



सत्यमेव जयते

REVIEW ON THE WORKING OF TREASURIES

2019-20 TO 2021-22

GOVERNMENT OF ARUNACHAL PARDESH



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**PRINCIPAL ACCOUNTANT GENERAL,
ARUNACHAL PRADESH, ITANAGAR**



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PREFACE

Treasuries play a very important role in the financial management of a state Government, especially in processing and accounting of the Government transactions. Treasuries, along with the Works and Forest Divisions, constitute the principal Accounts Rendering Units (ARUs) to the Accountant General office, who is responsible for compilation, preparation and finalization of the Annual Accounts of the State Government. To ensure proper functioning of the Treasuries, the State Government has prescribed codes, manuals and administrative procedures, which Treasuries are required to strictly adhere to. Any deficiency in the functioning of Treasuries and any deviation from prescribed rules and procedures adversely affects the entire process of financial accountability.

Inspection of Treasuries by the Accountant General office is a mechanism developed to derive assurance that the Treasuries are organized and function in an appropriate manner with requisite internal controls and financial discipline. This compilation is a review on the working of Treasuries in Arunachal Pradesh during the three-year period from 2019-20, 2020-2021 and 2021-2022, prepared in accordance with Paragraph 20.17 of the CAG's Manual of Standing Orders (A&E) Vol.-I, incorporating deficiencies/irregularities noticed during the compilation of accounts in this office together with the observations or comments raised during the local inspection of 22 (twenty-two) Treasuries and Sub-Treasuries (Independent) in the State.

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

Place: Itanagar
Date: 15-Sep-2022



(CHHERING ANGRUP BODH)
Principal Accountant General,
Arunachal Pradesh, Itanagar

HIGHLIGHTS

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PART – 1
INTRODUCTORY

PART – 1

INTRODUCTORY

1.1 Introduction

Treasuries are important organs of the state through which management, administration and control of finances of the state Government are conducted. They are channels through which monetary resources of the State are collected, disbursed and accounted for. Treasuries and Sub-Treasuries in Arunachal Pradesh function under the administrative control of the Director of Accounts and Treasuries, Finance Department, Arunachal Pradesh, Itanagar. At the District level, Deputy Commissioners and at the Sub-Divisional level, Sub-Divisional Officers (Civil) are responsible for the day-to-day functioning of Treasuries.

1.2 Organizational Set-up

There are 22 (twenty-two) Treasuries including Shillong (South) Treasury and 6 (six) Sub-Treasuries (Independent) in the State. All the Treasuries and Sub-Treasuries (Independent) are banking Treasuries. They render monthly accounts directly to the Principal Accountant General, except for Sagalee and Boleng Sub-Treasuries, which forward their accounts to the Accountant General through Naharlagun and Aalo Treasuries respectively. A list of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2022 is given in the table below:

Table 1.1: List of Treasuries and Sub-Treasuries in Arunachal Pradesh as on 31.03.2022

Sl. No.	Name of District	Name of Treasury	Name of Sub-Treasury
1.	West Siang District, AP	Aalo	
2.	Lepa-Rada District, AP	Basar	
3.	Shi Yomi District, AP	Mechuka	
4.	Lohit District, AP	Tezu	
5.	Lower Subansiri District, AP	Ziro	
6.	West Kameng District, AP	Bomdila	Dirang
7.	Tirap District, AP	Khonsa	
8.	Papumpare District, AP	Itanagar	
9.	Upper Subansiri District, AP	Daporijo	
10.	East Siang District, AP	Pasighat	
11.	East Kameng District, AP	Seppa	
12.	Pakke-Kessang District, AP		Sejjosa
13.	Tawang District, AP	Tawang	Jang
14.	Dibang Valley District, AP	Anini	
15.	Lower Dibang Valley District, AP	Roing	
16.	Changlang District, AP	Changlang	Jairampur, Miao
17.	Papumpare District, AP	Naharlagun	Sagalee
18.	Upper Siang District, AP	Yingkiong	
19.	Namsai District, AP	Namsai	
20.	Anjaw District, AP	Hawai	
21.	Kurung Kumey District, AP	Koloriang	
22.	Kra Daadi District, AP		Palin
23.	Longding District, AP	Longding	

Sl. No.	Name of District	Name of Treasury	Name of Sub-Treasury
24.	Siang District, AP		Boleng
25.	Shillong	Shillong (S)	

1.3 Position of manpower in Treasuries

Inspection of the records of the selected Treasuries during the period reported upon, along with the records received from the Director of Accounts & Treasuries, revealed that during the financial years 2019-20 to 2021-22, excess Person-in-Position in comparison to the Sanctioned Strength was noticed in Itanagar, Pasighat, Seppa, Anini, Yingkiong, Mechuka, Hawaii, Palin and Seijosa Treasuries. Treasury wise details are given as below:

Table 1.2: Sanctioned strength vis-à-vis Person-in-position during 2019-20 to 2021-22

Sl. No.	Treasury/Sub-Treasury	2019-20		2020-21		2021-22	
		SS	P-in-P	SS	P-in-P	SS	P-in-P
1.	Aalo	17	15	17	15	18	16
2.	Tezu	13	13	13	13	13	13
3.	Ziro	17	17	17	17	17	17
4.	Bomdila	11	10	11	10	12	11
5.	Khonsa	14	14	14	14	14	14
6.	Itanagar	08	16	08	16	08	16
7.	Daporijo	13	13	13	13	13	13
8.	Pasighat	13	19	13	19	13	19
9.	Seppa	11	13	11	13	11	13
10.	Tawang	09	09	09	09	09	09
11.	Anini	08	09	08	09	08	09
12.	Roing	07	07	07	07	08	08
13.	Changlang	08	08	08	08	08	08
14.	Dirang	04	04	04	04	04	04
15.	Naharlagun	13	13	13	13	13	13
16.	Yingkiong	09	10	09	10	09	10
17.	Namsai	12	12	12	12	12	11
18.	Hawai	05	07	05	07	06	07
19.	Jairampur	05	04	05	04	05	04
20.	Koloriang	11	11	11	11	11	11
21.	Basar	12	11	12	11	12	11
22.	Jang	09	08	09	08	09	08
23.	Longding	08	08	08	08	08	08
24.	Boleng	06	06	06	06	06	06
25.	Sagalee	07	07	07	07	07	07
26.	Mechuka	02	04	02	04	02	04
27.	Miao	06	06	06	06	06	06
28.	Palin	-	-	-	-	-	10
29.	Seijosa	-	-	-	-	02	04

PART – 2
INCONSISTENCIES AND IRREGULARI-
TIES NOTICED DURING COMPILATION
AND VERIFICATION OF ACCOUNTS

PART – 2

INCONSISTENCIES AND IRREGULARITIES NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Delay in receipt of Monthly Accounts

In terms of Rule 68 (1) & (2) of Central Treasury Rules, Vol.-1 and as per the existing arrangement, the monthly Cash account and List of Payments with all supporting schedules, challans and vouchers etc. in respect of each Treasury, including the Sub-Treasuries are to be submitted to the Accountant General office on or before 10th of the following month. However, during the Financial Years 2019-20, 2020-21 and 2021-22, all Treasuries/Sub-Treasuries at one time or other delayed the rendering of their monthly accounts.

During 2019-20, maximum delay in rendering accounts were noticed up to 116 days by Roing Treasury, 85 days by Mechuka Treasury, 75 days by Anini Treasury, 69 days by Tawang Treasury, 61 days by Koloriang Treasury, 59 days by Seppa and Longding Treasuries.

Similarly, during 2020-21, maximum delay in rendering accounts were noticed up to 121 days by Pasighat Treasury, 117 days by DRC Kolkata, 104 days by Miao Treasury, 101 days by Mechuka Treasury, 97 days by Roing Treasury, 92 days by Seppa Treasury and 85 days by Koloriang Treasury.

During 2021-22, maximum delay in rendering accounts were noticed up to 100 days by Mechuka Treasury, 95 days by Hawaii Treasury, 92 days by Shillong (South), 95 days by DRC Kolkata and 70 days by Basar and Seppa Treasuries.

Treasury wise delay in submission of accounts during the Financial Years 2019-20, 2020-21 and 2021-22 are detailed in **Annexures - A, B & C** respectively.

Delays in the rendition of the monthly accounts by the Treasuries and Sub-Treasuries consequently led to delay in submission of the Monthly Civil Accounts by the Principal Accountant General, Arunachal Pradesh and subsequent delay in preparation and finalization of the Annual Accounts.

It is recommended that the Treasury Officers should closely monitor and ensure that the monthly accounts are submitted to the office of the Accountant General, Arunachal Pradesh within the prescribed time limit.

2.2 Non-submission of Consolidated Treasury Receipt of PWD and Forest Remittances

Rule 550 of Central Treasury Rules, Volume-1 provides that the Treasury Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer, he should have the Passbook written up in respect of cheques cashed during the previous month, and return after signature the consolidated receipt sent to him by the Divisional Officer for the whole of remittances sent by him and his sub ordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues.

Scrutiny of records revealed that the Consolidated Treasury Receipts and Certificate of Cheques issued in respect of various Works Divisions and Forest Divisions are

pending from various Treasuries. Details are given in **Annexure-D & Annexure-E** respectively.

It is recommended that the Treasury Officers verify the Monthly Settlement reports and send to the concerned Divisions for timely submission to the Principal Accountant General, Arunachal Pradesh office.

2.3 Improper classification of Challans/Vouchers

As per Rule 138 (v) of CTR, the full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide. The classification should also show whether the expenditure is voted or charged and as far as practicable its allocations between departments or Governments.

During the financial years 2019-20, 2020-21 and 2021-22, scrutiny of vouchers revealed that in many cases, complete classifications were not mentioned in the vouchers (mentioning only Major Head, wrong Minor Head code, Sub Head code, Grant Nos., etc.) as per the budget documents. An illustration is given in **Annexure-F**.

It is recommended that all the Treasury/Sub-Treasury Officers should ensure that full accounts classifications up to detailed head level are recorded on each bill by the Drawing Officers before passing the bill for payment and also insist the DDOs to write proper classification up to minor head level in challans.

2.4 Outstanding balance under Suspense Account (Civil)

As per Rule 70 of Government Accounting Rules, 1990, the items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the Major Head “8658-Suspense Account”.

It was noticed that during the financial years 2019-20 and 2021-22, a total amount of ₹1,55,98,678.00 (Payment) was lying outstanding under the head of account 8658-102: Suspense Accounts (Civil) for want of schedule of payments, vouchers and challans. Year wise details of the Treasury Suspense outstanding for the financial years 2019-20 to 2021-22 is given in **Annexure-G**. The details of amount involved (Treasury-wise) are shown next:

Table 2.1: Treasury-wise Outstanding Suspense (Payment) as on 31.03.2022

Sl. No.	Name of Treasury/Sub-Treasury	Amount involved (₹)
1.	Anini Treasury	98,678
2.	Seppa Treasury	1,55,00,000
Total		1,55,98,678

Due to the non-receipt of vouchers in respect of expenditure given in the above table, huge amounts could not be classified under proper head of account and were kept under 8658-102 Suspense Account. As a result, complete picture of the accounts of the Government of Arunachal Pradesh was not reflected in the Annual Accounts prepared by this office.

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

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

As per Rule 308 of Central Treasury Rule, Vol-I, except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting Abstract Bills in Form T.R.-31, subject to the presentation of detailed bills to the controlling officer for counter signature and transmission to the Accountant General. Also as per Rule 312, Note- 4 of Central Treasury Rule, Vol-I, The detailed bills duly signed by the Controlling Officer shall be sent to the Accountant General direct within a month from the date of receipt of such bills in his office.

It was noticed that ₹ 0.29 crores against 9 AC bills are remaining outstanding as on 31st March, 2022. Details are given in **Annexure- H**. Treasury Officers should watch the submission of DCC bills by the Drawing and Disbursing Officers and should not honor any further AC bills until the DCC bills are received in respect of AC bills drawn previously.

It is recommended that the Treasury Officers take necessary steps to watch the timely submission of DCC bills by the Drawing and Disbursing Officers and not to honour any further AC bills until the DCC bills are received in respect of AC bills drawn previously as prescribed by the above-mentioned Rule.

2.6 Outstanding Utilization Certificate

In terms of Rule 238 of the General Financial Rules read and Para 16.9 (Chapter 16) of C&AGs Manual of Standing Orders (Accounts and Entitlement) Volume 1, in the case of unconditional grants, the Accountant General is in no way concerned with the manner in which the grant is utilized by the grantee. In the case of conditional grants, a formal utilization certificate about the proper utilization of the grant from the administrative, technical and financial point of view should be furnished to the Accountant General (A&E) by the sanctioning authority.

Scrutiny of records revealed that at the end of March 2022, the following Utilization Certificates involving ₹550.46 crore against the drawal under GIA were awaited:

Table 2.2: Outstanding Utilization Certificates as on 31.03.2022

Year	Number of UCs awaited	Amount involved (₹ in crore)
Up to 2020-21	85	84.37
2021-22	90	466.09
Total	175	550.46

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

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

PART – 3
INCONSISTENCIES AND IRREGULARITIES
NOTICED DURING INSPECTION
OF LOCAL TREASURIES

PART – 3

INCONSISTENCIES AND IRREGULARITIES NOTICED DURING INSPECTION OF LOCAL TREASURIES

3.1 Introduction

During the reporting period of 2019-20, 2020-21 and 2021-22, inspection of 22 (twenty-two) Treasuries/Sub-Treasuries (Independent) as given in **Annexure-I**, were conducted. Inspection Reports were issued to all the concerned Treasury Officers with a copy to the Deputy Commissioners of the Districts and the Director of Accounts and Treasuries, Arunachal Pradesh for early submission of replies.

3.2 Outstanding Inspection Reports and Paras

For the Financial Years 2012-13 to 2018-19, 64 paras were outstanding against 7 (seven) Inspection Reports. 265 paras for the period 2019-20 to 2021-22 were also outstanding against 21 (twenty-one) Inspection Reports. Treasury wise details of outstanding paras are given in **Annexure-J**.

The Director of Accounts and Treasuries, Govt. of Arunachal Pradesh, Itanagar has not furnished the reply of the Inspection Report issued during the FY 2014-15 to the Principal Accountant General, Arunachal Pradesh till the finalization of this report (01.08.2022).

Non-receipt of the compliance report of the Inspection from the Director of Accounts and Treasuries indicates that appropriate action against the paras as pointed out by the inspection team have not been carried out by the Director of Accounts and Treasuries, Govt. of Arunachal Pradesh, Itanagar. Outstanding paras also indicate that the concerned Treasury/Sub-Treasury have not taken appropriate actions against the paras as pointed out by the inspection team.

The Director of Accounts and Treasuries is requested to submit their compliance report after taking appropriate action on the observations and recommendations. All the concerned Treasuries and Sub-Treasuries may also be directed to take appropriate action on the observations and recommendations.

3.3 Expenditure incurred in excess of Budget allotment

As per Rule 61 of GFR, the Treasury Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Finance Department.

On scrutiny of DDO wise expenditure statement against each Major Head of account maintained by Naharlagun Treasury, excess expenditure were noticed against Major Heads 2202, 2015, 2055, 2056, 2235, 2401, 4055 and 4202 during the financial years 2016-17 and 2017-18, 2018-19 and 2019-20. It was also noticed that on many occasions bills were passed without any budget provision. A few examples are given in the following table:

Table 3.1: Table showing excess expenditure over budget during FYs 2016-17 to 2019-20
Financial Year 2016-17

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure (in ₹)
1.	2220-60-001-01-00-02 by Director of IPR under Demand No. – 35	0	1,65,600	1,65,600
2.	3475-00-106-01-00-01 by Director of IPR under Demand No. - 37	0	84,530	84,530
3.	2202-01-001-01-00-50 by DDSE Itanagar Capital Complex under Demand No. 14	7,96,000	79,60,000	71,64,000
4.	2202-02-109-07-00-01 by DDSE Itanagar Capital Complex under Demand No. 14	3,70,00,000	11,27,72,372	7,57,72,372
5.	2205-00-001-01-00-13 by Dir. of Art & Culture, Naharlagun under Demand No. 16	96,67,000	1,00,94,363	4,27,363
6.	2205-00-001-01-00-50 by Dir. of Art & Culture, Naharlagun under Demand No.16	30,25,000	30,52,934	27,934
7.	3456-00-001-01-00-01 by Dir. of Food & Civil Supplies under Demand No. 22	4,30,00,000	4,32,89,784	2,89,784
8.	3456-00-001-01-01-01 by Dir. of Food & Civil Supplies under Demand No. 22	2,00,000	33,61,504	31,61,504
9.	3456-00-001-01-01-02 by Dir. of Food & Civil Supplies under Demand No. 22	0	1,03,600	1,03,600
10.	2210-01-001-01-00-01 by Dir. of Health Service under Demand No. 15	0	14,75,908	14,75,908
11.	2210-03-110-01-00-02 by Dir. of Health Service under Demand No. 15	38,88,000	40,18,819	1,30,819
12.	2210-03-110-01-01-01 by Dir. of Health Service under Demand No. 15	0	2,33,36,714	2,33,36,714
13.	2210-04-101-01-00-01 by Dir. of Health Service under Demand No. 15	0	6,76,935	6,76,935
14.	2211-00-001-01-00-02 by Dir. of Health Service under Demand No. 15	3,98,000	7,71,867	3,73,867
15.	2211-00-102-01-00-01 by Dir. of Health Service under Demand No. 15	0	1,10,580	1,10,580
16.	2403-00-102-01-00-01 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 28	79,67,840	80,30,329	32,489
17.	2404-00-102-03-00-02 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 28	2,00,000	2,10,000	10,000

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure (in ₹)
18.	2415-03-004-01-00-01 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 28	61,99,880	63,15,347	1,15,467
19.	2435-01-101-01-00-01 by Dir. of Agriculture, under Demand No. 23	23,48,000	23,77,047	29,047
20.	2235-60-104-01-00-50 by Dir. of Agriculture, under Demand No. 24	30,000	60,000	30,000
21.	2401-00-001-01-00-01 by Dir. of Agriculture, under Demand No. 24	4,12,62,100	4,12,89,505	27,405

Financial Year 2017-18

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure incurred (in ₹)
1.	2202-02-109-01-01-01 by DDSE Itanagar Capital Complex under Demand No. 14	0	4,00,000	4,00,000
2.	2202-04-001-01-00-01 by DDSE Itanagar Capital Complex under Demand No. 14	4,60,000	6,74,941	2,14,941
3.	2202-01-001-01-02-01 by DDSE Itanagar Capital Complex under Demand No. 76	0	4,00,000	4,00,000
4.	2235-60-104-01-00-50 by Dir. of Art & Culture, Naharlagun under Demand No. 08	0	30,000	30,000
5.	2205-00-001-01-02-01 by Dir. of Art & Culture, Naharlagun under Demand No. 16	4,00,000	5,34,740	1,34,740
6.	3451-00-102-01-00-02 by Dist. Planning Officer, Yupia under Demand No. 50	0	10,000	10,000
7.	2235-02-800-01-00-02 by Dist. Planning Officer, Yupia under Demand No. 74	0	4,07,786	4,07,786
8.	2235-02-800-12-00-02 by Dist. Planning Officer, Yupia under Demand No. 74	1,92,000	3,94,934	2,02,934
9.	2235-60-104-01-00-50 by DFO, Banderdewa under Demand No. 24	0	30,000	30,000
10.	2235-60-104-01-00-50 by Dir. of Health Service under Demand No. 13	0	30000	30000
11.	2210-01-101-01-00-01 by Dir. of Health Service under Demand No. 15	10,72,00,000	10,74,60,502	2,60,502
12.	2210-01-001-01-01-01 by Dir. of Health Service under Demand No. 15	11,00,000	15,16,680	4,16,680

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure incurred (in ₹)
13.	2210-03-110-01-01-01 by Dir. of Health Service under Demand No. 15	3,50,000	43,83,992	40,33,992
14.	2210-04-102-01-00-02 by Dir. of Health Service under Demand No. 15	2,80,000	2,93,201	13,201
15.	2210-06-001-01-00-02 by Dir. of Health Service under Demand No. 15	96,000	2,37,734	1,41,734
16.	2210-06-101-04-00-02 by Dir. of Health Service under Demand No. 15	1,67,000	1,71,534	4,534
17.	2210-06-101-05-00-02 by Dir. of Health Service under Demand No. 15	0	2,150	2,150
18.	2210-06-104-01-00-01 by Dir. of Health Service under Demand No. 15	0	3,24,865	3,24,865
19.	2211-00-001-01-00-01 by Dir. of Health Service under Demand No. 15	1,20,00,000	1,85,22,435	65,22,435
20.	2211-00-800-01-00-01 by Dir. of Health Service under Demand No. 15	0	2,08,345	2,08,345
21.	2403-00-109-01-00-01 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 28	11,36,000	11,36,208	208
22.	2235-60-104-01-00-50 by Dir. of Agriculture, under Demand No. 24	0	30,000	30,000
23.	2401-00-001-01-00-02 by Dir. of Agriculture, under Demand No. 24	31,91,000	37,63,675	5,72,675
24.	2401-00-001-01-00-02 by Dir. of Agriculture, under Demand No. 24	0	5,88,000	5,88,000
25.	2401-00-107-01-00-01 by Dir. of Agriculture, under Demand No. 24	1,37,32,000	1,37,65,459	33,459
26.	2401-00-111-01-00-01 by Dir. of Agriculture, under Demand No. 24	20,72,520	25,90,732	5,18,212
27.	2401-00-111-01-02-02 by Dir. of Agriculture, under Demand No. 24	0	2,99,000	2,99,000
28.	2401-00-800-01-00-01 by Dir. of Agriculture, under Demand No. 24	0	3,49,605	3,49,605
29.	2401-00-800-17-00-02 by Dir. of Agriculture, under Demand No. 24	8,27,000	15,39,248	7,12,248

Financial Year 2018-19

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure incurred (in ₹)
1.	2202-02-109-07-00-01 by DDSE Itanagar Capital Complex under Demand No. 14	3,60,33,000	3,60,78,680	45,680
2.	2202-04-001-01-00-01 by DDSE Itanagar Capital Complex under Demand No. 14	17,53,001	19,24,560	1,71,559

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure incurred (in ₹)
3.	2406-01-101-01-00-02 by DFO, Banderdewa under Demand No. 23	1,47,000	2,03,993	56,993
4.	2235-60-104-01-00-50 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 13	0	30,000	30,000
5.	2403-00-001-01-01-01 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 28	1,00,940	1,04,436	3,496
6.	2403-00-101-01-00-01 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 28	2,37,76,249	2,38,38,090	61,847
7.	2404-00-102-03-00-02 by Dir. of Veterinary & Animal Husbandry, Nirjuli under Demand No. 28	9	10,500	10,491
8.	2401-00-111-01-00-01 by Dir. of Agriculture, under Demand No. 24	1	49,26,852	49,26,851
9.	2401-00-800-03-01-01 by Dir. of Agriculture, under Demand No. 24	0	1,70,799	1,70,799
10.	2401-00-800-17-00-02 by Dir. of Agriculture, under Demand No. 24	0	10,88,965	10,88,965
11.	2401-00-800-17-00-01 by Dir. of Agriculture, under Demand No. 24	9,45,000	13,19,939	3,74,939

Financial Year 2019-20

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure incurred (in ₹)
1.	2235-60-104-01-00-50 by DFO, Banderdewa under Demand No. 13	0	30,000	30,000
2.	3456-00-001-01-00-01 by Dir. of Food & Civil Supplies under Demand No. 22	9,95,00,009	11,34,07,669	1,39,07,660
3.	2235-60-104-01-00-50 by Dir. of Health Service under Demand No. 13	0	40,000	40,000
4.	2210-01-001-01-00-02 by Dir. of Health Service under Demand No. 15	77,37,000	77,41,129	4,129
5.	2210-03-110-01-00-02 by Dir. of Health Service under Demand No. 15	55,51,000	56,57,725	1,06,725
6.	2210-03-110-01-02-01 by Dir. of Health Service under Demand No. 15	0	49,500	49,500
7.	2210-04-101-01-00-01 by Dir. of Health Service under Demand No. 15	13,55,000	13,56,454	1,454
8.	2210-06-001-01-00-01 by Dir. of Health Service under Demand No. 15	2,11,77,000	2,14,32,651	2,55,651
9.	2210-06-101-01-00-01 by Dir. of Health Service under Demand No. 15	2,27,13,000	2,28,70,582	1,57,582

Sl. No.	Classification/DDO	Budget (in ₹)	Expenditure (in ₹)	Excess expenditure incurred (in ₹)
10.	2210-06-101-03-00-01 by Dir. of Health Service under Demand No. 15	45,70,000	49,86,931	4,16,931
11.	2210-06-101-05-00-01 by Dir. of Health Service under Demand No. 15	49,58,000	49,77,795	19,795
12.	2210-06-102-01-00-01 by Dir. of Health Service under Demand No. 15	0	1,13,475	1,13,475
13.	2210-06-104-01-00-01 by Dir. of Health Service under Demand No. 15	0	3,31,670	3,31,670

Passing of bills without budget provision or in excess of budget provision is in violation of laid down rules for checking financial propriety

It is recommended that all the Treasury Officers/Sub-Treasury Officers should not pass any bills without any budgetary provision. Passing of bills in anticipation of receipt of fund is in violation of Rule 57 (3) of the General Financial Rules, 2017.

3.4 Improper keeping of challans/vouchers

As per provisions of Rule 69 of CTR, Vol-I, vouchers pertaining to each schedule relating to the Cash Accounts or the List of Payments shall be numbered consecutively in separate monthly series and kept under lock and key in the order of payment, till they are dispatched.

During scrutiny it was observed that the vouchers and challans were not numbered consecutively and kept haphazardly in DRC Guwahati, Jang, Aalo and Mechuka Treasuries. In Basar and Seppa Treasuries, it was observed that vouchers and challans were not kept under lock and key and the same were kept without chronological order.

It is recommended that the concerned Treasury Officers take necessary steps for keeping the vouchers and challans under lock and key and maintain chronological order.

3.5 LOC/LOA Register

In terms of Rule 168 (1) of CTR, Vol.-1, Letter of Credit or Assignment is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer shall have authority to draw on the particular treasury on which the letter of credit or the assignment has been issued. The Treasury Officer is to maintain a register of LOC to record allotment of funds (DDO wise) and to watch the progress of expenditure against the grant to control and see that no bill is passed without allotment of fund.

However, it was noticed that separate LOC/Allotment of fund registers were not maintained by Ziro, Koloriang, Aalo, Seppa and Namsai Treasuries.

It is recommended that the concerned Treasury Officers maintain a DDO-wise Budget Allotment Register to guard against any possible excess payment over grants.

3.6 Periodical Inspection not carried out by the Deputy Commissioner

In terms of Rule 70 of C.T.R. Vol.-I, every Collector/Deputy Commissioner shall make a systematic inspection of the working of the treasury once a year with the object of

ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained.

It was, however, observed that no such inspection has been carried out by the DC in case of Miao Sub-Treasury since the establishment of the Sub-Treasury as an independent Sub-Treasury vide Govt. of Arunachal Pradesh notification No. DA/TRY/15/2009 dated 2nd February 2011. Anini Treasury was also not inspected by the concerned DC till the time of inspection. Details of years for which inspections were not done by the concerned DCs is given in **Annexure-K**.

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

It is recommended that all the Treasuries request the Dy. Commissioners concerned to strictly follow the provisions of the rules in this regard and take up annual Treasury inspections thereby ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained.

3.7 Periodical reconciliation with DDOs

As per the provisions of GFR 52, every DDO should reconcile the figures booked in his office with the figures booked by the Treasury and communicate the same to the Controlling Officer for onward transmission to the Chief Controlling Officer, who will then reconcile the figures with those booked by the Accountant General.

In course of inspection it was noticed that reconciliation with the DDOs was not done by Ziro, Koloriang, Pasighat, Anini, Aalo, Mechuka, Seppa, and Bomdila Treasuries. Out of 75 DDOs under Tezu Treasury, reconciliation was not done with 50 DDOs.

The process of periodical reconciliation is a mechanism through which the Treasury can verify the correctness of the bookings of the DDOs under its jurisdiction.

It is recommended that all the Treasury Officers take necessary steps to ensure reconciliation of monthly accounts with the concerned DDOs at regular intervals to avoid discrepancies with the departmental accounts.

3.8 Irregularities in the maintenance of Service Book

As per Rule 26 of CCS (Leave) Rules 1972, E.L credit will be afforded in advance at a uniform rate of 15 days on the 1st January and 1st of July every year. As per Rule 29 of CCS (Leave) Rules 1972, the half pay leave account of every Government servant (other than a military officer) shall be credited with half pay leave in advance, in two installments of ten days each on the first day of January and July of every calendar year. As per rule limiting the maximum of 300 days, where the balance at credit is 286-300 days, further advance credit of 15 days on 1st January/1st July will be kept separately and set-off against the EL availed of during that half-year ending 30th June/31st December. Also, in terms of SR-199, GID (10) and OM, dated 05.08.2015, the Respective Aadhaar Number of all Government employees shall be entered in their Service Books.

On scrutiny of the Service Books, it was revealed that the Service Books of some officials were not maintained and updated properly in Miao, DRC Guwahati, Ziro, Pasighat, Tezu, Anini, Naharlagun and Longding Treasuries. A complete list of such cases are given in **Annexure-L**.

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

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

3.9 Observations on GPF maintenance

(i) Recovery of GPF advance

As per rules 12 (1) & 13 (1) of GPF (CS) Rule, amount of advance permissible in normal case is 3 months' pay or half the amount at credit, whichever is less, and recoverable in not more than 24 equal monthly installments.

In Naharlagun Treasury, it was observed that Smti. Padi Yapyang, Peon was disbursed GPF advance in the month of February 2017 and recovery of the advance started in the month of March 2017 and completed in the month of October 2018 (20 months). However, the amount of recovery was Rs 2500 in the first two months (March 2017 and April 2017) and Rs 3500 in the next 16 months (May 2017 to August 2018) and Rs 5500 in the last two months (September 2018 and October 2018) and not in equal installments as per rules. The said advance should have been recovered in 20 equal installments ($3500 \times 20 = 70000$).

(ii) Non maintenance of General File of Nomination of GPF subscribers

As per Rule 6.2.2. (ii) and 6.2.3 under Chapter 6 of Civil Accounts Manual, the nomination of GPF subscribers shall be filed in a General File of Nomination and kept in the personal custody of the Officer-in-Charge of the Fund Section. At least once in 3 years, a physical verification of the nominations shall be conducted and a record of conduct of the verification will be kept in the General Index Register.

In the course of inspection in Seppa Treasury, it was noticed that no such General File and Index Register were maintained and no physical verification was conducted by the Officers-in-Charge.

(iii) GPF register

In Tezu and DRC Guwahati no register of GPF was maintained for 'Group-D' and 'other than Group-D' employees to record GPF payment.

It is recommended that the above observations pointed out may be attended to and corrective action taken at the earliest under intimation to the Principal Accountant General, Arunachal Pradesh.

3.10 Pension Cases

(i) Non maintenance of PPO/GPO register

As per Rule 329 (2) of CTR, the disbursing officer's portions of the Pension Payment Orders shall be pasted in serial order in separate files, one for each class of pensions, such as service pensions, political pensions, foreign Government pensions etc. Moreover, as per CTR rule-336, each Disbursing Officer shall keep a register in Form T.R 36 of the Pension Payment Orders issued on his Office, which will serve as an index to the files of orders referred to in the sub rule (2) of rule 329 above.

However during inspection, it was revealed that no such register was maintained in Ziro, Koloriang, Tawang, Jang, Anini, Jairampur Itanagar, Longding, Aalo, Mechuka, Roing, Miao, Namsai and Bomdila Treasuries. Non maintenance of such registers leads to difficulties in ascertaining the PPOs/GPOs received and disposed.

(ii) Non submission of Six Monthly statement

As per rule 371 of CTR, Vol.-1, every pension disbursing officer shall submit to the Accountant General concerned every six months a statement of cases of failure to draw pensions. The reason for the non-drawal, if known, shall be stated against each name.

During scrutiny, it was noticed that no such six monthly statement was sent by the Ziro, Koloriang, Tawang, Jang, Bomdila, Pasighat, Jairampur, Naharlagun, Longding, Aalo, Mechuka, Seppa, Roing, Basar, Changlang Treasury neither to the Accountant General Arunachal Pradesh nor to the Director of Audit and Pension, Naharlagun.

In Anini Treasury, it was noticed that during the month of May 2019 there were 6 (six) cases of failure to draw pension. However, no such six monthly statement was sent by the Treasury neither to the Pr. Accountant General, Arunachal Pradesh nor to the Director of Audit of Pension, Naharlagun.

Treasury Officers are recommended to take necessary steps to maintain the PPO/GPO registers for each class of pensioners and ensure timely submission of six monthly statement of cases of failure to draw pensions as per codal provisions under intimation to this office.

3.11 Register of Specimen Signature of DDOs and Guard File

As per Rule 172 and note below Rule 182 of Central Treasury Rules, Vol.-I, every Gazetted Officer who is authorized to draw cheques or sign or countersign bills payable at a treasury, shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose signature is already with the Treasury. The specimen signature so received by the Treasury Officer, should be carefully pasted in Guard File which must be kept in the personal custody of the Treasury Officer.

Scrutiny of records revealed that the file of specimen signature of DDOs was not maintained properly in Miao, Ziro, Koloriang, Tawang, Jang, Bomdila, Tezu, Anini, Basar, Longding, Aalo, Mechuka, Roing and Namsai Treasuries. The specimen signatures were kept in a haphazard manner without proper indexing and page numbering.

Out of (86) eighty-six DDOs functioning under Pasighat Treasury, Specimen signatures of 37 (thirty-seven) DDOs were not available in the Guard File maintained by the Treasury.

Non maintenance of such important record properly involves a high risk in passing bills and making payments. Proper maintenance of specimen signature of DDOs is highly essential to prevent frauds and forgery.

It is recommended that all the Treasuries should ensure maintenance of names of the officers who are performing the duty of Drawing and Disbursing Officers along with their specimen signatures duly attested by appropriate authority.

3.12 Non-maintenance of Deposit Registers

As per Rule 614 of Central Treasury Rule, Vol-I, separate Registers must be kept for each class of deposits in accordance with the direction contained in this regard in the Account Code, Vol-II or under special instruction of the Accountant General.

However, during inspection it was noticed that no such separate registers for 8443-Civil Deposit and Lapse Deposit Register were found maintained by Miao, Ziro, Koloriang, Pasighat, Seppa, Tawang, Anini and Aalo Treasuries.

In the absence of separate register for each class of deposits, there are chances of mixing up of figures from one class to another.

It is recommended that the Treasury Officers maintain separate registers for each class of deposits as per the prescribed rules.

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

As per Rule 77 of the Central Treasury Rules, Vol-1, the cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. At the end of each month, the Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

As per CTR Rule-62, The Treasury Officer shall prohibit any erasures or over writings in the cash book and other registers of initial records or in any account or schedule and verify and initial every correction in them.

Scrutiny of cash book revealed that:

- (i) In Tawang, Bomdila and Namsai Treasuries the Cash Book was generated electronically and printed copies of the same enclosed in a file or pasted in a register. However, the Cash Book was not page numbered or signed by the Treasury Officer ensuring correctness of the same.
- (ii) In Jang Sub-Treasury, it was noticed that the Cash Book was not closed daily and found updated up to 30.09.2019. Moreover, the Cash Book along with all the contingent registers were not certified by the STO regarding number of pages and date of opening.
- (iii) In Basar, several times whitener was used in the maintenance of Cash Book. There were many overwritings in the Cash Book without initials. On 28.12.2019 at Sl. No. 45 of the year 2019-20, Rs. 40,000/- was withdrawn being the pay bill of DEO staff for the month of December 2018, however, payment of only Rs. 8000/- each

to two DEOs namely Shri Pagne Bam & Miss Rime Bam were recorded in the Cash Book.

- (iv) In Roing Treasury, it was noticed that date wise/Major Head wise transaction in r/o 44 DDOs' were not recorded in the District Cash Book. Instead, only unsigned loose sheets of the same were found attached.
- (v) In regular practice, several times whitener was used in the maintenance of Cash Book in Longding Treasury. There were many overwriting in the Cash Book without initials. Several times pencil was used for writing in the Cash Book. Neither initial of the Dealing Assistant nor Head of the office were noticed in daily entries.
- (vi) In Bomdila Treasury, an entry of Rs. 40,339/- dated 17.04.2020 vide bill no. 7/2020 (page no. 87) was noticed in the cash book being the payment of Pay and Allowances of the treasury staff for the month of March 2020. However, the same was not found entered in the Bill Register (page no. 144).

It is recommended that the Treasury Officers review the cash books and necessary corrections may be carried out under proper authentication under intimation to the Principal Accountant General, Arunachal Pradesh.

3.14 Non-submission of Plus and Minus Memorandum

As per rule 68 of CTR, Vol-I, and in terms of rule 120 (C) (3) of Account Code Vol-II, a complete list of treasury accounts and returns to be rendered on different prescribed dates to the Accountant General, the Currency Officer and other authorities shall be kept at each treasury. Plus and Minus Memorandum of Stamps, Deposits in Form T.A. 46 should be submitted monthly to Accountant General.

However, during inspection it was noticed that Itanagar, Naharlagun and Longding Treasuries have not submitted the Plus and Minus Memorandum every month to the Principal Accountant General, Arunachal Pradesh.

It is recommended that the Treasury Officers submit the the Plus and Minus Memorandum of Stamps, Deposits in Form T.A. 46 to the Principal Accountant General, Arunachal Pradesh every month as per codal provision.

3.15 Improper maintenance of Personal Ledger Account

As per Rule 624 of CTR Vol-I, the PLA created by debit to the Consolidated Fund of the State should be closed at the end of each Financial Year by minus debit to the relevant Service Head in the Consolidated Fund.

Scrutiny of PLA held jointly by the Dy. Director, CLF, Nirjuli and Manager CPF, Nirjuli of Directorate of Animal Husbandry & Veterinary revealed that during the FYs 2014-15, 2016-17, 2018-19 and 2019-20 the Department had deposited Rs 2,50,000, 2,42,000, 6,00,000 and 3,90,000 into the PLA (M.H.8443 Civil Deposit) instead of depositing it as revenue receipts under the M.H. 0403 Animal Husbandry. At the end of each FY these amounts were added while closing the PLA by minus debit to the Service Head 2403. Financial Year wise details are given below:

Table 3.2: Table showing details of Revenue receipts shown as minus debit in PLA

Financial Year	PLA Opened by debiting M.H. 2403	Expenditure during the Year	Amount of sale proceeds deposited in PLA	Closed by minus debit to M.H. 2403 at the end of FY
2014-15	5,25,000	5,07,129	2,50,000	2,67,871
2015-16	--	--	--	--
2016-17	2,68,000	--	2,42,000	5,10,000
2017-18	5,10,000	--	--	5,10,000
2018-19	5,10,000	--	6,00,000	11,10,000
2019-20	11,10,000	--	3,90,000	15,00,000

These had resulted in misrepresentation of total expenditure under the Major Head 2403 at the end of each concerned financial year thereby giving inaccurate picture of the state accounts.

The Treasury Officers are required to strictly monitor the opening and closing of PLA and ensure proper booking under relevant service heads as per relevant rules and provisions.

3.16 Public Works Cheques

According to Rule 6.2.7 of CPWA code, 'All cheques in Divisional Office drawn for Rs. 10 Lakh and above shall bear 02 (two) signatures. The second signatory shall be the Divisional Accountant or any other senior most officials as may be nominated by the Chief Controller of Accounts.

During the course of inspection, it was noticed that various Works divisions under Namsai and Roing Treasuries had issued many Cheques amounting above Rupees Ten Lakhs bearing only single Signature instead of Double Signatories. A few such instances are given in the table below:

Table 3.3: Table showing details of PWD cheques drawn without double signatory

Sl. No.	Name of Division	Chq. no. & date	Amount (in ₹)	Remarks
1.	PWD Namsai	0180732, 31.12.2021	46,05,683	Single signature
2.	PWD Namsai	0180725, 30.12.2021	31,27,753	Single signature
3.	PWD Namsai	0180728, 30.12.2021	26,41,010	Single signature
4.	WRD Namsai	0015928, 28.10.2021	11,88,392	Single signature
5.	WRD Namsai	0015930, 28.10.2021	18,18,250	Single signature
6.	RWD Namsai	0006526, 11.01.2022	1,79,96,523	Single signature
7.	Namsai Elect. Div.	0012164, 06.01.2022	17,55,935	Single signature
8.	Namsai Elect. Div.	0012151, 30.12.2021	11,46,903	Single signature
9.	PHED. Namsai	0027198, 10.01.2022	1,40,34,296	Single signature
10.	PHED, Roing	4444715, 29.01.2022	58,24,805	Single signature
11.	PHED, Roing	0000678, 25.01.2022	86,81,891	Single signature

It is highly recommended that the Treasury Officers communicate the matter with the concerned Divisions and agency banks to strictly adhere to the provisions of Rule 6.2.7 of CPWA code while passing Government cheques for payment.

3.17 Rush of Expenditure

As per rule 62(3) of GFR, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

However, during inspection, it was noticed that in Itanagar Treasury there was rush of expenditure in the months of March 2019 and March 2020 involving more than 30 percent of the total expenditure during the concerned financial years. Detail is given in the table below:

Table 3.4: Table showing rush of expenditure in March 2019 and March 2020

Financial Year	Total Expenditure during year (₹ in crore)	Expenditure in March (₹ in crore)	Percentage
2018-19	5,652.50	1,832.33	32.42
2019-20	5,514.99	1,781.10	32.30

In order to maintain financial propriety it is highly recommended that Treasury Officers and the concerned authorities of the State Government should avoid rush of expenditure during the month of March and plan the expenditure of public money well in advance as per codal provisions.

ANNEXURE

Annexure-A

Position of Treasury wise receipt of initial accounts during the financial year 2019-20

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	No. of days delayed						
Naharlagun	Nil	01	Nil	Nil	01	06	01
Bomdila	06	08	05	12	06	11	05
Changlang	17	29	19	17	15	14	11
Tawang	06	29	13	10	30	04	03
Ziro	13	19	10	06	06	08	05
Khonsa	06	08	05	13	10	13	03
Anini	48	56	69	61	59	42	50
Yingkiong	06	04	Nil	10	08	04	17
Itanagar	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Pasighat	38	24	13	40	30	19	15
Tezu	27	29	26	18	15	19	17
Daporijo	17	29	19	18	17	14	11
Roing	52	28	35	46	52	62	60
Aalo	34	25	26	18	06	22	08
Seppa	59	28	57	52	21	20	22
Shillong (S)	17	29	07	10	07	12	06
RCD	14	17	Nil	10	08	12	17
Namsai	17	21	19	18	15	19	11
Koloriang	59	59	44	61	30	29	29
Basar	Nil	10	34	03	06	08	01
Jang	06	08	05	12	06	11	05
Jairampur	52	49	19	10	17	19	11
Longding	34	35	58	33	55	32	29
Mechuka	55	56	35	31	41	56	71
DRC Guwahati	04	01	Nil	27	04	Nil	Nil

Name of Treasury	Month of Account					
	November	December	January	February	March	Average delay
	No. of days delayed					
Naharlagun	01	Nil	Nil	Nil	19	02
Bomdila	13	27	03	01	48	12
Changlang	16	14	Nil	56	33	20
Tawang	16	24	07	56	69	22
Ziro	01	04	Nil	Nil	33	08
Khonsa	14	19	Nil	Nil	30	10
Anini	37	41	23	56	75	51
Yingkiong	09	20	14	56	54	17
Itanagar	Nil	Nil	Nil	Nil	09	01
Pasighat	20	20	16	09	48	24
Tezu	20	14	23	56	50	26
Daporijo	20	24	10	56	30	22
Roing	72	116	85	62	50	60
Aalo	27	25	10	56	23	23
Seppa	13	27	03	56	21	32
Shillong (S)	14	48	08	13	23	17
RCD	10	11	Nil	88	55	20
Namsai	16	24	03	Nil	61	19
Koloriang	27	28	21	52	33	39
Basar	13	03	Nil	Nil	61	12
Jang	13	27	Nil	06	48	12
Jairampur	37	14	10	56	37	28
Longding	Nil	06	08	59	54	34
Mechuka	72	54	85	56	41	54
DRC Guwahati	Nil	Nil	Nil	01	23	05

Annexure-B

Position of Treasury wise receipt of initial accounts
during the financial year 2020-21

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	No. of days delayed						
Aalo	0	6	55	24	01	02	07
Anini	50	19	55	31	58	58	38
Basar	36	5	0	31	0	3	34
Bomdila	23	16	26	29	4	0	13
Changlang	8	7	26	24	29	0	27
Daporijo	22	14	26	24	29	2	27
DRC Guwahati	32	01	41	17	4	19	8
DRC Kolkata	100	69	39	8	29	117	24
Itanagar	1	0	0	4	0	0	0
Jairampur	38	22	55	31	58	58	38
Jang	23	16	55	24	29	27	13
Khonsa	38	22	31	9	4	12	3
Koloriang	8	26	31	31	34	31	9
Longding	39	26	34	28	29	0	9
Mechuka	17	56	62	60	88	101	70
Miao	86	104	74	43	18	17	17
Naharlagun	0	0	40	9	0	0	0
Namsai	36	56	26	31	29	30	27
Pasighat	23	121	91	60	61	41	57
RC Delhi	53	22	39	24	12	0	56
Roing	87	56	55	31	34	58	80
Seppa	92	61	59	31	25	30	34
Shillong (S)	23	12	46	21	19	19	29
Tawang	44	13	26	24	29	58	15
Tezu	25	22	24	28	29	27	27
Yingkiong	29	0	26	31	29	27	27
Ziro	36	5	28	29	4	4	3

Name of Treasury	Month of Account					
	November	December	January	February	March	Average delay
	No. of days delayed					
Aalo	0	2	2	26	6	11
Anini	21	19	35	30	56	39
Basar	4	1	0	0	7	10
Bomdila	8	10	15	12	1	12
Changlang	21	9	0	7	0	13
Daporijo	21	9	9	7	0	16
DRC Guwahati	11	0	23	0	0	13
DRC Kolkata	40	9	6	9	0	38
Itanagar	0	0	0	0	0	4
Jairampur	40	23	9	7	8	58
Jang	8	10	5	12	1	19
Khonsa	13	12	9	9	8	14
Koloriang	60	85	54	44	55	39
Longding	8	25	5	58	53	26
Mechuka	40	66	58	90	54	64
Miao	27	15	28	30	15	40
Naharlagun	1	0	0	0	0	4
Namsai	21	19	9	30	1	26
Pasighat	27	25	15	0	5	44
RC Delhi	26	31	31	47	37	32
Roing	97	89	61	33	0	57
Seppa	28	23	19	33	55	41
Shillong (S)	43	25	26	16	21	25
Tawang	21	19	9	7	7	23
Tezu	21	19	9	7	6	20
Yingkiong	5	1	0	2	0	15
Ziro	13	22	2	3	0	12

Annexure - C

Position of Treasury wise receipt of initial accounts
during the financial year 2021-22

Name of Treasury	Month of Account						
	April	May	June	July	August	September	October
	No. of days delayed						
Aalo	35	4	3	0	3	10	8
Anini	31	56	26	42	20	26	29
Basar	70	39	9	34	3	1	5
Bomdila	31	18	25	30	10	15	7
Changlang	29	18	26	8	9	1	12
Daporijo	31	18	26	22	11	2	2
Dirang	39	18	25	38	10	15	7
DRC Guwahati	38	7	0	0	0	0	0
DRC Kolkata	95	64	31	17	14	2	5
Itanagar	31	0	0	0	0	0	0
Jairampur	29	69	39	41	68	26	12
Jang	39	18	25	38	10	15	2
Khonsa	57	26	10	1	10	0	8
Koloriang	70	60	60	52	60	30	33
Longding	28	5	16	17	4	26	15
Mechuka	100	91	75	44	45	66	50
Miao	46	64	34	76	45	15	12
Naharlagun	31	0	2	1	0	0	0
Namsai	31	18	26	22	13	15	12
Palin	70	74	44	62	68	38	33
Pasighat	44	13	38	7	3	1	5
RC Delhi	43	78	47	22	13	38	35
Roing	29	18	26	38	18	38	12
Seppa	70	57	52	41	54	68	61
Shillong (S)	92	61	31	22	18	15	22
Tawang	49	56	26	38	18	26	22
Tezu	29	18	26	22	13	15	22
Yingkiong	29	8	9	13	3	1	7
Ziro	29	8	9	3	5	8	6
Hawai	-	-	-	-	-	-	-
Seijosa	-	-	-	-	-	-	-

Name of Treasury	Month of Account					
	November	December	January	February	March	Average delay
	No. of days delayed					
Aalo	13	9	0	11	0	8
Anini	26	30	22	39	0	29
Basar	0	7	7	0	0	15
Bomdila	12	17	5	11	0	15
Changlang	5	8	7	6	0	11
Daporijo	0	7	0	1	0	10
Dirang	12	17	5	11	0	16
DRC Guwahati	0	0	0	0	0	4
DRC Kolkata	11	2	5	0	0	21
Itanagar	0	2	0	0	0	3
Jairampur	10	15	7	14	0	28
Jang	4	17	5	11	0	15
Khonsa	13	7	4	6	0	12
Koloriang	31	29	15	4	0	37
Longding	6	14	6	1	0	12
Mechuka	20	85	54	30	0	55
Miao	24	30	15	15	0	31
Naharlagun	0	0	0	0	0	3
Namsai	20	1	7	6	0	14
Palin	31	25	7	6	0	38
Pasighat	6	7	1	5	0	38
RC Delhi	5	14	4	7	0	26
Roing	3	10	4	0	0	16
Seppa	55	42	29	18	0	46
Shillong (S)	17	22	12	6	3	27
Tawang	4	7	4	14	0	22
Tezu	5	8	7	4	0	14
Yingkiong	38	11	1	4	0	10
Ziro	3	10	4	4	0	7
Hawai	0	95	61	46	2	-
Sejiosa	-	-	-	-	40	-

Annexure - D

Position of Form 50 and 51 in respect of Works Divisions (04.08.2022)

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
1.	RWD Laaying Yangte	Koloriang	September 2016 onwards
2.	RWD Changlang	Changlang	March 2022 onwards
3.	RWD Papumpare Poma (Itanagar)	Itanagar	February 2022 onwards
4.	RWD Roing	Roing	March 2022 onwards
5.	RWD Yingkiong	Yingkiong	September 2020 onwards
6.	RWD Daporijo	Daporijo	August 2018 onwards
7.	RWD Tezu	Tezu	December 2021 onwards
8.	RWD Ziro	Ziro	October 2018 onwards
9.	RWD Pasighat	Pasighat	January 2021 onwards
10.	RWD Along	Aalo	October 2017 onwards
11.	RWD Kaaying	Aalo	July 2018 onwards
12.	RWD Jamin	Palin	November 2017 onwards
13.	RWD Longding	Longding	February 2021 onwards
14.	RWD Pakke Kessang	Itanagar	June 2020 onwards
15.	RWD Basar	Basar	June 2020 onwards
16.	RWD Mechuka	Mechuka	August 2021 onwards
17.	RWD Anini	Anini	August 2017 onwards
18.	RWD Raga	Ziro	April 2021 onwards
19.	RWD Jairampur	Jairampur	January 2022 onwards
20.	RWD Itanagar	Itanagar	December 2021 onwards
21.	RWD Tali	Palin	January 2022 onwards
22.	PHED Along	Along	April 2020 onwards
23.	PHED Yingkiong	Yingkiong	December 2020 onwards
24.	PHED Namsai	Namsai	November 2021 onwards
25.	PHED Pasighat	Pasighat	January 2020 onwards
26.	PHED Yupia	Naharlagun	January 2022 onwards
27.	PHED Hawaii	Hawaii	March 2021 onwards
28.	PHED Anini	Anini	January 2022 onwards
29.	PHED Palin	Palin	June 2021 onwards
30.	PHED Pangin	Aalo	July 2019 onwards
31.	PHED Longding	Longding	September 2019 onwards
32.	PHED Mechuka	Mechuka	March 2020 onwards
33.	PHED Sagalee	Naharlagun	August 2019 onwards
34.	PHED Dirang	Dirang	June 2021 onwards
35.	PHED Lemmi	Seepa	September 2021 onwards
36.	WRD Tezu	Tezu	September 2018 onwards

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
37.	WRD Basar	Basar	February 2022 onwards
38.	WRD Palin	Palin	April 2020 onwards
39.	WRD Deomali	Palin	July 2021 onwards
40.	WRD Daporijo	Daporijo	July 2021 onwards
41.	WRD Roing	Khonsa	January 2022 onwards
42.	WRD Hawaii	Hawaii	August 2019 onwards
43.	WRD Likabali	Daporijo	October 2021 onwards
44.	WRD Kanubari	Roing	August 2016 onwards
45.	WRD Pangin	Hawaii	April 2015 onwards
46.	WRD Sagalee	Pasighat	August 2019 onwards
47.	WRD Aalo	Aalo	September 2015 onwards
48.	WRD Yatdam	Longding	August 2020 onwards
49.	WRD Namsai	Aalo	August 2020 onwards
50.	WRD Tato	Naharlagun	August 2020 onwards
51.	WRD Anini	Aalo	August 2020 onwards
52.	Ziro HPD	Ziro	April 2020 onwards
53.	Bomdila HPD-I	Bomdila	April 2020 onwards
54.	Aalo HPD-I (Mechuka)	Aalo	June 2020 onwards
55.	Seppa HPD	Seppa	January 2022 onwards
56.	Lhou HPD-I	Jang	January 2020 onwards
57.	Bordumsa HPD	Changlang	February 2022 onwards
58.	Aalo-HPD II	Aalo	April 2019 onwards
59.	Lhou -HPDII	Jang	January 2022 onwards
60.	Pangin HPD	Aalo	July 2017 onwards
61.	Koloriang HPD	Koloriang	April 2016 onwards
62.	Bomdila –HPD II	Bomdila	January 2022 onwards
63.	Pasighat Civil HPD	Pasighat	January 2017 onwards
64.	Daporijo HPD	Daporijo	April 2016 onwards
65.	UD&H Bomdila	Bomdila	December 2021 onwards
66.	UD&H Basar	Basar	August 2019 onwards
67.	UD & H Ziro	Ziro	May 2020 onwards
68.	UD&H Tawang	Tawang	August 2019 onwards
69.	UD&H Daporijo	Daporijo	August 2018 onwards
70.	UD&H Roing	Roing	January 2022 onwards
71.	UD&H Hawaii	Hawaii	April 2018 onwards
72.	UD&H Aalo	Aalo	April 2018 onwards
73.	UD&H Palin	Palin	June 2020 onwards
74.	UD&H Boleng	Aalo	January 2020 onwards
75.	UD&H Longding	Longding	April 2018 onwards

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
76.	Daporijo Electrical Division	Daporijo	June 2021 onwards
77.	Aalo Electrical Division	Aalo	April 2020 onwards
78.	Deomali Electrical Division	Khonsa	July 2021 onwards
79.	Seppa Electrical Division	Seppa	October 2021 onwards
80.	Ziro Electrical Division	Ziro	April 2018 onwards
81.	Roing Electrical Division	Roing	August 2021 onwards
82.	Bomdila Electrical Division	Bomdila	June 2020 onwards
83.	Naharlagun Electrical Division	Naharlagun	December 2021 onwards
84.	Kurung Kumey Electrical Division	Koloriang	July 2015 onwards
85.	Sldc, Itanagar Electrical Division	Itanagar	April 2018 onwards
86.	Mechuka Electrical Division	Mechuka	January 2019 onwards
87.	Yupia Electrical Division	Naharlagun	December 2021 onwards
88.	Pakke Kessang Electrical Division	Naharlagun	January 2022 onwards
89.	Likabali Electrical Division	Basar	November 2018 onwards
90.	Rupa Electrical Division	Bomdila	September 2019 onwards
91.	Tezu Electrical Division	Tezu	August 2019 onwards
92.	Rumgong Electrical Division	Aalo	September 2021 onwards
93.	Sagalee Electrical Division	Naharlagun	April 2015 onwards
94.	Anini Electrical Division	Anini	March 2015 onwards
95.	Basar Electrical Division	Basar	March 2016 onwards
96.	Transmission Divison No.I, Dirang	Dirang	May 2019 onwards
97.	Transmission Divison No. II, Itanagar	Itanagar	May 2019 onwards
98.	Transmission Divison No. II, Pasighat	Pasighat	February 2020 onwards
99.	Longding Electrical Division	Longding	April 2015 onwards
100.	Yatdam Electrical Division	Changlang	February 2020 onwards
101.	Pania Electrical Division	Pallin	March 2021 onwards
102.	Raga Electrical Division	Ziro	April 2018 onwards
103.	PWD Roing	Roing	July 2021 onwards
104.	PWD Basar	Basar	July 2019 onwards
105.	PWD Seppa	Seppa	August 2020 onwards
106.	PWD Jamin	Palin	September 2021 onwards
107.	PWD Pakke Kessang	Naharlagun	April 2016 onwards
108.	PWD Daporijo	Daporijo	June 2021 onwards
109.	PWD Ziro	Ziro	April 2021 onwards
110.	PWD Jairampur	Jairampur	April 2021 onwards
111.	PWD Bomdila	Bomdila	April 2020 onwards
112.	PWD Capital "A"	Itanagar	April 2021 onwards
113.	PWD Kalaktang	Bomdila	November 2020 onwards

Sl. No.	Name of Division	Treasury	Form 50 & 51 not received
114.	PWD Longding	Longding	October 2021 onwards
115.	PWD Boleng	Aalo	February 2022 onwards
116.	PWD Sangram	Koloriang	April 2021 onwards
117.	PWD Dumporijo	Daporijo	July 2021 onwards
118.	PWD Changlang	Changlang	August 2020 onwards
119.	PWD Mechuka	Mechuka	August 2020 onwards
120.	PWD Capital "B"	Itanagar	December 2021 onwards
121.	PWD Hayuliang	Hawai	March 2022 onwards
122.	PWD Yzomcha	Aalo	September 2021 onwards
123.	PWD Mariyang	Pasighat	February 2022 onwards
124.	PWD Sagalee	Naharlagun	June 2021 onwards
125.	PWD Rumgong	Aalo	July 2021 onwards
126.	PWD Tali	Ziro	July 2019 onwards
127.	PWD Yazali	Ziro	April 2018 onwards
128.	PWD Pasighat Highway	Pasighat	September 2021 onwards
129.	PWD Ziro Highway	Ziro	April 2020 onwards
130.	PWD Kanubari	Longding	October 2018 onwards
131.	PWD Lumla	Tawang	March 2022 onwards
132.	PWD Nari	Pasighat	August 2021 onwards
133.	PWD Gensi	Aalo	January 2022 onwards
134.	PWD Khonsa Highway	Khonsa	November 2021 onwards
135.	PWD Nacho	Daporijo	September 2015 onwards

Annexure-E

Position of outstanding Form 51 & 52 in respect of Forest Divisions as on 01.08.2022

Sl. No.	Name of Treasury	Name of Divisions	Forms 51 & 52 not received
1.	Roing	DFO Dibang Forest Division, Roing	August 2022 onwards
2.	Pasighat	DFO Pasighat Forest Division, Pasighat	April 2022 onwards
3.	Pasighat	Chief Conservator of Forests, Central Circle, Pasighat	April 2022 onwards
4.	Itanagar	DFO Silviculture Division, Van Vihar, Chimpu, Itanagar	April 2022 onwards
5.	Bomdila	DFO Khellong Forest Division, Bhalukpong	February 2022 onwards
6.	Khosa	DFO Southern Resources Survey Division, Deomali	Never submitted
7.	Nahalagun	Chief Conservator Of Forests, Western Circle, Banderdewa	Never submitted
8.	Yingkiong	DFO Mouling Wild Life Div, Jengging.	April 2022 onwards
9.	Naharlagun	DFO Baderdewa	April 2022 onwards
10.	Nahalagun	DFO Pakke Wild Life Sanctuary Div. Seijosa	Never submitted
11.	Miao	CF And Field Director (Project Tiger) Namdapha Tiger Reserve, Miao	April 2022 onwards
12.	Yingkiong	DFO Yingkiong	April 2022 onwards
13.	Roing	Director, Arunachal Pradesh Forest Training Institute, Roing	February 2022 onwards
14.	Namsai	DFO Namsai	October 2022 onwards
15.	Bomdila	DFO Bomdila	Never submitted
16.	Itanagar	DFO Social Forestry Div. Itanagar	Never submitted
17.	Bomdila	DFO Shergaon , Rupa	Never submitted
18.	Tezu	DFO Lohit, Tezu	Never submitted
19.	Khonsa	DFO Deomali	April 2022 onwards
20.	Jairampur	DFO Nampong, Jairampur	April 2022 onwards
21.	Ziro	DFO Hapoli, Ziro	Never submitted
22.	Khonsa	CCF Southern Arunachal Circle, Deomali	April 2022 onwards
23.	Namsai	Conservator Of Forests, Eastern Working Plan, Namsai	January 2022 onwards
24.	Naharlagun	DFO Sagalee	April 2022 onwards
25.	Tezu	CCF Eastern Arunachal Circle, Tezu	Never submitted
26.	Namsai	DFO Kamlang TR & Wildlife Sanctuary, Wakro	April 2022 onwards

Sl. No.	Name of Treasury	Name of Divisions	Forms 51 & 52 not received
27.	Daporijo	DFO Daporijo	Never submitted
28.	Tawang	DFO Social Forestry Division, Tawang	April 2022 onwards
29.	Khonsa	DFO Khonsa	April 2022 onwards
30.	Roing	DFO Mehao Wild Life Sanctuary Division, Roing	April 2022 onwards
31.	Aalo	DFO Along, Aalo	Never submitted
32.	Naharlagun	DFO Northern Resources Survey Division, Kamengbari	Never submitted
33.	Itanagar	CF Northern Working Plan, Chimpu, Itanagar	Never submitted
34.	Changlang	DFO Changlang Social Forestry Division, Changlang	Never submitted
35.	Anini	DFO Anini Social Forestry Division, Anini	April 2022 onwards
36.	Namsai	DFO Lohit Waste Lands Development Division, Namsai	November 2021 onwards
37.	Basar	DFO Likabali	April 2022 onwards
38.	Seppa	DFO Seppa	Never submitted
39.	Londing	DFO Kanubari Forest Division, Kanubari	April 2022 onwards
40.	Naharlagun	Deputy Chief Wild Life Warden, Naharlagun	April 2022 onwards
41.	Pasighat	DFO D'ering Memorial Wildlife Sanctuary Division, Pasighat	April 2022 onwards
42.	Tezu	DFO Anjaw Forest Division	November 2021 onwards
43.	Koloriang	DFO Kurung Kumey Forest Division, Koloriang	Never submitted
44.	Itanagar	Director Biological Park, Itanagar	April 2022 onwards
45.	Palin	DFO Kra Daadi	July 2021

Annexure-F

Illustrative list of misclassification or incomplete classifications during the Financial Years 2019-20 to 2021-22

Sl. No.	Major Head	Name of Treasury/ Sub-Treasury	Month	TV. No.	Amount (₹)	DDO
1.	2402	Ziro	April 2019	3	2,27,000	EE, RWD, Jamin
2.	2801	Seppa	April 2019	10	50,375	EE, Elect. Seppa
3.	2801	Seppa	April 2019	9	58,010	EE, Elect. Seppa
4.	2801	Seppa	April 2019	13	1,98,271	EE, Elect. Seppa
5.	2801	Seppa	April 2019	1	2,08,072	EE, Elect. Seppa
6.	2801	Seppa	April 2019	3	3,01,628	EE, Elect. Seppa
7.	2801	Seppa	April 2019	6	3,67,997	EE, Elect. Seppa
8.	2801	Seppa	April 2019	8	4,23,232	EE, Elect. Seppa
9.	2801	Seppa	April 2019	2	4,53,102	EE, Elect. Seppa
10.	2801	Seppa	April 2019	4	6,01,971	EE, Elect. Seppa
11.	2801	Seppa	April 2019	7	6,43,496	EE, Elect. Seppa
12.	2801	Seppa	April 2019	5	6,85,383	EE, Elect. Seppa
13.	2202	Roing	June 2019	43	11,976	Principal GHSS, Dambuk
14.	2202	Roing	June 2019	41	19,248	Principal GHSS, Dambuk
15.	2202	Roing	June 2019	40	59,562	Principal GHSS, Dambuk
16.	2202	Roing	June 2019	42	82,308	Principal GHSS, Dambuk
17.	2202	Roing	June 2019	47	1,29,557	Principal GHSS, Dambuk
18.	2202	Roing	June 2019	45	1,93,511	Principal GHSS, Dambuk
19.	2202	Roing	June 2019	44	6,11,141	Principal GHSS, Dambuk
20.	2202	Roing	June 2019	46	8,23,323	Principal GHSS, Dambuk
21.	2202	Roing	June 2019	50	8,655	Principal GHSS, Roing
22.	2202	Roing	June 2019	49	19,125	Principal GHSS, Roing
23.	2202	Roing	June 2019	48	25,770	Principal GHSS, Roing
24.	2202	Roing	June 2019	52	67,992	Principal GHSS, Roing

Sl. No.	Major Head	Name of Treasury/ Sub-Treasury	Month	TV. No.	Amount (₹)	DDO
25.	2202	Roing	June 2019	51	1,80,885	Principal GHSS, Roing
26.	3054	Yingkiong	June 2019	16	97,500	EE, RWD Yingkiong
27.	2210	Naharlagun	December 2019	337	1,30,44,092	Chief Medical Superintendent, Naharlagun
28.	2052	Itanagar	March 2020	518	1,46,90,000	Under Secretary, Arunachal Pradesh Civil Secretariat, Itanagar
29.	3452	Itanagar	March 2020	56	15,00,000	Director of Tourism, Itanagar
30.	3452	Itanagar	March 2020	51	30,00,000	Director of Tourism, Itanagar
31.	3452	Itanagar	March 2020	69	30,00,000	Director of Tourism, Itanagar
32.	3452	Itanagar	March 2020	46	50,00,000	Director of Tourism, Itanagar
33.	3452	Itanagar	March 2020	62	50,00,000	Director of Tourism, Itanagar
34.	3452	Itanagar	March 2020	63	50,00,000	Director of Tourism, Itanagar
35.	3452	Itanagar	March 2020	48	60,00,000	Director of Tourism, Itanagar
36.	3452	Itanagar	March 2020	52	60,00,000	Director of Tourism, Itanagar
37.	3452	Itanagar	March 2020	18	70,00,000	Director of Tourism, Itanagar
38.	3452	Itanagar	March 2020	39	75,00,000	Director of Tourism, Itanagar
39.	3452	Itanagar	March 2020	38	80,00,000	Director of Tourism, Itanagar
40.	3452	Itanagar	March 2020	47	1,00,00,000	Director of Tourism, Itanagar
41.	3452	Itanagar	March 2020	49	1,00,00,000	Director of Tourism, Itanagar
42.	3452	Itanagar	March 2020	59	1,00,00,000	Director of Tourism, Itanagar
43.	3452	Itanagar	March 2020	40	2,00,00,000	Director of Tourism, Itanagar
44.	3452	Itanagar	March 2020	60	2,50,00,000	Director of Tourism, Itanagar

Sl. No.	Major Head	Name of Treasury/ Sub-Treasury	Month	TV. No.	Amount (₹)	DDO
45.	4235	Itanagar	March 2020	29	1,20,00,000	Social Justice and Empowement & Tribal Affaris
46.	3452	Tezu	March 2020	9	19,99,800	Deputy Commissioner , Hawaii
47.	3452	Tezu	March 2020	6	20,00,000	Deputy Commissioner , Hawaii
48.	2230	Seppa	March 2020	10	99,990	Deputy Director of Industries, Seppa
49.	2236	Anini	March 2020	2	3500	Child Development Project Officer, Etalin
50.	2236	Anini	March 2020	1	95,178	Child Development Project Officer, Etalin
51.	2070	Mechuka	March 2020	1	24,99,802	District Horticulture Officer, Shi Yumi
52.	2015	Seppa	January 2021	8	49000	Deputy Commissioner, Seppa
53.	2015	Seppa	January 2021	7	49,800	Deputy Commissioner, Seppa
54.	2015	Seppa	January 2021	6	72,000	Deputy Commissioner, Seppa
55.	2015	Seppa	January 2021	10	2,00,000	Deputy Commissioner, Seppa
56.	2015	Seppa	January 2021	13	2,88,055	Deputy Commissioner, Seppa
57.	2015	Seppa	January 2021	12	4,99,592	Deputy Commissioner, Seppa
58.	2015	Seppa	January 2021	11	8,00,000	Deputy Commissioner, Seppa

Sl. No.	Major Head	Name of Treasury/ Sub-Treasury	Month	TV. No.	Amount (₹)	DDO
59.	2015	Seppa	January 2021	9	19,99,997	Deputy Commissioner, Seppa
60.	2202	Itanagar	March 2021	521	20,00,000	Director of Higher Education, Itanagar
61.	4202	Seppa	October 2021	1	80,00,000	Deputy Director of School Education , Pakke Kessang
62.	2851	Daporijo	January 2022	1	44,79,570	EE, PWD, Dumperijo
63.	2230	Daporijo	March 2022	3	99,280	Deputy Director of Industries, Daporijo
64.	2425	Naharlagun	March 2022	96	48,86,000	Registrar of Co-Operative Society, Naharlagun

Annexure-G**Amount under 8658-102 Suspense Account (Payment)**

SL. No.	Treasury/ Sub-Treasury	Accounting Month	Major Head	Amount (in ₹)	Remarks
1.	Anini	03/2020	2236	3,500	Vouchers missing
2.	Anini	03/2020	2035	95,178	Vouchers missing
3.	Seppa	10/2021	4202	80,00,000	Vouchers missing
4.	Seppa	06/2021	4070	75,00,000	Vouchers missing
Total				1,55,98,678	

Annexure-H**Detail of DCC bills outstanding till the end of March 2022**

Sl. No.	Month of account	Major Head	AC bill No. & Date	Amount drawn on AC bills (in ₹)	DDO Name
1.	03/2022	2013	3054 dt. 15.03.2022	2,00,000	Under Secretary, Political & Cabinet Affairs, Itanagar
2.	03/2022	2013	3004 dt. 12.03.2022	2,20,000	Under Secretary, Political & Cabinet Affairs, Itanagar
3.	03/2022	2052	2396 dt. 21.02.2022	3,11,000	Under Secretary, AP Civil Secretariat, Itanagar
4.	03/2022	2052	2409 dt. 22.02.2022	3,66,000	Under Secretary, AP Civil Secretariat, Itanagar
5.	03/2022	2052	2687 dt. 03.03.2022	5,000	Under Secretary, AP Civil Secretariat, Itanagar
6.	03/2022	2052	3089 dt. 15.03.2022	5,000	Under Secretary, AP Civil Secretariat, Itanagar
7.	03/2022	2052	3090 dt. 15.03.2022	5,000	Under Secretary, AP Civil Secretariat, Itanagar
8.	03/2022	2052	3469 dt. 22.03.2022	10,00,000	Under Secretary, AP Civil Secretariat, Itanagar
9.	03/2022	2052	3812 dt. 26.03.2022	8,06,029	Under Secretary, AP Civil Secretariat, Itanagar

Annexure-I

Detail of Treasuries/Sub-Treasuries inspected during FY 2019-20 to 2021-22

Sl. No.	Name of Treasury/Sub-Treasury (Ind.)	Year of Inspection
1.	Anini	2019-20
2.	Bomdila	2019-20
3.	DRC Guwahati	2019-20
4.	Jang	2019-20
5.	Koloriang	2019-20
6.	Miao	2019-20
7.	Pasighat	2019-20
8.	Tawang	2019-20
9.	Tezu	2019-20
10.	Ziro	2019-20
11.	Aalo	2020-21
12.	Basar	2020-21
13.	Itanagar	2020-21
14.	Jairampur	2020-21
15.	Longding	2020-21
16.	Mechuka	2020-21
17.	Naharlagun	2020-21
18.	Bomdila	2021-22
19.	Changlang	2021-22
20.	Namsai	2021-22
21.	Roing	2021-22
22.	Seppa	2021-22

Annexure-J

Treasury wise position of Outstanding Paras (01.08.2022)

Sl. No.	Name of Treasury/Office	2012-13 to 2018-19	2019-20 & 2021-22	Total
1.	Directorate of Accounts & Treasuries	10	..	10
2.	Yingkiong	26	..	26
3.	Naharlagun	01	14	15
4.	Itanagar	01	13	14
5.	Roing	..	12	12
6.	Seppa	..	15	15
7.	Namsai	..	13	13
8.	Changlang	..	12	12
9.	Daporijo	13	..	13
10.	Khonsa	13	..	13
11.	Miao	..	11	11
12.	DRC Guwahati	..	6	06
13.	Ziro	..	14	14
14.	Koloriang	..	13	13
15.	Tawang	..	06	06
16.	Jang	..	12	12
17.	Bomdila	..	15	15
18.	Pasighat	..	13	13
19.	Tezu	..	11	11
20.	Anini	..	15	15
21.	Jairampur	..	14	14
22.	Basar	..	16	16
23.	Longding	..	14	14
24.	Aalo	..	13	13
25.	Mechuka	..	13	13
Total		64	265	329

Annexure-K

Details of years in which inspection was not conducted by the respective Deputy Commissioners

Sl. No.	Name of Treasury/Sub-Treasury	FYs in which inspections were not conducted by DCs
1.	Miao	2015-16, 2016-17, 2017-18
2.	Koloriang	2017-18
3.	Tawang	2018-19
4.	Jang	2017-18, 2018-19
5.	Bomdila	Since 2008-09
6.	Anini	Never inspected
7.	Jairampur	Since 2015-16
8.	Basar	2015-16 to 2019-20
9.	Mechuka	2017-18, 2018-19, 2019-20, 2020-21
10.	Longding	2017-18 to 2020-21
11.	Naharlagun	2015-16

Annexue-L

Irregularities observed in the Service Books of Treasury staff

Name of Treasury	Irregularities in Service Book
Miao	<ul style="list-style-type: none"> ➤ Shri Nyadar Gadi, Accountant: No entry of any credit/debit of EL and HPL in the Leave Account. Aadhar number not entered in the Service Book. ➤ Shri Keampho Khamhudam, UDC: No entry of any credit/debit of EL and HPL in the Leave Account. Aadhar number not entered in the Service Book. ➤ Shri Kego Doye, LDC: No entry of any credit/debit of EL and HPL in the Leave Account. Aadhar number not entered in the Service Book. ➤ Miss Ngappam Wangsa, Peon: No entry of any credit/debit of EL and HPL in the Leave Account. Aadhar number not entered in the Service Book. ➤ Smti. Tadar Yaha, Peon: No entry of any credit/debit of EL and HPL in the Leave Account. Aadhar number not entered in the Service Book. ➤ Shri Dev Maring, Chowkider: No entry of any credit/debit of EL and HPL in the Leave Account. Aadhar number not entered in the Service Book.
DRC Guwahati	<ul style="list-style-type: none"> ➤ Shri M. M. Deka, ASIFCS: Leave Account not updated since 01.07.2017. Aadhar No. not entered in the Service Book. ➤ Shri Pranjit Sarmah, ARC: Leave Account not updated since 01.01.2018. Aadhar No. not entered in the Service Book. ➤ Shri Ashok Barua, Handyman: Leave Account not updated since 01.07.2017. Aadhar No. not entered in the Service Book. Photograph not pasted. Category not mentioned. ➤ Smt. Moina Giri, Peon: Photograph not pasted. Category not mentioned. ➤ Aadhar No. and Home Town not entered in the Service Books of Shri Ratan Chandra Nasker, Cook and Shri Jyotish Burman, Liftman. ➤ Shri Belei Nyodu, Packer: Aadhar No. not entered and photograph not pasted. ➤ Shri Debasish Biswas, Cook: Photograph not pasted. ➤ Shri Loknath Das, Chowkidar: Hometown not entered. ➤ Aadhar No. not entered in the Service Books of Shri Kangabam Ibotombi, ASIFCS, Smt. Kaveri Baruah, TIO, Shri Purandar Hazarika, SDF & ASO, Shri Ramaprasad Pradhan, Driver and Shri Amol Bora, Driver.
Koloriang	<ul style="list-style-type: none"> ➤ Service Book of Smt. Toku Moriam, UDC who joined office on 20/11/2017 (F/N) was not updated. No details were found entered in the Leave Account and Part II (Certificate and Attestation) of Service Book.
Tawang	<ul style="list-style-type: none"> ➤ Shri Sange Dorjee, LDC: Leave Account was wrongly entered on 01.07.2016 as 103 days instead of 93 (88-10+ 15 =93)

Name of Treasury	Irregularities in Service Book
Ziro	<ul style="list-style-type: none"> ➤ Shri Taku Tajo, UDC: 30 days EL credited on 01.01.2014 for the whole year (01.01.2014 to 31.12.2014) instead of crediting 15 days on 1st January and 1st July. Leave account not updated w.e.f. 01.01.2015. Bio-data and photograph not updated in Part file of Service Book. ➤ Shri Tage Tada, LDC: As on 01.07.2017 EL at credit was shown as 289. However, it should be 292. ➤ Shri Taku Hailyang, LDC: Leave account not updated since 01.07.2014. Bio-data and photograph not updated in Part file of Service Book. ➤ Smt. Nending Rija, UDC: EL at credit on 01.01.2019 was shown as 267. However, it should be 280. Bio-data and photograph not updated in the Part file of Service Book. ➤ Shri Saju Samuel, UDC: Bo-data not updated in Part file of Service Book. ➤ Smt. Koj Yapa, Peon: 30 days EL credited on 01.01.2014 for the whole year (01.01.2014 to 31.12.2014) instead of crediting 15 days on 1st January and 1st July. Leave account not updated w.e.f. 01.01.2015. ➤ Shri Chera Talam, TA: Leave account not updated w.e.f. 01.07.2018.
Jang	<ul style="list-style-type: none"> ➤ Smti. Rinchin Chozom, LDC: 90 days CCL (14.10.19 to 14.01.20) availed. No entry was found in the Service Book. ➤ Shri Koncho Tsering, Chowkidar: 30 days EL (20.10.14 to 18.11.14) availed. No entry was found in the Service Book
Bomdila	<ul style="list-style-type: none"> ➤ Tsering Merakpa, UDC: Photograph was not pasted in the appended service book. EL credited on dated 01.07.18 as 310 & credited as 300+32 on dated 01.07.19. ➤ Meghajit Dey, UDC: Entry in the service is found not in chronological order. The increment of pay was written as 01.07.19 to 30.06.19 instead of 01.07.19 to 30.06.2020 which is got certified by the Treasury Officer on 31.03.2019.
Pasighat	<ul style="list-style-type: none"> ➤ Shri Toyi Lego, UDC: Photograph and Bio Data is not updated in the Appended Service Book. Leave Account is also not updated in the Appended Service Book. ➤ Shri Ani Taggu, Peon: Photograph and Bio Data is not updated in the Appended Service Book. ➤ Shri Onyok Gao, LDC: The entry of Pay Increment was wrongly dated as from 01.07.19 to 30.06.19 instead of 01.07.19 to 30.06.20. The leave account was found not updated. ➤ Smt. Sum Padung, LDC: Leave Account not updated. ➤ Smt. Omen Rina Dai, Peon: The entry of Increment of Pay for the year 2019 is not available. The Leave account was found not updated.
Jairampur	<ul style="list-style-type: none"> ➤ Wangchen Bo, Peon: Photo not pasted in the original and appended service book. Bio-data is not updated in appended Service Book. ➤ Kengling Kenglang, UDC: Bio-data and Photograph is not updated in appended Service Book. Leave account is not updated since 01.01.2020.

Name of Treasury	Irregularities in Service Book
Tezu	<ul style="list-style-type: none"> ➤ Shri M. Payeng, UDC: Recent passport size Photograph is not pasted in the appended Service Book. 15 days E.L. is less credited to Leave Account during the period 1st January 2019 – 30th June 2019 in the appended Service Book. ➤ Shri Bdr Sonar: Recent passport size Photograph is not pasted in the appended Service Book. ➤ Smti Neefalu Boo, UDC: Recent passport size Photograph is not pasted in the appended Service Book. ➤ Smti Rup Jyoti Sharma, UDC: Availed 10 days Leave Encashment is not deducted from her accumulated E.L. account during the period 2018-19.
Anini	<ul style="list-style-type: none"> ➤ Shri Bhim Bahadur Chetry, DAK Runner: The leave Account of the official has not been maintained from 01.07.2010 onwards. The official was brought over the revised pay scale on revision of pay w.e.f 01.01.2006 in the scale of pay of Rs.4440-7440 + Rs.1300 G.P. and fixed his pay at the stage of Rs.5620/- + 1300 G.P., but the same was revised in PB-1 under pay scale of Rs.5200-20200 + 1800 G.P. and his pay was re-fixed at the stage of Rs.5880 +1800 G.P. with DNI on 01.07.2006. The details of his fixation at the stage of Rs.5880 corresponding to his earlier fixation at the stage of Rs.5620/- could not be ascertained due to non-availability of any detailed working sheet of fixation. Neither any record could be produced readily nor the revised fixation has been noted in Service Book. ➤ Smt. Asinda Mihu, Poddar: Increment of Substantive/officiating pay with pay scale has not been updated since 2017. Updating of Leave account in Service Book has been wrongly entered with 30 days EL annually instead of 15 days EL at the beginning of half year from 2015. Particulars of the official is not recorded in the Leave Account. ➤ Smt. Lama Mihu, Poddar: Leave Account is not maintained since her appointment on 21.09.2018.
Itanagar	<ul style="list-style-type: none"> ➤ Shri Dudde Kato, UDC: Leave Account of the official has not been updated from 01.01.2020 to 30.06.2020. ➤ Smti Gallo Yadap, LDC: Total EL credited w.e.f. 20.08.2015 to 01.07.2020 is 160 days and total leave availed during the period is (16+5+12+12)days=45 days and whereas balance of leave account has been shown as 118 days instead of 115 days. ➤ Shri Upen Rajkhowa: EL credited as 20 days for the period 01.07.2018 to 31.12.2018 instead of 15 days.
Basar	<ul style="list-style-type: none"> ➤ Smti. Dakter Riba, LDC: Increment given on 01-07-2016 was not entered in the Service Book. ➤ Shri Tama Maling, D/R: E.L. for 28 days availed by him w.e.f. 01.02.2018 to 28.02.2018 was not entered in Service book whereas it was entered in Leave Account.

Name of Treasury	Irregularities in Service Book
Naharlagun	<ul style="list-style-type: none"> ➤ Shri Kaling Ratan, TO: During the years 2010, 2011, 2013, 2014 and 2015, 30 days EL 20 days HPL was found credited every year instead of crediting 15 days EL and 10 days HPL each on 1st January and 1st July of each year as per rules.HPL on 01/01/2011 wrongly calculated as 64 days instead of 54 days. ➤ Shri Raj Bamin, UDC: EL credit as on 01/07/2015 was 300 days. As per rule subsequent EL should have been lapsed. However, EL in excess of 300 days have been found credited w.e.f. 01/01/2016 to 01/01/2020. LTC availed in 2014-15, 2015-16 and 2017-18. No entry of LTC in the Service Book for the years 2014-15 and 2015-16. LTC availed in two consecutive years may be explained. ➤ Smti. Ika Ango, LDC: 30 days EL credited on 01/01/2017 instead of crediting 15 days each on 01/01/2017 and 01/07/2017. ➤ Shri Genden Tachi, UDC: Vide Govt. of A.P. order No. DA/Estt/48/97/3604-07 dated 14.12.2015, Shri Tachi was transferred and posted at Treasury Office, Naharlagun from the DAT, Itanagar. However, till the time of inspection the Service Book of Shri GendenTachi has not been forwarded to the Treasury Office by the DAT.
Longding	<ul style="list-style-type: none"> ➤ Shri Subir Roy, UDC: Photograph is not updated in the Appended Service Book. Leave Account is not updated in the Appended Service Book w.e.f. 31.12.2018. Thumb and finger impression is not found in Appended Service Book. The entry of pay increment is not entered in Service Book. Aadhar number is not entered in Service Book. ➤ Shri Likha Raj UDC-cum- Accountant: Photograph and Bio Data is not found in the Appended Service Book. Leave Accountant is not update in Appended Service Book w.e.f. 01.07.2017. Signature of Treasury Officer is missing at annual increment, granted leave etc. Aadhar number is not entered in Service Book. ➤ Smt Julee Wangsu, UDC: Whitener is used in leave Account. Leave Account is not updated in the Appended Service Book w.e.f. 01.07.2018. ➤ Service Books not opened in cases of Miss Phechak Wangsu, UDC, Sri Noklem Manham, LDC, Sri Noklem Manham, LDC, Smti Senny Wangcha, Peon, Sri Manlem Wangsu, Peon, Sri Tanwang Wangsu, Chowkidar
Aalo	<ul style="list-style-type: none"> ➤ Smti. Keni Loyi, Peon: Pay was fixed on 01/07/2018 at 28400 (Level 2 Cell 13). On next Increment on 01/07/2019 her pay was fixed at Rs 31100 (Level 2 Cell 16) instead of fixing at Rs 29300 (Level 2 Cell 14).
Mechuka	<ul style="list-style-type: none"> ➤ Leave Account was not updated since 30-06-2015 in the Service Books of Shri Licha Tara, LDC, Nang Rumi Singkai, LDC and Lopsang Monpa, MTO-cum-Peon.

Name of Treasury	Irregularities in Service Book
Namsai	<ul style="list-style-type: none"> ➤ Chow Samang Mancheykhun, UDC: EL Account has not been updated w.e.f. January 2019. ➤ Smti Monumoti Sharma, UDC: EL Account has not been updated w.e.f. January 2019. Leave encashment availed not entered in the Service Book.
Roing	<ul style="list-style-type: none"> ➤ Photograph and bio-data was not pasted/entered in the appended service books of Shri H. Nath, LDC and Shri Rokang Katan, UDC. ➤ Shri Rockey Peryang, DAK Runner: Verification of Service Book by Treasury Officer was not up to date. It was verified upto December 2020.
Changlang	<ul style="list-style-type: none"> ➤ Shri Hanthing Zangsam, Peon: First MACP was granted on 01-07-2010, next MACP was due on 01-07.2020. But no any action taken in this regard till date. Leave Account is not updated in Service Book w.e.f. 01.01.2019. Aadhar number is not entered in Service Book. ➤ Smt. Meena Dey, LDC: Leave Account is not updated from 01.01.2022. Aadhar number is not entered in Service Book. ➤ Shri Ranjeet Gogoi, UDC: Aadhar number is not entered in Service Book.

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