



# Office of the Principal Accountant General (A&E), Assam

## Maidamgaon, Beltola, Guwahati - 781029



# Annual Review of Treasuries of Govt. of Assa

## 2013-2014

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## Preface

Treasury is an institution where receipts of revenue of Government are collected and payments are made. Valuables and other securities are kept in the treasuries for safe custody. Government has devised codes, manuals and procedures with the idea to run the treasury works smoothly and to maintain the records of the treasuries systematically for future accountability. Periodical inspection is conducted to see whether the rules and regulation made by the government is observed as per Assam Treasury Rules & Subsidiary Orders and any other extent Rules in force. Inspection Party also see the maintenance of the records in treasuries and its preservation.

The “**Annual Review on the working of Treasuries in Assam**” for the year 2013-14 is prepared to focus the irregularities/lapses as observed in course of inspection of the treasuries and Sub-treasuries of the state by this office. This review report is prepared in three parts.

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| Part-2 | Defects noticed during compilation and verification of accounts                         |
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The deficiencies as observed during the inspection are brought to the notice of the Government through issuing Inspection Reports. Necessary remedial measures were also advised and suggested to the authorities concerned to set right the deficiencies found in the inspection.

I hope this report will be successful for creating a healthy atmosphere and help a lot to the Administration to improve the functions of the treasuries in future.

Dated Guwahati  
the 1<sup>st</sup> September, 2014

(Shantanu Basu)  
Principal Accountant General (A&E), Assam

## Highlights

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## **Part – 1**

### **Introductory**

#### **1.1 Administrative System – General**

The financial activities of the government are carried out by the state treasuries. The administrative control of the Treasuries/Sub-Treasuries lies with the Finance Department of the Government of Assam. The immediate administrative controls of the Treasuries/Sub-Treasuries are vested with the Deputy Commissioner at the District level, Sub-Divisional Officer (Civil) at the Sub-Division level. However, the Director of Accounts and Treasuries, Assam controls the whole functioning of treasuries. The Inspector General of Stamps, Assam procures and distributes the stamps to the Treasuries in Assam.

#### **1.2 Organisational set up**

(i) There are 29 (twenty nine) Treasuries (including Shillong South Treasury) and 34 (thirty four) Sub-Treasuries functioning in Assam as on 31<sup>st</sup> March, 2014. All of them are banking in nature and transacts their business through accredited Public Sector Banks. Shillong (South) Treasury is a District Treasury located in the State of Meghalaya. This Treasury is regarded as a Treasury of Assam for all practical purposes as per arrangement between the Government of Meghalaya and the Government of Assam in consultation with the Accountant General (A&E), Meghalaya, Shillong and the Comptroller & Auditor General of India, New Delhi.

(ii) All District Treasuries and the Sub-Treasuries in the State and the Shillong South Treasury in the State of Meghalaya render their monthly accounts to the Principal Accountant General (A&E), Assam. After computerization of the treasuries and introduction of Comprehensive Treasury Management Information System (CTMIS), the Government of Assam has dispensed with the procedural requirement of submission of accounts by Sub-Treasuries to the District Treasuries for incorporation in the monthly accounts of the District Treasuries and their submission to the Principal Accountant General (A&E), Assam.

(iii) The Government of Assam already introduced online payment of taxes through the State Bank of India and the accounts of these tax receipts are maintained by a Cyber Treasury attached to the Dispur Treasury. The Treasury Officer, Dispur is responsible to submit the accounts to the Principal Accountant General (A&E), Assam in this regard.

(iv) Morigaon Treasury and Sub-Treasuries at Bihpuria, Dhakuakhana, Gormur, Margherita, Naharkatia, Ramkrishna Nagar, Titabar and Bokakhat transacting their cash business through the United Bank of India. The Sub-Treasury located at Chapakhowa, Tihu and Belsor transact cash business through the Union Bank of India, United Commercial Bank and Central Bank of India respectively. Remaining Treasuries and Sub-Treasuries transact their cash business through the State Bank of India.

(v) A list of Treasuries/Sub-Treasuries functioning in Assam is given in *Annexure A*.

## Part – 2

### 2. Defects noticed during compilation and verification of accounts

#### 2.1 Delay in submission of monthly accounts

The Account Code Vol-II provides that the treasuries should submit their monthly accounts along with connected documents to the Principal Accountant General (A&E), Assam in two lists viz. First List for transactions pertaining to the period from 1<sup>st</sup> to 10<sup>th</sup> of the month and the Second List for remaining transactions pertaining to the period from 11<sup>th</sup> to the last day of the month. However, after computerization of treasuries and introduction of Comprehensive Treasury Management Information System (CTMIS) software in 2006, the Government of Assam has issued order that the treasuries in Assam are to submit their monthly accounts in one List and i.e. by 10<sup>th</sup> of the following month. The position of rendition of monthly accounts by the Treasuries/Sub-Treasuries in Assam is yet to reach the desired level. Delay in rendition of monthly accounts has been observed in respect of Dibrugarh, Dispur, Jorhat, Nalbari, Sonitpur, Tinsukia, Morigaon, Nagaon, Hailakandi, Cachar, Golaghat, Haflong, Garmur, New Silchar, Udalguri, Dergaon, Bokakhat, Rangia, Pathsala, Charaideo (Sonari) and Badarpur, Treasuries/Sub-Treasuries during the year. The extent of delay in rendition of monthly accounts by the Treasuries and Sub-Treasuries in Assam for the year 2013-14 is shown in Annexure B.

#### 2.2 Delay in receipt of wanting Vouchers/Schedules from Treasuries

As per Rule 4 of Assam Treasury Rules and Subsidiary Orders, List of Payments supported with vouchers and payment schedules and Cash Account supported with receipt schedules and challans should be submitted to the Principal Accountant General (A&E), Assam along with Monthly Accounts.

While compiling the accounts it was observed that the List of Payment and Cash Accounts submitted by most of the treasuries along with Payment Schedules and Receipt Schedules were not fully supported by vouchers and challans. Consequently, the amounts pertaining to wanting vouchers in Payment Schedule and Challans in Receipt Schedule were booked under the head Objection Book Suspense (OB Suspense) under Major Head 8658 – Suspense instead of the final head of account. The Objection Book Suspense would ultimately be cleared after receipt of wanting vouchers/challans from the treasuries concerned. The expenditure thus reflected against the concerned functional Major Head would not show the true picture of receipts and payments. As such, accounts compiled by this office would not reflect the true and correct picture of receipt and expenditure. For clearance of OB Suspense this office has to exercise tedious correspondences with the treasuries for certificate of payment and receipts in lieu of vouchers and challans.

Due to non receipt of vouchers along with Payment Schedule during the year, an amount of A7,33,36,85,049/- is lying under the Objection Book Suspense after closing of annual accounts for 2013-14.

OB Suspense for the year up to March, 2014 (Supply)					
Receipt			Payment		
NTA	TA	Total	NTA	TA	Total
8,33,63,579	2,29,758	8,35,93,337	6,10,54,00,268	1,22,82,84,781	7,33,36,85,049

### **2.3 Diversion of funds to 8443 – Civil Deposits**

Provision S.O. 50 below T.R. 16 of Assam Treasury Rules and Subsidiary Orders states that money should not be withdrawn from Government exchequer unless it requires immediate disbursement and in no case it is permissible to withdraw money in advance and thereafter keeping of same in Civil Deposits to avoid lapse of budget grants. The Departmental authorities should utilize the funds by way of incurring expenditure authorized by the State Legislature and for the purpose stipulated in this regards. However, during the year under review, it was noticed that the Departmental authorities had withdrawn amounts totaling to A95,13,60,072/- from the Consolidated Fund of the State showing these as expenditure against the concerned Service heads and credited the amount under the head “8443 – Civil Deposits” in the Public Account. Diversion of funds in this manner is in violation of the provision of Assam Financial Rules and the departments thus diverted the funds without the approval of State Legislature. The details of treasury wise/Major Head wise amounts that diverted during the year shown in Annexure C.

### **2.4 Non submission of Plus Minus Memorandum**

As per Article 110 of Account Code Vol-II it is the duty of Treasury Officer to submit the monthly statement of Plus and Minus Memorandum (PMM) showing minor head wise Opening Balance (OB), amount received during a month, Re-payments made and Closing Balance (CB) of each minor head immediately after closing of a month account to the Principal Accountant General (A&E), Assam. The accuracy of the deposit accounts maintained in the Principal Accountant General Office can not be verified without receipt of Plus and Minus Memorandum. Record maintained in this office revealed that during the year, 5 treasuries submitted Plus and Minus Memorandum in every month, 32 treasuries submitted it partially for some months, 3 treasuries did not maintain the accounts of Plus and Minus Memorandum and remaining 18 treasuries did not submit Plus and Minus Memorandum at all. Summarised position of submission of Plus Minus Memorandum by treasuries during the year is shown in Annexure D.

### Part – 3

#### **Defects and other irregularities noticed during local inspection of Treasuries/Sub-Treasuries**

#### **3.1 The table shown below the quarter wise inspection of Treasuries and Sub-Treasuries conducted during the year 2013-14**

<b>First Quarter (April, 2013 to June, 2013)</b>	
Dispur Treasury	Bongaigaon Treasury
Director of Accounts & Treasuries, Assam	Jorhat Treasury
Garmur Sub-Treasury	Dibrugarh Treasury
Udalguri Sub-Treasury	Nalbari Treasury
New Silchar Sub-Treasury	
<b>Second Quarter (July, 2013 to September, 2013)</b>	
Kamrup Treasury	Goalpara Treasury
Pathsala Sub-Treasury	Tinsukia Treasury
Bokakhat Sub-Treasury	Sonitpur Treasury
Rangia Sub-Treasury	Abhayapuri Sub-Treasury
Darrang (Mangaldoi) Treasury	Dergaon Sub-Treasury
<b>Third Quarter (October, 2013 to December, 2013)</b>	
Ramkrishna Nagar Sub-Treasury	Naharkatia Sub-Treasury
Cachar (Silchar) Treasury	Morigaon Treasury
Charaideo (Sonari) Sub-Treasury	Nagaon Treasury
Diphu Treasury	Hailakandi Treasury
Karimganj Treasury	
<b>Fourth Quarter (January, 2014 to March, 2014)</b>	
Tihu Sub-Treasury	Badarpur Sub-Treasury
Golaghat Treasury	Lakhimpur Treasury
Haflong Treasury	Sivasagar Treasury
Dhemaji Treasury*	

\* Due to Parliamentary Election, 2014 inspection could not be conducted



### 3.2 Deficiencies noticed in maintenance of Strong Room

As per Assam Treasury Rules 4(a) & (b) and Subsidiary Orders, no place should be used as a strong room unless it is first certified to be secured and fit for use. The Treasury Officer should obtain fitness and safety certificates and certificate regarding deployment of sentry for the Strong Room annually from the Executive Engineer, PWD (Building) Division and the District Superintendent of Police respectively and place it in a conspicuous place in the Strong Room.

During inspection it was observed that the above procedure was not followed by Goalpara, Dibrugarh, Jorhat, Tinsukia, Morigaon, Karimganj, Lakhimpur, Haflong and Hailakandi Treasury. Moreover, the some of the Strong Rooms were found in a deplorable condition which should be repaired immediately for the safety of the valuable kept in the Treasuries.

#### 3.2.1 Non verification of valuables/chests by departmental officers

As per Rule 58 of Assam Financial Rules, the Departmental Officers are required to keep their duplicate keys in a sealed cover in the Strong Room of the Treasury and the Treasury Officer is to maintain a Duplicate Key Register. The Departmental Officers should physically verify the sealed cover each year to see that the keys kept by them are in tact and a note to that effect is to be made in the Register of Duplicate Keys. Further, Rule 61 of Assam Financial Rules provides that cash chests or sealed bags belonging to other departments may be lodged in the treasury for safe custody. The Departmental Officers are required to verify the deposited articles at least once in a year in the month of April and record a certificate with their signatures and date in the Register of Valuables maintained in the Treasury. This certificate was not recorded in the Register of Valuables maintained at Bongaigaon, Dibrugarh, Jorhat, Goalpara, Tinsukia, Sonitpur, Cachar and Nagaon Treasuries indicating that the necessary verification had not been carried out. A statement showing the position of verification of valuables shown in the Valuable Register maintained in Dibrugarh, Jorhat and Tinsukia Treasuries are at **Annexure E**.

#### 3.2.2 Maintenance of Stamp Accounts

During inspection, differences in stock of NJS stamps as per manual stock account and account maintained in CTMIS noticed in Dibrugarh, Jorhat and Morigaon Treasuries. The details are shown below:

##### Dibrugarh Treasury

Denomination	As per CTMIS		As per Manual Stock		Difference (CTMIS-Stock Register)	
	No.	Value in A	No.	Value in A	No.	Value in A
1	Not found in CTMIS		Not found in account			
2	11722	23444	9321	18642	2401	4802
5	2769	13845	2264	11320	505	2525
10	15051	150510	159136	1591360	(-)144085	-1440850
20	63423	1268860	207417	4148340	(-)143994	-2879880
50	1172	58600	32378	1618900	(-)31206	-1560300
100	20350	203500	35581	355810	(-)15231	-1523100
500	18868	9434000	23081	11509000	(-)4150	-2075000
1000	27875	27875000	32128	32128000	(-)4253	-4253000
5000	6130	30650000	10859	54295000	(-)4729	-23645000
10000	2158	21580000	2910	29100000	(-)752	-7520000
25000*	Not found in CTMIS		503	12575000	(-)503	-12575000
Total value in terms of A						<b>-57464803</b>

\*since 1/2012 in Dibrugarh Treasury.

### Jorhat Treasury

As per CTMIS			As per physical verification		
Denomination(s) in A	No.	Value in A	No.	Value in A	Difference(s)
10	64476	644760	73532	735320	9056
20	65132	1302640	68276	1365520	3144
50	105545	5277250	106275	5313750	729
100	117542	11754200	119168	11916800	162600
500	59267	29633500	56666	2833300	2601
1000	79148	79148000	79531	79531000	383
5000	38940	194700000	39004	195020000	64
10000	22913	229130000	22973	229730000	60
15000	5000	75000000	5000	75000000	-
20000	4998	99960000	4998	99960000	-
25000	4675	116875000	4690	117250000	15

### Morigaon Treasury

Denomination (INR)	As per Stock Account		As per CTMIS		Differences (INR)
	No.	Amount in A	No.	Amount in A	
1	1853		1753		100
2	226		225		2
5	601		601		-
10	31		31		-
20	53		51		40
50	15784		15670		5700
100	10299		10116		18300
500	3112		2069		521500
1000	13		13		-
5000	1317		1309		40000
10000	914		907		70000
					<b>A6,55,642</b>

### 3.2.3 Preservation of documents in Strong Room

As per Register of Valuables, hard cash and gold bar were kept in the Strong Room of Dibrugarh Treasury. These articles could not be physically verified by the inspection as the Strong Room was occupied by the trunks and boxes in addition to the stamps etc. The articles as shown below were kept in a very casual and unsystematic manner.

Sl. No.	Sl. No. of ROV and date	Contents	Deposited by whom	Remarks
1.	4410 of 12-04-05	Stated to be contained hard cash amounting A1,27,000/- in connection with Moran P.S. case No.120/03 & MR No.110/03	Officer-in-Charge, Moran P.S.	Page No.225 of Register of Valuables(ROV)
2.	4143 of 27-05-98	Stated to be contained hard cash amounting A1,19,274/- in connection with Barbarua P.S.	Officer-in-Charge, Barbarua P.S.	Page No.177 of ROV
3.	4220 of 26-05-2000	Sealed trunk stated to be contained 20 Nos. of gold biscuits	Shri K.K. Choudhury, Addl. S.P.	Page No.193 of ROV

### 3.3 Loss of Revenue Receipt under Consolidated fund of the State and Receipt under Public Account

The Finance (Taxation) Department is responsible for the administration of taxes on sales, trade etc., in the state. The Commissioner of Taxes is the Head of the Department and responsible for administration of all taxation measures and for general control and supervision over the Zonal and Unit offices and the staff engaged in collection of taxes and to guard against evasion of taxes. The functioning of the Department is governed by the provisions of the Assam Value Added Tax Act, 2003, the Central Sales Tax Act, 1956, the Assam Entry Tax Act, 2008, the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, the Amusement and betting Taxation Act, 1939, the Assam Taxation Act, 1990, the Assam Agriculture Income Tax Act, 1939 and various administrative orders issued from time to time. And as per General Financial Rules, the Controlling Officers shall be responsible to ensure that all sums due to the Government are regularly realized and duly credited to Govt. Account.

During inspection of District Treasuries it was noticed that there were huge amount of Challan passed by the Treasury officers under various major head (Receipts, Payments and Debt Deposit and Remittances) such as 0020, 0021, 0022, 0028, 0039, 0040 etc. were not credited into Govt. Account by most of Tea gardens, non deposit of excise duties by the vendors of wine shops, non deposit of sales tax by the various firms, companies and industries and taxes on vehicles by the State Transport Authority and DTOs, Inspector etc. under non tax revenue major receipts under major head 0055-Police were not deposited into Government Account. Under Economic Services major receipt under Major Head 0406-Forest Royalty, 802-Petroleum and 803-Coal and Lignite were not deposited by the DDOs, Oil companies and refineries. Moreover, it was also observed that challan passed Register, Subsidiary Receipt Register and Lapsed Receipt Register were never reconciled by the concerned Treasury Officers to identify non deposit of passed challan into Government Account, though it was the primary duties of the Treasury Officers to identify such cases immediately and bring to the noticed of the concerned DDOs. Moreover, huge amount of passed challan under the head Loans and Advance, Public Account and Debt Deposit and Remittance were also not credited to Govt. Account by the DDOs and others.

During inspection of the Directorate of Accounts and Treasuries in the month of May, 2013 the matter was discussed with the Director of Accounts and Treasury and a consolidated lapsed receipt challan report (challan passed by the Treasury Officers but not credited into Government Account) down loaded in respect of all the Treasuries and Sub Treasuries of Assam from CTMIS system (Data Centre) of Directorate of Accounts and Treasuries and revealed that Treasury Officers passed challan for A615.54 crore were not deposited into Govt Account during the period from 2010-11 to 2012-13 under various sectors such as revenue, refund of unspent balances under various expenditure heads, refund of loans and advances, deposit under public account and DDR heads by the DDOs and various Tax payers are shown in **Table 1** below:

**Table 1: Sector wise position of non deposit of challan into Government Account**  
(A in crore)

Sector	No of items	Challan presented by DDOs (in A)	Challan presented by other than DDOs( in A)	Total (in A)
Tax Revenue	31969	23.87	155.40	179.27
Non Tax Revenue	5079	4.16	2.49	6.65
Social Service	3034	1.16	0.46	1.62
Economic Service	10498	19.44	66.18	85.62
Expenditure Heads (Revenue Account)	129	2.16	0.18	2.34

Loans and Advances	180	2.08	0.11	2.19
Public Account	2513	3.19	0.25	3.44
Debt Deposit and Remittances	6177	330.22	4.19	334.41
<b>Total</b>	<b>59579</b>	<b>386.28</b>	<b>229.26</b>	<b>615.54</b>

(NB: Non Deposit of passed challan below A200/- were not taken into account)

Under Tax Revenue A179.27 crore mainly persisted in the areas of Taxes on Agriculture Income, other Taxes on Income and Expenditure, Land Revenue, State Excise, Taxes on Sale, Trade etc, Taxes on Vehicles, Taxes on Goods and Passengers, other Taxes and Duties on Commodities and Services were not deposited into Govt. account by the DDOs, Tax Payer, Industries and Companies.

Under Non Tax Revenue A6.65 crore mainly persisted in the areas of Interest Receipt, Dividends and Profits, receipt of Police Department and Jail, Public Works, receipt under other Administrative Services, Contribution and recoveries towards Pension and other Retirement were not deposited into Govt. Account by the various DDOs, Individuals and others.

Under Social Service A1.62 crore mainly persisted in the areas of receipt of Education Department, Sports, Art and Culture, Medical and Public Health, Water Supply and Sanitations, Housing, Labour and Employment were not deposited into Govt. Account by the various DDOs and the Tax Payers.

Under Economic Service A85.62 crore mainly persisted in the areas of Forest Royalty, Royalty on Petroleum Product, Coal and Lignite etc were not deposited into Govt. Account by the DDOs, Royalty payers, Oil Companies, Refineries and Assam Mineral Development Ltd. etc.

Under Expenditure Head (Revenue Account) A2.34 crore being refund of unspent balances were not deposited into Govt. Account by the DDOs and Individuals.

Under Loans and Advances A2.19 crore mainly persisted in the areas of Loans for Co-operation, Loans for General Financial and Trading Institution and Loans and Advances were not deposited into Govt. Account by the DDOs and Individuals.

Under Public Account A3.44 crore mainly persisted in the areas of GPF Contribution and Recoveries, Savings and Insurance were not deposited into Govt. Account by the DDOs and Individuals.

Under Debt, Deposit and Remittances head A334.41 crore mainly persisted in the areas of General and Other Reserve Fund, Other Deposit, Civil Deposit, Cash Remittances and Adjustment were not deposited into Govt. Account by the DDOs and Individuals.

Treasury and Sub Treasury wise non deposit of passed challan into Govt. Account for the period 2010-11 to 2012-13 are shown in **Table 2** below:

**Table 2: Treasury wise non deposit of passed challan  
(A in crore)**

Sl. No.	Name of Treasuries	Amounts
1.	Cachar	30.61
2.	Dispur	174.53
3.	Jorhat	30.59
4.	Kamrup (Metro)	14.52
5.	Kokrajhar	54.41
6.	Sibsagar	64.60

In Cachar Treasury passed challan for A30.61 crore were mainly non deposited of receipts under Major Head 0029-Land Revenue, 0039- State Excise, 0040-Sales Tax and

0406-Forest Royalty etc., due from various Tea Garden, liquor shops, various shops, companies, dealers etc., Royalty payers and DDOs.

In Dispur Treasury passed challan for A174.53 crore were mainly non deposited of receipts under Major Head 0022- Taxes on Agriculture Income, 0028- Other Taxes on Income and Expenditure, 0029-Land Revenue, 0040-Sales Tax, 0041- Taxes on Vehicles, 0070- Other Administrative Service, 8235- General and other Reserve Fund, 8443- Civil Deposit etc. due from various Tea Garden, Tea Company, liquor shops, various shops, companies, dealers etc., Royalty payers and DDOs.

In Jorhat Treasury passed challan for A30.59 crore were mainly non deposited of receipts under Major Head 0029-Land Revenue, 0039- State Excise, 0040-Sales Tax, 8443- Civil Deposit, 8782-Cash Remittance and Adjustment etc. due from various Tea Garden, liquor shops, various shops, companies, dealers and DDOs.

In Kamrup Treasury passed challan for A14.52 crore were mainly non deposited of receipts under Major Head 0039- State Excise, 0040-Sales Tax, 8782-Cash Remittance and Adjustment etc. due from various Tea Garden, Tea Company, liquor shops, various shops, companies, dealers and DDOs.

In Kokrajhar Treasury passed challan for A54.41 crore were mainly non-deposited of receipts under Major Head 0406-Forest Royalty, 8009- GPF, 8443- Civil Deposit and 8782-Cash Remittance and Adjustment etc. due from various Royalty payers and DDOs.

In Sibsagar Treasury passed challan for A64.60 crore were mainly non deposited of receipts under Major Head 0039- State Excise, 0040-Sales Tax, 802- Petroleum, 8443- Civil Deposit, 8782-Cash Remittance and Adjustment etc. due from various ONGC, liquor shops, shops, companies, dealers and DDOs.

Non reconciliation of challan passed Register, subsidiary receipt Register and lapsed receipt register indicated lack of internal control in Treasuries and lapses of internal monitoring system in Director of Accounts and Treasuries and in absence of periodical reconciliation, mis-utilization of passed challan for A615.54 could not be ruled out and led to loss of revenue receipt and non deposit of receipt under Public Account.

Matter is brought to the notice of the Secretary and Commissioner, Finance Department, Govt. of Assam, Deputy Commissioner of the entire District for information and necessary action.

### **3.3.1 DDOs Current Account and observation thereon**

According to Assam Treasury Rules and Subsidiary Orders (Rule 16, S.O. 50) read with Rules 62 and 63 of Assam Financial Rules no money shall be drawn from the Government exchequer unless it is required for immediate disbursement and the rush of expenditure in the last month of the financial year should be avoided. Further, as per Sub Para 2 of Para 1.4 of Assam Budget Manual 2012 (updated) stipulated that all unutilized funds provided in the Budget lapse at the end of the financial year. Moreover, parking of fund in the DDO's Current Account with the Bank has adverse implication on the overall state economy and fiscal position.

Test check of records of Dispur Treasury revealed that an amount of A2,546.73 crore shown as drawn by different DDOs at the fag end of March, 2013 and the said amount were deposit outside the Government Account i.e., DDO's Current Bank Account, DCR, Bank Draft etc. to avoid lapses of budget in violation of above rules. Details of bill in CTMIS module (bill view) were checked but the DDO's Bank Account Nos. was not found noted in the bills. Moreover, drawal of fund from the Consolidated Fund of State and parked in the DDOs Current Bank Account without utilization instead of surrender during the same financial year is not only violation of financial rules but also loss of revenue in the form of RBI interest by investment through Treasury bills etc. and delay in implementation of developmental schemes.

### 3.4 Pension and GPF related issues

#### 3.4.1 Detection of excess payment of pension

While checking the Pension Payment Register during inspection of Goalpara and Bongaigaon Treasury the following overpayment of pension detected and the Treasury Officers have been instructed to recover the samea.

Name of the Treasury	Name of the Pensioner	T.S. No.	PPO No.	Amount paid in A	Amount admissible in A	Amount paid in excess	
Goalpara	Sarada Kachari	2376	ADP/PPO/GPO/20 12/10527	3,52,550	3,50,992	1,628	
	Kishore Kalita	2388	ADP/PPO/GPO/20 13/011551	3,86,003	3,65,540	20,463	
	M.M. Kalita	2392	ADP/PPO/GPO/20 13/011295	1,46,708	1,37,056	9,652	
	R.K. Sangma*	2239	ADP/PPO/GPO/20 12/006611	39,120	17,604	21,516	
	*Calculation of D/R from 7/2010 to 12/2010 @ 45% comes to A17,604/- where as allowed A39,120/- resulted an excess payment of A21,516/-						
	Late M. Kalita	4503	912403033630	77,378	76,149	1,229	
	Late S. Ali Bhuyan	4504	912203033539	2,10,057	2,09,604	453	
Bongaigaon	Shri Hiranmoy Goswami		902301035312	12,70,441	12,42,241	28,200	

#### 3.4.2 Observation on Lapsed / cessation of Pension

As per T.R. 16 and S.O. 158 and 159 of Assam Treasury Rules and orders issued by the Govt. from time to time the PPOs/FPPOs that were lapsed due to death of Pensioners including Family Pensioners or there is no other claimant to receive Family Pension against such authorities should be returned to the issuing authorities viz. Pr. A.G (A&E), Assam and Director of Pension, Assam as the case may be. At the present scenario pensions are disbursed by the Public Sector Banks and PPOs are lying with the bank. Such PPOs may be collected from the concerned bank with last payment certificate for onward transmission to issuing authorities. It is the duty of the Treasury Officer to submit the six monthly statements of lapsed/un-drawn pension cases after making necessary entries in the record of Treasury to the issuing authorities. If there were no such cases exists in a particular six months, then a 'NIL' statement should be sent to the aforesaid authorities. But it is observed that most of the treasuries are not maintaining such records. Treasury Officers were requested to pursue the matter with the concerned pension disbursing banks to obtain the required information for submission of report on lapsed/cessation of pension.

#### 3.4.3 Misclassification of expenditure under Major Head 8009-GPF

On scrutiny of Subsidiary Payment Register of the Major Head 8009-State Provident Fund it was noticed that the transactions relating to payment of GPF Temporary Advance/Non-refundable Advance in respect of Non AIS Govt. servants were booked wrongly under the Major Head 8009-GPF, 104-AIS Govt. servants instead of 8009 – GPF – 101 in the following treasuries.

Name of the Treasury	Month/Year	Type of withdrawal	Amount in A
Cachar	04/2012	TA	4,60,000/-
	05/2012	TA	2,02,500/-
		NRA	1,18,500/-
		FW	1,61,377/-
06/2012	TA	4,000/-	
	FW	3,23,893/-	
Karimganj	11/2012	FW	2,75,569/-
	03/2013	NRA	45,000/-
		FW	6,64,274/-
TA		30,000/-	
Lakhimpur	10/2012	TA	26,000/-
	12/2012	TA	20,000/-
	01/2013	FW	4,03,576/-

### 3.4.4 Deduction of GPF subscription at less than the prescribed rates

As per existing GPF Rule subscriptions towards GPF should not be less than 6.25% and not more than 15.6% of the basic pay (Basic Pay = Pay in the pay band + Grade pay) as on March every year. It was observed that GPF subscriptions were not deducted at the prescribed rate by some of the DDOs and the Treasury Officers passed the bills without raising any objection. A few examples are shown below:

Name of Treasury	Name of the Govt. servant	Department	Basic Pay in A	Minimum 6.25% (in A)	Maximum 15.6% (in A)	Amount deducted in A)	Less/excess deduction in A
Nalbari	Jayanta Kr. Das, HA	DTO, Nalbari	17,480+3,100	1,286/-	---	1,200/-	(-)286/-
	Smti. Dipali Devi, Supdt.	Social Welfare, Nalbari	10,690+3,000	856/-	---	800/-	(-)56/-
	Smti. Dipika Kalita, Supdt.	-do-	9,600+3,000	791/-	---	700/-	(-)91/-
	Smti. Nikunja Lata Devi, G.S.	-do-	8,530+2,400	683/-	---	600/-	(-)83/-
Pathsala	Ganga Kalita, HT	BEEO, Bajali	8,140+2,500	665/-	---	600/-	(-)65/-
	Nagendra Brahma	-do-	9,170+2,500	729/-	---	700/-	(-)29/-
	Mrinal Sarma	Gopinath High School	16,570+3,300	1,242/-	---	800/-	(-)442/-
Charaideo	Md. Inamul Hussain	BEEO, Khelua, Sivasagar	16,080	---	2,508/-	4,000/-	(+)1,492/-
	G.K. Bora	S.D.A.H., Charaideo	20,100	---	3,136/-	5,000/-	(+)1,874/-

		Sub-Divn.					
	Indra Kt. Hatibaru a	E.E., PWD, Charaideo Rural Road Divn.	27,650	---	4,313/-	5,000/-	(+)687/-
	Tulumoni Phukan	-do-	15,000	---	2,340/-	5,000/-	(+)2,660/-
Nagaon	Hari Pd. Haloi	Forest Department	9,760	610/-	---	600/-	(-)10/-
	Dipak Deka	-do-	8,970	561/-	---	400/-	(-)161/-
	Rudra Kt. Bordoloi	Police Department	13,260	829/-	---	800/-	(-)29/-
Golaghat	Rakhimoni Das	E.E., N.H. Divn. Golaghat	11,400	---	1,785/-	2,000/-	(+)215/-
	Wakibur Rahman	-do-	18,480	---	2,883/-	3,500/-	(+)617/-
	Dipak Borthakur	-do-	15,700	---	2,450/-	3,500/-	(+)1,050/-

### 3.4.5 Retention of GPF and Pension authorities beyond the period of validity

The GPF and Pension authorities issued by the Principal Accountant General (A&E), Assam are valid for six months and one year respectively from the date of issue. Authorities on which payments are not made within the validity period should be returned to the Principal Accountant General (A&E), Assam stating the reasons along with a non payment certificate recorded on the body of the authorities by the Treasury Officer.

However, it was noticed in Jorhat, Tinsukia, Darrang, Golaghat, Dergaon & Charaideo Treasuries that GPF and Pension authorities were retained in the treasuries even after expiry of the validity period. Similarly, the GPF and Pension payment authorities were also retained in other treasuries. A few GPF and Pension authorities retained in Tinsukia, Golaghat, Dergaon & Charaideo Treasuries beyond the validity dates are shown below:

Sl. No.	Name of Treasury	Authority No. & date	Name of the GPF holder	GPF A/c No.
1.	Golaghat	PF-7/FP/213/ID-82345/994 dt.29-07-2013	Dina Ram Bora	PED/244042
2.		PF-15/FP/1584/ID-75578/8432 dt.08-04-2013	Gopal Bora	PED/122946
3.		PF-15/RB/72/12 -13/ 7949 dt.06-03-2013	Nabin Ch. Saikia	PED/121275
11.	Charaideo	PF-15/FP/780/ID-69392/12 -13/4766 dt.08-11-2012	Dimbeswar Borah	PED/112142
12.		PF-17/FP/285/ID-65096/12 -13/1179 dt.08-08-2012	Ajit Kr. Phukan	PED/249255
13.		PF-14/174/CW/62480/12-13/1206 dt.16-07-2012	Indreswar Dutta	CW/62480
14.		PF-16/FP/1661/PED/225463/11 -12/91 dt.09-04-2012	Late Kiran Gogoi	PED/225463



Sl. No.	Name of Treasury	Name of pensioner with PPO No.	Authority No. and date
1.	Tinsukia	Himendra Gogoi holder PPO No.936401019332	No.Pen-4/Com. Autho/CPO-411081811/1900 dt.01/2012
2.		Nikhil Ch. Baruah holder of PPO No.936601013466	No.Pen-6/Com. Autho/CPO-611336712/2761 dt.08-05-2012

### 3.4.6 Pension Index Register

As per S.O. 150 of Assam Treasury Rules and Subsidiary Orders, each Disbursing Officers should maintain a Pension Index Register in Form TR-19 and enter all Pension Payment Orders received from the Pension Authorising Officers. Details of PPOs transferred to the accredited Public Sector Banks or returned to the offices of issue due to non-appearance/death of the pensioner etc. should be recorded in this register under the dated initials of the Treasury Officers. The Treasury Officers of Jorhat, Goalpara, Karimganj, Darrang, Lakhimpur, Golaghat, Tihu, Naharkatia, Charaideo, New Silchar and Udalguri did not maintain the Pension Index Register in the prescribed form.

### 3.5 Miscellaneous

#### 3.5.1 Non submission of DCC bills in respect of AC bills drawn

In terms of Rule 309 of CTR read with corresponding S.O. of Treasury Rules and S.O., money drawn in Abstract Contingency Bills (A.C. Bills) by a Drawing and Disbursing Officer is to be regularized by submission of Detailed Countersigned Contingency Bills (DCC Bills) within 1 (one) month from the date of drawing of A.C. Bill and under no circumstances subsequent A.C. Bills submitted by the concerned Drawing and Disbursing Officer should be passed by Treasury Officer for payment until it is certified by DDO concerned that the liability of the previous A.C. Bill was cleared by submitting D.C.C. bills to the countersigning authority concerned. In no case, A.C. bill is to be drawn without this certificate. Treasury should maintain a register for Abstract Contingency Bills in which all the A.C. Bills drawn by the Drawing and Disbursing Officers are to be entered to watch the submission of D.C.C. Bills.

The Treasury Officers did not follow the above procedure which was in violation of the orders issued by the Directorate of Accounts and Treasuries, Assam, Guwahati vide his letter No.DA.33/2004/34 dated 18-02-2010. Few examples of non submission of DCC Bills till the end of 2013-14 by some of the Treasury Officers are appended below:

Name of Treasury	Major Head	Name of the DDO	Year	Amount in A	Remarks
Bongaigaon	2055	---	2001-02	4,100	DCC bill not submitted
		---		20,000	-do-
		---		3,27,000	-do-
		---		20,000	-do-
		---		43,000	-do-
		---		1,57,000	-do-
		---		49,000	-do-
		---		49,000	-do-
		---		10,000	-do-
		---		70,000	-do-
		---		46,000	-do-
		---		2005-06	1,05,000

		---		1,00,000	-do-
	2015	---	2005-06	1,00,000	-do-
	2029	---	2011-12	4,61,182	-do-
		---		11,45,000	-do-
	2515	---	2007-08	1,72,239	-do-
		---		5,80,943	-do-
		---		4,48,353	-do-
		---		1,32,929	-do-
Morigaon	2245	D.C., Morigaon	---	98,13,000	-do-
	2225		---	72,328	-do-
	2029		---	11,43,794	-do-
	2015		---	12,50,000	-do-
	2055	S.P., Morigaon	---	32,38,765	-do-
	---		4,13,18,246	-do-	
Diphu	---	Principal Secretary, Karbi Anglong Autonomous Council, Diphu	2002-03	1,01,750	-do-
			2005-06	3,77,00,000	-do-
	---	Asstt. Agricultural Information Officer, Diphu	2003-04	1,01,750	-do-
	---	Asstt. Director, Dairy Extension Service, Diphu	2008-09	37,18,454	-do-
			2009-10	69,50,346	-do-
	---	Election Officer, Diphu	2008-09	1,50,000	-do-
	---	S.D.O (C), Bokajan	2004-05	13,000	-do-
			-do-	5,000	-do-
	---	Dy. Director of Eco. & Stat, Karbi Anglong, Diphu	2001-02	1,000	-do-
			2003-04	1,500	-do-
	---	Comdt., A.S.R.F. Bn. II, Kargaon,	2001-02	30,000	-do-
			2002-03	35,000	-do-
			2003-04	70,000	-do-
			2004-05	30,000	-do-
	---	Jt. Director of Health Services, Diphu	2003-04	91,00,000	-do-
			2004-05	1,00,70,000	-do-
			2005-06	20,50,000	-do-
			2006-07	2,20,17,000	-do-
			2008-09	2,40,00,000	-do-
	---	2009-10	44,25,000	-do-	
---	Addl. Chief Engineer, Karbi Anglong	2001-02	2,000	-do-	
---	Deputy Commissioner, Diphu	2001-02	45,50,000	-do-	
		2003-04	50,000	-do-	
---	S.D.O (Civil), Hamren	2001-02	28,00,000	-do-	
		2002-03	50,000	-do-	
		2003-03	1,00,000	-do-	
---	Asstt. Director of Sericulture,	2006-07	1,05,000	-do-	

		Diphu			
	---	Dy. Director, T&CP, Diphu	2001-02	5,00,000	-do-
			2003-04	26,28,000	-do-
			2004-05	23,76,070	-do-
			2005-06	1,18,20,000	-do-
			2006-07	84,40,000	-do-
	---	Supdt. Of Sericulture, Hamren	2005-06	1,52,388	-do-
			2009-10	1,78,76,825	-do-
	---	DIG (CR), Diphu	2007-08	61,000	-do-
			2008-09	54,629	-do-
			2009-10	20,000	-do-
	---	District Museum, Diphu	2009-10	25,30,600	-do-
	---	District Social Welfare, Diphu	2009-10	58,02,500	-do-
	---	Add. Director of Industries, Dihu	2009-10	13,62,000	-do-
	---	Supdt. of Police, Diphu	2002-03	10,000	-do-
			2004-05	2,50,900	-do-
			2005-06	28,98,000	-do-
			2006-07	12,30,000	-do-
			2007-08	20,23,848	-do-
	---	Inspector of Schools, Diphu	2010-11	2,30,00,000	-do-
Karimganj	---	D.C., Karimganj	2012-13	10,00,000	-do-
	---	Asstt. Director of Sericulture, Karimganj	2012-13	20,000	-do-

### 3.5.2 Deficiencies in computerization of Treasury Accounts

Treasuries in Assam have been computerized by introducing the software Comprehensive Treasury Management Information System (CTMIS) and the Director of Accounts & Treasuries, Assam being the nodal agency are looking after the CTMIS. All the computers are linked with the Central Server installed at Guwahati. Comprehensive Treasury Management Information System introduced in the year 2006 and many deficiencies in the various fields were noticed during inspection. It was noticed that capturing of budget details was not progressed due to the same constraints though provision was made in the software. During the inspection of treasuries in 2013-14 the following deficiencies were noticed in all Treasuries. The Treasury Officers were advised to take up the matter with the Director of Accounts & Treasuries, Assam to incorporate the deficiencies in the system as follows.

1. Department wise Budget Control Registers
2. Civil Deposit Register and Plus and Minus Memorandum
3. Stamp Accounts of various denominations
4. Inward Diary Register
5. Department wise Rent Roll Register
6. Bank wise Pension Index Register

### **3.5.3 Non maintenance of Reconciliation Register**

As per Para 6.1 and 7 of Chapter 2 under Part (iii) of Government of Assam, Finance Department Hand Book of General Circulars, it is mandatory to reconcile the Departmental figures (Receipt and Payment) with those booked in the Principal Accountant General's Office. The Drawing and Disbursing Officers should reconcile the figures booked in his office with the figures booked in the treasury and then communicate the figures to the Controlling Officer for onward transmission to the Chief Controlling Officer who will reconcile the figures with the figures of the Principal Accountant General (A&E), Assam. On scrutiny, it was noticed that the Drawing and Disbursing Officer wise reconciliation register was not maintained in Goalpara, Sonitpur, Nagaon, Diphu, Karimganj, Haflong, Morigaon, Kokrajhar, Hailakandi, Dispur, New Silchar and Garmur Treasuries.

### **3.5.4 Non observance of procedure relating to Lapsed Deposits**

As per TR-16 (S.O. – 101 and S.O. – 102), deposits not exceeding A25/- (Rupees twenty five) remaining unclaimed for more than three complete accounting years will lapse to the Government. After the close of March Accounts each year, the Treasury Officer should prepare a list of such unclaimed deposit and take them into the Lapsed Deposit Register. A statement of Lapsed Deposits should be prepared from the entries made in the Lapsed Deposit Register and to be sent to the Principal Accountant General for transferring the lapsed deposit amount as government revenue under the Major Head 0075 – Misc. Govt. Services, 101 – Unclaimed Deposit. The Treasury Officers of Dispur, Nalbari, Jorhat, Goalpara, Tinsukia, Sonitpur, Cachar, Morigaon, Darrang, Haflong, Golaghat, Hailakandi and Garmur did not maintain the Lapsed Deposit Register and submit the Statement of Lapsed Deposits to the Principal Accountant General (A&E), Assam.

### **3.5.5 Non recovery of Standard License Fee**

Standard License Fee at prescribed rates is to be deducted from the salaries of the Government servants who are in occupation of Government residential accommodation. Cases of drawal of House rent allowance as well as deduction of license fee of the same government employee residing in government residential building has been noticed. It was observed that Rent Roll Registers were not maintained and deduction of Standard License Fee by the DDOs was not made by Bongaigaon, Dibrugarh, Kamrup, Goalpara, Tinsukia, Sonitpur, Cachar, Darrang, Hailakandi, Nagaon, Lakhimpur, New Silchar, Dergaon, Abhayapuri, Charaideo Treasuries.

### **3.5.6 Non deduction of Income Tax at source from pensioners**

Under Section (A) of Income Tax Act, 1961, every person having an income more than A1.80 Lakhs in a year is required to have PAN. In case of pensioner the Treasury Officer is responsible to deduct income tax at source. Income tax should be deducted at source if the payment of pension amount is more than A2 lakhs at the prescribed rate decided by the Government and the pensioner should furnish the details of investment/savings etc. in the IT return to claim refunds if any.

During inspection of Morigaon and Lakhimpur Treasuries it was noticed that the Treasury Officer did not follow the instruction and the income tax has not been deducted from the pensioner who have drawn more than A2 lakhs as arrear pension. Non deduction of income tax from the pensioner is the loss of revenue to the government. The Treasury Officers have been instructed to follow the government orders.

### 3.5.7 Non inspection of Treasury by the Deputy Commissioner/S.D.O(C)

As per S.O. 2 of Assam Treasury Rules and Subsidiary Orders, the Deputy Commissioner is required to conduct periodical inspection on the working of the Treasury with the object of ensuring that the procedure as followed by Treasury in conducting day to day functions is in accordance with the prescribed rules and regulations. A copy of the inspection report is to be forwarded to the Finance Department under intimation to the Principal Accountant General (A&E), Assam.

During inspection, it was observed that no such inspection were carried out in Dibrugarh, Tinsukia, Cachar, Haflong, Karimganj, Badarpur, Tihu, Naharkatia, Bokakhat, Charaideo, New Silchar Treasuries by the Deputy Commissioner.

### 3.5.8 Deficiencies in the maintenance of Service Book

(A) Test check of Service Books/Leave Accounts and personal files of employees of the Treasuries revealed following deficiencies in Dibrugarh, Lakhimpur, Haflong, Golaghat, Hailakandi, Jorhat, Goalpara, Bongaigaon, Sonitpur, Cachar, Sivasagar Rangia, Abhayapuri, Charaideo, New Silchar, Garmur Treasuries.

1. Passport size photograph of the employees has not been pasted on the first page of Service Book.
2. Date of birth though recorded but the same has not been recorded in words and the supporting documents like Admit card of the HSLC Examination has not been attached. In some cases date of birth found to be incorrect.
3. Nominations for GPF, Pension, DCRG etc. has not been furnished by the employees.
4. Leave Accounts were not made up to date.
5. GPF A/c. No. and PRAN for newly appointed employees have not been recorded in the first page of Service Books.
6. Annual verification of the Service Books has not been done under initial dated.

The above deficiencies were intimated to the Treasury Officer with a request to set right the same.

(B) In course of scrutiny of Service Book of the staff of Sivasagar Treasury it was noticed that in a large number of cases overpayment of pay has been made due to wrong fixation of pay as shown below:

Sl. No.	Name	Objection	Remarks
1.	Smti. Jyotsna Deori	1. Appointed on 13-06-1989 in the scale of A500 - A800/-. However, as per Service Book on revision of pay scales pay has been fixed w.e.f. 01-01-1989 at A1,125/- with DNI on 01-06-1989 (A1,145/-) in the scale of pay A1,125 - A2,215/- (P/2 of Service Book Pt.I) 2. Photo not affixed in the Service Book.	It is not possible to fix pay w.e.f. 01-01-1989 when the Smti. Jyotsna Deori has joined on 13-06-1989 and DNI is not admissible on 01-06-1989.
2.	Shri Brojendra Nath Phukan	Shri Phukan has exercised option during ROP'1998 to fix his pay w.e.f. 01-01-1996. His pay was to be fixed by taking A1,435/- as on 01-01-1996, instead as per the IPS'1998 the pay has been revised by taking A1,475/- (i.e., the pay of 01-08-1996) and	

		subsequent DNI is fixed w.e.f. 01-08-1996.	
3.	Shri Niranjan Borgohain	Advance increment was granted w.e.f. 01-04-1999. Accordingly, pay to be fixed at A3,310/- on 01-04-1999 instead of A3,370/- and then the regular increments may be allowed. (P/4 of Service Book Pt-I)	1. Date of retirement to be regularized as per Finance Deptt. OM No.FEG26/12/29 dt.31-10-2012 2. pay may be regularized as follows: 01-01-2006 = A3,850/- = A7,170 + A2,100/- 01-01-2011 = A8,670 + A2,500/- Promotion 01-01-2012 = A9,360 + A3,100/- 01-07-2013 = A10,130 + A3,100/-
4.	Dibyajyoti Bora	An excess increment was granted on the date of joining without any reason and the pay was fixed w.e.f 2008 which is not in order. The pay should be fixed at the minimum.	
5	Tharendra Nath Borgohain	Pay fixed on 01-01-2006 at A10,000 + A2,600/- instead of A9,680 + A2,600/- which should be corrected as shown in the remarks column.	01-01-2006 = A9,680 + A2,600/- 01-07-2006 = A10,050 + A2,600/- 01-07-2007 = A10,430 + A2,600/- 01-07-2008 = A10,830 + A2,600/- 01-07-2009 = A11,240 + A2,600/- 01-07-2010 = A11,660 + A2,600/- Enhanced GP & ACP 01-01-2011 = A11,660 + A3,300/- 01-07-2011 = A12,110 + A3,300/- 01-07-2012 = A12,580 + A3,300/- 01-07-2013 = A13,060 + A3,300/-
6.	Bharat Ch. Borah	1. Increment should be first of the month. 2. Shri Borah has joined the post on 08-02-2006 in the pre-revised scale. As such, on revision of pay under ROP'2010 his pay should have been fixed on 08-02-2006 with DNI on 01-07-2007. However, it was seen that, pay has been revised w.e.f. 01-01-2006 (the date he was not in service) and DNI on 01-07-2006 (He has not completed six month to be eligible for increments)	P/4 of Service Book Pt-I
7	Jitendra Mili	The pay for A1285/- (i.e., pay of 01-01-1996) was taken for fixation on 01-01-1996 and DNI fixed on 01-06-1996.(P/2 of	Pay is to be fixed on 01-01-1996 by taking pay as A1,235/- and DNI will be on

		Service Book Pt-I)	01-06-1996
8.	Ranu Saikia	Pay for revision as on 01-01-1996 was taken as A1,185/- instead of A1,205/-(a revised PIS is to be prepared) 4. On 01-01-2006, pay has been revised by taking pay as A4,030/-. However, on 01-01-2006 pay is recorded as A3,760/- in the Service Book.	The advance increment granted on 01-01-2006 is to be recorded in the Service Book. So the pay will be fixed at A3,850/- w.e.f. 01-01-2006. The IPS'2010 is to be revised.
9.	Bhudeshwar Das	Pay as on 01-07-2013 is A10,210 + A2,500/- instead of A10,220 + A2,500/-	
10	Dipankar Das	Advance increment was granted on 17-04-1999. However, on granting advance increment pay has been fixed at A3,370/- instead of A3,250/- on 17-04-1999.	
11	Bharat Borgohain	Pay as on 01-01-2006 was A3,850/- in the pre-revised scale. However, in the IPS'2010 pay has been fixed with pay of A4,030/-	

### 3.5.9 Irregular maintenance of Personal Ledger Accounts (PLA)

Personal Ledger Accounts (PLA) is created by transferring funds from the Consolidated Fund for discharging liabilities of the Government arising out of special enactment. Personal Ledger Accounts created by debit to the Consolidated Fund should be closed at the end of the financial years by minus debit of the balance to the relevant service heads in the Consolidated Fund. The Personal Ledger Accounts may be opened next year again, if necessary, in the usual manner. As per codal provisions, Personal Ledger Accounts may be opened in the Treasury by an Administrator with the sanction of the Government and on receipt of authorities to that effect from the Principal Accountant General (A&E), Assam. The same procedure is to be followed in the case of renewal of Personal Ledger Accounts. There was instruction to close the Personal Ledger Accounts by the end of 31<sup>st</sup> March each year. Despite Government instruction the Personal Ledger Accounts are kept open since long. Out of 45 PL Accounts, 44 PL Accounts are found in operative since long.

#### 3.5.10 Irregular payment of LTC against

In course of test check of records relating to payments of LTC against Major Head 2055 – Police, it was observed that the Treasury Officer, Morigaon entertained and allowed payment of LTC bills presented by the Superintendent of Police, Morigaon without exercising minimum checks while entertaining the claims. It was observed as follows:

- i) Payment allowed against major sons and daughters
- ii) No certificate was obtained regarding non-drawal of LTC before passing the bill
- iii) Since service is transferable as certificate should be obtained from the previous DDOs regarding non-drawal of LTC

The details of irregularities are shown in **Annexure F**.

#### 3.5.11 Observation on transfer credit under 8443 – Civil Deposit

Inspector General of Prisons, Assam issued an FOC vide No.PRI.115/2012/899 dated 25-03-2013 against fund released by the Finance (Budget) Department vide No.BB211/2012/922 dated 23-03-2013, wherein it was stated to keep an amount of

A9,62,000/- meant for 14 – Minor Works under Major Head of Account 2056 under Revenue Deposit.

The Superintendent of Central Jail, Tezpur had passed 5 (five) Nos. of first and final bills amounting to A9,61,642/- against the FOC for A9,62,000/- and sent the bills for countersignature by the Inspector General of Prisons, Assam. The I.G, Prison vide letter No.PRI.109/96/175 dated 29-03-2013 returned the passed bills duly countersigned with the instruction to draw the amount and keep the same in Revenue Deposit under 8443 – Civil deposit – 800 – Other deposit. The Treasury should act on the advice of Finance (Budget) Department and not on the order of the I.G of Prison for transfer of credit to Revenue Deposit.

The action of the I.G., Prison to keep the amount under Revenue Deposit is not in order and is against the codal provision/rules and financial irregularity. The Treasury, on the other hand, passed the bills for payment without transferring the whole amount as Treasury transfer. The Superintendent of Central Jail, Tezpur, deposited the amount in cash vide Challan No.2013/03/11284 under 8443 – Civil Deposit on the same day.

As per S.O. 50 of Assam Treasury Rules, 1937, no money should be withdrawn from the Govt. exchequer unless it is required for immediate disbursement. It is not permissible to draw advance from the Govt. exchequer either for the prosecution of works, the completion of which is likely to take considerable time, or to prevent the lapse of budget grant.

### 3.5.12 Irregular drawal of fund by the Deputy Commissioner, Golaghat

In course of inspection and on scrutiny of the records of Golaghat Treasury pertaining to financial transaction made under the Major Head 3451-Sectt. Economic Service-Minor head 091-attached Offices Sub-Head 1421-SDDS -Sub-Sub Head 0303-MLA Area Programme-Detail Head -32-GIA- Plan 2012-13 the following observation were made :-

The records revealed that the Deputy Commissioner, Golaghat was sanctioned fund for A240.00 (in lakh) and A80.00 (in lakh) respectively vide Govt. of Assam P&D Deptt. Budget allotment order No.PD/DCP/62/2012/42 dt.26-03-2013 and No.PD/DCP/63/2012/137 dt.20-03-2013 respectively. Accordingly, the entire amounts were drawn by R.C. bill vide No.19 dt.30-03-2013 and No.20 dt.30-03-2013 respectively from the Golaghat Treasury and credited to the Current Account of the Deputy Commissioner, Golaghat which is not permissible as per Rule. As per S.O. 50 of Assam Treasury Rules and Subsidiary Orders no money should be withdrawn from the treasury unless it is required for immediate disbursement. In the mean time the Govt. of Assam issued Notification vide letter No.BB.58/92/Pt-II/335 dt.18-05-2013 has instructed all the DDOs to stop operation of Current Account with the Bank and deposit the remaining unutilized fund to the State Exchequer under appropriate Head of Account.

### 3.5.13 Non deduction of contribution towards GPF/NPS

A subscription towards General Provident Fund is compulsory for the employees join in government service before 1<sup>st</sup> February, 2005 and the employees those who have join the government service on or after 1<sup>st</sup> February, 2005 are required to deduct the prescribed amount from their salary against their allotted PRAN. It was noticed that no subscription has been deducted from some of the employees in Golaghat Treasury as follows:

Name of the DDO	Bill No.	Date	Salary month	No. of employees
BEEO, Central Block, Dhekial	632	28-01-2014	07/2013 to 11/2013	6



-do-	631	-do-	03/2013 to 06/2013	6
-do-	635	-do-	-do-	6
-do-	636	-do-	07/2013 to 11/2013	6
D.I. of Schools, Golaghat	1586	-do-	03/2013 to 06/2013	5
-do-	1857	-do-	07/2013 to 11/2013	5

### 3.5.14 Introduction of New Defined Pension Scheme

Government of Assam in Finance Department under circular No.BW3/2003/PT.II/1 dated 25-01-2005 decided to formulate introduction of Contributory Pension Scheme for the employees joining the State Government Services on or after 01-02-2005 in the line of Central Government employees. Accordingly, the Governor of Assam is pleased to introduce "The New Defined Contribution Pension Scheme". This Scheme would be applicable to all new entrants joining State Government service on or after regular basis against vacant sanctioned post(s) on or after 01-02-2005.

Scrutiny of records revealed that neither employees subscriptions nor Government contributions for the period from February, 2005 to July, 2010 and contributions for the month of February, 2013 and March, 2013 were credited to employees NPS account till the date of inspection (i.e. May, 2013).

Further, as per information furnished by the Director of Accounts and Treasuries, Assam 68043 employees joined in service on or after 01-02-2005 and up to the date of Inspection (May, 2013) PRAN No. under NPS in respect of 54559 employees were issued. Subscriptions of 47218 employees up to the month of January, 2013 were deposited into the concerned account of employees. Non-transfer of NPS contribution into employees NPS account leads to deprive the return of investment as applicable under NPS to the concerned employees.

### 3.5.15 Functions of Computer in Treasuries

Comprehensive Treasury Management Information System (CTMIS) for Department of Accounts and Treasuries with the cost of A1.33 crore developed by the TCS. CTMIS includes implementation of the system at eight treasuries, at the head office, at the Finance Department and at one pilot DDO. Besides the functionalities given below, the scope includes all functionalities given in the Request for Tender documents submitted by the TCS.

The broad scope of the proposed system includes the following functionality:-

i) Capture and process the State budget (ii) Allocate and validate ceiling of Budget across department (iii) Allocate and control ceiling across DDO (iv) Maintain and track employees across state (v) Maintain Expenditure and Revenue across treasuries under state (vi) Maintain Financial Accounting across all treasuries (vii) Maintain a transparent and consistent view of all the Treasuries financial status across the state (viii) Pension processing and payment through bank order and Treasury order (ix) Maintenance of Pensioners details. Scrutiny of CTMIS system revealed that though the software of the all the above module has been developed by the TCS in CTMIS system but except (v), (vi) and (vii) other module remained utilized.

Since the budget module was not implemented till the date of inspection (May, 2013), thus, checking of expenditure figures against the budget was still being done manually. The control for passing the bill after adequate budget provision has been deactivated and thus may lead to excess expenditure.

Non implementation of allocate and validate ceiling of Budget across department and Allocate and control ceiling across DDO module may lead to excess expenditure over ceiling limit.

Non implementation of maintain and track employees across state module may lead to drawal of two salaries in the same month and same employees from two deferent DDOs as observed and also could not be ensured proper adjustment of provisional pension and provisional DCRG as observed in subsequent Para.

Non implementation of pension processing through bank and Treasury package may lead un-reconciled of pension payment between Treasuries and Bank. Non implementation of maintenance of Pensioners details module the proper assessment of budget and expenditure under Major Head 2071 – Pension and other retirement benefits could not be assessed properly.

### 3.5.16 Irregular functioning of Treasury on Public Holidays

Assam Treasury Rules provides that the treasuries shall be closed for public business only on those days which are notified by Government as Public Holidays for observance in public offices. Scrutiny of CTMIS data for the month of October, November, December, 2012 and January, February, 2013 it was observed that 13 Treasuries and sub Treasuries issued Token No. and passed the bills by the concerned Treasury Officers on Public Holidays are indicated below:

#### Issued token number and passed the bills on public holidays

Number of Treasury	Activity involved	No. of bills involved on holidays	No. of token issued	No of bills passed by T.O	No. of bills presented by DDOs on holidays
13	Issue of token number	237	237	237	34

It was also observed that the bank also released the payment on the same day in some cases in respect of the bills passed on holidays by the Treasuries. Moreover, no restriction was imposed in CTMIS package to bar the passing of bills by the Treasuries and Sub Treasuries on holidays.

### 3.5.17 Double subscriptions received in respect of PRAN

Test check of records revealed that Subscription towards New Pension Schemes in respect of same staff and same PRAN No. was received from two different DDOs are indicated below:

#### Double subscription against same PRAN No.

Salary Month	No. of cases	Total subscription received in A	Actual subscription in A	Excess subscription received in A
February 2013	37	104244	53640	50604
January 2013	55	446194	222023	224171

Test check of records revealed that Director of Accounts & Treasuries who maintained the NPS records in respect of the employees of Government of Assam, received of two subscriptions from two different DDOs in respect of same staff and same PRAN No. indicated drawal of double salary bills in respect of same staff from two different DDOs.

### 3.5.18 Non-reconciliation of Cash Book figures with the figures of Bank Statement

During inspection it was observed that the Director of Accounts & Treasuries has opened 3 numbers DDO's Current Bank Account but the monthly closing balance of Bank Pass Book and closing of Cash Book were never reconciled. The difference of Cash Book balance and balance of Bank statement are shown below:

#### Non reconciliation of cash books figures and Bank figures

Bank Account No.	Month	Balance as per cash book (A)	Balance as per bank statement (A)	Difference (A)
3131203317	03/12	1,37,93,799	1,01,09,995	36,83,804
	03/13	10,01,786	3,61,01,780	3,50,99,994
10821407021	03/12	79,17,037	1,25,43,419	46,26,382
	03/13	2,96,12,130	1,09,21,178	1,86,90,952
31085957629	03/12	14,99,21,401	14,99,21,401	0
	03/13	61,77,60,903.57	61,77,60,903.57	0

It was also observed that opening balance, closing balance, each entry in the cash and overwriting were not authenticated by the Gazetted Officer holding the charge of Cash.

The un-reconciled balances reflected an incorrect financial status of the Department.

### 3.5.19 Response to Audit observation

The Principal Accountant General (A&E), Assam arranges to conduct periodical inspection of Treasuries and Sub Treasuries to test check maintenance of significant accounting and other records according to prescribed rules and procedure. Irregularities noticed during inspections were issued in the form of Inspection Reports (IRs) to the Heads of the concerned offices with a copy to the Director of Accounts & Treasuries and as of date (June, 2014) 2293 Paras for the period from 2000-01 to 2013-14 remain outstanding. During inspection of Directorate of Accounts & Treasuries, Assam, it was observed that no control register of Inspection Reports issued by the Principal Accountant General (A&E), Assam were maintained to monitor the settlement of Paras. This indicates lack of internal monitoring system and internal control monitoring system needs to be strengthened.

**Annexure – A**  
**List of Treasuries and Sub-Treasuries in Assam during the year 2013-14**

<b>Sl. No.</b>	<b>Name of Treasuries</b>	<b>Name of Sub-Treasuries</b>
1.	Amingaon Treasury	(i) Rangia Sub-Treasury
2.	Assam House, New Delhi	
3.	Barpeta Treasury	(i) Pathsala Sub-Treasury
4.	Bongaigaon Treasury	(i) Abhayapuri Sub-Treasury (ii) Bijni Sub-Treasury
5.	Cachar (Silchar) Treasury	(i) New Silchar Sub-Treasury
6.	Darrang (Mangaldoi) Treasury	(i) Udalguri Sub-Treasury
7.	Dhemaji Treasury	(i) Jonai Sub-Treasury
8.	Dhubri Treasury	(i) Bilasipara Sub-Treasury (ii) Hatsingimari Sub-Treasury
9.	Dibrugarh Treasury	(i) Naharkatia Sub-Treasury
10.	Diphu Treasury	(i) Bokajan Sub-Treasury (ii) Hamren Sub-Treasury
11.	Dispur Treasury	
12.	Dispur Cyber Treasury	
13.	Goalpara Treasury	
14.	Golaghat Treasury	(i) Bokakhat Sub-Treasury (ii) Dergaon Sub-Treasury (iii) Sarupathar Sub-Treasury
15.	Haflong Treasury	(i) Maibong Sub-Treasury
16.	Hailakandi Treasury	
17.	Jorhat Treasury	(i) Gormur Sub-Treasury (ii) Titabar Sub-Treasury
18.	Kamrup Treasury	
19.	Karimganj Treasury	(i) Badarpur Sub-Treasury (ii) Ramkrishna Nagar Sub-Treasury
20.	Kokrajhar Treasury	(i) Gossaigaon Sub-Treasury
21.	Lakhimpur Treasury	(i) Bihupuria Sub-Treasury (ii) Dhakuakhana Sub-Treasury
22.	Morigaon Treasury	
23.	Nagaon Treasury	(i) Hojai Sub-Treasury (ii) Kaliabaor Sub-Treasury
24.	Nalbari Treasury	(i) Belsor Sub-Treasury (ii) Tihu Sub-Treasury
25.	New Guwahati Treasury	
26.	Shillong (South) Treasury	
27.	Sivasagar Treasury	(i) Charaideo (Sonari) Sub-Treasury (ii) Nazira Sub-Treasury
28.	Sonitpur Treasury	(i) Biswanath Chariali Sub-Treasury (ii) Gohpur Sub-Treasury (iii) Rangapara Sub-Treasury
29.	Tinsukia Treasury	(i) Chapakhowa (Sadiya) Sub-Treasury (ii) Margherita Sub-Treasury
<b>Total</b>	<b>29 Treasuries</b>	<b>34 Sub-Treasuries</b>

**Annexure – B**  
**Position showing the extent of delay in rendition of monthly accounts by the treasuries  
and sub-treasuries in Assam for the year 2013-14 (in number of days)**

Sl. No.	Name of Treasury Units	Months											
		Apr, 13	May, 13	June, 13	July, 13	Aug, 13	Sep, 13	Oct, 13	Nov, 13	Dec, 13	Jan, 14	Feb, 14	Mar, 14
1.	Amingaon	4	2	1	3	9	7	17	9	18	3	1	26
2.	Abhayapuri	6	0	2	9	9	0	0	0	0	1	2	1
3.	Assam House, New Delhi	33	28	29	31	35	57	60	30	31	38	56	36
4.	Badarpur	34	3	8	40	9	36	5	34	3	3	0	11
5.	Barpeta	0	0	0	0	0	0	0	0	0	1	0	0
6.	Belsor	5	8	6	11	2	47	43	63	40	16	0	41
7.	Bijni	11	10	6	10	3	0	5	0	0	0	0	7
8.	Bihpuria	0	0	0	11	2	15	5	9	0	8	1	18
9.	Bilasipara	0	0	0	19	13	33	4	1	18	0	14	29
10.	Biswanath Chariali	0	30	55	59	3	33	51	42	33	31	43	42
11.	Bokajan	0	0	0	10	0	0	1	0	0	0	0	15
12.	Bokakhat	6	10	1	9	14	15	29	14	0	7	0	25
13.	Bongaigaon	0	0	0	0	0	0	1	0	0	1	0	27
14.	Cachar	25	22	43	60	107	78	50	62	32	57	29	39
15.	Chapakhowa	3	40	10	37	52	125	94	64	102	71	77	63
16.	Charaideo	14	18	12	13	13	32	18	10	19	21	44	42
17.	Darrang	0	0	0	6	0	11	2	0	0	0	0	11
18.	Dergaon	0	53	13	73	42	25	19	29	28	37	9	25
19.	Dhakuakhana	0	0	0	0	0	0	0	0	0	0	0	18
20.	Dhemaji	0	3	0	3	1	0	0	24	27	0	0	1
21.	Dhubri	0	4	0	9	0	11	2	2	28	14	23	20
22.	Dibrugarh	13	7	1	2	14	19	25	42	11	7	50	19
23.	Diphu	0	0	0	16	0	0	1	8	0	0	0	40
24.	Dispur	21	25	20	17	13	7	17	17	17	0	3	7
25.	Dispur Cyber	0	87	113	108	91	61	30	45	54	30	23	32
26.	Goalpara	7	4	5	0	3	26	32	50	14	2	8	27
27.	Gohpur	0	7	12	11	0	0	46	16	0	17	9	32
28.	Golaghat	0	0	0	9	99	69	0	1	6	9	1	1
29.	Gormur	0	18	14	0	3	0	5	41	10	21	0	32
30.	Gossaigaon	0	45	15	30	17	0	0	20	0	8	14	50
31.	Haflong	27	0	0	34	3	46	15	16	11	10	10	18
32.	Hailakandi	213	182	159	128	120	98	81	57	47	79	51	43
33.	Hamren	199	168	195	164	192	162	191	161	136	75	87	86
34.	Hatsingimari	77	46	16	0	0	39	16	27	4	4	23	46
35.	Hojai	6	0	8	11	72	42	30	49	35	10	2	41
36.	Jonai	0	0	0	0	0	13	2	6	18	3	0	25
37.	Jorhat	6	1	0	0	71	42	25	1	14	0	0	26
38.	Kaliabar	19	8	16	25	15	36	30	13	10	11	0	42
39.	Kamrup	20	85	2	2	3	0	5	3	11	0	0	0
40.	Karimganj	10	0	5	9	9	11	18	6	0	9	0	18
41.	Kokrajhar	0	0	0	10	10	13	5	13	11	17	11	29
42.	Lakhimpur	0	0	0	10	1	13	0	3	12	4	4	18
43.	Maibong	0	0	0	26	0	0	15	16	0	15	0	0
44.	Margherita	10	11	2	12	15	21	12	9	12	8	11	39
45.	Morigaon	14	18	41	45	27	27	24	45	27	22	9	39
46.	Nagaon	10	0	0	3	1	15	12	8	12	17	4	27

47.	Naharkatia	0	0	0	10	48	39	5	0	21	4	0	27
48.	Nalbari	41	46	42	47	50	53	37	27	19	14	14	22
49.	Nazira	0	29	0	0	42	12	3	2	12	10	10	19
50.	New Guwahati	27	24	19	12	9	4	1	0	10	0	0	7
51.	New Silchar	0	0	0	0	0	0	0	1	7	0	0	0
52.	Pathsala	34	42	12	41	43	32	22	14	26	18	8	32
53.	Ramkrishna Nagar	0	4	10	3	13	15	1	13	20	28	56	25
54.	Rangapara	34	3	5	48	17	48	17	3	10	8	0	43
55.	Rangia	0	0	9	6	3	0	0	0	10	0	0	20
56.	Sarupathar	12	11	9	9	50	20	16	24	28	32	79	48
57.	Shillong (S)	0	2	19	0	0	0	1	51	27	18	14	22
58.	Sivasagar	0	0	0	0	0	0	0	0	0	1	10	18
59.	Sonitpur	18	0	12	73	42	41	39	30	32	11	0	29
60.	Tihu	4	4	0	72	41	11	5	6	0	3	1	11
61.	Tinsukia	24	22	21	44	42	42	40	30	26	22	46	33
62.	Titabar	125	94	64	33	2	42	11	13	20	9	1	18
63.	Udalguri	4	0	12	10	13	0	0	0	0	0	0	0

**Annexure – C**  
**Details of funds diverted from Service Heads and credited to the Major Head 8443 –**  
**Civil Deposits during the year 2013-14**

Name of Treasury/ Sub-Treasury	Major Head from which diverted	Amount diverted in A	Treasury wise total in A
Dispur	2052	49,97,68,639	56,33,29,639
	2052	90,00,000	
	2053	4,39,000	
	2225	3,89,22,000	
	2408	1,52,00,000	
Barpeta	2210	2,55,00,000	2,55,00,000
New Guwahati	4885	36,25,30,433	36,25,30,433
<b>Total</b>			<b>95,13,60,072</b>

**Annexure – D**

**Statement showing the details of Plus Minus Memorandum received/non-received from  
the Treasuries/Sub-Treasuries during the year 2013-14 (Position as on )  
Y=Received, N=Not received**

Sl. No.	Name of Treasuries/ Sub-Treasuries	Months											
		Apr, 13	May, 13	June, 13	July, 13	Aug, 13	Sep, 13	Oct, 13	Nov, 13	Dec, 13	Jan, 14	Feb, 14	Mar, 14
1.	Amingaon	N	N	N	N	N	N	N	N	N	N	N	N
2.	Abhayapuri	Y	Y	N	Y	N	Y	Y	Y	N	Y	Y	N
3.	Assam House, New Delhi	N	N	N	N	N	N	N	N	N	N	N	N
4.	Badarpur	N	N	N	N	N	N	N	N	N	N	N	N
5.	Barpeta	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y	N
6.	Belsor	MH-8443 is not operated vide letter No.BS/1/06-07/199 dt.30-12-2009											
7.	Bijni	N	N	N	N	N	N	N	N	N	N	N	N
8.	Bihpuria	MH-8443 is not operated vide letter No.BHP/ST/P/7/99/255 dt.07-06-2011											
9.	Bilasipara	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y		
10.	Biswanath Chariali	N	N	N	N	N	N	N	N	N	N	N	N
11.	Bokajan	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
12.	Bokakhat	N	N	N	N	N	N	N	N	N	N	N	N
13.	Bongaigaon	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N
14.	Cachar	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
15.	Chapakhowa												
16.	Charaideo	N	N	N	N	N	Y	N	N	N	N	N	N
17.	Darrang	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
18.	Dergaon	N	N	Y	Y	Y	Y	Y	Y	Y	N	N	N
19.	Dhakuakhana	N	N	N	N	N	N	N	N	N	N	N	N
20.	Dhemaji	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y
21.	Dhubri	N	N	N	N	N	N	N	N	N	N	N	N
22.	Dibrugarh	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
23.	Diphu	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N
24.	Dispur	N	N	N	N	N	N	N	N	N	N	N	N
25.	Dispur Cyber												
26.	Goalpara	N	N	N	N	N	N	N	Y	N	N	N	N
27.	Gohpur	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y
28.	Golaghat	N	N	N	N	N	N	N	N	N	N	N	N
29.	Gormur	Y	Y	Y	Y	Y	N	N	N	N	N	Y	Y
30.	Gossaigaon	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
31.	Haflong	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y
32.	Hailakandi	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y
33.	Hamren	Y	N	N	N	N	N	Y	N	Y	Y	Y	Y
34.	Hatsingimari	N	N	N	N	N	N	N	N	N	N	N	N
35.	Hojai	N	N	N	N	N	N	N	N	N	N	N	N
36.	Jonai	Y	Y	N	Y	Y	Y	Y	Y	Y	N	N	N
37.	Jorhat	Y	Y	N	N	N	N	N	N	N	N	N	N
38.	Kaliabar	N	N	N	N	N	N	N	N	N	N	N	N
39.	Kamrup	N	N	N	N	N	N	Y	N	N	N	N	N
40.	Karimganj	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
41.	Kokrajhar	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N	Y
42.	Lakhimpur	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y
43.	Maibong	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
44.	Margherita	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
45.	Morigaon	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

46.	Nagaon	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	N
47.	Naharkatia	N	Y	N	Y	N	Y	Y	Y	Y	Y	Y	N
48.	Nalbari	N	N	N	N	N	N	N	N	N	N	N	N
49.	Nazira	Y	Y	N	N	N	N	N	N	N	N	N	N
50.	New Guwahati	N	N	N	N	N	N	N	N	N	N	N	N
51.	New Silchar	Y	Y	Y	N	N	N	N	N	N	N	N	N
52.	Pathsala	N	N	N	N	Y	N	Y	N	N	N	N	N
53.	Ramkrishna Nagar	No PLA and other minor head under MH 8443-Civil Deposit are being maintained vide letter No.RST.243/2010-2011/51 dt.07-05-2010											
54.	Rangapara	N	N	N	N	N	N	N	N	N	N	N	N
55.	Rangia	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
56.	Sarupathar	N	N	N	N	N	N	N	N	N	N	N	N
57.	Shillong (S)	N	N	N	N	N	N	N	N	N	N	N	N
58.	Sivasagar	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y	N
59.	Sonitpur	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
60.	Tihu	N	N	N	N	N	N	N	N	N	N	N	N
61.	Tinsukia	N	N	N	N	N	N	N	N	N	N	N	N
62.	Titabar	N	N	N	N	N	N	N	N	N	N	N	N
63.	Udalguri	N	N	N	N	Y	N	N	N	N	N	N	N

1. Dibrugarh Treasury has submitted Lapsed Deposit Statement for the financial year 2010-11.
2. Cachar Treasury has submitted Lapsed Deposit Statement for the financial year 2010-11.



**Annexure – E**  
**Position of verification of valuables shown in the Valuable Register maintained in**  
**Dibrugarh, Jorhat, Tinsukia**

**Dibrugarh Treasury**

Sl. No.	Sl. No. of Register of valuables	Date of deposit	Deposited by	Particulars
1.	3536	30-09-1983	CJM, Dibrugarh	1.8 Kgs. Opium
2.	3538	12-10-1983	DFO, Dibrugarh	5 Nos. of Elephant Tusk
3.	3568	03-04-1984	SDJM, Chapakhowa	8.5 and 2.5 Kgs. Opium
4.	3575	07-05-1984	E.E., Dibang Irrigation Division, Brahmaputra Board, Dibrugarh	3 Nos. of Keys for Iron Safe
5.	3596	13-11-1984	DFO, Digboi	One pair of Elephant Tusk weighing 29 and 25.400 Kgs.
6.	3629	28-05-1985	Shri K. Phukan, Officer in charge, Duibrugarh	86 Kgs. of Opium
7.	3642	20-09-1985	E.E., PWD (Bldg.) Division, Dibrugarh	Duplicate keys
8.	4752 to 4759	14-03-2008	ADC (Dev), Dibrugarh	NSCs

**Jorhat Treasury**

Sl. No.	Sl. No. of Register of valuables	Date of deposit	Deposited by	Particulars
1.	96	10-01-1991	DFO, Jorhat	One sealed trunk said to be contained valuables
2.	105	26-08-1991	Officer in Charge, Deep Frozen Semen Bank, Baghmng	One sealed box said to be contained duplicate keys of iron locker
3.	108	03-04-1992	A.E.E., PWD, Bokajan NEC Division	One sealed packet said to be contained duplicate keys
4.	111	22-07-1992	Inspector of Excise, Jorhat	One sealed packet said to be contained duplicate keys
5.	113	24-08-1992	E.E., Jorhat Road Division	One sealed packet said to be contained duplicate keys
6.	137	03-06-1994	E.E., N.H., Jorhat	One sealed packet said to be contained duplicate keys
7.	287	10-03-2002	Asstt. Director, Handloom & Textiles, Jorhat	One sealed packet said to be contained duplicate keys
8.	365	02-06-2010	Ujjal Bora, Muzadar	One sealed packet said to be contained 3 Nos. of NSC for A3,000/-

**Tinsukia Treasury**

Sl. No.	Sl. No. of Register of valuables	Date of deposit	Deposited by	Particulars	Amount
1.	968	16-06-2000	A.I.E., Tinsukia	Opium	Value not specified
2.	969	06-07-2000	I.E., Margherita	Ganja	-do-
3.	970	08-09-2000	CJM, Tinsukia	Ornaments	-do-
4.	1034	08-07-2004	I.E., Doomdooma	Opium	-do-
5.	1036	08-07-2004	-do-	Opium	-do-
6.	1076	21-04-2009	GRP	Ganja	-do-

**Annexure – F**

**Statement showing the payment made against detailed head –LTC under the Major Head 2055- Police.**

Sl. No.	Order No. & date	Amount (In A)	TV No. & Date	Paid to whom	DOR	Deficiencies	Sanctioning authority
1.	E/G/MRG/LT C/Vol.IV/2011 -12/3682-97 dt.11.11.11	15096	0046 to 0055 of dt.24-11-11	Fazlur Rahman, ABC and 4 Family members	31.12.2027	Excl. wife, out of 3 two sons are Major	In all the cases S.P. Morigaon is the sanctioning authority.
2.	--do--	12077		T.R. Sarkar, URS I and 3 family members	29.02.2012	Excl. wife, out of 2 one son is Major	
3.	--do--	12077		Sukla Kakoti, N/Const and 2 family members	31.08.2026	-----	
4.	--do--	15096		S.P. Phukon, UBC & 4 family members	31.12.2025	-----	
5.	--do--	15096		N. Islam UBC & 4 family members	30.09.2013	Excl. wife, out of 2 one son is Major	
6.	--do--	12077		H. Ali, INK	31.10.2023	Excl. wife, out of 3 two sons are Major	
7.	--do--	18115		A. Saikia, Havildar & others 5 family members	31.07.2020	Mother's fare claimed without confirming whether actually dependent or not	

8.	--do--	24154		Powel Ch. Nath, Const. and 7 family members	30.09.2015	Excl. wife, all 6 members are not admissible
9.	--do--	12077		B.C. Bhuyan, SI and 3 family members	31.08.2013	Excl. wife, out of 2 all are Major
10.	--do--	18211		S. Saikia, ASI and 5 family members	31.12.2011	Excl. wife all are inadmissible
11.	E/G/MRG/LT C/Vol.IV/2011-12/571-76 dt.04.02.11	19752	26/15.02.2011	N. Deka, ABC and 4 family members	30.04.2015	-----
12.	---do--- 577-82 dt.04.02.11	15802	25 of 15.02.11	D. Baruah, UBC and 3 F.M	31.08.2015	Excl. wife son and daughter are inadmissible
13.	-----do---595-99 dt.04.02.11	19912	27 of 15.2.2011	R. Ahmed,, Havildar and 4 family members	30.06.2024	
14.	---do--- 583-94 dt.04.02.11	19672	28 of 15.2	M.C. Dewri, ABC and 4 family members	31.08.2013	Son is Major
15.	E-LTC/10-11/583-88 dt.24.1.11	19752	29 of 15.2	I.K. Das, Hav & 4 FM	30.11.2017	2 Sons are Major
16.	E-LTC/10-11/289-94 dt.24.1.11	15770		K.K. Das, UBC & 4 others	31.12.2014	
17.	E-LTC/10-11/289-94 dt.24.1.11	10712		M Ali, Driver & 4 FM	31.12.2022	1 son and daughter are major
18.	E-LTC/10-11/283-88 dt.24.1.11	23654		K.C. Nath & 5 FM	28.02.2013	3 daughters are major
19.	E-LTC/10-11/271-76 dt.24.1.2011	23654		N Dutta, ABS and 5 FM	30.06.2011	4 son / daughter are Major
20.	E-LTC/10-11/277-82 dt.24.1.11	23654		J.C. Bordolai, SI & 5 FM	28.02.2012	4 son / Daughters are Major
21.	E/G/MRG/LT C/Vol.IV/2011-12/2103-06 dt.16.11.12	12102	64 dt. 27.11.12	P. Borah and 3 FM	Not available	1 son is not admissible
22.	E/G/MRG/LT C/Vol.IV/2011-12/2107-10 dt.16.11.12	18154	65 dt. 27.11.12	M.C. Nath & 5 FM	31.03.2019	4 son / daughters are not admissible
23.	E/G/MRG/LT C/Vol.IV/2011	15128	67 dt 27.11.12	M.A. Thakuria,	28.02.2014	2 daughters are not

	-12/2111-14 dt.16.11.12			ASI & 4 FM		admissible	
24.	E/G/MRG/LT C/Vol.IV/2012 -13/2099-12 dt.16.11.12	15128		O.P.Singh , Havildar & 4 FM	31.07.2022	One son is not admissible	
25.	E/G/MRG/LT C/Vol.IV/2012 -13/2155-18 dt.16.11.12	12102	68 dt.27- 11-2012	D. Bhowmic k & 3 FM	Not mentioned	2 son / daughter is not admissible	