tax</p>
			Part-III	<p><b>Para 1:</b> Non production of records/documents</p> <p><b>Para 2:</b> Payment of Family Pension</p> <p><b>Para 3:</b> Non inspection of Treasury by the District Collector</p> <p><b>Para 4:</b> Delay in submission of Monthly Accounts</p> <p><b>Para 5:</b> Lack of financial control mechanism</p> <p><b>Para 6:</b> Non-matching of salary recorded in Guard Register with bill movement Register</p>
	Churachandpur	12	Part-II(B)	<p><b>Para 1:</b> Non-deposit of money in Bank after passing Challans by Treasury Officer-₹40.26 lakhs</p> <p><b>Para 2:</b> Excess recovery of overpayment of pension in respect of Smt. Vahnei Baite, holder of PPO/SM/4849</p> <p><b>Para 3:</b> Non-payment of additional quantum of family pension</p> <p><b>Para 4:</b> Irregularities in the maintenance of stamp accounts</p> <p><b>Para 5:</b> Misclassification of Head of Accounts-₹16.18 lakhs</p>

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Imphal East	11	Part-III	<b>Para 1:</b> Irregularities in preparation of TA Bills <b>Para 2:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 3:</b> Register of Deposits with Reserve Bank <b>Para 4:</b> Non inspection of Treasury by the District Collector <b>Para 5:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 6:</b> Wrong calculation of GPF Interest <b>Para 7:</b> Irregularities in maintenance of Stock Register.
			Part-II(A)	<b>Para 1:</b> Excess payment on arrear payment-₹2.05 lakhs
			Part-II(B)	<b>Para 1:</b> Excess payment of pay & allowances due to granting increment in advance and incorrect fixation of pay <b>Para 2:</b> Diversion/parking of fund from service head to Deposit Head:8449-Other Deposits to the tune of ₹24.26 Crores <b>Para 3:</b> Irregularity in the drawal of contingent bills <b>Para 4:</b> Erroneous calculation of GPF of Grade-IV employees
	Imphal West	8	Part-III	<b>Para 1:</b> Incorrect classification of head of account of Labour Cess <b>Para2:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para3:</b> Non recording of Stock Register <b>Para4:</b> Irregularities in maintenance of Guard file of Specimen signature of DDOs <b>Para 5:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 6:</b> Inspection of Treasuries by the District Collector (DC)
			Part-II(B)	<b>Para 1:</b> Non submission of Detailed Countersigned Contingent (DCC) bills against Abstract Contingent(AC) Bills-₹80.26 Crores <b>Para 2:</b> Diversion of fund to Major Head-8443 Civil Deposits <b>Para 3:</b> Non submission of vouchers- ₹279.28 crores <b>Para 6:</b> Non deposit of Challans <b>Para 7:</b> Irregularities in maintenance of Service Books
	Jiribam	10	Part-III	<b>Para 1:</b> Wrong classification of Accounts <b>Para5:</b> Non inspection of Treasury Office by District Collector <b>Para 7:</b> Non compliance of outstanding paras of Inspection Reports
			Part-II(B)	<b>Para 2:</b> Non submission of vouchers - ₹38.01 lakhs
	Jiribam	10	Part-III	<b>Para 1:</b> Non deduction of Income Tax <b>Para 2:</b> Non adjustment of deducted amount of overpayment of pay and allowances to concerned head of account <b>Para 3:</b> Non recording of payment of additional quantum of pension in PPO book <b>Para 4:</b> Improper maintenance of stamp account <b>Para 5:</b> Misclassification of Non Judicial Stamp Account <b>Para 6:</b> Irregularities in maintenance of First Payment Register of SF/SF pensioners <b>Para 8:</b> Non-maintenance of Stock Register <b>Para 9:</b> Improper maintenance of Cash Book <b>Para 10:</b> Requirement of Treasury Net System update

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Lamphel	11	Part-II(B)	<b>Para 1:</b> Irregular drawal of Office Expenses <b>Para 2:</b> Non crediting of Lapsed Deposit <b>Para 3:</b> Non deposit of Challans in the bank <b>Para 4:</b> Maintenance of Deposit Register. <b>Para 6:</b> Irregularities in Service Book – Wrong Fixation of Pay
			Part-III	<b>Para 3:</b> Grade IV GPF account – Incorrect Interest Rate <b>Para 4:</b> Maintenance of Cash Book <b>Para 5:</b> Irregularities in the maintenance of Gazetted Guard Register. <b>Para 6:</b> Non deduction of subscription towards Group Insurance and NPS. <b>Para7:</b> Non maintenance of Log Book <b>Para 9:</b> Maintenance of Leave Account.
	Tamenglong	10	Part-II(B)	<b>Para 1:</b> Overpayment of Pay and Allowances- ₹23,381/- <b>Para 2:</b> Misclassification of Accounts: i) Misclassification under M.H-8782/102(III) Other Remittance- ₹11.60 lakhs ii) Misclassification of accounts under M.H.0021-Taxes on Income other than Corporation Tax- ₹25.86 lakhs <b>Para 3:</b> Discrepancies under MH 8675-RBD (State) <b>Para4:</b> Non deduction of Income Tax.
			Part-III	<b>Para 1:</b> Delay in submission of Monthly Accounts <b>Para 2:</b> Non updation of leave account in Service Book <b>Para 3:</b> Improper maintenance of GPF Register. <b>Para 5:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 6:</b> Non availability of signature of authentication by Treasury officer in Pension Payment <b>Para 7:</b> Non furnishing of Compliance Report of outstanding paras
	Thoubal	9	Part-II(B)	<b>Para 1:</b> Excess payment of pensions (i) Excess payment of pension of Shri Ksh Kulahari Singh, Retd. Head Master (ii) Excess payment of arrear of pension of Shri O. Satyajit Singh (iii) Excess payment of arrear of pension of Md. Kheruddin, Retd UDC (iv) Excess payment of arrear of pension of Smt. K.Tamphasana Devi (v) Excess payment of arrear of pension of Shri N. Sanatomba Singh, Retd. Attendant <b>Para 2:</b> Excess payment of Insurance amount. <b>Para 3:</b> Non-deposit of challans passed by the Treasury Officer- ₹27,064 <b>Para 4:</b> Premature payment of normal rate of family pension
			Part-III	<b>Para 1:</b> Non recording of authority for the allotment of fund <b>Para 2:</b> Non maintenance of GPF account <b>Para 3:</b> Specimen signature of DDOs <b>Para 4:</b> Rendition of monthly accounts <b>Para 5:</b> Inspection of Treasuries by the District Collector



Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Senapati	14	Part-II(B)	<p><b>Para 1:</b> Maintenance of Deposit Register (8449-Other Deposit)- Lapsed deposit.</p> <p><b>Para 2:</b> Non-deduction of Income Tax</p> <p><b>Para 3:</b> Non deposition of money in Bank after passing Challan by Treasury Officer</p> <p><b>Para 4:</b> Non deposition of recovery amount to the proper head of account.</p> <p><b>Para 5:</b> Wrong classification of head of accounts.</p> <p><b>Para 6:</b> Non deduction of GPF/NPS</p> <p><b>Para 7:</b> Payment of salary without the valid authority of Accountant General, Manipur.</p>
			Part-III	<p><b>Para 2:</b> Maintenance of Computer Input Form for Pensioners' Information.</p> <p><b>Para 3:</b> Irregularities in the maintenance of Cash Book.</p> <p><b>Para 4:</b> Irregularities in payment of Medical Allowance</p> <p><b>Para 5:</b> Reconciliation with DDOs.</p> <p><b>Para 8:</b> Updating of Service Book in respect of S. Disong Maram, JAA.</p> <p><b>Para 9:</b> Non maintenance of Stock Register.</p> <p><b>Para 10:</b> Non quoting of GPF A/C No. while passing the bill for final payment of GPF</p>
	Ukhrul	20	Part-II(B)	<p><b>Para 1:</b> Unauthorized payment of pension</p> <p><b>Para 2:</b> Excess payment of pay and allowances</p> <p><b>Para 3:</b> Irregularity in maintenance of Grade IV GPF account.</p> <p>a) GPF Account of G. Paishola, peon</p> <p>b) GPF Account of M. Charlesworth, Daftry</p> <p><b>Para 4:</b> Non deposition of Challan after passing by Treasury Officer</p>
			Part-III	<p><b>Para 1:</b> Less subscription towards GPF</p> <p><b>Para 2:</b> Non deduction of contribution to National Pension System (NPS)</p> <p><b>Para 3:</b> Non-deduction of Income Tax</p> <p><b>Para 4:</b> Non compliance of Accountant General's communication</p> <p><b>Para 5:</b> Incomplete classification of Head of account</p> <p><b>Para 6:</b> Wrong classification of head of accounts</p> <p><b>Para 7:</b> Non maintenance of Deposit Register</p> <p><b>Para 8:</b> Improper maintenance of Bill Movement Register</p> <p><b>Para 9:</b> Non recording of authority for fund allotment</p> <p><b>Para 10:</b> Rendition of Monthly accounts</p> <p><b>Para 11:</b> Improper maintenance of Challan Deposit Register</p> <p><b>Para 12:</b> Irregularities on maintenance of Family Pension payment Register</p> <p><b>Para 13:</b> Deficiency in maintenance of Stock Register.</p> <p><b>Para 14:</b> Inspection of Treasuries by the District Collector</p> <p><b>Para 15:</b> Non-update of leave accounts</p> <p><b>Para 16:</b> Non production of old PPOs</p>
	Imphal Sub-Try.	1	Part-II(B)	<p><b>Para 2:</b> Non crediting of the Lapsed Deposit - ₹2.11 crores</p>

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Kakching Sub-Try.	3	Part-II(B)	<b>Para 1:</b> Non-deposit of challans to Government Account – ₹6.09 lakhs <b>Para 2:</b> Erroneous classification of Head of Accounts
			Part-III	<b>Para 3:</b> Improper maintenance of Guard Files of Gazetted Officers
	Kangpokpi Sub-Treasury	3	Part-II(B)	<b>Para 2:</b> Non deposit of challan to the bank <b>Para 3:</b> Fixation of pay and increment on passing the Departmental Examination in office procedure
			Part-III	<b>Para 1:</b> Non submission of Statement of Pensioners who have not drawn for a long time
	Moirang Sub-Treasury	7	Part-II(B)	<b>Para-1:</b> Non-Crediting of lapsed deposit of ₹7,55,85,661/- lying under MH-8449 Other Deposit as unclaimed Deposit. <b>Para 2:</b> Irregularities in Cash Book
			Part-III	<b>Para 1:</b> Improper maintenances of Guard Register <b>Para 2:</b> Non-updation of leave Account <b>Para 3:</b> Non-Verification of Service Books <b>Para4:</b> Improper maintenance of Government Servant's Contribution under Tier-I of the New Pension Scheme(NPS). <b>Para 5:</b> Non-Inspection by District Collector and Directorate of Accounts and Treasuries
	Moreh Sub-Treasury	5	Part-II(B)	<b>Para 1:</b> Granting of Non functional scale/Sr. Scale concurrently with ACP Scheme. <b>Para 2:</b> Granting of excess pay beyond maximum limit. <b>Para 3:</b> Wrong calculation of GPF interest in respect of Grade-IV staff.
			Part-III	<b>Para 1:</b> Specimen signatures of DDOs. <b>Para 2 :</b> Difference of figures in the Bank Scroll with that of figures in the "Reserve Bank Deposit" Register (RBD).
	Wangoi Sub-Treasury	2	Part-III	<b>Para 3:</b> Non recording of budget provision in the Bill movement Register <b>Para 4:</b> Wrong classification of Heads.
	2018-19	Senapati Treasury	11	Part-II(B)
Part-III				<b>Para1:</b> Contribution to National Pension System (NPS) <b>Para 2:</b> Drawal of Travelling allowance Bill <b>Para 3:</b> Non-maintenance of Reserve Bank Deposit Register <b>Para 4:</b> Specimen signature of DDOs <b>Para 5:</b> Irregularities in Stamp account <b>Para 6:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 7:</b> Non-recording of pension payments in the PPOs <b>Para 8:</b> Non inspection of Treasury office by District Collector <b>Para 9:</b> Incorrect Calculation of GPF Interest
Wangoi Sub-Treasury		3	Part-II(B)	<b>Para 1:</b> Non-deduction of Income Tax
			Part-III	<b>Para 5:</b> Non inspection of Sub-Treasury by the District Collector <b>Para 6:</b> Irregularities in the maintenance of Monthly Payment Bank Scroll register

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	DRC, Guwahati	7	Part-II(B)	<b>Para 1:</b> Irregularities in maintenance of the Cash Book <b>Para 2:</b> Self-Cheque - irregularities thereof <b>Para 3:</b> Non-reflection of transactions in the cash book <b>Para 4:</b> Functioning of Manipur Bhawan, Shillong
			Part-III	<b>Para 1:</b> Non update of leave accounts <b>Para 2:</b> Non verification of Stock <b>Para 3:</b> Non-maintenance of Pay Bill Register
	DTA	6	Part-II(B)	<b>Para 1:</b> Non-adjustment of Abstract Contingent (AC) Bill into Detailed Contingent (DC) Bill <b>Para 2:</b> Irregular drawal of Transport Allowance <b>Para 4:</b> Discrepancies in maintenance of database of National Pension System (NPS)
			Part-III	<b>Para 2:</b> Non Production of log book for vehicles <b>Para 5:</b> Maintenance of Stock Register <b>Para 6:</b> Discrepancy in Income Tax Calculation
	Lamphel Treasury	13	Part-II(B)	<b>Para 1:</b> Non refund of deposits/balance <b>Para 2:</b> GPF account of Grade IV <b>Para 3:</b> Non deposition of challan after passing by Treasury <b>Para 4:</b> Irregular drawal of Transport Allowance <b>Para 5:</b> Irregularities in the Service Books.
			Part-III	<b>Para 1:</b> Delay in submission of Monthly Accounts <b>Para 2:</b> Non recording of pay slip authorities <b>Para 3:</b> Maintenance of Deposit Register <b>Para 4:</b> Irregularities in the payment of bill <b>Para 5:</b> Non maintenance of Log Book <b>Para 6:</b> Inspection of Treasuries by the District Collector (DC) <b>Para 7:</b> Deficiency in maintenance of Stock Register <b>Para 8:</b> Specimen signature of Drawing and Disbursing Officers (DDOs)
	Moreh Sub-Treasury	2	Part-II(B)	<b>Para 1:</b> Irregularities in disburser portion of PPO
			Part-III	<b>Para 1:</b> Non inspection of Treasury by District Collector
	Moirang Sub-Treasury	3	Part-II(B)	<b>Para 1:</b> Non-recording of payslip authority number in the Guard Register
			Part-III	<b>Para 3:</b> Non- Maintenance of Specimen Signature of the DDO's <b>Para 4:</b> Non-inspection of Treasury by District Collector (DC)
	Imphal East Treasury	9	Part-II(B)	<b>Para 1:</b> Diversion/parking of fund from service head to Deposit Head:8449-Other Deposits to the tune of `10.02 crores. <b>Para 2:</b> Excess payment in pension <b>Para 3:</b> Irregularity in the drawal of Transport Allowance <b>Para 4:</b> Irregularity in the drawal of contingent bills <b>Para 5:</b> Drawal of special pension
			Part-III	<b>Para 1:</b> Submission of Monthly Account <b>Para 2:</b> Non- updation of leave accounts <b>Para 3:</b> Selection of type of bills <b>Para 4:</b> Incorrect classification of head of account

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Bishnupur Treasury	17	Part-II(B)	<b>Para-1:</b> Irregularities in fixation of pay A. Irregular fixation of pay of Th. Thoibi Devi, Peon B. Irregular fixation of pay of Junior Accounts Assistants <b>Para-2:</b> Doubtful utilisation of funds <b>Para-3:</b> Irregular drawal of Transfer Travelling Allowance bill <b>Para-4:</b> Excess amount of GPF account due to incorrect rate of interest <b>Para-5:</b> Advance payment of Leave Encashment bills <b>Para-6:</b> Non recording of Service Regularisation & Granting of ACP. <b>Para-7:</b> Non deposit of money in the bank after passing challans by treasury
			Part-III	<b>Para-1:</b> Non-inspection of Treasury by Deputy Commissioner <b>Para-2:</b> Irregular maintenance & non update of Stock Registers <b>Para-3:</b> Delay in submission of Monthly Treasury Accounts <b>Para-4:</b> Non-update of leave account <b>Para-5:</b> Irregularities in passing Challans <b>Para-6:</b> Delay in submission of Challans <b>Para-7:</b> Non-return of ceased PPOs <b>Para-8:</b> Recording of Challans in the bank scroll <b>Para-9:</b> Irregular maintenance of Cash Book and Non- maintenance of Contingent Register <b>Para-10:</b> Non-furnishing of documents/files.
	Jiribam Treasury	10	Part-II(B)	<b>Para 1:</b> Excess payment of pension ₹0.72 lakh <b>Para 2:</b> Authorisation of payment of family pension A) Transfer of pensions without due process and verification of documents B) Irregular adjustment of payment of Family pension <b>Para 3:</b> Delay in submission of Utilisation Certificates (UCs)
			Part-III	<b>Para 1:</b> Non returning of both halves of PPOs <b>Para 2:</b> Non maintenance of Register of Political Pensions <b>Para 3:</b> Incorrect balance in the bill movement Register of Sericulture Department <b>Para 4:</b> Misclassification of Head of Accounts <b>Para 5:</b> Non reconciliation with DDOs <b>Para 6:</b> Non inspection of Treasury by District Collector <b>Para 7:</b> Non production of Income Tax calculation sheet
	Kangpokpi Sub-Treasury	5	Part-II(B)	<b>Para-1:</b> Irregularity in maintaining Cash book and Bill Register <b>Para-2:</b> Non deposition of challans passed by Treasury Officer
			Part-III	<b>Para-1:</b> Delay in Rendition of Monthly Accounts <b>Para-2:</b> Non Inspection of Treasury by District Collector <b>Para-3:</b> Improper maintenance of GPF final payment register
	Tamenglong Treasury	10	Part-II(B)	<b>Para 1:</b> Irregularity in payment of Pension/Family Pension and dearness pension <b>Para 2:</b> GPF account of Grade IV <b>Para 3:</b> Incorrect fixation of pay

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-III	<b>Para 1:</b> Rendition of Monthly Accounts. <b>Para 2:</b> Deficiencies in the maintenance of Cash book <b>Para 3:</b> Inspection of Treasury by the District Collector <b>Para 4:</b> Non returning of both halves of PPOs <b>Para 5:</b> Deficiency in maintenance of Stock Register <b>Para 6:</b> Specimen signature of DDOs <b>Para 7:</b> Verification of the Service Books
			Part-II(B)	<b>Para 1:</b> Non submission of detailed countersigned contingent bills (DCC) against abstract contingent (AC) bills <b>Para 2:</b> Non-submission of voucher <b>Para 3:</b> Delay in submission of Monthly Accounts <b>Para 4:</b> Irregularities in maintenance of PPO Register <b>Para 5:</b> Incorrect calculation of GPF interest
	Churachandpur Treasury	13	Part-III	<b>Para 1:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 2:</b> Non-maintenance of Log book <b>Para 3:</b> Non deposition of Challan by Treasury Officer <b>Para 4:</b> Non submission of Plus Minus Memorandum Statement in the prescribed format and mismatch of Closing Balances <b>Para 5:</b> Non updation of pension related data in the system <b>Para 6:</b> Non maintenance of Register of Political Pensions <b>Para 7:</b> Non submission of reports to the Accountant General <b>Para 8:</b> Irregularities in payments of Pensionary benefits
	Chandel Treasury	10	Part-II(B)	<b>Para 1:</b> Irregularities in maintenance of pension payment documents <b>Para 2:</b> Financial indiscipline in utilization of Letter of Credit <b>Para 3:</b> Irregularities in maintenance of Service Books
			Part-III	<b>Para 1:</b> Non reconciliation of Receipt & Payments figures with DDOs <b>Para 2:</b> Delay in rendition of Monthly Accounts <b>Para 3:</b> Irregularities in the maintenance of Stock Register <b>Para 4:</b> Non maintenance of POL A/C & Log Book (Movement Register) <b>Para 5:</b> Time barred General Provident Fund and Leave Encashment Authorities <b>Para 6:</b> Non collection of treasury copies for Leave Encashment Authority <b>Para 7:</b> Improper maintenance of records/ registers
	Ukhrul Treasury	7	Part-II(B)	<b>Para 2:</b> Less recovery of Government dues.
			Part-III	<b>Para 1:</b> Less subscription towards GPF. <b>Para 3:</b> Specimen signatures of DDOs. <b>Para 4:</b> Improper maintenance of Bill Movement Register. <b>Para 6:</b> Deficiency in maintenance of Stock Register. <b>Para 7:</b> Inspection of Treasuries by the District Collector <b>Para 8:</b> Non-updation/maintenance of leave accounts
	Kakching Sub-Treasury	4	Part-II(B)	<b>Para-1:</b> Irregular fixation of pay
			Part-III	<b>Para-1:</b> Incorrect classification of head of accounts in the Challans <b>Para-2:</b> Irregularity in maintenance of Pension Payment Books <b>Para-4:</b> Non deduction of Income Tax from the salary of the Gazetted Officer

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	<b>Imphal West Treasury</b>	3	Part-II(B)	Para 4: Time barred General Provident Fund and Leave Encashment Authorities
			Part-III	Para 1: Delay in rendition of Monthly Accounts Para 5: Non maintenance of POL account & Log Book of Government vehicle
	<b>Thoubal Treasury</b>	7	Part-II(B)	<b>Para-1:</b> In correct fixation/regulation of pay <b>Para-2:</b> Misclassification and wrong booking of Heads of Accounts (i) Wrong booking of Revenue collection (ii) Misclassification in Pension Payment Recovery
			Part-III	<b>Para-1:</b> Verification of Service books <b>Para-2:</b> Non reporting of cases of undrawn pensions <b>Para-3:</b> Non Recording of Pension Payment in the Pension Payment Order <b>Para-4:</b> Non Maintenance of Register of Political Pensions and other registers <b>Para-5:</b> Delay in submission of monthly accounts
	<b>Imphal Sub-Treasury</b>	2	Part-II(B)	<b>Para 1:</b> Non-submission of DCC Bills-₹196.72 crore
			Part-III	<b>Para 3:</b> Non-Inspection of the Sub-Treasury Office by Deputy Commissioner (DC)
<b>2019-20</b>	<b>DRC, Guwahati</b>	13	Part-II (B)	<b>Para-1:</b> Non contribution towards Group insurance and DCPS <b>Para 2:</b> Excess Payment of Pay and Allowances <b>Para 3:</b> Non-granting of financial upgradation under ACP/MACP schemes <b>Para 4:</b> Holding of money for a good long time. <b>Para 5:</b> First payment of pay and allowances, etc. - deviation from codal rules. <b>Para 6:</b> Utilisation of fund under the head 11-Domestic Travel Expenses. <b>Para 7:</b> Wrong assessment of Taxable Income.
			Part-III	<b>Para 1:</b> Irregularities in maintenance of Log Book <b>Para 2:</b> Non closure of Group-D GPF account <b>Para 3:</b> Non updation of Leave Accounts: <b>Para 4:</b> Drawal of Travel Expense without purpose of travel/journey <b>Para 5:</b> Rendition of monthly account <b>Para 6:</b> Irregularities in Maintenance of Stock Register
	<b>DTA</b>	9	Part-II (B)	<b>Para-1:</b> Irregularities in contingent bills <b>Para-2:</b> Erroneous grant of Annual Increment <b>Para-3:</b> Irregular drawal of Transport Allowance <b>Para-4:</b> GPF ledger of Gr.-IV - unrecorded entries therein
			Part-III	<b>Para-1:</b> Non-updation of leave account <b>Para-2:</b> Non-maintenance of log-book <b>Para-3:</b> Non-maintenance of stock Register <b>Para-4:</b> Maintenance of register for Major head-8342 <b>Para-5:</b> Delay in rendition of monthly account
	<b>Bishnupur</b>	12	Part-II (B)	<b>Para 1:</b> Irregular fixation of pay in respect of Shri Shivadatta Ahongshangbam, JAA <b>Para 2:</b> Excess payment of pension arrear <b>Para 3:</b> Excess payment of revised pension arrear

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-III	<b>Para 1:</b> Rendition of Monthly accounts <b>Para 2:</b> Improper maintenance of Gazetted Guard Register <b>Para 3:</b> Non maintenance of Stock Registers <b>Para 4:</b> Specimen signatures of DDOs. <b>Para 5:</b> Irregularity in maintenance of GPF ledger card <b>Para 6:</b> Irregularity in maintenance of Log Book <b>Para 7:</b> Non-inspection of Treasury by Deputy Commissioner. <b>Para 8:</b> Non deposit of recoveries on account of overpayment of pay and allowances from retirement benefits of pensioner/family pensioner in respective salary head of accounts <b>Para 9:</b> Return of both halves of PPO books
	Chandel	7	Part-II (B)	<b>Para 1:</b> Irregular Payment of enhanced rate of Family Pension <b>Para 2:</b> Excess payment of family pension <b>Para 3:</b> Excess payment of pension <b>Para 4:</b> Improper use of Government fund
			Part-III	<b>Para 1:</b> Non availability of Government vehicle <b>Para 2:</b> Need for update of pension payment modules <b>Para 3:</b> Delay in submission of monthly accounts
	Churachandpur Treasury	11	Part-II (B)	<b>Para 1:</b> Less recovery of Provisional Gratuity <b>Para 2:</b> Irregular payment of Special Pension <b>Para 3:</b> Payment of pension in the pre-revised rate <b>Para 4:</b> Non deposit of recovered amount
			Part-III	<b>Para 1:</b> Maintenance of cash Book – deficiency thereof <b>Para 2:</b> Irregularities in Challan deposits <b>Para 3:</b> GPF account of Grade IV <b>Para 4:</b> Less payment of salary <b>Para 5:</b> Rendition of monthly account <b>Para 6:</b> Specimen signature of DDOs <b>Para 7:</b> Maintenance of Stock Register
	Imphal East	11	Part-II (B)	<b>Para 1:</b> Irregularities in payment of pension <b>Para 2:</b> Irregularities in special pension <b>Para 3:</b> Improper maintenance of disbursers' portion of PPOs <b>Para 4:</b> Maintenance of service books-irregularities thereof <b>Para 5:</b> Incorrect fixation of pay <b>Para 6:</b> Erroneous calculation of GPF interest in respect of Gr.-IV employee
			Part-III	<b>Para 1:</b> Non submission of statement of failure to draw pensions/monthly pensions <b>Para 2:</b> Incorrect booking for under 8443 -108 (Public works deposit) <b>Para 3:</b> Misclassification of heads of accounts <b>Para 4:</b> Non inspection of treasury office. <b>Para 5:</b> Improper maintenance of cash book
	Imphal West	13	Part-II (B)	<b>Para 1:</b> Non deposit of recovered amount <b>Para 2:</b> Excess payment of interest on General Provident Fund <b>Para 3:</b> Excess payment of pay and allowances <b>Para 4:</b> Non deposit of Challans

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-III	<b>Para 1:</b> Less subscription towards GPF <b>Para 2:</b> Non deduction of NPS contribution <b>Para 3:</b> Less payment of interest on General Provident Fund <b>Para 4:</b> Less payment of annual increment <b>Para 5:</b> Rendition of Monthly accounts <b>Para 6:</b> Inspection of Treasuries by the District Collector <b>Para 7:</b> Improper maintenance of Leave account <b>Para 8:</b> Specimen signature of DDOs <b>Para 9:</b> Maintenance of Cash Book-irregularity thereof
	Jiribam	7	Part-II (B)	<b>Para 1:</b> Disbursement of pension to Central Freedom Fighters/dependant under the Swatantra Sainik Samman Pension Scheme, 1980.
			Part-III	<b>Para 1:</b> Wrong booking of Heads of Account on sale of Non-Judicial Stamps <b>Para 2:</b> Non reconciliation of Receipt & Payments figures with DDOs <b>Para 3:</b> Discrepancies in submission of Monthly accounts <b>Para 4:</b> Irregularities in maintenance of records and documents <b>Para 5:</b> Non-maintenance of Log Book <b>Para 6:</b> Non maintenance of Grade-IV G.P.F accounts
	Lamphel	8	Part-II (B)	<b>Para 1:</b> Non maintenance of lapsed deposits registers <b>Para 2:</b> Non-revalidation of challans
			Part-III	<b>Para 1:</b> Payment without authorisation <b>Para 2:</b> Rendition of Monthly Accounts <b>Para 3:</b> Irregularity in the Cash book <b>Para 4:</b> Deficiencies in the Service Books <b>Para 5:</b> Non surrender of unutilised budget balance <b>Para 6:</b> Deficiency in maintenance of Stock Register
	Tamenglong	13	Part-II (B)	<b>Para 1:</b> Discrepancies in maintenance of Gazetted Guard register <b>Para 2:</b> Less payment of Pension <b>Para 3:</b> Excess payment of Pension <b>Para 4:</b> Discrepancy between Service Book and pay bill register
			Part-III	<b>Para 1:</b> Incomplete classification of Accounts Heads <b>Para 2:</b> Non deduction of GPF/NPS Contribution <b>Para 3:</b> Improper maintenance of Appropriation Register <b>Para 4:</b> Improper maintenance of GPF Register <b>Para 5:</b> Improper maintenance of Gazetted Guard Register <b>Para 6:</b> Improper maintenance of Non Judicial Stamp Register <b>Para 7:</b> Deficiency in maintenance of Stock Register <b>Para 8:</b> Inspection of Treasury by the District collector <b>Para 9:</b> Rendition of monthly accounts
	Thoubal	13	Part-II (B)	<b>Para-1:</b> Excess payment of monthly Pension and DR amounting to ₹1,38,300/- <b>Para-2:</b> (a) Wrong booking of Revenue collection (b) Non retention of Challan copies <b>Para-3:</b> Non-maintenance of first Pension payment register
			Part-III	<b>Para-1:</b> Irregularities in maintenance of PPO Register. <b>Para-2:</b> Irregularities in maintenance of Service Books.



Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para 4:</b> Non furnishing of vouchers of contingent expenditure. <b>Para-3:</b> Non- maintenance of Contingent Register. <b>Para-5:</b> Unconfirmed date of deposit of Government Money <b>Para-6:</b> Non-maintenance of Log book. <b>Para-7:</b> Irregularities in Cash Book. <b>Para-8:</b> Non-Inspection by District Collector and Directorate of Accounts and Treasuries. <b>Para-9:</b> Non maintenance of Stamp Account Register. <b>Para-10:</b> Non maintenance of Stock Registers
	Senapati	8	Part-II (B)	Para 1: Lapsed Deposit Para 2: Non Deposit of Challan passed by Treasury Officer
			Part-III	<b>Para 1:</b> Non-deduction of NPS <b>Para 2:</b> Non maintenance of Stock Registers <b>Para 3:</b> Specimen signatures of DDOs <b>Para 4:</b> Non-maintenance of Log Book. <b>Para 5:</b> Rendition of Monthly accounts. <b>Para 6:</b> Improper maintenance of Gazetted Guard Register
	Ukhrul	9	Part-II (B)	<b>Para 1:</b> Excess payment of pay and allowances <b>Para 2:</b> Non- Submission of Vouchers [CPUS] <b>Para 3:</b> Excess payment of pension amount
			Part-III	<b>Para 1:</b> Non-updation of annual increment and leave accounts <b>Para 2:</b> Non- deduction of Income-Tax of Gazetted Officer <b>Para 3:</b> Non- Production of old PPOs. <b>Para 4:</b> Irregularities in maintenance of Family Pension Payment Register. <b>Para 5:</b> Rendition of monthly accounts. <b>Para 6:</b> Improper maintenance of specimen signature of DDOs.
	STO, Imphal	3	Part-II (B)	<b>Part 1:</b> Incorrect calculation of GPF interest
			Part-III	<b>Para 1:</b> Irregular maintenance of Service Books <b>Para 2:</b> Non Inspection by D.T.A or D.C
	Kakching	9	Part-II (B)	<b>Para 1:</b> Non-granting of ACP/MACP <b>Para 2:</b> Irregularities in fixation of pay & non recording in the service book:
			Part-III	<b>Para 1:</b> Non deduction of GPF <b>Para 2:</b> Improper maintenance of Guard Files of Gazetted Officers <b>Para 3:</b> Non-return of ceased PPOs. <b>Para 4:</b> Non-revalidation of Challans <b>Para 5:</b> Specimen signature of DDOs <b>Para 6:</b> Non maintenance of Contingent Register <b>Para 7:</b> Deficiencies in maintenance of Stock Register.
	Kangpokpi	6	Part-II (B)	<b>Para 1:</b> Less payment of monthly pension
			Part-III	<b>Para 1:</b> Specimen signatures of DDOs. <b>Para 2:</b> Irregularity in purchase of stationery items <b>Para 3:</b> Improper maintenance of Gazetted Guard Register. <b>Para 4:</b> Non-reconciliation of Expenditure Statement w.e.f. 01/04/2019 to 31/12/2019. <b>Para 5:</b> Delay in rendition of Monthly accounts.

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	<b>Moirang</b>	6	Part-II (B)	<b>Para 1:</b> Wrong fixation of pay under ROP 2010 in respect of Shri Suranjoy Singh, JAA
			Part-III	<b>Para1:</b> Irregularities in maintenance of guard file of specimen signature of DDOs <b>Para 2:</b> Irregularities in Bill Movement Register. <b>Para 3:</b> Wrong calculation in Income Tax. <b>Para 4:</b> Non-availability of DDO Reconciliation Register <b>Para 5:</b> Maintenance of Stock Register.
	<b>Moreh</b>	3	Part-III	<b>Para 1:</b> Irregularities in Guard Registers <b>Para 4:</b> Non-Maintenance of stock register. <b>Para 5:</b> Improper/Misclassification of Minor Head of Account under Major Head.
	<b>Wangoi</b>	6	Part-II (B)	<b>Para 1:</b> Wrong classification of Heads in challans.
			Part-III	<b>Para 1:</b> Delay in rendition of monthly accounts. <b>Para 2:</b> Non-submission of Plus and Minus Memoranda. <b>Para 3:</b> Irregular maintenance of Service Books <b>Para 4:</b> Non-reconciliation with DDOs <b>Para 5:</b> Non-inspection of Sub-Treasury by the District Collector
	<b>Saitu Gamphazol</b>	6	Part-II (B)	<b>Para-1:</b> Irregularities in pay <b>Para-2:</b> Less payment of salary <b>Para-3:</b> Less payment of monthly pension <b>Para-4:</b> Irregularities in contingency bills
			Part-III	<b>Para-1:</b> Irregularities in maintenance of leave account <b>Para-2:</b> Non inspection of treasury by district collector

**Annexure-VI**  
(Ref: Para 3.3.1)

**Incorrect/Wrong booking of Revenue collection**

Sl. No.	Date of Deposit	By whom deposited	Name of Divisions on whose behalf money is paid	Particulars/ Purpose	Amount (in ₹)
1.	03.10.2018	Jt. Director, MAHUD	E.E, PHED	Deposit cost of supply of water in City Convention Centre	11,000/-
2.	03.10.2018	-do-	E.E./ Thoubal Division, PWD	Deposit money for construction of Shopping Complex at Sugnu Bazar	1,73,53,000/-
3.	03.10.2018	-do-	E.E./ Maintenance-I, PHED	Deposit of money for Integrated Water Supply of Imphal	24,02,57,426/-
4.	15.01.2019	-do-	E.E./ Maintenance, PHED	Deposit of completion of Project JNURM	2,26,33,273/-
5.	15.01.2019	-do-	E.E./ Maintenance, PHED	Deposit of work, Mayang Imphal Water Supply	6,26,18,000/-
6.	24.03.2019	-do-	E.E./ Building, PWD	Deposit for construction of Tombisana Market	12,06,91,000/-
7.	29.03.2019	-do-	E.E./ Imphal West, PHED	Deposit for upgradation of Mayang Imphal Water Supply	19,68,091/-
<b>Total</b>					<b>46,55,31,790/-</b>

**Annexure-VII**  
(Ref: Para 3.3.2)

**Utilisation of fund under the head 11-Domestic Travel Expenses**

Sl. No.	Bill No./Date	Purpose	Cheque No./Date	Bill Amount	
				Ch. Rajen, AO	S. K. Srivastava, IFS, OSD
1	05 dt. 12.04.18	Official visit at Imphal(April '18)	157236 dt.18.04.18	7,870	-
2	20 dt. 17.05.18	--do-- (May '18)	157243 dt.18.05.18	11,960	-
3	33 dt. 21.06.18	--do-- (June '18)	157254 dt.23.06.18	12,085	-
4	46 dt. 11.07.18	--do-- (July '18)	157262 dt.12.07.18	10,541	-
5	47 dt. 11.07.18	--do-- (April '18)	--do --	-	4,925
6	48 dt. 11.07.18	--do-- (May '18)	--do --	-	8,876
7	49 dt. 11.07.18	--do-- (May '18)	--do --	-	4,748
8	50 dt. 11.07.18	Official visit at Shillong (June '18)	--do --	-	4,100
9	51 dt. 11.07.18	Official visit at Imphal (July '18)	--do --	-	5,554
10	59 dt 20.07.18	--do-- (April '18)	157268 dt.21.07.18	-	3,981
11	60 dt 20.07.18	--do-- (30.05.18 to 06.06.18)	--do --	-	9,264
12	61 dt. 21.07.18	Official visit at Imphal & N.Delhi (13 to 22/06/18)	157269 dt.23.07.18	-	36,552
13	62 dt. 21.07.18	Official visit at N.Delhi	--do --	-	18,050
14	73 dt. 14.08.18	Official visit at Imphal & N.Delhi	157275 dt.14.08.18	-	23,473
15	74 dt. 14.08.18	Official visit at Imphal (Aug. '18)	--do --	9,499	-
16	96 dt. 17.09.18	Official visit at Imphal (Sept. '18)	157286 dt.17.09.18	8,676	-
17	152 dt. 24.12.18	--do --	157324 dt.24.12.18	8,897	-
18	153 dt. 24.12.18	--do -- (23 to 24/10/18 & 05 to 07/11/18)	--do --	13,163	-
19	154 dt. 24.12.18	--do -- (27 to 29.11.18)	--do --	6,009	-
20	155 dt. 24.12.18	--do -- (07 to 11.12.18)	--do --	3,915	-

21	156 dt. 24.12.18	--do -- (24 to 30.03.18)	157325 dt.24.12.18	-	8,453
22	157 dt. 24.12.18	--do -- (08 to 10.08.18)	--do --	-	4,104
23	158 dt. 24.12.18	--do -- (25 to 28.09.18)	--do --	-	7,452
24	159 dt. 24.12.18	Official visit at N.Delhi (29.09.18 to 08.10.18)	--do --	-	18,335
25	160 dt. 24.12.18	Official visit at N.Delhi & Imphal (9 to 16.10.18)	--do --	-	23,136
26	161 dt. 24.12.18	--do -- (17 to 29.10.18)	--do --	-	34,675
27	162 dt. 24.12.18	Official visit at Imphal (01 to 02.11.18)	--do --	-	4,446
28	163 dt. 24.12.18	Official visit at N.Delhi & Imphal (29.11.18 to 18.12.18)	--do --	-	25,582
29	171 dt. 17.01.19	Official visit at Imphal (09.01.19 to 15.01.19)	157331 dt.17.01.19	4,008	-
30	177 dt. 31.01.19	--do -- (20 to 22.01.19)	157334/01. 02.19	5,059	-
31	179 dt. 01.02.19	Official visit at N.Delhi (25.12.18 to 02.01.19)	157336 dt.01.02.19	-	19,474
32	180 dt. 01.02.2019	Official visit at Imphal (03 to 07.01.19)	--do --	-	12,414
33	188 dt. 01.02.19	--do -- (02 to 07.09.18)	157343 dt.01.02.19	-	10,996
34	189 dt. 01.02.19	--do -- (09 to 11.09.18)	--do --	-	5,694
35	190 dt. 01.02.19	--do -- (12 to 14.09.18)	--do --	-	5,001
36	195 dt. 26.02.19	--do -- (07 to 11.02.19)	157350 dt.27.02.19	4,558	-
37	200 dt. 01.03.19	Official visit to Delhi (11 to 20.08.19)	157354 dt.02.03.19	-	30,243
38	201 dt. 01.03.19	--do -- (07 to 12.06.18)	--do --	-	25,954
39	202 dt. 01.03.19	Official visit at Imphal (31.03.18 to 02.04.18)	--do --	-	7,877
40	203 dt. 01.03.19	--do -- (05 to 07.02.19)	--do --	-	3,598
41	204 dt. 01.03.19	Official visit to Delhi (07 to 16.02.19)	--do --	-	29,877
42	205 dt. 01.03.19	--do -- (17 to 25.02.19)	--do --	-	28,760
43	206 dt. 01.03.19	--do -- (07 to 16.01.19)	--do --	-	34,317

44	207 dt. 01.03.19	Official visit at Kolkata, Cochin, Bangalore, Coimbatore & Delhi	--do --	-	23,900
45	215 dt. 04.03.19	Official visit to Delhi (03 to 26.11.18)	157359 dt.05.03.19	-	27,655
46	220 dt. 15.03.19	Official visit at Imphal (08 to 13.03.19)	157361 dt.15.03.19	10,059	-
47	225 dt. 27.03.19	Official visit at Delhi (15 to 26.03.19)	157364 dt.27.03.19	-	22,689
48	16 dt. 29.04.19	Official visit at Shillong (on 13.04.19)	157380 dt.30.04.19	-	1,200
49	17 dt. 29.04.19	Official visit at Delhi (19 to 25.04.19)	--do --	-	25,929
50	18 dt. 29.04.19	--do -- (26 to 27.04.19)	--do --	-	8,688
51	26 dt. 08.05.19	Official visit at Imphal (16 to 17.04.19)	157386 dt.08.05.19	-	8,048
52	32 dt. 16.05.19	--do -- (09 to 13.05.19)	157390 dt.16.05.19	5,138	-
53	34 dt. 16.05.19	--do -- (09 to 10.05.19)	--do --	-	11,281
54	42 dt. 03.06.19	--do -- (24 to 27.05.19)	157396 dt.03.06.19	-	13,992
55	43 dt. 03.06.19	Official visit at Delhi (28.05.19 to 03.06.19)	157396 dt.03.03.19	-	28,279
56	47 dt. 06.06.19	--do -- (19 to 23.05.19)	157399 dt.07.06.19	-	22,380
57	48 dt. 06.06.19	Official visit at Imphal (05 & 06.06.19)	--do --	-	9,374
58	50 dt. 27.06.19	--do -- (08 to 14.06.19)	157401 dt.28.06.19	8,375	-
<b>TOTAL</b>				<b>1,29,812</b>	<b>6,63,326</b>

**Annexure-VIII***(Ref: Para 3.3.3)***Non deposit of money in the bank**

Name of the Treasury	Sl. No.	Challan No./ Bill No.	Department	Major Head	Amount (in ₹)
Senapati Treasury	1	123 of 25/07/2018	Commissioner Taxes	0028 P/T	1,248/-
	2	149 of 07/08/2018	Dir, Horti. & SC	0401Crop Husbandry	4000/-
	3	286 of 14/02/2019	Commissioner Taxes	0028 P/T	624/-
	4	287 of 14/02/2019	-Do-	-Do-	416/-
	5	290 of 14/02/2019	-Do-	-Do-	624/-
					<b>Sub Total</b>
Churachandpur Treasury	1	1 dt. 21-09-19	Excise	0039-150	13100
	2	1 dt. 18-03-19	EE/PHED	8782-102	932225
	3	2 dt. 11-07-19	DTO, CCpur	0042	50,040
	4	1 dt. 31-07-19	SDO, CCpur	0030	29,790
	5	2 dt. 31-07-19	CCpur College	0202	14,54,590
	6	1 dt. 03-08-19	T. Dengzamu-on, Stamp Vendor	0030	12,592
	7	4 dt. 06-08-19	DTO, CCpur	0042	13,368
	8	1 dt. 01-10-19	T. Dengzamu-on, Stamp Vendor	0030	16,844
	9	2 dt. 04-10-19	District Transport Officer, CCpur	0042	54,120
				<b>Sub Total</b>	<b>25,76,669</b>
Imphal West	1	1774 dt. 8/8/18	High Court Manipur	101-11-02	1,84,400
	2	Nil dt. 8/8/18	F.C.I., DO Imphal	0028-107	10,65,906
	3	1804 dt. 8/8/18	HDFC Bank Ltd, Imphal.	0028-107	12,989
	4	1825 dt. 8/8/18	Dean College of Agri., CAU	0028-107	32,250
	5	1831 dt. 8/8/18	CCP PHED	0075-800	91,450
	6	1850 dt. 18/8/18	DFO Urban Forestry Division	0040-00-102	28,331
	7	Nil dt. 28/8/18	ZEO, Zone- I	01-111-82	80,161
				<b>Sub Total</b>	<b>2,45,181</b>
				<b>Total</b>	<b>28,28,762</b>

**Annexure-IX**  
(Ref: Para 3.3.4)  
**Misclassification of Head of Accounts**

Sl. No.	Challan No. & Date	Deposited by	Nature of Deposit	Head of Account as per Challan	Correct Head of Account	Amount (in ₹)
<b>Moreh Sub-Treasury</b>						
1.	01 Dt.30.04.2018	Dy. Director Sub-Division Vety. Hospital Moreh	Service & Service fee	0403-101	0403-501	5000/-
2.	03 Dt.26.07.2018	Dy. Director Sub-Division Vety. Hospital Moreh	Service & Service fee	0403-101	0403-501	4000/-
3.	04 Dt.25.08.2018	Dy. Director Sub-Division Vety. Hospital Moreh	Service & Service fee	0403-101	0403-501	4000/-
4.	13 Dt.04.06.2018	Sub-Divisional office, Tengnoupal	Collection of Hill House Tax	0029-Land Revenue	0029-101-Land Revenue/Tax	47940/-
5.	14 Nil	Sub-Divisional office, Tengnoupal	Collection of Hill House Tax	Nil	0029-101-Land Revenue/Tax	46740/-
<b>Sub Total</b>						<b>1,07,680/-</b>
<b>Jiribam Treasury</b>						
1.	192 Dt.02.03.2019	T. Manimohon	Sale of stamp	0030-101	0030-02-102	3369/-
2.	203 Dt. 21.03.2019	Y. Shantibala	Renewal Fee	-do-	0030-02-104	50/-
3.	210 Dt. 28.03.2019	T. Manimohon	Renewal Fee	-do-	-do-	50/-
4.	211 Dt. 28.03.2019	T. Manimohon	Renewal Fee	-do-	-do-	12/-
<b>Sub Total</b>						<b>3,481/-</b>
<b>Imphal East Treasury</b>						
1.	601 Dt.21.12.2018	AO, Medical Directorate, JN Hospital, Porompat	Pension and Leave Salary Contribution	2071-01-101	0070-01-101	25,44,227/-
2.	602 Dt.21.12.2018					17,16,309/-
3.	797 Dt.30.03.2019	Director of Env't.	Water consumption charge	8782-00-102	0215-01-102	6000/-
4.	49 Dt.29.04.2019	E.E, Mechanical Div-I, PWD	Professional Tax	0028-00-107	8782-00-102	20000/-
<b>Sub Total</b>						<b>42,86,536/-</b>



**Annexure-X**  
(Ref: Para 3.3.5)

**Lists of challans deposited after the validity period**

Name of Treasury	Sl. No	Challan No. & Dated	By whom tendered	Major Head	Date of deposit at Bank	Amount (Rs)
Lamphel Treasury	1.	C-1016 dt. 05.07.2018	Mr. Lalzomlien Thanjom	0216(106)	20.07.2018	9,000/-
	2.	C-1311 dt. 06.08.2018	Dy. Director, Treasuries & Accounts	0070(800)	31.08.2018	32,120/-
	3.	C-1560 dt. 29.08.2018	Mr. ChaobaKabui	0216(102)	01.10.2018	1,500/-
	4.	C-2907 dt. 04.01.2019	State Bank of India, Sekmai	0028(107)	22.01.2019	1,248/-
<b>Sub-total</b>						<b>43,868</b>
Kakching Sub-treasury	1	139 dt. 28.01.2019	Good Shepherd School, Kakching	0202	16.02.2019	2000
<b>Sub-total</b>						<b>2000</b>
<b>Total</b>						<b>45,868</b>

**Annexure-XI**  
(Ref. 3.4.2-i)

**Excess payment of Family Pension in r/o Kh. Lehring Monsang (PPO No.141300043)**

Month	Basic (₹)	DR (%)	DR (₹)	MA (₹)	Total (₹)
November 2018	4581	131	6002	300	10883
December 2018	4581	131	6002	300	10883
January 2019	4581	138	6322	300	11203
February 2019	4581	138	6322	300	11203
March – November 2019	41229 (4581X9)	141	58140 (6460 X 9)	2700 (300X9)	102069
<b>7<sup>th</sup> pay 1<sup>st</sup> Installment</b>					<b>4398</b>
<b>Total to be Paid</b>					<b>1,50,639</b>
<b>Already paid</b>					<b>2,48,453</b>
<b>Excess payment</b>					<b>97,814</b>

**Annexure-XII**  
**(Ref. 3.7.1-iv)**

**Irregular fixation of pay in respect of Shri Shivadatta Ahongshangbam, JAA**

Pay reflected in the Service Book	Corrected regulation vide Govt. of Manipur, Secretariat Finance Department (PIC) O.M No. 1/4/2008-FD (PIC) (Pt)(2) dt.7.9.2010
(5200 – 20200 + 2000) 6460 + 2000 - 6.1.2018 6720 + 2000 - 1.7.2019	(5200 – 20200 + 1900) 5880 + 1900 - 6.1.2018 6120 + 1900 - 1.7.2019  Amended regulation vide Govt. of Manipur, Secretariat Finance Department (PIC) Notification No.34/1/2012-FD(PIC)(Pt 5-A) dated 9.7.2019  (5200 – 20200 + 2000) 6060 + 2000 - 6.1.2018 6310 + 2000 - 1.7.2019

Calculation of overpayment amount is shown below:

Period	Already drawn	To be drawn	Difference	DA	HRA	Total amount	No. of months	Excess Payment
6.1.18 to 30.6.18	8460	7780	680	850(125%)	68	1598	176/30	9375
1.7.18 to 31.12.18	8460	7780	680	891(131%)	68	1639	6	9834
1.1.19 to 28.2.19	8460	7780	680	938(138%)	68	1686	2	3372
1.3.19 to 30.6.19	8460	7780	680	959(141%)	68	1707	4	6828
1.7.19 to 31.10.19	8720	8020	700	987(141%)	68	1755	4	7020
								<b>Rs. 36,429</b>