

**ANNUAL REVIEW  
ON THE WORKING OF TREASURIES IN MEGHALAYA  
2024-25**



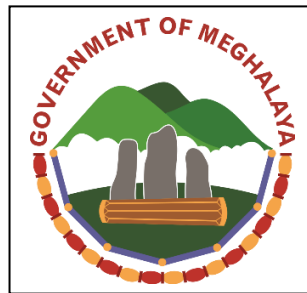
**GOVERNMENT OF MEGHALAYA**

**OFFICE OF THE ACCOUNTANT GENERAL (A&E),  
MEGHALAYA, SHILLONG**



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

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## **Acknowledgement**

The Office of the Accountant General (Accounts & Entitlements), Meghalaya, Shillong, places on record its sincere appreciation to the Commissioner & Secretary to the Government of Meghalaya, Finance Department; the Director of Accounts & Treasuries; the Senior Treasury Officers; the Treasury Officers; and the officials of the District Treasuries, Sub-Treasuries, and the Directorate of Accounts & Treasuries for their valuable cooperation and assistance during the Treasury Inspection for the year 2024–25.

The Office further acknowledges with gratitude the prompt production of records and documents requisitioned from time to time, which facilitated the smooth conduct of the inspection.

The cooperation and support extended by all concerned are highly appreciated and gratefully acknowledged.


## **Preface**

*Treasuries are important Financial institutions of the State Government. It is through these institutions that all cash transactions of the Government are carried out. In carrying out these functions, Treasuries are required to adhere to the Codes, Manuals and Administrative Procedure prescribed by the State Government from time to time. Any deviation there from adversely affects the process of financial accountability.*

*The Annual Review on the working of Treasuries in Meghalaya for the year 2024-25 is compiled on the basis of guidelines issued by the Comptroller and Auditor General of India. This review mainly relates to the matters arising from the monthly accounts rendered by the Treasuries/Sub-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 Treasury Administration system.*

**Place: Shillong**  
**Date: 22.05.2026**

  
**(Rajesh Ranjan)**  
**Accountant General (A&E)**  
**Meghalaya, Shillong**

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**Part I**  
**Introduction**

**1.1 Introduction**

The Treasuries and Sub-Treasuries function under the administrative control of the Director of Accounts and Treasuries, Meghalaya, Shillong. The Deputy Commissioners at the District level and Sub-Divisional Officers (Civil) at the Sub-Divisional level are responsible for the day-to-day functioning of the Treasuries and Sub-Treasuries respectively.

**1.2 Organizational Structure**

The Director of Accounts and Treasuries, established in the year 1972, is under the administrative control of the Finance (Establishment) Department, Government of Meghalaya. The Directorate is headed by the Director of Accounts and Treasuries and who in turn is assisted by a Joint Director of Accounts and Treasuries, Deputy Director of Accounts and Treasuries and Deputy Director of Accounts and Training all from the Meghalaya Finance Service. The administrative hierarchy is assisted in the performance of their duties by Accounts staff, technical staff for system management and a number of ministerial and Grade IV staff. Under the Directorate, there is also 1 (one) Cyber Treasury functioning in the State as shown in Table No. 1

**Table No. 1: Duties of its Officers and employees**

<b>Designation of Officers</b>	<b>Duties</b>
Director	The Director of Accounts & Treasuries (DAT) is responsible to supervise, control and effective running of the Directorate. All the decision making are taken at the level of the Head of Department except those that are not provided for, in different rules/instructions. The DAT is also the Administrative Head who control the cadres of Meghalaya Accounts Service and the Meghalaya Treasury Accounts Service (MTAS). DAT is also vested with the responsibility of conducting training to the Officer of Meghalaya Finance Service, Accounts and Audit staff, Ministerial staff of the Heads of Department/District Officer etc. Further DAT is also nominated as the State Nodal Officer of the NPS.
Joint Director of	To Assist the Director of Accounts & Treasuries on all matters

Accounts & Treasuries	aforementioned.
Deputy Director of Accounts & Treasuries	To Assist the Director of Accounts & Treasuries and Joint Director of Accounts & Treasuries on all matters relating to Treasuries including MTAS and NPS.
Deputy Director of Accounts & Training	To Assist the Director of Accounts & Treasuries and Joint Director of Accounts & Treasuries on all matters related to conduct training to Officers of M.F.S., Staff of the Accounts Service and Treasury staff in different capacities.
Treasury Officer	The Treasury Officer is primarily responsible for financial transactions pertaining to receipts and payments on account of the State Government, involving various Government Departments. He is also responsible for timely and prompt submission of monthly compiled accounts relating to such transactions, to the Accountant General. For proper discharge of the above functions, the Treasury Officer is to strictly observe all rules prescribed by the Government for his guidance with regard to the daily routine of Treasury work.

There are 13 (Thirteen) District Treasuries, 3(three) Sub-Treasuries and 1 (one) Cyber Treasury functioning in the State of Meghalaya. All the District Treasuries and Sub-Treasuries are banking Treasuries, and they render monthly accounts directly to the office of the Accountant General (A&E), Meghalaya, Shillong. Shillong (South) Treasury also functions on behalf of the Governments of Assam, Mizoram and Arunachal Pradesh. The banking functions of Tura, Nongpoh, Nongstoin, Baghmara, Williamnagar, Shillong District, Shillong (South), Mawkyrwat, Mairang, Resubelpara, Ampati, Sohra and Dadenggre Treasuries/Sub-Treasuries are carried out by the State Bank of India and that of Jowai, Khliehriat and Amlarem Treasury by the Punjab National Bank. The Cyber Treasury facilitates online receipt of State taxes. It functions under the control of the Director of Accounts & Treasuries who submits the monthly accounts directly to the office of the Principal Accountant General (A&E). Table No. 2 shows the details of Treasuries/Sub-Treasuries in the state of Meghalaya as on date.

**Table No. 2 :Treasuries and Sub-Treasuries**

Sl. No.	Name of the District	Name of the Treasury	Sub-Treasury under the District Treasury	Nature of Treasury/Sub-Treasury
1.	East Khasi Hills District	❖ Shillong District Treasury	Sohra	Banking
		❖ Shillong South Treasury	None	Banking
		❖ Shillong Cyber Treasury	None	Cyber
2.	Ri Bhoi District	❖ Nongpoh Treasury	None	Banking
3.	West Khasi Hills District	❖ Nongstoin Treasury	None	Banking
4.	South West Khasi Hills District	❖ Mawkyrwat Treasury	None	Banking
5.	West Jaintia Hills District	❖ Jowai Treasury	Amlarem	Banking
6.	East Jaintia Hills District	❖ Khliehriat Treasury	None	Banking
7.	East Garo Hills District	❖ Williamnagar Treasury	None	Banking
8.	West Garo Hills District	❖ Tura Treasury	Dadenggre	Banking
9.	South Garo Hills District	❖ Baghmara Treasury	None	Non-Banking
10.	North Garo Hills District	❖ Resubelpara Treasury	None	Non-Banking
11.	South West Garo Hills District	❖ Ampati Treasury	None	Non-Banking
12.	East West Khasi Hills District	❖ Mairang Treasury	None	Banking

### 1.3 Details of Manpower

**1.3.1** The Treasuries/Sub-Treasuries including the Directorate of Accounts and Treasuries has total Men-in-Position of 374 against the Sanctioned Strength of 455 as on 31.03.2025. Cadre-wise details are shown in **Table 3**.

**Table No. 3 Position of Treasury Staff**

<b>Designation</b>	<b>Sanctioned Strength</b>	<b>Men-in-position</b>
Director	01	01
Joint Director	02	02
Deputy Director of Accounts & Treasuries	01	01
Deputy Director of Accounts & Training	01	01
Treasury Officers (District Treasuries)	13	13
Treasury Officer (Sub Treasuries)	03	03
Superintendent	01	01
Upper Division Assistant	04	04
Lower Division Assistant	07	07
Typist	02	-
Stenographer Grade II	01	NIL
Senior Divisional Assistant	01	1
Programme Assistant – I	01	NIL
Programme Assistant – II	01	01
Computer Clerk	06	06
Assistant Treasury Officer	08	06
Accountants	18	14
Senior Accounts Assistant	72	71
Junior Accounts Assistant	130	90
System Administrator	01	01
Sr. Assistant System Administrator	08	08
Assistant System Administrator	08	08
Programming Assistant (Database)	10	01
Data Entry Operators	67	60
Drivers	04	02
Dufty	01	01
Grade IV	83	71
Any other categories	NIL	NIL
<b>Total</b>	<b>455</b>	<b>374</b>

### **1.3.2 Information regarding number of person trained in IFMS**

Various modules of IFMS have been rolled out such as SNA SPARSH, DDO- e Billing, Treasury NET, Megh EIS, Central Pension Payment System (CPPS), Megh NPS, EGRAS, GST Accounting System, Cyber Treasury, PFMS, for which at present the same is handle by the existing staff of the Treasury including DEOs with the assistance of NIC, who have been trained accordingly for performing business on these IFMS components/modules.

As per department requirement, regular periodic updates based on minor workflow changes are incorporated in these systems for which these personnel are updated accordingly.

Short training programs/workshops are organized by Office of the Director of Accounts & Treasuries frequently to familiarize and update the staff on the above modules. Whereas other modules such as e-Service Book, etc., are still under development.

### **1.4 Various Modules in IFMS**

- i. Integrated Online Budget System (IOBS)
- ii. Meghalaya Integrated Financial Management portal (IFMS Portal)
- iii. Budget Estimation, Allocation & Monitoring System (BEAMS)
- iv. Treasury NET
- v. Meghalaya E-Billing
- vi. Meghalaya Employees Information System (MeghEIS)
- vii. Centralize Pension Payment System of Meghalaya (CPPS)
- viii. Pensioner's Life Certificate Verification Using Fingerprint
- ix. Meghalaya New Pension Scheme (MeghNPS)
- x. Government Receipt Accounting System (GRAS)
- xi. Meghalaya GST-AR
- xii. Automation of the Local Fund Audit. DLFA
- xiii. SNA-SPARSH
- xiv. eProposal System

#### **1.4.1 IT Security and checks at the Level of TO for passing digitally signed vouchers:**

- 1) Treasury NET communicates with Digi Sign Server on https only (SSL)
- 2) Digital Signature Token device (DSC) is used which is authorized only to the TO. On signing, the secret passphrase of the DSC is invoked.

- 3) Securing Payment file processing to eKuber is authenticated using OTP over SANDES app and email.

#### **1.4.2 Computerization of Treasuries, DDO etc.:**

DDO Prepares eBills on the Meghalaya eBilling application and uploads the invoices and sanctions. After they approve, the eBill and pushes the bill to Treasury NET application. No changes in the bills (especially payee details) are allowed in Treasury NET. Only approval or objection action is permitted.

#### **1.4.3 Linkages with various stakeholders:**

##### **(A) Various Stakeholders are linked with the MeghIFMS via API Integration.**

- i. eProposal System from Planning Department for sanctions/(AA) payment advice.
- ii. PFMS from Finance Ministry, GOI, for SNA SPARSH transactions processing.
- iii. NPCI for ABPS Payment.
- iv. GSTIN Portal for CPIN/CIN data.
- v. Agency Banks integration with GRAS.
- vi. Departmental Portal Integration with GRAS viz. RPA, investmeghalaya, edistrict, excise management system, etc.
- vii. Various Ministry specific MIS Portal for SPARSH Payment viz. G RAM G (NREGA), PMGSY, PMAY(G), GramNiddhi, PMMVY, etc.
- viii. State developed CSS Program specific NHM Portal for SPARSH Payments.

##### **(B) Various Stakeholders are linked with the MeghIFMS via SFTP Integration.**

- i. RBI eKuber for Treasury Payments and Receipts.
- ii. Various Ministry specific MIS Portal for SPARSH Payment viz. G RAM G (NREGA), PMAY(G).etc.

## Part-II

### Deficiencies noticed during compilation and verification of accounts

2.1	Wanting information	
Sl No.	Description	Information
1.	<b>Wanting Debit vouchers in respect of HBA/MA/CCA</b> –Non-Submission of Debit vouchers relating to long term advances under Major Head of Account 7610 with the Payment Schedule resulting in non-debiting the account of the loanee during the year 2024-25.	Not received
2.	Non submissions of schedules/challans in support of GPF/ House Building Advance/ MCA recoveries resulting in accumulation of huge amounts of missing credits during the year 2024-25.	-do-
4.	Non-submission of Plus and Minus Memorandum of all deposit transactions to the Accountant General office regularly and in a timely manner by the Treasury Officers along with monthly accounts resulting in outstanding balances in the Broadsheets during the year 2024-25.	Not received in timely manner resulting in discrepancy in the Deposit Broadsheet.

2.2	Position of Receipt of Accounts for the year 2024-25 and Treasury Suspense as on March 2025.
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With the implementation of IFMS in and as per the request from the Ministry of Finance to render MCA to State Government within 7 (seven) days after the end of a month, this office requested Finance Department to ensure rendition of monthly accounts by 5<sup>th</sup> of the following month from February 2024.

Compared to earlier period, timelines in rendition of monthly accounts to this office has improved. However, as can be seen from the list at **Annexure A**, deviations in this account can be noticed in almost all the Treasury/ Sub-Treasury.

Director of Accounts & Treasuries, may issue instruction on the matter to Treasury/ Sub-Treasury to furnish the monthly account on or before 5<sup>th</sup> of the following month, to ensure rendition of Monthly Civil Accounts to the State Government on time.

<b>2.3</b>	<b>Treasury Suspense as 31<sup>st</sup> March 2025</b>
------------	--

**Table No. 4**

Sl. No.	Major Head	Objection I.D. No.	Treasury	Month of Account	Amount (₹)
<b>Payment (Dr.)</b>					
1	8443	131	Shillong North	12/1998	16,200
2	2058	176	Shillong North	03/2000	3,58,470
3	8658	189	Nongpoh	09/2000	12,230
4	2435	218	William Nagar	11/2001	1,97,123
5	2029	227	William Nagar	12/2002	1,15,674
6	2204	229	William Nagar	12/2002	1,22,753
7	7610	278	William Nagar	12/2007	5,62,000
8	8782	121	Tura	04/1998	30,274
<b>Total</b>					<b>14,14,724</b>
<b>Receipt (Cr.)</b>					
1	8658	213	Nongpoh	03/2001	3
2	8658	310	Tura	01/2011	17,835
<b>Total</b>					<b>17,838</b>

*(copy of broadsheet enclosed as Annexure L)*

### Part III

#### 3.1 Implementation of OIOS for Treasury Inspection

The office of the Accountant General (A&E), Meghalaya, Shillong has taken up the Treasury inspections through 'One IA&AD One System' (OIOS) online platform from June 2024. A total of 8 (eight) units, have been successfully inspected through OIOS. During the course of Treasury inspection, the Inspection teams were able to issue Requisitions for Record, Audit Enquires and Audit Observations through OIOS platform by attaching the necessary Key Documents. After completion of the inspection, Inspection Reports were generated and issued to Auditee entities through OIOS. Treasury Inspection Headquarters (TI-HQ) section of this office is now operating in a fully Computerised environment by implementing digitization of Treasury Inspection through OIOS.

#### 3.2 Deficiencies and other irregularities noticed during inspection of the Treasury and Sub-Treasury Offices

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

Inspection of 05 Treasuries and 03 Sub-Treasuries were conducted during the year 2024-25. Inspection Reports were issued to the Commissioner & Secretary to the Government of Meghalaya, Finance Department, the District Administrators concerned, the Director of Accounts & Treasuries and the Treasury Officers of the Treasuries and Sub-Treasuries concerned. The Treasuries and Sub-Treasuries whose accounts were inspected during the year 2024-2025 are as shown in **Table 5**.

**Table No. 5**

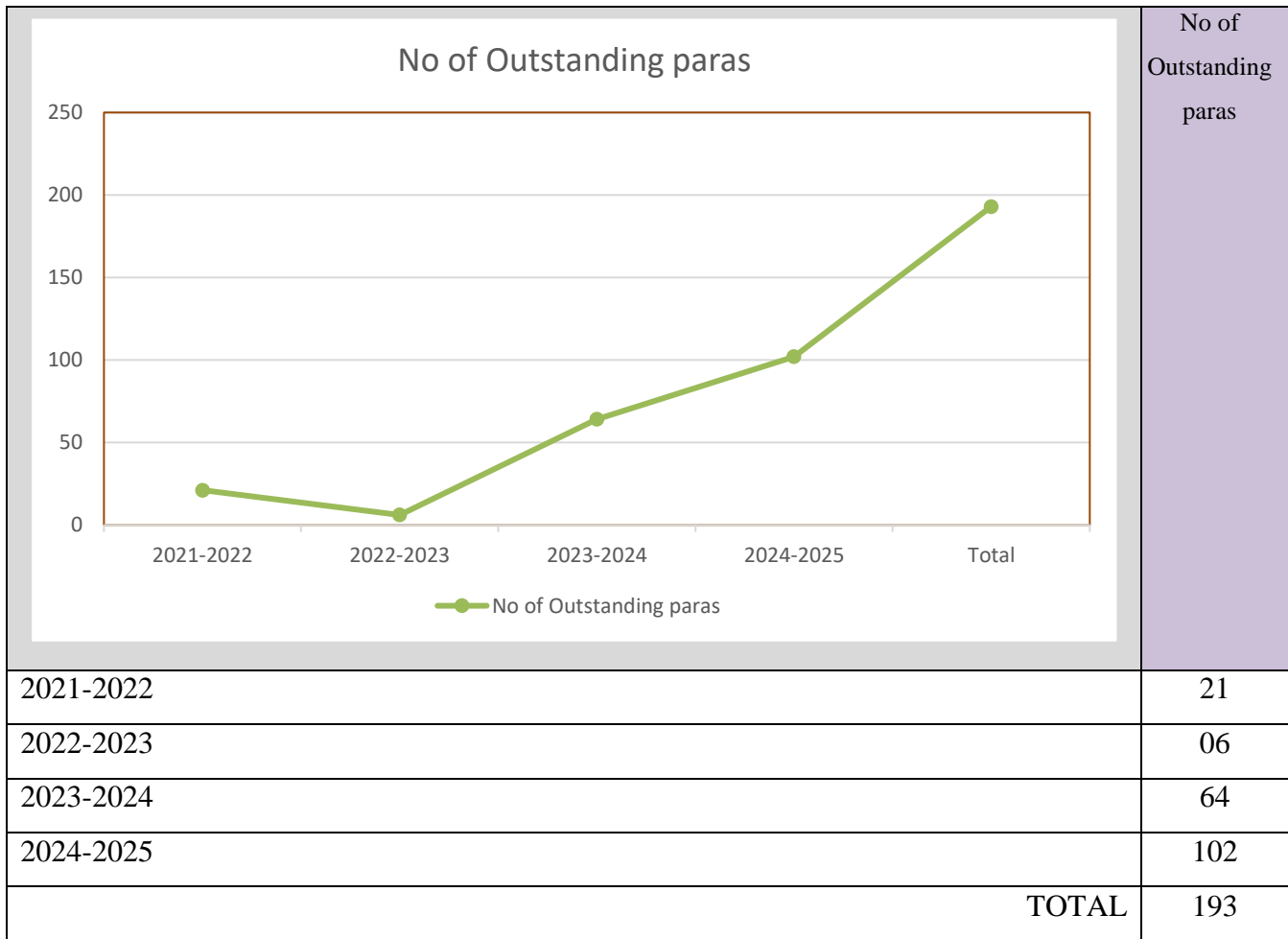
(A)	District Treasuries	(B)	Sub Treasuries
	Jowai Treasury		Amlarem Sub-Treasury
	Baghmaara Treasury		Dadenggre Sub-Treasury
	Nongpoh Treasury		Sohra Sub-Treasury
	Shillong District Treasury		
	Tura Treasury		

**3.2.2**

**Status of Outstanding Paragraphs of Inspection Reports**

At the end of 31st March 2025, 193 paragraphs against the 34 Inspection Reports issued in respect of 6 Treasuries and 02 Sub-Treasuries were outstanding for want of replies. Year wise outstanding paras are shown in Table 6 and Treasury wise numbers of outstanding paras.

**Table No 6: Treasury-wise outstanding paras**



**3.2.3 Rendition of monthly accounts to the office of the Accountant General (A&E), Meghalaya, Shillong**

Pursuant to the directives promulgated by the Hqrs.’ office, it is incumbent upon the Office to ensure that the Monthly Civil Accounts (MCAs) are duly compiled and furnished to the State Government by the 10<sup>th</sup> day of the succeeding month, barring the accounts for March, which are to be submitted as per the target fixed by the Headquarters’ office. In order to achieve this target, Treasury/ Sub-Treasuries are expected to furnish accounts to the office of Accountant General (A&E), Shillong by 5<sup>th</sup> of the following month. Inspection Team, however, noticed instances of delay in submission of Monthly Accounts by the treasuries to this office as under:

**Table No. 7**

Month of Account	Due Date	Date of sending the A/c to A.G (A&E)	Treasury
Jun 2022	5 <sup>th</sup> of the following month	11-07-2022	Baghmara
Mar 2023		17-04-2023	
Nov 2023		11-12-2023	
Dec 2023		16-01-2024	
Mar 2024		24-04-2024	
March 2023		17-03-2023	Sohra
March 2024		12-04-2024	
December 2022		12-01-2023	Tura
March 2023		18-04-2023	
May 2023		12-06-2023	
November 2023		11-12-2023	
March 2024		22-04-2024	

The above list is illustrative, since it was seen that in almost all the Treasury/ Sub-Treasury, rendition of accounts on time is not achieved.

Late receipt of accounts from treasuries adversely impacts the thorough checking and vetting of MCAs prior to posting. Consistent efforts to address the issue of late submission are required to be made.

Director of Accounts and Treasuries is expected to impress upon the ‘Accounts Rendering Units (ARUs)’ to strictly adhere to time schedule in this regard so that the State Government will get a clear picture of the financial transaction of the Government for the month.

### 3.2.4 Maintenance of Deposit Register

Rule 382 of Meghalaya Treasury Rules, 1985 provides that moneys received at the treasury for deposit in the Government accounts are classified according to the Government through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits.

Note below Rule 382 of Meghalaya Treasury Rules, 1985 states that separate registers must be kept for each class of deposits in accordance with the direction contained in this behalf in the Account Code Vol. II or under special instructions of the Accountant General.

Further, as per Rule 50 of Accounting Rules for Treasuries, 1992, no item should be credited as a deposit save under formal order of competent authority. Furthermore, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be carried finally to the proper revenue head, and should not be placed on deposit.

During the course of inspection, following Treasury/ Sub-Treasury was found not maintaining Deposit Register of any head of account:

**Table No. 8**

<b>Treasury/ Sub-Treasury</b>	<b>Remarks</b>
Shillong District Amlarem Sub-Treasury	Deposit Register of any head of account were not produced to the Inspection Party for scrutiny.
Dadenggre	The register was in a dilapidated state and not updated after 2019 entry.  Two balances amounting to `34,786/- deposited on 31-03-2017 by CDPO, Selsela and `13,330/- deposited on 31-03-2018 by SDO (Civil) Election, Dadenggre was found lapsed to the Government account'

Director of Accounts and Treasuries may, issue instructions to Treasury/ Sub-Treasuries in this regard, to maintain/ update 'Register of Deposits' as per the extant rule provision.

**3.2.5****Lapsed Deposits**

Rule 382 of Meghalaya Treasury Rules, 1985 provides that the moneys received at the treasury for deposit in the Government accounts are classified according to the Government through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits and (3) Criminal Court Deposits. Other important class is ‘Personal Deposits’ and ‘Other Departmental Deposits’.

Further the Rule, 403 of Meghalaya Treasury Rules, 1985 stipulates that the Deposits not exceeding five rupees unclaimed for one whole year, balances not exceeding five rupees of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete accounting year, shall, at the close of March in each year be credited to the Government account. Of deposit and balances thus lapsing, the Treasury Officer will submit to the Accountant General immediately after 31<sup>st</sup> March a list prepared in accordance with the directions contained in the Account Code, Vol. II.

Rules 62 of the General Financial Rules (GFR) 2017 states that the fund appropriated during the financial year if not utilized/presumed that it cannot be utilized should be surrendered to the Government within the same financial year in which the funds were appropriated.

During the course of inspection of Treasury/ Sub-Treasury for the financial year 2024-25, it was found that a number of deposits in various Treasuries have been lying lapsed to the Government account (**Annexure B**). It was also noticed that Treasury/ Sub-Treasury offices on occasion, apprised the same to the DDOs concerned for taking necessary action to credit the amount to the Government account. However, in many cases, it was found that in spite of repeated approach by the Treasuries concerned, the DDOs failed to reciprocate action to settle the issue.

Director of Accounts and Treasuries may, apart from issuing instructions to Treasury/ Sub-Treasuries in this regard, also take up the matter with the concerned authorities to settle the issue lying pending in the most of the Treasury/ Sub-Treasuries.

### **3.2.6 Discrepancies noticed in maintenance of Cash Book and Bill Register in the Treasury**

1) Rule 103 of Meghalaya Financial Rules, 1981 states that except in the case of those departments for which a special form of cash book has been prescribed, a simple cash book in Financial Rule Form No.2 should be kept by all Departments for recording in separate columns all moneys received by Government servants in their official capacity, and their subsequent remittance to the Treasury or to the Bank as well as moneys withdrawn from the treasury or the Bank either by bills or cheques, and their subsequent disbursement.

2) Each entry in the cash book should be verified with relevant records of receipts and disbursements daily by the Head of the Office or on his behalf by an officer authorized by him and approved by Government. In either case the Head of the Office will be responsible for the accuracy of the Cash Book and of the cash balance.

3) The Cash Book should be closed and balanced each day, and the Head of the Office or his duly authorized representative should put his dated initials in the Cash Book in the "Remarks" column against the closing balance in token of his having verified all the entries of the day inclusive of the closing balance. The balance of each of the columns at the end of the month should also be verified with the balance of cash in hand and a certificate to the effect that this verification has been made should be recorded in the cash book under the signature of the officer responsible for the money. The Head of Office is personally responsible to Government for the due accounting of all money received and disbursed and for the safe custody of cash. For this purpose, the Head of the Office, unless the monthly verification is done by him should satisfy himself by periodical examination, at least once in every 3 months that the actual cash corresponds with the book balance.

Further, as per sub-rule 5 of Rule 103 of Meghalaya Financial Rules 1981, the uncashed bills shall not be entered in the book. Bills to be signed by the Head of the Office or the officer authorized on his behalf should be entered in the Bill Register in Meghalaya Schedule III-I form No.116 and put up to the officer along with the bills for attestation of the entries in the register while signing the bills. Such bills need not be entered in the Cash Book until they are cashed. The actual monetary transactions only should be entered in the Cash Book so that the balance of the Cash Book may represent the actual cash position.

On scrutiny of the Cash Book maintained in the Treasury/Sub-Treasury for the period from 01-04-2022 to 31-03-2024, the following general discrepancies were noticed:

i) Daily transactions recorded in the Cash Book were not found duly authenticated by the Treasury Officer, in contravention of the prescribed codal provisions.

ii) The Gross Amount of bills was recorded in the Cash Book instead of the Net Amount payable, which is irregular and not in conformity with established accounting procedures.

iii) Deductions were not found recorded in the Bill Register; however, the amount was found deducted and only the Net Amount was reflected as paid in the Cash Book. Such inconsistencies indicate lack of proper reconciliation between the Bill Register and the Cash Book.

iv) In certain cases, payments were found to be in excess of the gross amount as reflected in the Bill Register and the Cash Book, which is a serious financial irregularity.

v) It was further observed that the Opening and Closing Balances were not depicted in the Cash Book. In the absence of these balances, it may not be possible to ascertain the progressive expenditure vis-à-vis the funds allotted for the purpose, thereby affecting financial transparency and accountability.

vi) It was also noticed that totals were entered after clubbing several bills together, without indicating detailed bill-wise entries. This practice renders verification difficult and lacks transparency. Such a procedure should be discontinued, and detailed bill-wise posting along with proper closing of entries in the Cash Book should be strictly adhered to.

vii) Moreover, in some Treasury/Sub-Treasury offices, the Cash Book was not maintained at all, with the explanation that, after the inception of computerization, maintenance of a manual Cash Book was not considered necessary. However, no formal Government order or competent authority's instruction to this effect could be produced before the Inspection Party.

The Cash Book is a vital financial record of any establishment. If it is not maintained strictly in accordance with codal provisions, there remains a strong possibility of financial irregularities and mismanagement.

The anomalies noticed during inspection of the Treasury/Sub-Treasury during the year are detailed in **Annexure-C**.

The Director of Accounts and Treasuries may kindly reiterate to all Treasury/Sub-Treasury Offices to ensure strict compliance with the relevant rules and codal provisions in this regard. Further, clear and specific instructions may be issued for proper maintenance and regular authentication of this vital document.

**3.2.7****Bill Register of Establishment**

Rule 102 of Meghalaya Financial Rules, 1981 provides that except in the case of Forest Department, a Bill Register in Meghalaya Scheduled III-I, Form No. 116 should be maintained by all Drawing and Disbursing Officers. All bills for pay and allowances of Non-Gazetted Establishment and Contingencies should be entered in the bill register and the relevant entries in the bill register should be initial and dated by the DDO at the time of signing the bills. The other columns of the register should be filled in and the DDO should put his dated initials whenever necessary till the amount drawn is fully disbursed.

During the test check of Bill Register of Dadenggre Sub-Treasury, a few anomalies was found as under:

- A) Amount was not reflected under the proper column. A few instances are:
- i. Gross amount was reflected under the column 'Contingencies', Deduction under 'Gross Amount' in respect of Bill no. 4 dated 27/04/2022.
  - ii. Gross amount was reflected under the column 'Contingencies', Deduction under 'Gross Amount' in respect of Bill no.28 dated 29/08/2022.
  - iii. Entire amount was reflected under deduction column, however, net amount appeared as Rs. 22000/- drawn under Bill No. 41 dated 06/11/2023.
  - iv. Entire amount was reflected under deduction column. However, net amount appeared as Rs. 4950/- drawn under Bill No. 48 dated 05/12/2023.
- B) Anomaly in reflection of amount under 'Net Amount' column:
- i) Gross amount of Rs.110760/- under Bill no 10 dated 09/06/2022 also reflected as Rs.110760/- under 'Net Amount' column though there is deduction of Rs. 9220/- under 'Deduction column'.
- C) Erasure/ overwriting appearing in Bill Register:
- i. Red line was inserted through an amount of Rs. 323070/- under Bill No. 37 dated 26/10/2023 and again written in red ink as Rs. 32370/-. But, this was not authenticated by the Treasury Officer under his signature and seal.
  - ii. Red line was inserted through an amount of Rs. 2508/- under Bill No. 38 dated 26/10/2023 and again written in red ink as Rs. 2510/-. But, this was not authenticated by the Treasury Officer under his signature and seal.

- iii. Correction fluid was applied to correct the entry under Bill No. 42 dated 27/11/2023. But, this was not authenticated by the Treasury Officer under his signature and seal.

Director of Accounts and Treasuries may advise the erring Treasury/ Sub-Treasury in this regard to strictly comply with the rule provision in this regard.

### **3.2.8 Date wise monthly statement and verified date wise monthly statement**

Para 6.2 and 6.3 of Memorandum of Instructions Accounting and Reconciliation – State Government Transactions issued by the Reserve Bank of India, Mumbai in February, 2003 provides that –

The Bank will forward the daily scroll, challans and cheques, etc. to the Treasury to which it is attached in accordance with State Treasury Rules for posting in its books and rendering accounts to the Accountant General.

On the first working day of every month the Treasury will receive six copies of Datewise Monthly Statement (DMS) from the Agency Bank branch for the preceding month. These will be scrutinized and certified to the effect that they have been checked and found correct. Two copies of Verified Datewise Monthly Statement (VDMS) will be returned to the concerned branch within 2 days from the date of Receipt, three copies will be sent to Treasury and remaining one copy will be retained for its record. In case of March, the monthly accounts will be submitted by 8th of next month.

Scrutiny of the records maintained by Treasuries/ Sub Treasuries during the course of inspection revealed that there has been some delay in receiving the DMS from the Bank and some delay in the part of TO for submission of VDMS to the Bank as reflected in the **Annexure D**.

Delay in rendering of DMS by the Bank to the Treasury and submission of VDMS by the Treasury to the Bank will delay the reconciliation of figures in case there is mismatch/difference in figures.

Director of Accounts and Treasuries may, issue instruction to the erring Treasuries/ Sub Treasuries to strictly monitor the receipt and disposal of DMS/ VDMS from/ to Bank within the stipulated time period.

### **3.2.9 Utilisation Certificate for Grants-In-Aid.**

As per rule 515 of Meghalaya Financial Rule 1981, Grants may be either conditional or unconditional. Where no conditions are attached to a grant, audit is in no way concerned with the manner in which the grant is utilised by the grantee. Where conditions are attached to the utilisation of a grant, these usually take the shape of specification of the particular objects on, or the time within, which the money must be spent. Whatever the nature of the conditions, audit cannot be completely divested of responsibility for seeing that they are fulfilled. Donations for charitable purposes or grants given for general purposes are of the nature of unconditional grants, and the Audit Department is not concerned with the manner in which such grants are utilised by the grantees. To obviate misunderstanding, however, the sanctions to such payments should, in future, indicate precisely whether they are really unconditional grants or not. In the case of conditional grants, it will be necessary to certify to the fulfilment of the prescribed conditions.

Scrutiny of the Grants-In-Aid expenditure in Shillong District Treasury, it was observed that in the sanction order attached with the voucher that whether the Grants were conditional or unconditional was not mentioned. In the absence of which it could not be ascertained whether utilization Certificate is required to be submitted for particular grants.

While passing the bill of Grants-In-Aid, Treasury officer should ensure that the sanction order clearly indicate whether particular grants is conditional or unconditional and whether utilization certificate (period within which utilization certificate) are required to be submitted to the Accountant General.

Director of Accounts and Treasuries may, direct the concerned Treasury Office to strictly adhere to the rule provisions in this context.

### **3.2.10 Penal interest**

In terms of the Government of India, Ministry of Finance Circular dated 9th March 2016, the State Government should claim penal interest from the agency banks for the delayed remittance of government receipt to the Government Account by the agency banks. The timeliness for remittance of government receipts under various situations is stipulated in the above circular. In case the agency bank fails to remit such receipt to the Central Accounting Section, RBI Nagpur within the stipulated timeline then the bank is liable to pay penal interest for the delay period. The

delay in remittance of Government receipt by the agency bank can be watched through the Credit Scroll by the Treasury Officer.

Non-furnishing of this information by the agency banks to the Treasury Office has resulted in inability on the part of the Treasury Office as well the Inspecting Team to work out whether money received by the bank on behalf of the State Government to the Government Account were credited within due dates. Consequently, there is no scope for the Treasury Officer to watch the delay in the remittance of Government receipt to the Central Accounting Section, RBI Nagpur.

Director of Accounts and Treasuries may issue instruction to Treasury Officers to direct the agency bank to furnish the 'Government Credit Scroll' filling up the complete details viz. the column 'Transfer to Government', the amount, and the date on which such transfer was done and relating to which month with immediate effect. For any delay in the remittance of Government Receipt to the CAS, RBI (Nagpur), the Treasury Officers may be directed to claim the penal interest from the Agency Bank.

<b>3.2.11</b>	<b>Discrepancies noticed in Specimen Signature of DDOs and maintenance of Guard File</b>
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In terms of Rule 144 of Meghalaya Treasury Rules, 1985, 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 Treasury. When such officer makes over charge of his office to another, he shall likewise send a specimen signature of relieving officer to the Treasury Officer concerned.

Further, Rule 145 of Meghalaya Treasury Rules, 1985 states the Accountant General will furnish all Treasury Officers and other disbursing officers within his audit circle as also other Accountant Generals whom he may issue authority for payment direct, with an attested copy of the Specimen signature of all gazetted officers serving under him who are authorized to draw cheques or sign payment orders on bills or to issue letters of authority for payment to be made by such Treasury Officers, Disbursing Officers and Accountant Generals. Attested copies of Specimen signature of such gazetted officers serving under him as are authorized to draw cheques or sign payment orders upon the Bank will also be supplied by the Accountant General to Bank.

As per practice, copies of Specimen signature received from the office of the Accountant General (A&E) and from the Drawing and Disbursing Officers should be carefully pasted in guard file. When a claim is presented either on bills or on cheques or letters of authority, the signature of officer shall be compared carefully with his specimen signature before making payment.

During the inspection of Treasury/ Sub-Treasury for the year 2024-25, it was noticed that some Treasury/ Sub-Treasury have not maintained 'Guard file' to preserve these important documents. It was also seen that 'Specimen signature' of DDOs are also not maintained in complete shape as per the number of DDOs reflected in the data base report of the Treasury/ Sub-Treasury. A few examples are as under:

**Table No. 9**

Sl. No.	DDO Code	Designation	Treasury/ Sub-Treasury	Remarks
1)	0600001	Block Development Officer	Amlarem	Missing
2)	0700002	Head Master Nongtalang Govt. Sec. School		
3)	0800001	Sub Divisional Officer (Election)		
4)	2300001	Judicial Magistrate		
5)	2700001	Sub Divisional Officer (Personnel)		
6)	3900001	CDPO Amlarem		
7)	200002	S D Hort. Officer	Sohra	
8)	500001	Sub-Registrar Co-Operative Society		
9)	700002	District School Education officer		
10)	700005	Principal G.N.T.S		
11)	1500001	Medical & Health Officer		
12)	1400001	S.D.O(C), Sohra Civil Sub-Division (GAD)		
13)	2100001	Sub-Divisional Public Relation Officer		
14)	2700001	S.D.O(C), Sohra Civil Sub-Division (Personnel)		
15)	3900001	C.D.P.O (I.C.D.S) Shella-Bholaganj-Sohra		

Director of Accounts & Treasuries may issue instruction to Treasury / Sub-Treasury Officers to maintain 'Specimen Signature' of all the DDOs under the concerned districts to avoid chances of fraudulent claim.

<b>3.2.12</b>	<b>Personal Ledger Account</b>
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Rule 392 of Meghalaya Treasury Rules, 1985 states that Personal Deposit accounts opened by diverting/ drawing fund from the Consolidated Fund of the State has to be closed at the end of the financial year and the balance thereof credited back to the Government account. If the requirement of the fund account is felt next year, the same may be opened with the authority received from the office of the Accountant General (A&E), Meghalaya, Shillong.

During the inspection of Shillong District Treasury, it was observed that Personal Ledger Account was opened in favour of Chief Executive Officer, Meghalaya Minor Minerals Reclamation Fund Management Authority (MMRFMA) during the year 2023-24 and accepted deposit amounting to Rs 1376086280/- vide challan no. 22191 dated 6/11/2023. However, Treasury Office failed to produce the authority/ approval from the office of the Accountant General (A&E), Shillong, required to open the above PL Account in contravention of the rule provision.

Further, inspection of Treasury/ Sub-Treasury for the financial year 2024-25 revealed that PL account in almost all Treasuries have remained in-active during the year. Also, it was noticed that PL account in favour of the Secretary, District Legal Services Authority in most districts have no transaction since the time it was opened.

Director of Accounts and Treasuries is expected to direct the erring Treasuries to strictly comply with the rule provision in this regard.

<b>3.3</b>	<b>Establishment</b>
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<b>3.3.1 Discrepancies noticed in maintenance of Service Book</b>
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The Service Book of a Government servant is a document to record all the events in his/her entire service period and career recording each and every administrative action of the Government servant right from the stage of his recruitment till his retirement to reflect the history of service of a Government employee. Service Book is to be maintained for a Government servant from the date of his/her first appointment and is required to be kept in the custody of the Head of Office in which she/ he is serving and transferred with her/ him from office to office.

During inspection of Treasuries/ Sub-Treasuries during the year 2024-25, following deficiencies were noticed in the maintenance of Service Book of Treasuries/ Sub-Treasuries office employees:

**Table No. 10**

Points of observation	Amlarem	Jowai	Nongpoh	Sohra	Tura	Shillong District
Certificate and Attestation at Sl. 1 to 10 in Service Book	4 cases			4		
Missigning signature of Govt official	1 case			1		
Non noting of increment	1 case					
Non-debiting of Earned Leave in Leave availed		1	2		1	
Annual verification of service records				4	5	
Wrong calculation/ credit of EL					2	
Non furnishing of nomination papers (PF/DCRG)					All staff of TO office	2

Director of Accounts and Treasuries may, direct the concerned Treasury Office to strictly adhere to the rule provisions in this context.

<b>3.3.2</b>	<b>Discrepancy in Payment of Children Education Allowance</b>
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Government of Meghalaya vide order No. FEM 54/2017/3 Dated 01.08.2018 has circulated notification to all State govt. employees, the revised rules for Grant of Advances to State Govt. Employee in connection with Children Education Allowances under the Head “7610-Loans to govt. servants-800-other Advances-(b) Advances for Children Education. As per the ibid order/notification “*Children Education Advance is admissible to all non-gazetted State Govt. Employees, having school going children or dependent upon them whose age should not exceed 19 years on the date of application*”.

Further as Per SI No.10 of above mention order “All heads of Deptt. and head of Offices are to verify the application form in conformity with all eligible Criteria before sending proposal to the Govt. in Finance (AF) Deptt. for grant of Children Education Advance”.

However, during inspection of Treasuries, it was found that in some Treasuries the above rule provision was not adhered to. A few examples are:

**Table No. 11**

SI No	Name of the Government employee	Name of the Children	Age at the time of application	Name of the School Attending	Treasury
1)	Shri Joson M Sangma, Record sorter	Miss Berbirine R Marak	20	Govt. college studying BA	Baghmara
2)	Shri Philos Shadap, Peon	Miss Merryjeneth Shadap	21 (as per birth certificate)	Alpha English Secondary School	Nongpoh
3)	Smti Olda Laloo, Peon	Miss Widala Laloo	21 (as on date of application)	Studying BA in Thomos Jones Synod College, Jowai	Jowai
		Miss Milliam Laloo	20 (as on date of application)		
4)	Shri Subang Dalu, Office Peon	Miss Kabita Dalu	21 (as on date of application)	-	Tura

Further, in terms of order No. FEM 54/2017/3 Dated 01.08.2018, “CEA is admissible to employees with Basic Pay does not exceed ₹ 49,900/- on the date of application”.

On scrutinising the application of Smti Nixon M. Sangma, Jr. Acctt, Dadenggre Sub-Treasury, it has been observed that her date of application for CEA is 01<sup>st</sup> November 2022 and on this date her Basic Pay is ₹ 50800/- , however in the sanctioned order her basic pay is shown as ₹ 49,300/-.

Director of Accounts and Treasuries may, instruct the concerned Treasury/ Sub-Treasury to take steps to recover amount from their employees which was drawn in contravention of the extant rule provision.

**3.3.3****LOC/ Contingency expenditure- matters regarding**

Rule 144 of GFR states that “every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement”.

Rule 145 of GFR states that “an authority competent to incur expenditure may sanction the purchase of goods required for use in public service in accordance with provisions in the Delegation of Financial Powers Rules”.

Exception in this regard was noticed on examining the Contingency Register wherein it was found that proper floating of tender for making purchase was not carried out as is required before handing over the work contract to the lowest bidder. Without proper procedure before making the expenditure, there is likelihood of such purchase becoming an expensive one to the Government.

Therefore, it is advised that proper rule provision may be followed in this regard before making expenditure out of the Government fund.

Treasury Officer, Dadenggre is allotted budgetary provision during the year for meeting contingent expenditure required in connection with the functioning of the Treasury Office. The budget is placed at the disposal of the Treasury Office and any expenditure to be made has to be sanctioned by the Treasury Officer before the same is incurred.

Rule 1 (iii) of Scheduled III of the Meghalaya Delegation of Finance Power Rules 2006 delegates ‘District Officer and other officers functioning as Head of Offices’ to incur expenditure to the tune of `2,000/- at a time subject to annual limit of 20,000/- for local purchase of stationeries in case of urgency.

However, it was noticed on scrutinizing the sanctions that on numerous occasions, TO has made purchases of stationery items beyond his delegated limit i.e. 2,000/- at a time subject to annual limit of 20,000/-. An illustrative example of such excesses are shown below:

**Table No. 11**

Sl. No.	Amount	Payment made to	Purpose	Authorizing authority	Remarks
1.	3500/-	M/s. Johnstanfield M. Sangma	Repair of Cannon etc.	Treasury Officer, Dadenggre	
2.	3500/-				
3.	3290/-				
4.	3800/-				
5.	3000/-	M/s. Kamala Centre	Vc. Not produced		
6.	2710/-	M/s. Paradise			
7.	3050/-	M/s. Unmid Publishing Group			
8.	3600/-				
9.	3775/-				
10.	3000/-				
11.	2850/-				
12.	3080/-	M/s. Amour Hussain			
13.	2725/-	M/s. Unmid Publishing Group			
14.	3470/-				
15.	4450/-				
16.	4975/-				
17.	4650/-				

Apart from the above, expenditure on fuel and Chartered Accountant was also found to be made by the Treasury Office beyond the limit of ₹ 2000/- at a time.

It is understandable that there are expenditure which cannot wait for the sanction of higher authority at the time. However, after the expenditure has been made, post facto sanction of the competent authority can be obtained in cases where the amount is in excess of ₹ 2000/- at a time.

Placing monetary limit for incurring expenditure on classes of Government servants are in consonance with the law/ rule provisions approved by the legislature.

Failure to adhere to such limit without proper delegation of authority from the competent authority has its repercussion.

Treasury Officers are requested to obtain post facto approval of the competent authority for expenditure in excess of his prescribed limit and compliance to the same may be communicated to the office of the Accountant General (A&E), Meghalaya, Shillong.

<b>3.3.4</b>	<b>Annual Inspection of working of Treasuries</b>
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As per Rule 63 of Meghalaya Treasury Rules 1985, every collector shall make a systematic inspection of the working of the Treasury once in a year with the object of ensuring that the procedure actually observed by the Treasury, are in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained. Further, Rule 64 of MTR 1985 says that copies of inspection memorandum and orders passed thereon by the Government shall be forwarded to the Accountant General for information.

On scrutiny of the records of Amlarem, Baghmara, Nongpoh, it was found that the annual Inspection on the working of the Treasury Office by the SDO/ Deputy Commissioner was not carried out.

In the absence of annual inspection of the treasury by the Collector, it is not possible to ensure that the treasuries are functioning as per the rules, orders and that the accounts and other records are maintained properly.

Director of Accounts and Treasuries may like to bring this important aspect of functioning of Treasury Offices to the notice of the concerned authorities for strict adherence in future.

<b>3.4</b>	<b>Entitlement</b>
<b>3.4.1</b>	<b>Delay in deposit of New Pension Scheme (NPS) to the office of Director of Accounts and Treasuries</b>

As per Govt. of Meghalaya, Finance (Pension Cell) Department O.M. No. FEM(PC)7/2007/Pt.II/66 dated 24.03.2010, New Pension Scheme comes into operation with effect from 1<sup>st</sup> April, 2010 and is applicable to all new entrants to State Government service, joining on or after 1<sup>st</sup> April, 2010. Para 26 and 27 of Appendix “A” of the said O.M states that –

The Director of Accounts & Treasuries, Meghalaya on receipt of credit of the employee’s contribution through CTMS will get the correctness of the amount confirmed and thereafter shall draw an equal amount to Government matching contribution from the fund available to the Head of Account “2071 –Pension and Other Retirement Benefits-01-Civil -117 Government Contribution for New Defined Contribution Pension Scheme” in respect of Tier-1.

However, inspection of Treasury/ Sub-Treasury during the year 2024-25 delay ranging from 10 to 20 days was noticed while transmitting the same to the DAT, Shillong. Illustrative examples are reflected in **Annexure E**.

Delay in transmitting the subscription beyond the date (fixed by the Government/ Fund Manager), if any, thus deprives the subscriber of interest on his/ her subscription for those period which, if not addressed in the initial stage, may become liability of the Government in future. Therefore, it is imperative that subscription of the Government servant be transmitted within the date prescribed as such.

<b>3.4.2</b>	<b>Missing/ non allotment of PRAN No. to State Government employees</b>
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After entering Government service, a number of benefits are admissible to a Government servant. Among the benefits, retirement benefits tops the list since after rendering a considerable year to the Government, a person wishes a peaceful and deserving retirement life.

In this respect, the State Government have two retirement schemes for its employees.

First is the 'Old Pension Scheme' whereby a State Government employee entering service prior to 1<sup>st</sup> April 2010 are admissible the benefit of monthly contribution to PF fund wherefrom they may take advance etc. at the time of need during their service period and also monthly pension and retirement benefits after they retire from service.

Second one is the scheme introduced as per Govt. of Meghalaya, Finance (Pension Cell) Department O.M. No. FEM(PC)7/2007/Pt.II/66 dated 24.03.2010, New Pension Scheme which came into effect from 1<sup>st</sup> April, 2010 and is applicable to all new entrants to State Government service, joining on or after 1<sup>st</sup> April, 2010.

These are the schemes available to a State Government servant in order to alleviate the financial burden during their service life and post-retirement.

However, all these proactive initiatives of the State Government will not have intended benefit if these schemes were not implemented properly.

Scrutiny of the report generated from the system database during inspection of Treasury/ Sub-Treasury, it was seen that delay ranging from 1 year to 13 years was noticed in allotting 'PRAN' to Government employees till date. An illustrative list of these employees are shown as under:

**Table No.12**

Sl. No.	Name	Office	Date of joining	No. of years without PRAN
1.	Phellina A Sangma, Asstt. Teacher	Sub-divisional School Education, Dadenggre	05-01-2011	13
2.	Nagat A . Sangma, -do-	-do-	01-04-2016	08
3.	PialyWatre Momin, - do-	-do-	30-10-2018	06
4.	Anisha Khatun, -do-	-do-	29-08-2019	05
5.	Billybon N. Sangma, -do-	-do-	01-08-2017	07
6.	Hebina Ch. Marak, -do-	-do-	16-06-2017	07
7.	Senba Ch. Marak, -do-	-do-	11-07-2019	05
8.	Tribina G. Sangma, -do-	-do-	05-03-2019	05

It can be seen from the above list that despite completion of 14 years since inception of NPS, the scheme is yet to see the day of light in case of a good number of State Government employees.

If these lackluster attitude towards the scheme continues, many of the employees will retire from service without any financial scheme to their name rendering them to face financial hardship in their old age which is quite disturbing bearing in mind that dire need of finance arises in most cases after retirement.

It may be informed that scattered cases of non- allotment of ‘PRAN’ to government servants were noticed in other Treasuries too.

Taking note of the sensitive nature of observation, Director of Accounts and Treasuries, may issue direction through Treasury Offices and DDOs concerned for taking necessary action for allotment of ‘PRAN’ to all the entitled employees under their charge.

**3.4.3****Non-Payment of GPF Final Payment**

*The GPF Authority issued by office of the Accountant General(A&E) Meghalaya, Shillong has mentioned that “This authority shall remain current for a period of six month from the date of its issue and will have to be revalidated by the issuing Accounts Officer if any claim is required to be paid after this period. For this purpose, the authority shall be returned to the Accounts Officer with a certificate of non-payment by the disbursing officer and the Treasury officer”.*

During the course of inspection of Treasury/ Sub-Treasury, it was noticed that Final Payment/ DLIS have remained unpaid for more than 1 to 3 years in a few Treasuries. A few examples are:

**Table No 13**

Particular	Authority No & Date	Name of Subscriber	Amount	Period remaining un-paid	Treasury/ Sub-Treasury
GPF Final Payment	No.MPF-1/GA/FP-1058/2021-22/3759 dt 16.03.2022	Sityiona Hujon	5,53,319/-	More than 2 years	Sohra
DLIS	No.MPF-2/DLIS/MIS/20-21/2028 dt 13.12.2021	Angeline Synnah	10,000/-	More than 3 years	
DLIS	No.MPF-1/PT/GA/FP-922/DLIS/22-23/2713 dt 22.07.2022	Priyomboda Dolloi	20,000/-	More than 2 years	
GPF-RB	No.MPF-2/CW/RB-298/22-23/1626 dt 02.09.2022	Baiahunlang Makdoh	21,148/-	More than 2 years	
GPF Final Payment	No.MPF-I/Pol-02/FP-42/RB-11/2023-24/1373 dated 13.10.2023	Shri Suresh Rana, holder of GPF No. Pol/9642		More than 10 months	Nongpoh

As reflected on the body of the authority, these authorities remaining unpaid for more than 6 (six) months have to be returned to the office of Accountant General(A&E), Meghalaya, Shillong, for re-validation, which was not found complied in the above cases.

Director of Accounts & Treasuries may issue instruction to all the Treasury/ Sub-Treasury to comply with the extant rule provisions strictly in future.

<b>3.4.4</b>	<b>Missing/ non allotment of PF Account to State Government employees</b>
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State Government employee entering service prior to 1<sup>st</sup> April 2010 are admissible the benefit of monthly contribution to PF fund wherefrom they may take advance etc. at the time of need during their service period and also monthly pension and retirement benefits after they retire from service. During the course of inspection of Treasury/ Sub-Treasury, it was noticed on test check of Treasury/ Sub-Treasury data base report, a number of Government employees are yet to have their PF account. The delay ranges between 1 to 32 years.

List of Government employees who have joined Government service prior to 1<sup>st</sup> April 2010 and are yet to have their PF account is shown as **Annexure F**.

Since the opening of PF account of a Government employee is the responsibility of the DDOs concerned, Director of Accounts & Treasuries may instruct the Treasury/ Sub-Treasury Offices concerned to apprise the concerned DDOs for taking necessary action at their end.

<b>3.4.5</b>	<b>Non payment of Additional pension to the State Government /Family/ Central Pensioners on attaining the age of 80 years, 85 years, 90 years, 95 years, 100 years</b>
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Para 4.5.1 of Govt. of Meghalaya's O.M. No. F(PR)-71/09/15 dated 24-09-2009 provides that the pensioners/family pensioners of Meghalaya state pensioners/family pensioners on attaining the age of 80 years, 85 years, 90 years, 95 years, 100 years will get additional pension/family pension by 20%, 30%, 40%, 50%, 100% respectively. And as per Rule 54 (23) of Central Civil Services (Pension) Rules, 1972 the quantum of pension /family pension shall be increased by 20%, 30%, 40%, 50%, 100% on attaining the age of 80 years, 85 years, 90 years, 95 years, 100 years respectively.

On scrutiny of the personal files of the pensioner and Centralized Pension Payment System (CPPS) maintained by the Treasury establishment in various Treasuries/ Sub-Treasuries, it was detected that the additional pension @ 20% and 30% and so on admissible to the Service Pensioner/Family Pensioner have not been paid till the date of inspection of the Treasury. A list of the same is reflected in **Annexure G**.

Director of Accounts and Treasuries Treasury Officer may issue instruction to all Treasuries/ Sub-Treasuries to review all such cases wherever the additional pension is admissible and accordingly

payment of additional amount of pension/family pension may be paid to the pensioners/family pensioners in strict compliance of the rule in vogue.

<b>3.4.6</b>	<b>Non-disbursement of pension to the pensioners/ family pensioners</b>
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State Government has adopted Biometric System as an alternative automated method of verifying the identity of a living pensioner. The automated system shall be known as automated fingerprint identification system (AFIS) and shall replace the existing system of verification by way of auto matching his/her fingerprint image with the image data of fingerprint taken earlier and store in the system vide Govt. OM No. FEG.31/2009/127 dated 09-07-2014. The para 1(b) of the said OM interalia directed that in respect of pensioners who are outstation or who are sick and bed ridden to visit to kiosk for self-verification, production of Life Certificate issued by the Competent Authority listed under Treasury Rule 259 is mandatory. In respect of sick or bed ridden pensioners, where production of Life Certificate was not possible due to one reason or other, the Treasury Officer shall depute an official to their residence for physical verification.

On Scrutiny of CPPS portal Treasuries/ Sub-Treasuries during inspection, it was observed that pensioners have not been paid since the month and year as mentioned against their name in **Annexure H**.

By not paying pensionary benefit to the pensioners for such a long period reflects ignorance of the Rules and cause financial hardship to the pensioners. Further, it will also have wrong impact on budgetary provision of the State Government which has to work out total pension required to be paid in a year based on the figure that was paid in previous year.

Director of Accounts & Treasuries may issue instructions to the Treasuries/ Sub-Treasuries to initiate action to disburse the pension to deprived pensioners on a priority basis by taking the action as per Department of Finance (Establishment), Government of Meghalaya letter No FEG.31/2009/127 dated 09-07-2014.

<b>3.4.7</b>	<b>Cessation of Pension</b>
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Rule 289 of Meghalaya Treasury Rules, 1985 provides that when a pension ceases to be payable during the life time of a pensioner, both portions of Pension Payment Order shall be returned by the disbursing officer to the Accountant General after making the last payment and with a note recording the reasons for cessation of the pension payment.

During the course of inspection of Treasury/ Sub-Treasury, it was observed that a number of PPOs were lying in the possession of Treasury Office though the same have already been closed. A list of the same can be seen in **Annexure I**.

If the Closed PPOs are not returned to the office of the Accountant General's office as per the above codal provision, this office will not be in a position to ascertain the actual number of Live Pensioners in the State.

Director of Accounts & Treasuries may issue instructions to the Treasuries/ Sub-Treasuries to initiate action to take appropriate action as per the codal provisions under intimation to the office of the Accountant General (A&E), Meghalaya, Shillong.

<b>3.4.8</b>	<b>Revision of Pension as per 4<sup>th</sup> &amp; 5<sup>th</sup> Meghalaya Pay Commission</b>
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Para 10 & 11 of O.M No. F (PR)-62/2017/20 dated 7<sup>TH</sup> December, 2017 on the recommendation of 5<sup>th</sup> MPC provides that all Pension Disbursing Authorities including Public Sector Banks handling disbursement of pension to the State Government pensioners/family pension holders are authorized to pay pension/family pension to existing pensioners/family pensioners (pre 2017) at the revised/consolidated rates w.e.f 01/01/2017 without any further authorisation from the Accountant General (A&E), Meghalaya/Head of Office etc.

During the inspection of Treasuries/ Sub-Treasuries, scrutiny of the data base records & pension payment slip of the pre 2007 & 2017 pensioner/family pensioners, it was found that the revision of pension/family pension & medical allowance as per 4<sup>th</sup> & 5<sup>th</sup> Meghalaya Pay Commission in respect of the pensioners/family pensioners reflected in **Annexure J** is yet to be done by the concerned Treasury/ Sub-Treasury.

Pensioners not getting their due financial benefits on revision of their Pension and Medical Allowances from time to time is gross injustice to them.

In view of the facts stated above the Director of Accounts & Treasuries, may issue general instructions to all the Treasuries/ Sub-Treasuries to look into the matter for revision of pension and medical allowances due to the pensioners whose pension/family pension are yet to be revised.

### 3.4.9 Discrepancies noticed in payment of Special Family Pension

In pursuance of the Under Secretary to the Govt. of Meghalaya, Finance (Pension Cell) Department's Order No. FEM(PC)82/2015/14 dated 02/02/2016 the Accountant General (A&E) Meghalaya have issued authorities for special family pension to the dependents parents/spouse of the deceased employee at full monthly salary including increment, Dearness allowances and all other allowances was granted as were admissible to the deceased employee at the time of his/her death. Increment to be granted on the date the deceased Government employee as actually due had he been alive.

On scrutiny of the Special Family Pension cases in the Centralized Pension Payment System (CPPS) it was noticed that in some of the cases the due increment was not paid to the Special Family Pensioners. Few instances are detailed below:-

**Table No. 14**

Sl. No.	Name	PPO No.	Authority No. & date of issue	Increment due on	Treasury
1.	Smti Sorojini Lyngdoh W/o (L) Shri William Maiong	PPO/MG/ SF/19207	Pen(M)1/T- 2/2016- 17/Misc/4413 dt. 01/03/4/2016	01/2/2012 , 01/2/2013 , 01/2/2014 , 01/7/2014 and so on.	Nongpoh
2.	Thuislinda Nongrum W/o (L) Shri Helpingstone Nongkseh	PPO/MG/ SF/20954	Pen(M)/T-2/2017- 18/Misc/2380 dt. 18/09/2017 and Pen(M)1/Revision/ T-2/2021- 22/5 <sup>th</sup> MPC/5078 dt. 05/4/2022.	01/07/202 2, 01/07/202 3 & 01/07/202 4 (inceme nt upto 1/07/2021 was paid)	

Director of Accounts & Treasuries, may issue direction to the Treasury concerned to look into the matter and do the needful in this regard.

## Part IV

### IT Controls and IT Security

<b>4.1</b>	<b>IT Controls and Security</b>
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The Treasury-Net application provides logical access control for various level of user with Login ID and Password. There is also ‘Administrator’ user for creating each user accounts. However, during the verification in Jowai Treasury, it was observed that a single user (accountant level) is doing various levels of jobs. In case, any data is manipulated, it will be difficult to detect manipulator and difficult to fix the responsibility. Further, most of the users were found to be using the password as their User ID.

Treasury Officer is directed to take up with system administrator to make option in the Report Screen to generate query for Pensioner/Family Pensioner who had crossed 80 years and above, so that the District Treasury can readily trace the pensioners who are due for the additional/bonus pension after attaining certain age and do the needful to enhance the pension/family pension, as the same is not being done due to lack of option to trace such cases.

It is recommended that password assigned to each user may be changed periodically. Further, Treasury Officer may take-up the matter with Director of Accounts and Treasury, Shillong to update the Treasury-Net application with strong Password Policy. It is also recommended that each user may be assigned so to perform their job as per their role in the application

<b>4.2</b>	<b>Role of Treasury Officer in Treasury.netApplication</b>
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Business function in Treasury.net is accounting, auditing and generating Scroll for payment. On top of that, it is responsibility of the Treasury Office to process and make payment of bills received from the various DDOs on time.

Going through the computerized system of payment in the Treasuries/ Sub-Treasuries during the course of inspection, it was found that different module was adopted for auditing and payment operation.

Though the system appeared to be secured enough to deter human intervention without accredited credentials, some of the reports to be generated for assurance were found to be missing.

i) Report reflecting the date of receipt of bills from the various DDOs at Treasury Office could not be generated.

ii) Report reflecting date of generation of authorization slip at DDOs end and date of payment by the Treasury Office in one page could not be generated.

The process of payment of DDO bills at Treasury Office starts as per the following stages: DDO's uses BEAMS for preparing the Bills based on the availability of the Funds on the respective Heads of Accounts. After the Bill is prepared through BEAMS, Authorization Slip is generated with detailed classification of the Heads of Accounts and the Transaction ID. The DDO thereafter prints the Authorization Slip and forward the same along with the vouchers to the Treasury Office.

In the Treasury Office, on receipt of the Authorization Slip, Treasury Office audits the same and start the process for payment.

However, there was no report found in the system to see whether the bills were processed and paid on time at the Treasury Office's end. This was due to the fact that there is no system to capture the date of receipt of the bill in the Treasury Office. Moreover, to check the date of generation of authorization slip (at DDO's end) to compare delay, if any, at Treasury Office's end, multiple modules through different loggers have to be accessed to get this report. Moreover, the report can be accessed on individual transactions and not in the form periodicity (weekly/ monthly etc.).

Since the issue is general to all Treasury/ Sub-Treasuries, Director of Accounts and Treasuries may take up the matter with the concerned authorities to update the system.

**Part V**

<b>5.1</b>	<b>Compliance Measures taken by Treasuries and Sub-Treasuries on observations and recommendations made by AG Inspection teams:</b>
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**Table No. 15**

<b>SL No.</b>	<b>Para No. /OBS No.</b>	<b>Observations</b>	<b>Action taken by Treasuries/Sub Treasuries</b>
		<b>Treasury Officer, Sohra Sub-Treasury (Periods of Accounts 2018-20 &amp; 2022-23</b>	On the basis of recommendation made by The Inspection team, Treasury Officer, Sohra Sub-Treasury has taken corrective/ appropriate action and furnished the Compliance Report to the office of the P.A.G. (A&E), Meghalaya, Shillong. Hence, the paragraphs reflected in this part may be treated as settled.
1.	Para No. 9 <b>(IR of 2018-20)</b>	Non payment of admissible rate of Dearness Relief to the Central and Army Pensioners.	
3.	Para No.8	Discrepancies notice in the Disburser portion of PPOs. Further progress made in this regard may please be intimated to this office.	
4.	Para No. 8 <b>(IR of 2022-23)</b>	Less Payment of Medical Allowance in respect of Meghalaya State Pensioners.	
5.	Para No. 9	Non Payment of revised Pension as per the 4 <sup>th</sup> and 5 <sup>th</sup> Meghalaya pay Commission (Revision of Pension of Pensioner/Family pensioner).	
6.	Para No. 13	Arrear of Time Barred sanction claimed in r/o (L) T.R. Diengdoh holder of PPO No. Pen/AP/43990/440.	
		<b>Treasury Officer, Nongpoh Treasury (Periods of Accounts 01-04-2022 to 31-03-2024.</b>	
7.	Para No.1/1475365	Discrepancies in the payment of additional Pension/Family pension to the Meghalaya state pensioners and central pensioner on attaining the age of 80/85 years	
8.	Para No.2/1476073	Non-Payment of GPF Final Payment	

9.	Para No.7/1474875	Discrepancies noticed in payment of Special Family Pension	
10.	Para No.8/1476054	Register of Pension Payment Order	
10	Para No.10/1473272	Discrepancy in Payment of Children Education Allowance	
11.	Para No.11/1473534	Less Payment of Travelling Allowance and Dearness Allowance on Tour	
12.	Para No.12/1473381	Inspection of Treasuries not being conducted by the Commissioner/Deputy Commissioner/Collector	

## Part VI

<b>6.1</b>	<b>Conclusions And Recommendations</b>
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In the State of Meghalaya, the Treasuries/Sub-Treasuries are generally rendering their accounts to the Office of the Accountant General (A&E), Meghalaya, Shillong within the prescribed timelines. However, delays continue to be noticed in the submission of compiled accounts by the Works, Forest and Soil Divisions in a majority of cases.

Certain areas requiring further strengthening and improvement to ensure greater financial discipline, compliance with codal provisions, and further improvement in the system of treasury and accounts management in the State are highlighted below:

**1. Personal Deposit Accounts (PD Accounts):**

Personal Deposit Accounts opened in favour of the District Legal Services Authorities in various districts of Meghalaya during 2019 have remained inoperative in many cases. Further, PD Accounts funded through transfers from the Consolidated Fund of the State are not being closed at the end of the financial year as required under the relevant codal provisions.

**2. Submission of Detailed Countersigned Contingent Bills:**

Instances of non-submission of Detailed Countersigned Contingent (DCC) Bills against Abstract Contingent (AC) Bills within the prescribed time frame were noticed during 2024–25.

**3. Submission of Utilisation Certificates:**

Cases of non-submission of Utilisation Certificates (UCs) against conditional grants within the stipulated period were also observed during 2024–25.

**4. Recovery of Penal Interest from Banks:**

Recovery of penal interest from the defaulting banks for delays in remittance of government receipts may be pursued on a priority basis.

**5. Maintenance of Prescribed Registers:**

Important registers such as the Deposit Register, Subsidiary Register and Cash Book were found to have been discontinued or not updated on the grounds that the relevant records are being maintained through the *TreasuryNet* system. However, the existing rule provisions governing the maintenance of these registers have not yet been amended accordingly. The competent authority may take appropriate action and necessary revision of the relevant provisions. The above issues merit attention

**Annexure-A  
(Para 2.2)**

**1. Position of Receipt of Accounts for the year 2024-25**

Sl. No.	Treasury	Date of Receipt of Accounts from Treasury/ Sub-Treasury											
		Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
1	Shillong North	6/5/2024	5/6/2024	5/7/2024	5/8/2024	5/9/2024	4/10/2024	5/11/2024	5/12/2024	10/1/2025	5/2/2025	5/3/2025	9/4/2025
2	Shillong South	9/5/2024	11/6/2024	16/7/2024	8/8/2024	9/9/2024	9/10/2024	11/11/2024	6/12/2024	10/1/2025	5/2/2025	5/3/2025	4/4/2025
3	Jowai	7/5/2024	6/6/2024	8/7/2024	5/8/2024	4/9/2024	3/10/2024	6/11/2024	3/12/2024	6/1/2025	4/2/2025	4/3/2025	4/4/2025
4	Nongstoin	8/5/2024	6/6/2024	5/7/2024	5/8/2024	5/9/2024	3/10/2024	7/11/2024	5/12/2024	7/1/2025	5/2/2025	5/3/2025	8/4/2025
5	Williamnagar	8/5/2024	5/6/2024	5/7/2024	5/8/2024	5/9/2024	8/10/2024	5/11/2024	4/12/2024	9/1/2025	5/2/2025	5/3/2025	8/4/2025
6	Nongpoh	7/5/2024	5/6/2024	5/7/2024	5/8/2024	5/9/2024	4/10/2024	5/11/2024	5/12/2024	7/1/2025	5/2/2025	5/3/2025	4/4/2025
7	Tura	7/5/2024	7/6/2024	5/7/2024	8/8/2024	9/9/2024	4/10/2024	7/11/2024	5/12/2024	10/1/2025	6/2/2025	6/3/2025	8/4/2025
8	Baghmara	8/5/2024	7/6/2024	14/7/2024	8/8/2024	6/9/2024	9/10/2024	13/11/24	9/12/2024	10/1/2025	6/2/2025	7/3/2025	8/4/2025
9	Mairang	6/5/2024	5/6/2024	4/7/2024	5/8/2024	4/9/2024	4/10/2024	5/11/2024	4/12/2024	6/1/2025	5/2/2025	5/3/2025	4/4/2025
10	Sohra Sub Try	8/5/2024	10/6/2024	4/7/2024	5/8/2024	5/9/2024	4/10/2024	7/11/2024	5/12/2024	8/1/2025	5/2/2025	7/3/2025	4/4/2025
11	Khliehriat	3/5/2024	5/6/2024	4/7/2024	5/8/2024	5/9/2024	4/10/2024	5/11/2024	5/12/2024	7/1/2025	5/2/2025	5/3/2025	4/4/2025
12	Ampati	7/5/2024	7/6/2024	5/7/2024	8/8/2024	9/9/2024	4/10/2024	7/11/2024	7/12/2024	10/1/2025	5/2/2025	6/3/2025	9/4/2025
13	Resubelpara	8/5/2024	7/6/2024	8/7/2024	5/8/2024	5/9/2024	4/10/2024	5/11/2024	5/12/2024	8/1/2025	5/2/2025	5/3/2025	4/4/2025
14	Mawkyrwat	3/5/2024	5/6/2024	4/7/2024	5/8/2024	5/9/2024	3/10/2024	5/11/2024	5/12/2024	6/1/2025	5/2/2025	5/3/2025	4/4/2025
15	Dadengiri Sub Try	7/5/2024	5/6/2024	8/7/2024	5/8/2024	5/9/2024	8/10/2024	5/11/2024	6/12/2024	9/1/2025	5/2/2025	5/3/2025	4/4/2025

16	Amlarem Sub Try	3/5/2024	5/6/2024	4/7/2024	5/8/2024	4/9/2024	3/10/2024	5/11/2024	4/12/2024	6/1/2025	5/2/2025	5/3/2025	4/4/2025
17	Cyber E- Grass	7/5/2024	7/6/2024	18/7/24	9/8/2024	13/9/2024	10/10/2024	18/11/2024	13/12/2024	21/1/2025	10/2/2025	12/3/2025	7/5/2025

**Annexure B**  
**(Para 3.2.5)**

**Lapsed Deposits**

<b>Jowai</b>			
<b>SL. NO.</b>	<b>Class of Deposits</b>	<b>Amount lying unclaimed for more than 3 (three) years (in Rupees)</b>	<b>Remarks</b>
1	101- Revenue Deposit.	378376.00	It is seen from the records maintained in Treasury Office that action are being initiated by the TO requesting the Finance Department to provide fund so that necessary transfer can be carried out to credit these lapsed deposits to Government account.
2	103-Security Deposit.	342500.00	
3.	105- Criminal Court Deposit	44385.00	
4.	111-Other Departmental Deposit	28780498.00	
5.	121- Deposit in Connection with Election	336500.00	
6.	800- Other Deposits	1409927.00	
	<b>Totals</b>	<b>31292186.00</b>	

**Annexure C  
(Para 3.2.6)**

**Discrepancy noticed in Cash Book and Bill Register**

<b>Amlarem</b>			
<b>Bill No &amp; date</b>	<b>As per Bill Register</b>	<b>As per Cash book</b>	<b>Remarks</b>
Nil 11.01.2 024	D.A. Arrear of Sub Treasury staffs w.e.f. 01/07/23 to 31/12/23 Rs 63918/-	Rs 61342/-	Discrepancy of Rs 2576/-
02/002/ 2024	Pay & Allowance Sub Treasury staffs for Jan 24 Rs 40,7089/-	No such entry	
02/002/ 2024	Pay & Allowance of Shri T. Dohling for Jan 24 Rs.74529	No such entry	
02/002/ 2024	Pay & Allowance of Smti M. Jala for Jan 24 Rs.98848/-	No such entry	
02/002/ 2024	Pay & Allowance of Suting& Lamin for Jan 24 Rs.44000/-	No such entry	
02/002/ 2024	Wages of Smti N Gashnga for Jan 24 Rs.16890/-	No such entry	
21/002/ 2024	Pay & Allowance of Challam&Dkhar for Jan 24 Rs.70362/-	No such entry	
Thereafter no entry in the Cash Book for the month of March 24			

i) Gross Amount of Bill was found recorded in the Cash Book instead of Net Amount as indicated below.

<b>Baghmara</b>				
<b>Bill No. and Date</b>	<b>Gross Amount (Rs)</b>	<b>Deduction (Rs)</b>	<b>Net Amount (Rs)</b>	<b>Cash Book Entry (Rs).</b>
113 dated 20-03-2023	758568	99409	659159	758568
02 dated 26- 04-2023	710683	100572	610111	710683
08 dated 26- 05-2023	671084	100572	570512	671084
12 dated 08- 06-2023	85020	5668	79352	85020
39 dated 22- 06-2023	644088	105943	538145	644088
107 dated 23-01-2024	62730	0	59045	62730

ii) Deduction was not found noted in the Bill Register, yet amount was found deducted and net amount was found paid in the Cash Book. A few examples are below:

Bill No. and Date	Gross Amount (Rs)	Deduction (Rs)	Net Amount (Rs)	Cash Book Entry (Rs).
86 dated 13-12-2023	527312	0	452072	452072
96 dated 20-12-2023	527312	0	452072	452072
110 dated 30-01-2024	543716	0	476984	476984

iii) Payment was more than the Gross amount as reflected in the Bill register and Cash Book. A few examples are:

Bill No. and Date	Gross Amount (Rs)	Deduction (Rs)	Net Amount (Rs)	Cash Book Entry (Rs).
70 dated 31-10-2023	348500	0	452072	452072

**Annexure D  
(Para 3.2.8)**

**DATEWISE MONTHLY STATEMENT (DMS) AND VERIFIED DATEWISE MONTHLY STATEMENT (VDMS)**

<b>Amlarem</b>				
<b>Year &amp; month</b>	<b>Date of receipt of DMS from Bank</b>	<b>Delay in terms of days (not later then the 1st day of the succeeding month)</b>	<b>Date of submission of VDMS to Bank.</b>	<b>Delay in term of days</b>
Feb2023	1/03/2023	NIL	12/04/2023	41
Mar 2023	03/04/23	02	12/04/2023	07
June 2023	1/7/2023	Nil	2/8/2023	31
Sept 2023	03/10/2023	02	11/10/2023	06
March 2024	31/03/2024	Nil	5/4/2024	03
<b>Baghmara</b>				
<b>2022-2024</b>				
April, 2022	05-05-2022	04	05-05-2022	-
June, 2022	01-07-2022		06-07-2022	0 5
July, 2022	03-08-2022	02	04-08-2022	-
Aug, 2022	01-09-2022		05-09-2022	0 4
Sept, 202	03-10-2022	02	07-10-2022	04
Oct, 2022	03-11-2022	02	04-11-2022	-
Nov, 2022	02-12-2022	01	05-12-2022	03
Dec, 2022	03-01-2023	02	09-01-2023	06
Jan, 2023	02-02-2023	01	06-02-2023	04
Feb, 2023	03-03-2023	02	07-03-2023	04
March, 2023	04-04-2023	03	07-04-2023	07
May, 2023	01-06-2023		06-06-2023	05
June, 2023	03-07-2023	02	05-07-2023	02
July, 2023	02-08-2023	01	07-08-2023	05
Aug, 2023	04-09-2023	03	07-09-2023	03
Sept, 2023	03-10-2023	02	06-10-2023	03
Oct, 2023	01-11-2023		06-11-2023	05
Nov, 2023	01-12-2023		07-12-2023	06
Dec, 2023	03-01-2024	02	10-01-2024	07
Jan, 2024	03-02-2024	02	07-02-2024	04
Feb, 2024	02-03-2024	01	07-03-2024	05
March, 2024	02-04-2024	01	24-04-2024	22
<b>Dadenggre</b>				

<b>2022-2024</b>				
June, 2022	04-07-2022	03	04-07-2022	
Aug, 2022	02-09-2022	01	05-09-2022	03
Nov, 2022	06-12-2022	05	07-12-2022	
Dec, 2022	06-01-2023	05	06-01-2023	
Feb, 2023	06-03-2023	05	06-03-2023	
March, 2023	06-04-2023	05	06-04-2023	
June, 2023	03-07-2023	02	03-07-2023	
Aug, 2023	05-09-2023	04	05-09-2023	
Sept, 2023	06-10-2023	05	06-10-2023	
Oct, 2023	04-11-2023	03	06-11-2023	02
Dec, 2023	05-01-2024	04	05-01-2024	
Jan, 2024	05-02-2024	04	05-02-2024	
March, 2024	02-04-2024	01	04-04-2024	03
<b>Sohra</b>				
<b>2021-22</b>				
April'22	06-05-2022	05	06-05-2022	
May'22	06-06-2022	05	08-06-2022	02
Sept 22	01-10-2022	-	07-10-2022	06
Oct' 22	03-11-2022	02	08-11-2022	05
Nov'22	05-12-2022	04	05.12.2022	
Dec'22	06-01-2023	05	06.01.2023	
Jan'22	02.02.2023	01	02.02.2023	
Feb'22	04.03.2023	03	04.03.2023	
Mar'23	04.04.2023	03	04.04.2023	
April'23	03.05.2023	02	03.05.2023	-
May'23	01.06.2023	-	06.06.2023	03
June'23	03.07.2023	02	07.07.2023	02
Sept'23	05.10.2023	04	05.10.2023	-
Oct'23	03.11.2023	02	06.11.2023	-
Nov'23	04.12.2023	03	04.12.2023	-
Dec'23	08.01.2024	07	08.01.2024	-
Jan'24	01.02.2024	-	06.02.2024	03
Feb'24	04.03.2024	03	06.03.2024	-
March'24	09.04.2024	08	09.04.2024	-
<b>Tura</b>				
<b>2021-22</b>				
April'22	06-05-2022	05	06-05-2022	
May'22	06-06-2022	05	08-06-2022	
Sept 22	01-10-2022	-	07-10-2022	07
Oct' 22	03-11-2022	02	08-11-2022	05
Nov'22	05.12.2022	04	05.12.2022	
Dec'22	06.01.2023	05	06.01.2023	
Jan'22	02.02.2023	01	02.02.2023	

Feb'22	04.03.2023	03	04.03.2023	
Mar'23	04.04.2023	03	04.04.2023	
April'23	03.05.2023	02	03.05.2023	-
May'23	01.06.2023	-	06.06.2023	03
June'23	03.07.2023	02	07.07.2023	02
Sept'23	05.10.2023	04	05.10.2023	-
Oct'23	03.11.2023	02	06.11.2023	-
Nov'23	04.12.2023	03	04.12.2023	-
Dec'23	08.01.2024	07	08.01.2024	-
Jan'24	01.02.2024	-	06.02.2024	03
Feb'24	04.03.2024	03	06.03.2024	-
March'24	09.04.2024	08	09.04.2024	-

**Annexure E**  
**(Para 3.4.1)**

**DELAY IN TRANSFER OF NPS SUBSCRIPTION**

<b>Amlarem</b>					
Sl. No.	Bill No.	Date	Particular	Amount	Delay/Remarks
1.	2	12-05-2022	Contribution for the month of April 2022	29097	11
2.	10	18-08-2022	Contribution for the month of July 2022	9001	17
3.	20	20-10-2022	Contribution for the month of September 2022	62901	19
4.	124	17-11-2022	Contribution for the month of October 2022	58066	16
5	126	17-11-2022	Contribution for the month of October 2022	29141	16
6	131	13-12-2022	Contribution for the month of November 2022	72082	12
7.	137	13-02-2023	Contribution for the month of January 2023	97256	12
4.	138	20-02-2023	Contribution for the month of January 2023	27421	19
5.	150	13.06.2024	Contribution for the month of May-2023	243051	12
6.	151	13.06.2024	Contribution for the month of May-2023	3196	12
7.	156	11.07.2024	Contribution for the month of June-2023	11044	10
8.	179	21.02.2024	Contribution for the month of January-2024	36085	20
<b>Jowai</b>					
1.	277	11-05-2022	Contribution for the month of April 2022	4991912	10
2.	280	09-06-2022	Contribution for the month of April 2022	322692	39
3.	304	21-07-2022	Contribution for the month of June 2022	5857521	20
4.	1426	24-02-2023	Contribution for the month of January 2023	826987	23
5.	1455	14-04-2023	Contribution for the month of March 2023	6550172	13

6.	1491	13-07-2023	Contribution for the month of June 2023	1084770	12
7.	1506	16-08-2023	Contribution for the month of July 2023	1291423	15
8.	1522	27-09-2023	Contribution for the month of August 2023	1075640	26
<b>Sohra</b>					
1.		11-01-2023	Contribution for the month Dec-2022	8,99,686/-	10
2.		14-03-2023	Contribution for the month Feb/2023	9,14,132/-	13
3.		23-04-2024	Contribution for the month Mar- 2024	2,94,000/-	22

**Annexure F  
(Para 3.4.4)**

**Missing/ non allotment of PF Account to State Government employees**

<b>Dadenggre</b>			
Sl. No.	Name	Date of joining	No. of years without PF A/c.
1)	Sailendra Rabha, Peon	01-07-2002	22
2)	Amit R. Marak, Asst. Teacher	13-12-2007	17
3)	Augustine B. Sangma, Asst. Teacher	19-09-1995	29
4)	Babi M Sangma, Asst. Teacher	20-09-1995	29
5)	Bablood R Marak Asst. Teacher	30-09-1995	29
6)	Badindra D Sangma, Asst. Teacher	01-02-1995	29
7)	Bartha Tigite Sangma, Asst. Teacher	01-02-1995	29
8)	Billingstone B Marak, Asst. Teacher	20-05-2002	22
9)	Billington D Marak, Asst. Teacher	01-02-1995	29
10)	Bina R Marak, Asst. Teacher	01-02-1992	32
11)	Brill A Sangma, Asst. Teacher	15-06-1995	29
12)	Christabell A Sangma, Asst. Teacher	25-01-1995	29
13)	Christina M Marak, Asst. Teacher	01-02-1995	29
14)	Cleophas T Sangma, Asst. Teacher	28-03-2007	17
15)	CrenillaAgitok Sangma, Asst. Teacher	06-09-2002	22
16)	Dipti Seal, Asst. Teacher	25-09-1995	29
17)	Fridina Ch Momin, Asst. Teacher	01-02-1995	29
18)	Gabriel ChM arak, Asst. Teacher	27-01-1995	29
19)	Harun Ar Rashid, Asst. Teacher	27-01-1995	29
20)	Jhedur Rahman Mollah, Asst. Teacher	02-11-2000	24
21)	Jamuna Barman, Asst. Teacher	03-02-1995	29
22)	Jenifer A Sangma, Asst. Teacher	17-03-1999	25
23)	Jenjen M Marak, Asst. Teacher	24-03-1999	25
24)	Joshbell Khanda, Head Teacher	01-02-1995	29
25)	Joshpine Ch Marak, Asst. Teacher	31-01-1995	29
26)	Khairul Alom, Asst. Teacher	02-11-2005	19
27)	Kosin Marak, Asst. Teacher	22-09-1995	29
28)	Lakmay Ch Marak, Asst. Teacher	28-01-1995	29

29)	Luckilda Ch Momin, Asst. Teacher	01-02-1995	29
30)	Mahabul Islam, Asst. Teacher	04-08-2001	23
31)	Mathew Bolwari Marak, HeadTeacher	25-06-2003	21
32)	Md Mahubor Rohman, Asst. Teacher	22-09-1995	29
33)	Menolla Ch Marak, Asst. Teacher	30-01-1995	29
34)	Merindha Ch Momin, Asst. Teacher, Asst. Teacher	01-02-1995	29
35)	MingsonAgitok Sangma, Asst. Teacher	02-11-1992	32
36)	Minilla N Sangma, Asst. Teacher	17-10-2000	24
37)	Mojen A Sangma, Asst. Teacher	25-09-1995	29
38)	Nangan Ch Sangma, Asst. Teacher	01-01-1995	29
39)	Nijen M Marak, Asst. Teacher	01-02-1995	29
40)	Ninjeng A Sangma, Asst. Teacher	01-02-1995	29
41)	Oljon S Sangma, Asst. Teacher	17-11-2006	18
42)	Omegha ChM arak, Asst. Teacher	25-09-1995	29
43)	Piush ChM arak, Asst. Teacher	01-10-2005	19
44)	Premolish D Marak, Asst. Teacher	09-09-1995	29
45)	Rabindra Rabha, Asst. Teacher	01-02-1995	29
46)	Rafiul Islam, Asst. Teacher	16-10-2002	22
47)	Rajaharul Islam, Asst. Teacher	19-04-2001	23
48)	Ratan Kumar Mann, Asst. Teacher	03-05-2002	22
49)	RhimnendAgitok Sangma, Head Teacher	23-03-2000	24
50)	Rina Kundu, Asst. Teacher	27-01-1995	29
51)	Roby D Areng, Asst. Teacher	27-05-1999	25
52)	Sayed Ali Sheikh, Asst. Teacher	27-01-1995	29
53)	Shahenawaz Ahmed, Asst. Teacher	30-01-1995	29
54)	Shering ChM arak, Asst. Teacher	25-01-1995	29
55)	Silseng ChM arak, Asst. Teacher	20-09-1995	29
56)	Sindbirth Ch Momin, Asst. Teacher	01-02-1995	29
57)	Sonaram R Sangma, Asst. Teacher	27-05-1999	25
58)	Soyodur Rahman, Asst. Teacher	20-09-1995	29
59)	Standwill A Sangma, Asst. Teacher	01-02-1995	29
60)	Sujata D Shira, Asst. Teacher	22-09-1995	29
61)	Tapoti Sangma, Asst. Teacher	28-01-1995	29
62)	Tomadish Cheran Momin, Asst.	06-11-2008	29

	Teacher		
63)	Torun Mankhin Sangma, Head Teacher	02-02-1995	29
64)	Wannang Mrong Marak, Asst. Teacher	20-09-1995	29
65)	Washington D Sangma, Asst. Teacher	01-02-1995	15
66)	Weble Mankin Sangma, Head Teacher	01-04-2002	22
67)	Kringston A Sangma, Excise Constable	14-08-2009	15
68)	Ronin Dajel Marak, Jr. Driver	01-10-2003	21

**Annexure G  
(Para 3.4.5)**

**Non payment of Additional pension to the State Government Pensioners/Family Pensioners on attaining the age of 80 years, 85 years, 90 years, 95 years, 100 years**

<b>Tura</b>							
<b>Sl. No</b>	<b>Name of Pensioner /Family Pensioner</b>	<b>PPO No.</b>	<b>Date of Birth</b>	<b>Due date for 20% Addl. Pension/Family Pension on attaining the age of 80 years</b>	<b>Due date for 30% Addl. Pension/Family Pension on attaining the age of 85 years</b>	<b>Due date for 40% Addl. Pension/Family Pension on attaining the age of 90 years</b>	<b>Due date for 50% Addl. Pension/Family Pension on attaining the age of 95 years</b>
1)	<b><u>PENSIO NERS</u></b> Shri Debendra Marak	MG/849 5	16/11/1943	16/11/2023	-	-	-
2)	Shri Evister G Momin	MG/89 03	02/01/1943	01/01/202 3	-	-	-
3)	<b><u>FAMILY PENSIO NERS</u></b> Smti Rezia Bewa	MG/10 226	01/04/1940	01/04/202 0	-	-	-
4)	SmtiPreni sh Ch Marak	MG/11 59	01/01/1930	01/01/201 0	01/01/201 5	01/01/20 20	-
5)	Smti Saibya Devi Hajong	MG/13 99	01/01/1930	01/01/201 0	01/01/201 5	01/01/20 20	-
6)	SmtiKastil ini Marak	MG/13 58	01/06/1928	01/06/200 8	01/06/201 3	01/06/20 18	01/06/20 23
7)	SmtiJenm ony Marak	MG/15 10	02/11/1926	01/01/200 7	02/11/201 1	02/11/20 16	02/11/20 21
8)	SmtiRonja k Marak	MG/15 01	13/05/1927	13/05/200 7	13/05/201 2	13/05/20 17	13/05/20 22
9)	SmtiHerill	MG/17	01/01/1932	01/01/201	01/01/201	01/01/20	-

	a Sangma	47		2	7	23	
10)	Smti Hiranya Bala Baruah	MG/1805	01/07/1928	01/07/2008	01/07/2013	01/07/2018	01/07/2024
11)	Smti Beronica Marak	MG/1820	24/12/1930	24/12/2010	24/12/2015	24/12/2020	-
12)	Smti Greciline Sangma	MG/1833	01/06/1930	01/06/2010	01/06/2015	01/06/2020	-
13)	Smti Sonoka Hajong	MG/2035	01/03/1930	01/03/2010	01/03/2015	01/03/2020	-
14)	Smti Anjali Debnath	MG/4053	14/12/1941	14/12/2021	-	-	-
15)	Smti Morjina Ch Sangma	MG/4209	02/12/1940	02/12/2020	-	-	-
16)	Smti Waljank Sangma	MG/4468	16/06/1942	16/06/2022	-	-	-
17)	Smti Monisha R Marak	MG/4472	01/07/1940	01/07/2020	-	-	-
18)	Smti Glorish M Sangma	MG/5398	21/06/1943	21/06/2023	-	-	-
<b>Sohra</b>							
19)	Phlim Nongbri	MG/2200	10-02-1940	10-02-2020			
20)	Diancy Kharkongor	MG/3553	01-06-1936	01-06-2016			
21)	Jelina Hynniewta W/o (L) R.A. Shullai	MG/2663	16-01-1933	16-01-2013			
22)	<b>Nongpoh</b>						
23)	Shri Dhan Prasad Pradhan	MG/6298	7.5.1940	7.5.2020	-		
24)	Shri Khetirshon Muktieh	MG/7318	31.7.1943	31.7.2023	-		
25)	Smti Srellid Wahlang	MG/6598	13.2.1939	13.2.2019	13.2.2024		

26)	Shri Dranshan Malta	MG/88 82	11.12.1943	11.12.202 3	-		
27)	Shri Dil Kumari Gurung, W/o (L) Shei Deoman Gurung	CAR/8 09 ( <i>Centr al family Pensio ner</i> )	4.6.1939	4.6.2019	4.6.2024		
<b>Baghmara</b>							
28)	SmtiJenilla N Sangma	MG/93 51	MG/9351	18/06/202 0			
29)	Smti Semilla N Sangma	MG/71 74	MG/7174	04/11/202 0			
30)	SmtiPrishki a S Marak	MG/68 92	MG/6892	09/02/202 2			
31)	SmtiKrenil a E Shira	MG/63 19	MG/6319	02/04/202 4			
32)	SmtiJeneth y Marak	MG/49 50	MG/4950	09/02/202 1			
33)	Shri amewin R Marak	MG/71 63	MG/7163	21/04/202 0			

**Annexure H  
(Para 3.4.6)**

**NON-DISBURSEMENT OF PENSION TO THE PENSIONERS/ FAMILY PENSIONERS**

<b>Nongpoh</b>						
<b>Sl No</b>	<b>PPO NO</b>	<b>Name(Service)</b>	<b>Pensioner Name</b>	<b>Category</b>	<b>Last paid</b>	<b>Not paid since</b>
1	MG/10133	Phatik Chandra Das	Dipali Das	Family	Dec-20	1 year, 3 months
2	MG/6546	(L) Rojonsingh R. Marak	Norini K Sangma	Family	Feb-21	1 year, 1 month
3	MG/SF/1483 2	(L) Smt. Hervestbora Marwein	Francis Rane	Family	Dec-21	3 months
4	MG/SF/1648 7	(L) Shri. Gopal Surong	Juliana Surong	Family	Dec-20	1 year, 3 months
5	MG/SF/1800 9	(L) Badeimon Makdoh	Rimeki Makdoh	Family	Apr-21	11 months
6	MG/SF/1865 4	(L) Bison Lapang	Melis Warjri	Family	Feb-21	1 year, 1 month
7	MG/SF/1892 1	(L) Sri Robibar Wahlang	Spolin Thangkiew	Family	Jun-21	9 months
8	MG/SF/1963 8	(L) Wonly Mawthoh	Careful Syngkli	Family	Aug-21	7 months
9	MG/SF/2048 4	(L) Smti Shildamon Barim	Baiadalin Barim	Family	Sep-21	6 months
10	MG/SF/2058 6	Eldwin Maring	Dianghun Masynting	Family	Aug-21	7 months
11	MG/SF/2134 5	Roben James Nongshli	Gregory Samiang	Family	Jan-21	1 year, 2 months
12	MG/SF/2174 9	(L) Sri Wellington Lyngdoh	Meristella Kharchanlor	Family	Dec-21	3 months
13	MG/SF/2180	(L) Shri Rambali Thakur	Kishmathen Devi	Family	Jun-21	9 months
14	MG/10798	Susana Nongrum	Susana Nongrum	Service	Feb-21	1 year, 1 month
15	MG/13490	Jaya Syiem	Jaya Syiem	Service	Dec-21	3

						months
16	MG/45216	Samuel N. Sangma	Shri Samuel N. Sangma	Service	Dec-21	3 months
17	MG/45435	Erilda Khongjoh	Erilda Khongjoh	Service	Feb-21	1 year, 1 month
18	MG/45917	Justis Umsong	Justis Umsong	Service	Jun-21	9 months
19	MG/53457	Bijendro Ray	Bijendro Ray	Service	Feb-21	1 year, 1 month
20	MG/55563	Hamida Lapang	Hamida Lapang	Service	Nov-21	4 months
<b>Jowai Treasury</b>						
	MG/SF/18734	Shri Adelbert Roy Laloo	(L) Smti Juneke Marita Laloo, Ex-LDA	Family	August 2022	1 year 10 months
<b>Amlarem</b>						
	MG/SF/21820	Midewan Lamin				5 yrs 2 months
	MG/50415	Hamkom Buam				7 yrs 2 months
<b>Sohra</b>						
	MG/SF/22001	Bijoy Wahlang	Self	Service pension		7 months
	MG/SF/18019	Kevinstar Basaiawmoit				7 months
	MG/SF/18415	Kriansibon Nongrum				8 months
	MG/SF/20988	Smti Iadalin Myrthong				8 months
	MG/112307816	Shri. Ringshap War				8 months
	MG/SF/17703	Iadalin Myrthong				8 months
	MG/46423	Deemest Roy Warjri				1 year 1 months
	MG/10473	Bir B.B. Giri				2 yrs 2 months
	MG/51887	Alvareen Lyngdoh				2 yrs 2 months
	MG/10521	Samita Das				2 yrs 8 months
	MG/10818	Dlonsirian Wanjee				2 yrs 10 months
	MG/112101616	Ramesh Rai				3 years
	MG/SF/20601	Mebis Riahtam				4 yrs 8 months
	MG/54015	Arvellous Bynnud		5 yrs 6 months		

	MG/SF/15074	Phrangkupar Swett				10 yrs 2 months
	MG/SF/2304	Hehdalin Sohkhlet				12 yrs 2 months
	MG/SF/15962	Synshar Dkhar				12 yrs 2 months

**Annexure I  
(Para 3.4.7)**

**Cessation of Pension**

<b>Amralem</b>			
PPO No	Name of Pensioner	Pensionary benefits last paid	Pending Year
MG/55994	Aisy Suting	Feb-2021	3
MG/11903	Body Sumer	Nov-2019	4
MG/43899	Wanbiang Maria	Oct-2018	5
MG/SF/21691	Refuldanisha Nongpoh	Oct-2016	7
MG/45188	Midu Pohsnem	Feb-2017	7
MG/SF/21642	Sarida Myrchiang	Dec-2009	14
MG/SF/21883	Blateiskhem Lamat	May-2007	17
MG/SF/20919	Philin Pohlynjar	Aug-2007	17
MG/SF/21727	Fildamin L Syiemlieh	May-2004	20
<b>Jowai</b>			
MG/2162	A.P.Gatphoh	Sept/2013	11
MG/SF/18098	Daily Chema Sutnga	Feb/2023	01
<b>Nongpoh</b>			
MG/SF/14230811	Smti RosingLangrang	30/12/2018	06
MG/SF/20122	SmtiDoplyne Ranee	03/5/2023	01
MG/SF/21621	(L) Romola lapang	18/11/2023	01
MG/SF/22428	(L) N. Sylvester Gatphoh	09/3/2023	01
MG/SF/112307142	(L) Betterson Umsong	31/12/2022	02
MG/SF/49521	Shri AltonyKhongwir	03/5/2023	01
MG/SF/13784	Shri G. Kharmawphlang	22/9/2023	01

**Annexure J  
(Para 3.4.8)**

**Revision of Pension**

<b>Baghmara</b>					
PPO No.	Name of pensioner/family pensioner	DOR/DOD	BP last paid	MA last paid	Remarks
MG/4765 7	Smti Jemosh Ch Sangma W/o (L) Shri Witdiram R Marak	30/11/2011	3549/-	700/-	As per 5 <sup>th</sup> MPC revision of Pension & Medical allowance at the rate of minimum pension/family pension Rs. 8710/- and medical allowance at Rs. 1000/- not done.
MG/6777	Smti Bahiti R Sangma W/o (L) Shri Arwin P Marak	13/11/1997	3256/-	700/-	
<b>Tura</b>					
MG/5644 2	Shri Rohenath Ch Marak	28.02.2006	1737/-	350/-	Revision of Pension & MA not done as per 4 <sup>th</sup> & 5 <sup>th</sup> MPC
MG/5226 5	Smti Hansa Banu wife of (L) Azizur Rahman	31.06.2006	2070/-	350/-	
MG/4865 4	Shri Kestine R Marak	31.12.2011	4084/-	700/-	Revision of Pension & MA not done as 5 <sup>th</sup> MPC.

**ANNEXURE-K**

**Position of outstanding Paras of Inspection Reports at the end of 31-03-2025**

<b>Sl. No.</b>	<b>Year</b>	<b>Name of Treasury/Sub Treasury</b>	<b>No. of Outstanding paras</b>	<b>Remarks</b>
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**2021-22**

1		Nongstoin Treasury	3	Reply awaited
2		Williamnagar Treasury	9	Reply awaited
3		Shillong South Treasury	4	Reply awaited
4.		Resubelpara Treasury	5	Reply awaited
		<b>Total of 2021-2022</b>	<b>21</b>	

**2022-2023**

1		Sohra Sub-Try	1	Reply awaited
2		Shillong District Treasury	1	Reply awaited.
3		Daddenggre Sub-Treasury	1	Reply awaited.
4		Tura Treasury.	3	Reply awaited.
		<b>Total of 2022-2023</b>	<b>6</b>	

<b>2023-2024</b>				
1.		Williamnagar Treasury	13	Reply awaited.
2.		Khliehriat Treasury	9	Reply awaited
3.		Shillong South Treasury	4	Reply awaited
4.		Mairang Sub Treasury	2	Reply awaited
5.		Ampati Treasury	6	Reply awaited
6.		Resubelpara Treasury	5	Reply awaited
7.		Director of Accounts & Treasuries	10	Reply awaited

	<b>Total of 2023-2024</b>	<b>49</b>	
<b>2024-2025</b>			
1.	<b>Jowai Treasury</b>	<b>12</b>	Reply awaited
2.	<b>Nongpoh Treasury</b>	<b>12</b>	Reply awaited
3.	<b>Amlarem Sub Treasury</b>	<b>15</b>	Reply awaited
4.	<b>Sohra Sub-Treasury</b>	<b>10</b>	Reply awaited
5.	<b>Baghmara Treasury</b>	<b>10</b>	Reply awaited
6.	<b>Tura Treasury</b>	<b>12</b>	Reply awaited
7.	<b>Dadenggre</b>	<b>12</b>	Reply awaited
8.	<b>Shillong District</b>	<b>19</b>	Reply awaited
	<b>Total of 2024-2025</b>	<b>102</b>	

**Annexure L**

**Treasury Suspense Broad Sheet (Debit/Credit)**

**Accounting Month: MARCH (Pre) of 2025**

	<b>DR Opening</b>	<b>DR Amount</b>	<b>DR Amount</b>	<b>DR Closing</b>	<b>CR Opening</b>	<b>CR Amount</b>	<b>CR Amount</b>	<b>CR Closing</b>
<b>As per BROADSHEET</b>	14,14,724.00	0.00	0.00	14,14,724.00	17,838.00	0.00	0.00	17,838.00
<b>As per Ledger:</b>	14,14,724.00	0.00	0.00	14,14,724.00	17,838.00	0.00	0.00	17,838.00
<b>Difference:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Treasury Suspense Broad Sheet (Debit)**

**Accounting Month: February/1997-1998**

<b>Objection Id</b>	<b>Treasury Name</b>	<b>Month of Account</b>	<b>Objection Raised</b>	<b>Objection Cleared</b>	<b>Closing Balance</b>
128	Williamnagar Treasury	02/1998	2,75,738.00	0.00	2,75,738.00
<b>Total for FEB/1997-1998</b>			<b>2,75,738.00</b>	<b>0.00</b>	<b>2,75,738.00</b>

**Treasury Suspense Broad Sheet (Debit)**

**Accounting Month: March/1997-1998**

<b>Objection Id</b>	<b>Treasury Name</b>	<b>Month of Account</b>	<b>Objection Raised</b>	<b>Objection Cleared</b>	<b>Closing Balance</b>
129	Ampati Sub-Treasury	03/1998	2,430.00	0.00	2,430.00
<b>Total for March/1997-1998</b>			<b>2,430.00</b>	<b>0.00</b>	<b>2,430.00</b>

**Treasury Suspense Broad Sheet (Debit)**

**Accounting Month: April/1998-1999**

<b>Objection Id</b>	<b>Treasury Name</b>	<b>Month of Account</b>	<b>Objection Raised</b>	<b>Objection Cleared</b>	<b>Closing Balance</b>
121	Tura Treasury	04/1998	4,52,736.00	0.00	4,52,736.00
<b>Total for March/1998-1999</b>			<b>4,52,736.00</b>	<b>0.00</b>	<b>4,52,736.00</b>

**Treasury Suspense Broad Sheet (Debit)**

**Comptroller and Auditor  
General of India  
2025**

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