



ANNUAL REVIEW ON THE WORKING OF TREASURIES

2015-16

GOVERNMENT OF MIZORAM



**ACCOUNTANT GENERAL, MIZORAM,
AIZAWL**

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Annual Review On The Working of Treasuries

2015-16

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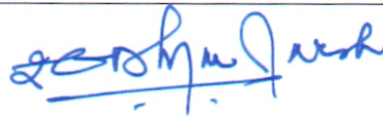
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PREFACE

Treasuries are important institutions of the states through which all cash transactions of the Government are carried out. Treasuries are required to adhere to the codes, manuals and administrative procedure prescribed by the State Government and Central Government from time to time and any deviation therefrom will adversely affect the process of financial accountability.

The Annual Review on the working of Treasuries in Mizoram for the year 2015-16 is compiled on the basis of guidelines issued by the Comptroller and Auditor General of India. This Review relates to the matters arising from the checking of monthly accounts rendered by the Treasuries together with observations/comments raised during local inspection of treasury records.

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



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Place: Aizawl
Date:

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Highlights

Sl. No.	Particulars	Paragraph
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2.	Non submission of DCC Bills in respect of AC Bills to the tune of ₹ 25.08 crores	2.2
3.	Outstanding balance under Treasury Suspense to the tune of ₹ 62,62,56,081/- (Payment) and ₹ 19,86,10,833/- (Receipt)	2.3
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PART - I

INTRODUCTORY

1.1 Introduction

The Treasuries function under the administrative control of the Chief Controller of Accounts, Accounts and Treasuries, Government of Mizoram. The Deputy Commissioners at the District level are responsible for day-to-day functioning of the treasuries.

1.2 Organisational Setup

There are 10 (ten) treasuries functioning in the State. All the treasuries are banking treasuries who render their monthly accounts directly to the Accountant General (A&E). The banking functions of the treasuries are carried out by the State Bank of India.

The Directorate of Accounts and Treasuries, Mizoram was established in May 1975. The responsibility of issuing pay slip and authorizing entitlements of the Gazetted Officers of the State Government were taken over from the Accountant General (A&E), Meghalaya, Shillong with effect from 01.05.1980. Similarly, the responsibility of issuing and maintenance of GPF, GIS, Pensions and other retirement benefits were taken over from the Accountant General (A&E), Meghalaya, Shillong with effect from 01.04.1983.

The Office of the Accountant General, Mizoram prepares the Monthly Civil Accounts and Annual Finance and Appropriation Accounts of the Government of Mizoram after compiling the accounts received from the accounts rendering units. The following are the treasuries in the State of Mizoram as on date:

Sl.No.	Name of the district	Name of the Treasury	Nature of Treasury
1.	Aizawl	Aizawl South Treasury	Banking
		Aizawl North Treasury	Banking
2.	Lunglei	Lunglei Treasury	Banking
		Chawngte Treasury	Banking
3.	Champhai	Champhai Treasury	Banking
4.	Serchhip	Serchhip Treasury	Banking
5.	Kolasib	Kolasib Treasury	Banking
6.	Lawngtlai	Lawngtlai Treasury	Banking
7.	Saiha	Saiha Treasury	Banking
8.	Mamit	Mamit Treasury	Banking

1.3 Position of Treasury Staff

The Treasuries including the Directorate of Accounts & Treasuries have total 315 Person-in-position against the Sanctioned Strength of 414 as on 31.03.2017. Cadre-wise details are as given below:

Designation	Sanctioned Strength	Person-in-Position
Chief Controller of Accounts	1	1
Director	1	1
Director (LFA)	1	1
Joint Director	3	3
Deputy Director	3	3
Deputy Director (LFA)	1	1
Assistant Director	7	7
Assistant Director (LFA)	1	1
Superintendent	1	1
Stenographer – I	1	1
Treasury Officer	11	10
Treasury Accountant	26	21
Auditor	31	30
Assistant Auditor	88	50
Assistant Treasury Accountant	96	80
Assistant	7	6
Stenographer – II	2	1
UDC	14	8
Stenographer – III	2	2
Driver	6	6
Data Entry Operator	18	11
LDC	21	16
Dispatch Rider	3	0
Peon	69	54
TOTAL	414	315

PART - 2**DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS****2.1 Introduction**

The parliament passed, in 1971, the C&AG's (DPCS) Act under Articles 148 (3) and 149 of the Constitution to regulate the duties, powers and conditions of service of the C&AG. The Act empowered the President (and the Governor of the State) to relieve the C&AG of the responsibility for compiling accounts. Article 150 was also amended in 1976 and again in 1978 to empower the President to prescribe the form of the accounts, on the advice of the C&AG, even where the C&AG has been relieved of the responsibility for compiling the accounts.

This Chapter of the Annual Review for the year 2015-16 deals with the findings made while compiling and verifying the initial accounts received from the Accounts rendering units of the State Government.

2.2 Delay in receipt of Monthly Accounts

As per Paragraph 4.5.1 of Mizoram Treasury Manual, 2011, it is the duty of the Treasury Officer to submit the monthly treasury accounts to the Accountant General Office by the 7th of the following month.

Scrutiny of the records of submission of accounts for the year 2015-16 revealed that timely submission of monthly treasury accounts by the treasuries was not achieved, and there were delay ranging from **03** (three) to **29** (twenty nine) days as indicated in **ANNEXURE – A**.

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

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

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

As per Rule 308 of the Central Treasury Rule Volume I, except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting abstract bills in Form TR-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.

Again, as per Rule 309 of the Central Treasury Rule Volume I, the numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than ₹ 50 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 it was observed that ₹ 25,07,89,664 against 63 of AC Bills remained outstanding as on 31st March 2016. The oldest wanting DCC Bills pertains to the year 1998-99. Moreover, ₹ 6,87,08,679 are still outstanding due to partly adjustment of ₹ 31,04,15,650 on total drawal of ₹ 37,91,24,329 on AC Bills. The details of pendency in submission of DCC Bills against AC Bills are shown in **ANNEXURE – B**.

Due to want of DCC Bills, huge sum of Government money amounting to ₹ 31,94,98,343 could not be regularized.

It is recommended that the treasury Officers take steps to watch the submission of DCC Bills by the Drawing and Disbursing Officers and not to honour any further AC Bills until the DCC bills are received in respect of AC Bills drawn previously as prescribed by the aforementioned rules.

2.3 Outstanding Balance under Treasury Suspense

As per Rule 70 of Government Accounting Rules, 1990, the items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under Major Head “8658 – Suspense Account” under the Sector “L. Suspense and Miscellaneous” of the Accounts (Footnotes under the Major Head in the List of Major and Minor Heads of Accounts may be referred to for further guidance).

As per the records maintained in the office of the Accountant General ₹ 62.63 crore (Payment) and ₹ 19.86 crore (Receipt) were lying outstanding under the head of account 8658 – Suspense Account – 102 – Suspense Account Civil – (a) Treasury Suspense for want of schedule of payment, vouchers, etc. as shown in **ANNEXURE – C**. The details of amount involved (Treasury-wise) are as tabulated under:

Treasury-wise Treasury Suspense (Payment)

Sl No.	Treasury	Amount involved (in ₹)
1.	-	38,97,12,685
2.	Aizawl South Treasury	19,90,79,145
3.	Aizawl North Treasury	6,36,483
4.	Saiha Treasury	5,25,592
5.	Champhai Treasury	69,86,915
6.	Lunglei Treasury	40,29,407
7.	Serchhip Treasury	2,01,54,151
8.	Mamit Treasury	28,73,407
9.	Shillong South Treasury	22,58,296
Total		62,62,56,081

Treasury-wise Treasury Suspense (Receipt)

Sl. No.	Treasury	Amount involved (in ₹)
1.	-	17,54,75,796
2.	Aizawl South Treasury	48,468
3.	Mamit Treasury	2,30,86,569
TOTAL		19,86,10,833

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

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

2.4 Outstanding Utilization Certificates

As per Paragraph 3.20.2 of the Mizoram Treasury Manual 2011, a register containing the details of payments made on Grant-in-Aid shall be maintained in Form MTM – 24. All sanctions should be noted in this register under proper attestation and the bills received against the sanctions should also be submitted after exercising necessary checks, along with the register and the fact of passing of the bill noted therein. Further, as per Paragraph 3.20.3 of the same, the receipt of formal utilization certificate from the sanctioning authority should be watched through the said register.

Scrutiny of the records revealed that at the end of March 2016, the following Utilization Certificates involving ₹ 64.37 crore against the drawal under GIA were awaited:

Year	Number of UCs awaited	Amount involved (in ₹)
2011-12	5	35,40,24,000
2015-16	23	28,96,99,000
TOTAL	28	64,37,23,000

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

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

PART - 3

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING LOCAL INSPECTION OF TREASURIES

3.1 Introduction

The office of the Accountant General Mizoram, Aizawl started treasuries inspection during the year 2014-15. During the year 2015-16, inspection of five treasuries including Mizoram House, Silchar were conducted. Inspection Reports were issued to the Chief Controller of Accounts and the Treasury Officers of the treasuries concerned with a copy each to the Deputy Commissioner of the district and the Secretary to the Government of Mizoram, Finance Department. The treasuries whose accounts were inspected during the year 2015-16 were as under:

Sl. No.	Treasury	Period of Accounts inspected	Period of inspection
1.	Lunglei Treasury	22.09.2005 to 31.03.2015	20.04.2015 to 05.05.2015
2.	Lawngtlai Treasury	01.02.2006 to 30.09.2015	07.12.2015 to 18.12.2015
3.	Saiha Treasury	01.06.2005 to 30.09.2015	07.12.2015 to 18.12.2015
4.	Chawngte Treasury	01.04.2013 to 29.02.2016	14.03.2016 to 18.03.2016
5.	Mizoram House, Silchar	01.04.2014 to 31.12.2015	06.01.2016 to 08.01.2016

3.2 Outstanding Paragraphs of Inspection Reports

Till the end of 2015-16, 97 paragraphs of Inspection Reports of 8 Treasuries were outstanding for want of replies. Of these, 43 paragraphs pertain to the year 2014-15 and 54 paragraphs pertain to 2015-16. Treasury-wise numbers of outstanding paragraphs are given in **ANNEXURE – D**.

3.3 DEFECTS AND OTHER IRREGULARITIES

Major Lapses having monetary implications

3.3.1 Delay in deposit of revenues of the Government into the Government Account

(i) As per Rule 7 (1) of the Central Treasury Rules, Volume I, all the moneys received by or tendered to the Government officers on account of the revenues of Government shall, without undue delay be paid in full into a treasury and shall be included in the accounts of the Government. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept apart from the accounts of the government.

However, scrutiny of the records of the office of the Dy. Resident Commissioner, Silchar revealed that there were delays of about two months in depositing revenues collected from room rent comprising 52 percent and 26 percent of delays during 2014-15 and 2015-16. During 2014-15, out of the total collection of ₹ 13,30,697 on room rent, there was delay in depositing ₹ 6,92,923 and during 2015-16, out of the total collection of ₹ 5,58,045 from April to October 2015 there was delay in depositing ₹ 1,46,430. Hence the percentage of delay during 2014-15 and 2015-16 were 52 percent and 26 percent of the total revenues collected respectively.

(ii) As per Notification of the Government of Mizoram dated 19.12.2013 for temporary Inner Line Permit (ILP), the Dy. Resident Commissioner, Silchar is to charge ₹ 120 per head as application/registration fee and out of which ₹ 100 is required to be deposited into Government Account while ₹ 20 is to be retained and utilised for sundry expenditure.

On scrutiny of the records of the office, it was revealed that out of the total collections of ₹ 40,91,300 and ₹ 23,67,400 during 2014-15 and 2015-16, there were delays in depositing of ₹ 13,73,500 and ₹ 23,17,200 respectively. Hence the percentage of delay in depositing during 2014-15 and 2015-16 were 34 percent and 98 percent respectively. Furthermore, the collected amount of ₹ 3,84,100 and ₹ 3,68,660 for the month of November 2015 and December 2015 respectively were not deposited till 06.01.2016.

On enquiry, it was pointed out by the Dy. Resident Commissioner, Silchar that the revenues were deposited at the time of presenting pay bills etc. instead of going separately for depositing the same to cut the cost of travelling expenses.

However, the fact remains that undue delay in depositing revenues in Government Accounts on time is brought with the risk of misappropriation of Government money.

It is recommended that the Dy. Resident Commissioner adhere to Central Treasury Rules by taking necessary steps to deposit revenues collected in Government Account without any delay.

3.3.2 Non-submission of DCC Bills against AC Bills

As per Rule 308 of the Central Treasury Rule Volume I, except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting abstract bills in Form TR-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.

Again, as per Rule 309 of the Central Treasury Rule Volume I, the numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than ₹ 50. 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.

Further, as per Paragraph 3.13.1 of Mizoram Treasury Manual 2011, both the abstract bill and the detailed monthly bill require scrutiny in the Treasury Office. As per Paragraph 3.13.2 of the same, while checking the abstract contingent bills, it should be seen whether the officers drawing the abstract bills are, in all cases, authorized to do so. Assistant Treasury Accountant/Treasury Accountant should ensure that the amount drawn on the abstract contingent bill is placed under objection. Objections regarding want of detailed bills, vouchers, sub-vouchers etc. should be pursued vigorously.

Scrutiny of the records of Lunglei Treasury, revealed that the Treasury did not maintain any AC Bill Register. As per the records maintained in the office of the Accountant General, it has been observed that AC bills of ₹ 63,04,000/- drawn by the Deputy Commissioner, Lunglei during March 1999 still remained unadjusted.

Due to inordinate delay in submission of the DCC bills against AC bills drawn, the chances of misappropriation of Government money cannot be ruled out.

It is recommended that the Treasury Officer, Lunglei Treasury, start maintaining AC Bill Register and collect the DCC bills from the concerned DDO and submit the same to the office of the Accountant General.

3.3.3 Lapsed Deposit

As per Rule 635 of the Central Treasury Rules Volume I, at the close of March every year, all deposits exceeding ₹ 25 unclaimed for more than three complete account years shall be credited to the Government under the Consolidated Fund, keeping a necessary note in the register of

deposits. Of deposits and balances thus lapsing, the Treasury Officer will submit to the Accountant General, immediately after 31st March, a list prepared in accordance with the direction contained in the Account Code Volume II.

(i) It was observed that none of the Treasury in the State had ever submitted the required Statement.

(ii) On scrutiny of the records relating to deposits of Lawngtlai Treasury, it was observed that the Treasury did not maintained any Lapsed Deposit Register.

If the money remains unutilized for several years, it will be a loss to the Government. Further, due to non-maintenance of Lapsed Deposit Register as required under the Rule, it is difficult to work out the actual Government money which has lapsed and could have been credited to the Government Account. In the absence of any records it could not be verified whether any deposits unclaimed for more than 3 complete accounting years had been credited to Government Accounts.

It is recommended that the Director of Accounts and Treasuries pass on suitable instructions to all the concerned Treasury Officers to submit Lapsed Deposit Statement to the office of the Accountant General.

3.3.4 Excess payment of Pension

Test checks of the Pension Payment Register and PPO Disburser's Portion maintained by the Saiha Treasury revealed that excess payments of pension were made to several pensioners due to payment of Medical Allowances to pensioners who were not entitled to it. Several such cases are has shown in the table below:

Sl. No.	Name of Pensioner and PPO No.	Period of Excess payment	Amount to be recovered (in ₹)
1.	Zakhulha, PPO.No. F/MR/DAT/08/5108	01.07.2009 to 01.05.2013 (47 Months) & 01.06.2013 to 01.09.2015 (28 months)	46x100 = 4600 & 28x200 = 5600 Total =10300
2.	Tatlha, PPO. No. MR/DAT/2899	01.07.2009 to 01.05.2013 (47 Months) & 01.06.2013 to 01.09.2015 (28 months)	46x100 = 4600 & 28x200 = 5600 Total =10300
3.	C. Valy, PPO. No. F/MR/DAT/1483	01.07.2009 to 01.05.2013 (47 Months) &	46x100 = 4600 &

		01.06.2013 to 01.09.2015 (28 months)	28x200 = 5600 Total =10300
4.	Kawllianchhinga, PPO.No. F/MR/DAT/976	01.07.2009 to 01.05.2013 (47 Months) & 01.06.2013 to 01.09.2015 (28 months)	46x100 = 4600 & 28x200 = 5600 Total =10300
5.	Chiangi, PPO. No. F/MR/DAT/1338	01.07.2009 to 01.05.2013 (47 Months) & 01.06.2013 to 01.09.2015 (28 months)	46x100 = 4600 & 28x200 = 5600 Total =10300
6.	Natlai, PPO. No. MR/DAT/2899	01.07.2009 to 01.05.2013 (47 Months) & 01.06.2013 to 01.09.2015 (28 months)	46x100 = 4600 & 28x200 = 5600 Total =10300
7.	Lalchelhlovi, MZ/F/83	01.07.2009 to 01.05.2013 (47 Months) & 01.06.2013 to 01.09.2015 (28 months)	46x100 = 4600 & 28x200 = 5600 Total =10300

It is recommended that the Treasury Officer, Saiha Treasury recover the excess payment of the above mentioned cases under intimation to the office of the Accountant General.

Action taken report is awaited from Lawngtlai Treasury.

3.4 DEFECTS AND OTHER IRREGULARITIES

Procedural Shortcomings

3.4.1 Discrepancies noticed in Verified Date-wise Monthly Statement

As per the provision under Paragraph 8.2 Public Accounts Department (PAD), RBI Manual, the Accredited/Agency Bank is required to submit the Date-wise Monthly Statement (DMS) to the treasury on the 1st working day of the following month. The Treasury Officer is required to send back the said DMS after due verification to the Accredited/Agency Bank within the next 3 days with a certificate to the effect that it has been checked and found to be correct.

Scrutiny of the copies of VDMS and Register available at Lunglei Treasury, it was revealed that—

(i) During the year 2005-06, there was delay on the part of the Bank in sending the DMS to the Treasury up to 6 (six) days, 7 (seven) days in 2006-07, 11 (eleven) days in 2007-08, 6 (six) days in 2008-09, 4 (four) days in 2009-10, 7 (seven) days in 2010-11, 8 (eight) days in 2011-12, 8 (eight) days in 2012-13, 6 (six) days in 2013-14, and 6 (six) days in 2014-15.

(ii) During the year 2005-06, there is delay on the part of the Treasury in returning the verified DMS to the Bank up to 9 (nine) days, 4 (four) days in 2006-07, 8 (eight) days in 2007-08, 4 (four) days in 2008-09, 3 (three) days in 2009-10, 5 (five) days in 2010-11, 4 (four) days in 2011-12, 7 (seven) days in 2012-13, 6 (six) days in 2013-14 and 8 (eight) days in 2014-15. Details are given in **Annexure – E**.

(iii) In some cases, the Verified DMS were returned to the Bank and sent to the office of the Accountant General by the Treasury Office on the day of receipt of DMS from the Bank. As such, it is doubtful towards the correctness of the verification done by the Treasury Officer.

The delay on the part of the Agency Bank in submission of DMS to the Treasury Officer and the return thereof by the latter after due verification of the correctness to the Agency Bank, may result into delay in reconciliation of figures in cases where there are mismatch/differences.

It is recommended that the Treasury Officer take up the matter with the Agency Bank to ensure that there is no delay on the part of the Bank for submission of DMS to the Treasury Officer and also to ensure timely submission of VDMS to the Bank and to the office of the Accountant General as per the prescribed date. However, no reply has been received from the treasury (July 2017).

3.4.2 Maintenance of Deposit Register

Rule 614 of Central Treasury Rules, Volume I states that moneys received at the treasury for deposit in the Government account are classified according to the department through which they

are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits. Note below Rule 614 also states that separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code Volume – II, or under special instructions of the Accountant General.

As per Rule 615 of the Central Treasury Rules, Volume I, unless there be anything repugnant in the subject or context, the relevant provisions of this part shall apply to deposit transactions of the Defence, Railway, Posts and Telegraphs, Public Works and other Central Departments whose initial accounts are kept in departmental offices, except in so far as they may be varied or supplemented by departmental regulations. Rule 617 of the same states that it is the duty of the Treasury Officer to see that, save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and also, if the amount could be credited to some known head in the Government account, to make representation to the Court or authority ordering its acceptance or in whose favour the deposit was received.

Scrutiny of the deposit register maintained by Lawngtlai Treasury revealed that separate registers were not maintained as per codal provisions.

At Saiha Treasury, the following discrepancies were noticed in maintenance of deposit register:

- (i) All Deposit Registers do not have numbered pages and the total number of page was also not mentioned.
- (ii) Entry at the end of a page was continued somewhere in another page without proper noting or mentioning the continuing page number.
- (iii) Several cheques issued were crossed out from the register. However, the same amount was still deducted from the balance and there was no correction thereafter.

Hence, the progressive balances at the end were calculated wrongly.

In the absence of separate register for each class of deposits, there are chances of overlapping of figures from one class to another. Proper monitoring of various deposits also cannot be done. Further, if the pages in the registers are not numbered, the person with malafide intention may detach the important information from the register and put the whole office in trouble.

It is recommended that the concerned Treasury Officers look into the matter and open separate register for each class of deposits and also ensure that the registers are opened in accordance with the rules prescribed.

3.4.3 Maintenance of LOC Register

As per Rule 168 (1) of the Central Treasury Rule, Volume I, where under the provisions of these rules or under any special order of the Government, letter of credit or assignment is issued in favour of a drawing Officer, such letter of credit for assignment shall specify the maximum amount up to which the officer credited shall have authority to draw on the particular treasury on which the letter of credit or the assignment has been issued. As per Rule 194 of the same every payment made on the authority of any letter of credit or assignment must without fail be noted at the time of payment under the Treasury Officer's initials either in the appropriate register of Payments or on the reverse of the Letter of Credit or Assignment itself.

In terms of Paragraph 3.2.1 of Mizoram Treasury Manual, 2011, it is an important part of the functions of the Treasury Officer to see that no payment is made in excess of the budget allotment. If the amount of any bill leads to excess over the budget allotment or is not covered by an advance from the Contingency Fund, the Treasury Officer should decline payment under advice to the authority controlling the grant so that the latter could arrange for additional funds.

Scrutiny of the Letter of Credit (LOC) Register maintained at the Lawngtlai Treasury revealed the following deficiencies:

- (i) Though Letter of Credit (LOC) was issued every quarter, yet the balances at the end of the quarter were neither carried forward nor surrendered, where a doubt arose as to whether the said balance amount of LOC remained unattended.
- (ii) Proper noting of Government Order No. and date were not mentioned in the register.
- (iii) Certification of the register was not done in the register
- (iv) In some cases, entry of 8443 – Civil Deposits were made in the LOC Register which were meant for schemes like RKVY (page 36 of D.O. Soil)

Improper maintenance of LOC/LOA Register may create problems while processing bills in a hurry especially during the closing months of the year when the number of bills are more. There may also be chance of skipping the surrender of excess grant in time and prevent re-appropriation to other grants/services that are in need. Further, due to wrong booking / wrong classification, true and correct accounts will not be reflected. Also, in the absence of detailed classification as per LOA/LOC and nature of expenditure against each bill number, it is impossible to ascertain whether the expenditure incurred was for the purpose for which the allocation/grant had been received.

It is recommended that the Treasury Officer, Lawngtlai Treasury maintain the register properly and ensure correct classification before passing bills so that wrong booking can be avoided in the accounts.

3.4.4 Maintenance of Pay Bill Register in respect of Gazetted Officers

Payment of pay and allowances of Gazetted Officers are to be authorized by the Treasury Officer on the strength of Pay authority/Pay slip issued by the Chief Controller of Accounts, Accounts & Treasuries, Government of Mizoram, Aizawl (CCA, A&T). In respect of maintenance of Pay Bill Register of the Gazetted Officers, it is the duty of the Treasury Officers to maintain of the Pay Bill and ensure that the authorization of payment is in order.

Scrutiny of the department wise Gazetted Officers Pay Bill Registers maintained in Lunglei Treasury revealed that:

1. No photocopy of Pay authority/pay slip was pasted on the left hand side of the individual pages of the Gazetted Officer in the Pay Bill Register and that the registers were not properly updated, but were kept in loose file.
2. Regulation/authorization of pay and allowances authorized by the Chief Controller of Accounts, Accounts & Treasuries, Government of Mizoram, Aizawl were without proper noting in red ink, authority number and date and due authentication/ attestation by the Treasury Officer.
3. Recovery of professional tax and income tax in the concerned cases were not found noted/recorded in the registers. Some instances are given below:
 - (i) Noting for the recovery of Professional tax were not done in respect of Shri H.Lalnunmawia, SDO, PWD, Lungsens; Shri. S.B.Bhattacharjee, Sr. Executive Engineer, Mechanical Division, Lunglei; Shri Lalchhuanga, Sr. Executive Engineer, PWD, NH Sub-Division VIII and Shri Z.D. Laltanzova, SDO, PWD, NH Sub-Division VIII.
 - (ii) Income tax deduction in respect of Shri S.B.Bhattacharjee, Sr. Executive Engineer, Mechanical Division, Lunglei for the period from 08/2011 to 04/2013 was not noted.
4. Proper noting regarding Government accommodation whether availed or not by the officer and the type of quarter, if availed, was not done in the register. Further, drawal of HRA and recovery of License Fee were not noted in certain cases. For instance Shri K. Vanlalthiana, MCS, Settlement Officer, Land Revenue & Settlement, Lunglei for the period from January 2012 to September 2013; Shri K. Liansanga, SDO (Rev), Lunglei for the period from November 2013 to February 2015. Similar cases occurred in pages 034 and 039 of the Check Register for MCS w.e.f. 10/2011. In respect of Shri Maipa, Sr. Executive Engineer, PWD, Building Division, Lunglei, HRA not drawn from 08/2012 but license fee was recovered from 12/2013 to 12/2014.

5. Proper noting on each and every item in the respective column provided for the purpose should be done accurately since the Treasury Officer is responsible for issuing Last Pay Certificate in respect of Gazetted Officer. E.g. Components of pay and allowances, components of deductions like professional tax, income tax, GPF recovery, HBA recovery, etc.
6. Total amount of pay and allowances were not noted in the column provided for in the Check Register. Further, License fee recovery in respect of ShriVanlalvuana, SDO, PWD, Bunghmun Sub-Division was noted on the pay and allowances side of the Register.
7. Total amount of deductions were not noted in the Check Register.
8. In certain cases, certificate and attestation was not done by the Treasury Officer on the content of pages on the first page of the Register.

It is recommended that the Treasury Officer, Lunglei Treasury take necessary actions for proper maintenance of the Pay Bill Register in respect of Gazetted Officers as stated under:

1. Photocopy of the said Pay authority/pay slip received by the Treasury from the CCA (A&T) be pasted on the left hand side of the individual pages of the Gazetted Officer in the Pay Bill Register maintained in the Treasury.
2. The Pay Bill Register be maintained department wise separately.
3. Each and every event of regulation of pay and allowances with reference to the pay authority/pay slip number and date of issue from the CCA (A&T) be duly recorded with the authentication by the Treasury Officer in each individual case with Tv. No. and actual date of authorization of pay and allowances of a particular month.
4. Recovery of:
 - (i) Professional Tax – mandatory for every Government servant is made and if it is paid in cash or otherwise directly by the Government servants during the financial year, a note in this regard with due attestation by the Treasury Officer is made available in the Pay Bill Register.
 - (ii) Income Tax – liable to be paid by all Government servants, who do not fall under the purview of the 6th Schedule of the Constitution of India, as per the guidelines issued by the Ministry of Finance, Government of India and due noting with authentication by the Treasury Officer is made available in the Pay Bill Register.

5. Those Government employees who are availing the Government accommodation for their residential purpose are required to pay license fee at the rate prescribed by the Government of Mizoram from time to time. Further, for those who do not avail or occupy Government residential accommodation, a note “the Government servant is not occupying the Government residential accommodation” is made in the Pay Bill Register.
6. To avoid fraudulent payment, the specimen signature of Self Drawing and Disbursing Officers in the case of Gazetted Officers and the Drawing and Disbursing Officers in the case of departmental payments are made readily available in order to ensure that the bill referred to the treasury for payment are genuine and authentic.

No replies have been received from the Treasury Officer, Lunglei (July 2017).

3.4.5 Specimen Signatures of DDO and maintenance of Guard File

Rule 172 of the Central Treasury Rules, Volume I provides that every Government officer who is authorized to draw cheques or sign or countersign bills payable at a treasury shall send a specimen signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury.

In terms of Paragraph 2.3.2 of Mizoram Treasury Manual, 2011 the Treasury Officer should obtain the specimen signatures of the officers drawing pay, contingent, grants-in-aid bills etc. He should paste it on the pages of the payment register set apart for the purpose, duly attested in ink. The Treasury Accountant concerned with reference to the relevant specimen signature should verify the signature on each bill.

Scrutiny of the Specimen signature file maintained by Lunglei, Lawngtlai and Saiha Treasury revealed that specimen signature were not attached to the file but were kept in loose file randomly.

On test check of current vouchers in Saiha Treasury, signatures of several DDOs appearing in the vouchers were not available in the Specimen Signature file. In the absence of specimen signatures of the authorized Officer, it is not known that how the treasury are verifying the genuineness of the bills or authorities which were received in the treasury for payment.

There is an urgent need for all the treasuries to check the specimen signatures of all the DDOs and to take up the matter with all concerned by way of directing them to furnish the names of the officers who are performing the duty of Drawing and Disbursing Officers along with their specimen signatures duly attested by the appropriate authority.

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

The Central Government Accounts (Receipts and Payments) Rules, 1983 prescribed the following guidelines in maintenance of cash book:

1. Vide Rule 13(ii), all monetary transactions should be entered in the Cash Book as and when they occur and attested by the Head of the Office in token of check.
2. Vide Rule 13(iii), the Cash Book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
3. Vide Rule 13(iv), at the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.
4. Vide Rule 13(vi), an erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials.

(i) Scrutiny of the cash book maintained by the Lunglei District Treasury revealed the following deficiencies:

1. There were variations of date of transaction and entry in the cash book (Refer to page 36 of Book 3).
2. Correction of entry by using correcting fluid was made in many occasions (e.g. Refer to pages 90, 98, 99 of Book 2).
3. Date of transaction was not mentioned (e.g. Refer to page 68, 85, 89 of Book 3)
4. There were some pages which were left blank without cancellation by drawing diagonal line and attestation by the Treasury Officer (refer to page 109,110 of Book 1, page 130 of Book 2 and page 124 of Book 3)
5. There were wrong entry of classification in the column provided for (refer to pages 288, 289, 306 of Book 1 and pages 1-60 of Book 2)
6. Cash Book was neither maintained in Calendar year or Financial year.

(ii) Scrutiny of the cash book maintained by the Saiha Treasury revealed that cash balances and verification of the same by the Head of Office had not been done since 24.07.2014. Correction of entry by using correcting fluid and overwriting were made in many occasions.

(iii) Scrutiny of the cash book maintained by Lawngtlai Treasury revealed the following deficiencies:

1. There were variations of date of transaction and entry in the cash book (page 94 of Cash Book w.e.f. 25.01.2010 to 29.06.2012)

2. Correction of entry by using correcting fluid was made in many occasions (pages 70, 72, 73, 88 of Cash Book w.e.f. 25.01.2010 to 29.06.2012)

3. Overwriting of date which was not authenticated by the Treasury Officer (Pages 37 and 54 of current volume)

4. Month of transaction was not mentioned in the cash book (Page 89 of Current volume of Cash Book)

Non-adherence to the rules regarding proper maintenance of the Cash Book may lead to the embezzlement/manipulation of the entries. To avoid such mishaps, it is necessary that the concerned Treasury Officers look into the matter personally and take due care to set the Cash Book right immediately in accordance with the rules prescribed in Central Government Accounts (Receipts and Payments) Rules, 1983.

3.4.7 Periodical Inspection not carried out by the Deputy Commissioner

As per Rule 70 of the 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. Further, as per Rule 71 of the same, copies of inspection memorandum and orders passed thereon by the Administrator shall be forwarded to the Accountant General for information.

During the inspection of Treasuries conducted during the year 2015-16, it was noticed that the periodical inspection was not conducted in respect of the following treasuries for the previous financial year:

Sl. No.	Name of the Treasury	Name of the District	Last inspection carried out by the DC
1.	Saiha Treasury	Saiha	Nil
2.	Lawngtlai Treasury	Lawngtlai	Nil
3.	Lunglei	Lunglei	Nil
4.	Chawngte	Lunglei	Nil

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

All the treasuries concerned were asked to request their Dy. Commissioners concerned to strictly follow the provisions of the rules in this regard but no replies have been received from Lunglei Treasury.

3.4.8 Inspection not carried out by the PWD and Superintendent of Police

As per Rule 113 (ii) of the Central Treasury Rules, Volume I, existing strong room should be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose. Further, as per Note 3 under Rule 113 (ii) of the same, the inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain a certificate annually.

As per Rule 113 (iii) of the Central Treasury Rules, Volume I, the District Superintendent of Police or the Commanding Officer of the guard if a Military one, should record an order prescribing the positions of the sentries and may also require any additional precautions to be taken in strengthening of fastenings, burning of lights, etc.

(i) Scrutiny of the inspection file revealed that during a period of ten years from 2005 to 2015, inspection of strong room was done by the Executive Engineer, PWD, Building Division, Lunglei only once. Reasons for such deviations from the provisions of the Central Treasury Rules are, however, not available on record. Further, on physical verification of the strong room, it was observed that proper installation of fire extinguisher was not done and that the two windows in the room were not strong enough to prevent break-in.

On physical verification of the Strong room of Lawngtlai Treasury, it was observed that last inspection was conducted on 04.11.2004 by the Executive Engineer, PWD, Lawngtlai Division for which fitness certificate was issued vide T.14011/4/2004-EE(LTD) dated 05.11.2004.

(ii) Scrutiny of the inspection file revealed that inspection of Lunglei Treasury was not done from 2007 to 2015 by the Superintendent of Police, Lunglei. Similarly, inspection on the security of the Strong Room of Lawngtlai Treasury had never been done by the District Superintendent of Police and no safety precautions like fire extinguisher, sentry positions, etc. were installed.

If strong room is not inspected as per codal provision, the security of the Strong Room cannot be ascertained. Important valuables of Government as well as public are kept in the strong room of the treasury. It is recommended that the CCA (Accounts & Treasuries) may take measures and direct all treasury officers to strictly comply with the rules and to ensure security and safety of the Treasury.

No replies have been received from Lunglei Treasury till date (July 2017).

3.4.9 Non-deduction of Income Tax

As per Rule 222 of Central Treasury Rules, Volume I, deductions from pay bills on account of Income Tax shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 (43 of 1961), as amended from time to time and the rules and orders issued thereunder.

While checking the payment of salary in respect of Gazetted Officers in Lawngtlai Treasury, employees who are liable to pay Income Tax did not file Income Tax return. It was also observed that many officers who were liable to file income tax had already been transferred/ retired without paying Income Tax which is a violation of the Income Tax Act, 1961.

The Treasury Officer, Lawngtlai Treasury was requested to look into the matter and take necessary measures to ensure that income tax payment was made by the officers liable to do so by consulting the respective DDOs.

It was informed by the Treasury Officer, Lawngtlai Treasury that necessary actions for realization of Income Tax was in full swing in consultation with the Regional Office of Income Tax, Guwahati and the Finance Department and trainings have been imparted to the DDOs concerned.

The action taken by the Treasury Officer, Lawngtlai Treasury in this regard was much appreciated. However, further actions in this regard were awaited (July 2017).

3.4.10 Irregularities in recovery of License Fee

As per OM No. D11014/1/2009-GAD/A dated 21.01.2011 of the General Administrative Department, Government of Mizoram, any Government servant who is availing the Government accommodation is required to pay license fee at the prescribed rate as on date.

(i) Scrutiny of the records available at Saiha Treasury revealed that the updated orders of the Government were not complied while deducting the License Fee, resulting in less recovery of license fee.

Sl. No.	Name & designation of the Government servant	Old rate	New rate	Period of deduction under old rate
1.	Shri J. Laichha, DSP	306	400	Dec 2010 to Jan 2013
2.	Shri Kunal, IAS	575	-	July 2011 to May 2012
3.	Shri ThangchemZathang, ADC	306	400	Dec 2010 to August 2012
4.	Shri N. Vadeiratlua, PRO	144	-	Dec 2010 to September 2012
5.	Shri RalzadingaRalte	221	300	Dec 2010 to July 2013

(ii) Scrutiny of the Check Register of the Gazetted Officers of Lawngtlai Treasury revealed that many Government servants who stayed in Government Quarters were not paying their license fees while some government servants were still drawing the HRA.

Unauthorized occupation of staff-quarter invites disciplinary proceedings under Rule 9 of CCS (Pension) Rules, 1972.

The Treasury Officer, Saiha Treasury and Lawngtlai Treasury need to review the records and take steps to recover the amount of license fee due to the Government from the above mentioned cases as well as other similar cases.

3.4.11 Discrepancies in maintenance of Service Book

- As per GID (6) below Service Rule 199, as soon as a Government servant is admitted to a Provident Fund, Account Number allotted to him should be entered on the right hand top of page 1 of his Service Book by means of rubber stamp.

2. As per Service Rule 199, every step in a Government servant's official life must be recorded in his Service Book and each entry must be attested by the Head of Office or, if he himself is the Head of Office, by his immediate superior. The Head of Office must see that all entries are duly made and attested and that the book contains no erasure or overwriting, all corrections being neatly made and properly attested.
3. As per Rule 257 (1) of General Financial Rules, Service Books maintained in the Establishment should be verified every year by the Head of Office who, after satisfying himself that the services of Government servants concerned are correctly recorded in each Service Book shall record the following certificate –
 “Service verified from to”

During inspection, it was observed that Service Books of the employees of the Establishment of Treasury Offices were not being maintained in complete shape as per codal provisions. Irregularities/Discrepancies are shown in **ANNEXURE – F**.

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

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

Action taken report is yet to be received from Lunglei Treasury. (July 2017)

3.4.12 Pension Related Issues

3.4.12.1 Non-submission of Life Certificates and the irregularities thereof

As per Government of India order (G.I. MF, OM No.F.10 (23)-B (TR) 176 dated the 11th June 1976), pensioners drawing their pension through public sector Banks, would be required to furnish a life certificate once a year in the month of November.

While checking the life certificates which were submitted annually to the Lawngtlai Treasury, discrepancies were noticed. Some instances are listed below:-

<i>Details of Pensioners</i>	<i>Whether life certificate is submitted or not</i>	<i>Matching of Specimen signature with PPO</i>	<i>Any other comments/Remarks</i>

1)31/1 Mangliana, MZ/35	No		
2)47/1 HC.Thangliana, MR/DAT/4393	No		
3)56/1 Nichuangi, MR/DAT/4747	No		
4)42/1 R. Lalsawta, MR/DAT/1488	Yes	Mismatched signature	
5)52/1 C. Niduna MR/DAT/4478	Yes	Mismatched signature	
6)55/1 Thanduha MR/dat/4612	Yes	Mismatched signature	
7)81/1 H. Sangalha MR/dat/15449	Yes		No signature on life certificate
8)83/3 Sangchema MR/DAT/13/2134	Yes		No signature on life certificate
9)68/3 T. Rochunga MR/DAT/13/1273	Yes		No signature on life certificate
10)65/F4 Lalnunthari F/MR/DAT/13/414“Á”	Yes	Mismatched signature	

The Treasury Officer was requested to adhere to the Rule stated above with proper checking and verification with intimation to the Accountant General, Mizoram, Aizawl.

Action taken report is yet to be received from Lawngtlai Treasury. (July 2017)

3.4.12.2 Non-appearance of Pensioners

As per Rule 330 of CTR, when a pensioner specially exempted from personal appearance, the fact shall be noted by the disbursing officer on the pension payment order and in all cases of non-appearance of a pensioner, a note shall be made on the pension payment order of the form in which proof was given, each year, of the pensioner's continued existence, e.g. "appeared in

person on”and the initials of the disbursing officer or the officer verifying the facts shall be put against the note.

While checking pension payment register and PPO of Lawngtlai Treasury, it was noticed that many pensioners did not appeared in person as per rule. Some instances are listed below:

<i>Pensioner's details</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>1st payment</i>	<i>Remarks</i>
1. Khawtinkhuma MR/DAT/10/9289	Appeared	Appeared	Appeared	Not appeared			01/02/2010	Not recorded in PPO
2. C Lalsangzuala MR/DAT/10/9446	Appeared	Not appeared	Appeared	Not appeared			01/06/2010	Not recorded in PPO
3. K. Rochunga MR/DAT/10/9576	Appeared	Not appeared	Appeared	Not appeared			01/11/2009	Not recorded in PPO
4. K. Rohmingliana MR/DAT/12/254			Appeared	Not appeared			08/07/2011	Not recorded in PPO
5. T. Neihchung MR/DAT/13/946			Not appeared	Not appeared			31/05/2012	Not recorded in PPO

The Treasury Officer was requested to take up corrective necessary actions by adhering to the Rules stated above with intimation to the Accountant General, Mizoram, Aizawl.

Action taken report is yet to be received from Lawngtlai Treasury. (July 2017)

3.4.12.3 Inconsistency in number of pensioners in pension payment

As per Rule 336 of CTR Volume I, each disbursing officer shall maintain a register in Form T.R. 36 of the Pension Payment Order which will serve as an index to the files of order referred in sub-rule (2) of Rule 329.

While checking the monthly Accounts of Lawngtlai treasury in respect of Mizoram Pension under the Head 2071-PEN & ORB, it was noticed that the number of pensioners was not maintained properly in Pension payment register. Few instances are listed below:-

<i>Pension Data</i>	<i>Number of pensioners (through Treasury)</i>	<i>Number of pensioners (through SBI, Lawngtlai)</i>
<i>Month & Year</i>		
March 2015	320	No record
April 2015	320	NA
May 2015	320	Recorded as 150 approximate
June 2015	325	Recorded as 150 approximate
July 2015	325	No record
August 2015	355	No record
September 2015	355	No record
October 2015	385	No record

The Treasury Officer needs to take up corrective actions with intimation to the Accountant General.

Action taken report is awaited from Lawngtlai Treasury. (July 2017)

3.4.12.4 Record of pension payment

As per Rule 359 of CTR, every pension payment must be entered on the reverse of both halves of the portion of the pension payment order and attested by the signature of the disbursing officer. While checking disburser's portion of pension payment order, payment of pensions are not recorded in a few PPOs.

Instances are listed below:

<i>Pensioner's details</i>	<i>Record of disbursement on PPO</i>	<i>Attestation</i>

1)83/3 Sangchema MR/DAT/13/2134	No record	No attestation
2)103/3 K. Thangchhunga MR/DAT/LLI/14/47	No record	No attestation
3)113/3 T. Rualkima MR/DAT/LLI/14/151	No record	No attestation
4)74/3 Challiana MR/DAT/13/1593	No record	No attestation
5)65/3 K. Thangchia MR/DAT/13/1228	No record	No attestation

The Treasury Officer needs to take up corrective actions with intimation to the Accountant General.

ANNEXURE – A**Position of receipts of initial accounts during the year 2015-16**

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	Date of receipt & No. of days delayed						
Aizawl S	19/05/15	19/06/15	15/07/15	18/08/15	11/09/15	23/10/15	19/11/15
	12	12	08	11	04	16	12
Aizawl N	18/05/15	18/06/15	14/07/15	12/08/15	08/09/15	09/10/15	09/11/15
	11	11	07	05	01	02	02
Chawngte	08/05/15	04/06/15	05/08/15	05/08/15	08/09/15	06/10/15	06/11/15
	01	00	29	00	01	00	00
Champhai	13/05/15	11/06/15	13/07/15	14/08/15	14/09/15	13/10/15	13/11/15
	06	04	06	07	07	06	06
Kolasib	14/05/15	12/06/1	10/07/15	11/08/15	10/09/15	12/10/15	12/11/15
	07	05	03	04	03	05	05
Lawngtlai	14/05/15	10/06/15	04/08/15	14/08/15	11/09/15	13/10/15	19/11/15
	07	03	28	07	04	06	12
Lunglei	12/05/15	12/06/15	14/07/15	12/08/15	09/09/15	12/10/15	09/11/15
	05	05	07	05	02	05	02
Mamit	20/05/15	20/06/15	17/07/15	11/08/15	09/09/15	12/10/15	09/11/15
	13	13	10	04	02	05	02
Saiha	18/05/15	19/06/15	14/07/15	25/08/15	24/09/15	28/10/15	18/11/15
	11	12	07	18	17	21	11
Serchhip	07/05/15	10/06/15	10/07/15	07/08/15	07/09/15	08/10/15	09/11/15
	00	03	03	00	00	01	02

Name of Treasury	Month of Account					
	November	December	January	February	March	Average delay
	Date of receipt & No. of days delayed					
Aizawl S	15/12/15	21/1/16	15/2/16	15/3/16	21/4/16	
	08	14	08	08	14	11
Aizawl N	10/12/15	18/1/16	08/2/16	09/3/16	11/4/16	
	03	11	01	02	04	5
Chawngte	10/12/15	12/1/16	10/2/16	07/3/16	08/4/16	
	03	05	03	00	01	4
Champhai	15/12/15	19/1/16	10/2/16	11/3/16	13/4/16	
	08	12	03	04	06	6
Kolasib	10/12/15	14/1/16	09/2/16	10/3/16	08/4/16	
	03	07	02	03	01	4
Lawngtlai	29/12/15	25/1/16	12/2/16	29/3/16	19/4/16	
	22	18	05	22	12	12
Lunglei	08/12/15	12/1/16	08/2/16	09/3/16	07/4/16	
	01	05	01	02	00	3
Mamit	07/12/15	20/1/16	04/2/16	10/3/16	06/4/16	
	00	13	00	03	00	5
Saiha	18/12/15	22/1/16	10/2/16	11/3/16	19/4/16	
	11	15	03	04	12	12
Serchhip	10/12/15	14/1/16	04/2/16	09/3/16	06/4/16	
	03	07	00	02	00	2

ANNEXURE - B**(i) Partly adjusted AC Bills up to 31st March 2016**

Sl No	Name of DDO/Controlling officer	AC Bills drawn upto March 2016			Amount for which DCC Bills submitted against the amount of AC Bills	Amount for which DCC bills remaining outstanding as on 31 march 2016 against the amount of AC Bills	No of AC Bills remaining outstanding as on 31 march 2016
		Amount drawn on AC Bills (amount in ₹)	Month and year of drawal	No. of AC Bills drawn			
1	Under Secretary, SAD, Aizawl South	34,00,000	March, 2014-15	6	28,25,000	5,75,000	1
2	Assistant Inspector of Police-I, Aizawl South	1,63,47,000	March 2013-2014	4	1,11,78,278	51,68,722	2
3	Assistant Inspector of Police-I, Aizawl South	79,24,000	March 2013-2014	1	79,23,623	377	1
4	Assistant Inspector of Police-I, Aizawl South	2,43,00,000	November 2010-11	1	2,42,97,653	2,347	1
5	Project Director, SIPMIU (NERCCDIP) Aizawl	4,63,63,770	March 2010-11	3	2,73,88,278	1,89,75,492	1
6	Deputy Director, LAD	33,79,500	March 2008-09	5	33,79,499	1	1
7	Supdt., Governor's Secretariat, Mizoram	95,000	May 2007-08	2	52,000	43,000	1
8	Supdt., Governor's Secretariat, Mizoram	1,10,000	April 2005-06	4	1,03,310	6,690	1
9	Assistant Inspector General of	1,37,68,800	July 2005-06	3	1,37,68,361	439	1

	Police-I, Aizawl						
10	Assistant Inspector General of Police-I,Aizawl	4,98,40,809	March 2005- 06	9	4,98,24,893	15,916	6
11	District Local Administration Officer,LAD	6,21,000	Febru ary 2005- 06	6	6,20,880	120	1
12	Assistant Inspector General of Police-I,Aizawl	3,98,21,450	March 2004- 05	3	3,98,13,694	7,756	3
13	Deputy Director, Rural Development Dept.	3,96,69,000	March 2003- 04	13	3,49,73,000	46,96,000	8
14	Assistant Inspector General of Police-I,Aizawl	1,48,48,200	March 2003- 04	4	1,48,24,192	24,008	4
15	Joint Director,Directo rate of School Education,	6,24,00,000	March 2001- 02	6	3,10,10,889	3,13,89,111	2
16	Deputy Director, Rural Development Dept.	4,77,74,800	March 2001- 02	40	4,74,74,800	3,00,000	1
17	Lunglei, Deputy Commissioner	63,74,000	March 1998- 99	1	70,000	63,04,000	1
18	Sanitation,LAD, Aizawl	20,87,000	March 1998- 99	2	8,87,300	11,99,700	2
TOTAL		37,91,24,329			31,04,15,650	6,87,08,679	38

(ii) OUTSTANDING AC BILLS YEAR- WISE as on 31st March 2016

Month of Account	AC Bills No.	Major Head	Name of Treasury DDOs /	Unadjusted Amount (in ₹)	No. of Unadjusted AC Bills.
1998-1999	20	2216	Assistant Engineer LAD/ Mizoram	8,99,000	29
1998-1999	19	2216	Assistant Engineer LAD/ Mizoram	4,00,000	
1998-1999	33	2216	Assistant Engineer LAD/ Mizoram	1,00,000	
1998-1999	16	2216	Assistant Engineer LAD/ Mizoram	25,000	
1998-1999	25	2216	Assistant Engineer LAD/ Mizoram	29,40,000	
1998-1999	26	2216	Assistant Engineer LAD/ Mizoram	8,00,000	
1998-1999	24	2216	Assistant Engineer LAD/ Mizoram	26,45,000	
1998-1999	18	2216	Assistant Engineer LAD/ Mizoram	1,75,000	
1998-1999	17	2216	Assistant Engineer LAD/ Mizoram	2,50,000	
1998-1999	21	2216	Assistant Engineer LAD/ Mizoram	2,00,000	
1998-1999	27	2216	Assistant Engineer LAD/ Mizoram	1,50,000	
1998-1999	173	2217	Sanitation Officer LAD/Aizawl District	29,19,000	
1998-1999	174	2217	Sanitation officer LAD/Aizawl District	32,11,100	

1998-1999	195	2217	Sanitation officer LAD/Aizawl District	7,20,000
1998-1999	196	2217	Sanitation officer LAD/Aizawl District	18,30,000
1998-1999	197	2217	Sanitation officer LAD/Aizawl District	3,00,000
1998-1999	199	2217	Sanitation officer LAD/Aizawl District	5,00,000
1998-1999	192	2217	Sanitation officer LAD/Aizawl District	3,77,000
1998-1999	165	2217	Sanitation officer LAD/Aizawl District	3,39,240
1998-1999	164	2217	Sanitation officer LAD/Aizawl District	5,00,000
1998-1999	163a	2217	Sanitation officer LAD/Aizawl District	2,46,000
1998-1999	163	2217	Sanitation officer LAD/Aizawl District	4,85,000
1998-1999	162	2217	Sanitation officer LAD/Aizawl District	5,00,000
1998-1999	161	2217	Sanitation officer LAD/Aizawl District	5,00,000
1998-1999	160	2217	Sanitation officer LAD/Aizawl District	5,00,000
1998-1999	194	2217	Sanitation officer LAD/Aizawl District	60,760
1998-1999	193	2217	Sanitation officer LAD/Aizawl District	13,63,000
1998-1999	210	2217	Sanitation officer LAD/Aizawl District	1,88,000

1998-1999	157	2217	Sanitation officer LAD/Aizawl District	4,00,000	
2011-2012	139	2210	Joint Director Hospital and Medical Education / Aizawl North	64,16,300	1
2012-2013	376/css	2211	Joint Director Health Services / Aizawl North	6,93,000	15
2012-2013	379/css	2211	Joint Director Health Services/ Aizawl North	1,09,000	
2012-2013	389/css	2211	Joint Director Health Services/ Aizawl North	7,95,400	
2012-2013	391/css	2211	Joint Director Health Services/ Aizawl North	10,05,000	
2012-2013	399/css	2211	Joint Director Health Services/ Aizawl North	6,44,000	
2012-2013	398/css	2211	Joint Director Health Services/ Aizawl North	7,47,000	
2012-2013	390/css	2211	Joint Director Health Services/ Aizawl North	7,26,000	
2012-2013	388/css	2211	Joint Director Health Services/ Aizawl North	6,98,000	
2012-2013	385/css	2211	Joint Director Health Services/ Aizawl North	6,35,000	
2012-2013	380/css	2211	Joint Director Health Services/ Aizawl North	8,39,000	
2012-2013	378/css	2211	Joint Director Health Services/ Aizawl North	6,17,000	
2012-2013	377/css	2211	Joint Director Health Services/ Aizawl North	7,60,000	

2012-2013	386	2211	Joint Director Health Services/ Aizawl North	25,00,000	
2012-2013	374/css	2211	Joint Director Health Services/ Aizawl North	9,60,000	
2012-2013	375/css	2211	Joint Director Health Services/ Aizawl North	7,01,000	
2014-2015	G.14011 /4	4575	SDO, Sadar/ Mamit	4,98,200	16
2014-2015	G.14011 /4	4575	SDO, Sadar /Mamit	4,00,000	
2014-2015	G.14011 /4	4575	SDOSadar /Mamit	20,00,000	
2014-2015	G.14011 /4	4575	SDOSadar /Mamit	20,00,000	
2014-2015	14011/4	4575	SDOSadar /Mamit	40,00,000	
2014-2015	14011/4	4575	SDOSadar /Mamit	20,00,000	
2014-2015	G.14011 /4	4575	SDOSadar /Mamit	20,00,000	
2014-2015	14011/4	4575	SDOSadar /Mamit	15,00,000	
2014-2015	G.14011 /4	4575	SDOSadar /Mamit	20,00,000	
2014-2015	G.14011 /4	4575	SDOSadar /Mamit	1,25,000	
2014-2015	14011/4	4575	SDOSadar /Mamit	2,50,000	
2014-2015	G.14011 /4	4575	SDO Sadar/Mamit	8,00,000	
2014-2015	14011/4	4575	SDO Sadar/Mamit	1,29,71,200	
2014-2015	G.14011 /4	4575	SDO Sadar/Mamit	8,42,59,200	

2014-2015	G.14011 /4	4575	SDO Sadar/Mamit	2,21,90,400	
2014-2015	14011/4	4575	SDO Sadar/Mamit	60,000,00	
2015-2016	941	4055	Assistant Inspector General of Police-I/ Aizawl south	5,58,00,000	1
2016-2017	192D	4408	Deputy Director Food ,Civil ,Supplies and Consumer Affairs/ Aizawl South	96,26,864	1
TOTAL				25,07,89,664	63

ANNEXURE – C**POSITION OF THE AMOUNT BOOKED UNDER THE HEAD OF ACCOUNT
“TREASURY SUSPENSE” (As on 31st March”)****Payment**

Sl.No.	Financial Year	Name of Treasury	Month of Account	Amount booked under Treasury Suspense (Amount in ₹)	Major Head
1	Prior to 2010-11	No record	No record	38,97,12,685	No record
2	2011-12	Aizawl South	08/2011	14,99,69,447	2071
		Aizawl South	11/2011	3,61,71,291	2071
		Aizawl South	11/2011	2,41,620	2071
		Aizawl South	11/2011	63,41,704	3456
		Aizawl North	02/2012	4,06,151	2013
3	2012-13	Aizawl South	04/2012	63,55,083	2401
		Saiha	06/2012	5,25,592	2851
		Serchhip	07/2012	1,99,34,415	2071
		Lunglei	09/2012	40,29,407	2211
		Champhai	09/2012	69,86,915	2235
		Serchhip	09/2012	2,19,736	2501
		Mamit	09/2012	24,98,407	2235
		Aizawl North	11/2012	2,30,332	2013
4	2013-14	Shillong South	08/2013	13,60,334	2070
		Shillong South	03/2014	8,97,962	2070
5	2014-15	Mamit	06/2014	3,75,000	7610

Receipt

Sl.No.	Financial Year	Name of Treasury	Month of Account	Amount booked under Treasury suspense (Amount in ₹)	Major Head
1	Prior to 2010-11			175475796	
2	2011-12	Mamit	04/2011	1,01,48,280	8009
		Mamit	05/2011	1,28,31,074	8009
		Mamit	05/2011	1,07,215	8011
3	2014-15	Aizawl South	01/2015	48,468	2071

ANNEXURE - D**POSITION OF OUTSTANDING PARAS OF INSPECTION REPORT from 2012 – 2013
ONWARD AS ON 31st March 2016**

<i>Sl. No.</i>	<i>Financial year</i>	<i>Name of Treasury</i>	<i>Period of Inspection</i>	<i>No. of Paragraphs</i>	<i>No. of outstanding Paragraphs</i>
1	1/5/10 – 31/3/14	Aizawl South	5/5/14 – 19/5/14	16	16
2	1/1/11 – 31/3/14	Aizawl North	17/11/14 – 5/12/14	16	16
3	1/2/06 – 31/12/14	Champhai	13/1/15 – 23/1/15	11	11
4	22/9/05 – 31/3/15	Lunglei	20/4/15 – 5/5/15	11	11
5	1/6/05 – 30/9/15	Saiha	7/12/15 – 18/12/15	12	12
6	1/4/13 – 29/9/16	Chawngte	14/3/16 – 18/3/16	13	13
7	1/2/06 – 30/9/15	Lawngtlai	7/12/15 – 18/12/15	16	16
8	1/4/14 – 31/12/115	Mizoram House, Silchar	6/1/16 – 8/1/16	2	2

ANNEXURE – E**DELAY IN SUBMISSION OF DMS BY THE BANK AND THE RETURN THEREOF BY THE TREASURY OFFICE****LUNGLEI TREASURY:**

MONTH	2005 - 2006			2006 - 2007			2007 - 2008		
	Date of receipt from Bank	Date of Returning to Bank	Date of sending to AG	Date of receiving from Bank	Date of Returning to Bank	Date of sending to AG	Date of receiving from Bank	Date of Returning to Bank	Date of sending to AG
	Delay in days	Delay in days	No of Day Delay	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days
APRIL				03-05-06	05-05-06	05-05-06	No record	08-05-07	08-05-07
				2				5	1
MAY				No record	07-06-06	07-06-06	No record	06-06-07	06-06-07
					4			3	
JUNE				05-07-06	06-07-06	06-07-06	03-07-07	03-07-07	03-07-07
				4			2		
JULY				05-08-06	05-08-06	05-08-06	04-08-07	06-08-07	06-08-07
				4			3		
AUG.				08-09-06	08-09-06	08-09-06	12-09-07	12-09-07	12-09-07
				7		1	11		5
SEPT.	No record	03-10-05	03-10-05	06-10-06	06-10-06	06-10-06	08-10-07	12-10-07	12-10-07
				5			7	2	5
OCT.	05-11-05	08-11-05	08-11-05	06-11-06	07-11-06	07-11-06	No record	04-11-07	04-11-07
	4	1	1	5				1	
NOV.	05-12-05	05-12-05	05-12-05	06-12-06	07-12-06	07-12-06	04-12-08	05-12-07	05-12-07
	4			5			3		
DEC.	04-01-06	09-01-06	09-01-06	04-01-07	06-01-07	06-01-07	05-01-08	15-01-08	15-01-08

	3	3	2	3			4	8	8
JAN.	03-02-06	03-02-06	03-02-06	No record	06-02-07	06-02-07	06-02-08	06-02-08	06-02-08
	2				3		5		
FEB.	03-03-06	07-03-06	07-03-06	No record	06-03-07	06-03-07	03-03-08	03-03-08	03-03-08
	2	2			3		2		
MARCH	No record	12-04-06	12-04-06	No record	04-04-07	04-04-07	03-04-08	03-04-08	03-04-08
		9	5		1		2		

MONTH	2008 - 2009			2009 - 2010			2010 - 2011		
	Date of receiving from Bank	Date of Return to Bank	Date of sending to AG	Date of receiving from Bank	Date of Return to Bank	Date of sending to AG	Date of receiving from Bank	Date of Return to Bank	Date of sending to AG
	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days
APRIL	07-05-08	07-05-08	07-05-08	04-05-09	05-05-09	05-05-09	05-05-10	06-05-10	06-05-10
	6			3			4		
MAY	05-06-08	05-06-08	05-06-08	02-06-09	04-06-09	04-06-09	02-06-10	03-06-10	03-06-10
	4			1			1		
JUNE	01-07-08	01-07-08	01-07-08	01-07-09	03-07-09	03-07-09	05-07-10	09-07-10	09-07-10
	Amended on 08-07-08	08-07-08	08-07-08				4	2	2
JULY	04-08-08	04-08-08	04-08-08	03-08-09	05-08-09	05-08-09	03-08-10	06-08-10	06-08-10
	3			2			2	1	
AUG.	01-09-08	04-09-08	04-09-08	03-09-09	03-09-09	03-09-09	07-09-10	07-09-10	07-09-10
		1		2			6		
SEPT.	07-10-08	07-10-08	07-10-08	05-10-09	05-10-09	05-10-09	01-10-10	05-10-10	05-10-10
	6			4					

OCT.	03-11-08	03-11-08	03-11-08	05-11-09	06-11-09	06-11-09	03-11-10	04-11-10	04-11-10
	2			4			2		
NOV.	04-12-08	04-12-08	04-12-08	04-12-09	04-12-09	04-12-09	06-12-10	07-12-10	07-12-10
	3			3			5		
DEC.	07-01-09	13-01-09	13-01-09	05-01-10	08-01-10	08-01-10	05-01-11	12-01-11	12-01-11
	6	4	6	4	1	1	4	5	5
JAN.	02-02-09	02-02-09	02-02-09	03-02-10	03-02-10	03-02-10	03-02-11	04-02-11	04-02-11
	1			2			2		
FEB.	02-03-09	04-03-09	04-03-09	04-03-10	08-03-10	08-03-10	08-03-11	08-03-11	08-03-11
	1			3	2	1	7		1
MARCH	No record	03-04-09	03-04-09	01-04-10	06-04-10	06-04-10	08-04-11	08-04-11	08-04-11
					3		7		1

MONTH	2011 - 2012			2012 - 2013			2013 - 2014		
	<i>Date of receiving from Bank</i>	<i>Date of Returning to Bank</i>	<i>Date of sending to AG</i>	<i>Date of receiving from Bank</i>	<i>Date of Returning to Bank</i>	<i>Date of sending to AG</i>	<i>Date of receiving from Bank</i>	<i>Date of Returning to Bank</i>	<i>Date of sending to AG</i>
	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>
APRIL	06-05-11	06-05-11	06-05-11	01-05-12	02-05-12	02-05-12	03-05-13	07-05-13	07-05-13
	5						2	2	
MAY	03-06-11	03-06-11	03-06-11	06-06-12	07-06-12	07-06-12	03-06-13	05-06-13	05-06-13
	2			5			2		
JUNE	07-07-11	07-07-11	07-07-11	05-07-12	09-07-12	09-07-12	01-07-13	08-07-13	08-07-13
	6			4	2	2		5	1
JULY	02-08-11	04-08-11	04-08-11	03-08-12	03-08-12	03-08-12	05-08-13	07-08-13	07-08-13
	1			2			4		

AUG.	07-09-11	07-09-11	07-09-11	03-09-12	05-09-12	05-09-12	02-09-13	06-09-13	06-09-13
	6			2			1	2	
SEPT.	04-10-11	07-10-11	07-10-11	01-10-12	08-10-12	08-10-12	08-10-13	08-10-13	08-10-13
	3				5	1	7		1
OCT.	02-11-11	08-11-11	08-11-11	05-11-12	14-11-12	14-11-12	05-11-13	07-11-13	07-11-13
	1	4	1	4	7	7	4		
NOV.	02-12-11	08-12-11	08-12-11	05-12-12	07-12-12	07-12-12	07-12-13	10-12-13	10-12-13
	1	4	1	4			6	1	3
DEC.	09-01-12	10-01-12	10-01-12	09-01-13	15-01-13	15-01-13	07-01-14	15-01-14	15-01-14
	8		3	8	4	8	6	6	8
JAN.	06-02-12	06-02-12	06-02-12	05-02-12	06-02-12	06-02-12	03-02-14	06-02-14	06-02-14
	5			4			2		
FEB.	06-03-12	09-03-12	09-03-12	05-03-13	08-03-13	08-03-13	05-03-14	06-03-14	06-03-14
	5	1	2	4	1	1	4		
MARCH	04-04-12	04-04-12	04-04-12	05-04-13	05-04-13	05-04-13	02-04-14	03-04-14	03-04-14
	3			4			1		

MONTH	2014 - 2015		
	Date of receiving from Bank	Date of Returning to Bank	Date of sending to AG
	Delay in days	Delay in days	Delay in days
APRIL	01-05-14	07-05-14	07-05-14
		4	
MAY	05-06-14	06-06-14	06-06-14
	4		
JUNE	01-07-14	04-07-14	04-07-14
		1	
JULY	05-08-14	08-08-14	08-08-14
	4	1	1
	04-09-14	05-09-14	05-09-14

AUG.	3		
SEPT.	07-10-14	07-10-14	07-10-14
	6		
OCT.	01-11-14	11-11-14	11-11-14
		8	4
NOV.	03-12-14 (2)	10-12-14 (5)	03-12-14 (3)
	Amended copy 18-12-14	18-12-14	18-12-14
DEC.	05-01-15	09-01-15	09-01-15
	4	2	2
JAN.	06-02-15	06-02-15	06-02-15
	5		
FEB.	04-03-15	04-03-15	04-03-15
	3		
MARCH	07-04-15	07-04-15	07-04-15
	6		

LAWNGTLAI TREASURY:

MONTH	2005-2006		2006-2007		2007-2008		2008-2009	
	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank
	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days
APRIL			02.05.06	/03.05.06	30.04.07**	09.05.07/ 03.05.07	06.05.08	07.05.08/ 06.05.08
			1				5	
MAY			05.06.06	/06.06.06	31.05.07**	06.06.07/ 01.06.07	03.06.08	05.06.08/ 03.06.08
			4				2	
JUNE			07.07.06	/07.07.06	02.07.07	10.07.07/ 08.07.07	08.07.08	08.07.08/ 08.07.08
			6		1	5	7	
JULY			04.08.06	04.08.06/ 04.08.06	03.08.07	03.08.07/ 03.08.07	05.08.08	07.08.08/ 05.08.08
			3		2		4	
AUG			01.09.06	06.09.06/ 06.09.06	02.09.07	/03.09.07	04.09.08	05.09.08/ 04.09.08
				3	1		3	
SEPT			30.09.06*	/09.10.06	29.09.07**	/01.10.07	01.10.08	02.10.08/ 01.10.08
				6				
OCT			01.11.06	06.11.06/ 06.11.06	02.11.07	05.11.07/ 05.11.07	07.11.08	07.11.08/ 07.11.08
				3	1		6	
NOV			01.12.06	/6.12.06	01.12.07	07.12.07/ 07.12.07	-	06.12.08/ -
				3				3
DEC			03.01.07	/10.01.07	04.01.08	/14.01.08	02.01.09	14.01.09/ 02.01.09
			2	4	3	7	1	
JAN			04.02.07	/04.02.07	03.02.08	06.02.08/ 03.02.08	04.02.09	04.02.09/ 04.02.09
					2		3	
FEB			28.02.07*	/01.03.07	03.03.08	10.03.08/ 03.03.08	04.02.09	09.03.09/ 09.03.09
			3		2		3	3
MAR			31.03.07*	/2.04.07	01.04.08	09.04.08/ 01.04.08	02.04.09	07.04.09/ 07.04.09
							1	3

MONTH	2009-2010		2010-2011		2011-2012		2012-2013	
	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank	Date of receiving from Bank	Date of sending to AG/ Date of return to Bank
	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days	Delay in days
APRIL	02.05.09	06.05.09/ 06.05.09	01.05.10	08.05.10/ 03.05.10	01.05.11	09.05.11/ 09.05.11	01.05.12	08.05.12
	1	2				6		5
MAY	03.06.09	05.06.09/ 05.06.09	01.06.10	07.06.10/ 02.06.10	01.06.11	03.06.11	01.06.2012	07.06.2012
	2							4
JUNE	02.06.09*	07.07.09/ 03.07.09	01.07.10	07.07.10/ 02.07.10	01.07.11	04.07.11	01.07.12	10.07.12
	1					1		7
JULY	03.07.09*	06.08.09/ 03.08.09	01.08.10	06.08.10/ 02.08.10	01.08.11	08.08.11	01.08.12	02.08.12
	2					5		
AUG	01.09.09	08.09.09/ 02.09.09	01.09.10	10.09.10/ 02.09.10	01.09.11	06.09.11	03.09.12	06.09.12
						3	2	
SEPT	01.10.09	06.10.09/ 01.10.09	01.10.10	12.10.10/ 12.10.10	01.10.11	03.10.11	01.10.12	09.10.12
				9				6
OCT	04.11.09	06.11.09	01.11.10	04.11.10/ 04.11.10	01.11.11	08.11.11	01.06.10	07.11.12
	3			1		5		4
NOV	01.12.09	07.12.09	01.12.10	02.12.10/ 02.12.10	01.12.11	03.12.11	01.12.12	10.12.12
		4						7
DEC	02.01.10	12.01.10	01.01.11	10.01.11/ 10.01.11	06.01.12	09.01.12	03.01.12	14.01.13

	1	8		1 7	5		2	9
JAN	01.02.10	04.02.10	01.02.11	04.01.11 1/ 04.01.11	01.02.12	07.02.12	04.02.13	05.02.13
		1		1		4	3	
FEB	01.03.10	02.03.10	01.03.11	07.03.11 1	01.03.12	09.03.12/ 02.03.13	02.03.13	07.03.13
				4		6	1	3
MAR	01.03.10	07.04.10	01.04.11	07.04.11 1	03.04.12	10.04.12	-	08.04.13
		4		4	2	5		5

MONTH	2013-2014		2014-2015		2015-2016	
	<i>Date of receiving from Bank</i>	<i>Date of sending to AG/ Date of return to Bank</i>	<i>Date of receiving from Bank</i>	<i>Date of sending to AG/ Date of return to Bank</i>	<i>Date of receiving from Bank</i>	<i>Date of sending to AG/ Date of return to Bank</i>
	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>	<i>Delay in days</i>
APRIL	01.05.13	08.05.13	-	07.05.14	01.05.15	12.05.15
		5		4		9
MAY	05.06.13	12.06.13	-	13.06.14	01.06.15	25.06.15
	4	5		10		22
JUNE	03.07.13	09.07.13	28.06.14**	17.07.14	01.07.15	20.07.15
	2	4		15		17
JULY	01.08.13	08.08.13	-	11.08.14	01.08.15	05.08.15
		5		8		2
AUG	-	06.09.13	03.09.14	12.09.14		
		3	2	7		
SEPT	02.10.13	10.10.13	01.10.14	16.10.14		
	1	6		13		
OCT	01.11.13	12.11.13	01.11.14	13.11.14		
		9		10		
NOV	2.12.13	12.12.13	1.12.14	10.12.14		
	1	8		7		
DEC	02.01.14	22.01.14	03.01.15	15.01.15		
	1	16	2	10		
JAN	-	07.02.14	02.02.15	12.02.15		
		4	1	8		
FEB	-	11.03.14	02.03.15	16.03.15		
		8	1	12		
MAR	-	04.04.14	01.04.15	17.04.15		
		1		14		

SIAHA TREASURY:

MONTH	2014 - 2015		2015 - 2016	
	Date of receipt from Bank	Date of sending to the Bank	Date of receipt from Bank	Date of sending to the Bank
	Delay in days	Delay in days	Delay in days	Delay in days
APRIL	02.05.2014	07.05.2014	07.05.2015	12.05.2015
	01	01	06	04
MAY	02.06.2014	13.06.20 14	01.06.2015	10.06.2015
	0	09	0	07
JUNE	02.07.2014	09.07.2014	01.07.2015	09.07.2015
	01		0	06
JULY	31.07.2014	08.08.2014	03.08.2015	19.08.2015
	--	05	0	14
AUGUST	04.09.2014	05.09.2014	01.09.2015	11.09.2015
	04	0	0	08
SEPTEMBET	01.10.2014	13.10.2014	01.10.2015	21.10.2015
	0	10	0	16
OCTOBER	03.11.2014	10.11.2014	02.11.2015	10.11.2015
	0	04	0	06
NOVEMBER	03.12.2014	08.12.2014	01.12.2015	08.12.2015
	02	02	0	05
DECEMBER	03.01.2015	16.01.2015	--	--
	02	10	--	--
JANUARY	02.02.2015	09.02.2015	--	--
	0	05	--	--
FEBRUARY	02.03.2015	12.03.2015	--	--
	0	08	--	--
MARCH	01.04.2015	08.04.2015	--	--
	0	03	--	--

CHAWNGTE TREASURY:

Month/Year	DMS submitted by Agency Bank	VDMS returned by T.O	VDMS submitted to AG Office
March/2013	02/04/2013	02/04/2013(No Seal)	03/04/2013
April/2013	03/05/2013	06/05/2013(No Seal)	06/05/2013
May/2013	06/06/2013 (DMS was wrongly mentioned.April/2013)	11/06/2013(No Seal)	07/06/2013
June/2013	29/06/2013	02/07/2013	02/07/2013
July/2013	29/06/2013(Wrong date)	02/08/2013	02/08/2013
August/2013	31/08/2013	02/09/2013	02/09/2013
September/2013	30/09/2013	03/10/2013	03/10/2013
October/2013	31/10/2013	01/11/2013	01/11/2013
November/2013	30/11/2013	03/12/2013	03/12/2013
December/2013	02/01/2014	No date of return	27/01/2014
January/2014	03/02/2014	03/02/2014	03/02/2014
February/2014	03/03/2014	04/03/2014	04/03/2014
March/2014	03/04/2014(Sent for correction)	22/04/2014(delay)	24/04/2014
April/2014	02/05/2014	05/05/2014	05/05/2014
May/2014	31/05/2014	03/06/2014	03/06/2014
June/2014	01/07/2014	01/07/2014	02/07/2014
July/2014	02/08/2014	05/08/2014	05/08/2014
August/2014	01/09/2014	03/09/2014	03/09/2014
September/2014	30/09/2014	07/10/2014(delay)	07/10/2014
October/2014	31/10/2014	03/11/2014	03/11/2014
November/2014	29/11/2014	03/12/2014	03/12/2014
December/2014	30/12/2014	22/01/2015(delay)	23/01/2015
January/2015	31/01/2015	04/02/2015	04/02/2015
February/2015	29/02/2015	No date of return	03/03/2015
March/2015	31/03/2015	No date of return and delay	10/04/2015
April/2015	05/05/2015	05/05/2015	05/05/2015
May/2015	30/05/2015	No date of return	02/06/2015
June/2015	29/06/2015	01/07/2015	02/07/2015
July/2015	21/07/2015(wrong date)	03/08/2015	03/08/2015
August/2015	01/09/2015	31/08/2015(wrong date)	04/09/2015
September/2015	29/09/2015	01/10/2015	05/10/2015
October/2015	31/10/2015	02/11/2015	02/11/2015
November/2015	30/11/2015	04/12/2015	04/12/2014
December/2015	31/12/2015	07/01/2016(delay)	07/01/2016
January/2016	31/01/2016	04/02/2016	04/02/2016
February/2016	29/02/2016	No signature and date	04/03/2016

ANNEXURE – F**IRREGULARITIES/DISCREPANCIES NOTICED IN THE SERVICE BOOK**

Sl No.	Name of Treasury	Name and Designation	Reason
1.	Saiha	Rosalyn J Mokhu	(i). No photo
			(ii). Verification of Page 2 is not done.
			(iii). No signature of Government Servant.
2.	Saiha	P. L. Zonunmawia	(i). Attestation of Page.2 is not done.
3.	Saiha	Tabi, Chawkidar	(i). Attestation of Page.2 is not done.
4.	Saiha	K. Zonunmawia, Peon	(i). Attestation of Page.2 is not done.
5.	Saiha	H. C. Tbybu	(i). Attestation of Page.2 is not done.
6.	Lawngtlai	PL. Hrangkhama	1) The certificate and attestation of new service book II & III are signed by the certifying officer. 2) The leave account is not maintained or regularized for the year 2015.
7.	Lawngtlai	Bekhhua	1) The certificate and attestation of new service book II & III are signed by the certifying officer. 2) Service book is not verified by the Treasury officer after 2012. 3) Leave Account is not regularized. 4) GPF account number is not mentioned in the certificate and attestation.
8.	Lawngtlai	Lalhmunsangi (Contract)	1) Service book is not updated or regularized after 2013.
9.	Lawngtlai	K. Hmunsanga (ATA)	1) Photograph is missing on the second service book. 2) The attestation and certificate is not signed by the certifying officer. 3) Service is not verified after 2013. 4) Leave account is not updated.
10.	Lawngtlai	T. Lalrawzauva (Peon)	1) GPF Account is not mentioned in the certificate. 2) Service book is not verified after 2013. 3) Leave account is not updated.
11.	Lawngtlai	C. Hniariagi (Peon)	1) The certificate & attestation is not signed by the certifying officer. 2) Leave Account is not carried forward to the new service book. 3) Service book is not verified by the Treasury Officer after 2013.
12.	Lawngtlai	Malsawma (Peon)	1) GPF Account Number is missing in the certificate and also the certificate & attestation is

			not signed by the certifying officer in new service books. 2) Service book is not verified by Treasury officer after 2013.
13.	Lunglei	R. Lalnuntluangi, ATA	(i) Earned Leave granted for 04 days was recorded as 10 days (page 10) (ii) Total of Earned Leave credited with the advance credit as on 01.07.2008 should be 89 days instead of 94 days (page 22) (iii) Half Pay Leave account was not updated up to 01.01.2015 (iv) Certificate and Attestation: Sl. No. 3 to 7 in Service Book Volume I were not attested by the Treasury Officer.
14.	Lunglei	R. Lalremsanga, LDC	(i) Overwriting and corrections using fluid in the leave account at Page 24 of Volume I were not attested by the Treasury Officer. (ii) Earned Leave sanctioned for 10 days w.e.f. 13.3.2002 to 22.3.2002 as noted at Page 19 was debited from the advance credit of 01.07.2002. (iii) Period for sanction of Earned Leave were not noted. (iv) Half Pay Leave credit as on 01.07.2000 at column No. 16 should be 154 days instead of 144 days. (page 24, Volume I)
15.	Lunglei	H. Lalrintluanga ATA	(i) Period of Earned Leave granted for 7 days and 5 days were not mentioned (Volume I). (ii) Earned Leave credit noted at Page 24 as on 01.07.2006 should be 149 days instead of 150 days.
16.	Lunglei	R. Rosiami, UDC	(i) Sl. No. 5 to 7 of Volume I are not certified and attested (Volume I). (ii) Service verification up to 31.03.1990 not done. (iii) Noting in the remark column of leave account in respect of EOL sanctioned were not done for the following spell: (a) EOL for 5 days w.e.f. 8.9.1985 to 12.9.1985 (b) EOL for 60 days w.e.f. 13.9.1985 to 11.11.1985 (c) EOL for 50 days w.e.f. 12.11.1985 to 31.12.1985 (d) EOL for 31 days w.e.f. 1.1.1986 to 31.1.1986

			<p>(e) EOL for 28 days w.e.f. 1.2.1986 to 28.2.1986.</p> <p>(iv) The fact for sanctioning of Earned Leave for 15 days w.e.f. 15.7.1985 to 29.7.1985 was not noted in the Service Book against which debit entry noted in leave account (Volumel).</p>
17.	Lunglei	P.Sanghmingthanga, ATA	<p>(i) Photograph not pasted on the space provided.</p> <p>(ii) Certification and attestation not done on Sl. No. 2 – 7 and 9-10</p> <p>(iii) Earned Leave credited along with advance credit as on 01.01.2009 should be 231 days instead of 235 days</p> <p>(iv) Grant of two spell of Paternity Leave as noted in the Service Book (Page 9 and 11 of Volume I) were not noted in the remark column of leave account.</p> <p>(iv) Grant of 2 days Earned Leave as noted at Page 13 were not debited in the leave account.</p>
18.	Lunglei	F. Lalbiakliana, ATA	<p>(i) Certification and attestation not done at Sl. No.1-10</p> <p>(ii) Noting for grant of EOL for 9 days w.e.f. 12.09.1990 to 20.09.1990 was not done (Page 9, Volumel and in the remarks column).</p> <p>(iii) Grant of Earned Leave for 19 days w.e.f. 03.02.1992 to 21.02.1992 and 6 days w.e.f. 22.02.1992 to 27.02.1992 were not debited in leave account.</p> <p>(iv) Debit amount of Earned Leave sanctioned for 23 days w.e.f. 26.11.98 to 18.12.1998 was noted as 108 days instead of 23 days.</p> <p>(v) Advance credit as on 01.01.1999 was given twice.</p> <p>(vi) The fact for sanctioning of EOL for 12 days on medical certificate w.e.f 06.01.2011 to 17.11.2011 was not noted in the remark column of the leave account.</p>
19.	Lunglei	C. Laldingliani, ATA	<p>(i) Certification and attestation not done at Sl. No.1-10</p> <p>(ii) Number of days for debit of Earned Leave availed w.e.f 25.7.2007 to 31.7.2007 was not noted in Column No. 10 of leave account.</p> <p>(iii) The fact for sanctioning of Maternity Leave for 135 days was not noted in the remark column of the leave account.</p> <p>(iv) Granted 2 days Earned Leave instead of 4</p>

			days (page 6 of Volume II) (v) Grant of 2 days Earned Leave w.e.f. 04.07.2012 to 05.07.2012 was not debited in leave account.
20.	Lunglei	C. Lalrawna, Peon	(i) Credit in leave account started from 19.5.1992 to 1.7.1993. But the credit in leave account from 1.7.1989 to 1.7.1991 was noted thereafter. Regular noting was then started again w.e.f 1.1.1994. (ii) Grant of EL for 7 days w.e.f. 10.10.1995 to 16.10.1995, 5 days w.e.f. 4.9.2000 to 8.9.2000 and 3 days w.e.f. 4.10.2010 to 6.10.2010 respectively were not debited in EL Account. (iii) Advance credit due as on 01.01.2013 was not given in the leave account whereas debit for Earned Leave availed w.e.f. 11.04.2013 to 30.04.2013 and 01.05.2013 to 30.05.2013 was done.
21.	Lunglei	Baby Lalhlimpuii, ATA (C)	(i) Granted maternity leave on medical ground for a period of 135 days w.e.f. 27.05.2009 to 08.10.2009 and 07.03.2011 to 19.07.2011 respectively, which was against the provisions of Appendix II to CSS (Leave) Rules 1972. However, the above mentioned leave was granted vide No. A.22012/3/2001-Est.Try(L)/19 dated 8.6.2009 and A.20026/35/2005-CCA(Est)/24 dated 31.3.2011 respectively (ii) Agreement form for employment on contractual basis was placed in the Service Book without completion in any respect.
22.	Lunglei	F. Zokhuma, Peon	(i) Certification and attestation not done at Sl. No.1-10 (ii) Credit of HPL for the period w.e.f. 01.01.2006 to 31.12.2010 may be cancelled since the balance as on 31.12.2005 of 367 days was carried forward in Volume II at Page 22-23. (iii) Grant of 2 days Commuted Leave w.e.f. 21.11.2006 to 22.11.2006 on Medical certificate was debited in Earned Leave account instead of debiting to HPL Account. (iv) Grant of Earned Leave for 4 days w.e.f. 16.10.2007 to 19.10.2007 was debited as 5 days

			<p>in Earned Leave account.</p> <p>(v) As noted at page 17 Volume II, granted 6 days Earned Leave w.e.f. 09.09.2010 to 2010 and 10 days Earned Leave w.e.f. 04.10.2010 to 13.10.2010 on private ground, but debit for the same noted at page 24 of Volume II under column No. 8,9 and 10 as from 09.09.2010 to 13.10.2010</p> <p>(vi) Debit for Earned Leave for 11 days w.e.f. 25.10.2011 to 04.11.2011 not properly noted in column provided for the same at page 24 of Volume II.</p> <p>(vii) Half Pay Leave credited up to 30.06.2011 at page 22 of Volume II, but debit for 60 days of Commuted Leave taken w.e.f. 10.06.2013 to 08.08.2013 was done at page 25 without updation of HPL credit up to 01.07.2013.</p>
23.	Lunglei	Saingurpuia, Peon	<p>(i) Overwriting of credit entry in the leave account not attested.</p> <p>(ii) Credit entries made in leave account for the period from 01.07.2012 to 30.06.2014 at page 24 of Volume I may be cancelled since Earned Leave at credit upto 30.06.2012 was carried forward at page 22 of Volume II.</p> <p>(iii) Grant of 30 days Commuted Leave w.e.f. 05.09.2007 to 04.10.2007 was not debited in the Half Pay Leave account at page 23 of Volume I.</p> <p>(iv) The fact for sanction of EOL was not noted in remark column of leave account for the following spell:</p> <p>(a) EOL for 2 days w.e.f. 22.6.2009 to 23.6.2009</p> <p>(b) EOL for 18 days w.e.f. 10.2.2011 to 27.2.2011</p> <p>(c) EOL for 01 day on 16.11.2011</p> <p>(v) EOL sanctioned for 1 day i.e 16.11.2011 was debited in Earned Leave account at page 24 of Volume I.</p>