



**ANNUAL REVIEW  
ON THE WORKING OF TREASURIES**

**2018-19**

**GOVERNMENT OF MEGHALAYA**



**‘लोकहितार्थं सत्यनिष्ठा’  
“Dedicated to Truth in Public Interest”**

**PRINCIPAL ACCOUNTANT GENERAL (A&E),  
MEGHALAYA, SHILLONG**



# **Preface**

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

The Annual Review on the working of Treasuries in Meghalaya for the year 2018-19 is compiled on the basis of guidelines issued by the Comptroller and Auditor General of India as per prescribed format. This review mainly relates to the matters arising from the monthly accounts rendered by the treasuries/sub treasuries together with observations/comments raised during local inspection of treasury records.

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

**Place : Shillong**

**Date :**

**(ATHIKHO CHALAI)**  
**Principal Accountant General (A&E)**  
**Meghalaya, Shillong.**

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## Highlights

Sl. No.	Heading of Paras	Paragraph No
1.	Outstanding balances under Treasury Suspense to the tune of ₹ 1,14,38,597/- (Payment) and ₹ 2,59,883/- (Receipt)	Paragraph 2.1 (A) (Page 9-10)
2.	Non submission of DCC Bills in respect of AC Bills to the tune of ₹ 88.11 crores	Paragraph 2.2 (Page 12-13)
3.	Delay in receipt of Monthly Accounts ranging from 1 day to 36 days	Paragraph 2.11 (Page 19-21)
4.	Diversion of Funds to Major Head 8443 – Civil Deposits	Paragraph 3.4 (i) (Page 27-28)
5.	Discrepancies in remittances made under New Pension Scheme	Paragraph 3.5 (Page 38-43)
6.	Irregular payment of pension benefits due to lack of proper check	Paragraph 3.7 (Page 45-58)
7.	Excess /short payment of Pension and Gratuity	Paragraph 3.8 (Page 58-63)
8.	Discrepancies noticed in maintenance of Stamp Register and non return of unutilized stamps for a long period of time	Paragraph 3.10 (Page 69-71)
9.	Inspection of Treasuries not being conducted by the Commissioner/ Deputy Commissioner	Paragraph 3.13 (Page 73-74)
10.	Discrepancies noticed in GPF Final Payment authorities to the subscribers and subscription of General Provident Fund Account	Paragraph 3.17 (Page 77-80)
11.	General and Application control in Treasury.net	Paragraph 4.1 (Page 81-89)



## **Part I: Introductory**

### **1.1 Introductory**

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

### **1.2 Organizational Set-up**

The Directorate of Accounts and Treasuries was established in the year 1972 which is under the administrative control of Finance (Establishment) Department, Government of Meghalaya. The Directorate is headed by the Director of Accounts and Treasuries who in turn is assisted by a Joint Director of Accounts and Treasuries, Deputy Director of Accounts and Treasuries and Deputy Director of Accounts and Training. The administrative hierarchy is further assisted in the performance of their duties by Accounts staff, technical staff for system management and a number of ministerial and Grade IV staff. Under the Directorate, there is also (one) Cyber Treasury functioning in the State.

### **Duties of its Officers and employees**

<b>Name of Officers</b>	<b>Duties</b>
Director	The Director of Accounts & Treasuries (DAT) is responsible for overall supervision, control and effective running of the Directorate. The decision making is done at the level of the Head of Department except those that are not provided for. The DAT is also the Administrative Head who controls the cadres of Meghalaya Accounts Service and the Meghalaya Subordinate Treasury Accounts Service (MSTAS).
Joint Director of Accounts & Treasuries	To assist the Director of Accounts & Treasuries on all aforementioned matters.
Deputy Director of Accounts & Treasuries	To assist the Director of Accounts & Treasuries and Joint Director of Accounts & Treasuries on all matters relating to Treasuries including MSTAS.
Deputy Director of Accounts & Training	To assist the Director of Accounts & Treasuries and Joint Director of Accounts & Treasuries on all matters related to conducting training to Officers of M.F.S., Staff of the Accounts Service and Treasury staff in different capacities.

Name of Officers	Duties
Treasury Officer	The Treasury Officer is primarily responsible for financial transactions pertaining to receipts and payments on account of the State Government relating to various Government Departments. He is also responsible for timely and prompt submission of Monthly compiled Accounts relating to such transactions to the office of the Principal Accountant General.
Assistant Treasury Officer	To assist the Treasury Officer
System Administrator	System Management of Treasury.net Application, Employee and Pension Database, Pension Automated System, New Pension Scheme, DivisionNET etc.
Programme Assistant Grade-I	Technical matter under Treasury NET/Pension Automated System and New Pension Scheme.
Programme Assistant Grade-II	Maintenance of Stock Inventory of all computer hardware and peripherals.
Accountant, Senior Account Assistant and Junior Account Assistant	Receipts, Payments and Accounting of Government transactions.
Senior Assistant System Administrator (District Treasuries)	System Management in respective Treasuries
Assistant System Administrator (Sub-Treasuries)	System Management in respective Treasuries
Data Entry Operator's	Preparation and generation of salary bills of State Government Employees / Employee Database matters.
Computer Clerk	a. Daily Report of Expenditure and Receipts from Treasury_NET. b. Compilation and uploading of NPS Contribution for the whole state.

There are 12 (twelve) District Treasuries, 4 (four) Sub-Treasuries and 1 (one) Cyber Treasury functioning in the State of Meghalaya. 9 (Nine) District Treasuries and all Sub-Treasuries are banking Treasuries while three District Treasuries viz. Resubelpara Treasury, Ampati Treasury and Baghmara Treasury are non-banking Treasuries. All Banking District Treasuries and one Non-Banking District Treasury viz. Baghmara Treasury render monthly accounts directly to the office of the Principal Accountant General (A&E) whereas two non-banking District Treasuries viz. Resubelpara Treasury and Ampati Treasury submit their accounts via Williamnagar and Tura Treasuries respectively. Sohra, Mairang, Amlarem and

Dadenggre Sub-Treasuries submit their monthly accounts directly to the office of the Principal Accountant General (A&E). Shillong (South) Treasury functions on behalf of the Governments of Assam, Mizoram and Arunachal Pradesh, etc. The banking function of Tura, Nongpoh, Nongstoin, Baghmara, Williamnagar, Shillong District, Shillong (South), Mawkyrwat, Khliehriat, Mairang, Sohra, Amlarem and Dadenggre Treasuries/Sub-Treasuries are carried out by the State Bank of India and that of Jowai Treasury by the United Bank of India.

In addition to the above, the State Government operates a Cyber Treasury which facilitates online receipt of State taxes. The Cyber Treasury functions under the control of the Director of Accounts & Treasuries who submits the monthly accounts directly to the office of the Principal Accountant General (A&E).

The following are the Treasuries/Sub-Treasuries in the state of Meghalaya as on date –

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

**1.3 Position of Treasury Staff**

**1.3.1** The Treasuries/Sub-Treasuries including the Directorate of Accounts & Treasuries have total Men-in-Position of 363 against Sanctioned Strength of 450 as on 31.03.2019. Cadre-wise details are given below –

<b>Designation</b>	<b>Sanctioned Strength</b>	<b>Men-in-position</b>
Director	01	01
Joint Director	01	01
Deputy Director of Accounts & Treasuries	01	01
Deputy Director of Accounts & Training	01	01
Treasury Officers (District Treasuries)	12	10
Treasury Officer (Sub Treasuries)	04	02
Superintendent	01	01
Upper Division Assistant	04	04
Lower Division Assistant	07	07
Typist	02	02
Stenographer Grade II	01	01
Senior Divisional Assistant	01	01
Programme Assistant – I	01	01
Programme Assistant – II	01	01
Computer Clerk	06	06
Assistant Treasury Officer	06	05
Accountants	17	16
Senior Accounts Assistant	69	65
Junior Accounts Assistant	124	67
System Administrator	01	01
Sr. Assistant System Administrator	08	07
Assistant System Administrator	08	08
Programming Assistant (Database)	10	01
Data Entry Operators	75	65
Drivers	04	04
Duftry	01	01
Grade IV	83	83
Any other categories	-	-
<b>Total</b>	<b>450</b>	<b>363</b>

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

Various modules of IFMS have been rolled out such as Treasury.net, MeghEIS, Central Pension Payment System (CPPS), MeghNPS, GRAS, GST Accounting System, Cyber Treasury, PFMS. These modules are handled by the existing staff of the Treasury including DEOs with the assistance of NIC, Shillong at present. The staff has been trained accordingly for performing business on these IFMS components/modules.

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

Further, in absence of Digital signature, only Cash Account, covering Schedule and Cash Abstracts are submitted alongwith the Monthly accounts which are manually signed by the Treasury Officer, Cyber Treasury after verification. However, since challans are system generated, hence, signature of Treasury Officer is not required.

### **1.3.3 Staff position vis a vis volume of work, Numbers of bills / staff**

There is a shortage of 87 officers/officials in the Treasury and Sub-Treasury establishment in the state of Meghalaya. Director of Accounts & Treasuries has informed that the matter has been reported to the concerned authority for filling up the existing vacancies.

## **1.4 Computerization**

The main objective of the application is to take up the online computerization of the Treasury activities and expedite and transfer of the data received at the Treasury level to the Directorate level in order to supervise and monitor the financial position of the state at the secretariat level.

### **1.4.1 Status of Computerization of Treasuries**

#### **1) Adequacy of the data Security :**

(i) Number / Designation and Role of Officers/officials handling the Database-

- a) System Administrator: 15
- b) Senior System Administrator: 01
- c) NIC Officers: 03 (2 Senior System Analyst, 1 System Analyst)

## 2) **Distribution of duties among the Staff :**

Treasury.net has been designed on a workflow concept where the data (information) flow from the lower level (Counter clerk) to a higher level (Treasury Officer) with different roles as under:

User	Job Description
Counter Clerk (Junior Accounts Assistant)	Enter the details of the Bill, Challan, Cheque details
Auditor (Senior Accounts Assistant)	To check the detail enter by the Counter Clerk
Accountant	After the details have been checked by the Auditor, to finalized the Bill
Treasury Officer	To verify the whole process

## 3) **Capabilities of generation of various MIS reports and their accuracy and reliability :**

- (i) List of MIS Reports.
  - 1) Payment Schedule
  - 2) Pension Payment Schedule
  - 3) Transfer Challan
  - 4) Cash Account
  - 5) Receipt Schedule
  - 6) DDO Expenditures Statement
  - 7) Schedules and Vouchers
  - 8) Tax Revenue Challan

- (ii) Whether generate and verified or not: Yes

## 4) **Working of various modules (Software) in IFMS:**

- (i) List of Modules under IFMS.
  - 1) Treasury.net
  - 2) eProcurement
  - 3) eBilling
  - 4) Budget (Estimation and Distribution)
  - 5) GRAS (Government Receipt Accounting System)
  - 6) Define Benefit and Contribution pension system
  - 7) PFMS
  - 8) Debt and Resource Fund Management
  - 9) Division.net
  - 10) SBI-CMP (Cash management product)

- 11) Megh.EIS
- 12) Megh.DBT
- 13) Directorate Local Fund Audit

(ii) Modules in place whether fully functional or not

The following components are under development, while the rest are fully functional or under pilot run:

- a) eProcurement
- b) Debt and resource fund management
- c) Directorate of Local Audit Fund

(iii) Whether Division.net is implemented or not? And whether it is attached and linked with Treasury modules?

- Yes, it is implemented in a few divisions on pilot basis.
- Module linking Division.net and Treasury.net module is still under development.

#### **1.4.2 Areas of computerization where further improvement is required**

DDOs are presently not integrated with IFMS. State Government may take up computerisation and integration of DDOs with IFMS at the earliest to ensure single source of truth and prevent multiple level of data entry at DDO level to Treasury to the office of the Principal Accountant General. Further, a middleware may be developed to ensure smooth integration between AG office and IFMS at the earliest alongwith the completion of all the modules planned and being implemented under IFMS.

#### **1.4.3 Availability of necessary infrastructure**

(i) **Availability of necessary infrastructure**

<b>Hardware and Software</b>	
Software used and Vendor by whom installed	Treasury.net and Centralised Pension Payment System (CPPS) is developed and maintained by National Informatics Centre (NIC).
Hardware for Treasury.net	Server-HP ProLiant ML 150 with Linux OS and DB2 database. Client-HP Thin Clients Desktop.
Hardware for CPPS	HP Desktop with Windows 7 OS and Agmatel Information Kiosk
LAN/WAN	All computers are interconnected through LAN. Internet is

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	provided by NIC.
IT Security and checks at the level of Treasury Officer for passing digitally signed vouchers.	No digital signature is being used while passing the bill by the Treasury Officer. Only user level authentication (user ID and password) is available in the IFMS (Treasury.net application).
Linkage with various stakeholder	AG login has been provided for viewing and downloading data relating to Treasury.net application. Link has been setup with State Bank of India (for salary payment only through SBI-CMP). No linkage is available with RBI except for GST.

## Part II

### Defects noticed during compilation and verification of accounts

#### **2.1 (A) Non receipt/Delay in receipt of awaited Vouchers from Treasuries**

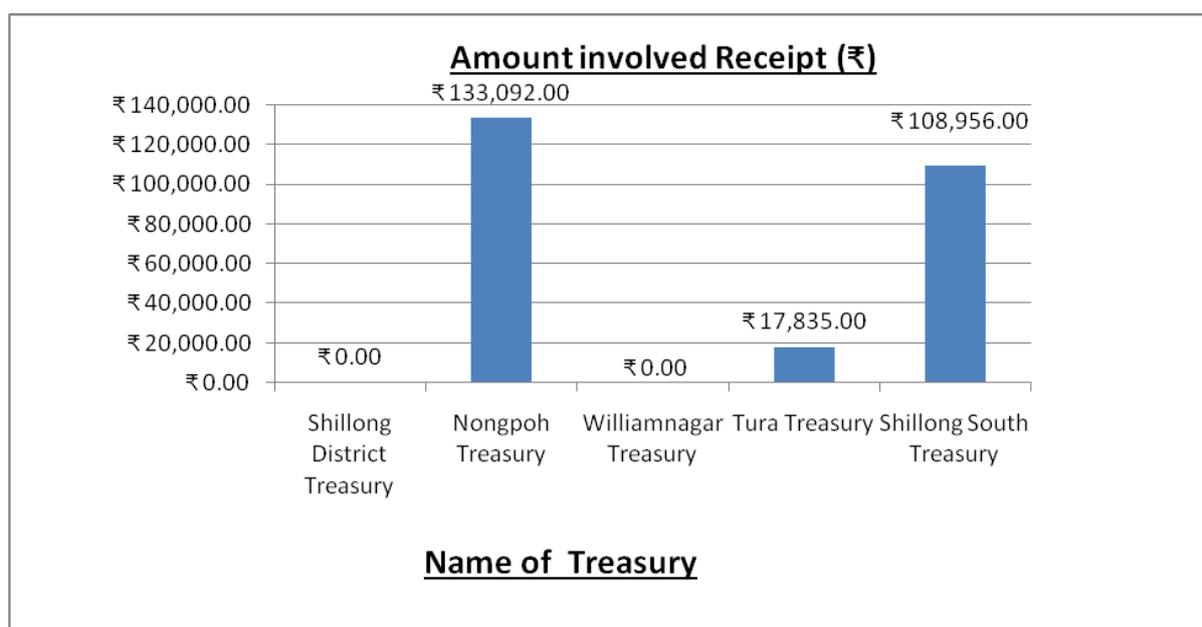
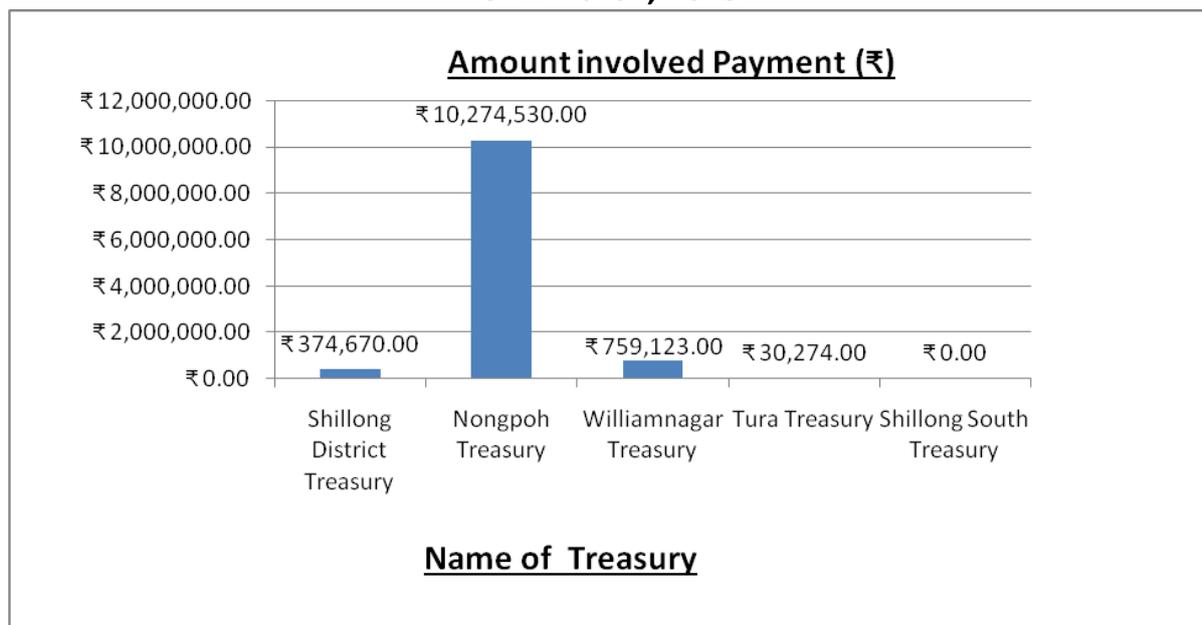
***Due to non-receipt of clarification/wanting schedules etc, huge sum of Government expenditure could not be classified under proper head of account***

Rule 70 of Government Accounting Rules, 1990 provides that 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" under the Sector "L. Suspense and Miscellaneous" of the Accounts (Footnotes under the Major Head in the List of Major/Minor Heads of Account may be referred to for further guidance).

As per records maintained in the office of the Principal Accountant General (A&E), Meghalaya, Shillong, an amount of ₹ 1,14,38,597/- (Payment) and ₹ 2,59,883/- (Receipt) is lying outstanding under the head of account "8658 - Suspense Account - 102 - Suspense Accounts Civil - (a) Treasury Suspense" for want of necessary clarifications/ wanting schedules etc. from the Treasury Officers as shown in **Annexure-A** and **Annexure-B** respectively. The details of amount booked under Treasury Suspense are as under-

<b>Sl. No.</b>	<b>Name of Treasury</b>	<b>Amount involved Payment (₹)</b>	<b>Amount involved Receipt (₹)</b>
1.	Shillong District Treasury	₹.3,74,670	-
2.	Nongpoh Treasury	₹.1,02,74,530	₹. 1,33,092
3.	Williamnagar Treasury	₹.7,59,123	-
4.	Tura Treasury	₹.30,274	₹. 17,835
5.	Shillong South Treasury	-	₹. 1,08,956
<b>Total Treasury Suspense (Payment &amp; Receipt) upto the financial year 31.03.2019</b>		<b>₹.1,14,38,597</b>	<b>₹. 2,59,883</b>

**Diagrammatic representation of Treasury Suspense at the end of  
31<sup>st</sup> March, 2019**



Concerned Treasury Officers are requested to submit the Schedule of Payment, Vouchers, etc., or Certificate of Payment with detailed classification to the office of the Principal Accountant General (A&E), Meghalaya, Shillong for classifying the suspense amount to the Final Head of account.

**2.1 (B) Non receipt/Delay in receipt of awaited Vouchers from Treasuries**

Footnotes under 3 (b) below Major Head 8658 – Suspense Account in the List of Major/Minor Heads of Account issued by the Government of India, Ministry of Finance, Controller General of Accounts provides that Sub-head (b) will be operated upon by compilation sections of the office of the Accountant General when during the course of compilation of vouchers with reference to the Schedules of payments from treasuries, vouchers are found wanting and thereby a difference is credited between the Schedule of totals and total of the vouchers compiled. By operating on this head, response by minus debit should be made in the classified Abstracts to the full amount of the debit earlier given to the head ‘Departmental Adjusting Account’ (equal to the totals of Treasury Schedules). The amount initially taken under this sub-head will be cleared of minus entries under this sub-head by per contra debit to the head of account concerned.

As per records maintained in the office of the Principal Accountant General (A&E), Meghalaya, Shillong, ₹. 64,80,594 (Payment) is lying outstanding under the head of account 8658 - Suspense Account - 102 - Suspense Accounts Civil - (b) Objection Book Suspense as on 31<sup>st</sup> March, 2019 due to non-receipt of schedule of payment, vouchers etc. Treasury wise details are as under:

Sl. No.	Name of Treasury/DDOs	Amount (₹.)	Remarks
1.	Shillong District Treasury	27,57,393	Amount lying under Objection Book Suspense which is pertains to 2003-04 to 2014-15
2.	Shillong South Treasury	2,23,645	
3.	Jowai Treasury	5,20,623	
4.	Nongpoh Treasury	13,38,015	
5.	Williamnagar Treasury	5,09,853	
6.	Tura Treasury	9,21,649	
7.	Ampati Treasury	1,67,601	
8.	MH, New Delhi	36,992	
9.	MH, Kolkata through AG, W.B.	4,823	
	<b>Total</b>	<b>64,80,594</b>	

Major defaulting treasuries/ DDOs are requested to submit the Schedule of Payment, Vouchers, etc., or Certificate of Payment with detailed classification to the office of the Principal Accountant General (A&E), Meghalaya, Shillong for classifying the amount to the final Head of account.

## 2.2 Pending Abstract Contingent Bills from Treasuries

**Due to want of outstanding DCC Bills, huge sum of Government money i.e., ₹ 88.11 crore could not be regularized.**

Rule 232 of Meghalaya Treasury Rules, 1985 states that 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 RT 24 subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed.

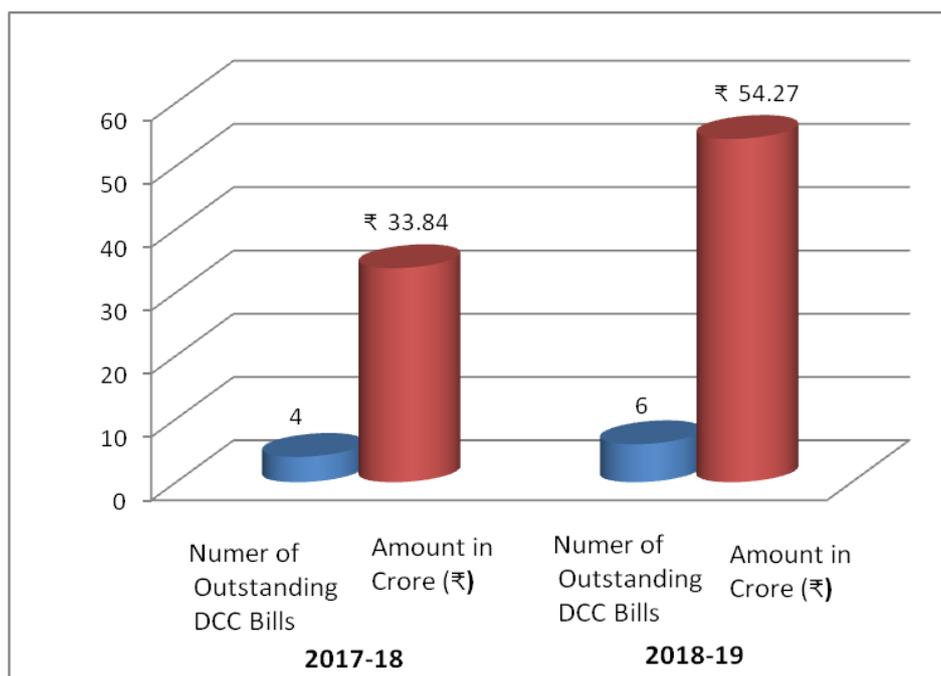
Further, as per Rule 232 of Meghalaya Treasury Rules, 1985, the numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than ₹ 50/-. A certificate shall be attached to every abstract contingent bill to the effect that detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month earlier. On no account may an abstract contingent bill be cashed without this certificate.

On examination of records, it was observed that a sum of ₹ 88.11 crore against 10 Nos. of AC bills remained outstanding as on 31<sup>st</sup> March, 2019 due to the wanting DCC Bills from the DDOs which pertain to the year 2017-18 and 2018-19. The details of pendency in submission of DCC bills against AC Bills are shown in **Annexure-C**.

Year	Outstanding DCC Bills	
	Number	Amount (in crore)
2017-18	04	33.84
2018-19	06	54.27
<b>Total</b>	<b>10</b>	<b>88.11</b>

- **Out of the total of ₹. 88.11 crore, ₹. 87.89 crore is pending against Election Department (₹. 33.83 crore for 2017-18 and ₹. 54.06 crore for 2018-19)**

**Diagrammatic representation of non-receipt of DCC Bills is shown below-**



Concerned Treasury Officers may take steps to watch the submission of DCC bills by the Drawing and Disbursing Officers and not to honour any further AC Bills until the DCC bills are received in respect of AC bills drawn previously.

### **2.3 Wanting debit vouchers in respect of HBA/MCA/CCA**

Rule 386 I of Meghalaya Financial Rules, 1981 provides that advances may be made under the sanction of Government to officers who desire to build houses, for occupation by themselves or their families, at places where no houses are available, or where house rent is exceptionally high. The advance is permissible for the construction of a house anywhere within the State irrespective of the place of posting. No advance is ordinarily permissible to an officer who is likely to retire before complete recovery can be affected.

Further, Rule 386 XV of Meghalaya Financial Rules, 1981 states that no part of an advance can be drawn and disbursed without the orders of the competent authority sanctioning the advance. The Head of the office in the case of a non-gazetted Government servant and the Controlling Officer in the case of a gazetted Government servant should send

to the Accountant General a certificate to the effect that the necessary mortgage bond has been executed by the Government servant concerned and that it has been duly registered.

On scrutiny of the records, it was observed that all the debit vouchers in respect of HBA, MCA and CCA pertaining to 2018-19 from Treasuries and Sub Treasuries have been received in this office and found in order. There are no cases of any misclassification.

All the Treasury Officers are requested to submit the debit vouchers/bills etc. of HBA/MCA/PCA to the office of the Principal Accountant General (A&E), Meghalaya, Shillong after properly classifying the amount to the final head of account.

#### **2.4 Wrong inclusion of transactions under GPF (State)**

On examination of schedules received from the Treasuries/Sub Treasuries during the year 2018-19, it was observed that there were number of cases where DDOs have made wrong classification of accounts under the Head of Accounts 8009 – State Provident Funds – 01 – 101 – General Provident Funds resulting in delay in accounting the following transactions to the correct heads of accounts:

Amount wrongly booked	Correct head of accounts				
	Head of Account	Major Head	Sub-Major Head	Minor Head	Sub-Head
(1)	(2)	(3)	(4)	(5)	(6)
8009-01-101- General Provident Funds	2235	60	104	01	04
-do-	2205	0	105	02	01
-do-	2205	0	105	02	02
-do-	2406	01	102	04	01
-do-	2406	01	102	17	01
-do-	2205	0	105	08	01
-do-	2039	0	01	12	01
-do-	2401	0	01	04	01
-do-	2055	0	104	06	01
-do-	2055	0	104	06	01
-do-	2055	0	109	01	01
-do-	2210	03	103	01	01
-do-	2515	0	01	05	01
-do-	2055	0	104	06	01
-do-	7610	0	800	02	55

Amount wrongly booked	Correct head of accounts				
	Head of Account	Major Head	Head of Account	Major Head	Head of Account
(1)	(2)	(1)	(2)	(1)	(2)
-do-	7610	0	204	0	0
-do-	7610	0	800	02	55
-do-	7610	0	201	11	0
-do-	7610	0	800	13	0
-do-	0049	04	800	08	0

Concerned Treasury Officers are requested to correct the head of accounts of the aforesaid transactions and re-submit the revised Schedule of Payment with detailed classification to the office of the Principal Accountant General (A&E), Meghalaya, Shillong for classifying the aforesaid amount to the Final head of account.

<b>2.5</b>	<b>Non submissions of Schedules/ Challans in support of GPF / House Building Advance/ MCA recoveries</b>
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Rule 371 of Meghalaya Treasury Rules, 1985 states that Subscription to a Provident Fund of the Government are recovered ordinarily by deduction from pay bills of the Government servants concerned.

The subscriber himself is responsible for seeing that proper deduction is made from his bills, though for his convenience it has been provided in Rule 188 that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

While compiling the accounts of 2018-19, no cases were noticed where recovery schedules/Challans in support of GPF and House Building Advance were found missing or not attached with the vouchers/bills etc. and therefore, no amount was booked under Suspense account during the year 2018-19.

<b>2.6</b>	<b>Un-reconciled Net (Dr.) differences of Reserve Bank Deposits (State) between Treasuries and Bank</b>
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Article 5.7 of Account Code for Accountants General provides that when a State Accountant General receives intimation from the Central Accounts Section of the Bank in

Form A.C. 5 that adjustment against the balances of the Central Government and of his State has been made in its books as advised by him, the net debit or credit adjusted by the Bank against the balance of his State should be credited or debited in the State section of his accounts to the Head '8675-Deposits with Reserve Bank-Reserve Bank Central Accounts office, by per contra adjustment against the head 'Adjusting Account between Central and State Governments'. At the same time the State Accountant General should clear the outstanding under the head 'Adjusting Account between Central and State Governments' in the Central Section of his accounts by debit or credit to the head '8675-Deposits with Reserve Bank- Reserve Bank Central Accounts Office'.

Office of the Principal Accountant General reconciles figures reported by the Reserve Bank of India with figures reported by the Treasuries. These figures are compared to ensure that authorization by the Treasuries are paid and accounted for by the banks. The discrepancies are worked out and pursued with the Director of Accounts and Treasuries, Shillong and Reserve Bank of India, Shillong. The net differences between the Cash Balance of the State Government as worked out by AG office and as reported by Reserve Bank of India is mainly due to wrong communication of figures by the agency banks and the same has to be settled by the Reserve Bank of India itself through subsequent adjustment.

For the period ended 31-03-2019, it was observed that the net difference of Reserve Bank Deposits (State) is ₹. 40,44,26,116.56 (Dr).

In view of the above, the Director of Accounts and Treasuries is requested to take up the matter with the Reserve Bank of India for settling the same through subsequent adjustment.

## **2.7 Personal Deposit Account/ Personal Ledger Account**

### **(i) Personal Ledger Accounts**

***The unspent balances lying in the inoperative Personal Deposit Accounts under the Major Head – 8443 - Civil Deposits were not transferred to the Consolidated Fund as per codal provision.***

Rule 392 of Meghalaya Treasury Rules, 1985 states that if a Personal Deposit Account is not operated for a considerable period and there is reason to believe that the need for the Deposit Account has ceased, the same should be closed in consultation with the officer in whose favour the Deposit Accounts had been opened.

As per records available in the office of the Principal Accountant General (A&E), Meghalaya, six numbers of Personal Deposit Accounts are in existence involving a sum of ₹ 16.38 crore. Out of these, one Personal Deposit Account is not in operation against the following Administrator which clearly indicates that the need for maintaining the Deposit accounts has ceased.

<b>Name of the Administrator</b>	<b>Name of Treasury in which PD Accounts is inoperated</b>	<b>Date of last transaction</b>
D.C., Election, Jowai	Jowai Treasury	January, 2015

Treasury Officer is requested to look into the matter and take action to close the inoperative Personal Deposit Accounts as per codal provisions.

**(ii) Non submission of Plus and Minus Memorandum**

**Non submission of Plus and Minus Memorandum results in non-monitoring of money deposited and drawn from the deposit head of account.**

Provision of Rule 91 and 98 of Accounting Rules for Treasuries, 1992 stipulates that Plus and Minus Memorandum is to be accompanied with the Monthly Accounts at the time of submission to the office of the Accountant General (A&E). The purpose of the “Plus and Minus Memorandum Statement” is to watch the balance and clearance of amount from the deposit head.

On the basis of records maintained in the office of the Principal Accountant General (A&E), Meghalaya, Shillong, Plus and Minus Memorandum Statement has not been received from Jowai Treasury since August, 2016 onwards as per codal provisions.

Treasury Officer, Jowai is requested to furnish the Plus and Minus Memorandum to the office of the Principal Accountant General (A&E), Meghalaya, Shillong as per codal provisions.

**2.8 Non furnishing of Consolidated Treasury Receipts for Forest Remittances**

The figures booked under the head of accounts 8782 – 102 – I - Remittance is being received alongwith the Monthly accounts from the Treasuries and Sub-Treasuries. However, while compiling the Forest Divisional accounts for the year 2018-19, no differences have been noticed as per the records maintained by the Principal Accountant General (A&E), Meghalaya, Shillong.

**2.9 Differences in the amounts remitted by P.W. Divisions (Requisition for correction of Accounts) and acknowledged by treasuries and issue of huge number of Correction Slips by Treasury offices**

The figures booked under the head of accounts 8782 – 101 – I - Remittance is being received alongwith the Monthly accounts from the Treasuries and Sub-Treasuries. However, while compiling the P.W. Divisional accounts for the year 2018-19, no differences have been noticed as per the records maintained by the Principal Accountant General (A&E), Meghalaya, Shillong.

**2.10 Incorrect Classification of Challans**

Rule 35 (Classification and accounting of recoveries of overpayments) of Government Accounting Rules, 1990 provides that Recoveries of overpayments whether made in cash or by deduction from payment vouchers shall always be taken as reduction of expenditure under the appropriate expenditure head concerned irrespective of the year to which such recoveries relate.

Challan received in the office of the Principal Accountant General (A&E), Meghalaya, Shillong from Shillong District Treasury and Jowai Treasury alongwith the Monthly accounts during the financial year of 2018-19 revealed that receipt was not booked correctly as per the List of Major & Minor Head as detailed below :-

Challan No. & date	Month & Year	Major Head	Amount (₹.)	Particulars
52595 dated 24.10.2018	October, 2018	4853	140.00	Refund of unutilised amount of share Capital to MMDC Ltd. using the Head of Account '4853' without mentioning any

				Minor head. The correct head of account is '4853-911'
25931 dated 28.03.2019	March, 2019	0435	7,056.00	Previous year money has been refunded to the Head of Account '0435-103' but there is no such Minor head exist as per List of Major & Minor Head of account

The concerned Treasury Officers have been requested to correct the head of account. On receipt of requisite information from the Treasury Officer, the account of this office will also be corrected through Transfer Entries.

All the Treasury Officers are requested to instruct all the Departments collecting Revenue to ensure proper classification of Head of Account at the time of Revenue Receipt of the Government for the accuracy of accounts.

#### **2.11 Delay in submission of Monthly Accounts by Treasuries**

***Delay in rendition of accounts by Treasuries/Sub-Treasuries leads to delay in preparation of Monthly Civil Accounts and subsequent delay in preparation and finalization of Annual Accounts.***

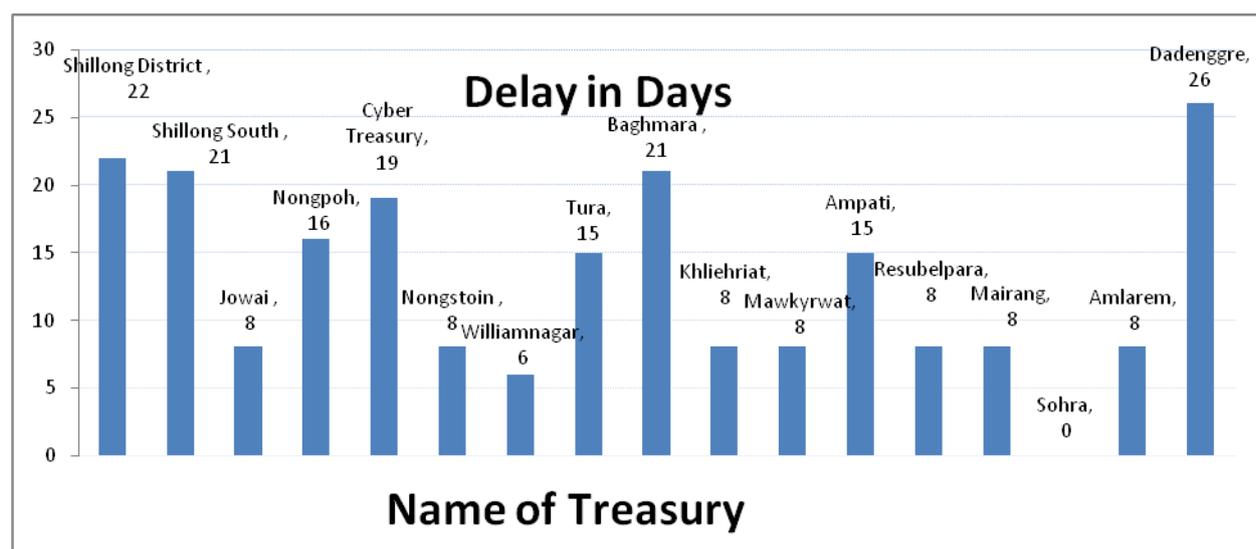
Rule 59 (1) of Meghalaya Treasury Rules, 1985 states that with the single exception of March for which the accounts of the district treasury must be kept open until receipt of daily sheet of every sub-treasury for 31<sup>st</sup> March, the monthly accounts shall be closed without fail on the last day of each month. Every endeavour shall be made to close the March accounts at the earliest possible date and, in any case, not later than the 5<sup>th</sup> of April. Rule 60 (1) of Meghalaya Treasury Rules, 1985 states that in closing the accounts of the district treasury for the month, the month's totals of the subsidiary registers will be carried in to the cash account in the case of receipts and into the list of payments in the case of payments, the cash account being closed in accordance with the directions contained in the Account Code Volume II. Cash must be verified by actual counting and the cash balances report made in accordance with the procedure prescribed in Part IV.

Article 119 of Account Code Volume II provides that the first schedule of payments [vide Article 98 (vi)] with connected vouchers and a Memorandum in Form T.A. 48 should

be sent to the Accountant General on the 10<sup>th</sup> and in the case of banking treasuries, on the 11<sup>th</sup> of the month and the Cash Account and the List of Payment (vide Article 95) with supporting schedules and the connected vouchers together with the Memorandum in Form T.A. 48 should be despatched to him on the first day of the following month.

However, these were not adhered to by some of the Treasuries/Sub-Treasuries. There was a delay ranging between 01 days to 36 days in receipt of accounts from Treasuries and Sub Treasuries during the year 2018-19. While slight improvement was seen in respect of other months there was undue delay in the rendition of accounts during the month of March, 2019 –as detailed below-

Name of Treasury	Delay in days	Name of Treasury	Delay in days	Name of Treasury	Delay in days	Name of Sub Treasury	Delay in days
Shillong District	22	Nongstoin	08	Khliehriat	08	Mairang	08
Shillong South	21	Williamnagar	06	Mawkyrwat	08	Sohra	0
Jowai	08	Tura	15	Ampati	15	Amlarem	08
Nongpoh	16	Baghmara	21	Resubelpara	08	Dadenggre	26
Cyber Treasury	19						



The dates on which the monthly accounts for the year 2018-19 were received in the office of the Principal Accountant General (A&E) from the District Treasuries and Sub-Treasuries and the extent of delay (in days) are indicated in **Annexure-D**.

All the Treasury Officers are requested to submit the monthly accounts within the prescribed time limit to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

### **2.12 Checking of vouchers selected by stratified sampling technique**

Para 5.18.2 of C&A.G.'s Manual of Standing Orders (Accounts & Entitlement) Volume I states that the A.A.O/Section Officer and the Branch Officer will check the correctness of posting in the Compilation Book/ Classified Abstract of individual items above ₹. 10,000/- and ₹. 50,000/- respectively under any detailed head of account with reference to the classification furnished on the vouchers. Similarly, the classification recorded on the receipt schedules should also be checked to the extent indicated below:-

#### **Percentage of check**

<b>Receipt</b>		<b>Accountant</b>	<b>AAO/SO</b>	<b>B.O.</b>
(I)	Upto ₹. 10,000/-	100%	Nil	Nil
(II)	Between ₹.10,000 and ₹. 40,000/-	Nil	50%	12 ½ %
(III)	Exceeding ₹. 40,000/- but less than ₹. 1 lakh	Nil	100%	25%
(IV)	Exceeding ₹.1.lakh and ₹. 5 lakh	Nil	100%	50%
(V)	Above ₹.5 lakh.	Nil	Nil	100%

Further, para 2 and 3 of C & A.G.'s letter No. 315/A/c-Gr.II/KW-09/2013 dated 27-06-2014 states that since the revised methodology is dependent on the uploading of voucher data in VLC, offices that receive and upload electronic data from the treasuries through the DATA project will henceforth ensure the checking of vouchers before the finalisation of the monthly civil accounts. Other offices will perform the checking immediately after completion of data entry of vouchers in VLC and will complete the process immediately after the finalisation of the monthly civil accounts.

During checking of vouchers as per aforesaid guidelines, there were cases found where in Treasuries and Sub-Treasuries had not stamped "Paid" on the vouchers submitted to the office of the Principal Accountant General. This serious deficiency been brought to the

notice of the Secretary, Finance Department and the Director of Accounts and Treasuries for necessary corrective action.

### **2.13 Outstanding Utilisation Certificates**

***Due to non-submission of Utilisation Certificates in respect of Grants-in-Aid (GIA), it could not be ascertained whether the grants amounts were actually utilized for the purpose for which they were sanctioned.***

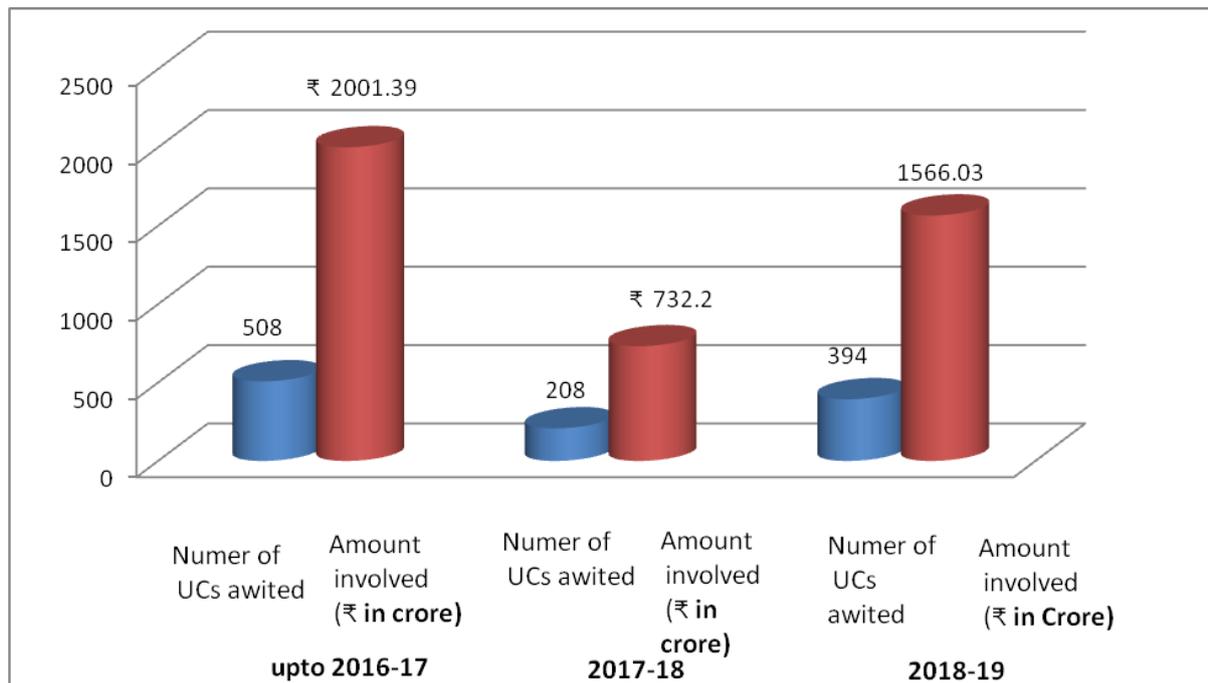
Para 16.9 (Chapter 16) of C & A.G.'s Manual of Standing Orders (Accounts & Entitlements) Volume I states that in the case of unconditional grants, the Accountant General is in no way concerned with the manner in which the grant is utilised by the grantee. In the case of conditional grants, a formal utilisation certificate about the proper utilisation of the grant from the administrative, technical and financial point of view should be furnished to the Principal Accountant General (A&E) by the sanctioning authority.

In cases in which the audit of local authorities and public or quasi public bodies is conducted by an office not subordinate to the Comptroller and Auditor General of India (for example, Examiner of Local Fund Accounts of a State Government), a certificate regarding the grant having been utilized on the objects for which it was sanctioned and in accordance with the conditions attaching to the grant, based on that Officer's audit, may be accepted from the concerned administrative authority.

Scrutiny of the records of the office of the Principal Accountant General (A&E), Meghalaya, Shillong at the end of March, 2019 revealed that the following 1110 number of Utilisation Certificates involving ₹.4,299.62 crore against the drawal under GIA (conditional) are awaited as detailed below-

Sl. No.	Year	Number of UCs awaited	Amount involved (₹ in crore)
1.	Upto 2016-17	508	2,001.39
2.	2017-18	208	732.20
3.	2018-19	394	1,566.03
<b>Total</b>		<b>1110</b>	<b>4,299.62</b>

## Outstanding UCs



Concerned Treasury Officers and the Finance Department are requested to take necessary steps with all the concerned Drawing and Disbursing Officers so that the outstanding Utilisation Certificates are furnished at an early date to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

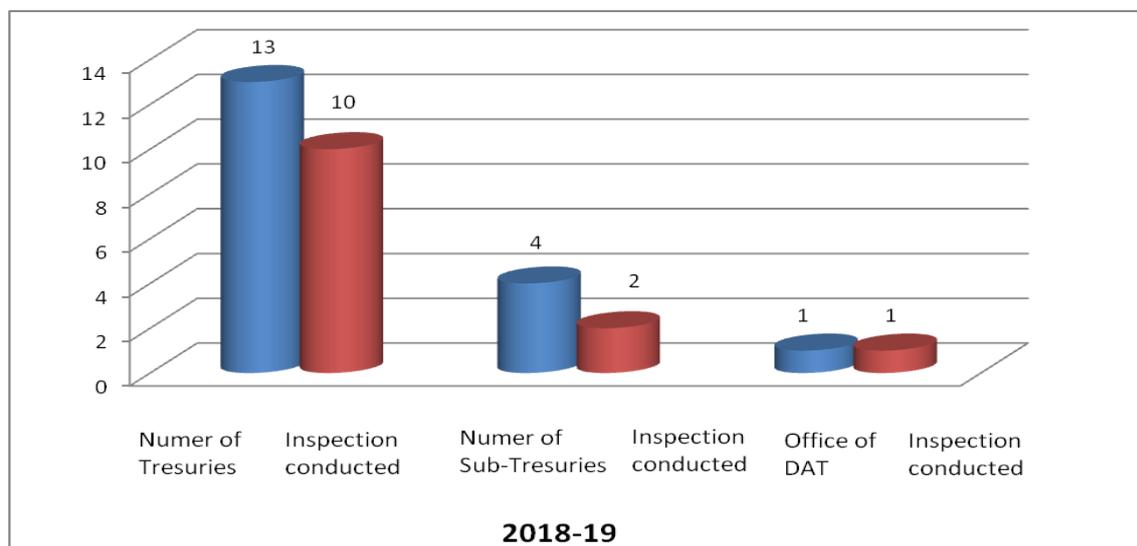
### **Part - III**

## **Defects and other irregularities noticed in the records during inspection of the Treasury and Sub-Treasury establishments**

### **3.1 Treasuries/Sub-Treasuries inspected during the year**

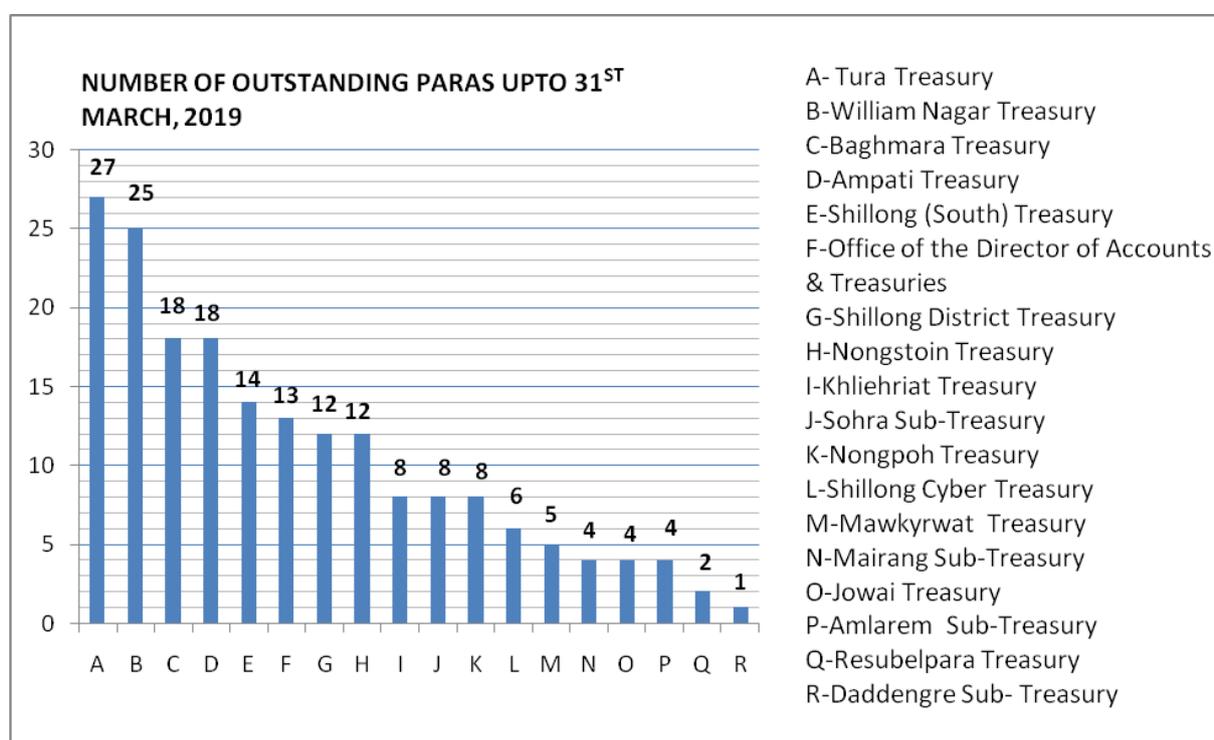
Inspection of 10 Treasuries, 02 Sub-Treasuries and office of Director of Accounts & Treasuries was conducted during the year 2018-19. Inspection Reports were issued to the Principal Secretary to the Government of Meghalaya, the concerned District Administrators, the Director of Accounts & Treasuries and the Treasury Officers of the concerned Treasuries and Sub-Treasuries. The Treasuries and Sub-Treasuries whose accounts were inspected during the year 2018-2019 are as under:

(A)	District Treasuries	(B)	Sub Treasuries
	1. Shillong South Treasury		1. Sohra Sub Treasury
	2. Shillong District Treasury		2. Mairang Sub Treasury
	3. Tura Treasury		
	4. Williamnagar Treasury		
	5. Jowai Treasury		
	6. Nongpoh Treasury		
	7. Mawkyrwat Treasury	(C)	1. Office of the Director of Accounts and Treasuries
	8. Ampati Treasury		
	9. Baghmara Treasury		
	10. Shillong Cyber Treasury		



### 3.2 Outstanding Paras of Inspection Reports

At the end of 31<sup>st</sup> March, 2019, 189 paras against the 50 Inspection Reports which included 18 Treasuries/Sub- Treasuries and the office of the Director of Accounts & Treasuries were outstanding for want of replies. Of these, 04 paras pertain to the year 2011-12, 02 paras pertain to 2012-13, 08 paras pertain to the year 2013-14, 07 paras pertain to 2014-2015, 10 paras pertain to 2015-16, 12 paras pertain to 2016-2017, 27 paras pertain to 2017-18 and 119 paras pertain to 2018-19. Treasury-wise numbers of outstanding paras are given in *Annexure-E*.



Director of Accounts and Treasuries and all the Treasury Officers are requested to take necessary corrective steps and submit the compliance report with respect to outstanding paras at the earliest to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

### 3.3 Non revalidation of Gratuity payment authority after expiry of one year

**Note 2 below Rule 286 of Meghalaya Treasury Rules, 1985 provides that if the payment of DCRG has been delayed beyond three months from the date of retirement, an interest at the rate applicable to GPF will be paid to the pensioner.**

Rule 286 of Meghalaya Treasury Rules, 1985 states that unless the Government by general or Special orders direct otherwise, pension remaining undrawn for more than a year shall cease to be payable by the disbursing officer. If the pensioner afterwards appears or a claim is presented on his behalf, the disbursing officer may make the payment, but the arrears can be paid:-

- If the amount in arrears does not exceed ₹. 2500 or with the previous sanction of the Collector of the district in which the pension payment office is located, if it exceeds ₹. 2500 but does not exceed ₹. 5000/-, provided that in both the cases, arrear do not represent pension dues to be paid for the first time, and
- In all other cases, with the sanction of the authority by whom the pension was sanctioned, Provided that if in any case a pension remains undrawn for three years in the case of a service pension or six years in the case of a political pension, it cannot be paid without the authority of the Accountant General.

**Note:** - If the suspension of payment is attribute to error or neglect by any Government officer, the Accountant General may direct payment of the arrears on his own authority.

A gratuity payment order shall remain in force one year only and no such order shall be retained in a disbursing office if payment has not been made on it within a year of its issue.

Scrutiny of the pension records/files maintained in Jowai Treasury revealed that there was delay in the payment of Gratuity (D.C.R.G.) ranging from 9 years to 15 years as detailed below: -

Sl. No.	Name of Pensioner/ Family Pensioner	GPO No.	Date	Date of Payment	Extent of Delay
1	Shri Prafulla Dawarah	Pen(M)/MG/2002-03/3174	21-10-2002	Not yet paid	15 years 8 months
2	Shri Hamlet Shadap	Pen(M)/MG/2009-10/1249	13-07-2009	-do-	9 years

It was also seen that some D.C.R.G authorities remained undrawn for several years and were neither returned to the office of the Principal Accountant General (A&E), Meghalaya, Shillong for revalidation nor the pensioner were contacted for payment.

The matter was reported to the concerned authority. Treasury Officer in his reply stated that while few undrawn authorities have been returned to the office of the Principal Accountant General (A&E), efforts were being made for making pension/family pension etc. to those who have not reported to the Treasury establishment.

### **3.4 Improper /Non maintenance of records**

#### **(i) Diversion of Funds**

***Diversion of funds at the fag end of the financial year by the Treasuries/Sub-Treasuries is a breach of financial propriety and such practice should be avoided.***

The practice of depositing funds into M.H. 8443 - Civil Deposits to avoid lapse of budget grants goes against the discipline of budgetary procedure as enjoined under Rule 62 of General Financial Rules, 2017 which states that –

The Funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.

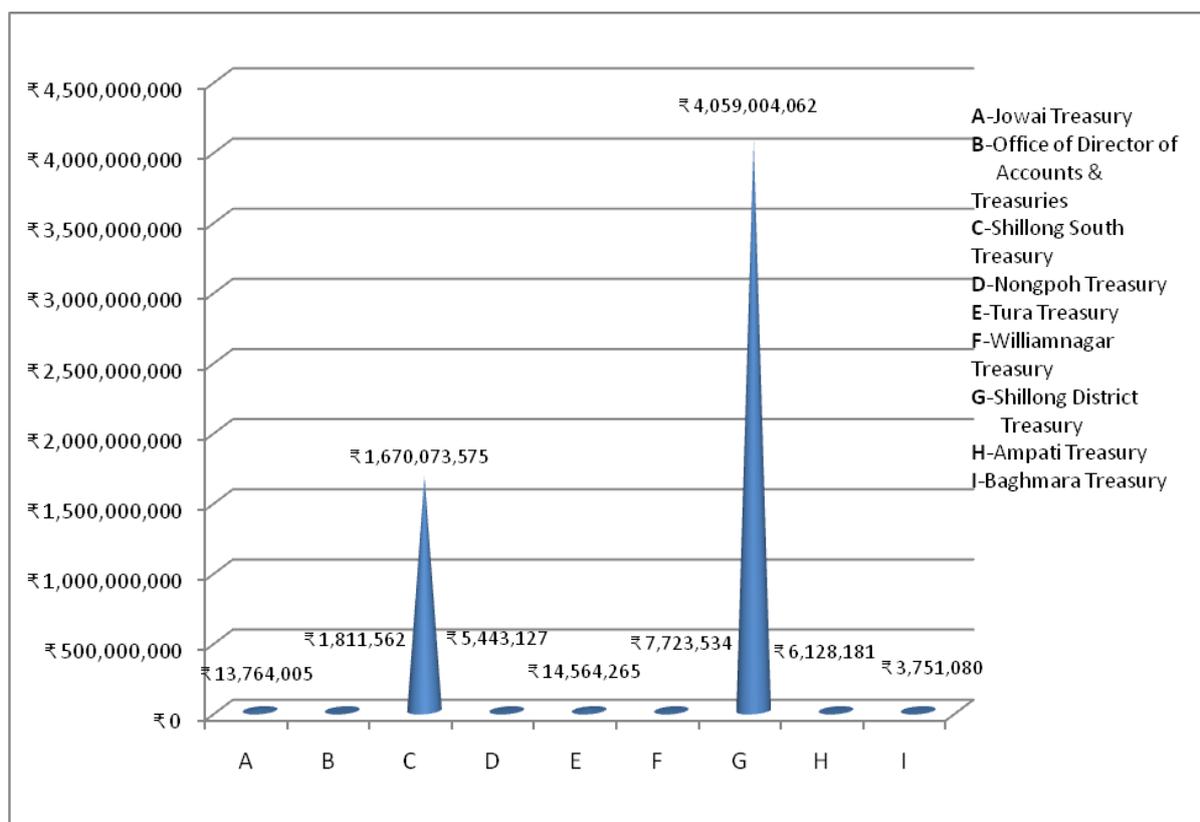
- I. The Savings as well as provision that cannot be profitably utilized should be surrendered to Government without waiting till the end of the year. No savings should be held in reserve for possible future excesses.
- II. Rush of expenditure, particularly in the closing months of the Financial Year, shall be regarded as a breach of financial propriety and shall be avoided.

Scrutiny of Plus Minus Memorandums for March, 2018 and other related documents maintained by the Treasury establishments revealed that funds were diverted to the heads of account 8443-Civil Deposits-111-Other Departmental Deposits by debit to service heads of the department at the end of the year i.e., March, 2018 by most of the Treasuries as detailed below:

<b>Sl. No.</b>	<b>Name of Treasuries/Sub Treasuries</b>	<b>Amount (₹.)</b>
1.	Jowai Treasury	₹. 1,37,64,005/-
2.	Office of Director of Accounts & Treasuries	₹. 18,11,562/-
3.	Shillong South Treasury	₹.1,67,00,73,575/-
4.	Nongpoh Treasury	₹.54,43,127/-

Sl. No.	Name of Treasuries/Sub Treasuries	Amount (₹.)
5.	Tura Treasury	₹.1,45,64,265/-
6.	Williamnagar Treasury	₹. 77,23,534/-
7.	Shillong District Treasury	₹.4,05,90,04,062/-
8.	Ampati Treasury	₹. 61,28,181/-
9.	Baghmara Treasury	₹. 37,51,080/-

The DDOs resorted to irregular practice of diverting funds by debiting the service Major Head of expenditure and crediting them in the Deposit Heads under Public Accounts. By depositing funds into 8443-Civil Deposit to avoid lapse of Budget Grants, the DDOs failed to comply with financial discipline of budgetary procedure. Further, utilizing any of those amounts in subsequent years without legislative approval is highly irregular.



Since, the transfer of funds during the end of financial year is against the codal provisions, hence, all the Treasury Officers have been requested to take up the matter with the Government in order to avoid such practice.

(ii) **Irregularities noticed in Specimen Signature of DDOs and maintenance of Guard File**

**Due to non-maintenance of records as per codal provisions, possibility of fraudulent payment may arise.**

Rule 144 of Meghalaya Treasury Rules, 1985 provides that every government officer who is authorised to draw cheques or sign or countersign bills payable at a treasury shall send a specimen signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the Treasury. When such officer makes over charge of his office to another, he shall likewise send a specimen signature of the relieving officer to the treasury officer concerned.

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

As per practice, copies of specimen signature received from the office of the Principal Accountant General (A&E) should be carefully pasted in guard file. When a claim is presented either on bills or on cheques or a letters of authority, the signature of the officer shall be compared carefully with his specimen signature received under Rule -144 before payment is ordered. In case of payment to be made on the authority or an order issued from the office of the Accountant General, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature received under Rules *ibid*. Specimen signatures when forwarded as a sheet of paper, other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

(i) Scrutiny of file of Specimen Signature of DDOs maintained by the **Ampati Treasury** establishment revealed that out of 49 DDO's under the jurisdiction of Treasury

establishment, Specimen Signature of only 19 DDO' were available in the Treasury. Besides, File was maintained poorly and the documents were not kept in chronological order.

(ii) On scrutiny of Specimen Signature records maintained by the **Baghmara Treasury** establishment, it was observed that Specimen signatures of the Gazetted Officers of the office of the Principal Accountant General (A&E), Meghalaya, Shillong were not available in the Treasury Establishment.

The matter was reported to the Treasury Officers of Ampati and Baghmara Treasury and replies from them on the matter are still awaited.

**(iii) Discrepancies noticed in maintenance of Cash Book**

***Non matching of the figures reflecting in the Receipt and Payment side of the Cash Book is a serious procedural lapse on the part of the DAT establishment in maintaining of Cash Book.***

As per Rule 103 of Meghalaya Financial Rules 1981, "Except in the case of those Department for which a special form of cash book has been prescribed, a simple cash book in Financial Rule Form No. 2 should be kept by all departments for recording in separate columns all money received by the Government servants in their official capacity, and their subsequent remittance to the Treasury or the Bank either by bills of cheques and their subsequent disbursement".

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

Further, Rule 103 (3) of Meghalaya Financial Rules, 1981 provides that the Cash book should be closed and balanced each day and the Head of the Office or his duly authorised representatives should put his dated initials in the cash book in the 'Remarks' column against the closing balance in token of his having verified all the entries of the day inclusive of the closing balances.

(i) On scrutiny of the Cash Book (NPS) maintained by the office of **Director of Accounts and Treasuries**, following discrepancies were noticed:

An amount of ₹. 62,44,182/- at page 63 of Cash Book (NPS) was not taken into account which resulted in wrong totalling in the Cash Book on both the Receipt as well as Payment side. Moreover, in the analysis part of monthly closing for the month of April, 2017 at page 63, the amount shown in the Total Payment does not tally with the total amount shown (which was also wrong) in the payment side at page 63 in the Cash Book.

Bill No & Date	Totalling done in the Cash Book as under		Actual Total should have been as under	
	Receipt (₹.)	Payment (₹.)	Receipt (₹.)	Payment (₹.)
No. 1, 2 & 3 dated: 7.4.2017	99,05,668	99,05,668	99,05,668	99,05,668
No. 4 dated 7.4.2017	1,00,819	1,00,819	1,00,819	1,00,819
No. 5, 6 & 7 dated 13.4.2017	1,14,08,610	1,14,08,610	1,14,08,610	1,14,08,610
8, 9 & 10 dated : 28.4.2017	62,44,182	62,44,182	62,44,182	62,44,182
<b>Total</b>	<b>2,14,15,097</b>	<b>21,14,15,097</b>	<b>2,76,59,279</b>	<b>2,76,59,279</b>

(ii) Scrutiny of the Cash Book of **Baghmara Treasury** establishment revealed the following:

- ❖ Cash Book was not closed daily for e.g., the transactions pertaining to 02-11-2015, 05-11-2015 and 09-11-2015 and 24-11-2015 were closed on 24-11-2015.
- ❖ Gross amount of Bill was found recorded in the Cash Book instead of Net Amount as indicated below:

Bill No. and dated	Gross Amount (₹.)	Deduction (₹.)	Net Amount (₹.)	Cash Book Entry (₹.)
18 dated 30th June, 2015	2,52,715	54,600	1,98,115	2,52,715
19 dated 30th June, 2015	1,30,130	7,034	1,23,096	1,30,130
27 dated 12th Aug, 2015	2,58,565	54,600	2,03,965	2,58,565
81 dated 30th Jan, 2018				
84 dated 23rd Feb, 2018	5,26,811	79,584	4,47,227	5,26,811

Besides, the following discrepancies also been noticed -

- ❖ Dated initial of the Treasury Officer was not found recorded in the Cash Book as token of his/her having verified all the entries of the day inclusive of the closing balance.

- ❖ The balance of each of the column at the end of the month has not been verified with the balance of cash in hand and a certificate to the effect has not been found recorded in the Cash Book under the signature of the Treasury Officer or the officer responsible for the money.

Director of Accounts and Treasuries & Treasury Officer of Baghmara Treasury have been requested to carry out the correction of discrepancies as indicated above. She/He also requested to check the figures of monthly closing before authenticating/approving it under her/his signature or authorise her/his officer to do so on her behalf on the line of Meghalaya Financial Rules, 1981 *ibid*.

**(iv) Discrepancies noticed in Bill Register and Cash Book**

***If Bill Register does not tally with the Cash Book, there might be a possibility of excess payment of salary, advances, bills etc.***

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

Further, as per sub Rule (2) of Rule 103 of Meghalaya Financial Rules, 1981, each entry in the cash book should be verified with relevant records of receipts and disbursements daily by the Head of the Office or on his behalf by an officer authorised by him and approved by Government. In either case the Head of the Office will be responsible for the accuracy of the Cash Book and of the cash balance.

On verification of Bill Register and Cash Book of **Shillong South Treasury** establishment, following discrepancies were noticed -

Sl. No.	Bill Register				Cash Register		
	Bill No.	Particulars	Amount (₹.)	Date of bill	Bill No.	Amount (₹.)	Date of bill
1	1	Staff Salary	9,40,849	04/04/2017	1	9,67,871	05/04/2017
2	11	Staff Salary	9,36,464	28/04/2017	11	9,63,480	27/04/2017
3	18	Staff Salary	29,068	04/05/2017	18	32,070	04/05/2017

On enquiry of the matter, it was informed by the dealing hand that the same will be verified from the system.

Senior Treasury Officer, Shillong South Treasury has been requested to look into the matter and follow the codal provision for maintenance of Bill Register and Cash Book and compliance report in this regard may be sent to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

**(v) Differences noticed in R.B.D. Register with that of daily accounts forwarded by the Bank**

***Differences of figures unless reconciled will have an impact on Cash balance of the State Government and thus will not depict the correct financial picture of the State.***

Rule 35 of the Accounting Rules for Treasuries, 1992 provides that the net difference between the total receipts and the total payments as shown in the bank's daily statement should be closed in a subsidiary register called the Register of Deposits with Reserve Bank (Form I.S.T.5). The figures posted in this register should be checked and agreed with the passbook forwarded by the bank along with its daily account and also in the case of State Treasuries, with the totals as shown in the daily schedule rendered by the bank to its Head Office, a copy of which is forwarded to the Treasury Officer.

Scrutiny of the RBD Register maintained by the **Tura Treasury** establishment with that of figures reflected in daily accounts forwarded by the Bank revealed that there were discrepancies between the figures reflected in the RBD register with that of the figures reflected in bank statements as detailed below:

Transaction date	Figures reflected in RBD Register (₹.)	Figures reflected in Bank Statement (₹.)	Differences (₹.)
04-04-2017	1,25,82,512	1,23,85,495	1,97,017
06-04-2017	3 98 70 725	3,94,40,233	4,30,492
07-04-2017	8,72,80,032	8,58,77,877	14,02,155

Senior Treasury Officer has been requested to take necessary steps for reconciliation and correction thereof and reply in this regard from the Treasury Officer is still awaited.

**(vi) Less payment/ non payment of Professional Tax by the staff of Treasury establishment****Treasury establishment has not followed the instructions / orders issued by the Government**

Government of Meghalaya's Notification issued vide No. ERTS(T)24/91/PT/247 dated 17.04.2012 prescribed the rate of Professional Tax of an Employee of Government establishment in a financial year.

(i) On scrutiny of Professional Tax paid by the Staff of **Mawkyrwat Treasury** Establishment, it was observed that the Professional Tax in respect of Shri Edmund Malngiang, Senior Accounts Assistant was not paid for the assessment year 2016-17. The details of pay and allowances in respect of Shri Edmund Malngiang, Senior Accounts Assistant are as stated below:

**Pay and allowances in respect of Shri Edmund Malngiang, Senior Accounts Assistant**

Month	Amount (₹.)		Month	Amount (₹.)
March, 16	55,460		October, 16	56,952
April, 16	55,460		November, 16	57,352
May, 16	55,460		December, 16	57,352
June, 16	56,952		January, 17	36,066
July, 16	56,952		February, 17	Expired
August, 16	56,952		Arrear	16,406
September, 16	56,952	<b>Grand Total</b>		<b>6,18,316</b>

**Professional Tax Due: ₹. 2,500****Professional Tax Paid: NIL**

(ii) On scrutiny of the Deduction Register of **Shillong District Treasury**, it was observed that there was no indication / records towards deduction of Professional Tax in respect of Shri C. T. Ch. Marak, Tourist Officer for the assesment year 2017-18.

(iii) Scrutiny of the salary records maintained by the **Baghmara Treasury** establishment revealed that there was no record regarding the deduction of Professional Tax in respect of the staff of Treasury establishment during the financial year 2017-18.

Concerned Treasury Officers have been requested to intimate the reasons for non-payment of Professional Tax in respect of aforesaid cases. Treasury Officer, Mawkyrwat Treasury in his reply stated that appropriate action will be taken in this regard whereas no reply has been received from the Treasury Officer, Shillong District Treasury and Baghmara Treasury on the matter till the date of printing of this report.

**(vii) Discrepancies noticed in Fixation of Pay**

Director of Accounts & Treasuries vide Office Order No. DA/M(T)35/90/110 dated 14-12-2015 upgraded the pay scale of ₹. 15,700-390-18,430-EB-510-23,020-690-30,610/- in respect of Shri Probin Chandra Hajong, Accountant, Tura Treasury establishment and fixed the pay at ₹. 20,470/- from 01-07-2014 under FR 23 (ii) of Meghalaya F.R. & S.R.

(i) On scrutiny of Service Book of Shri Probin Ch. Hajong, Accountant, **Tura Treasury** establishment, it was observed that he was promoted as an Accountant on 11-10-2013 and his pay was fixed at ₹. 18,850/- with D.N.I. on 01-07-2014. After adding one increment in the pay scale of ₹. 14,100-350-16,550-EB-460-20,690-620-27,510/-, his pay was fixed in the upgraded scale which arrived at ₹. 20,470/- which might be wrong and should be fixed at ₹.19,450/- with DNI 01-07-2015 as per the following details-

Date	Pay should be
01-07-2014	₹. 19,450/- not ₹. 20,470/-
01-07-2015	₹. 19,960/- not ₹. 20,980/-
01-07-2016	₹. 20,470/- not ₹. 21,490/-
01-01-2017	₹. 56,200/- not ₹. 57,900/- (in label 12 corresponding to Rs 20,470/-)
01-07-2017	₹. 57,900/- not ₹. 59,600/-
01-07-2018	₹. 59,600/- not ₹. 61,400/-

(ii) Again, on scrutiny of Service Book of Shri Plin M Sangma, Junior Account Assistant attached to **Tura Treasury**, it was observed that his increments have been stopped from 01-01-2013 due to non completion of prescribed training programme. However, specific Government order for attending training has not been traced out in this regard.

Senior Treasury Officer has been requested to examine the fixation of pay in respect of former case and also requested to examine whether Government had issued any such standing order for attending training in the case of latter. If no such order was issued, his

increment should be released. Reply from the Treasury Officer on the matter not yet been received till date.

**(viii) *IPS 2017 not approved by the Finance Department***

***If IPS is not approved by the Finance (PR) Department and any wrong fixation of pay is detected in future, it may cause huge recovery.***

As per the 5<sup>th</sup> Meghalaya Pay commission, the Initial Pay Statement as per the ROP 2017 for fixation of revised pay must be approved by the Finance (PR) Department.

Further, Third schedule Statement of Fixation of Initial Pay under the Meghalaya Services (Revision of Pay) Rules, 2018 dated 01-03-2018 published by the Finance (Pay Revision) Department provides that the initial fixation of pay in respect of the State Government employees after it is approved by the Head of Office is required to be duly authenticated/approved by the Finance Department.

(i) Scrutiny of the Service Books of all the staff of **Shillong South Treasury** Establishment revealed that the Initial Pay Statement, 2017 were not approved by the Finance (PR) Department and revised pay after fixation effective from 01-01-2017 were not noted in the service books.

(ii) On verification of the IPS in respect of the staffs of the **Nongpoh Treasury** establishment, it was observed that the Initial Pay Statements have not been approved by the Finance Department in all cases. However, the pay as per the revised Pay structure as recommended by the Fifth pay commission of the Government of Meghalaya has already been disbursed to the staff w.e.f. 01.01.2017.

On enquiry, the concerned dealing Assistants informed that IPS of the staff are being forwarded for approval by the Finance Department.

Senior Treasury Officer/ Treasury Officer have been requested to take necessary steps for approval of IPS 2017 for all the staff of his establishment and on approval, the regulation of pay may be noted in the Service Books under his attestation. In their first compliance

report, Treasury Officer, Shillong South Treasury and Nongpoh Treasury stated that the matter is under process.

**(ix) Discrepancies in maintenance of Service Books/ records**

**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**

As per provision S.R 119 of Meghalaya F.R & S.R, 1984 which stipulates that every step in Government servants official life must be recorded in his service book, and each entry must be attested by the Head of his office, or if he himself is the head of an office, by his immediate superior. The head of office must see that all entries are duly made and attested and that the book contains no erasure or over writing, all corrections being neatly made and properly attested.

Further, Rule 164 (1) of Meghalaya Financial Rules, 1981 provides that the Service Books in Financial Rule Form No. 12 should be taken up annually, say in April, or May, for verification by the Head of the Office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature:-

“Service from ..... (date) to ..... (date)..... verified from (the record from which the verification is made)”.

Based on the examination of the records during inspection, it was observed that Service Books of the employees of the Establishment of Treasury Offices were not being maintained in complete shape. Irregularities/Discrepancies are shown in **Annexure- G**.

The matter was intimated to the concerned Treasury Officers to rectify the irregularities and update the Service Books/Service records of the staffs of their establishments regularly. It is the responsibility of the Head of the Office to ensure that the Service Books of his staff is up-to-date.

First Compliance Reports have been received from the Jowai Treasury, Mairang Sub Treasury and Shillong South Treasury. However, replies have not been received from

Williamnagar Treasury, Ampati Treasury, Shillong District Treasury, Ampati Treasury, Shillong Cyber and Baghmara Treasury yet.

**(x) Discrepancies in maintenance of Leave Account**

**Due to improper maintenance of Leave Account, actual leave available at the credit of individual government servant is not available. Problem may arise at the time of retirement of officials for settlement of Leave Encashment.**

As per S.R. 71 of Meghalaya F.R & S.R, 1984, a Leave Account shall be maintained in Form 1 for each government servant by Head of Office or an officer authorized by him in the case of non-gazetted government servants. The leave account of a gazetted Government servant shall be maintained by the Accountant General.

Scrutiny of the Leave Accounts of Treasury employees by the Inspection team revealed observations which are detailed in **Annexure-H**.

Concerned Treasury Officers were advised to check for similar cases, if any, in the leave account of other officials and to make necessary correction accordingly.

Action taken reports have not been received from Tura Treasury, Ampati Treasury and Baghmara Treasury.

**3.5 Discrepancies in remittances made under New Pension Scheme**

**(i) Timeliness in uploading of NPS contribution to NSDL**

**Delay in uploading of NPS money may badly affect the returns of the beneficiaries in the long run.**

Government of Meghalaya, Finance (Pension Cell) Department vide O.M. No. FEM (PC)7/2007/Pt.II/66 dated 24.03.2010 has introduced New Pension Scheme which come into operation with effect from 1<sup>st</sup> April, 2010 and O.M. No. FEM(PC)7/2007/Pt.II/259 dated 09-12-2014 is applicable to all new entrants to State Government service, joining on or after 1<sup>st</sup> April, 2010. Para 26 and 27 of Appendix “A” of the said O.M states that –

26 The Director of Accounts & Treasuries, Meghalaya on receipt of credit of the employee's contribution through Computerised Treasury Management Information System (CTMIS) will get the correctness of the amount confirmed and thereafter shall draw an equal amount of Government matching contribution from the fund available under the Head of Account "2071 –Pension and Other Retirement Benefits-01-Civil -117 Government Contribution for New Defined Contribution Pension Scheme" in respect of Tier-1 after issue of sanction where necessary and to upload the Government matching contribution alongwith the subscriber's contribution directly to NSDL/PFRDA".

27. As an interim arrangement, however, the amount of employees contribution and matching contribution of the Government so credited in to the current Bank Accounts of the Director of Accounts and Treasuries, Meghalaya shall be credited to the Public Account of the State under the following interest bearing Head of Accounts:

1. Major Head - 8342 - Other Deposits
  2. Minor Head- 117 – Defined Contribution Pension Scheme for Government Employees
  3. Sub-Head - Interest on New Defined Contribution Pension Scheme – Tier 1 under the Major Head 2049 – Payment of Interest – 60 – Interest on other obligation – 101 – Interest on Deposit.
- 04 – Object Head Pensionary Charges

(2) Amount of interest increasing from time to time shall be debited to the Head of Accounts as under:

Major Head	:	2049- Payment of Interest
Sub Major Head	:	60- Interest on other obligations.
Minor Head	:	101- Interest on New Defined Contribution Pension Scheme-Tier-1

(i) Scrutiny of records related to uploading of NPS contribution of both Employees Contribution and Government Matching Contribution to the NSDL of the office of **Director of Accounts & Treasuries** revealed that in most cases, uploading was done during the last part of the month and in some cases money was uploaded in the alternate month, e.g., contribution for February, 2017 was uploaded on 7th April, 2017; Contribution for September, 2017 was uploaded in November, 2017.

(ii) On scrutiny of the NDCPS records maintained by the **Ampati Treasury** establishment, it was observed that monthly contributions towards NDCPS forwarded to the

office of Director of Accounts and Treasuries for onward transmission to NSDL/Fund manager were late in all cases.

Director of Accounts and Treasuries and Treasury Officer, Ampati have been requested to look into the matter and take immediate corrective measure to timely upload the NPS money to the NSDL and thereby save the beneficiary from further losing their pensioner benefits. Action taken replies have not yet been received.

**(ii) Discrepancies in Reconciliation Statement of New Defined Contribution Pension**

***Non rectification of eventual discrepancy noticed after reconciliation of figure may affect the accuracy of maintenance of the accounts of the subscribers to the NDCPS.***

Para 34 of the Government of Meghalaya's O.M No. FEM (PC)7/2007/Pt.II/66 dated 24-3-2010 states that "At the end of each financial year, the DDo's shall have to reconcile their Ledger accounts with those accounts maintained at their Director of Accounts and Treasuries, Meghalaya".

Based on the observation made by the previous inspection team, a reply was furnished by the office of Director of Accounts & Treasuries stating that "with the implementation of Employee database with effect from March, 2013, Salary and NPS Contribution was done by the Treasury on a regular interval after the salary being generated by MeghEIS, NPS verified by the NDPS application. Contribution consumed and verified by the NDPS application. Contribution statement then generated and the same has been forwarded to the concerned Treasury. On receipt of the Contribution Statement, the Treasury will reconcile the Subscribers Contribution and generate a reconciliation statement and the same has forwarded to DAT along with the sanction amount."

On test check of reconciliation statement sent by Ampati Treasury vide letter No AMP/TRY/NPS/327 dated 26/03/2018 for the month of July, 2017, it was observed that there was a difference of figure between the amount reflected in the Treasury and that of office of Director of Accounts and Treasuries. DAT's figure was higher by ₹. 16,715/-.

On enquiry, the concerned dealing Assistant replied that no action in that regard has been taken.

The Director of Accounts & Treasuries has been requested to take appropriate action to ascertain the reasons for discrepancies in the figure between the Treasury and her office immediately after receiving the reconciliation statement from the treasury office so that differences do not pile up and become historical data in course of time which will then be difficult to settle. Further, it has been requested that action taken in this regard may be intimated to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

**(iii) Employee's contribution towards NDPS for the year 2017-18 not uploaded to the NSDL/Trustee Bank**

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

26 The Director of Accounts & Treasuries, Meghalaya on receipt of credit of the employee's contribution through Computerised Treasury Management Information System (CTMIS) will get the correctness of the amount confirmed and thereafter shall draw an equal amount to Government matching contribution from the fund available to the Head of Account "2071 –Pension and Other Retirement Benefits-01-Civil -117 Government Contribution for New Defined Contribution Pension Scheme" in respect of Tier-1 after issue of sanction where necessary and credit to the Public Accounts of the State through his current Bank Account.

Scrutiny of the NPS records of the office of Director of Accounts & Treasuries and the Treasury wise figures booked under the head of account 8342 - Other Deposit – 117 - Defined Contribution Pension Schemes for contribution of the Government Employees towards NDPS during the year 2017-18 revealed that there was a credit balance of ₹. 32.97 lakh under the above classification which indicates that the amount which was received as employees contribution towards NDPS during the year was not uploaded to the NSDL/Trustee Bank in full along with the Government's Matching Contribution as detailed below:

<b>Statement showing the Treasury wise figures booked under Head of Accounts 8342-117 during 2017-18</b>				
<b>Year</b>	<b>Treasury</b>	<b>Receipt (₹.)</b>	<b>Payment (₹.)</b>	<b>Difference(₹.)</b>
(1)	(2)	(3)	(4)	(5)
	<b>Transfer Entry</b>	-648		-648
2017-2018	Shillong District Treasury	9,96,13,839	9,83,01,626	13,12,213
2017-2018	Shillong (South) Treasury	3,86,54,933	3,85,27,279	1,27,654
2017-2018	Jowai Treasury	3,33,23,234	3,38,71,337	-5,48,103
2017-2018	Nongstoin Treasury	2,05,17,135	2,05,13,517	3,618
2017-2018	William Nagar Treasury	2,57,68,006	2,47,93,374	9,74,632
2017-2018	Nongpoh Treasury	1,54,68,850	1,55,63,809	-94,959
2017-2018	Tura Treasury	3,49,34,473	3,31,19,144	18,15,329
2017-2018	Baghmara Treasury	80,39,844	86,66,647	-6,26,803
2017-2018	Mairang Sub-Treasury	26,90,244	26,92,066	-1,822
2017-2018	Sohra Sub-Treasury	52,77,523	51,10,047	1,67,476
2017-2018	Khliehriat Sub – Treasury	64,73,757	64,73,757	0
2017-2018	Ampati Sub-Treasury	57,20,048	56,34,850	85,198
2017-2018	Mawkyrwat Sub – Treasury	59,60,838	59,69,849	-9,011
2017-2018	Dadengiri Treasury	17,13,227	16,17,427	95,800
2017-2018	Amlarem Treasury	18,82,371	18,85,852	-3,481
	<b>Total :</b>	<b>30,60,37,674</b>	<b>30,27,40,581</b>	<b>32,97,093</b>

The matter was discussed with the dealing hand and again with DAT during Exit Conference. It was intimated that the contribution of the employees (recruited under NPS) who are not yet allotted or are awaiting allotment of Permanent Retirement Account Number (PRAN), are still lying under Public Accounts.

Director of Accounts and Treasuries has been requested to look into the matter and reconcile the treasury wise figures for the differences as stated above and ascertain the actual reasons for delay in transfer of contributions to NSDL. Reply in this regard from the concerned authorities is awaited.

**(iv) Differences noticed against Receipt and payment towards New Pension Scheme**

As per Govt. of Meghalaya, Finance (Pension Cell) Department's O.M. No. FEM (PC)7/2007/Pt.II/66 dated 24.03.2010, New Pension Scheme came into operation with effect from 1<sup>st</sup> April, 2010 and is applicable to all new entrants to State Government service, joining on or after 1<sup>st</sup> April, 2010. Sl. No. 1, 2 and 10 of New Defined Contribution Pension Scheme state that -

The aforesaid New Pension Scheme will work on Defined Contribution basis and will be of two Tiers i.e., Tier-I and II. Contribution to Tier I is mandatory for all Government employees joining Government service on or after 1<sup>st</sup> April, 2010 while Tier II will be optional and at the discretion of Government employees.

1. In Tier-I, Government employees will have to make a contribution @ 10% of his/her basic pay plus Dearness Allowance which will be deducted from his/her salary bill every month by the Drawing & Disbursing Officer (DDO) concerned. The Government will make an equal matching contribution.

The responsibility of keeping the accounts of the New Defined Contribution Pension Scheme lies with the Director of Accounts and Treasuries, Government of Meghalaya as Nodal Officer.

On examination of the New Pension Scheme records maintained by the **Shillong District Treasury** establishment, it was detected that there was a difference between 'Receipt' and 'Payment' in Major Head '8342' during the different spell of 2017-18 as detailed below:-

Month	Receipt (₹.)	Payment (₹.)
December, 2017	1,67,52,831.00	78,69,473.00
January, 2018	65,62,317.00	91,97,827.00
February, 2018	94,29,150.00	1,28,30,108.00
March, 2018	96,93,839.00	1,15,20,484.00

Difference in figures affects the actual Financial Position of the Government.

Senior Treasury Officer has been requested to look into the matter and reconcile the figures as observed under intimation to the office of the Principal Accountant General (A&E), Meghalaya, Shillong. Reply from the Treasury Officer has not been received.

### **3.6 Non submission of Lapsed Statement**

#### **(i) Non maintenance of Lapsed Deposit Register**

**Non maintenance of Lapsed Deposit Register results in difficulty in tracing the Government money which has lapsed and is not credited to Government Account.**

As per proviso of Rule 403 of Meghalaya Treasury Rules, 1985, deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of

deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years, shall, at the close of March in each year be credited to the Government. Of deposit and balances thus lapsing, the Treasury Officer will submit to the Accountant General immediately after 31<sup>st</sup> March a list prepared in accordance with the directions contained in the Account Code, Vol. II.

On scrutiny of the records of **Williamnagar Treasury** and **Ampati Treasury**, it was observed that no Lapsed Deposit Registers have been maintained by the aforesaid Treasuries.

Concerned Treasury Officers have been suggested to take steps to ensure that the said register is maintained immediately and also to verify whether any money is remaining unclaimed for more than 3 years so that the same may be credited forthwith to Government revenue. No replies from the Treasury Officers on the matter have been received till date.

**(ii) Amount Lapsed but not credited to Government Account**

***Even after a lapse of more than six-seven years, the same was not credited to Government account as per codal provisions.***

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

Scrutiny of the records and Deposit Registers maintained by the **Williamnagar Treasury** establishment revealed that the following amount was deposited to the respective minor head under the head of account “8443 - Civil Deposits” long ago, but even after lapse of many years, the same was not credited to the Government accounts and the money was still lying in the deposit head of accounts.

Sl. No	Minor involved	Head	Date of Receipt/ Deposit	From whom received	Amount (₹.)
1.	101-Revenue Deposits		29.08.2011	Deputy Commissioner, Williamnagar	31,54,496
2.	105-Criminal Court Deposits		08.11.2012	Officer in-charge Williamnagar Police Station	22,83,500
<b>Total</b>					<b>54,37,996</b>

Treasury Officer has been requested to take immediate steps to identify all the different class of deposits remaining unclaimed for more than 3 years and credit the same to Government account under intimation to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

### **3.7 Irregular payment of pension benefits due to lack of proper checks**

- (i) **Discrepancies noticed in the payment of Additional Pension to the Pensioners and Family pensioners in respect of Central Pensioners / Government of Meghalaya's pensioners on attaining the age of 80/85/90 years, etc.**

**Government has allowed additional pension for old age pensioners who attain the age of 80 years and above, but non payment of the same is an injustice to the old aged pensioners as it may put them into financial difficulties.**

Government of India's Decision (5) below Rule 49 and Decision (23) below Rule 54 of CCS (Pension) Rules, 1972 provide that the pensioners and family pensioners of Central Government on attaining the age of 80 years, 85 years, 90 years, 95 years, 100 years will be benefited by additional pension/family pension by 20%, 30%, 40%, 50%, 100% respectively.

Further, Para 4.5.1 of Government of Meghalaya's O.M. No. F(PR)-71/09/15 dated 24-09-2009 provided that the pensioners and family pensioners of Meghalaya State on attaining the age of 80 years, 85 years, 90 years, 95 years, 100 years will get additional Pension/Family Pension by 20%, 30%, 40%, 50% 100% respectively.

(i) Scrutiny of the Personal files, Pension payment slips and other related documents in respect of the Pensioners/ Family pensioners drawing pension from Mairang Sub Treasury, Shillong South Treasury, Tura Treasury and Williamnagar Treasury revealed that the benefits

of additional pension on attaining the age of 80 years and 85 years, as the case may be, were not paid to the pensioners/family pensioners as detailed below:

### Mairang Sub Treasury

Sl. No	PPO No.	Name & Designation	Date of Birth	Date of Retirement	Due date for Additional Pension
1.	MG/4277	Smti Kwentimon Jana	01-03-1948	--	20% of additional pension due from 01-03-2018.
2.	MG/467	Smti Mombarly Nongrum	18-05-1936	--	20% of additional pension due from 18-05-2016.

### Shillong South Treasury

Sl. No	PPO No.	Name & Designation	Date of Birth	Date of Retirement	Due date for 20% Addl Pension
1	MG/4333	Shri Tek Bdr. Chettri	01.01.1936	31.12.1995	01.01.2016
2	MG/2311	Smti Estelly M.Ngap	12.12.1932	31.12.1990	12.12.2012
3	MG/1443	Shri Bitman Marak	01.07.1934	31.12.1985	01.07.2014
4	MG/10504	Smti Jubilda Rymbai	14.12.1935	31.12.2005	14.12.2015

### Tura Treasury

Sl. No	PPO No.	Name of pensioner	Date of Birth	Date of Retirement	Remarks
1	MG/1072	Shri Grensilla Marak	01-01-1937		20% additional pension due from 01-01-2017
2	MG/1245	Smti Sarmati Saha	16-10-1922		20% additional pension due from 01-01-2017, 30% from 16-10-2007, 40% from 16-10-2012, 50% from 16-10-2017.

### Williamnagar Treasury

Sl. No	PPO No.	Name of pensioner	Date of Birth	Date of Retirement	Remarks		
					@ 20%	30%	40%
1.	MG/2822	Shri Lohitson Sangma	03.04.1934	01.07.1992	03.04.14	-	
2	MG/4672	Shri Simon Ch Sangma	01.06.1935	31.05.1993	11.06.15	-	
3	MG/7084	Shri Barnathson Sangma	01.10.1936	30.09.1994	01.10.16	-	
4	MG/6741	Shri Ridickson Momin	1.3.1937	28.2.1995	01.03.17	-	
5	MG/2260	Shri Changrang Shira	2.1.1937	31.1.1985	02.01.17	-	
6	MG/6739	Shri Martin Marak	9.10.1937	31.10.1995	09.10.17	-	
7	MG/7085	Shri Ranathsing	8.01.1937	31.01.1995	8.01.2017		

		Sangma					
8	MG/5592	Shri Nengan Sangma	07.9.1937	30.9.1997	07.09.17	-	
9	MG/2884	Shri Sellin Marak	1.5.1929	1.5.1989	01.05.09	@ 30% 01.05.14	
10	MG/2252	Shri Killington Sangma	1.1.1930	31.12.1990	01.01.20	@ 30% 01.01.15	
11	MG/2412	Shri Arsing Sangma	12.06.1932	1.7.1990	12.06.12	@ 30% 12.06.17	
12	MG/3047	Shri Walther Areng	16.9.1932	30.9.1992	16.09.12	@ 30% 16.09.17	
13	MG/6410	Shri Gandhiram Koch	31.03.1938	31.03.1996	31.03.18	-	
14	MG/6625	Shri Pusalsing Sangma	31.10.1938	30.10.1996	31.10.18	-	
15	MG/4796	Shri P.O. Verghese	21.03.1938	31.03.1996	21.03.18	-	
16	MG/6737	Robertson Momin	04.10.1938	31.10.1996	01.10.18	-	
17	MG/1368	Smti. Gabilin Sangma	28.12.1926	01.01.1985	28.12.06	@ 30% 28.12.11 @ 40% 28.12.16	

Further, on scrutiny of the records related to payment of pension to Shri Nathuni Ram Koiry drawing pension from **Tura Treasury**, it was observed that the benefits of additional pension on attaining the age of 80 years and 85 years was not paid to the pensioner till date and he was last paid pension i.e., upto July, 2014. Moreover, the pension stopped from August, 2014 and the reasons for stopping pension have not been recorded anywhere. Details are as follows:

PPO No.	Date of Birth as recorded in the system	Due date of additional pension/family pension
MG/1953	01-07-1927	Additional pension 20% due from 01-07-2007 but not paid Additional pension 30% due from 01-07-2012 but not paid

(ii) Due to non availability of any document regarding Date of Birth of the following family pensioner who was drawing pension from **Nongpoh Treasury**, it could not be ascertained whether she has already attained the age of 80 years or more for grant of additional pension.

Sl.No.	PPO No.	Name of Pensioner	DOB	Name of Family Pensioner	DOB
1.	MG/2416	(L) Ram Bahadur Thapa Sarki	01.07.1932	Smti Rimaya Thapa Sarki	-

Matter were referred to the concerned Treasury Officers with a request to check all the pension cases of Meghalaya state pensioners drawing pension from their Treasuries and Sub-Treasuries and make necessary arrangement for payment of additional pension to all the pensioners who have attained the requisite age for additional pension as per the existing provisions. Compliance Reports from Mairang Sub Treasury and Shillong South Treasury have been received whereas report from Tura and Williamnagar Treasury have not been received till the date of printing of this report.

**(ii) Discrepancies noticed in making payment of family pension to the pensioners**

**It depicts that instructions issued by the competent authorities are not being followed in the Treasury establishment.**

Office of the Accountant General (A&E), Meghalaya, Shillong vide Order No. PEN (M)/MG/T-7/2013-14/8974 dated 14.4.2014 instructed to make Family Pension to the minor children of (L) Master S. Marbaniang, bearing PPO No. PPO/MG/11474 in the Following manner –

1. Smti Dawandor Lynnong, daughter- to draw Pension upto 06-01-2015.
2. Smti Basiewdor Lynnong, daughter to draw Pension from 07-01-2015 to 09-06-2020
3. Smti Baniarap Lynnong, son to draw Pension from 10-06-2020 to 13-06-2022.

On scrutiny of the payment slip maintained by the **Sohra Sub Treasury** establishment, it was detected that Family Pension is still being drawn by Smti Dawandor Lynnong (Sl.No. 1) upto 4/2018 instead of Sl. No. 2 above as per the direction of the Office of the Principal Accountant General's Order.

Concerned Treasury Officer has been requested to comply with the orders issued by the office of the Principal Accountant General (A&E), Meghalaya, Shillong. Treasury Officer in her reply stated that the matter is under process.

**(iii) Discrepancies noticed in making payment of Dearness Allowances to the Meghalaya State pensioner**

**Due to excess payment of Dearness Allowances, pensioners may face financial hardships when the excess amount will be recovered from his basic pension.**

As Per Government of Meghalaya, Finance Department's O.M No. F(PR)-47/2009/PT.I/79 dated 14.02.2017, Dearness Allowances has been enhanced for pensioner/family pensioner from 1% to 3% w.e.f. 01.01.2018.

(i) Scrutiny of the records of Meghalaya State pensioners/family pensioners drawing pension from **Williamnagar Treasury** revealed that the following pensioners/family pensioners have been paid excess Dearness Allowances than the admissible rate:

#### Excess Payment

Sl. No	Pensioner Name	Category	PPO	BP (₹.)	DA paid (₹.)	DA admissible @3%	Generated Date
1.	Shri Simon Ch. Sangma	Service	MG/4672	19,071	687	572	05-11-18

Further, scrutiny of the records of Meghalaya pensioners/family pensioners drawing pension from **Williamnagar Treasury** revealed that till the date of inspection, the Dearness Relief as admissible to the following pensioners/family pensioners was allowed at the rate of @1% instead of admissible rate of @ 3% and in some cases it is more than @ 1% but less than the prescribed rates of @ 3% -

#### Short Payment

Sl. No	Pensioner Name	Category	PPO	BP (₹.)	DA paid (₹.)	DA admissible @3%	Generated Date
1.	Smti Binodhak Marak	Family	MG/3159	8,710	87	261	05-11-18
2.	Smti Meritham Sangma	Family	MG/SF/20478	18,833	189	565	05-11-18
3.	Greeting S K. Momin	Service	MG/52301	8,135	230	244	05-11-18
4.	Semplhill A K. Sangma	Service	MG/53214	8,950	188	269	05-11-18

The matter has been referred to the concerned Treasury Officer and the reply in this regard is still awaited from the Treasury office.

(iv) **Discrepancies noticed in making payment of Medical Allowances to the pensioners other than Meghalaya State Pensioners**

**Due to non-payment of admissible rate of Medical allowances to the pensioners/ family pensioners, the pensioners have been denied the financial benefits due to them.**

Government of India, Department of Expenditure, Central Pension Accounting Office, New Delhi's O.M. No. CPAO/IT&Tech/Revision (7<sup>th</sup> CPC)/19.Vol-III/2017-18/68 dated 14.07.2017 circulated vide office of the Accountant General (A&E), Meghalaya, Shillong's letter No. Pen-I(M)/T-10/MD/2018-19/393 dated 11-05-2018 had enhanced the Medical Allowances of Central Government Pensioners/ Family Pensioners from ₹. 500/- to ₹. 1,000/- w.e.f. 01.07.2017.

On scrutiny of PPOs and payment slip etc. in respect of Smti Transila Suting, Family Pensioner bearing PPO No DACS/3692, Smti Indubala Mondol, bearing PPO No. BSF/8590, Smti Lesijen Pde, bearing PPO No. F/NA/7140/2002 and Smti Hanamon Boparai, PPO No. BSF/18436 etc. drawing pension from **Sohra Sub Treasury**, it has been observed that Medical Allowances ₹. 500/- was paid instead of admissible rate i.e., ₹. 1,000/- upto the month of April, 2018.

On enquiry, the concerned dealing Assistant stated that enhancement order of the Medical allowances has not been received in the Treasury establishment.

Treasury Officer has been requested to obtain copies of orders of enhancement of Medical Allowances and make necessary arrangement for payment of arrear of Medical Allowances due to the pensioners. The Treasury Officer in her reply stated that the matter is under process.

(v) **Less payment of Medical allowances in respect of Meghalaya State pensioners/ family pensioners**

**It depicts that pensioners is not getting due benefit as entitled**

Government of Meghalaya vide order No. F(PR)/2009/1 dated 17.09.2017 and No. F(PR)-55/2017/18 dated 01.12.2017 has enhanced the Medical Allowances granted to the pensioners / family pensioners to ₹. 700/- w.e.f. 01.09.2009 and ₹. 1,000/- w.e.f. 01-12-2017.

Scrutiny of the pension records of **Williamnagar Treasury** and **Mawkyrwat Treasury** establishment revealed that pensioners/family pensioners have been paid less Medical Allowances than the admissible rate of ₹. 1,000/- as detailed below:

#### Williamnagar Treasury

PPO NO	Pensioner Name	Category	M.A (₹.)	Generated Date
ASM/SF/16311	Smti Pomila Marak	Family	350	1-Nov-2018
MG/43760	Smti Joesh Marak	Family	350	5-Nov-2018
MG/48858	Winjester T Sangma	Family	700	1-Aug-2018
MG/51869	Frince Gloria B. Sangma	Family	700	1-Nov-2018
MG/SF/17048	Smti Jeheni M Sangma	Family	350	5-Nov-2018
MG/48728	Smti Sedilla N. Sangma	Family	700	1-Nov-2018
MG/53403	Smti Merating B. Momin	Family	700	1-Nov-2018
MG/SF/20123	Smti Prescilla R. Marak	Family	350	1-Nov-2018
MG/SF/21359	Grebaling T. Sangma	Family	700	1-Nov-2018
MG/13585	Smti Lethina R Marak	Family	350	28-Jun-2018
MG/53146	Shri Datto Sangma	Service	700	1-Nov-2018
MG/52301	Shri Greetings K. Momin	Service	700	1-Nov-2018
MG/53298	Shri Rithson R Marak	Service	700	14-Nov-2018
MG/53693	Shri Brickson Momin	Service	700	1-Nov-2018
MG/53786	Smti Blessina Ch. Momin	Service	700	1-Nov-2018
MG/53142	Shri Vanlalmaya R. Marak	Service	700	1-Nov-2018
MG/53191	Shri Clement R. Sangma	Service	700	1-Nov-2018
MG/53094	Shri Lordsing M. Sangma	Service	700	1-Nov-2018

#### Mawkyrwat Treasury

PPO NO	Pensioner Name	Category	M.A (₹.)	Generated Date
PPO/MG/43737	Smti Twinkle Syiemlieh	Family	300	--

The matter was referred to the concerned Treasury Officers with a request to calculate the arrear due in respect of Medical Allowances payable @ ₹. 700/- w.e.f. 01.09.2009 to 30.11.2016 and ₹. 1,000/- w.e.f. from 01.12.2017 and make necessary payment to the above pensioners/family pensioners. In reply, Treasury Officer, Mawkyrwat Treasury intimated that the matter is under process whereas no reply has been received from the Treasury Officer, Williamnagar Treasury.

**(vi) Discrepancies noticed in payment of fixed Medical Allowances to the Arunachal Pradesh Government, West Bengal Government and Nagaland Government Pensioners/Family pensioners**

**Short payment/non-payment of Medical/Dearness Allowance to the pensioners than the entitled rate may deprive them of appropriate day to day livelihood and Medical treatment**

(i) As per the Government of Arunachal Pradesh O.M. No.DA/PEN/287 dated 5<sup>th</sup> October, 2015, the fixed Medical allowances to the Arunachal Pradesh Pensioners/Family Pensioners was enhanced @ ₹. 500/- per month w.e.f. 01.12.2014 and it was further revised vide O.M. No. DA/PEN/2/87/96 Dt 10<sup>th</sup> July 2018 @ ₹. 1000/- w.e.f. 01.04.2018.

(ii) Government of West Bengal vide O.M No. 460-F(Pen) dated 20-05-2009 inter alia stated that the pensioners/family pensioners will also get medical relief @ ₹. 300/- p.m. spacing from 01-04-2009 in terms of Memo No. 1691-F dated 23-02-2009.

(iii) Government of Nagaland vide O.M No. DA/PEN/2/87/96 dated 10-07-2018 enhanced the Medical Allowances for the pensioners & family pensioners from ₹. 500/- to ₹. 1,000/- w.e.f. 01-04-2018.

Scrutiny of the PPO and payment slip generated from the system of **Shillong South Treasury, Nongpoh Treasury** and **Tura Treasury** revealed that fixed medical allowances to the Arunachal Pradesh State, West Bengal State and Nagaland State Pensioners/Family Pensioners were paid less than the admissible rates.

**Arunachal Pradesh Govt. Pensioners drawing pension from Shillong South Treasury**

Name	PPO No.	Basic Pension (₹.)	DA (₹.)	MA (₹.)
Smti Ira Kharkongor	AP/1263	1275/-	899/-	100/-

**Arunachal Pradesh Govt. Pensioners drawing pension from Nongpoh Treasury**

Sl. No.	Name of Pensioners/FM	PPO No.	Basic Pension (₹.)	Admissible M.A (₹.)	M.A Paid (₹.)
1.	Family pension in respect of (L) Anthony Marbaniang	PEN/AP/20271/11-12/996/13112	19,661/-	1,000/-	300/-
2	Shri Silvestar Wallang	PEN/AP/20991/12-13/490/14576	20,252/-	1,000/-	300/-

**Arunachal Pradesh Govt. Pensioners drawing pension from Tura Treasury**

PPO No.	Name of pensioner/family pensioner	Pension/family pension last paid	Basic Pension (₹.)	Dearness Allowances (₹.)	MA (₹.)
PEN/AP/23112/13-14/675/15290	Thira Cheran Momin	Oct, 2018	33835	1692	300
PEN/AP/15901/07-08/938/10415	R.R. Singh	Oct, 2018	32547	1627	300

**West Bengal Govt. Pensioners/family pensioners drawing pension from Tura Treasury**

PPO No.	Name of pensioner/family pensioner	Pension/family pension last paid	Basic Pension (₹.)	D.A (₹.)	MA (₹.)
WB/26	Elpost Marak	Oct, 2018	3300	2409	100
WB/53	Lethon Singh N Sangma	Oct, 2018	3300	2409	100

**Nagaland Govt. Pensioners/family pensioners drawing pension from Tura Treasury**

PPO No.	Name of pensioner/family pensioner	Pension/family pension last paid	Basic Pension (₹.)	D.A (₹.)	M.A (₹.)	Remarks
PEN/CON-20213/NL/F/03323	Sandhya Rani Dey	Oct, 2018	5595	6994	400	
PEN/COM-26315/NL/S/2412	Chitabala Hajong	Oct, 2018	3500	4375	400	
NL/4	Mina Rai	Oct, 2018	3500	770	100	MA not being allowed at par with other pensioner of the same State is highly objectionable.

On enquiry, concerned Treasury Officers stated that admissible MA could not be paid due to non receipt of orders from the concerned authority.

Senior Treasury Officer/ Treasury Officer have been requested to check and initiate necessary steps for making payment of revised rate of Medical allowances as admissible in respect of the aforesaid cases.

**(vii) Discrepancies noticed in payment of Dearness Allowances to the Arunachal Pradesh Government Pensioners/Family pensioners**

Government of Arunachal Pradesh vide O.M. No. DA/PEN/2/87 dated 10.07.2018 has enhanced the Dearness Allowances /Relief @ 7% w.e.f. 01.01.2018 in respect of Arunachal Pradesh State Government Pensioners/Family Pensioners.

Scrutiny of PPOs, Payment slip of pensioners/ family pensioners in respect of Arunachal Pradesh State Government Pensioners/Family Pensioners drawing pension from **Nongpoh Treasury** revealed the followings–

**Dearness Allowances (from 01.01.2018)**

Sl. No.	Name of Pensioners	PPO No.	Basic Pension	Admissible DA @ 7%	DA Paid @ 5%
1.	Family pension in respect of (L) Anthony Marbaniang	PEN/AP/20271/11-12/996/13112	₹. 19,661/-	₹. 1,376/-	₹. 983/-
2	Shri Silvestar Wallang	PEN/AP/20991/12-13/490/14576	₹.20,252/-	₹. 1,418/-	₹. 1,013/-

Treasury Officer has been requested to obtain copies of orders of enhancement of Dearness Allowances in respect of Arunachal Pradesh State Government pensioners/family pensioners and make necessary arrangement for making payment of all the arrear DA in respect of above mentioned pensioners drawing pension from Nongpoh Treasury.

**(viii) Non payment of admissible rate of Dearness Relief to the Central Government Pensioners /Defence Pensioners**

**Short payment/non-payment of Dearness Allowances to the pensioners than the entitled rate may cause financial hardship**

Government of India vide O.M. No. 42/06/2018-P&PW(G) dated 22-03-2018 and O.M. No. 42/06/2018-P&PW(G) dated 18-09-2018 granted Dearness relief to the pensioners/family pensioners @ 7% and 9% from 01-01-2018 and 01-07-2018 respectively.

(i) Scrutiny of PPO and Payment slip etc. in respect of Central pensioners i.e., Shri Deoman Gurung, holder of PPO No CAR/809, Shri Lekh Nath Jaishi, holder of PPO No PAO/AR/MEGH/509 and Defence Pensioners (L) Shri Phorestar Sohtun, holder of PPO No. F/NA/1763/2006 and Shri Kwester majaw, holder of PPO No. S/C/3243/1985 drawing

pension from **Nongpoh Treasury** revealed that the Dearness Relief were paid to the above named pensioners @ 5% i.e., ₹. 450/- instead of @ 9% upto September, 2018.

(ii) Scrutiny of records towards payment of pension to the Central Government Pensioners/Family pensioners drawing pension from **Tura Treasury** revealed that all the pensioners were paid Dearness relief @ 5% up to the month of October, 2018.

(iii) *Scrutiny of the records of Military pensioners maintained by the **Williamnagar Treasury** revealed that the Dearness relief pensioners have been paid at less than admissible rate:*

Sl. No	Pensioner Name	Category	PPO No.	Basic Pension (₹.)	D. A actually paid (₹.)	D.A admissible @ 9% (₹.)
1.	Shri Sattarsing Marak	Service	S/C/12246/79	18,427	922	1,658
2	Smti Herollin Marak	Family	F/NA/3447/86	24,811	1,241	2,233
3	Smti Jenalin Momin	Family	S/7496/67	10,278	514	925
4	Smti Sarmilla Marak	Family	C/GREF/175 4/87	9,000	450	810
5	Smti Sedilla G. Momin	Family	F/NA/5065/1 995	11,057	553	995
6	Shri Laborson Sangma	Service	S/C/34033/80	17,130	857	1,542
7	Shri Ponichon Momin	Service	S/COM/2462/ 78	17,130	857	1,542
8	Shri Biddarson Sangma	Service	S/050186/93	18,427	922	1,659
9	Shri Khenilson G. Momin	Service	S/030396/95	17,631	882	1,587

Concerned Treasury Officers have been requested to look into the matter and make necessary arrangement for payment of all the arrear Dearness relief due to the above mentioned Central/Defence pensioners. Treasury Officer, Nongpoh in his reply stated that the matter is under process whereas no replies have been received from Tura and Williamnagar Treasury.

**(ix) Discrepancies noticed in payment of Special Family Pension****Order issued by the competent authority is not followed in the Treasury establishment**

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

(i) Scrutiny of the Special Family Pension cases maintained by the **Shillong South Treasury** establishment revealed that increment due in some cases were not paid to the Special Family Pensioners. Few instances are as detailed below-

Sl. No.	Name	PPO No.	Authority No. & date of issue	Increment due on
1.	(L) Shri Kumbinan Mawiong	PPO/MG/SF/20210	Pen(M)1/T-2/2016-17/Misc/352-54 dt. 27/4/2016	01-3-2013 and so on
2.	(L) Shri Suraj Kr. Pradhan	PPO/MG/SF/14588	Pen(M)1/T-2/2016-17/Misc/4355-59 dt. 23/3/2018	01-12-2007 and so on (increment upto 01/12/2006 was paid)

(ii) Revised authority for Special Family Pension in respect of (L) Shri Briefswear Sangma, holder of PPO No. PPO/MG/SF/17418 drawing pension from **Shillong South Treasury** indicating all the admissible allowances and date of next increment therein was issued by the Principal Accountant General (A&E), Meghalaya vide authority No. Pen(M)1/T-2/2016-17/Misc/538-41 dated 21/4/2018, but the payment of the said benefits was not paid to the beneficiary.

Senior Treasury Officer has been requested to do the needful in this regard and action taken report may kindly be sent to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

(x) **Non disbursement of Pension to the pensioners due to non-appearance of Pensioners / Non-receipt of Life Certificate**

**Due to non-payment of pension to the pensioner, they are deprived of the financial benefits entitled to them which is against the rules.**

Rule 284 (i) of Meghalaya Treasury Rules, 1985 states that on the first appearance of pensioners on or after 1<sup>st</sup> April each year, the disbursing officer shall take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner shall then be identified from the particulars given in the disburser's portion of the PPO or in the Audit Register as the case may be. Identification shall also be established by an examination of the impression given on the bill with those attached to the PPO or kept in the Audit Register or by a reference to the pensioner's photograph where one is pasted on the disburser's portion of PPO, if he can not be identified by the other means with absolute certainty.

With the creation of pension database in Treasury establishment commenced from 2010, submission of monthly pension bills has been done away. Automated pension payment system was introduced with additional measure wherein the frequency of physical appearance was increased to twice in a calendar year. The State Government has adopted biometric system as an alternative automated method of verifying the identity of a living pensioner. This automated system shall be known as "Automated Fingerprint System" (AFIS) and shall replace the existing system of verifying by way of auto-matching his/her fingerprint image with the image data of fingerprint taken earlier and stored in the system Vide Government of Meghalaya's O.M. No. FEG.31/2009/127 dated 09-07-2014. The para 1 (b) of the said O.M. interalia directed that in respect of pensioners who are sick and bed ridden, treasury shall depute an official to capture the fingerprint image at their residence.

On cross check of the database in respect of Life Certificate of pensioners/family pensioners maintained by the **Baghmara Treasury** establishment, it was observed that 59 pensioners/family pensioners, as stated in **Annexure-H**, did not visit the Treasury establishment physically for giving fingerprints in AFIS, hence, pensionary benefit to those pensioners were stopped for a long time as indicated in each case given in **Annexure-H**.

Treasury Officer has been requested to take appropriate action in order to obtain the fingerprint of the pensioners/family pensioners as listed in Annexure –H either by deputing staff from the Treasury Establishment or by calling the pensioner to the Treasury itself to capture the fingerprint and restore the pensioners' benefits at the earliest. Reply from the Treasury Officer in this regard is still awaited.

### **3.8 Excess/short payment of Pension and Gratuity**

#### **(i) Non revision of pension / family pension in respect of Meghalaya State pensioners / family pensioners**

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

Para 8 of O.M No. F (PR)-71/09/15 dated 24-09-2009 on the recommendation of 4<sup>th</sup> MPC and Para 10 & 11 of O.M No. F (PR)-62/2017/20 dated 7<sup>th</sup> December, 2017 on the recommendation of 5<sup>th</sup> MPC provides that all Pension Disbursing Authorities including Public Sector Banks handling disbursement of pension to the State Government pensioners/family pension holders are authorized to pay pension/family pension to existing pensioners/family pensioners (pre 2007 & pre 2017) at the revised/consolidated rates without any further authorisation from the office of the Principal Accountant General (A&E), Meghalaya/Head of Office etc.

(i) On scrutiny of the records of the pre 2007 and pre 2017 pensioners/family pensioners drawing pension from **Shillong South Treasury** establishment, it was observed that there were number of pre 2007 and pre 2017 pensioner/family pensioner whose pension and Medical allowances as per the 4<sup>th</sup> MPC and 5<sup>th</sup> MPC vide OM ibid were not revised as detailed below-

<b>PPO No.</b>	<b>Name of pensioner/family pensioner</b>	<b>DOR/DOD</b>	<b>BP last paid (₹.)</b>	<b>DA (₹.)</b>	<b>MA (₹.)</b>	<b>Others (₹.)</b>	<b>Remarks</b>
MG/105 04	Smt Jubilda Rymbai	31.12.05	1,851	1,314	350	-	Revision of Pension not done as per 4 <sup>th</sup> & 5 <sup>th</sup> MPC
MG/118 50	Shri D. Kharbani	30.04.07	1,830	1,171	350	200	Revision of Pension & MA not done

							as per 4 <sup>th</sup> & 5 <sup>th</sup> MPC
MG/123 93	Shri Sudip Chakravarty	31.01.09	8,102	5,185	350	810	Revision of Pension & MA not done as per 5 <sup>th</sup> MPC
MG/120 68	Shri B. Myrthong	29.02.08	3,288	2,104	350	329	-Do-
MG/492 2	Shri H. M. Rajkumar	30.04.96	7,350	9,188	-	-	-Do-

(ii) On scrutiny of the PPOs in respect of Government of Meghalaya pensioners/family pensioners drawing pension from **Tura Treasury**, it was observed that even after a lapse of 8.5 years since implementation of 4<sup>th</sup> Meghalaya Pay Commission recommendation, the pension/family pension in respect of the following cases had not been revised from 01-01-2007. Meanwhile, another pay commission i.e., 5<sup>th</sup> Meghalaya Pay Commission has also been implemented from 01-01-2017.

PPO No.	Name of pensioner/family pensioner	Name of Department	DOR/DOD	BP last paid (₹.)	DA (₹.)	MA (₹.)	Others (₹.)
MG/SF/33 38	M.K. Sangma (LG) of minors of (L) P K Marak	EE, PWD (R), NH cum Tura Central Division	19-10-1997	2,397/- (upto Dec 2010)	1,534/-	350/-	240/-
PPO/MG/SF/3338 being valid upto 01-05-2011, the last payment was paid upto Dec, 2010. Therefore, family pension should be paid upto the period of 01-05-2011 after revising the family pension from 01-01-2007 to 01-05-2011. The revised family pension is to be fixed at ₹.4,251.00 corresponding to pre-revise family pension ₹. 1,598/- by multiplying by a factor of 2.66. The revision of said pension should be done by Treasury Officer as per Para 8 of O.M No. F (PR)-71/09/15 dated 24-09-2009.							
MG/12165	Sunil Hajong	BDO, Selsella Dev Block	31-01-2007	3,053/- Upto Oct 2018)	1,954/-	350/-	305/-
MG/43924	Fulmoti Shah W/o (L) Ram Charitor Shah	DM&HO, Tura	31-07-2007	1,830/- (Oct 2018)	1,171/-	350/-	200/-
Treasury Office informed that PPO/MG/12165 and PPO/MG/43924 were not revised as these two PPOs need to be revised by the office of the PAG (A&E), Meghalaya, Shillong on receipt of revised pay from the concerned departments. The pensioners retired after 01-01-2007 and their fixation of pay as per recommendation of 4 <sup>th</sup> Meghalaya Pay Commission is pending with the concerned departments even after lapse of 8.5 years.							

(iii) On examination of Pension Payments Orders maintained by the **Williamnagar Treasury** establishment, it was observed that the pension of the following pensioner/family pensioner has not been revised even after a lapse of many years. Since, the pension was not revised hence the rate of revised pension have not been recorded in the PPO of the pensioner as well as other related documents.

**(a) Revision required to be done by the Treasury office, Williamnagar Treasury**

Sl. No	PPO NO	Date of Retirement/Death	Pensioner Name	Category	BP (₹.)
	MG/43760	01-03-2008	Joesh Marak	Family	2,862
	MG/48858	29-02-2012	Winjester T Sangma	Family	8,259
	MG/48728	31-03-2014	Sedilla N. Sangma	Family	7,400
	MG/SF/20123	12-04-2005	Prescilla R.Mara	Family	1,878
	MG/50566	30-04-2014	Kenison Marak	Service	5,988
	MG/53140	31-12-2016	Goera Marak	Service	7,170
	MG/51869	August, 2016	Frince Gloria B. Sangma	Family	10,965

**(b) Revision required to be done by the office of the Principal Accountant General (A&E), Meghalaya, Shillong**

Sl. No	PPO NO	Date of Retirement/Death	Pensioner Name	Category	BP
1	MG/SF/21359	21-01-2017	Grebaline T. Sangma	Family	6,305
2	MG/52301	31-01-2017	Greetings K. Momin	Service	8,135
3	MG/53191	30-06-2017	Clement R Sangma	Service	7,765
4	MG/53094	31-05-2017	Lordsing M Sangma	Service	5,278
5	MG/11561	30-06-2007	Shri Lohinson Marak	Service	2,888
6	MG/52698	31-01-2017	Windam D Shira	Service	7,510
7	MG/52259	31-01-2017	Lepden N. Sangma	Service	8,145
8	MG/52608	30-04-2017	Ittingson S Sangma	Service	7,696
9	MG/53041	30-04-2017	Milathy N. Sangma	Service	6,039
10	MG/53194	30-09-2017	Bithon R Marak	Service	8,598
11	MG/52255	31-01-2017	Kethwinson R. Marak	Service	7,370
12	MG/52549	30-04-2017	Maratin Marak	Service	7,510

Concerned Treasury Officers have been requested to carry out the revision of the pension and other allowances in respect of the aforesaid cases and forward the case to the office of the Principal Accountant General (A&E), Meghalaya, Shillong in respect of Sl. No. (b) in terms of above mentioned Government order. It is also requested to make proper noting

of revised rate of pension/family pension in both halves of PPO with proper attestation. Treasury Officer, Shillong South Treasury has furnished the first compliance report whereas replies from Tura and Williamnagar Treasury are not yet received.

**(ii) Non revision of pension / family pension in respect of Assam State pensioners / family pensioners**

Government of Assam vide O.M. dated 12<sup>th</sup> July 2017 has revised the pension/family pension of pre 01-04-2016 pensioner/family pensioner w.e.f. 01-04-2016 multiplying the existing pension/family pension by 2.48 subject to minimum pension/family pension for ₹. 5,500/-.

On scrutiny of the following PPOs drawing pension from **Tura Treasury**, it was observed that their pension/family pension has not been revised.

PPO No.	Name of pensioner/family pensioner	Pension/family pension last paid	Basic Pension (₹.)	DA (₹.)	MA (₹.)	observations /Remarks
AS/24476	Smti H. A. Sangma	August, 2018	1,838	2,408	600	Overpayment of pension from 7-8-18 to 31-8-18 may please be recovered.
28886	Binali Sangma	Oct, 2018	2,770	3,629	600	
SF/3127(AS SAM)	Nesto Tiwari	June, 2018	2,770	3,629	600	LTA pension may please be paid to successors from July, 17 to July, 2018
ASM/84605	Dimpal Rava	Oct, 2018	4,000	5,240	600	
46137(Assam)	Adelaith Marak	Oct, 2018	2,770	3,629	600	

Senior Treasury Officer has been requested to check and revise the pension/family pension of the aforesaid cases. Reply from the Treasury Officer on the matter is awaited.

**(iii) Non revision of pension / family pension in respect of Nagaland Government State pensioners / family pensioners w.e.f. 01-06-2017**

(a) Government of Nagaland vide Notification No. FIN/ESTT-2/11/VII-CPC/16 dated 16-12-2017 has revised the pension/family pension of pre 2017 pensioner/family pensioner from 01-06-2017 by multiplying the existing pension/family pension by 2.57 subject to minimum pension/family for ₹. 9,000/-. But, the cash benefit of the revised pension/family pension shall however be payable from 01-01-2018 and no arrears for the period from 01-06-2017 to 31-12-2017 shall be admissible.

Scrutiny of the records pertaining to Nagaland Government Pensioners/ family pensioners drawing pension from **Tura Treasury** revealed that the following pensioners/ family pensioners's pension / family pension has not been revised till the date of inspection.

PPO No.	Name of pensioner/ family pensioner	Pension/ family pension last paid	Basic Pension (₹.)	Dearnes Relief (₹.)	Med. Alls. (₹.)	Remarks
PEN/CON-20213/NL/F/03323	Smti Sandhya Rani Dey	October, 2018	5,595	6,994	400	@ 125% DA paid
PEN/COM-26315/NL/S/2412	Smti Chitabala Hajong	October, 2018	3,500	4,375	400	@ 125% DA paid
NL/4	Smti Mina Rai	October, 2018	3,500	770	100	@ 22% DA paid, whereas other pensioners were paid @ 125%.

(b) Scrutiny of PPO and Computer system maintained by the **Tura Treasury** revealed that name of spouse of (Late) Shri Shankar Bahadur Rai, holder of PPO No. NL/4 was Smti Sharita Rai, whereas family pension was being paid to Smti Mina Rai (not indicating any relationship with pensioner) without receiving any Special Sealed Authority for payment of family pension.

Senior Treasury Officer has been requested to check and revise their pension/family pension as per order issued by the Government. Treasury Officer also been requested to

clarify the reasons for payment of pension other than the family pensioner in respect of Sl. No. (b) above. Reply from the Treasury Officer on the matter is awaited.

**(iv) Discrepancies noticed in payment of Interim Relief @ 8% to the West Bengal Government pensioners / family pensioners**

Government of West Bengal vide Memorandum No. 224-F(Pen) dated 03-06-2016 granted Interim Relief @ 8% from 01-07-2016 to the State Government Pensioners/Family Pensioners.

On scrutiny of the records of West Bengal State pensioners / family pensioners drawing pension from **Tura Treasury**, it was observed that they were not yet paid any interim relief as detailed below:

PPO No.	Name of pensioner/family pensioner	Pension/family pension last paid	Basic Pension (₹.)	Dearness Relief (₹.)	M.A (₹.)	Interim Relief @ 8%
WB/26	Elpost Marak	Oct, 2018	3,300	2,409	100	-
WB/53	Lethon Singh N Sangma	Oct, 2018	3,300	2,409	100	-

Senior Treasury Officer has been requested to check and revise and pay interim relief from the date of its implementation. Reply from the Treasury Officer on the matter is awaited.

**3.9 Un-drawn Pension/unauthorized retention of closed PPOs**

**(i) Non payment of Commuted value of pension to the Pensioners**

**Due to non-payment of commuted value of pension to the pensioner in time, Pensioners were deprived of the financial benefits entitled to them which is against the rules.**

Rule 281 of Meghalaya Treasury Rules, 1985 stated that the payment of the commuted value of a portion of pension can be made upon the authority issued by the Accountant General only to and upon the receipt of, the person legally entitled to receive it, and not otherwise.

Further, as per proviso below Rule 7(C) of MCS (Commutation of Pension) Rules, 1992 and the instruction contained at Para 2 of Commutation Authority, the reduction in the amount of pension on account of commutation shall be operative from the date of receipt of the commuted value of pension or at the end of three months after the issue of authority by the Audit Officer for the payment of commuted value of pension, whichever is earlier.

Scrutiny of the commutation authorities which were forwarded to **Shillong South Treasury** by the office of the Principal Accountant General (A&E), Meghalaya, Shillong, it was observed that in the following cases Commutation authorities were issued by the issuing authorities long back but were yet disbursed to the pensioners/ family pensioners. Further, from the monthly payment slip issued by the Treasury establishment upto March, 2018, it was detected that the pension payment was not restricted to the reduced amount.

Sl. No.	Name	PPO No.	Date of Issue	Date of Payment
1	Shri Wesland Nonglang	PPO/MG/51882	12-04-17	Not yet paid
2	Shri Himosh R. Marak	PPO/MG/52156	06-07-17	Not yet paid
3	Shri Bajestar Rynjah	PPO/MG/52243	17-07-17	Not yet paid
4	Shri Standmington Nongkseh	PPO/MG/52170	17-07-17	Not yet paid
5	Dr. Rangkoï Wankhar	PPO/MG/51703	14-07-17	Not yet paid
6	Shri Aldrin Lyngdoh	PPO/MG/52631	27-09-17	Not yet paid
7	Shri Lila Dhar Sharma	PPO/MG/52646	23-11-17	Not yet paid
8	Shri Dilip Dutta Medhi	PPO/MG/52537	13-12-17	Not yet paid
9	Shri Ananda Basumatary	PPO/MG/52812	13-12-17	Not yet paid

On enquiry, the concerned Dealing Assistant could not furnish any suitable reply on the matter.

Senior Treasury Officer has been requested to take necessary steps for making payment of the aforesaid commutation to the concerned pensioners/ family pensioners at the earliest as per codal provision. Treasury Officer in his reply stated that the matter is under process.

**(ii) Cessation of Pension**

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

Rule 289 of Meghalaya Treasury Rule, 1985 provides that when a pension ceases to be payable during the life time of the pensioner, both portion of pension payment order shall be returned by the disbursing officer to the office of the Accountant General (A&E) Meghalaya, Shillong after making the last payment and with a note recording the reasons for cessation of the pension payment.

Scrutiny of the pension records of the following Treasuries of Government of Meghalaya revealed that closed cases/PPOs have not been returned to the office of the Principal Accountant General (A&E), Meghalaya, Shillong as detailed below:

#### **Mawkyrwat Treasury**

<b>Sl. No.</b>	<b>Name of the Pensioner</b>	<b>PPO No.</b>	<b>Date of Closing</b>	<b>Remarks</b>
1	(L) Shri Debingland Nongsiej	MG/SF/13790	01.06.2014	--
2	(L) Smti Bibidora Syiemlieh	MG/SF/48059	14.02.2017	--
3	Shri Kinesingh Marshra	MG/47456	18.04.2017	--

#### **Shillong South Treasury**

<b>Sl. No.</b>	<b>Name of the Pensioner</b>	<b>PPO No.</b>	<b>Date of Closing</b>	<b>Remarks</b>
1.	(L) Shri Opheralda Rynjah	PPO/MG/890	--	Not Intimated
2.	Shri Jai Ram Rai	PPO/MG/1705	--	Not Intimated
3.	(L) Shri Sloridian Marpna	PPO/MG/3846	--	Not Intimated
4.	(L) Smti Therine Thabha	PPO/MG/11825	--	Not Intimated

#### **Tura Treasury**

<b>Sl. No.</b>	<b>Name of the Pensioner</b>	<b>PPO No.</b>	<b>Date of Closing</b>	<b>Remarks</b>
1.	Raju N Sangma	MG/SF/3357	Sept, 2016	Not Intimated
2.	Ricky P Marak	MG/SF/15467	Oct, 2010	Not Intimated
3.	Smti Sonkari Paul, D/o Smti (L) Beli Rishi	MG/SF/18516	July, 2011	Not Intimated
4.	Ghonision Sangma	MG/5392	Feb, 2010	Not Intimated

#### **Baghmara Treasury**

<b>Sl. No.</b>	<b>Name of Pensioner</b>	<b>PPO No.</b>	<b>Date of Closing</b>	<b>Remarks</b>
1	Smti Guddi Prasad	MG/SF/19748	April, 2014	Transferred to Darbhanga Treasury. Bihar
2	Smti Kohini Ch. Marak	MG/SF/1120	June, 2016	Death but not reported.
3	Shri Mitra H. Sangma	MG/3629	March, 2015	Death on 12

				April, 2015
4	Smti Philodini N. Sangam	MG/45199	Dec, 2012	Death
5	Shri Sonai Marak	MG/4481	June, 2014	Death on 03 June, 2014

#### Williamnagar Treasury

Sl. No.	Name of the Pensioner	PPO No.	Date of Closing	Remarks
1	Jepilla N.Marak	MG/SF/21067	19.07.2018	Not Intimated
2	Menilla Sangma	MG/6150	05.12.2014	Not Intimated
3	Jontonia D. Sangma	MG/SF/3315	31.01.2014	Not Intimated

Concerned Treasury Officers have been requested to review such cases and take appropriate action under intimation to the office of the Principal Accountant General (A&E), Meghalaya, Shillong. In reply, Mawkyrwat Treasury and Shillong South Treasury intimated that the matter is under process whereas no reply has been received from Williamnagar, Tura and Baghmara Treasury till the date of printing of this report.

**(iii) Non submission of report to the Principal Accountant General regarding cases of failure to draw pension**

***If report regarding cases of failure to draw pension for 1/3/6 years is not submitted to the Accountant General, it will defeat the purpose of Audit Control on the part of the office of the Principal Accountant General (A&E).***

Rule 288 of Meghalaya Treasury Rules, 1985 provides that every disbursing officer shall submit to the Accountant General concerned every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for six years or for three years, according as the pensions are classed as political pension or other pensions and the other parts showing the names of the pensions other than those included in the first part, who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, shall be stated against each name.

Scrutiny of the following pensioners records/documents maintained by the **Tura Treasury, Williamnagar Treasury and Ampati Treasury** revealed that pensioners were not drawing pension since many years and no reports have been furnished to the office of the Principal Accountant General in this regard as per codal provision as detailed below:

**Tura Treasury**

Name of pensioner	PPO No.	Month upto which Pension was disbursed	Observations
B Ch. Momin	MG/7462	December, 2012	Pension not drawn for about 6 years.
Monomati Hajong	MG/sf/14198	December, 2010	Pension not drawn since last 8 years.
Sohindra Koch	MG/11098	December, 2010	Pension not drawn since last 8 years.
Munibala K. Sangma	MG/SF/3338	December, 2010	Pension not drawn since last 8 years.
Dichi Sangma	MG/2740	December, 2010	Pension not drawn since last 8 years.
Mitche Sangma	MG/SF/2689	December, 2010	Pension not drawn since last 8 years.
Shri Ringche N Areng	MG/7971	December, 2010	Pension not drawn since last 8 years.
Smti Saraswati Baruah	MG/SF/13792	December, 2010	Pension not drawn since last 8 years.
Shri Guru Charan Das	MG/8550	June, 2013	Pension since last 5 years.
Ogni Sangma	MG/6314	December, 2016	Pension not drawn for about 2 years.
B Mohanto	MG/7292	December, 2016	Pension not drawn for about 2 years.
N R Koiry	MG/1953	July, 2014	Pension not drawn for about 4 years.
Smti Icilda N Sangma	MG/7613	June, 2014	<i>Pension not drawn for about 4 years.</i>

**Williamnagar Treasury**

Name of Pensioner	PPO NO	Date of Retirement	Date of last drawal of Pension	No. of years
Siljak Ch.Marak	MG/5415	30/06/1998	30-06-2011	>6years
Predina Marak	MG/43659	31/12/2006	30-06-2011	>6years
Shri Ranathsing Sangma	MG/7085	31/01/1995	31-12-2011	>6years
Smt Henmolla Sangma	MG/6918	30/06/1998	30-06-2012	>6years
Smti Merry Sangma	MG/SF/19110	24/12/2005	09-11-2012	>6years
Shri Sebastion Marak	MG/SF/17999	01/05/2002	30-06-2013	>3 years
Shri Hemrath R.Marak	MG/12574	31/01/2005	30-06-2014	>3 years
Meborin Sangma	MG/SF/19655	28/12/2011	30-06-2014	>3 years
Shri Emmanuel G. Momin	MG/SF/14145	28/01/2000	25-05-2015	>3 years
Smt Gremilish N. Sangma	MG/SF/14051	15/03/1999	30-06-2015	>3 years
Smt Runchi Momin	MG/2727	01/06/1983	08-04-2016	>1 year
Rosbin Sangma	MG/SF/19733	25/11/2010	31-07-2016	>1 year
Smt Poenni Areng	MG/SF/14176	28/11/1995	31-12-2016	>1 year
Shri Sekton Sangma	S/71231/79	30/11/1979	30-06-2017	>1 year

**Ampati Treasury**

Name of the Pensioner	PPO NO	Date of Retirement	Date of last drawal of Pension	No of Years
Smti Sepali Koch, W/o (L) Ranjan Koch	MG/51193	31-10-2015	31-01-2017	1 year 7 months
Barming Sangma	MG/7592	31-03-2000	31-11-2010	7 years 10 months
Gonesh Areng	MG/7702	20-02-2002	31-12-2011	6 years 8 months
Titotma R. Marak	MG/2977	30-06-1991	31-12-2011	6 years 8 months

Christina Ch. Marak	MG/3565	28.02.1992	30-06-2012	6 years 2 months
Junithi T. Sangma	MG/SF/1475 0	25-01-2001	30-06-2013	5 years 2 months
Timodini A. Sangma	MG/1567	31-12-1984	30-07-2013	5 years 1 month
Trenilla.Sangma	MG/9383	30-11-2000	31-12-2013	4 years 8 months
Dayamee Roy	MG/4278	31-01-1996	30-06-2014	4 years 2 month
David Sangma	MG/45631	30-06-2010	31-12-2014	3 years 8 months
Phomos Sangma	MG/8477	31-10-2000	30-06-2015	3 years 2 months
Urmilla Hajong	MG/8318	31-07-2000	30-07-2015	3 years 1 month
Crystan M. Sangma	MG/4600	31-12-1992	31-12-2014	4 years 2 months
Galjing Sangma	MG/12682	31-08-2007	31-01-16	2 years 7 months
Enalish Marak	MG/8493	31-03-2000	31-12-2014	3 years 8 months

Concerned Treasury Officers have been requested to submit every six month a statement of cases of failure to draw pension for 1/3/6 years as per codal provisions.

**(iv) Non intimation of the event of Death of pensioners to the Principal Accountant General**

**Codal provisions issued by the Government has not been followed in the Treasury establishment**

Rule 287 of Meghalaya Treasury Rules, 1985 provides that on the death of Pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death, they cannot paid thereafter without the sanction of the competent authority to be obtained to the Accountant General.

Scrutiny of the pensioners records of **Ampati Treasury** establishment revealed that after the death of the following Pensioners, the family pension were paid to the beneficiaries but Form T.R 32 has not been furnished to the office of the Principal Accountant General as per codal provisions:

Sl. No.	Name of Pensioners	PPO No	Date of Death
1	(L) Shri WiltinsonSangma	MG/4566	22-04-2015
2	(L) LucysmithMarak	MG/12920	20-02-2015
3	(L) Bhagirath Ch Koch	MG/9506	03-12-2015
4	(L) Profulla Hajong	MG/5561	09-02-2016
5	(L) Levingston R. Marak	MG/45552	16-03-2016
6	(L) Branson Marak	MG/47048	06-09-2016
7	(L) DipsonMarak	MG/9210	23-05-2016
8	(L) Nilmadhab Koch	MG/6481	17-03-2017

Sl. No.	Name of Pensioners	PPO No	Date of Death
9	(L) Ranjan Kumar Koch	MG/51193	24-12-2015
10	(L) Samarajit Barman	MG/8950	10-07-2016
11	(L) Jewithhson J Sangma	MG/48485	19-09-2016
12	(L) Nalexson Marak	MG/49596	06-09-2016
13	(L) Gratherson Sangma	MG/43830	02-11-2016
14	(L) Hillarsing Marak	MG/48849	27-11-2016
15	(L) Smti Krinsilla Ch. Marak	MG/1216	22-07-2017
15	(L) Modonsing Marak	MG/13065	16-08-2017
17	(L) Armithson G. Momin	MG/9925	02-02-2017
18	(L) Abbas Ali Miah	MG/9375	20-11-2017
19	(L) Miningson G Momin	MG/46973	19-02-2018
20	(L) Winnerson Ch. Marak	MG/52711	18-02-2018
21	(L) Chinta Haran Das	MG/53554	29-03-2018
22	(L) Janning Marak	MG/6710	10-06-2018
23	(L) Naresh Hajong	MG/43802	26-05-2018
24	(L) Dekaram Hajong	MG/48618	22-04-2018

The matter was referred to the concerned authority with a request to furnish Form TR 32 to the office of the Principal Accountant General (A&E), Meghalaya, Shillong soon after grant of family pension to the family pensioner in the event of death of Pensioner. Reply from the Treasury Officer in this regard is still awaited.

### **3.10 Stamp Accounts : Huge retention of stamps in the Treasuries**

**Non-surrender of un-utilized stamps for a long period of time results in loss to the Government. The unutilized stamps should be surrendered to the concerned authorities as per provision in "The Indian Stamp Act, 1899".**

Rule 91 of Accounting Rules for Treasuries, 1992 provides that Plus and Minus memoranda should be prepared in Form I.S.T. 37 for the transactions on each class of deposits (including cash order) of each Local Fund, of each kind of Stamps (non-judicial, Court Fee etc.) of match excise banderols, or tobacco excise duty labels and of excise opium. The deductions from balance should tally with the corresponding entries of receipts in the accounts (except as regards stamps referred to in Rule 93 and stamp sent to other treasuries or sub depots) and the closing balances should be certified as agreeing with the stock Register and Accounts maintained in the treasury. Memoranda may also be required of the outstanding balances of any class of advances which the District or other Revenue Officer had authority to make [vide Rule 76 and 77(i)].

(i) On scrutiny of records of Stamp account maintained by the **Tura Treasury** establishment, it was noticed that three Stamp Registers namely (i) Register of Judicial Stamp, (ii) Register of Non Judicial Stamp and (iii) Registers of Non-judicial Revenue Stamp were maintained by the Treasury establishment. On scrutiny of Judicial Stamp Register, it was observed that the following denomination of Stamps were unutilised for a long period of time as detailed below:

#### Judicial Stamps

Sl. No.	Denomination	No of sheet in stock	Rate per sheet	Amount involved in Rupees	Unutilized for the period from
1.	₹. 2/-	371 Nos	₹. 220/- per sheet	₹. 81,620/-	July, 2016
2.	₹. 10/-	1200 Nos	₹. 720/- per sheet	₹. 8,64,000/-	August, 2014

Further, as regard Non Judicial Stamp, there were 107 Nos of ₹. 75/- denomination stamps and 2908 Nos of ₹. 1,000/- denomination stamps which have remained unutilized since 2004 and February, 2007 respectively. Total value of the stamps was ₹. 8,025/- and ₹. 29,08,000/- respectively.

Besides the huge stock, the Treasury establishment has indented for another 2000 Nos. of ₹. 1,000/- denomination of Non-Judicial Stamp in February, 2017. As a result, total number of Non-Judicial Stamp (₹. 1,000 denomination) as on February, 2017 was 4908 Nos. which involved ₹. 49,08,000/-. The average sale of Non Judicial Stamp (₹.1,000 denomination) for the year 2014-2015, 2015-16 and 2016-17 was 596, 1311 and 634 Numbers respectively.

ii) Scrutiny of the Stamp Registers maintained by the **Williamnagar Treasury** establishment revealed that some denomination of stamps as shown below have remained unutilised for a long period of time in the Treasury Office:

Description of Stamp	Denomination (₹.)	Amount remained unutilised (₹.)
(1)	(2)	(3)
Non-Judicial Stamps	1.00 x 433	433
	5.00 x 2063	10,315
	500 x 2536	12,68,000
<b>Total</b>		<b>12,78,748</b>
Imprest Stamps	300 x 1961	5,88,300
	<b>Total</b>	<b>5,88,300</b>

As per records, there was no sale/ transaction of the above stamps for long period of time.

The observations were reported to the concerned authorities. Action taken report has not been received from Tura and Williamnagar Treasuries till the date of publishing of this report.

### **3.11 Inspection of Strong Room and Issuance of safety Certificate**

**If Strong Room is not inspected by the District Superintendent of Police and Executive Engineer, PWD as per codal provision, the security of the Strong Room cannot be ascertained and vouched.**

Rule 88 (i) of Meghalaya Treasury Rules, 1985 provides that without the special permission of the Government, no place should be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not below the rank of an Executive Engineer. Further, Rule 88 (iii) and (iv) of Meghalaya Treasury Rules, 1985 state that the District Superintendent of Police should record an order prescribing the position of sentries and may also require any additional precautions to be taken in the strengthening of fastening, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer and that of security of Chest and other Treasury furniture not forming part of the building or fixtures, with the Officer-in-Charge of Treasury. A copy of the Inspecting Officer's Certificate and the District Superintendent of Police Order should be hung in a conspicuous place within the Strong Room.

(i) Scrutiny of records of **Williamnagar Treasury** establishment revealed that the Strong Room has been inspected by the Assistant Engineer of the Public Works Department (Building) on 28th April, 2016. However, copy of the Inspection Certificate was not found hung in the Strong Room. No Sentries were posted and no fire extinguishers have been installed. Further, Superintendent of Police has not yet inspected the security of the Strong Room as per Codal Provision.

(ii) Scrutiny of the records of Strong Room of **Ampati Treasury** revealed that no inspection of the Strong Room was carried out either by the Superintendent of Police as per codal provision.

On enquiry, concerned respective Treasury Officers stated that correspondences were made with the District Superintendent of Police and PWD Department for conducting inspection of the Strong Room.

Concerned authorities were requested to strictly comply with the Rules and to ensure security and safety of the Treasury. However, Compliance report from Williamnagar Treasury and Ampati Treasury have not been received till the date of printing of the report.

### **3.12 Annual Verification of Valuables deposited in the Treasuries**

#### **i) Discrepancies noticed in the issue of Cheque**

**If the record of issue of cheques is not maintained in proper order, chances of fraudulent payment may arise**

Rule 123 of Meghalaya Treasury Rules, 1985 states that the Drawing Officer shall notify to the treasury upon which he drawn the number of each cheque book which from time to time he brings into use and the number of cheques it contains. In the case of sub-treasuries, the advice shall ordinarily be sent through the District Treasury but in cases of emergency, it may be sent direct to the Sub-Treasury Officer, a copy being forwarded simultaneously to the Treasury Officer.

On examination of the Register of Cheque Book Issued maintained by the **Shillong South Treasury** establishment, it was observed that against the Book No. 9214 allotted for PHE department, cheque was issued upto Cheque No. 497000 and then next cheque number started from No. 500001 against the book No. 9924. Hence, there is a gap of (500001 – 497000 = 3001) 3001 number of cheques.

Senior Treasury Officer has been requested to examine the above discrepancy and the action taken in this regard may be intimated to the office of the Principal Accountant General (A&E), Meghalaya, Shillong. Senior Treasury Officer in his reply stated that the matter is under process.

**3.13 Inspection of Treasuries not being conducted by the Commissioner/Deputy Commissioner/Collector**

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

Provision to Rule 63 of Meghalaya Treasury Rules, 1985 stipulates that “every Collector shall make a systematic inspection of the working of the Treasury once a year with the subject 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”. The Inspection shall be carried out in accordance with the following instructions

- (a) The strong room should be first inspected, then the treasurer’s branch and lastly accounts branch.
- (b) The cash balance should be verified if not already done in the month preceding the one in which the inspection was held.
- (c) The following are some of the more important points to which personal attention must be devoted at the time of inspection;
  - (i) that arrangement connected with the strong room for storage and custody of treasure, stamps, opium, padlock and keys and other valuables are perfect and complete;
  - (ii) that cash, draft forms and cheques forms are handled strictly in accordance with rules;
  - (iii) that the arrangements for the examination of money received and of claims to be paid are satisfactory;
  - (iv) that the Treasurer and Potdars have given adequate security and that the former has in addition furnished a security bond in proper form;
  - (v) that the Treasury Officer exercises a proper and adequate check over the working of the Treasury.

These points are not exhaustive and the Collector has full discretion to add other items according to local needs. Neither the specification of these points nor the inspection carried out by an officer of the Indian Audit and Accounts Department and the Director of Accounts and Treasuries shall in any way diminish the Collector’s personal responsibility for the efficient working of the treasury. As the inspection must be made as systematically and

thoroughly as possible, it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in this rule and which in his opinion require such scrutiny.

Inspection team observed that during the financial year 2017-18, the periodical inspection were not conducted by the Collector in respect of the following Treasuries and Sub-Treasuries –

- Mawkyrwat Treasury
- Shillong South Treasury
- Tura Treasury
- Ampati Treasury

On enquiry, concerned Treasury Officers stated that they, on their part, have taken up the matter with the concerned Deputy Commissioners.

Concerned Treasury officers were advised to request their concerned District Collectors to strictly follow the provisions of the Rules in this regard. Treasury Officers, Mawkyrwat and Shillong South Treasuries in their replies stated that they have requested the concerned authorities in this regard.

**3.14** ***IPS 2017 not approved by the Finance Department***

**If IPS is not approved by the Finance (PR) Department and any wrong fixation of pay is detected in future, it may cause huge recovery**

As per instructions issued in connection with the revision of 5<sup>th</sup> Meghalaya Pay commission, the Initial Pay Statement as per the ROP 2017 for fixation of revised pay are required to be approved by the Finance (PR) Department.

Scrutiny of the Service Book of all the staff of **Shillong South Treasury** Establishment revealed that the Initial Pay Statement, 2017 was not approved by the Finance (PR) Department and revised pay after fixation effective from 01-01-2017 was not noted in the service books.

On enquiry, the concerned dealing assistant informed that IPS of the staff are being forwarded for approval by the Finance Department.

Senior Treasury Officer has been requested to take necessary steps for approval of IPS 2017 for all the staff of his establishment and on approval, the regulation of pay may be noted in the Service Books under his attestation. Action taken in this regard may be intimated to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

<b>3.15</b>	<b><i>Discrepancies noticed in maintenance of Deposits records/Deposit Registers</i></b>
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<b>This is a serious lapse on the part of Treasury establishment which gives incorrect picture of the accounting system of the Treasury establishment</b>
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As per the provisions contained in Note below Rule 382 of Meghalaya Treasury Rules, 1985, separate registers must be kept for each class of deposits in accordance with the direction contained in this behalf in the Account Code Vol. II (Revised as Rule 92 of Accounting Rules for Treasuries, 1992) or under special instructions of the Accountant General.

Each item of deposit received should at once be entered in a prescribed Form and numbered. There should be separate series of numbers for each register.

Again, Rule 91 of Accounting Rules for Treasuries, 1992 states that Plus & Minus Memorandum should be prepared in Form I.S.T. 37 for the transactions on account of each class of Deposits (including cash order) of each Local Fund, of each kind of stamps (non judicial, Court fee etc.) of match excise banderols, of tobacco excise duty labels and of excise opium. Further, note 1 below Rule 91 also states that the plus and minus memoranda should be prepared in such separate parts as may be determined by the Accountant General.

(a) Scrutiny of the records related to 8443 – Civil Deposits, Registers of Plus and Minus Memorandum etc. of **Sohra Sub Treasury** establishment revealed the following -

- Register for 8443- Civil Deposits – 111 – Other Departmental Deposits has not been updated.
- Closing balance of March, 2017 and Opening Balance of April, 2017 against the head of accounts 8443-Civil Deposits – 111- Other Departmental Deposits as recorded in Plus and Minus Memorandum did not tally.

Closing Balance of March, 2017 shown: ₹. 46,628/-

Opening Balance of April, 2017 shown: ₹. 58,074/-

- ₹. 72,500/- was reflected as OB and CB in the Plus Minus Memorandum against the head of accounts 8443 – Civil Deposits – 121 – Deposits in connection with Election during the months from January, 2014 to October, 2017. But, in the month of November, 2017, Opening balance against the aforesaid sub head was shown ‘NIL’ without making any expenditure/debit in October, 2017.

(b) On scrutiny of Lapsed Deposit Register maintained by the **Jowai Treasury** establishment, it was observed that the Register was closed upto March, 2006, thereafter, no entry was made therein in the Register.

(c) Scrutiny of the records of the **Ampati Treasury** establishment revealed that no separate Register for 8443- Civil Deposits was being maintained in Treasury Establishment. Due to non maintenance of Revenue Deposit Register, it could not be traced out whether any Government money under Revenue Deposit has lapsed or not.

Concerned Treasury Officers have been requested to take appropriate action against the aforesaid observations. Action taken in this regard may be intimated to the office of the Principal Accountant General (A&E), Meghalaya, Shillong. All the Treasury Officers except Ampati Treasury intimated that the appropriate action will be taken in this regard.

<b>3.16</b>	<b><i>Non subscription towards GPF / New Defined Contributory Pension Scheme</i></b>
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As per Government of Meghalaya, Finance (Pension Cell) Department's O.M. No. FEM(PC)7/2007/part II/66 dated 24.03.2010, New Pension Scheme came into operation with effect from 1<sup>st</sup> April, 2010 and is applicable to all new entrants to State Government Service, joining on or after 1<sup>st</sup> April, 2010. Sl. No. 1, 2 and 10 of New Defined Contribution Pension Scheme state that:-

1. The aforesaid New Pension Scheme will work on Defined Contribution basis and will be of two Tier i.e., Tier I and II. Contribution to Tier I is mandatory for all Government Employees joining Government service on or after 1<sup>st</sup> April, 2010 while Tier II will be optional and at the discretion of Government Employees.

1. In Tier-I, Government Employees will have to make contribution @ 10% of his/her basic pay plus Dearness Allowance which will be deducted from his/her salary bill every month by Drawing & Disbursing Officer (DDO) concerned.
2. Necessary Permanent Pension Account (PPA) Number will be issued in favour of each employee for crediting their contribution along with state Government's matching contribution. This may be confirmed by every DDO prior to the deduction of contribution.

The responsibility of keeping the accounts of the New Defined Contribution Pension Scheme lies with the Directorate of Accounts & Treasuries, Government of Meghalaya as Nodal Officer.

Scrutiny of Pay Bill Register of gazetted officers and other related records maintained by the **Tura Treasury** establishment revealed that the following officers were neither subscribing towards GPF nor New Defined Contributory Pension scheme:

Sl No.	Name	Designation	Page No. of the Register
1.	Smti Natalie Jone Dkhar	Judicial Magistrate	P/44
2.	Shri J. Ashley Marak	-	P/43
3.	Shri Tennystar R Marak	MCS, EAC	P/15

If subscription towards NPS is not deducted from the eligible employees, the concerned employees will be deprived of commensurate benefits.

Senior Treasury Officer has been requested to take up the matter with the concerned department/DDO for the needful with intimation to the office of the Principal Accountant General (A&E), Meghalaya, Shillong. Reply from the Treasury Officer on the matter is awaited.

<b>3.17</b>	<b><i>Discrepancies noticed in payment of GPF Final Payment authorities to the subscribers and subscription of General Provident Fund Account</i></b>
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<b>GPF Final Payment authority amount is the personal money of the GPF Subscriber and it is necessary to make payment to them at the earliest as the delay will deprive the person of the financial benefit.</b>
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(i) **Non payment of GPF Final Payment authorities to the subscribers resulting lapsed**

As per instruction contained in Note 3 of the GPF authority, the final payment should be made within 6 (six) months from the date of issue of the authority from the Accountant General. If payment has not been made within the stipulated period, both copies of authorities i.e., Departmental and Treasury copies should be returned to the Accountant General for issue of fresh authorities.

Scrutiny of the records of the GPF Final Payment Authorities of **Baghmara Treasury** establishment which were issued by the office of the Principal Accountant General (A&E), Meghalaya, Shillong revealed that the final payment authority of Shri Angerish Marak, holder of GPF Account No. MEG/CW/3012 was issued on 26th August, 2016 but the same was not paid to the subscriber and also has not been returned to the office of the Principal the Accountant General (A&E), Meghalaya Shillong as per the codal provision.

Treasury Officer has been requested to take appropriate action in order to return the authority to the office of the Principal Accountant General (A&E), Meghalaya, Shillong for revalidation and make payment to the beneficiary. Reply from the Treasury Officer on the matter is not yet received.

(ii) **Irregularities noticed towards subscription of General Provident Fund**

Rule 6 of Meghalaya Civil Services (GPF) Rules, 1985 provides that an account shall be opened in the name of each subscriber in which shall be shown-

- (i) His subscriptions;
- (ii) Interest, as provided by Rule 11, on subscription;
- (iii) Bonus, as provided by Rule 12, on subscriptions; and
- (iv) Advance and withdrawals from the Fund

Scrutiny of General Provident Fund records of **Baghmara Treasury** establishment revealed that no GPF Account Number was allotted to Smti Kazallina Sangma, Teacher drawing Pay & allowances through Baghmara Treasury.

On further scrutiny of GPF records maintained by the said Treasury establishment, it was detected that GPF subscriptions in respect of Smti Kazallina Sangma, Teacher has been

recovered from her salaries every month and deposited in General Provident Fund under different subscriber's GPF accounts as detailed below:

T.V. No.	Major Head	Series	GPF Account No	Month	Amount (₹.)
24	2202	EDN	7819	Aug-11	1,000
39	2202	EDN	7819	Sep- 11	1,000
74	2202	EDN	7819	Dec-11	1,000
287	2202	EDN	7819	Jan- 11	1,000
12	2202	EDN	7819	Mar-12	1,000
14	2202	EDN	7819	May-12	1,000
15	2202	EDN	7819	Aug-12	1,000
52	2202	EDN	7819	Oct- 12	1,000
21	2202	EDN	0	Dec-12	1,000
131	2202	EDN	0	Jan- 13	1,000
10	2202	EDN	0	Mar-13	1,000
13	2202	EDN	0	Jul- 13	1,000
29	2202	EDN	0	Sep-13	1,000
5	2202	EDN	0	Oct-13	1,000
6	2202	EDN	0	Nov 13	1,000
39	2202	EDN	0	Dec-13	1,000
33	2202	EDN	0	Feb- 14	1,000
21	2202	EDN	7819	Apr- 14	2,000
30	2202	EDN	7819	May-14	2,000
9	2202	EDN	7819	July -14	2,000
15	2202	EDN	7819	Aug-14	2,000
11	2202	EDN	7819	Sep- 14	2,000
28	2202	EDN	7819	Oct- 14	2,000
4	2202	EDN	7819	Dec-14	2,000
112	2202	EDN	7819	Jan- 15	2,000
1	2202	EDN	7819	May-15	2,000
13	2202	EDN	7819	Sep- 15	2,000
44	2202	EDN	7819	Nov-15	2,000
86	2202	EDN	7819	Jan- 16	2,000
1	2202	EDN	7819	Mar-16	2,000
8	2202	EDN	7819	Apr-16	2,000
6	2202	EDN	7819	May-16	2,000
4	2202	EDN	7819	Jun- 16	2,000
<b>Total:</b>					<b>₹. 49,000/-</b>

On enquiry on the matter, the Treasury Officer intimated that the matter was brought to the notice of the Sub-Divisional School Education Officer, Baghmara, South Garo Hills on a number of occasions, but no corrective steps have been taken to settle the matter.

Treasury Officer has been requested to take necessary step to transfer the amount of her subscription from Major Head 8009 to Service Head of account and refund the amount to Smti Kazallina Sangma immediately as she is not earning any interest on her deposited money. Further, necessary steps may also be taken to open GPF Account Number or NPS, as applicable in favour of Smti Kazallina Sangma, Teacher. Reply from the Treasury Officer on the matter is awaited.

## Part IV

### *IT Controls and IT Security*

#### **4.1 IT Controls and IT Security**

##### **4.1.1 Deficiencies noticed in operation and application control of Treasury.net**

Monthly Accounts of the Treasury is being prepared through Treasury.net module which is running since April, 2010.

The main objective of the application is to enable online computerization of the Treasury activities and expedite the transfer of the data received at the Treasury level to the Directorate level so as to supervise and monitor the financial position of the state at the secretariat level.

The system is also designed to provide up-to-date Receipt and Expenditure of each department/DDO and also facilitate effective Budget control at the level of Treasuries.

During scrutiny of the Treasury.net system operated in the Baghmara Treasury establishment, following observations were made:

(i) **Weak Logical Access Control:** Treasury.net has been designed on a workflow concept where the data (information) flows from the lower level (Counter clerk) to the higher level (Treasury Officer) with different roles assigned to access and/ or modify users as shown under:

User	Role
Counter Clerk	Enter the details of the Bill, Challan, Cheque details
Auditor	To check the details entered by the Counter Clerk
Accountant	To finalise the bill after the details have been checked by the Auditor.
Treasury Officer	To verify the whole process

The above system has been designed to ensure correctness and authentication of data and also to monitor the flow of data. In addition to the above mentioned users, there is one system administrator, whose role is to create users, assign password, change password, monitor the accounts of each user and perform backend activities.

However, in Baghmara Treasury, it was observed that users were aware of login ID and password of other users. Staff who is working as Counter Clerk in the system is also logging in as Auditor as well as Accountant as he knows the User IDs and passwords. Treasury Officer is not aware of work flow of Treasury.net. User ID and password of Treasury Officer is not known. The counter clerk not only enters the Challan, Bill and Cheque details he also performs the functions of Auditor as well as Accountant.

The system has facility to check and monitor the status of data flow. This concept has been incorporated in order to ensure responsibility and accountability of each user of the system. But due to weak logical access control, the very purpose has been defeated. This can lead to unauthorized amendment of data and also it would be difficult to fix accountability and responsibility in case errors have occur.

It is, therefore, strongly recommended that Logical Access Control Register be maintained by Treasury Officer. It may further be ensured that strongest passwords are set by users. These passwords should not be disclosed and they should be changed at periodical interval. Role of each user must be monitored strictly. The work of the Staff may be segregated and they may be strictly directed to work according to segregation of duties.

(ii) **Non-existence of transaction monitoring system:** As per the instructions issued by the office of the Director of Accounts & Treasuries, the daily captured data of the **Baghmara Treasury** has to be forwarded in a zip file through e-mail or otherwise to Directorate of Accounts and Treasuries (DAT) so as to upload the information in IFMS to enable supervision and monitoring of the financial status at the Secretariat level.

On enquiry, it was informed that the transaction files are being uploaded in the main centralized database through e-mail. However, no record was maintained in the Treasury. In absence of records, it could not be ascertained whether daily transaction data is forwarded to DAT or not. Further, no acknowledgment is being obtained about receipt of zipfile at DAT. Hence, there is no transaction monitoring system in the Treasury Office.

If the transaction data is not uploaded by the Treasury in time, the system cannot provide up-to-date Receipt and Expenditure of each department/DDO and facilitate effective

Budget control at the level of Treasuries/Department which is primary objective of implementing Treasury.net.

Treasury Officer is requested to implement a Transaction Monitoring (TM) system to ensure that the data captured during the day is forwarded to DAT and that it has been received by DAT and uploaded in the IFMS. For this purpose, a Register may be opened to record the following details:

Date on which zip file forwarded to DAT	Method of Sending the file	Acknowledgement receipt	Method of receiving the confirmation of receipt of zip file at DAT
“dd/mm/yyyy”	“Email” or any other means	Yes/ No	Email or Telephonically etc

The Register must be signed weekly by Treasury Officer.

**(iii) As regards Business Continuity and Disaster Management System :** It was observed that the System Administrator is taking backup of Main Server data and storing the same in the Desktop Computer being used by him. There was no record of date on which back-up was taken.

It is, therefore, recommended that two copies of back-up data may be taken. One copy may be kept with the Treasury Officer and another in different location other than the Treasury Office.

**(iv) Power backup for the Treasury.net systems:** It was observed that Main Server, Desktop Computer, Printer are connected to 800VA Un-interrupted Power Supply (UPS) and other client computers including printers, are connected to 0.5 KVA UPS. It was observed that these UPS do not provide backup time of more than 1 minute. In case of power failure, the Server shuts down and hence, no activities can be performed. Further during report generation, printing process gets interrupted and the report has to be printed on restoration of power. Power cuts can lead to loss of data present in volatile storage (RAM) and unauthorized shutdown of the System due to power failure can also lead to corruption of data.

Further, it has been observed that at Baghmara, there is frequent fluctuation of Power.

It is, therefore, recommended to provide power backup support with the UPS which can provide atleast 15 minutes backup time so that the captured data can be saved and the system shutdown systematically.

**(v) Maintenance of hardware and other peripherals:** Computer hardware and other peripherals require regular maintenance in order to reduce the risk of unexpected hardware failures.

It has been observed that Computer Hardware of the Baghmara Treasury was installed without any maintenance contract. On enquiry, it was informed that in case of any defects of Hardware, the Treasury Office carries the hardware to Tura for repairing the same. Repairing work is done through vendor with whom no maintenance contract has been entered into and cost of repairing works is paid by cash. In case any major defect is noticed in the Main Server, the Server is taken to the office of the DAT, Shillong for repairing and during this period no computerized work can be performed in the Treasury establishment till the Server is repaired and installed back at the Treasury.

It is, therefore, recommended to take up the matter with the DAT, Shillong and make necessary arrangement to repair the hardware by having Annual maintenance Contract with a reputed vendor to ensure immediate repair. Further, a backup Server may also be procured so that in case of problem in the main Server, Treasury can continue with its works through backup Server.

**(vi) Maintenance of Inventory Register of Computers Hardware and Software:** As per Rule 190 of General Financial Rules, 2005, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts in Form GFR-40 and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances.

On scrutiny of the Computer Hardware Inventory Register, it was observed that the Treasury is maintaining Registers since 2018 but not in the prescribed format.

It is recommended to obtain the invoice details of the Computers supplied by the DAT and enter the details in the Inventory Register of Computer Hardware and Software in Form GFR-40.

Further, Computers Hardware may be verified at least once a year and the outcome of the verification recorded in the Register as per Rule 192 of the GFR-2005.

**(vii) Installation of fire extinguishers to protect hardware from fire hazard:** It was observed that there are no fire Extinguishers installed near Server Room. In case of fire hazard, computer equipments cannot be protected.

It is recommended to install sufficient number of Fire Extinguishers in the Treasury office to protect computers and other peripherals in case of fire and also ensure that the Fire Extinguishers are refilled regularly.

Treasury Officer has been requested to look into the above observations and take corrective steps to overcome the problems mentioned above and intimate the same to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

#### **4.1.2 Lack of Control in the Computer system resulting in double payment of Salary**

Scrutiny of the procedure related to disbursement of salary etc. of the Baghmara Treasury establishment revealed that the details of bills such as Amount, Bill No., DDO Code and Scheme Code etc. were entered in the Treasury.net on the basis of bill generated through SevaMegh. After capturing the salary details in the treasury.net, the user assigned with the role of Auditor checks/audits the entries and the user who assigned the role of Accountant finalises the entries ( both in the system and as well as manually). Finally, the Treasury Officer verifies the entries. On verification of entries by the Treasury Officer, a report called “Advice Register of Passed Bill” is generated through Treasury.net and passed for payment.

- Bill generated through SevaMegh contains Inner Sheet i.e., Salary details of each individual i.e., Gross Pay, Deduction and Net Amount payable to the official. The Inner Sheet generated through SevaMegh is also forwarded to the Drawing and Disbursing Officer.
- The Baghmara Treasury passed salary bill for the month December, 2017 in respect of the employees of BDO Checkpot vide TV No. 54. Again the Treasury Officer passed another salary bill of the same employees for the same month vide TV No. 58. The matter was telephonically brought to the notice of the Treasury Officer (TO). The TO

intimated that the amount of excess salary paid was recovered from the salary of January, 2018. On examining the circumstances, it was found that Treasury.net does not allow user to enter duplicate bill number which is generated through SevaMegh so as to protect from double payment of salary. However, if the user enters a bill number other than the number generated by SevaMegh, then the system accepts the same and the 'Advice Register of Passed Bill' report is also generated, resulting in double payment of salary.

- Further, if the Drawing and Disbursing Officer fails to inform the Treasury Officer about retirement/Death/Transfer of any official/officer and the database has not been updated, in such cases, salary will be paid even after transfer of the officer/official to other office or even after retirement/death in harness.
- Analysis of un-posted items in the GPF Module used in the office of the Principal Accountant General (A&E), Meghalaya, Shillong has revealed cases of double payment of salary.

If the Treasury Officer is not informed by the DDOs about the discrepancies noticed in the Inner Sheet about Retirement/Dead/Transfer of his/her staff, then this may result in double payment of salary to the officer/official.

Treasury Officer has been requested to take up the matter with the Directorate of Treasury and Accounts and enforce controls to avoid double payment of Salary and unauthorized subscription of Fund in the GPF account.

#### **4.1.3 Working and Control Mechanism in Cyber treasury and Status of Challan**

##### **(a) Working :**

Sl. No. 5 (d) and 5 (f) and Sl. No. 6 [5(vi)] of Government of Meghalaya, Finance (Establishment) Department's Notification No.FEG.63/2008/48 dated 17-05-2010 states that –

5 (d) 'Challan No' means a number to be assigned by the Accounts Rendering Unit to an e-Challan after payment of tax have been acknowledged by the Bank.

5 (f) e-Challan means an electronic format of the Challan for e-payment of taxes.

6 [5(vi)] after successful completion of the online transaction, the Bank shall generate an e-Challan with unique Receipt Number and Transaction ID for the Transaction.

Based on examination of the working process in Cyber Treasury, it was observed that the Computer clerk downloads the Challans from the Tax Authority's website and subsequently posts the details of Challan manually in the Treasury. net System.

After completing the posting of challans for the month, the Computer Clerk generates the Schedule of Receipt and Cash account and sends them along with challans to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

On further scrutiny, it was observed that Tax Authority's Online Tax Collection System has not been integrated with the Cyber Treasury. Consequently, there was duplication of work in the Cyber Treasury. The details which are already present in the system of Tax Authority are being entered manually in the Cyber Treasury all over again. It cannot be ruled out that there would not be human error while entering data in the Treasury.net thus leading to mismatch in figures as booked by the office of the Principal Accountant General (A&E) and booked by the Tax Authority.

Non integration of Tax department systems and the Cyber Treasury frustrates the very purpose of computerization of various departments by the Government.

Treasury Officer cum Director of Accounts and Treasuries has been requested to take necessary steps for rectifying the above stated defects under intimation to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

### **(b) Status of Challan**

On scrutiny of the records, it has been observed that the challan which are supplied to the office of the Principal Accountant General (A&E) along with the monthly accounts in respect of Cyber Treasury are not authenticated by the Treasury Office under her seal and signature. All challan should invariably be signed by the Treasury Officer.

Treasury Officer cum Director of Accounts and Treasuries has been requested to look into the matter and do the needful to rectify the shortcomings.

**4.1.4 Backup Policy and Change/modification of Application****(a) Backup Policy:**

As Director of Accounts and Treasuries is also holding charge of Treasury Officer of Cyber Treasury. Inspection team had discussed with Director of Accounts & Treasuries with regard to the application system of the Cyber Treasury. Following observation came forth.

(1) **Backup solution**, e.g. regular/Scheduled backup policy said to have been implemented but on being asked about the Log Book, it was replied by the Treasury establishment that the log book was not being maintained. In the absence of Log Book, it could not be ascertained whether the backup policy was actually in place.

(2) Periodical test of the backup data by restoring the data to a media device, in order to check the data consistency, was said to have carried out, but on being asked about the logbook to that effect, it was replied that the log book was not being maintained. In the absence of the logbook it could not be ascertained whether the consistency test of backup data was actually carried out or not.

**(b) Change/Modification of Application:**

(1) It also transpired from the discussion that the application was being modified/changed from time to time in order to bring improvement in the application or sometimes to incorporate some new requirements that would come up or some items that were overlooked at the initial stage of development of the application. The maintenance of logbook for change/modification of an application is very important as it helps track the various stages of development of application, date and the sanction authority based on which the change/modification were carried out and also what is the present status of the application.

(2) Inspection team had requested for the Software Requirement Specification (SRS) and Users Requirement Specification (URS) as these documents are important element to switch over from manual working environment to Computerised working environment based on which the software developer develops the application/system. However, no such document was provided to the Inspection team.

Log book, SRS and URS, as stated above, are very important documents for the computerized environment. These documents help the owner/new developer of the application to understand and to know what is the current status of the application. In the absence of these documents, the successor of the developer will be at a loss as to where to start especially when his predecessor is not around. There is chance of application getting jeopardized.

Treasury Officer, Cyber Treasury cum Director of Accounts and Treasuries has been requested to look into the matter and start maintaining necessary documents.

<b>Part</b>	<b>V</b>
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**Compliance Measures taken by Treasuries and Sub-Treasuries on observations and recommendations made by the Inspection teams (Pr.AG)**

Sl. No	Para No.	Observations	Action taken by Treasuries/Sub Treasuries
<b>Mairang Sub Treasury</b>			
1.	(Part II B) 1.	Delay in rendition of Monthly Accounts.	On the basis of recommendation made by the Inspection team, Treasury Officer, Mairang Sub Treasury has taken appropriate action.  Hence, the paras reflected in this part are treated as settled.
2.	2.	Maintenance of LOC/LOA Register- Discrepancies thereof.	
3.	3.	Discrepancies noticed in Plus and Minus Memorandum	
4.	4.	Maintenance of Salary Register of Gazetted Officer found not in order	
5.	5.	Specimen signature of DDOs- discrepancies thereof	
6.	6.	Discrepancies noticed in the maintenance of Bill Register and Cash Book of the Treasury establishment	
7.	7.	Non conduct of Annual Inspection of the Treasury establishment by the Executive Engineer, PWD and District Superintendent of Police and issue of safety certificate	
8.	8.	Irregularities noticed towards the recovery of Children Education Advance	
<b>Jowai Treasury</b>			
1.	<i>Part II (A) Para 2</i>	Delay in payment of Commutation of pension to the pensioners	On the basis of recommendation made by the Inspection team, Treasury Officer, Jowai has taken appropriate action.
2.	<i>Part II (B) Para 2</i>	Advance from the Contingency Fund of the State	
3.	3.	Non conducted Annual Treasury Inspection by the Collector	
4.	4.	Security of the Strong Room	
5.	5.	Custody of Padlocks and keys of Strong Rooms	

Sl. No	Para No.	Observations	Action taken by Treasuries/Sub Treasuries
<b>Jowai Treasury ... contd..</b>			
6.	6.	Lapsed Deposit Register not updated since March, 2006	Hence, the paras reflected in this part are treated as settled.
7.	7.	Non submission of Plus Minus Memorandum	
8.	9.	Delay in payment of revision of Pay and allowances etc.	
9.	10.	Discrepancies noticed in Leave account maintained by the Treasury establishment	
10.	11.	Discrepancies noticed in Service Records	
11.	12.	Discrepancies noticed towards Specimen signatures of DDOs and maintenance of Guard Files	
12.	13.	Cessation of Pension	
<b>Mawkyrwat Treasury</b>			
1.	(Part II B) 2 (b)	Non settlement of Medical Advance	On the basis of recommendation made by the Inspection team, Treasury Officer, Mawkyrwat has taken appropriate action.  Hence, the paras reflected in this part are treated as settled.
2.	1.	Delay in submission of Monthly Accounts	
3.	2.	Delay in receipt of DMS from the Bank and delay in returned VDMS to the Bank by the Treasury establishment	
4.	3.	Discrepancies noticed in Plus & Minus Memorandum	
5.	5.	Non maintenance of Custody of Padlocks and keys of Strong Room.	
6.	7.	Anomalies noticed in Medical Advances granted to the staff of Treasury establishment	
7.	8.	Irregularities noticed on Travelling allowances granted	
8.	10.	Non revision of Service Pension /Family pension in respect of Meghalaya State Pensioners	
<b>Sohra Sub Treasury</b>			
1.	Part II (B) 1.	Delay in receipt of DMS from the Bank and delay in return of VDMS to the Bank	On the basis of recommendation made by the Inspection team, Treasury Officer, Sohra Sub Treasury has taken
2.	2.	Discrepancies noticed in the maintenance of Specimen Signature records in respect of Drawing and Disbursing Officers	
3.	3.	Discrepancies noticed against the entries recorded in the Bill Register and Cash Book of the Treasury establishment.	

Sl. No	Para No.	Observations	Action taken by Treasuries/Sub Treasuries
4.	4.	Classification details for which the challan received not recorded in the challan/challan Register.	appropriate action.  Hence, the paras reflected in this part are treated as settled.
5.	6.	Non maintenance of Stock Register of Cheque Book	
6.	7.	Non maintenance of Register of Service Book	
7.	8.	Medical fitness Certificate not found recorded/ attached in the Service Book of the officials	
8.	9.	Non deduction of Professional Tax/ Income Tax	

### Nongpoh Treasury

1.	Part II (B) 2.	Non payment of GPF Final payment.	On the basis of recommendation made by the Inspection team, Treasury Officer, Nongpoh Treasury has taken appropriate action.  Hence, the paras reflected in this part are treated as settled.
2.	6.	Delay in rendition of Monthly Accounts to the office of the Principal Accountant General (A&E).	
3.	8.	Non drawal of pension for a period of more than 2 years.	
4.	9 (i).	Non payment of Dearness relief and Medical Allowances to the Government of Meghalaya's pensioners/ recovery has not been made towards GPF and NPS from the staff of Treasury establishment.	
5.	11.	Closed Pension cases not returned back to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.	

### Shillong South Treasury

1.	Part II (B) 2.	Undrawn Pension and D.C.R.G.	On the basis of recommendation made by the Inspection team, Treasury Officer, Shillong South Treasury has taken appropriate action.  Hence, the paras reflected in this part are treated as settled.
2.	5.	Non payment of additional pension to the old aged pensioners/ Family pensioners.	
3.	8.	Delay in rendition of Monthly Accounts.	
4.	9.	Maintenance of Leave Account – Discrepancies thereof.	
5.	12.	Irregularities noticed in maintenance of GPF Final payment Register and making final payment.	

## Annexure - A

### Position of the Amount Booked under the Head of Account “Treasury Suspense” at the end of 31<sup>st</sup> March, 2019

#### PAYMENT

Sl No	Financial Year	Name of Treasury	Month	Amount Booked under Treasury Suspense (Amount in ₹)	Major Head
1.	1998-1999				
		Shillong District Treasury	12/1998	16,200	8443-Lapsed Deposit
		Tura Treasury	04/1998	30,274	8782- Forest Cheque
	1999-2000	Nongpoh Treasury	08/1999	81,20,708	2202-Education
			08/1999	18,90,090	2210-Medical and Public Health
			02/2000	1,25,751	2070-OAS
		Shillong District Treasury	3/2000	3,58,470	2058 – Printing & Stationery
2.	2000-2001	Nongpoh Treasury	09/2000	12,230	8658 -Suspense Accounts
3.	2001-2002	Williamnagar Treasury	11/2001	1,97,123	2435-Other Agricultural Programme
		Nongpoh Treasury	02/2002	1,25,751	8658 – Suspense Account
4.	2007-2008	Williamnagar Treasury	12/2007	5,62,000	7610-Loan to Government Servants
<b>Total</b>				<b>₹. 1,14,38,597</b>	

## Annexure - B

### Position of the Amount Booked under the Head of Account “Treasury Suspense” as on 31-03-2019

#### RECEIPT

Sl No.	Financial Year	Name of Treasury	Month	Amount Booked under Treasury Suspense (Amount in ₹)
1.	2000-2001	Nongpoh Treasury	02/2001	3.00
2.	2002-2003	Nongpoh Treasury	12/2002	2,500.00
3.	2003-2004	Shillong South Treasury	04/2003	1,08,956.00
4.	2007-2008	Nongpoh Treasury	12/2007	1,30,589.00
5.	2010-2011	Tura Treasury	01/2011	17,835 .00
<b>Total</b>				<b>₹. 2,59,883.00</b>

## Annexure – C

### Pendency in submission of DCC Bills against AC Bills at the end of 31<sup>st</sup> March, 2019

(Amount in ₹)

Name of Department	Name of Drawing & Disbursing Officer/Controlling Officer	Position of AC bills drawn up to March, 2019			Amount for which DCC bills submitted against the amount of AC Bills in Column 4	Amount for which DCC bills remaining outstanding as on 31 <sup>st</sup> March, 2019 against the amount of AC Bills in Column 4 (₹)	No. of AC bills remaining outstanding as on 31 <sup>st</sup> March, 2019
		Amount drawn on AC Bills (Amount in ₹)	Month & year of drawal	No. of AC Bills			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Industries Department	General Manager, Dist. Comm & Industries Centre, North Garo Hills	1,04,545/-	03/2019	06	-	1,04,545/-	06
2852	General Manager, Dist. Comm & Industries Centre, West Khasi Hills, Nongstoin	84,545/-	12/2018	05	-	84,545/-	05
2852	General Manager, Dist. Comm & Industries Centre Nongpoh	1,04,545/-	12/2018	06	-	1,04,545/-	06
2852	General Manager, Dist. Comm & Industries Centre, Shillong	1,04,545/-	12/2018	06	-	1,04,545/-	06
<b>Total : ₹. 3,98,180/=</b>						<b>23</b>	

### Pendency in submission of DCC Bills against AC Bills at the end of 31<sup>st</sup> March, 2019

(Amount in ₹)							
Name of Department	Name of Drawing & Disbursing Officer/Controlling Officer	Position of AC bills drawn up to March, 2019			Amount for which DCC bills submitted against the amount of AC Bills in Column 4	Amount for which DCC bills remaining outstanding as on 31 <sup>st</sup> March, 2019 against the amount of AC Bills in Column 4 (₹)	No. of AC bills remaining outstanding as on 31 <sup>st</sup> March, 2019
		Amount drawn on AC Bills (Amount in ₹)	Month & year of drawal	No. of AC Bills			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2852	General Manager, Dist. Comm & Industries Centre.Jaintia Hills.	1,04,545/-	12/2018	06	-	1,04,545/-	06
2852	General Manager, Dist. Comm & Industries Mawkyrwat.	1,04,545/-	12/2018	06	-	1,04,545/-	06
2851	General Manager, Dist. Comm & Industries Mawkyrwat	7,25,000/-	12/2018	08	-	7,25,000/-	08
2052	Under Secretary to the Govt. Of Meghalaya, SAD.	6,08,000/-	03/2019	11	-	6,08,000/-	11
2055	Principal Police Training School, Shillong.	1,50,000/-	03/2019	02	-	1,50,000/-	02
2015	Under Secretary to the Govt. Of Meghalaya, Election Department..	15,77,144/-	08/2018	02	-	15,77,144/-	02
<b>Total : ₹. 32,69,234/=</b>							<b>31</b>

**Pendency in submission of DCC Bills against AC Bills at the end of 31<sup>st</sup> March, 2019**

(Amount in ₹)

Name of Department	Name of Drawing & Disbursing Officer/Controlling Officer	Position of AC bills drawn up to March, 2019			Amount for which DCC bills submitted against the amount of AC Bills in Column 4	Amount for which DCC bills remaining outstanding as on 31 <sup>st</sup> March, 2019 against the amount of AC Bills in Column 4 (₹)	No. of AC bills remaining outstanding as on 31 <sup>st</sup> March, 2019
		Amount drawn on AC Bills (Amount in ₹)	Month & year of drawal	No. of AC Bills			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2015	Under Secretary to the Govt. Of Meghalaya, Election Department	3,79,00,000/-	10/2018	01	-	3,79,00,000/-	01
2015	Under Secretary to the Govt. Of Meghalaya, Election Department	63,75,000/-	11/2018	1	-	63,75,000/-	1
2015	Under Secretary to the Govt. Of Meghalaya, Election Department	45,72,31,631/-	03/2019	06	-	45,72,31,631/-	06
2015	Superintendent Election Department Meghalaya, Civil Secretariat	5,33,43,000/-	12/2017	02	-	5,33,43,000/-	02
2015	Superintendent Election Department Meghalaya, Civil Secretariat	28,50,20,000/	01/2018	02	-	28,50,20,000/	02
<b>Total : ₹. 83,98,69,631/=</b>							<b>12</b>

**Pendency in submission of DCC Bills against AC Bills at the end of 31<sup>st</sup> March, 2019**

(Amount in ₹)

Name of Department	Name of Drawing & Disbursing Officer/Controlling Officer	Position of AC bills drawn up to March, 2019			Amount for which DCC bills submitted against the amount of AC Bills in Column 4	Amount for which DCC bills remaining outstanding as on 31 <sup>st</sup> March, 2019 against the amount of AC Bills in Column 4 (₹)	No. of AC bills remaining outstanding as on 31 <sup>st</sup> March, 2019
		Amount drawn on AC Bills (Amount in ₹)	Month & year of drawal	No. of AC Bills			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3451	Under Secretary to the Govt. Of Meghalaya, Planning Department	75,000/-	03/2019	01		75,000/-	01
2015	Extra Assistant Commissioner (Election) East Khasi Hills, Shillong.	2,32,92,000/-	10/2018	01	--	2,32,92,000/-	01
<b>Total : ₹. 2,33,67,000/=</b>							<b>02</b>
<b>Grand Total : ₹. 86,32,36,631/=</b>							

## Annexure – D

### Position of receipt of Accounts for the year 2018-2019

**ADR = Actual Date of Receipt**

**ROD = Range of Delay**

Name of the Treasuries	April, 2018		May, 2018		June, 2018		July, 2018	
	ADR	ROD	ADR	ROD	ADR	ROD	ADR	ROD
Shillong (N) Treasury	24/05/18	14	11-06-18	01	13/07/18	03	08/08/18	-
Shillong (S) Treasury	07/06/18	27	19/06/18	09	11/07/18	01	10/08/18	-
Jowai Treasury	07/05/18	-	6/06/18	-	10-07-18		07/08/18	-
Nongstoin Treasury	04/05/18	01	8/06/18	-	10/07/18	-	10/08/18	-
Nongpoh Treasury	09/05/18	-	08/06/18	-	11/07/18	01	06/08/18	-
Williamnagar and Resubelpara Treasury	15/05/18	05	08/06/18	-	20/07/18	10	07/08/18	-
Mairang Sub Treasury	10/05/18	36	08/06/18	-	09/07/18	-	06/08/18	-
Baghmara Treasury	14/05/18	04	18/06/18	08	09/07/18		07/08/19	-
Tura and Ampati Treasury	10/05/18	05	13/06/18	23	16/07/18	06	10/08/18	-
Khliehriat Treasury	09/05/18	-	07/06/18	-	12/07/18	02	08/08/18	-
Mawkyrwat Treasury	04/05/18	-	08/06/18	-	11/07/18	01	08/08/18	-
Sohra Sub Treasury	04/05/18	-	08/06/18	-	09/07/18	-	10/08/18	-
Shillong Cyber Treasury	14/05/18	04	18/06/18	-	10/07/19	-	10/08/18	-
Dadenggre Sub Treasury	09/15/18	-	12/06/18	04	13/07/18	03	10/08/18	-
Amlarem Sub Treasury	03/05/18	-	06/06/18	04	10/07/18	-	07/08/18	-

**Position of Receipt of Accounts for the year 2018-2019****ADR = Actual Date of Receipt****ROD = Range of Delay**

Name of the Treasuries	August, 2018		September, 2018		October, 2018		November, 2018	
	ADR	ROD	ADR	ROD	ADR	ROD	ADR	ROD
Shillong (N) Treasury	07/09/18	-	09/10/18	-	14/11/18	04	06/12/18	-
Shillong (S) Treasury	13/09/18	03	11/10/2018	01	13//11/18	-	11/12/18	01
Jowai Treasury	07/09/18	-	08/10/18	-	02/11/18	-	05/12/18	-
Nongstoin Treasury	07/09/18	-	08/10/18	-	08/11/18	-	10/12/18	-
Nongpoh Treasury	10/09/18	-	09/10/18		08/11/18	-	07/12/18	-
Williamnagar and Resubelpara Treasury	13/09/18	03	12/10/18	02	08/11/18		11/12/18	01
Mairang Sub Treasury	07/09/18	-	8/10/18	-	06/11/18	-	05/12/18	-
Baghmara Treasury	Excluded	-	16//10/18	36	08/11/18	-	13/12/18	03
Tura and Ampati Treasury	11/09/18	01	22/10/18	12	26/11/18	16	17/12/18	07
Khliehriat Treasury	06/09/18	-	10/10/18	-	06/11/18	-	06/12/18	-
Mawkyrwat Treasury	07/09/18	-	05/10/18	-	08/11/18	-	07/12/18	-
Sohra Sub Treasury	07/09/18	-	05/10/18	-	08/11/18	-	10/12/18	-
Shillong Cyber Treasury	19/09/18	09	22/10/18	12	19/11/18	09	19/12/18	-
Dadenggre Sub Treasury	11/09/18	01	10/10/18		06//11/18	-	07/12/18	-
Amlarem Sub Treasury	07/09/18	-	04/10/18	-	05/11/18	-	05/12/18	-

**Position of Receipt of Accounts for the year 2018-2019****ADR = Actual Date of Receipt****ROD = Range of Delay**

Name of the Treasuries	December, 2018		January, 2019		February, 2019		March, 2019	
	ADR	ROD	ADR	ROD	ADR	ROD	ADR	ROD
Shillong(N) Treasury	17/01/19	07	07/02/19	-	8/03/19	-	02/05/19	22
Shillong(S) Treasury	16/01/19	06	11/02/19	01	11/03/19	01	01/05/19	21
Jowai Treasury	10/01/19	-	06/02/19	-	05/03/19	-	18/04/19	08
Nongstoin Treasury	14/01/19	04	08/02/19	-	08/03/19	-	18/04/19	08
Nongpoh Treasury	18/01/19	08	06/02/19	-	12/03/19	02	26/04/19	16
Williamnagar and Resubelpara Treasury	25/01/19	15	14/02/19	04	08/03/19		16/04/19	06
Mairang Sub Treasury	10/01/19	-	08/02/19	-	06/3/19	-	18/04/19	08
Baghmara Treasury	14/02/19	35	14/02/19	04	11/03/19	01	1/05/19	21
Tura and Ampati Treasury	22/01/19	12	18/02/19	-	19/03/19	09	25/04/19	15
Khliehriat Treasury	11/01/19	01	04/02/19	-	05/03/19	-	18/04/19	08
Mawkyrwat Treasury	10/01/18	-	08/02/19	-	08/03/19	-	18/04/19	08
Sohra Sub Treasury	10/01/19	-	07/02/19	-	07/03/19	-	09/04/19	
Shillong Cyber Treasury	23/01/19	13	15/02/19	05	18/03/19	08	29/04/19	19
Dadenggre Sub Treasury	16/01/19	06	08/02/19	-	08/03/19	07	06/05/19	26
Amlarem Sub Treasury	10/01/19	-	05/02/19	-	05/03/19	-	18/05/19	08

## Annexure – E

### Position of outstanding Paras of Inspection Report at the end of 31-03-2019

Sl. No.	Financial Year	Name of Treasury/Sub Treasury	No. of Outstanding Paras
<b>2011-12</b>			
1.	-do-	Nongstoin Treasury	01
2.	-do-	Ampati Treasury	02
3.	-do-	Resubelpara Treasury	01
		<b>Total of 2011-12</b>	<b>04</b>
<b>2012-13</b>			
4.	-do-	Mawkyrwat Treasury	01
5.	-do-	Khliehriat Treasury	01
		<b>Total of 2012-13</b>	<b>02</b>
<b>2013-14</b>			
6.	-do-	Shillong District Treasury	01
7.	-do-	Shillong Cyber Treasury	02
8.	-do-	Sohra Sub Treasury	03
9.	-do-	Baghmara Treasury	01
10.	-do-	Shillong South Treasury	01
		<b>Total of 2013-14</b>	<b>08</b>
<b>2014-15</b>			
11.	-do-	Khliehriat Treasury	03
12.	-do-	Tura Treasury	02
13.	-do-	Nongstoin Treasury	02
		<b>Total of 2014-15</b>	<b>07</b>
<b>2015-16</b>			
14.	-do-	Tura Treasury	03
15.	-do-	Nongstoin Treasury	01
16.	-do-	Office of the Director of Accounts & Treasuries	01
17.	-do-	Resubelpara Treasury	01
18.	-do-	Ampati Treasury	02
19.	-do-	Amlarem Sub- Treasury	01
20.	-do-	Williamnagar Treasury	01
		<b>Total of 2015-16</b>	<b>10</b>

**Position of outstanding Paras of Inspection Report at the end of 31-03-2019**

<b>Sl. No.</b>	<b>Financial Year</b>	<b>Name of Treasury/Sub Treasury</b>	<b>No. of Outstanding Paras</b>
	<b>2016-17</b>		
21	-do-	Tura Treasury	02
22	-do-	Williamagar Treasury	01
23	-do-	Shillong South Treasury	01
24	-do-	Khliehriat Treasury	02
25	-do-	Nongstoin Treasury	02
26	-do-	Sohra Sub Treasury	02
27	-do-	Daddengre Sub- Treasury	01
28	-do-	Mairang Sub- Treasury	01
		<b>Total of 2016-17</b>	<b>12</b>
	<b>2017-18</b>		
29	-do-	Tura Treasury	03
30	do-	Amlarem Sub-Treasury	03
31	- do-	Shillong District Treeasury	02
32	-do-	Nongpoh Treasury	01
33	-do-	Director of Accounts & Treasuries	03
34	-do-	Nongstoin Treasury	06
35	-do-	Khliehriat Treasury	02
36	-do-	Williamnagar Treasury	05
37	-do-	Shillong South Treasury	02
		<b>Total of 2017-18</b>	<b>27</b>
	<b>2018-19</b>		
38	-do-	Sohra Sub Treasury	03
39	-do-	Mawkyrwat Treasury	04
40	-do-	Jowai Treasury	04
41	- do-	Baghmara Treasury	17
42	-do-	Mairang Sub Treasury	03
43	-do-	Shillong District Treasury	09
44	-do-	Ampati Treasury	14
45	-do-	Nongpoh Treasury	07
46	-do-	Tura Treasury	17
47	-do-	Williamnagar Treasury	18
48	-do-	Shillong South Treasury	10
49.	-do-	Cyber Treasury	04
50	-do-	Office of the Director of Accounts & Treasuries	09
		<b>Total of 2018-19</b>	<b>119</b>
		<b>Grand Total</b>	<b>189</b>

## Annexure - F

### Irregularities/discrepancies noticed in Service Book

Sl. No.	Name of Treasury/Sub Treasury	Nature of observation
1.	<b>Mairang Sub Treasury</b>	<p>(a) Scrutiny of the nomination papers in respect of the following officials attached to the Treasury establishment revealed that they did not submit the nomination papers :</p> <p>Shri Duffrey S. Jana, Assistant System Administrator            Shri Jutsing Marbaniang, Jr.Account Assistant            Smti Iadalin Lyngdoh Lyngkhoi, Record Sorter</p> <p>(b) On scrutiny of the Service Books of the following officials attached to the Mairang Sub Treasury Establishment, it was observed that the certified and attestation portion of Service Book of the following officials were not duly filled up as per the format prescribed in the Service Books:</p> <p>Shri Duffrey S. Jane, Assistant System Administrator            Smti.Barihun L. Nongbri, Jr. Account Assistant            Shri Jutsing Marbaniang, Jr. Account Assistant            Shri Elvethstone Marbaniang, Jr. Account Assistant            Shri F. Habamutlang Lapang, Jr. Account Assistant            Smti Carolyne Khyriem, Sr. Account Assistant</p> <p>(c) Based on the scrutiny of the Service Books in respect of the staff of Treasury establishment, it was detected that the GPF nomination Form, column 4 i.e., the amount or share of accumulation was not stated/ recorded in the following cases :-</p> <p>Shri Sikren Nongrang, Chowkidar            Shri Elvethstone Marbaniang, Jr. Account Assistant</p> <p style="text-align: center;">Treasury Officer has been requested to collect the requisite information and fill up the 'column 4' of the Service Books in respect of the aforesaid incumbent.</p>

**Irregularities/discrepancies noticed in Service Book**

Sl. No.	Name of Treasury/Sub Treasury	Nature of observation																											
2.	<b>Jowai Treasury</b>	<p>(a) On scrutiny of the service book of Smti Mailey Paslein, Record Sorter of Jowai Treasury, it was observed that verification of the service for the period from 26-08-2003 onwards had not been done properly as prescribed under Rule 164 of Meghalaya Financial Rules, 1981 but instead, it was done without recording the date from which verification of service starts and the date upto which the verification of service ends.</p> <p>(b) Scrutiny of the records revealed that Register of Service Book was not being maintained by the Jowai Treasury establishment.</p> <p>(c) On scrutiny, it was observed that particulars of nomination for GPF and DCRG were not recorded in the Service Books on the space provide for it (Sl. 8 of Section- II) in respect of the following officials-</p> <table border="1" data-bbox="592 1048 1385 1223"> <thead> <tr> <th>Sl. No.</th> <th>Name &amp; Designation</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Shri I.S. Khyriem Mujat, S.A.A.</td> <td></td> </tr> <tr> <td>2.</td> <td>Smti J. Dkhar, A.T.O.</td> <td></td> </tr> <tr> <td>3.</td> <td>Smti D. Talang, S.A.A.</td> <td></td> </tr> <tr> <td>4.</td> <td>Smti B. Bamon, S.A.A.</td> <td></td> </tr> </tbody> </table> <p>It may be noted that nomination for GPF and DCRG are very important document so far release of GPF and DCRG money are concerned. In the event of death of the Government Servant without nominate legal heir to receipt the GPF and DCRG money then family members are to run pillar to post to obtain Succession Certificate resulting delay in payment of GPF and DCRG money which is not desirable.</p> <p>(d) On test check of Service Books revealed that in many cases, signature of the Government servants were not obtained on the space provided for it. For instances –</p> <table border="1" data-bbox="564 1700 1385 1877"> <thead> <tr> <th>Sl. No.</th> <th>Name &amp; Designation</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Shri I.C. Nikhla, Peon</td> <td>Last signature on 2015-16</td> </tr> <tr> <td>2.</td> <td>Smti V.K. Bamon, J.A.A.</td> <td>Last signature on 2016-17</td> </tr> <tr> <td>3.</td> <td>Smti D. Rymbai, J.A.A.</td> <td>Last signature on 2015-16</td> </tr> </tbody> </table>	Sl. No.	Name & Designation	Remarks	1.	Shri I.S. Khyriem Mujat, S.A.A.		2.	Smti J. Dkhar, A.T.O.		3.	Smti D. Talang, S.A.A.		4.	Smti B. Bamon, S.A.A.		Sl. No.	Name & Designation	Remarks	1.	Shri I.C. Nikhla, Peon	Last signature on 2015-16	2.	Smti V.K. Bamon, J.A.A.	Last signature on 2016-17	3.	Smti D. Rymbai, J.A.A.	Last signature on 2015-16
Sl. No.	Name & Designation	Remarks																											
1.	Shri I.S. Khyriem Mujat, S.A.A.																												
2.	Smti J. Dkhar, A.T.O.																												
3.	Smti D. Talang, S.A.A.																												
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3.	Smti D. Rymbai, J.A.A.	Last signature on 2015-16																											

**Irregularities/discrepancies noticed in Service Book**

Sl. No.	Name of Treasury /Sub Treasury	Nature of observation																																																
	<b>Jowai Treasury... Contd.</b>	<p>(e) Checking of the Service Books in respect of the staff of Treasury establishment, Jowai revealed that in many cases erasure, correction fluid were used violating the provision of rule stated above. Correction of any entry without observing the guidelines may arise serious problems in future, e.g., correction on of date of birth, particulars of nominee, etc. For instances -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sl. No.</th> <th style="width: 50%;">Name &amp; Designation</th> <th style="width: 40%;">Remarks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Smti C. Kamar, J.A.A.</td> <td>Overwriting at P/10 relating to Col. 3.</td> </tr> <tr> <td>2.</td> <td>Smti A.H. Blah, Peon</td> <td>a) Overwriting at P/8 relating to Col. 3. b) Overwriting at P/10 relating to Col. 3.</td> </tr> <tr> <td>3.</td> <td>Smti B. Bamon, S.A.A.</td> <td>Overwriting at P/12 relating to Col. 3.</td> </tr> </tbody> </table> <p>(f) In course of test check of Service Books, it was noticed in most of the cases important documents/particulars as indicated at Sl. No. 1 to 10 have not been recorded on the space provided for it. For instances –</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sl. No.</th> <th style="width: 30%;">Name &amp; Designation</th> <th style="width: 60%;">Remarks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>S Smti A.H. Blah, J.A.A.</td> <td>Certificate at Sl. 2 to 7 not attested by the competent authority.</td> </tr> <tr> <td>2.</td> <td>S Smti C. Kamar, J.A.A.</td> <td>-do-</td> </tr> <tr> <td>3.</td> <td>S Smti C. Passah, J.A.A.</td> <td>Certificate at Sl. 2 to 7 and Sl. No.10 not attested by the competent authority.</td> </tr> <tr> <td>4.</td> <td>S Smti I. Suting, J.A.A.</td> <td>Certificate at Sl. 2 to 7 not attested by the competent authority.</td> </tr> <tr> <td>5.</td> <td>S Smti V.K. Bamon, J.A.A.</td> <td>Certificate at Sl. 2 to 10 not attested by the competent authority.</td> </tr> <tr> <td>6.</td> <td>Sm Smti D. Rymbai, J.A.A.</td> <td>-do-</td> </tr> <tr> <td>7.</td> <td>S Smti C. Dkhar, J.A.A.</td> <td>Certificate at Sl. 1 to 10 not attested by the competent authority.</td> </tr> <tr> <td>8.</td> <td>S Smti B. Bamon, S.A.A.</td> <td>-do-</td> </tr> <tr> <td>9.</td> <td>Sh Shri I..S. Khyriem S.A. Mujat, S.A.A.</td> <td>Certificate at Sl. 2 to 7, 9 &amp; 10 not attested by the competent authority.</td> </tr> <tr> <td>10.</td> <td>Sm Smti J. Dkhar, A.T.O.</td> <td>Certificate at Sl.1 to 10 not attested by the competent authority.</td> </tr> <tr> <td>11.</td> <td>Sm Smti D. Talang, S.A.A.</td> <td>-do-</td> </tr> </tbody> </table>	Sl. No.	Name & Designation	Remarks	1.	Smti C. Kamar, J.A.A.	Overwriting at P/10 relating to Col. 3.	2.	Smti A.H. Blah, Peon	a) Overwriting at P/8 relating to Col. 3. b) Overwriting at P/10 relating to Col. 3.	3.	Smti B. Bamon, S.A.A.	Overwriting at P/12 relating to Col. 3.	Sl. No.	Name & Designation	Remarks	1.	S Smti A.H. Blah, J.A.A.	Certificate at Sl. 2 to 7 not attested by the competent authority.	2.	S Smti C. Kamar, J.A.A.	-do-	3.	S Smti C. Passah, J.A.A.	Certificate at Sl. 2 to 7 and Sl. No.10 not attested by the competent authority.	4.	S Smti I. Suting, J.A.A.	Certificate at Sl. 2 to 7 not attested by the competent authority.	5.	S Smti V.K. Bamon, J.A.A.	Certificate at Sl. 2 to 10 not attested by the competent authority.	6.	Sm Smti D. Rymbai, J.A.A.	-do-	7.	S Smti C. Dkhar, J.A.A.	Certificate at Sl. 1 to 10 not attested by the competent authority.	8.	S Smti B. Bamon, S.A.A.	-do-	9.	Sh Shri I..S. Khyriem S.A. Mujat, S.A.A.	Certificate at Sl. 2 to 7, 9 & 10 not attested by the competent authority.	10.	Sm Smti J. Dkhar, A.T.O.	Certificate at Sl.1 to 10 not attested by the competent authority.	11.	Sm Smti D. Talang, S.A.A.	-do-
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3.	<b>Shillong South Treasury</b>	<p>On scrutiny of the leave account maintained by Shillong South Treasury Establishment, it was detected that the Earned leave account of those staff who has maximum days of earned leave on 31/12/16 and half pay leave A/c of all staff are wrongly calculated. Some instances are given below :</p> <p><b>Earned leave :</b></p> <table border="1" data-bbox="483 427 1399 969"> <thead> <tr> <th>Name</th> <th>Leave Earned</th> <th>EL Credit</th> <th>at</th> <th>EL taken</th> <th>Total No. of days calculated</th> </tr> </thead> <tbody> <tr> <td>Smti P. Dohling, SAA</td> <td>01-07-17 to 31-12-17 =15 days 01-01-18 to 30-06-18 =15 days <b>instead of</b> 01-07-17 to 31-12-17 =15 days 01-01-18 to 30-06-18 =15 days</td> <td>300 (Max) 300 (Max) 300+15 300+15</td> <td></td> <td>05-03-18 to 22-03-18 =18 days</td> <td>300-18 = 282 days <b>instead of</b> 300+15-18=297 days</td> </tr> </tbody> </table> <p><b>Half Pay leave :</b></p> <table border="1" data-bbox="483 1037 1399 1308"> <thead> <tr> <th>Name</th> <th>Half Pay Leave Calculated</th> </tr> </thead> <tbody> <tr> <td>Shri V. Rane, Grade IV</td> <td>24-01-16 to 23-01-17 = 20 days <b>instead of</b> 24-01-16 to 31-12-16 =11 months x 1.66 = 18.26 =18 days  01-01-17 to 30-06-17 =10 days 01-07-17 to 31-12-17 =10 days</td> </tr> </tbody> </table>	Name	Leave Earned	EL Credit	at	EL taken	Total No. of days calculated	Smti P. Dohling, SAA	01-07-17 to 31-12-17 =15 days 01-01-18 to 30-06-18 =15 days <b>instead of</b> 01-07-17 to 31-12-17 =15 days 01-01-18 to 30-06-18 =15 days	300 (Max) 300 (Max) 300+15 300+15		05-03-18 to 22-03-18 =18 days	300-18 = 282 days <b>instead of</b> 300+15-18=297 days	Name	Half Pay Leave Calculated	Shri V. Rane, Grade IV	24-01-16 to 23-01-17 = 20 days <b>instead of</b> 24-01-16 to 31-12-16 =11 months x 1.66 = 18.26 =18 days  01-01-17 to 30-06-17 =10 days 01-07-17 to 31-12-17 =10 days		
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4.	<b>Office of Director of Accounts &amp; Treasuries</b>	<p>During test check of the leave account of the staff of DAT, the discrepancies were noticed as detailed below :</p> <table border="1" data-bbox="483 1413 1399 1944"> <thead> <tr> <th>Sl. No</th> <th>Name of the Officials</th> <th>Discrepancies</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Smti M. Nongsiej, LDA</td> <td rowspan="4">Non entry and attestation on Part-II of the Service Book</td> </tr> <tr> <td>2</td> <td>Shri F. BAsan, Typist</td> </tr> <tr> <td>3</td> <td>Shri Z. Syiemlieh, Driver</td> </tr> <tr> <td>4</td> <td>Shri Prosonto Sangma</td> </tr> <tr> <td>5</td> <td>Shri E.Kharbani</td> <td>Bio data in the Service Roll not entered and attested</td> </tr> <tr> <td>6</td> <td>Shri R.M.Wahlang, Sr.A.A</td> <td>Fixation of Revised Pay as on 1.1.2017 should have been fixed at Level-13 instead of Level.12. In case of any order for reducing of pay, proper noting in the Service Book to be done and the government order thereof be enclosed.</td> </tr> </tbody> </table>	Sl. No	Name of the Officials	Discrepancies	1	Smti M. Nongsiej, LDA	Non entry and attestation on Part-II of the Service Book	2	Shri F. BAsan, Typist	3	Shri Z. Syiemlieh, Driver	4	Shri Prosonto Sangma	5	Shri E.Kharbani	Bio data in the Service Roll not entered and attested	6	Shri R.M.Wahlang, Sr.A.A	Fixation of Revised Pay as on 1.1.2017 should have been fixed at Level-13 instead of Level.12. In case of any order for reducing of pay, proper noting in the Service Book to be done and the government order thereof be enclosed.
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**Irregularities/discrepancies noticed in Service Records**

Sl. No.	Name of Treasury/Sub Treasury	Nature of observation
5.	<b>Shillong Cyber Treasury</b>	<p>On test check of the Service Book of Shri A Diengdoh, Copmuter Clerk, the only staff posted in Cyber Treasury, the inspection team observed as under :</p> <p>The entries in Sl. No. 1 to 10 of Part II of Service Book (Certificates and Attestation) has not been made till date.</p> <p>Details of family members (Form 17) has not been approved by the Head of the Department.</p> <p>The date of joining of the official into the Government service was 01.04.2011 but his Medical Fitness Certificate was obtained only on 26.09.2017. He should have been allowed to join the service only on production of medically fitness certificate obtained on the date on which he joined the Government Service.</p> <p>New pay scale on implementation Meghalaya of 5<sup>th</sup> Pay Commission has not been recorded in his Service Book.</p> <p>Initial Pay Statement (IPS) on implementation of Meghalaya of 5<sup>th</sup> Pay Commission has not been found enclosed with the Service Book.</p> <p>Earned Leave for the break-up period i.e., from the date of joining till completion of first six monthly period ending on 30th June, 2011 should have been 7 and half days instead of actually credited 5 days Earned leave.</p>
6.	<b>William Nagar Treasury</b>	<p>On scrutiny of the Part-I of the Service Book of the staff of Treasury establishment, it was observed that necessary entry in the Service Book of the following Staff need to be recorded as follows :-</p> <ul style="list-style-type: none"> <li>• Certificate of attestation at Sl. 1 to 10 (except Sl. 9) in Service Book Pt. I has not been attested / recorded in respect of Smti Ellora K. Marak, JAA.</li> <li>• Noting in Service Book /Service Roll at P/8-9 in respect of Shri Sengrak Ch. Marak, Chowkidar for the initial appointment has not been authenticated by Treasury Officer.</li> <li>• Noting in Service Book /Service Roll at P/8-9 in respect of Shri Gagarin N. Sangma, Peon for the initial appointment has not been authenticated by Treasury Officer.</li> </ul>

**Irregularities/discrepancies noticed in Service Records**

Sl. No.	Name of Treasury/Sub Treasury	Nature of observation
	<b>Williamnagar Treasury</b>	<p>Scrutiny of Personal files of the Staff of Treasury establishment revealed that the following officials had not submitted their nomination papers :-</p> <ul style="list-style-type: none"> <li>• Nomination for DCRG not available in respect of Smti Sabina M. Sangma, JAA.</li> <li>• Nomination of DCRG and Family Pension which is available in the Personal file in respect of Shri Aprilson D. Sangma, Record Sorter is required to be countersigned by Treasury Officer.</li> </ul>
7.	<b>Shillong District Treasury</b>	<p>On scrutiny of the Service Book of the staff attached to the Treasury establishment, it was observed that –</p> <p>(A) Medical Fitness Certificate was not attested / recorded in the following cases :-</p> <ul style="list-style-type: none"> <li>○ Smti Suzie Marpna, Junior Accounts Assistant.</li> <li>○ Smti Badahun Nongkhlaw, Junior Accounts Assistant.</li> <li>○ Smti B. Suchiang, Junior Accounts Assistant</li> <li>○ Smti R. Rabon, Junior Accounts Assistant</li> <li>○ Smti B. Thabah, Junior Accounts Assistant</li> <li>○ Smti D. Warjri, Junior Accounts Assistant</li> </ul> <p>(B) Attestation of PRAN Number is required in respect of the following cases which was not done-</p> <ul style="list-style-type: none"> <li>○ Smti Bandashisha Thabah, Junior Accounts Assistant</li> <li>○ Smti Patricia Suchiang, Junior Accounts Assistant.</li> <li>○ Smti B. Suchiang, Junior Accounts Assistant</li> <li>○ Smti R. Rabon, Junior Accounts Assistant</li> <li>○ Smti B. Thabah, Junior Accounts Assistant</li> <li>○ Smti D. Warjri, Junior Accounts Assistant</li> <li>○ Smti P. Suchiang, Junior Accounts Assistant</li> <li>○ Shri D.K. Kharumnuid, Jr. Accounts Assistant</li> </ul>
8.	<b>Ampati Treasury</b>	<p>Inspection team examined the Service Books in respect of Shri Lenthon .A Sangma, Chowkidar, Shri Manoj Hajong, Record Sorter, Shri J.A. Sangma, Office Peon and Shri Jagadish Koch, Senior Accounts Assistant who are regular staff of Treasury Office and following shortcomings were noted :</p> <ul style="list-style-type: none"> <li>○ Medical Examination not done</li> <li>○ Character of antecedent not done</li> <li>○ Oath of allegiance not done</li> <li>○ Declaration of home town not done</li> <li>○ Family members declaration not found</li> </ul> <p>Nomination for Gratuity, GPF, Pension were not found recorded in the Service Book</p>

**Irregularities/discrepancies noticed in Service Records**

Sl. No.	Name of Treasury/Sub Treasury	Nature of observation									
9.	Baghmara Treasury	<p>On scrutiny of the Service Books of the staff who were attached to the Treasury Establishment of Baghmara Treasury during the inspection period, the following were observed :</p> <table border="1" data-bbox="549 528 1385 1395"> <tbody> <tr> <td data-bbox="549 528 608 757">1.</td> <td data-bbox="608 528 836 757">Shri Dringbirth Ch. Sangma, Jr. A.A</td> <td data-bbox="836 528 1385 757">(a) Service Book was updated only upto 30.6.2016 (b) No entries made in Part II of Service Book (c) Absence of dated signature of the Treasury Officer.</td> </tr> <tr> <td data-bbox="549 792 608 943">2.</td> <td data-bbox="608 792 836 943">Shri Jason .M. Sangma, Peon</td> <td data-bbox="836 792 1385 943">Signature of the Government employee <u>w.e.f.</u> 01.07.2014 to 30.06.2018 not been obtained and recorded in the Service Book.</td> </tr> <tr> <td data-bbox="549 943 608 1395">3.</td> <td data-bbox="608 943 836 1395">Shri Kraspul .Ch. Sangma, Jr. A.A.</td> <td data-bbox="836 943 1385 1395">(a) Service Book was updated only upto 30.6.2016 (b) No entries made in Part II of Service Book (c) Absence of dated signature of the Treasury Officer. (d) The rate of increment of the official was Rs. 350/- in the scale of pay, however, it was wrongly written in the Service Book Rs. 370/- and increment was allowed to him @ Rs 370/-. His pay required to be regularized.</td> </tr> </tbody> </table>	1.	Shri Dringbirth Ch. Sangma, Jr. A.A	(a) Service Book was updated only upto 30.6.2016 (b) No entries made in Part II of Service Book (c) Absence of dated signature of the Treasury Officer.	2.	Shri Jason .M. Sangma, Peon	Signature of the Government employee <u>w.e.f.</u> 01.07.2014 to 30.06.2018 not been obtained and recorded in the Service Book.	3.	Shri Kraspul .Ch. Sangma, Jr. A.A.	(a) Service Book was updated only upto 30.6.2016 (b) No entries made in Part II of Service Book (c) Absence of dated signature of the Treasury Officer. (d) The rate of increment of the official was Rs. 350/- in the scale of pay, however, it was wrongly written in the Service Book Rs. 370/- and increment was allowed to him @ Rs 370/-. His pay required to be regularized.
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	Baghmara Treasury ... Contd	<p>On scrutiny, it was observed that Annual Verification of the Service Books has not been found carried out by the Treasury Officer in accordance to provision given under Rule 14 (1) of Meghalaya Financial Rules, 1981.</p> <p>Scrutiny of the Service document for the staff of Treasury establishment revealed that neither Permanent Pension Account (PPA) Number nor GPF Accounts Number has been recorded in the Service Books maintained by the Treasury.</p>									

## Annexure - G

### Irregularities/discrepancies noticed in Leave Account

Sl. No.	Name of Treasury/Sub Treasury	Nature of observation																																			
1.	<b>Tura Treasury</b>	<p>Scrutiny of the leave records of Treasury establishment revealed that Half Pay Leave in respect of the following officials were not credited to their leave account.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Name of officials</th> <th style="text-align: center;">The period for which leave account due to be credited in HPL A/c</th> <th style="text-align: center;">Nos. of days to be credited</th> <th style="text-align: center;">Balance of leave after crediting of missing period</th> </tr> </thead> <tbody> <tr> <td rowspan="2" style="text-align: center;">Shri Princebirth Marak, JAA</td> <td style="text-align: center;">16-08-2017 to 15-08-2018</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">130 days</td> </tr> <tr> <td style="text-align: center;">16-08-2018 to 15-08-2019</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">150 days</td> </tr> <tr> <td style="text-align: center;">Smti Jebithra B. Marak, JAA</td> <td style="text-align: center;">01-04-2018 to 31-03-2019</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">160 days</td> </tr> <tr> <td rowspan="2" style="text-align: center;">Smti Dingchik A.D. Areng, JAA</td> <td style="text-align: center;">04-04-2017 to 03-04-2018</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">140 days</td> </tr> <tr> <td style="text-align: center;">04-04-2018 to 03-04-2018</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">160 days</td> </tr> <tr> <td rowspan="4" style="text-align: center;">Shri Sonjit Ch. Sangma, O/P</td> <td style="text-align: center;">01-06-2015 to 30-05-2016</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">300 days</td> </tr> <tr> <td style="text-align: center;">01-06-2016 to 30-05-2017</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">320 days</td> </tr> <tr> <td style="text-align: center;">01-06-2017 to 30-05-2018</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">340 days</td> </tr> <tr> <td style="text-align: center;">01-06-2018 to 30-05-2019</td> <td style="text-align: center;">20 days</td> <td style="text-align: center;">360 days</td> </tr> </tbody> </table>	Name of officials	The period for which leave account due to be credited in HPL A/c	Nos. of days to be credited	Balance of leave after crediting of missing period	Shri Princebirth Marak, JAA	16-08-2017 to 15-08-2018	20 days	130 days	16-08-2018 to 15-08-2019	20 days	150 days	Smti Jebithra B. Marak, JAA	01-04-2018 to 31-03-2019	20 days	160 days	Smti Dingchik A.D. Areng, JAA	04-04-2017 to 03-04-2018	20 days	140 days	04-04-2018 to 03-04-2018	20 days	160 days	Shri Sonjit Ch. Sangma, O/P	01-06-2015 to 30-05-2016	20 days	300 days	01-06-2016 to 30-05-2017	20 days	320 days	01-06-2017 to 30-05-2018	20 days	340 days	01-06-2018 to 30-05-2019	20 days	360 days
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2.	<b>Ampati Treasury</b>	<p>Scrutiny of the leave account in respect of Shri Jagadish Koch, Senior Accounts Assistant revealed that the official had availed Earned Leave for 30 days w.e.f. 13.06.2001 to 12.07.2001 and the same was debited from the leave account of the official. However, sanctioned order of leave was not recorded in the Service Book.</p>																																			

**Irregularities/discrepancies noticed in Leave Account**

Sl. No.	Name of Treasury/Sub Treasury	Nature of observation												
3.	<b>Baghmara Treasury</b>	<p data-bbox="517 389 1401 495">During scrutiny of the Leave Account of the staff of Baghmara Treasury establishment, the following irregularities were noticed :</p> <table border="1" data-bbox="539 533 1394 1025"> <tbody> <tr> <td data-bbox="539 533 603 607">1.</td> <td data-bbox="603 533 890 607">Shri Belunding Ch. Sangma, Jr. AA</td> <td data-bbox="890 533 1394 607">No leave account maintained w.e.f. 01.01.2005 onwards.</td> </tr> <tr> <td data-bbox="539 607 603 831">2.</td> <td data-bbox="603 607 890 831">Shri Sebastian Ch. Sangma, Peon</td> <td data-bbox="890 607 1394 831">Leave updated upto 31.12.2016 and after that no entries have been made in Leave account of the official. Further, no signature of the Treasury Officer found recorded w.e.f. 01.01.2005 to 31.12.2016.</td> </tr> <tr> <td data-bbox="539 831 603 943">3.</td> <td data-bbox="603 831 890 943">Shri Goben .M. Sangma, Jr. AA</td> <td data-bbox="890 831 1394 943">Treasury Officer has not put his signature w.e.f. 21.01.2005 to 31.12.2016.</td> </tr> <tr> <td data-bbox="539 943 603 1025">4.</td> <td data-bbox="603 943 890 1025">Shri Kraspul Ch. Sangma, Jr. AA</td> <td data-bbox="890 943 1394 1025">Leave updated only upto 31.12.2016.</td> </tr> </tbody> </table>	1.	Shri Belunding Ch. Sangma, Jr. AA	No leave account maintained w.e.f. 01.01.2005 onwards.	2.	Shri Sebastian Ch. Sangma, Peon	Leave updated upto 31.12.2016 and after that no entries have been made in Leave account of the official. Further, no signature of the Treasury Officer found recorded w.e.f. 01.01.2005 to 31.12.2016.	3.	Shri Goben .M. Sangma, Jr. AA	Treasury Officer has not put his signature w.e.f. 21.01.2005 to 31.12.2016.	4.	Shri Kraspul Ch. Sangma, Jr. AA	Leave updated only upto 31.12.2016.
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## Annexure – H

### ***Non disbursement of Pension to the pensioners due to non-appearance of Pensioners / Non-receipt of Life Certificate***

Sl. No.	PPO NO	Name(Service)	Pensioner Name	Category	Last appeared
1	MG/SF/14878	(L) SHRI SORONATH MARAK	SMT PONISH D SHIRA	FAMILY	20/Dec/2010
2	MG/9005	SHRI JENALSING SANGMA	SHRI JENALSING SANGMA	SERVICE	20/Dec/2010
3	MG/SF/2198	(L) ALLISH MARAK	SMT ENOLISH MARAK	FAMILY	2/Jul/2012
4	MG/SF/815	(L) JINENDRO SANGMA	SMT MIHIR G MOMIN	FAMILY	17/Dec/2012
5	MG/620	(L) WASHINGTON MOMIN	SMT HENISH SANGMA	FAMILY	17/Dec/2012
6	MG/SF/14047	(L) PIBORA S MARAK	SHRI GRICKCHANG S MARAK	FAMILY	17/Dec/2012
7	MG/SF/1654	(L) SHRI ONIL CH. MARAK	SMT SABITH M SANGMA	FAMILY	1/Jul/2013
8	MG/2538	(L) SHRI OSNI G.MOMIN	SMT PALLAJINI SANGMA	FAMILY	1/Jul/2014
9	MG/SF/16093	(L) SHRI LUNENDRO K SANGMA	SMT THERINA M SANGMA	FAMILY	1/Jul/2014
10	MG/SF/19748	(L) LALBIN PRASAD	SMTI GUDDI PRASAD	FAMILY	1/Jul/2014
11	MG/4481	SHRI SONAI MARAK	SHRI SONAI MARAK	SERVICE	1/Jul/2014
12	OG/WB/282	SRI MINISON M SANGMA	SRI MINISON M SANGMA	SERVICE	1/Jul/2014
13	MG/43879	SHRI DIPPINSON R SANGMA	SHRI DIPPINSON R SANGMA	SERVICE	19/Dec/2014
14	MG/48025	DILIP M SANGMA	DILIP M SANGMA	SERVICE	1/Jul/2015
15	MG/44050	SMT SURAYA N MARAK	SMT SURAYA N MARAK	SERVICE	3/Aug/2015
16	MG/45119	(L) NORESH DALU	SMTI DAWISH A.SANGMA	FAMILY	21/Dec/2015
17	MG/SF/16293	(L) SHRI DIPAL A SANGMA	SMT NELSOMI M SANGMA	FAMILY	21/Dec/2015
18	MG/5239	(L) SHRI BANCHANG R MARAK	SMT KREMINA R SANGMA	FAMILY	1/Feb/2016
19	MG/9525	(L) SHRI ENJOY MARAK	SMT SUMALI N SANGMA	FAMILY	1/Feb/2016
20	MG/6923	(L) SHRI HARENDRA DEWRI	SMT MERILY M SANGMA	FAMILY	1/Feb/2016
21	MG/SF/17223	(L) SHRI DILIPTON R MARAK	SMT SUNITHA R SANGMA	FAMILY	1/Feb/2016
22	MG/46658	shri. bharot. marak	SHRI BHAROT MARAK	SERVICE	1/Feb/2016
23	MG/7015	SHRI JARNASH SANGMA	SHRI JARNASH SANGMA	SERVICE	1/Feb/2016
24	MG/47657	WITDIRAM R MOMIN	WITDIRAM R MOMIN	SERVICE	1/Feb/2016

Sl. No.	PPO NO	Name(Service)	Pensioner Name	Category	Last appeared
25	MG/7747	SHRI CHASIN SANGMA	SHRI CHASIN SANGMA	SERVICE	1/Feb/2016
26	MG/3629	SHRI MITRA N. SANGMA	SHRI MITRA N. SANGMA	SERVICE	1/Apr/2016
27	MG/SF/1120	LT. SHRI MERILSON R SANGMA	SMTI KOHENI CH MARAK	FAMILY	1/Jul/2016
28	MG/SF/3110	(L) SHRI SUPAREN MOMIN	SMT LISBON SANGMA	FAMILY	1/Jul/2016
29	MG/7565	SHRI OMENDRA MOMIN	SHRI OMENDRA MOMIN	SERVICE	1/Jul/2016
30	MG/8569	SHRI ANENDRA SANGMA	SHRI ANENDRA SANGMA	SERVICE	1/Jul/2016
31	MG/SF/15363	(L) SHRI BERILLINE M SANGMA	SMT PRENITHA M SANGMA	FAMILY	21/Dec/2016
32	MG/1276	(L) SHRI HINDERBURGH G.MOMIN	SMT APALLINI A SANGMA	FAMILY	21/Dec/2016
33	MG/619	(L) SHRI BUSHAN SARKAR	SMT ALOMGMA SARKAR	FAMILY	21/Dec/2016
34	MG/3951	(L) SHRI RUMENDRA B MARAK	SMT EPHONI R SANGMA	SERVICE	21/Dec/2016
35	MG/8728	SMT EPPONI SANGMA	SMT EPPONI SANGMA	SERVICE	21/Dec/2016
36	MG/9492	SHRI HARHESH R SANGMA	SHRI HARHESH R SANGMA	SERVICE	21/Dec/2016
37	MG/7746	SHRI LALON TIWARI	SHRI LALON TIWARI	SERVICE	21/Dec/2016
38	MG/SF/16838	(L) SHRI MIKKILSON R MARAK	MIRAH N SANGMA	FAMILY	1/Mar/2017
39	MG/10661	SHRI BRIGHTSTONE D SHRIA	SHRI BRIGHTSTONE D SHRIA	SERVICE	3/Jul/2017
40	MG/10121	SHRI GOURANGO SARKAR	KALPANA SARKAR	FAMILY	1/Aug/2017
41	MG/SF/15550	(L) SHRI GRITERTSON G MOMIN	SMT MICHISH P MARAK	FAMILY	20/Dec/2017
42	MG/SF/14244	(L) WILLATH MARAK	SMT NILLO CH SANGMA	FAMILY	20/Dec/2017
43	MG/8521	(L) SUDHIR D SHIRA	GRESALINE R. MARAK	FAMILY	20/Dec/2017
44	MG/SF/791	(L) KREDISH MARAK	SMT PILLONI D SANGMA	FAMILY	20/Dec/2017
45	MG/48975	GARWIND MARAK	SMTI MAHILA R MARAK	FAMILY	20/Dec/2017
46	MG/6775	SHRI MERILSON SANGMA	SENDRILLA CH SANGMA	FAMILY	20/Dec/2017
47	MG/SF/17747	(L) SHRI KIRON HAJONG	SMT DANGHELLA MARAK	FAMILY	20/Dec/2017
48	MG/10691	SHRI MECKSOL R MARAK	SHRI MECKSOL R MARAK	SERVICE	20/Dec/2017

Sl. No.	PPO NO	Name(Service)	Pensioner Name	Category	Last appeared
49	MG/7440	SHRI PREMINGTON MOMIN	SHRI PREMINGTON MOMIN	SERVICE	20/Dec/2017
50	MG/52312	ELWIN D. SANGMA	ELWIN D. SANGMA	SERVICE	20/Dec/2017
51	MG/51517	BORNOROY R MARAK	BORNOROY R MARAK	SERVICE	20/Dec/2017
52	MG/12095	SHRI CRESSWELL B SANGMA	SHRI CRESSWELL B SANGMA	SERVICE	20/Dec/2017
53	MG/4063	SHRI KREBITSON SANGMA	SHRI KREBITSON SANGMA	SERVICE	20/Dec/2017
54	MG/6558	SHRI GALJANG A SANGMA	SHRI GALJANG A SANGMA	SERVICE	20/Dec/2017
55	MG/9708	SHRI HERITHSON MARAK	SHRI HERITHSON MARAK	SERVICE	20/Dec/2017
56	MG/49368	LEPDEN M SANGMA	LEPDEN M SANGMA	SERVICE	20/Dec/2017
57	MG/7499	SHRI PLISON K SANGMA	SHRI PLISON K SANGMA	SERVICE	20/Dec/2017
58	MG/7164	SHRI BOOKERSON N SANGMA	JENORI G MOMIN	FAMILY	1/Feb/2018
59	MG/4494	(L) SHRI SERISH M SANGMA	SMT DOHIL R MARAK	FAMILY	1/Feb/2018

**Comptroller and Auditor  
General of India  
2019**

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