

**Position of Outstanding Inspection Reports/Paras  
(2018-19)**

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
2006-07	Ukhrul	1	Part II(B)	<b>Para-9:</b> Withdrawal of Group IV-GPF in the C.O. 6 <sup>th</sup> Battalion, Manipur Rifle.
	Imphal Sub-Treasury	1	Part-II(B)	<b>Para-4:</b> Unscrupulous withdrawal of personal advance or impress.
2007-08	Bishnupur	1	Part-II(A)	<b>Para-2:</b> Loss of Govt. revenue to the tune of ₹ 99,600/- during the financial year 2006-07.
	Tamenglong	2	Part-II(A)	<b>Para-1:</b> Unauthorised payment of ₹ 30,00,000/- to UBI Tamenglong resulting to a loss of Government money.
			Part-II(B)	<b>Para-3:</b> Wrong accounting of ₹ 16,57,690/- relating to Pension resulting to double booking.
	Lamphel	1	Part II (A)	<b>Para-7:</b> Confirmation for DCC bills against the AC bills drawn amounting to ₹ 50.33 crore.
Ukhrul	1	Part-II(A)	<b>Para-5:</b> Non-adjustment of Provisional Gratuity in the final pension payment amounting to ₹ 1,29,865/-	
2008-09	Lamphel	1	Part-II(B)	<b>Para-1:</b> Withdrawal of ₹ 5,62,94,069/- through AC Bills.
2009-10	Imphal west	1	Part-III	<b>Para-2:</b> Non-accounting of commission allowed to Stamp Vendors.
	Imphal East	3	Part-II(B)	<b>Para-4:</b> Non Deposit challans into Book amounting to ₹ 7,32,254/-
			Part-III	<b>Para-3:</b> Irregularities in the Personal Deposit Account – Major Head 8235 – General and other Pension Fund (Forest) <b>Para-4:</b> Irregularities operation of 8443 – Deposit, 106 Personal Deposit.
	Lamphel	1	Part-II(A)	<b>Para-1:</b> Non crediting of lapsed deposit under 8449-other deposit for ₹ 5,76,34,036
2010-11	Lamphel	1	Part II (A)	<b>Para 1:</b> Unadjusted AC bills for an amount of ₹ 4,17,67,76,073/-
	Ukhrul	1	Part II (B)	<b>Para 4:</b> Wanting vouchers amounting to ₹ 7412959/- for 4 vouchers of different offices through the Treasury Office, Ukhrul.
	Sub-Treasury Imphal	1	Part- II(B)	<b>Para 1:</b> Non crediting of lapsed deposit under 8449-other deposit for ₹ 576,34,036/-
2011-12	Imphal West	1	Part II(A)	<b>Para-1:</b> Non-submission of DCC Bill for a total amount to ₹ 1,93,30,58,216/-.
	Lamphel	1	Part II(B)	<b>Para-1:</b> Grants-in-Aid bills and irregularities thereof.
	Ukhrul	2	Part- III	<b>Para-6:</b> Non production of O.E. bill copies. <b>Para-9:</b> Non deposition of government money amounting to ₹ 3,89,683/- to bank after passing challan in Treasury.
2012-13	Bishnupur	1	Part-III	<b>Para-4:</b> Wrong classification of accounts amounting to ₹ 40,39,161/-.
	Chandel	1	Part-III	<b>Para-3:</b> Non-maintenance of Deposit Register and submission of Lapsed Deposit.
	Imphal West	5	Part-II(B)	<b>Para-1:</b> Confirmation of DCC Bills against the AC Bills drawn amounting to ₹ 3,83,93,03,030/-
			Part-III	<b>Para-2:</b> Non-submission of Deposit with the monthly Treasury Accounts. <b>Para-6:</b> Non-maintenance of Stock Register. <b>Para-7:</b> Authorization of additional quantum of Pension. <b>Para-9:</b> Non monitoring of cash deposit for challan passed by Treasury.
	Imphal East	3	Part-II(B)	<b>Para-1: (A)</b> Wrong classification of Pension Payment to the AIS Officers, resulting loses to State Government. <b>(B)</b> Pension payments and irregularities thereof. <b>Para-2:</b> Wrong classification of account under Major Head 8443 Civil Deposit amounting to ₹ 6,32,60,345/- <b>Para-5:</b> Deposit through Challan-Irregularities thereof.
	Senapati	3	Part-II(B)	<b>Para-1: (A)</b> Irregularities in the payment of pension/ family pension of pre-2006 pensioners/family pensioners. <b>(B)</b> Excess payment of pension/family pension in respect of post 2006 pensioners/family pensioners due to the continuance of payment of dearness pension in the old rate. <b>Para-2:</b> Irregular payment of pension/family pension.
Part III			<b>Para-1:</b> Unauthorised payment of family pension.	
Lamphel Treasury	1	Part II (A)	<b>Para-3:</b> Withdrawal of ₹ 5,80,05,864/- through A.C. Bills.	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Directorate of Treasuries & Accounts	2	Part II (B)	<b>Para-5:</b> Outstanding amount lying under MH 8342-Other Deposits being contribution for New Pension Scheme.
			Part III	<b>Para-7:</b> Irregularity in fixation of pay in respect of R.K. Bhubonsana Singh, J.A.A.
	Ukhrul Treasury	1	Part-II(B)	<b>Para-1:</b> Doubtful drawal of ₹ 5,11,382/- by the Commandant, 6 <sup>th</sup> M.R. Ukhrul.
2013-14	Bishnupur	1	Part-II(B)	<b>Para-1:</b> Passing of contingent bill of ₹ 1,25,000/- without sanction order.
	Chandel	1	Part-III	<b>Para-4:</b> Non-Production of Stamp Accounts.
	Imphal West	2	Part-II(B)	<b>Para-1:</b> wrong classification of pension payment to the accounts officer resulting to the loss of ₹ 4,28,84,588/- to State Govt.
			Part-III	<b>Para-9:</b> Irregularities in the Service Books of the staff of the Imphal West Treasury.
	Imphal East	1	Part-II(B)	<b>Para 3:</b> Non booking of pension payment of AIS Officers to the appropriate head-8658.
	Senapati	1	Part II (B)	<b>Para 2:</b> Non deduction of Income Tax.
	Lamphel	5	Part II (B)	<b>Para 1:</b> Lapsed Deposit amounting to ₹ 1,24,62,79,705/- under Major Head – 8449-Other Deposits; irregularities thereof
			Part III	<b>Para 2:</b> Withdrawal of ₹ 6,19,68,415 through AC bills <b>Para 3:</b> Non settlement of Treasury Suspense. <b>Para 5:</b> Pay bill register- Irregularities in maintenance. <b>Para 7:</b> Leave Account- Irregularities.
	Moirang Sub-Treasury	2	Part III	<b>Para 5:</b> Bill Movement Registers-Irregularities therein. <b>Para 7:</b> Inspection of Sub-Treasury Office, Moirang by the District Collector/Director of Accounts and Treasuries, Govt. of Manipur.
	Thoubal Treasury	1	Part III	<b>Para 3:</b> Non-preparation of challan for recoveries of Govt. dues from gratuity.
Directorate of Treasuries & Accounts	1	Part III	<b>Para 2:</b> Irregularities in the maintenance of Cash Book.	
Ukhrul Treasury	12	Part-II(A)	<b>Para 1:</b> Incorrect calculation of due and drawal statement on revised pension resulted excesses payment of Pension amounting to ₹ 4,13,057/-	
		Part-II(B)	<b>Para 1:</b> Non deposition of Challans amounting to ₹ 83,27,840/-	
		Part – III	<b>Para 2:</b> Irregularities in the maintenance of GPF Broad sheet of Gr.-D employees of Treasury establishment. <b>Para 3:</b> Non maintenance of Reserve Bank Deposit Registers <b>Para 4:</b> Non Affixing of revenue stamps in the Acquaintance Roll of the Treasury Establishment. <b>Para 5:</b> Non maintenance of Inward Register in r/o Pension, GPF and Leave Encashment authority issued by the O/o the AG(A&E), Manipur. <b>Para 8:</b> Non-recording of pension payments on the P.P.O. (Disburser's portion) <b>Para 10:</b> Non maintenance of Register of Lapsed Deposit under Major Head 8443-Civil Deposit, 103-Security Deposit. <b>Para 11:</b> Non submission of report to the Accountant General in r/o Pension failed to draw. <b>Para 13:</b> Less payment of Pension/Family Pension amounting to ₹ 31,950/- <b>Para 14:</b> Miscellaneous of debit amount of GPF(NRA) ₹ 90,000/- <b>Para 15:</b> Excess drawal of pay amounting to ₹ 16,420/- in r/o Treasury establishment.	
2014-15	Imphal West Treasury	11	Part-II(B)	<b>Para 1:</b> Non-adjustment of advance TA on tour for an amount of ₹ 1,72,85,000/-. <b>Para 2:</b> Non-deduction of money after passing challans by Treasury. <b>Para 3:</b> Excess payment of Pension to Central Freedom Fighter pensioners.
			Part-III	<b>Para-1:</b> Non-submission of wanting vouchers. <b>Para-2:</b> Lapses on the maintenance of the First Payment Check Register of Pension. <b>Para-3:</b> Less contribution towards GPF. <b>Para-4:</b> Delay in Submission of monthly accounts.

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				<p><b>Para-5:</b> Erroneous pay fixation.</p> <p><b>Para-6:</b> Irregularities in Service Books.</p> <p><b>Para-7:</b> Annual inspection of the working of Treasuries by the District Collector and that of scrutiny of Strong Room by the Executive Engineer.</p> <p><b>Para-8:</b> Irregularities on enjoying facility under ACP Scheme.</p>
	Bishnupur Treasury	12	Part-II(A)	<p><b>Para-1:</b> Irregular revision of Special Pension – resulted excess payment to the tune of ₹ 47,18,424/-</p> <p><b>Para-2:</b> Irregular payment of pension/family pension, fixed medical allowance etc. beyond the prior to effective date for revision and payment of enhanced faulty pension etc. resulting excess payment to the tune of ₹ 84,301.20/-</p> <p><b>Para 3:</b> Less deduction of Income Tax amounting to ₹ 32,52,014/-</p>
			Part-II(B)	<p><b>Para 1:</b> Non-deposition of money after passing challan by Treasury Office, Bishnupur amounting to ₹ 2,67,79,195/-</p>
			Part-III	<p><b>Para 2:</b> Non-revision of Pension/Family pension for pensioners of other circles.</p> <p><b>Para 3:</b> Rendition of monthly Accounts.</p> <p><b>Para 5:</b> Non-production of documents/records.</p> <p><b>Para 6:</b> Non update of leave account of Treasury Staff</p> <p><b>Para 7:</b> Irregularities in the Service Books of Treasury Staff.</p> <p><b>Para 8:</b> Irregularities in the Bill Movement Register.</p> <p><b>Para 9:</b> Irregularities in GPF Ledger for Grade ‘D’ Staff.</p> <p><b>Para 10:</b> Inspection of Treasury Office by District Collector submitted for kind personal and order.</p>
	Kakching Sub-Treasury	1	Part-III	<p><b>Para 1:</b> Discrepancy in Fund Position.</p>
	Imphal East Treasury	3	Part-II(A)	<p><b>Para 1:</b> Diversion of fund from Service Head to Deposit under Major Head-8449-other Deposits amounting to ₹ 87,33,30,268/-</p>
			Part-II(B)	<p><b>Para 1:</b> Deposit through challan – irregularities thereof amounting to ₹ 15,48,373/-</p>
			Part-III	<p><b>Para 4:</b> Non-booking of Pension liabilities of All India Service officers under Major Head 8656 Suspense account, 101-PAO Suspense (Item adjustable by CPAO, New Delhi).</p>
	Senapati Treasury	4	Part-II(A)	<p><b>Para 1:</b> Excess payment of monthly Pension/Family Pension amounting to ₹ 8,73,264/- (excluding DR &amp; DP)</p>
			Part-II(B)	<p><b>Para 1:</b> Negative balance in GPF amounting to ₹ 6,27,610/-</p>
			Part-III	<p><b>Para 1:</b> Stamp Account – irregularities thereof.</p> <p><b>Para 4:</b> Irregularities in the transfer of family pension to the surviving child/children of pensioner/family pensioner.</p>
	Chandel Treasury	4	Part-II(B)	<p><b>Para 1:</b> Challans passed but amount not deposit into the bank amounting to ₹ 32,20,720/-</p> <p><b>Para 2:</b> Diversion of funds to Major Head 8449-Other deposit to the tune of ₹ 52,26,834/-</p>
			Part-III	<p><b>Para-3:</b> Irregularities in maintenance of Service Books – Non maintenance of Half Pay Leave (HPL) Accounts.</p> <p><b>Para-5:</b> Non production of stamp account.</p>
	Ukhrul Treasury	7	Part-II(A)	<p><b>Para-1:</b> Non-deduction of challan to the tune of ₹ 16,17,112/-</p> <p><b>Para-2:</b> Irregular payment of Additional pension to the tune of ₹ 1,38,738/-</p> <p><b>Para-3:</b> Double excess payment of Retirement Gratuity to the tune of ₹ 40,310+ ₹ 40,310 = ₹ 80,672.</p>
			Part-III	<p><b>Para-1:</b> Non Judicial Stamp - irregularities thereof.</p> <p><b>Para-2:</b> Non-Inspection of Treasury, Ukhrul by District Collector/Director of Treasuries and Accounts.</p> <p><b>Para-3:</b> Non-Maintenance of Stock Register.</p> <p><b>Para-4:</b> Irregularities for the drawal of T.A. by the staff of Treasury Office, Ukhrul.</p>
	Jiribam Treasury	4	Part-III	<p><b>Para-6:</b> Non-maintenance of Lob Book.</p> <p><b>Para-9:</b> Stock Register and Misc. Purchase items.</p> <p><b>Para-10:</b> Non maintenance of PF Ledger accounts and irregularities thereof.</p> <p><b>Para-11:</b> Bill Movement Register and its irregularities thereof.</p>
	Churachandpur Treasury	1	Part-II(B)	<p><b>Para-1:</b> Diversion of funds amounting to ₹ 5,70,82,334/- from Service Head to MH-8449-Other Deposits.</p>

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	Sub-Treasury Moirang	8	Part-II(B)	<b>Para-1:</b> Discrepancies in the RBD (State) in respect of Moirang Sub-Treasury - `9,36,551.16 (Net) <b>Para-2:</b> Non-crediting of Lapsed Deposit of ₹7,94,16,507/- lying under M.H. 8449-Civil Deposit as unclaimed deposit.
			Part-III	<b>Para-1:</b> Incorrect classification in deposit as revenue which may result to double booking. <b>Para-2:</b> Irregular maintenance of Cash Book, Sub-Treasury officer, Moirang. <b>Para-3:</b> Maintenance of Service Books-irregularities thereof. <b>Para-4:</b> Incomplete classification in the programme of passing challan. <b>Para-5:</b> Discontinuance of the maintenance of Broadsheet for the MH-8449-Civil Deposit Minor Head 106 in respect of PDA. <b>Para-6:</b> Non maintenance of Stock Register.
	Director of Treasuries & Accounts	6	Part-II(B)	<b>Para-1:</b> Irregularities in the Accounts MH-8342 <b>Para-2:</b> Incorrect Income Tax calculation.
			Part- III	<b>Para-1:</b> Irregular maintenance of Stock Register. <b>Para-2:</b> Delay in rendition of monthly accounts. <b>Para-3:</b> Non maintenance of Broadsheet/Ledger of Govt. employees covered under New Pension Scheme. <b>Para-4:</b> Computerization of Treasuries under Mission Mode Product.
	Lamphel Treasury	2	Part-II(B)	<b>Para-1:</b> Non crediting of Lapsed Deposits under MH 8449-Other Deposit amounting to ₹1,54,19,583/- to Consolidated Fund of State Govt. <b>Para-2:</b> Non-submission of DCC Bills against AC Bills for ₹22,66,21,000/-
	2015-16	Imphal West	9	Part-II(B)
Part-III				<b>Para-1:</b> Irregularities in the maintenance of Stock Register and Issue Register of Cheque Books. <b>Para-2:</b> Irregularities on calculation of GPF interest and closing balances. <b>Para-3:</b> Wrong calculation of Income Tax. <b>Para-4:</b> Non maintenance of Proper records. <b>Para-5:</b> Non reconciliation of RBD (States amounting to ₹4,95,06,237.84(Cr)) <b>Para-6:</b> Non-returning of P.P.O books for pensioner/family pensioners.
Senapati Treasury		12	Part-II(B)	<b>Para-1:</b> Excess payment of pension amounting to ₹1,40,130/- <b>Para-2:</b> Excess payment of pension amounting to ₹41,078/- <b>Para-3:</b> Non deposition of challan after passing by T.O. amounting to ₹4,98,981/-
			Part- III	<b>Para 1:</b> Non account of amount recovered from the Gratuity. <b>Para 2:</b> Maintenance of Register of Deposits. <b>Para-3:</b> Gazetted Guard Register. <b>Para-4:</b> Service Book <b>Para-5:</b> Guard Register/ file of specimen signature. <b>Para-6:</b> Non quoting of GPF account number while passing the bill for part-final withdrawal/ Non Refundable Advance (NRA) and final withdrawal <b>Para-7:</b> Passing and payment of travelling Allowance bill without counter signature of the controlling officer. <b>Para-8:</b> Non submission of the statement of calculation of income tax.. <b>Para-10:</b> Non maintenance of Stock Register.
Chandel Treasury		1		<b>Para-1:</b> Challans passed but amount not reflected in the bank scrolls for ₹7,04,518/-
Imphal East	9	Part-II(A)	<b>Para-1:</b> Diversion/parking of fund from service head to Deposit Major Head- 8449- other	

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	Treasury			<b>Para-2:</b> Non-deposition of money in Bank after passing challan to the tune of ₹56,71,114/-
			Part-II(B)	<b>Para-1:</b> Irregularities in fixation of Pay-Excess payment thereof. <b>Para-2:</b> Non-payment of Death gratuity amounting to ₹97,416/- <b>Para-3:</b> Less payment of Pay and Allowances amounting to ₹25,693 under ROP, 2010. <b>Para-4:</b> Excess payment of Pension amounting to ₹5,320.
			Part- III	<b>Para-1:</b> Irregularities in deduction of Income tax. <b>Para-2:</b> Irregularities in maintenance of Gazetted Guard Register. <b>Para-3:</b> Irregularities in maintenance of Leave account.
	Sub- Treasury Kakching	6	Part- III	<b>Para-2:</b> Irregularities in maintenance of Bill Movement Registers. <b>Para-3:</b> Non-compliance of Finance Department's order in payment of additional pension to aged family pensioners. <b>Para-6:</b> Requirement for updation of software used in the Treasury. <b>Para-7:</b> Incorrect computation of GPF in respect of Grade IV staff. <b>Para-11:</b> Irregularities in fixation of pay. <b>Para-13:</b> Irregularities in deposit of Challans.
	Bishnupur Treasury	10	Part-II(B)	<b>Para-1:</b> Challans passed but not reflected in the bank scrolls amounting to ₹13,42,884/- <b>Para-2:</b> Passing of bills beyond the available fund
			Part- III	<b>Para-1:</b> Irregularity in maintenance of Cash Book. <b>Para-2:</b> Non reconciliation of figures with DDOs. <b>Para-3:</b> Non maintenance of Stock and Issue Registers. <b>Para-4:</b> Irregularities in maintenance of Stamp Account. <b>Para-5:</b> Non retention of copies of income tax deduction statements. <b>Para-7:</b> Irregularities in maintenance of Service Book of the staff. <b>Para-8:</b> Non inspection of Bishnupur Treasury by the District Collector. <b>Para-9:</b> Delay in rendition of Monthly Accounts.
	STO, Moreh	8	Part-II(A)	<b>Para-1:</b> Irregular payment of Family pension by STO, Moreh.
			Part-II(B)	<b>Para-1:</b> Irregular fixation of Pay and overpayment of pay and allowances- thereof.
			Part- III	<b>Para-1:</b> Irregularities in recovery of commuted portion of pension. <b>Para-2:</b> Improper maintenance of Gazetted Guard Register. <b>Para-4:</b> Incorrect booking of collection of Labour cess. <b>Para-5:</b> Irregular maintenance of Pay Bill Register of STO, Moreh. <b>Para-6:</b> Irregularities in maintenance of Service Book of the Staff of STO, Moreh. <b>Para-7:</b> Non submission of report of Pensioners failed to draw pension to the Accountant General.
	Tamenglong treasury	7	Part-II(B)	<b>Para-1:</b> Excess payment of family pension amounting to ₹35,513. <b>Para-2:</b> Wanting Vouchers for ₹8,83,434/-
			Part- III	<b>Para-1:</b> Delay in submission of monthly accounts. <b>Para-2:</b> Non deduction of income tax. <b>Para-3:</b> Wrong calculation of GPF interests. <b>Para-4:</b> Non maintenance of Pension Payment Registers. <b>Para-5:</b> Non recording of Pension payments
	Kangpokpi Sub-Treasury	1	Part- III	<b>Para-7:</b> Non submission of wanting vouchers for ₹39.76 lakhs.
	Churachandpur Treasury	5	Part-II(B)	<b>Para-1:</b> Irregular payment of Quantum Pension.
			Part- III	<b>Para-1:</b> Irregularities in the payment of pension/ family pension. <b>Para-2:</b> Irregularities in passing the arrear pay and allowances bills amounting to ₹5,90,402-a vague thereof. <b>Para-3:</b> Irregularities in the maintenance of Stamp Account. <b>Para-6:</b> Irregular claim of TA.
	Thoubal Treasury	6	Part-II(B)	<b>Para-1:</b> Drawal of money on AC Bill for deposition under the Major Head 8449.
			Part-III	<b>Para-1:</b> Irregularities in the Bill movement Register. <b>Para-2:</b> Irregularities in maintenance of Gazetted Register. <b>Para-3:</b> Wrong classification in account. <b>Para-4:</b> Delay in submission of monthly accounts. <b>Para-5:</b> Non maintenance of Stock Register.

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	Moirang Sub-Treasury	6	Part-II(B)	<b>Para-1:</b> Non-credit of lapsed deposit under MH-8449 Civil Deposit to Government Account. <b>Para-2:</b> Non-deposit of money after passing challan by STO amounting to ₹1,00,89,412/-
			Part-III	<b>Para-1:</b> Non-updating of Leave account <b>Para-2:</b> Incorrect calculation of GPF-(IV) interest <b>Para-3:</b> Improper maintenance of Gazetted Guard Register <b>Para-4:</b> Irregularities in maintenance of Stock Register.
	Director of Treasury & Accounts	8	Part-II(A)	<b>Para 1:</b> Diversion of fund amounting to ₹53,95,000/- drawn during the month of March, 2015. <b>Para 2:</b> Non deposition of NPS contribution etc.
			Part- III	<b>Para 1:</b> Irregular maintenance of Stock Registers. <b>Para 3:</b> Wrong fixation of pay in respect of Smt. N. Ekasini Devi, SAA. <b>Para 4:</b> Irregular Maintenance of Cash Book. <b>Para 5:</b> Wrong calculation of GPF interest in respect of Gr. IV staff. <b>Para 6:</b> Partial dispatch of first payment authorities of pension and family pension to treasuries. <b>Para 7:</b> Irregularities in the Travelling Allowance Vouchers.
	Jiribam Treasury	7	Part- III	<b>Para 5:</b> Discrepancy in family pensions. <b>Para-8:</b> Non-payment of family pension within specified period. <b>Para-9:</b> Revision of pension/family pension/ Special Pension without authority. <b>Para-10:</b> Non certification of the amount of cash balance and stamp. <b>Para-11:</b> Non submission of report of undrawn pension. <b>Para-12:</b> Reconciliation with DDOs. <b>Para-13:</b> Maintenance of Inward Diary Register-incomplete thereof.
	Ukhrul Treasury	16	Part-II(A)	<b>Para-1:</b> Irregular payment of Retirement/Death gratuity by not recovering the provisional Gratuity/overpayment of pay amounting to ₹32,66,311/-
			Part-II(B)	<b>Para-1:</b> Excess payment of pension. <b>Para-2:</b> Non-deposition of money after challan passed amounting to ₹1,11,639/-
			Part-III	<b>Para-1:</b> Irregularity in stamp account. <b>Para-2:</b> Non deduction of Professional Tax and Income Tax. <b>Para-3:</b> Irregular drawal of Travelling Allowance. <b>Para-4:</b> Unauthorised sanction and payment of provisional gratuity. <b>Para-5:</b> Wrong fixation of pay on granting ACP. <b>Para-6:</b> Less deduction of GPF. <b>Para-7:</b> Irregularities in maintenance of Bill Movement Registers. <b>Para-8:</b> Gazetted Guard Register – irregularity in maintenance. <b>Para-9:</b> Non submission of vouchers/ challans along with the monthly account. <b>Para-10:</b> Reconciliation with DDOs. <b>Para-11:</b> Guard Register/ file of specimen signature. <b>Para-12:</b> Non submission of report to the Accountant General in respect of pension/family pension failed to draw. <b>Para-13:</b> Non maintenance of Stock Register.
	Lamphel Treasury	4	Part- II(B)	<b>Para 1:</b> Diversion of fund from functional service head to Deposit Head 8449 – Other Deposits amounting to ₹15,61,41,106/- <b>Para 2:</b> Non deposition of Lapsed deposit amounting to ₹3,09,71,694/-
			Part- III	<b>Para-1:</b> Wanting vouchers-charges places under suspension for ₹89,79,746/- <b>Para-2:</b> Non adjustment of AC bills amounting to ₹3,98,04,98,143/-
2016-17	Sub-Treasury Office, Imphal	1	Part-II(B)	<b>Para 2:</b> Non-crediting of lapsed deposit under 8449-other deposit (₹3.12 crore).
	Imphal West Treasury	16	Part-II(B)	<b>Para-1:</b> Irregularities in deduction of Income Tax. <b>Para-2:</b> Irregularities in fixation of pay. <b>Para-3:</b> Unadjusted AC bills for ₹187.10 crore and non-maintenance of AC bill register.

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<p><b>Para-4:</b> Irregularity in the maintenance of Personal Deposit Account.</p> <p><b>Para-5:</b> Payment of Special/family pension under PPO No. SP/69 &amp; SP/70.</p> <p><b>Para-6:</b> Non-submission of wanting vouchers</p> <p><b>Para-7:</b> Non deposition of the amount deducted from the monthly pension.</p>
			Part- III	<p><b>Para 1:</b> Irregularities in maintenance of guard file of specimen signature of DDOs.</p> <p><b>Para 2:</b> Less payment of savings and interest amount of Manipur Government Group Insurance Scheme.</p> <p><b>Para 3:</b> Drawal of TA bills – irregularities thereof</p> <p><b>Para 4:</b> Irregularities while according sanction for drawal of office expenses.</p> <p><b>Para 5:</b> Stock and issue register of Cheque Book.</p> <p><b>Para 6:</b> Non recording of the detailed information of Pensioner/family pensioner.</p> <p><b>Para 7:</b> Irregularities in maintenance of Stock Register</p> <p><b>Para 8:</b> Non submission of statement of pensioners who have not drawn for a long time.</p> <p><b>Para 9:</b> Non Inspection of Treasury Office by District Collector</p>
	Kakching, Sub-Treasury	1	Part- III	<b>Para-3:</b> Irregularities in deposit of challan
	Tamenglong Treasury	8	Part-II(B)	<p><b>Para-1:</b> Excess Payment of Gratuity of ₹ 1,36,921/-</p> <p><b>Para-2:</b> Excess Recovery of Government due of ₹16,677/-</p>
	Tamenglong Treasury	8	Part- III	<p><b>Para-1:</b> Wrong fixation of pay</p> <p><b>Para-2:</b> Non-updation of Grant of Increment &amp; Leave Account in Service Book.</p> <p><b>Para-3:</b> G.P.F Accounts of Grade-IV employees</p> <p><b>Para-4:</b> Non-submission of Six Monthly Reports on Pension Failure to Draw to the AG (A&amp;E), Manipur</p> <p><b>Para-5:</b> Non-recording of Gratuity Payment in the First Payment Register (Check Register)</p> <p><b>Para-6:</b> First Payment Register not authenticated by TO/ATO</p>
	Chandel Treasury	7	Part-II(A)	<b>Para-1:</b> Excess drawal of pension to the tune of ₹4,42,405/-
	Chandel Treasury	7	Part-II(B)	<b>Para-1:</b> Irregular drawal of family pension.
	Chandel Treasury	7	Part- III	<p><b>Para-1:</b> Non-recovery of excess payment of pay and allowances of ₹1,57,228/-</p> <p><b>Para-2:</b> Non-Submission of reports related to failure to draw pension to the Accountant General.</p> <p><b>Para-3:</b> Non-inspection of Strong Room by Executive Engineer.</p> <p><b>Para-4:</b> Delay in rendition of Monthly Accounts.</p> <p><b>Para-5:</b> Non inspection of Chandel Treasury by the District Collector.</p>
	Kangpokpi Sub-Treasury	1	Part- III	<b>Para-1:</b> Irregularities in maintenance of Challan Register and Credit scrolls.
	Thoubal Treasury	15	Part-II(A)	<b>Para-1:</b> Transfer of ₹49,02,874/- from Major Head 8449 to the personal account of Shri Th.Gyaneshwor (District Agriculture Office, Thoubal).
	Thoubal Treasury	15	Part-II(B)	<b>Para-1:</b> Diversion of Fund amounting to ₹21 crore from Service Head 2415- Agriculture Research & Edn.(P) TO 8449- Other Deposits in March, 2015 and then to 8443- Civil Deposits in March, 2016.
	Thoubal Treasury	15	Part- III	<p><b>Para-1:</b> Non submission of wanting vouchers.</p> <p><b>Para-2:</b> Irregularities in maintenance of Service Books.</p> <p><b>Para-3:</b> Irregularities in fixation of pay.</p> <p><b>Para-4:</b> Payment of dearness relief in excess of the admissible rate.</p> <p><b>Para-5:</b> Non inspection of Treasury office by District Collector.</p> <p><b>Para-7:</b> Non/Improper maintenance of Register of Pension Payment Orders.</p> <p><b>Para-8:</b> Non Maintenance of Special Register for Pension.</p> <p><b>Para-9:</b> Irregularities in the Bill Register of Treasury Establishment.</p> <p><b>Para-10:</b> Non maintenance of Register of political Pension.</p> <p><b>Para-11:</b> Unsigned/In valid Credit scrolls from banks.</p> <p><b>Para-12:</b> Non recording of progressive expenditures in Bill Movement Register.</p>

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<p><b>Para-13:</b> Expenditure without budget provision in case of Medical Reimbursement.</p> <p><b>Para-14:</b> Delay in submission of monthly accounts.</p>
	Jiribam Treasury	11	Part-II(B)	<b>Para-1:</b> Excess payment of monthly pension arrear-recovery thereof.
	Jiribam Treasury	11	Part- III	<p><b>Para-1:</b> Wrong booking of Minor Head under the Major Head- 8782- Cash Remittances.</p> <p><b>Para-2:</b> Irregularities in maintenance of Cash Book.</p> <p><b>Para-3:</b> Annual Inspection of Jiribam Treasury by the District Collector.</p> <p><b>Para-4:</b> Irregularities in maintenance of Non Judicial Stamp Account.</p> <p><b>Para-5:</b> Non maintenance of Grade IV G.P.F Ledger.</p> <p><b>Para-6:</b> Non maintenance of Log Book.</p> <p><b>Para-8:</b> Wrong fixation of pay under ROP 1999 and ROP 2010.</p> <p><b>Para-9:</b> Non reconciliation of Receipt &amp; Payment figures with DDOs.</p> <p><b>Para-10:</b> Irregularities in maintenances of Stock &amp; Issue Register.</p> <p><b>Para-11:</b> Non-submission statement of pension undrawn.</p>
	Imphal East Treasury	11	Part-II(A)	<p><b>Para-1:</b> Diversion/parking of fund from service Head to deposit Major Head-8449- Other Deposit amounting to ₹12,57,01,743/-</p> <p><b>Para-2:</b> Non deposition of money in bank after passing challans to the tune of ₹1,61,839/-.</p> <p><b>Para-3:</b> Wrong classification of head of amount in the challans deposited by P.W. Divisions amounting to ₹27,92,306/-.</p>
	Imphal East Treasury	11	Part-II(B)	<p><b>Para-1:</b> Non Deduction of Income Tax (TDS).</p> <p><b>Para-2:</b> Non entry/recording of recovery of excess payment of pay and leave accounts in the service book.</p> <p><b>Para-3:</b> Non-payment of additional quantum of pension and returning of PPO books for failed to draw.</p> <p><b>Para-4:</b> Wrong booking/use of wrong Minor Head of accounts for receipts/deduction of Value Added Tax (VAT).</p>
	Imphal East Treasury	11	Part- III	<p><b>Para-1:</b> Delayed action for the outstanding paras and non-persuasion regularly.</p> <p><b>Para 2:</b> Non submission of statement of plus and minus memoranda.</p> <p><b>Para-3:</b> Improper/ Irregular Maintenances of stock Register.</p> <p><b>Para-4:</b> Miscellaneous Issues:</p> <p>i. Improper/Non authentication of Appropriation register</p> <p>ii. Review of Para 1, Part-II (B) of Inspection Report of 2015-16</p>
	Bishnupur Treasury	8	Part-II(B)	<b>Para-1:</b> Less deduction of Income Tax.
	Bishnupur Treasury	8	Part- III	<p><b>Para-1:</b> Charges places under suspense (CPUS) for ₹11,00,313/-</p> <p><b>Para-2:</b> Non deduction of Professional Tax.</p> <p><b>Para-3:</b> Non maintenance of the Stock and issue Register.</p> <p><b>Para-4:</b> Non inspection of Bishnupur Treasury by the District Collector.</p> <p><b>Para-5:</b> Irregularities in the maintenance of Bill Movement Register.</p> <p><b>Para-6:</b> Irregularities in the maintenance of GPF advance/withdrawal/ payment Register.</p> <p><b>Para-7:</b> Delay in rendition of Monthly Accounts</p>
	Churachandpur Treasury	6	Part-II(B)	<p><b>Para-1:</b> Overpayment of pay and allowances.</p> <p><b>Para-2:</b> Non- deposition of money in Bank after passing the challans.</p>
	Churachandpur Treasury	6	Part- III	<p><b>Para-1:</b> Non- deduction of income tax.</p> <p><b>Para-2:</b> Irregularities in the maintenance of stamp accounts.</p> <p><b>Para-3:</b> Irregularities in maintenance of cash book.</p> <p><b>Para-4:</b> Non inspection of Treasury by the District Collector.</p>
	Ukhrul Treasury	8	Part-II(A)	<b>Para-1:</b> Irregularities in Pension payment.
	Ukhrul Treasury	8	Part-II(B)	<b>Para-1:</b> Excess expenditure over the Budget Provision for a sum of ₹490.09 lakhs and improper maintenance of Bill

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				Movement Register/Fund Control Register thereof. <b>Para-2:</b> Non-deposition of money in Bank passing challan in treasury amounting to ₹39,97,484/-
			Part-III	<b>Para-1:</b> Irregularities in preparation of challans and maintenance of Challan Register. <b>Para-2:</b> Less subscription in GPF accounts than the minimum prescribed rate of 10% of pay + grade pay <b>Para-3:</b> Accounting errors and misclassification on stamps Accounts. <b>Para-4:</b> Misclassification for a sum of ₹1,82,69,044/- under M.H.- 8782. <b>Para 5:</b> Improper accounting of ₹25,63,692/- under M.H.- 8658
2017-18	DRC, Guwahati	4	Part-II(B)	<b>Para 5:</b> Non maintenance of Imprest Account <b>Para 6:</b> Irregularities in payment of mobile bill
			PART -III	<b>Para 3:</b> Improper maintenance of Cheque Issue Register
	DTA	9	Part-II(B)	<b>Para1:</b> Diversion of funds to Major Head 8443-Civil Deposits <b>Para 2:</b> Funds kept in the DDO account <b>Para3:</b> Irregular payments, reimbursements and other payments without proper sanction orders <b>Para4:</b> Non-deposit of New Pension Scheme (NPS) contribution <b>Para 5:</b> Overpayment of pay & allowances amounting to ₹ 67,546/
			Part-III	<b>Para 2:</b> Less credit of GPF interest due to incorrect rate of interest <b>Para 4:</b> Non-despatch of PPO authorities collected from Accountant General (A&E), Manipur <b>Para 6:</b> Upgradation of pay under ACP-II without any specific order <b>Para 8:</b> Delay in submission of monthly Treasury Accounts
	Bishnupur Treasury	12	Part-II(B)	<b>Para 1:</b> Payment of additional quantum of pension <b>Para 2:</b> Incorrect regulation of payment of pay and allowances (a) In correct regulation of pay of Smt. L. Memcha Devi, Jr. AA (b) Incorrect regulation of pay of Smt. Ph. Sunitibala Devi, Sr. AA (c) Regulation of pay of Shri M. Dorendro Singh, Sr. Accounts Assistant <b>Para 3:</b> Excess payment of pay and allowances (i) Smt. Niangpi, Sr. AA (ii) Dilipkumar Gurung, Peon (iii) N. Saratchandra Singh, Jr. AA. <b>Para 4:</b> Non deposits of money in the bank after passing challan by Treasury <b>Para 5:</b> Non maintenance of Stock Register for Stamps
			Part-III	<b>Para 1:</b> Non-furnishing of documents/files <b>Para 2:</b> Incomplete GPF ledger account of grade IV employees for the year 2016-17 <b>Para 3:</b> Rendition of Monthly Accounts <b>Para 4:</b> Irregularities in maintenance of Bill Register and Cash book <b>Para 5:</b> Non maintenance of proper Appropriation Register/LOC Register <b>Para 6:</b> Delay in submission of National Pension System (NPS) contribution <b>Para 7:</b> Processing of pension papers for employees
	Chandel	10	Part-II(B)	<b>Para 1:</b> Doubtful payment of Arrear Pay and Allowances- ₹ 5.66 lakhs <b>Para 2:</b> Non-maintenance of Stock Register <b>Para 3:</b> Suspected overpayment of Pay & Allowances& non production of service book <b>Para 4:</b> Non-deduction of Income Tax
			Part-III	<b>Para 1:</b> Non production of records/documents <b>Para 2:</b> Payment of Family Pension <b>Para 3:</b> Non inspection of Treasury by the District Collector <b>Para 4:</b> Delay in submission of Monthly Accounts <b>Para 5:</b> Lack of financial control mechanism <b>Para 6:</b> Non-matching of salary recorded in Guard Register with bill movement Register

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Churachandpur	12	Part-II(B)	<b>Para 1:</b> Non-deposit of money in Bank after passing Challans by Treasury Officer-₹ 40.26 lakhs <b>Para 2:</b> Excess recovery of overpayment of pension in respect of Smt. Vahnei Baite, holder of PPO/SM/4849 <b>Para 3:</b> Non-payment of additional quantum of family pension <b>Para4:</b> Irregularities in the maintenance of stamp accounts <b>Para 5:</b> Misclassification of Head of Accounts-₹ 16.18 lakhs
			Part-III	<b>Para 1:</b> Irregularities in preparation of TA Bills <b>Para 2:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 3:</b> Register of Deposits with Reserve Bank <b>Para 4:</b> Non inspection of Treasury by the District Collector <b>Para 5:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 6:</b> Wrong calculation of GPF Interest <b>Para 7:</b> Irregularities in maintenance of Stock Register.
	Imphal East	11	Part-II(A)	<b>Para 1:</b> Excess payment on arrear payment-₹ 2.05 lakhs
			Part-II(B)	<b>Para 1:</b> Excess payment of pay & allowances due to granting increment in advance and incorrect fixation of pay <b>Para 2:</b> Diversion/parking of fund from service head to Deposit Head:8449-Other Deposits to the tune of ₹ 24.26 Crores <b>Para 3:</b> Irregularity in the drawal of contingent bills <b>Para 4:</b> Erroneous calculation of GPF of Grade-IV employees
			Part-III	<b>Para 1:</b> Incorrect classification of head of account of Labour Cess <b>Para2:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para3:</b> Non recording of Stock Register <b>Para4:</b> Irregularities in maintenance of Guard file of Specimen signature of DDOs <b>Para 5:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 6:</b> Inspection of Treasuries by the District Collector (DC)
	Imphal West	8	Part-II(B)	<b>Para 1:</b> Non submission of Detailed Countersigned Contingent (DCC) bills against Abstract Contingent(AC) Bills-₹ 80.26 Crores <b>Para 2:</b> Diversion of fund to Major Head-8443 Civil Deposits <b>Para 3:</b> Non submission of vouchers- ₹ 279.28 crores <b>Para 6:</b> Non deposit of Challans <b>Para 7:</b> Irregularities in maintenance of Service Books
			Part-III	<b>Para 1:</b> Wrong classification of Accounts <b>Para5:</b> Non inspection of Treasury Office by District Collector <b>Para 7:</b> Non compliance of outstanding paras of Inspection Reports
	Jiribam	10	Part-II(B)	<b>Para 2:</b> Non submission of vouchers - ₹ 38.01 lakhs
			Part-III	<b>Para 1:</b> Non deduction of Income Tax <b>Para 2:</b> Non adjustment of deducted amount of overpayment of pay and allowances to concerned head of account <b>Para 3:</b> Non recording of payment of additional quantum of pension in PPO book <b>Para 4:</b> Improper maintenance of stamp account <b>Para 5:</b> Misclassification of Non Judicial Stamp Account <b>Para 6:</b> Irregularities in maintenance of First Payment Register of SF/SF pensioners <b>Para 8:</b> Non-maintenance of Stock Register <b>Para 9:</b> Improper maintenance of Cash Book <b>Para 10:</b> Requirement of Treasury Net System update
	Lamphel	11	Part-II(B)	<b>Para 1:</b> Irregular drawal of Office Expenses <b>Para 2:</b> Non crediting of Lapsed Deposit <b>Para 3:</b> Non deposit of Challans in the bank <b>Para 4:</b> Maintenance of Deposit Register. <b>Para 6:</b> Irregularities in Service Book – Wrong Fixation of Pay

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-III	<b>Para 3:</b> Grade IV GPF account – Incorrect Interest Rate <b>Para 4:</b> Maintenance of Cash Book <b>Para 5:</b> Irregularities in the maintenance of Gazetted Guard Register. <b>Para 6:</b> Non deduction of subscription towards Group Insurance and NPS. <b>Para7:</b> Non maintenance of Log Book <b>Para 9:</b> Maintenance of Leave Account.
	Tamenglong	10	Part-II(B)	<b>Para 1:</b> Overpayment of Pay and Allowances- ₹ 23,381/- <b>Para 2:</b> Misclassification of Accounts: i) Misclassification under M.H-8782/102(III) Other Remittance- ₹ 11.60 lakhs ii) Misclassification of accounts under M.H.0021-Taxes on Income other than Corporation Tax- ₹ 25.86 lakhs <b>Para 3:</b> Discrepancies under MH 8675-RBD (State) <b>Para4:</b> Non deduction of Income Tax.
			Part-III	<b>Para 1:</b> Delay in submission of Monthly Accounts <b>Para 2:</b> Non updation of leave account in Service Book <b>Para 3:</b> Improper maintenance of GPF Register. <b>Para 5:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 6:</b> Non availability of signature of authentication by Treasury officer in Pension Payment <b>Para 7:</b> Non furnishing of Compliance Report of outstanding paras
	Thoubal	9	Part-II(B)	<b>Para 1:</b> Excess payment of pensions (i) Excess payment of pension of Shri Ksh Kulahari Singh, Retd. Head Master (ii) Excess payment of arrear of pension of Shri O. Satyajit Singh (iii) Excess payment of arrear of pension of Md. Kheruddin, Retd UDC (iv) Excess payment of arrear of pension of Smt. K.Tamphasana Devi (v) Excess payment of arrear of pension of Shri N. Sanatomba Singh, Retd. Attendant <b>Para 2:</b> Excess payment of Insurance amount. <b>Para 3:</b> Non-deposit of challans passed by the Treasury Officer- ₹ 27,064 <b>Para 4:</b> Premature payment of normal rate of family pension
			Part-III	<b>Para 1:</b> Non recording of authority for the allotment of fund <b>Para 2:</b> Non maintenance of GPF account <b>Para 3:</b> Specimen signature of DDOs <b>Para 4:</b> Rendition of monthly accounts <b>Para 5:</b> Inspection of Treasuries by the District Collector
	Senapati	14	Part-II(B)	<b>Para 1:</b> Maintenance of Deposit Register (8449-Other Deposit)- Lapsed deposit. <b>Para 2:</b> Non-deduction of Income Tax <b>Para 3:</b> Non deposition of money in Bank after passing Challan by Treasury Officer <b>Para 4:</b> Non deposition of recovery amount to the proper head of account. <b>Para 5:</b> Wrong classification of head of accounts. <b>Para 6:</b> Non deduction of GPF/NPS <b>Para 7:</b> Payment of salary without the valid authority of Accountant General, Manipur.
			Part-III	<b>Para 2:</b> Maintenance of Computer Input Form for Pensioners' Information. <b>Para 3:</b> Irregularities in the maintenance of Cash Book. <b>Para 4:</b> Irregularities in payment of Medical Allowance <b>Para 5:</b> Reconciliation with DDOs. <b>Para 8:</b> Updating of Service Book in respect of S. Disong Maram, JAA. <b>Para 9:</b> Non maintenance of Stock Register. <b>Para 10:</b> Non quoting of GPF A/C No. while passing the bill for final payment of GPF

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Ukhrul	20	Part-II(B)	<b>Para 1:</b> Unauthorized payment of pension <b>Para 2:</b> Excess payment of pay and allowances <b>Para 3:</b> Irregularity in maintenance of Grade IV GPF account. a) GPF Account of G. Paishola, peon b) GPF Account of M. Charlesworth, Daftry <b>Para 4:</b> Non deposition of Challan after passing by Treasury Officer
	Ukhrul	20	Part-III	<b>Para 1:</b> Less subscription towards GPF <b>Para 2:</b> Non deduction of contribution to National Pension System (NPS) <b>Para 3:</b> Non-deduction of Income Tax <b>Para 4:</b> Non compliance of Accountant General's communication <b>Para 5:</b> Incomplete classification of Head of account <b>Para 6:</b> Wrong classification of head of accounts <b>Para 7:</b> Non maintenance of Deposit Register <b>Para 8:</b> Improper maintenance of Bill Movement Register <b>Para 9:</b> Non recording of authority for fund allotment <b>Para 10:</b> Rendition of Monthly accounts <b>Para 11:</b> Improper maintenance of Challan Deposit Register <b>Para 12:</b> Irregularities on maintenance of Family Pension payment Register <b>Para 13:</b> Deficiency in maintenance of Stock Register. <b>Para 14:</b> Inspection of Treasuries by the District Collector <b>Para 15:</b> Non-update of leave accounts <b>Para 16:</b> Non production of old PPOs
	Imphal Sub-Try.	1	Part-II(B)	<b>Para 2:</b> Non crediting of the Lapsed Deposit – ₹ 2.11 crores
	Kakching Sub-Try.	3	Part-II(B)	<b>Para 1:</b> Non-deposit of challans to Government Account – ₹ 6.09 lakhs <b>Para 2:</b> Erroneous classification of Head of Accounts
	Kakching Sub-Try.	3	Part-III	<b>Para 3:</b> Improper maintenance of Guard Files of Gazetted Officers
	Kangpokpi Sub-Treasury	4	Part-II(B)	<b>Para 2:</b> Non deposit of challan to the bank <b>Para 3:</b> Fixation of pay and increment on passing the Departmental Examination in office procedure
	Kangpokpi Sub-Treasury	4	Part-III	<b>Para 1:</b> Non submission of Statement of Pensioners who have not drawn for a long time <b>Para 2:</b> Non production of PPO Guard Register
	Moirang Sub-Treasury	7	Part-II(B)	<b>Para-1:</b> Non-Crediting of lapsed deposit of ₹ 7,55,85,661/- lying under MH-8449 Other Deposit as unclaimed Deposit. <b>Para 2:</b> Irregularities in Cash Book
	Moirang Sub-Treasury	7	Part-III	<b>Para 1:</b> Improper maintenances of Guard Register <b>Para 2:</b> Non-updation of leave Account <b>Para 3:</b> Non-Verification of Service Books <b>Para4:</b> Improper maintenance of Government Servant's Contribution under Tier-I of the New Pension Scheme(NPS). <b>Para 5:</b> Non-Inspection by District Collector and Directorate of Accounts and Treasuries
	Moreh Sub-Treasury	5	Part-II(B)	<b>Para 1:</b> Granting of Non functional scale/Sr. Scale concurrently with ACP Scheme. <b>Para 2:</b> Granting of excess pay beyond maximum limit. <b>Para 3:</b> Wrong calculation of GPF interest in respect of Grade-IV staff.
	Moreh Sub-Treasury	5	Part-III	<b>Para 1:</b> Specimen signatures of DDOs. <b>Para 2 :</b> Difference of figures in the Bank Scroll with that of figures in the "Reserve Bank Deposit" Register (RBD).
	Wangoi Sub-Treasury	2	Part-III	<b>Para 3:</b> Non recording of budget provision in the Bill movement Register <b>Para 4:</b> Wrong classification of Heads.
2018-19	Senapati Treasury	11	Part-II(B)	<b>Para 1:</b> Excess payment of pension <b>Para 2:</b> Irregularities in pension payment
2018-19	Senapati Treasury	11	Part-III	<b>Para1:</b> Contribution to National Pension System (NPS) <b>Para 2:</b> Drawal of Travelling allowance Bill <b>Para 3:</b> Non-maintenance of Reserve Bank Deposit Register

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para 4:</b> Specimen signature of DDOs <b>Para 5:</b> Irregularities in Stamp account <b>Para 6:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 7:</b> Non-recording of pension payments in the PPOs <b>Para 8:</b> Non inspection of Treasury office by District Collector <b>Para 9:</b> Incorrect Calculation of GPF Interest
	Wangoi Sub-Treasury	3	Part-II(B)	<b>Para 1:</b> Non-deduction of Income Tax
			Part-III	<b>Para 5:</b> Non inspection of Sub-Treasury by the District Collector <b>Para 6:</b> Irregularities in the maintenance of Monthly Payment Bank Scroll register
	DRC, Guwahati		Part-II(B)	<b>Para 1:</b> Irregularities in maintenance of the Cash Book <b>Para 2:</b> Self-Cheque - irregularities thereof <b>Para 3:</b> Non-reflection of transactions in the cash book <b>Para 4:</b> Functioning of Manipur Bhawan, Shillong
			Part-III	<b>Para 1: Non update of leave accounts</b> <b>Para 2: Non verification of Stock</b> <b>Para 3: Non-maintenance of Pay Bill Register</b>
	DTA	10	Part-II(B)	<b>Para 1:</b> Non-adjustment of Abstract Contingent (AC) Bill into Detailed Contingent (DC) Bill <b>Para 2:</b> Irregular drawal of Transport Allowance <b>Para 4:</b> Discrepancies in maintenance of database of National Pension System (NPS)
			Part-III	<b>Para 1:</b> Diversion of funds <b>Para 2:</b> Non Production of log book for vehicles <b>Para 3:</b> Irregularity in incurring office expenses <b>Para 4:</b> Doubtful sanction <b>Para 5:</b> Maintenance of Stock Register <b>Para 6:</b> Discrepancy in Income Tax Calculation <b>Para 7:</b> Delay in rendition of Monthly Accounts
	Lamphel Treasury	13	Part-II(B)	<b>Para1:</b> Non refund of deposits/balance <b>Para 2:</b> GPF account of Grade IV <b>Para 3:</b> Non deposition of challan after passing by Treasury <b>Para 4:</b> Irregular drawal of Transport Allowance <b>Para 5:</b> Irregularities in the Service Books.
			Part-III	<b>Para 1:</b> Delay in submission of Monthly Accounts <b>Para 2:</b> Non recording of pay slip authorities <b>Para 3:</b> Maintenance of Deposit Register <b>Para 4:</b> Irregularities in the payment of bill <b>Para 5:</b> Non maintenance of Log Book <b>Para 6:</b> Inspection of Treasuries by the District Collector (DC) <b>Para 7:</b> Deficiency in maintenance of Stock Register <b>Para 8:</b> Specimen signature of Drawing and Disbursing Officers (DDOs)
	Moreh Sub-Treasury	5	Part-II(B)	<b>Para 1:</b> Irregularities in disburser portion of PPO <b>Para 2:</b> Irregularities in maintenance of Gazetted guard register <b>Para 3:</b> Specimen signature of DDOs
			Part-III	<b>Para 1:</b> Non inspection of Treasury by District Collector <b>Para 3:</b> Non maintenance of Stock Register
	Moirang Sub-Treasury	3	Part-II(B)	<b>Para 1:</b> Non-recording of payslip authority number in the Guard Register
			Part-III	<b>Para 3:</b> Non- Maintenance of Specimen Signature of the DDO's <b>Para 4:</b> Non-inspection of Treasury by District Collector (DC)
	Imphal East Treasury	9	Part-II(B)	<b>Para 1:</b> Diversion/parking of fund from service head to Deposit Head:8449-Other Deposits to the tune of ₹10.02 crores. <b>Para 2:</b> Excess payment in pension <b>Para 3:</b> Irregularity in the drawal of Transport Allowance <b>Para 4:</b> Irregularity in the drawal of contingent bills <b>Para 5:</b> Drawal of special pension
			Part-III	<b>Para 1:</b> Submission of Monthly Account <b>Para 2:</b> Non- updation of leave accounts <b>Para 3:</b> Selection of type of bills <b>Para 4:</b> Incorrect classification of head of account

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Bishnupur Treasury		Part-II(B)	<b>Para-1:</b> Irregularities in fixation of pay A. Irregular fixation of pay of Th. Thoibi Devi, Peon B. Irregular fixation of pay of Junior Accounts Assistants <b>Para-2:</b> Doubtful utilisation of funds <b>Para-3:</b> Irregular drawal of Transfer Travelling Allowance bill <b>Para-4:</b> Excess amount of GPF account due to incorrect rate of interest <b>Para-5:</b> Advance payment of Leave Encashment bills <b>Para-6:</b> Non recording of Service Regularisation & Granting of ACP. <b>Para-7:</b> Non deposit of money in the bank after passing challans by treasury
			Part-III	<b>Para-1:</b> Non-inspection of Treasury by Deputy Commissioner <b>Para-2:</b> Irregular maintenance & non update of Stock Registers <b>Para-3:</b> Delay in submission of Monthly Treasury Accounts <b>Para-4:</b> Non-update of leave account <b>Para-5:</b> Irregularities in passing Challans <b>Para-6:</b> Delay in submission of Challans <b>Para-7:</b> Non-return of ceased PPOs <b>Para-8:</b> Recording of Challans in the bank scroll <b>Para-9:</b> Irregular maintenance of Cash Book and Non-maintenance of Contingent Register <b>Para-10:</b> Non-furnishing of documents/files.
	Jiribam Treasury	10	Part-II(B)	<b>Para 1:</b> Excess payment of pension ₹ 0.72 lakh <b>Para 2:</b> Authorisation of payment of family pension A) Transfer of pensions without due process and verification of documents B) Irregular adjustment of payment of Family pension <b>Para 3:</b> Delay in submission of Utilisation Certificates (UCs)
			Part-III	<b>Para 1:</b> Non returning of both halves of PPOs <b>Para 2:</b> Non maintenance of Register of Political Pensions <b>Para 3:</b> Incorrect balance in the bill movement Register of Sericulture Department <b>Para 4:</b> Misclassification of Head of Accounts <b>Para 5:</b> Non reconciliation with DDOs <b>Para 6:</b> Non inspection of Treasury by District Collector <b>Para 7:</b> Non production of Income Tax calculation sheet
	<b>Kangpokpi Sub-Treasury</b>	5	Part-II(B)	<b>Para-1:</b> Irregularity in maintaining Cash book and Bill Register <b>Para-2:</b> Non deposition of challans passed by Treasury Officer
			Part-III	<b>Para-1:</b> Delay in Rendition of Monthly Accounts <b>Para-2:</b> Non Inspection of Treasury by District Collector <b>Para-3:</b> Improper maintenance of GPF final payment register
	<b>Tamenglong Treasury</b>	10	Part-II(B)	<b>Para 1:</b> Irregularity in payment of Pension/Family Pension and dearness pension <b>Para 2:</b> GPF account of Grade IV <b>Para 3:</b> Incorrect fixation of pay
			Part-III	<b>Para 1:</b> Rendition of Monthly Accounts. <b>Para 2:</b> Deficiencies in the maintenance of Cash book <b>Para 3:</b> Inspection of Treasury by the District Collector <b>Para 4:</b> Non returning of both halves of PPOs <b>Para 5:</b> Deficiency in maintenance of Stock Register <b>Para 6:</b> Specimen signature of DDOs <b>Para 7:</b> Verification of the Service Books
	Churachandpur Treasury	13	Part-II(B)	<b>Para 1:</b> Non submission of detailed countersigned contingent bills (DCC) against abstract contingent (AC) bills <b>Para 2:</b> Non-submission of voucher <b>Para 3:</b> Delay in submission of Monthly Accounts <b>Para4:</b> Irregularities in maintenance of PPO Register <b>Para 5:</b> Incorrect calculation of GPF interest
			Part-III	<b>Para 1:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 2:</b> Non-maintenance of Log book <b>Para 3:</b> Non deposition of Challan by Treasury Officer <b>Para 4:</b> Non submission of Plus Minus Memorandum Statement in the prescribed format and mismatch of Closing Balances <b>Para 5:</b> Non updation of pension related data in the system <b>Para 6:</b> Non maintenance of Register of Political Pensions

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para 7:</b> Non submission of reports to the Accountant General <b>Para 8:</b> Irregularities in payments of Pensionary benefits
	<b>Chandel Treasury</b>		Part-II(B)	<b>Para 1:</b> Irregularities in maintenance of pension payment documents <b>Para2:</b> Financial indiscipline in utilization of Letter of Credit <b>Para 3:</b> Irregularities in maintenance of Service Books
			Part-III	<b>Para 1:</b> Non reconciliation of Receipt & Payments figures with DDOs <b>Para 2:</b> Delay in rendition of Monthly Accounts <b>Para 3:</b> Irregularities in the maintenance of Stock Register <b>Para 4:</b> Non maintenance of POL A/C &Log Book (Movement Register) <b>Para 5:</b> Time barred General Provident Fund and Leave Encashment Authorities <b>Para 6:</b> Non collection of treasury copies for Leave Encashment Authority <b>Para 7:</b> Improper maintenance of records/ registers
	<b>Ukhrul Treasury</b>	7	Part-II(B)	<b>Para 2:</b> Less recovery of Government dues.
			Part-III	<b>Para 1: Less subscription towards GPF.</b> <b>Para 3: Specimen signatures of DDOs.</b> <b>Para 4: Improper maintenance of Bill Movement Register.</b> <b>Para 6: Deficiency in maintenance of Stock Register.</b> <b>Para 7: Inspection of Treasuries by the District Collector</b> <b>Para 8: Non-updation/maintenance of leave accounts</b>
	<b>Kakching Sub-Treasury</b>	4	Part-II(B)	<b>Para-1: Irregular fixation of pay</b>
			Part-III	<b>Para-1: Incorrect classification of head of accounts in the Challans</b> <b>Para-2: Irregularity in maintenance of Pension Payment Books</b> <b>Para-4: Non deduction of Income Tax from the salary of the Gazetted Officer</b>
	<b>Imphal West Treasury</b>	10	Part-II(B)	Para 1: Wrong calculation in pension payment Para 2: Reimbursement claim for AIS Pensioners-Non submission of detail information as desired by CPAO Para 3: Wrong calculation of Income Tax for the staff Para 4: Time barred General Provident Fund and Leave Encashment Authorities
			Part-III	Para 1: Delay in rendition of Monthly Accounts Para 2: Irregularities in maintenance of Grade-IV GPF Account Para 3: Non reconciliation of Receipt & Payments figures with DDOs Para 4: Non submission of reports to the Accountant General Para 5: Non maintenance of POL account & Log Book of Government vehicle Para 6: Irregularities in the maintenance of Stock Register
	<b>Thoubal Treasury</b>		Part-II(B)	<b>Para-1: In correct fixation/regulation of pay</b> <b>Para-2: Misclassification and wrong booking of Heads of Accounts</b> <b>(i) Wrong booking of Revenue collection</b> <b>(ii) Misclassification in Pension Payment Recovery</b>
			Part-III	<b>Para-1: Verification of Service books</b> <b>Para-2: Non reporting of cases of undrawn pensions</b> <b>Para-3: Non Recording of Pension Payment in the Pension Payment Order</b> <b>Para-4: Non Maintenance of Register of Political Pensions and other registers</b> <b>Para-5: Delay in submission of monthly accounts</b>
	<b>Imphal Sub-Treasury</b>	2	Part-II(B)	<b>Para 1:Non-submission of DCC Bills-₹ 196.72 crore</b>
			Part-III	<b>Para 3: Non-Inspection of the Sub-Treasury Office by Deputy Commissioner (DC)</b>